

REPUBLIC OF RWANDA



NATIONAL INSTITUTE OF STATISTICS OF RWANDA (NISR)

Customized
International
Standard
Industrial
Classification
of all Economic
Activities (ISIC Rev. 4)

The Rwanda Classification Manual, 2012 edition

Foreword

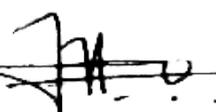
Timely and reliable statistics are considered essential for evidence-based policy and decision-making and for better support to policy implementation, monitoring progress and evaluation of outcomes and impacts of development initiatives such as the Vision 2020 Programme, the Economic Development and Poverty Reduction Strategy (EDPRS), and the Millennium Development Goals (MDGs). These initiatives have accordingly resulted in an unprecedented increase in demand for statistics as policy makers and other stakeholders seek information on national development.

One of the major challenges to successful implementation of the Rwanda development agenda lies in the ability to measure progress and to respond to data needs emerging from current national initiatives aimed at promoting economic and social development in the country.

This classification manual is designed to serve as a standard tool for statistical practitioners in their endeavours to produce required statistics on the social, political, and economic situation of Rwanda. The aim of this publication should be to serve as a convenient volume for statistical reference and as a guide to other statistical publication and sources.

This first edition shows now the available codes for the International Standard Classification of Industries (ISIC Rev. 4), adapted to Rwandan situation. Users of the Classification Manual are urged to make their information needs known for consideration in planning future editions. We are confident that this Classification Manual will become key guidelines in furnishing a wide range of development information on Rwanda.




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Acknowledgements

The Rwanda Customised International Standard classification of Industry (ISIC Rev. 4) was prepared by the National Institute of Statistics (NISR) through a team comprising **APELL Derek** – Principal Statistician in charge of sampling and classification, **Amiina Julius SEZI** Classification Officer in charge of official Statistics and **Martin UWITONZE** – Intern. The team greatly relied on technical support from other units within NISR as well as the guidance from **Mr. Abulata MOHAMMAD** - technical advisor to the Director General, NISR. The Team was under the supervision of **Dominique HABIMANA**, Director of Statistical Methods, research and publication unit, and the overall coordination under the general direction of **Yusuf MURANGWA**, Director General, NISR.

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OVERVIEW

1. The International Standard Industrial Classification of All Economic Activities (ISIC) consists of a coherent and consistent classification structure of economic activities based on a set of internationally agreed concepts, definitions, principles and classification rules. It provides a comprehensive framework within which economic data can be collected and reported in a format that is designed for purposes of economic analysis, decision-taking and policy-making. The classification structure represents a standard format to organize detailed information about the state of an economy according to economic principles and perceptions.
2. In practice, the classification is used for providing a continuing flow of information that is indispensable for the monitoring, analysis and evaluation of the performance of an economy over time. In addition to its primary application in statistics and subsequent economic analysis, where information needs to be provided for narrowly defined economic activities (also referred to as “industries”), ISIC is increasingly used also for administrative purposes, such as in tax collection, issuing of business licenses etc.
3. This fourth revision of ISIC enhances the relevance of the classification by better reflecting the current structure of the world economy, recognizing new industries that have emerged over the past 20 years and facilitating international comparison through increased comparability with existing regional classifications.

Main features of the classification

4. The scope of ISIC in general covers productive activities, i.e., economic activities within the production boundary of the System of National Accounts (SNA).⁹ A few exceptions have been made to allow for the classification of activities beyond the production boundary but which are of importance for various other types of statistics.¹⁰
5. These economic activities are subdivided in a hierarchical, four-level structure of mutually exclusive categories, facilitating data collection, presentation and analysis at detailed levels of the economy in an internationally comparable, standardized way. The categories at the highest level are called sections, which are alphabetically coded categories intended to facilitate economic analysis. The sections subdivide the entire spectrum of productive activities into broad groupings, such as “Agriculture, forestry and fishing” (section A), “Manufacturing” (section C) and “Information and communication” (section J). The classification is then organized into successively more detailed categories, which are numerically coded: two-digit divisions; three-digit groups; and, at the greatest level of detail, four-digit classes.
6. The classification is used to classify statistical units, such as establishments or enterprises, according to the economic activity in which they mainly engage. At each level of ISIC, each statistical unit is assigned to one and only one ISIC code, as set out below. The set of statistical units that are classified into the same ISIC category is then often referred to as an industry, such as “the furniture industry”, which would refer to all units classified in ISIC division 31 (Manufacture of furniture), or the “construction industry”, which would refer to all units classified

⁹ The 1993 SNA has been revised in 2008. New concepts introduced in the revised SNA have been taken into account during the preparation of ISIC, Rev.4. All remarks citing SNA refer to the revised version of SNA as prepared in 2008. However, since the final print publication of the revised SNA (2008 SNA) was not available at the time of preparation of this introduction, no references to specific paragraphs or chapters in 2008 SNA could be given.

¹⁰ See para. 29 below.

in ISIC section F (Construction). This standardized categorization or subdivision of the complete set of producing units in an economy makes ISIC an important tool for socio-economic statistics that need to be arranged in accordance with the productive system of the economy.

Principles, definitions and classification rules

7. All categories at each level of the classification are mutually exclusive. The principles and criteria that have been used to define and delineate these categories have not changed from previous versions of ISIC and are based on the inputs of goods, services and factors of production; the process and technology of production; the characteristics of outputs; and the use to which the outputs are put. Economic activities that are similar in respect of these criteria have been grouped together in the categories of ISIC.
At the most detailed level of the classification, preference has been given to the process and technology of production to define individual ISIC classes, particularly in the classes related to services. At higher levels, characteristics of outputs and the use to which outputs are put become more important to create analytically useful aggregation categories. For many analytical purposes and for reasons of historical continuity, a strict application of these criteria has not proven useful.
The weight that has been applied to each of these criteria will therefore invariably change throughout the classification. In addition, practical considerations, such as the organization of economic production in most countries and the need for stability of the classification, are factors that have also influenced the way categories have been defined at different levels of the classification.
8. The content and scope of each category in the classification is defined through a detailed explanatory note, which also highlights boundary issues by providing examples of activities that may appear similar but are classified elsewhere in ISIC.
9. In order to apply the classification to a particular statistical unit, information on the activity in which the unit engages has to be obtained. This information is then used to find the category in ISIC that corresponds to this activity, based on the definitions provided in the explanatory notes.
10. In practice, it will often be the case that a statistical unit (no matter how narrowly defined) engages in a variety of activities, which may be linked to each other or be completely independent. In order to arrive at a single ISIC code for these units, ISIC provides a set of rules that have to be applied in the process of classifying a given unit. Section II.C below outlines these rules and gives examples for their application in special cases.

Harmonization with other statistical classification systems

11. ISIC has a central position among existing classifications of economic activities, as well as other economic classifications, such as those for products. ISIC provides the internationally accepted standard for categorizing producing units within an economy, which allows for data comparison at the national and international levels.
During the revision process of ISIC, Rev.4, special attention was paid to improving

the links between existing activity classifications, especially at the regional level, to facilitate future international data comparison. In the course of this revision, a review of other activity classifications was undertaken, and subsequent changes to ISIC were introduced to further harmonize these existing classifications with ISIC. This harmonization has led to the adoption of new concepts in ISIC that were developed and tested in other classifications, as well as a review of individual category definitions (in ISIC and other classifications) to improve the comparability of these classifications with ISIC.

12. Harmonization of ISIC with other classifications that have conceptual linkages to some part or all of the economic structure has also been considered in the process of developing ISIC, Rev.4. This applies in particular to product classifications.

Aggregates of ISIC

13. ISIC disaggregates the economy into the more detailed levels of industries and industry groups, as well as the more aggregated levels of divisions and sections. It can be used to examine particular industries or industry groups or to analyse the economy as a whole by disaggregating it to different levels of detail. For analytical purposes, it is important to implement ISIC at its lower levels of detail to be able to observe and analyse the economic interactions taking place between the different activities, allowing understanding of the interlinkages of the production of an economy.
14. The categories of ISIC (especially higher-level categories) have become an accepted way of subdividing the overall economy into useful coherent industries that are widely recognized and used in economic analysis, and as such they have become accepted groupings for data used as indicators of economic activity.
15. While ISIC provides a standard way of grouping economic activities, there is sometimes a need to provide data on other sets of economic activities that may cross the boundaries of existing high-level ISIC categories but have become of interest to the statisticians, economists and policy makers. An example of this is the interest in measuring the information economy, which includes activities from a wide range of ISIC sections, including section C (Manufacturing), section J (Information and communication) and others. Since such groupings cannot be built into the existing ISIC structure, additional alternative aggregations can be created to serve these special data needs and provide a standard way of presenting such data. The present publication provides a set of internationally agreed alternative aggregations that have been defined for ISIC, Rev.4.

International acceptance of ISIC

16. ISIC was developed with rigorous consultation and collaboration among all stakeholders—national statistical offices, international organizations, academia and others. Through this inclusive revision process, it has been possible to include features in ISIC that make it useful and attractive for the majority of countries around the world. ISIC has been recommended to countries as an international standard and model in the development and/or adaptation of their national activity classifications.

17. While ISIC was developed with a view to categorizing economic activities for national accounts and other economic analysis purposes, its use extends to data collection, tabulation, analysis and presentation for a variety of social and environmental applications, such as the link between the economy, education and health sectors and the environment at the national and international levels. Moreover, at the 6 International Standard Industrial Classification of All Economic Activities (ISIC), Revision 4 national level, ISIC and its national versions are increasingly used for administrative and business purposes, such as the categorization of revenues and expenditures.
18. Previous versions of ISIC have been used—either directly or through compatible national adaptations—by the majority of countries around the world. It is expected that ISIC, Rev.4 will continue to play this role as the only fully internationally accepted activity classification. Apart from the increasing number of countries that have adapted their national activity classifications or can provide statistical series according to ISIC, the classification is used by many international organizations when publishing and analysing statistical data by economic activity. Those organizations include the United Nations and its specialized agencies, the International Labour Organization (ILO), the Food and Agriculture Organization of the United Nations (FAO), the United Nations Educational, Scientific and Cultural Organization (UNESCO), the United Nations Industrial Development Organization (UNIDO), the International Monetary Fund (IMF), the World Bank and other international bodies.
19. In its function as the internationally accepted reference classification for economic activities and its strong link to other existing activity classifications, ISIC can be viewed as an effective tool for the harmonization of economic statistics.

Structure of this publication

20. The present ISIC publication is organized into five parts, as follows:

Part one describes the underlying principles that are used in constructing the classification. Apart from facilitating the understanding of the current classification structure, the principles may assist in developing national classifications by applying criteria consistent with those of ISIC. Part one also describes the application rules that allow for the correct and consistent classification of any given production unit in ISIC.

It concludes with a description of the relationship between ISIC and other classifications.

Part two shows the complete structure of the classification in a condensed form, allowing for easy viewing of the format in which ISIC subdivides economic activities.

Part three provides a detailed description of the classification, with full explanatory notes that describe the content of each ISIC category.

Part four shows a number of internationally agreed alternative aggregations that provide standard ways of presenting data on special topics that cannot be addressed in the ISIC structure itself.

Part five outlines the major changes in ISIC, Rev.4 as compared to the previous version (ISIC, Rev.3.1), covering both methodological and major structural changes.

21. While it may be intuitive to immediately use the detailed definitions of part three of this publication, users are strongly encouraged to first familiarize themselves with the application rules set out in part one so as to correctly understand and use the classification.

THE UNDERLYING PRINCIPLES OF THE CLASSIFICATION

A. PURPOSE AND NATURE OF THE CLASSIFICATION

I. General considerations

22. In the study of economic phenomena, taking all elements into account simultaneously is not always possible. For the purposes of analysis, certain elements need to be chosen and grouped according to particular characteristics. Thus, all economic phenomena that are to be described in the form of statistics require systematic classification. Classifications are, so to speak, the system of languages used in communication about, and statistical processing of, the phenomena concerned. They divide the universe of statistical data into categories that are as homogeneous as possible with respect to those characteristics that are the objects of the statistics in question.
23. ISIC is intended to be a standard classification of productive activities. Its main purpose is to provide a set of activity categories that can be utilized for the collection and presentation of statistics according to such activities. Therefore, ISIC aims to present this set of activity categories in such a way that entities can be classified according to the economic activity they carry out. Defining the categories of ISIC is as much as possible linked with the way the economic process is organized in units and the way in which this process is described in economic statistics.
24. ISIC provides categories for the classification of units based on the activities carried out by these units, but it does not per se provide categories for specific types of units. This conceptual underpinning has been retained in the fourth revision for two reasons. First, naming actual units may be ambiguous if the same title or name is used differently across countries. For example, a “board of education” may have completely different functions and carry out completely different activities in different countries. Another example is the use of the term “Internet café”.
In some cases, this term refers to a restaurant that provides (wired or wireless) Internet access to its customers as an amenity; in other cases it refers to a business service centre renting time on PCs along with Internet access and related activities; while in still other cases, it refers to a unit providing entertainment services by offering games that can be played over the Internet. Such terminology may change from country to country or region to region. Therefore, creating categories for “board of education” or “Internet café” might lead to the classification of units in the same class that should not be compared. Second, the name or title of a unit may not reflect the activity carried out by the unit. For example, a shipyard is usually engaged in the building of ships.

However, the same infrastructure can be used for the dismantling of ships. If such a shipyard carries out mostly the dismantling of ships, it should not be combined in the same class with other units that build ships. Therefore, classifying a unit based on its characteristic as being a “shipyard” (e.g., based on existing capital equipment) would be ambiguous.

Another example is gas stations that also operate convenience stores. A class “gas station with convenience store” would allow an easy classification of such units based on their appearance, but it would not reflect the actual activity carried out. In ISIC, such a unit would be classified according to its principal

activity (see sect. III.C below), which could place it in “retail sale of automotive fuels” or “retail sale in non-specialized stores with food, beverages or tobacco predominating”. While both options may have merits, the consistent approach of classifying according to activities carried out has been followed in ISIC. Notwithstanding the above, in some cases a unit-type description has been employed, such as in new ISIC classes that exceed the previous scope of the classification.

25. In this context, it would be best if there were as many categories in ISIC as there are possible activities or if each production unit carried out only one activity, so that a unit could be unequivocally classified in a certain category. For practical reasons, however, ISIC can have only a limited number of categories. Carrying out only one activity may often be in conflict with the organization of activities and, as a result, with bookkeeping practices. In addition, for units undertaking several economic activities, some types of data, such as financial data, are often only available for the unit as a whole, which consequently is not homogeneous in respect of economic activity. Another aspect of homogeneity is the distribution in geographical areas, which is particularly important for regional statistics. Although the geographical aspect has, in principle, little to do with the activity classification, it does affect the formation of statistical units. Therefore, the homogeneity of units relates to both activity and location.
26. The requirements for homogeneity and data availability are sometimes in conflict with each other because the smaller or more homogeneous the unit, the less likely that the required data are available. It is suggested (see sect. III.B below) that this problem be solved by using different units for different statistics, defined in such a way that each larger unit consists of a number of complete smaller units. As a result, comparisons can be made between the various statistics even when they use different units.
27. The detail required in the classification of data by kind of economic activity differs from country to country. Differences in the geographical and historical circumstances and in the degrees of industrial development and organization of economic activities result in differences in the degree of elaboration with which various countries find it necessary or feasible to classify their data according to kind of economic activity. National analysis often requires greater detail than is required or possible for international comparison purposes. Section IV below explains how ISIC can be used or adapted for national purposes.

2. Scope of the classification

28. ISIC is a classification according to kind of economic activity and therefore its scope has historically been restricted to the classification of units engaged in economic production as defined by SNA, which states: “Economic production is an activity, carried out under the responsibility, control and management of an institutional unit, that uses inputs of labour, capital, and goods and services to produce outputs of goods and services”.¹¹
29. The scope of the present version of ISIC is defined by the production boundary of the System of National Accounts, with one exception—activities in ISIC class 9820 (Undifferentiated services-producing activities of private households for own use). This type of activity, in combination with class 9810 (Undifferentiated goods producing activities of private households for own use), is used for measuring subsistence activities of households that can not

¹¹ SNA still refers only to goods and services and does not explicitly recognize the existence of products that fail to meet the strict definitions of goods or services in its classification. The revised CPC, however, now recognizes such products and includes a more detailed discussion of them. When we refer to products or economic production in ISIC, we use this expanded understanding of “goods and services”.

otherwise be captured in the classification. These categories, however, cover only a subset of all households, because households with clearly identifiable economic activities (whether market or for own final use) are classified in other parts of ISIC. These two categories have been created for special purposes, such as labour-force surveys, to cover combinations of household activities that would otherwise be difficult or impossible to assign to a single ISIC category. These two categories are generally not used in business surveys.

3. Differences from other types of classifications

30. ISIC is a classification according to kind of productive activity, and not a classification of goods and services. The activity carried out by a unit is the type of production in which it engages. This is the characteristic of the unit according to which it will be grouped with other units to form industries. An industry is defined as the set of all production units engaged primarily in the same or similar kinds of productive activity.
31. ISIC is distinctively different in nature and purpose from the classifications of goods and services, ownership, institutional units or other types of classifications.
32. As it is in general not possible to establish a one-to-one correspondence between activities and products, ISIC is not designed to measure product data at any detailed level. For this purpose, a separate classification exists, namely, the Central Product Classification (CPC). Although each category in CPC is accompanied by a reference to the ISIC class in which the goods or services are mainly produced (criterion of industrial origin), this does not imply that all units producing these goods or services are classified here. By contrast, the classification of products is based on the intrinsic characteristics of the goods or the nature of the services rendered (see also sect. IV.C below), which results in a classification structure that is different from that used for ISIC.
33. Notwithstanding the above, it is often possible to use the classification of outputs in CPC as a tool for identifying the principal activity of a unit. The Companion Guide to ISIC and CPC will include a more detailed discussion of the link between ISIC and CPC.¹²
34. ISIC does not draw distinctions according to kind of ownership of a producing unit, type of legal organization or mode of operation because such criteria do not relate to the characteristics of the activity itself. Units engaged in the same kind of economic activity are classified in the same category of ISIC, irrespective of whether they are unincorporated enterprises, (part of) incorporated enterprises or government units, foreign controlled or have a parent enterprise that consists of more than one establishment. Therefore, a strict link between ISIC and the Classification of Institutional Sectors in SNA does not exist.
35. Similarly, manufacturing units are classified according to the principal kind of economic activity in which they engage, whether the work is performed by power-driven machinery or by hand, or whether it is done in a factory or in a household. The distinction between modern and traditional production methods is not a criterion for ISIC, although that distinction may be useful in some statistics. Special considerations are necessary in cases where a unit sells manufactured goods under its own name but has the actual production (fully or in part) outsourced to other units. Guidelines for these cases are described in section III.C.5 below.

¹² *Companion Guide to ISIC and CPC, Statistical Papers, Series F, No. 101 (United Nations publication, forthcoming).*

36. In addition, ISIC does not distinguish between formal and informal or between legal and illegal production. Classifications according to kind of legal ownership, kind of organization or mode of operation may be constructed independently of the classification according to kind of economic activity. Cross-classification with ISIC can provide useful extra information.
37. In general, ISIC does not differentiate between market and non-market activities. However, it should be emphasized that this distinction continues to be an important feature of SNA. A breakdown of economic activities according to this principle is useful wherever data on value added are collected for activities that take place on both a market and a non-market basis. This criterion should then be cross-classified with the categories of ISIC. Non-market services are most frequently provided by government organizations or non-profit institutions serving households in the field of education, health, social work etc.

B. PRINCIPLES USED IN CONSTRUCTING THE CLASSIFICATION

38. The principles and criteria used to define and delineate classification categories at any level depend on many factors, such as the potential use of the classification and the availability of data. These criteria will also change depending on the level of aggregation considered. In an activity classification, the criteria for detailed levels of the aggregation will inevitably consider similarities in the actual production process, while at more aggregated levels of the classification, this is largely irrelevant.
39. ISIC is built on a production-oriented or supply-based conceptual frame-work that groups producing units into detailed industries based on similarities in the economic activity, taking into account the inputs, the process and technology of production, the characteristics of the outputs and the use to which outputs are applied.
The weights assigned to these types of criteria may vary from one category to another and between different levels of the classification. The criteria were intended to ensure that it will be practical most of the time to use the classes of ISIC for the industrial classification of establishments, and that the units falling into each class will be as similar as is feasible in respect of the kind of activity in which they engage.
40. In general, the fourth revision of ISIC has tried to apply a more consistent approach, namely the use of the production process to define categories at the most detailed level. Thus, activities that share a common process in producing goods or services and use similar technologies are grouped together. As in many other cases, however, the strong need for continuity, i.e., comparability with previous versions of the classification, may override changes in the classification that could be made from the viewpoint of a consistent application of such a rule.
41. In addition, in a number of instances, such as food manufacturing, the production of machinery and equipment or the service industries, the various aspects of activities are so highly correlated that the need to assign weights to the criteria or restrict them to the technology of production only does not arise.
42. Since there is also a strong interest in relating activities and their outputs, the classes of ISIC are defined so that as far as possible the following two conditions are fulfilled:

(a) The production of the category of goods and services that characterizes a given class accounts for the bulk of the output of the units classified to that class;

(b) The class contains the units that produce most of the category of goods and services that characterize it.

These conditions are required in order that establishments or similar units may be classified according to kind of economic activity uniquely and easily, and in order that the units included in a given class will be as similar to each other as is feasible.

43. The two conditions set limits to the detail of classification that may be achieved in the classes of ISIC. These classes must be defined in terms of the activities in which establishments customarily engage in various countries of the world. Establishments may, in practice, carry out a number of different activities, and the range of these activities will differ from one unit to another even though they engage in the same general kind of economic activity. These differences will exist in the case of establishments within one country and will be more pronounced in the case of establishments in different countries. It should be emphasized that the fact that the organization of production differs from country to country makes it likely that the classes of ISIC do not reflect the structure in each individual country.
44. Another major consideration in forming categories in ISIC was the relative importance of the activities to be included. In general, separate classes are provided for kinds of activity that are prevalent in most countries, or that are of particular importance in the world economy or at regional level.
45. Unlike for ISIC classes, the actual production process and technology used become less important as a criterion for grouping activities at more aggregated levels. At the section, division and group levels, not only the general characteristics of the goods and services produced but also the potential use of the statistics, for instance in the SNA, become more important. Attention was also given to the range of kinds of activity frequently carried out under the same ownership or control and to potential differences in scale and organization of activities and in capital requirements and finance that exist between enterprises. Finally, existing patterns of categories at various levels of national classifications have been used as additional criteria in establishing divisions and groups in ISIC.

C. STRUCTURE AND CODING SYSTEM OF THE CLASSIFICATION

46. The fourth revision of ISIC provides substantially more detail at all levels than the previous versions of the classification. This increased detail responds to requests by both producers and users of statistics. However, the basic coding system of the classification has not been changed.
47. New needs that had emerged during the fourth revision have prompted the creation of more categories at the highest level—the section level—especially for service activities. Since the number of sections exceeds 10, as in the previous revision of ISIC, the use of capital letters for coding the sections was continued in order to avoid having to change the ISIC coding structure to a five-level structure.
48. While the need for more high-level categories was most prominent, it also

emerged that for some specific purposes a high-level structure with less categories, presumably about 10, was necessary. While this was further pursued for the classification (see part four below), it was decided to make this high-level structure not a part of the ISIC coding structure, therefore preserving the four-level coding structure of the previous version of the classification.

49. The names given to the categories at the different levels in ISIC, Rev.4 remain unchanged from those in the previous revision. The tabulation categories, identified by letters, are called "sections", the 2-digit categories "divisions", the 3-digit categories "groups" and the 4-digit categories "classes". As in the previous version of ISIC, the use of letters for the section level of the classification is complemented by the use of a purely numerical system at the division (2-digit), group (3-digit) and class (4-digit) levels.¹³
50. While some of the categories in ISIC have remained unchanged from the previous revision, others have been split to give appropriate weight to new activities, often elevating the level of existing categories.
51. At the highest level of ISIC, some sections can be easily compared to the previous version of the classification. Unfortunately, the introduction of a number of new concepts at the section level of ISIC (e.g., section J, "Information and communication") make it impossible to achieve an easy overall comparison between ISIC, Rev.4 and the previous version of the classification. Correspondence tables to assist in this process will be provided separately.
52. Due to the increased number of 2-digit categories, the divisions are coded consecutively. However, some "gaps" have been provided to allow countries to introduce division-level categories without a complete change of the ISIC coding. These gaps have been introduced in sections where the need for additional divisions at the national level is most likely to arise. For this purpose, the following division code numbers have been left unused: 04, 34, 40, 44, 48, 54, 57, 67, 76, 83 and 89.
53. While the sections are assigned capital letters, the Arabic numbers assigned to a given category of ISIC may be read as follows: the first and second digits, taken together, indicate the division in which the category is included; the first three digits identify the group; and all four digits indicate the class. ISIC now comprises 21 sections, which are then further subdivided into a total of 88 divisions, 238 groups and 419 classes. The added detail has considerably increased the number of these categories compared with ISIC, Rev.3.1.
54. Whenever a given level of the classification is not divided into categories of the next more detailed level of classification, "0" is used in the code position for the next more detailed level. For example, the code for the group "Other personal service activities" is 960 since the division "Other personal service activities" (code 96) is not divided into groups. Again, the code for the class "Manufacture of furniture" is 3100 because the division "Manufacture of furniture" (code 31) is divided neither into groups nor into classes. The class "Manufacture of pulp, paper and paperboard" is coded as 1701 since the division "Manufacture of paper and paper products" (code 17) is not divided into groups but the group "Manufacture of paper and paper products" (code 170) is divided into classes.¹⁴

¹³ It is recognized that the connection between sections, on the one hand, and divisions, groups and classes, on the other, is not very intuitive, but it does allow the preservation of a four-level ISIC structure. The current system uses letters only for the high-level sections, while coding and data entry are carried out completely with a numerical system. Other options considered, such as a purely umerical coding system or a system that combines section and class codes (e.g., "A0111"), would either expand the coding system to more levels, expand the code itself to a 5-digit code or create mixed alphanumerical codes that might be difficult to use in basic data entry.

¹⁴ In computer applications, the "0" could also indicate that a total of all more detailed categories is being used. Hence, the code 2810 could be used for the total 2811-2819 and 2000 could represent the total 2011-2030. This could of course also be achieved by using the next higher level of the classification, but in some instances it may be appr priate to use the same format (i.e., number of digits) for all code numbers.

APPLICATION OF THE CLASSIFICATION

A. PRINCIPAL, SECONDARY AND ANCILLARY ACTIVITIES

55. In ISIC, the expression “activity” is used to identify productive activities. These activities are defined as the use of inputs (e.g., capital, labor, energy and materials) to produce outputs. The outputs that result from undertaking activities can be transferred or sold to other units (in market or non-market transactions), placed in inventory or used by the producing units for own final use.
56. Some activities separately identified in ISIC are simple processes that convert inputs to outputs, such as dyeing of fabric, while other activities are characterized by highly complex and integrated steps, such as automobile manufacturing or computer system integration.
57. The principal activity of an economic entity is the activity that contributes most to the value added of the entity, as determined by the top-down method (see sect. III.C below). As a result of the top-down method, it is not necessary that the principal activity account for 50 per cent or more of the total value added of an entity or even that its generated value added exceed that of all other activities carried out by the unit, although in practice it will do so in the majority of cases. Products resulting from a principal activity are either principal products or by-products. By-products are products that are necessarily produced together with principal products (for example, hides produced when producing meat by slaughtering animals). In section III.C below, it will be explained how, in practice, the principal activity of a statistical unit should be determined when classifying according to ISIC.
58. A secondary activity is each separate activity that produces products eventually for third parties and that is not the principal activity of the entity in question. The outputs of secondary activities are secondary products. Most economic entities produce at least some secondary products.
59. Principal and secondary activities cannot be carried out without the support of a number of ancillary activities, such as bookkeeping, transportation, storage, purchasing, sales promotion, cleaning, repair and maintenance, security etc. At least some of these activities are found in every economic entity. Thus, ancillary activities are those that are undertaken to support the main productive activities of an entity by providing goods or services entirely or primarily for the use of that entity.
60. A distinction should be made between principal and secondary activities, on the one hand, and ancillary activities on the other. The output of principal and secondary activities, which are consequently principal and secondary products, is produced for sale on the market or for other uses that are not prescribed in advance; for example, they may be stocked for future sale or for further processing. Ancillary activities are undertaken in order to facilitate the principal or secondary activities of the entity.
61. There are a number of characteristics of ancillary activities that can generally be observed in practice and that help to identify them. The output is always intended for intermediate consumption within the same entity and is therefore usually not recorded separately. Although most ancillary activities produce services, some goods-producing activities may, by exception, be regarded as

ancillary. The goods thus produced, however, may not become a physical part of the output of the main activity (examples are tools, scaffolding etc.). Ancillary activities are usually fairly small-scale compared with the principal activity they support.

62. If an establishment undertaking ancillary activities is statistically observable, in the sense that separate accounts for the production it undertakes are readily available, or if it is in a geographically different location from the establishments it serves, it may be desirable and useful to consider it as a separate unit and allocate it to the industrial classification corresponding to its principal activity. However, it is recommended that statisticians not make extraordinary efforts to create separate establishments for these activities artificially in the absence of suitable basic data being available.
63. Under the definition given in paragraph 59 above, the following activities are not to be considered ancillary:
 - (a) Producing goods or services as part of fixed capital formation. The type of units most affected are those doing construction work on the account of their parent unit. This approach is in accordance with the classification in ISIC of own-account construction units for which data are available to the construction industry;
 - (b) Producing output which, although also used as intermediate consumption by the principal or secondary activity, is for the greater part sold on the market;
 - (c) Producing goods that become a physical part of the output of the principal or secondary activity (for example, the production of boxes, tin cans or the like by a department of an enterprise as packaging for its own products);
 - (d) Research and development activities, which are considered part of fixed capital formation in the context of SNA.

B. STATISTICAL UNITS

I. General remarks

64. Economic statistics describe the activities of economic transactors and the transactions that take place between them. In the real world, economic entities engaged in the production of goods and services vary in their legal, accounting, organizational and operating structures. To create statistics that are consistent across entities and internationally comparable, it is necessary to define and delineate standard statistical units (whether as observation units or analytical units) that are suitable for data compilation and aggregation. The comparability of statistics is greatly enhanced when the units about which statistics are compiled are similarly defined and classified.
65. Economic entities have numerous characteristics and a variety of data are required about them that may be classified in many ways, among the most important of which are classification by (a) institutional sector, (b) activity and (c) location. The need to classify statistical units by these characteristics requires that they be as homogeneous as possible with respect to institutional sector, economic activity or location, and this plays an important role in their definition.

66. Statistical units may be defined as the entities about which information is sought and about which statistics are ultimately compiled. These may be identifiable legal or physical entities or statistical constructs.
67. Statistical units may be defined following many criteria, namely: legal, accounting or organizational criteria; geographical criteria; and economic criteria. The relative importance of these criteria depends on the type of unit concerned. A legal or institutional criterion helps to define units that are recognizable and identifiable in the economy. In some cases, legally separate units need to be grouped together because they are not sufficiently autonomous in their organization. In order to define some types of units, accounting or financial criteria also have to be applied. The availability of accounting criteria requires that an institutional unit maintain a complete set of accounts. In the case of the organizational criteria of an enterprise, the defining characteristic is that the organizational unit should have an appreciable degree of autonomy.
68. A unit can also be geographically identified. Observational and analytical units are defined in such a way as to permit data to be compiled for local, regional and national economies. The rule regarding geographical criteria is helpful in order to permit consolidation and avoid omissions or duplications of units.
69. Activity criteria suggest that entities engaged in similar economic activities be grouped together because this makes it easier to analyse goods and services produced in the economy using a homogeneous production technology.
70. Economic statistics are required by different users for various types of analysis. The System of National Accounts (SNA) is a principal user and it has particular requirements, but there are also other users, including policy analysts, business analysts and businesses that use economic data for studying industrial performance, productivity, market share and other issues. Since different units within an economic entity are suitable for the compilation of different types of data, the type of data that are required is another factor that influences the definition and delineation of statistical units.

(a) Legal entities

71. Most societies provide for the legal recognition of economic entities, under laws that enable them to define and register themselves as legal entities. Legal entities are recognized by law or society, independently of the persons or institutions that own them. The characteristics of a legal entity are: they own goods or assets, they incur liabilities and they enter into contracts. The legal unit always forms, either by itself or sometimes in combination with other legal units, the legal basis for the statistical unit.
72. An example of a legal entity is a corporation that owns or manages the property of the organization, enters into contracts, receives and disposes of its income, and maintains a complete set of accounts, including profit and loss accounts and balance sheets.

(b) Institutional units

73. Institutional units are the core unit of SNA. All subsequent definitions embody the definition of this basic unit. Institutional units are transactors in the SNA and must therefore be capable of engaging in the full range of transactions in their own right and on their own behalf.

74. An institutional unit is defined as an economic entity that is capable, in its own right, of owning assets, incurring liabilities and engaging in economic activities and transactions with other entities. It may own and exchange goods and assets, is legally responsible for the economic transactions that it carries out and may enter into legal contracts.
An important attribute of the institutional unit is that a set of economic accounts exists or can be compiled for the unit. This set of accounts includes consolidated financial accounts and/or a balance sheet of assets and liabilities.
75. Institutional units include persons or groups of persons in the form of households and legal or social entities whose existence is recognized by law or society independently of the persons or other entities that may own or control them.

2. Statistical units in the System of National Accounts

76. The systematic description of the economy, as represented by SNA, analyses two interrelated types of transactors and transactions that require two levels of statistical units. The establishment, in combination with ISIC and CPC, is used for the analysis of transactions in goods and services and for compilation of the production account. The enterprise is used as the statistical unit for compilation of income accounts, accumulation accounts and balance sheet accounts, as well as in the institutional sector classification of economic entities.

(a) Enterprise

77. An institutional unit in its capacity as a producer of goods and services is known as an enterprise. An enterprise is an economic transactor with autonomy in respect of financial and investment decision-making, as well as authority and responsibility for allocating resources for the production of goods and services. It may be engaged in one or more productive activities.
78. An enterprise may be a corporation (or quasi-corporation), a non-profit institution or an unincorporated enterprise. Corporate enterprises and non-profit institutions are complete institutional units. On the other hand, the term "unincorporated enterprise" refers to an institutional unit—a household or government unit— only in its capacity as a producer of goods and services.
79. The enterprise is the level of statistical unit at which all information relating to its transactions, including financial and balance-sheet accounts, are maintained, and from which international transactions, an international investment position (when applicable), consolidated financial position and net worth can be derived.

(b) Establishment

80. SNA describes the statistical unit to be defined and delineated for industrial or production statistics as the establishment. The establishment is defined as an enterprise or part of an enterprise that is situated in a single location and in which only a single (non-ancillary) productive activity is carried out or in which the principal productive activity accounts for most of the value added.
81. ISIC is designed for grouping units engaged in similar activities for the purpose of analysing production and compiling production statistics. Although it is possible to classify enterprises according to their principal activity using ISIC and to group them into industries, some of the resulting industries are likely to be

very heterogeneous when enterprises have secondary activities that are very different from their principal activities. It therefore becomes necessary to partition large and complex enterprises into more homogeneous units, for which production data can be compiled. This is particularly important for enterprises that account for a large proportion of the value added of particular industries or the economy as a whole.

82. Although the definition of an establishment allows for the possibility that there may be one or more secondary activities carried out, they should be small in magnitude compared with the principal activity. If a secondary activity within an establishment is as important, or nearly as important, as the principal activity, then the unit is more like a local unit (see paras. 86 and 87 below). It should be subdivided so that the secondary activity is treated as taking place within an establishment separate from that in which the principal activity takes place.
83. In the case of most small and medium-sized businesses, the enterprise and the establishment will be identical. Large and complex enterprises that are engaged in many economic activities belonging to different ISIC industries will be composed of more than one establishment, provided that smaller, more homogeneous production units can be identified for which production data can be compiled.

3. Other statistical units

84. The concept of the establishment combines both a kind-of-activity dimension and a locality dimension. The concept is based on the assumption that the aim of the statistical programme is to compile data that is classified both by activity and by geographical region. In circumstances in which precision in either the geographic or the activity dimension is not required, there are other units that may be used as statistical units for the compilation of production or production related statistics.

(a) Kind-of-activity unit

85. A kind-of-activity unit is an enterprise or part of an enterprise that engages in only one kind of productive activity or in which the principal productive activity accounts for most of the value added. Compared with the establishment, in the case of such a unit, there is no restriction on the geographic area in which the activity is carried out but it is characterized by homogeneity of activity.

(b) Local unit

86. Enterprises often engage in productive activity at more than one location, and for some purposes it may be useful to partition them accordingly. Thus, a local unit is defined as an enterprise or a part of an enterprise (for example, a workshop, factory, warehouse, office, mine or depot) which engages in productive activity at or from one location. The definition has only one dimension, in that it does not refer to the kind of activity that is carried out.

87. When the criterion of kind-of-activity unit and the local unit are combined, the resulting concept corresponds to the operational definition of the establishment.

(c) Unit of homogeneous production

88. Units that are defined to be optimal for a particular type of analysis are

described as analytical units. Establishments are designed to be units that are more suitable for analysis of production in which the technology of production plays an important role. However, the appropriate analytical unit for the purposes of input-output analysis is a unit of homogeneous production that is defined as a production unit in which only a single (non-ancillary) productive activity is carried out. Units of homogeneous production are independent of the location of the activity.

89. If it is desired to compile production accounts and input-output transaction tables by region, it is necessary to treat units of homogeneous production located in different places as separate units even though they may be engaged in the same activity and belong to the same institutional unit.

4. Delineating statistical units

90. The universe of economic entities is composed of large and complex enterprises engaged in many different activities, whether horizontally or vertically integrated, that may be undertaken at or from many geographical locations, as well as small enterprises engaged in one or very few activities that are undertaken at or from a single geographical location.
91. Enterprises have production units at which or from which they undertake the economic activity of producing goods and services. Production can take place at a particular location—for example, at a mine, a factory or a farm, or in the case of production of services from a certain location. For example, either transportation services deliver the product from the farm or factory gate to the purchaser or the product is delivered by means of a network that operates over a wide geographical area. Either way, it is assumed that the service originates from a certain location. Similarly, other services, such as those of engineering consultants, originate at a certain location from which they may be delivered to the location of the customer.
92. The need to delineate statistical units arises for large and complex economic entities whose activities fall into different classes of ISIC or whose production units are located in different geographical areas.
93. In large and complex entities, the units at which or from which production takes place are grouped for management, administrative and decision-making purposes into hierarchical structures. Higher-level organizational units own, control or manage the lower-level production units where production decisions are made or production takes place. Management of the financial affairs of the business usually occurs at a higher organizational level than does management of production operations. The accounting systems of businesses usually reflect this management structure by mirroring the hierarchy of management responsibility for the operations of the business.
The accounts required to support the management and decision-making functions, whether financial or production, are usually maintained for the corresponding level of management responsibility.
94. Enterprises also have a legal structure that may constitute units or groups of units that form the legal base of the business. An enterprise derives its autonomy from the common ownership and control of its resources, irrespective of the number of legal units under which it registers them.
95. In small enterprises, the operational and legal structures often coincide and

may even be embodied in a single unit. For large enterprises, the operational structure may be different from the legal structure, coinciding with it only at the highest level of the business. In such cases, the organizational and production units of the enterprise's operational structure may differ from the units of their legal structure.

- 96.. The statistical units of large and complex institutional units may be delineated through a process referred to as profiling. Profiling identifies the enterprise, its legal structure, its operating structure, and the production and organizational units that are used to derive the statistical units. Once identified, the enterprise and its constituent establishments comprise the statistical units of the statistical structure. In delineating the statistical structure, functional or other groups in the organizational structure may be ignored and the constituent units regrouped to form the units of the statistical structure. For multi-establishment enterprises, the statistical structure may not coincide with the legal structure in which ownership of assets is registered.
97. The source of information for production statistics and income statistics is often the management and cost accounts of businesses. These accounts record operating revenues earned from the sale of goods and services produced and the associated costs, wages and salaries, depreciation and operating profits. Countries that are more interested in the higher level of autonomy in the structure of enterprises than in the geographical location of the activity may prefer to delineate and use the kind-of-activity unit. On the other hand, if they are more interested in compiling comprehensive production statistics at a subnational level of geographic detail, then it will be necessary to delineate the smallest unit (a) that is as homogeneous as possible in terms of activity and geography, and (b) for which statistics on revenues from the sale of goods and services, associated costs, value added and gross fixed capital formation undertaken can be compiled or estimated. This is the level at which the establishment (local kind-of-activity unit) is delineated as the statistical unit.
98. Whenever the legal structure and the statistical construct based on production units do not coincide, statistical agencies will need to articulate the statistical structure and compile data with the help of surveys. The legal structure may consist of units created purely for tax purposes that are completely irrelevant to the producing units of the enterprise. However, if it is necessary to draw on tax records for the required data or if survey data need to be supplemented with tax data, statistical agencies will have to decide whether (a) they can find a way to map the legal and statistical structure of the enterprise, or (b) they prefer to use the legal structure selectively as a proxy for the statistical structure.
99. The statistical structure delineates and identifies the units about which data are to be compiled. However, the data may have to be collected from higher- or lower-level units, which are then described as collection entities. As a result of globalization, some multinational global enterprises are keeping integrated accounting records at the global or the regional levels only; it may thus be increasingly difficult to separate and extract complete accounts for all the activities taking place within each domestic economy if such data are not obtained from the main or regional head office of the global enterprise.

5. National differences in selecting statistical units

100. An establishment undertakes an activity at or from a particular location.

Thus, the concept of the establishment combines two dimensions—an activity dimension and a locality dimension. The concept is based on the assumption that the aim of the statistical programme is to compile data that is classified both by activity and by location, e.g., by geographical region. However, ISIC can be used to classify many other variables needed to analyse production and industrial performance. In examining the accounting and operating structures of enterprises, it is possible that producing units with differing levels of homogeneity with respect to activities and geographical precision will be found and that they may be suitable for the compilation of data on selected variables, such as number of persons employed; they may even be suitable for the compilation of production statistics if all the information needed with respect to meaningful operating profit is available.

101. Many different factors play a role in defining the best statistical unit for a given form of data collection, such as the structure of the legal system in a country, including regulations for the organization of businesses; the particular structure of the industries involved; the type of data collection involved; and the purpose and targeted level of data collection. The statistical units discussed in this section can be taken to serve as models, but the actual choice of the type of statistical unit to be used by countries would depend upon national specifics and the type and the purpose of data collection involved.
102. Finally, it should be noted that in order to ensure reliability and comparability of data in delineating statistical units, such units should be defined in a consistent manner. The consistent definition of these units is equally as important as their accurate classification.

C. CLASSIFICATION OF STATISTICAL UNITS

I. General guidelines

103. In the following paragraphs, a number of general rules of interpretation are given that should be followed when classifying more complex statistical units. It should be noted that the explanatory notes to some sections and divisions of ISIC (see part three below) also indicate how to treat such cases.
104. A unit may perform one or more economic activities falling into one or more categories of ISIC, Rev.4. Units are classified according to their principal activity. In practice, the majority of production units perform activities of a mixed character. The identification of a principal activity is necessary to allocate a unit to a particular ISIC, Rev.4 category.
105. The activity classification of each unit is determined by the ISIC class in which the principal activity—or range of activities—of the unit is included. All activities are considered when determining the principal activity, but only the principal activity is used to classify a unit. The principal activity of the unit in general can usually be determined from the goods that it sells or ships or the services that it renders to other units or consumers. However, the descriptions and explanatory notes of the individual classes in ISIC (see part three below) should be used to determine the activities carried out in terms of ISIC categories, using not only the output structure but also the input structure and most importantly the production process.
106. Ideally, the principal activity of the unit should be determined with reference to the value added to the goods and services produced. The relevant valuation

concept is gross value added at basic prices, defined as the difference between output at basic prices and intermediate consumption at purchaser's prices.

(a) Value-added substitutes

107. In order to determine the principal activity of a unit, the shares of value added by that unit to the activities falling into different categories of ISIC, Rev.4 have to be known. In practice, however, it is often impossible to obtain the information on value added of the different activities performed and the activity classification has to be determined by using substitute criteria, such as:

(a) Substitutes based on output, such as:

- (i) The gross output of the unit that is attributable to the goods or services associated with each activity;
- (ii) The value of sales or shipments of those groups of products falling into each category of activity;

(b) Substitutes based on input, such as:

- (i) Wages and salaries attributable to the different activities;
- (ii) Hours worked attributable to the different activities;
- (iii) Employment according to the proportion of people engaged in the different activities of the unit.

108. Such substitute criteria can be used as proxies for the unknown value-added data to obtain the best approximation possible compared to the result which would have been obtained on the basis of the value-added data. The use of substitute criteria does not change either the methods used to determine the principal activity or the rules of the top-down method. Substitutes are only operational approximations of value added.

109. The simple use of the above listed substitute criteria may sometimes be misleading, however; this will always be the case when the structure of the substitute criteria is not directly proportional to the (unknown) value added.

(b) Problems with output substitutes

110. When using sales (turnover) or shipments as a proxy for value added, it immediately becomes evident that in certain cases turnover and value added are not proportional. For example, trade turnover usually has a much lower share of value added than a manufacturing activity.

Other examples are turnover of forwarding agents or of general contractors. Even within manufacturing, the relation between sales and the resulting value added may vary between and within activities. If a significant portion of production goes into inventory and is therefore not sold within the same reporting period, the value of sales may grossly underestimate the value added. In addition, in some cases a turnover figure makes no sense or does not exist, e.g., for financial intermediation activities or insurance activities. Similar considerations should be borne in mind when using gross output data as substitute criteria.

111. Many units perform trade and other activities. In such cases, trade turnover figures are the most unsuitable indicators for the unknown value-added share of the trade activity. A much better indicator is the gross margin (difference

between the trade turnover and purchases of goods for resale adjusted by changes in stocks). The trade margins may vary within a single wholesale or retail trade activity, however, and may also vary between trade activities. In addition, the specific classification rules for retail trade should be considered as set out below.

(c) Problems with input substitutes

112. Similar precautions have to be considered when input-based substitute criteria are applied. The proportionality between wages and salaries or employment and value added is not reliable if the capital intensity of the various activities is different. Higher capital intensity normally implies higher depreciation and a lower share of wages and salaries in the gross value added. Capital intensity varies substantially between different economic activities and also between activities of the same ISIC, Rev.4 class. For example, the activity of producing items by hand will have a lower capital intensity than the mass production of the same item in an industrial plant; both activities, however, fall in the same ISIC, Rev.4 class.

2. Treatment of mixed activities

113. Instances may arise in which considerable proportions of the activities of a unit are included in more than one class of ISIC. These cases may result from the vertical integration of activities (for example, tree felling combined with sawmilling or the manufacture of textiles with subsequent production of wearing apparel); the horizontal integration of activities (for example, the manufacture of hides and skins in slaughterhouses); or any combination of activities that cannot be separated at the level of the statistical unit. In such situations, the unit should be classified according to the rules set out below.
114. Although typically applied at the class level, the rules set out below are valid for applying the classification at any level of the coding structure.

(a) Treatment of independent multiple activities

115. If a unit is engaged in several types of independent activities but cannot itself be segregated into separate statistical units (when, for example, manufacture of bakery products is combined with manufacture of chocolate confectionery), the unit should be classified according to the activity that contributes most to the value added of the unit (i.e., the principal activity), as determined by the "top-down" method described in paras. 123-131 below.
116. The "top-down" method also applies wherever a unit performs only one activity or one activity accounts for more than 50 per cent of the value added. However, in such cases the classification of the unit is rather straightforward and no step-by-step application of the "top-down" method is necessary. In such cases, the unit will be classified to the single ISIC category representing the activity carried out, or in the latter case, to the ISIC category that represents the activity that accounts for more than 50 per cent of the value added.

(b) Treatment of vertical integration

117. The vertical integration of activities occurs wherever the different stages of production are carried out in succession by the same unit and the output of one process serves as input to the next. Examples of common vertical

integration include tree felling and subsequent on-site sawmilling, a clay pit combined with a brickworks or production of synthetic fibres in a textile mill.

118. In ISIC, Rev.4, vertical integration should be treated like any other form of multiple activities, so that a unit with a vertically integrated chain of activities should be classified to the class corresponding to the principal activity within this chain, i.e., the activity accounting for the largest share of value added, as determined by the top-down method.

This treatment has changed from previous versions of ISIC. It should be noted that the term “activity” in this context is used for each step in the production process that is defined in a separate ISIC class, even though the output of each step may not be intended for sale.

119. If value added or substitutes for the individual steps in a vertically integrated process cannot be determined directly from accounts maintained by the unit itself, comparisons with other units (e.g., based on market prices for intermediate and final products) could be used.

The same precautions for using substitutes as listed above apply here. If it is still impossible to determine the share of value added (or its substitutes) for the different stages in the chain of production activities, default assignments for typical forms of vertical integration can be applied. *The Companion Guide to ISIC and CPC* provides a set of examples for such cases.¹⁵

(c) Treatment of horizontal integration

120. Horizontal integration occurs when an activity results in end-products with different characteristics. This could theoretically be interpreted as activities carried out simultaneously using the same factors of production, in which case it would often be impossible to separate such activities statistically into different processes, assign them to different units or generally provide separate data for them, nor would rules relying on allocation of value added or similar measures be applicable. Alternative indicators, such as gross output, might sometimes be applicable, but there is no general rule for identifying the single activity that best represents the mix included in this horizontal integration.

Since patterns of horizontal integration have been considered in the preparation of the classification, in many cases commonly integrated activities are included in the same class of ISIC even though their outputs have quite different characters.

121. For example, the production of crude glycerol is classified in ISIC class 2023 (Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations), while the production of synthetic glycerol is classified in class 2011 (Manufacture of basic chemicals). Crude glycerol is a by-product of soap manufacturing and therefore the production process of crude glycerol cannot be separated from the production process of soap; as a result, both productive activities have to be classified in the same ISIC class, even though their physical output is quite different.

On the other hand, the production of synthetic glycerol is a chemical process quite distinct from the production of crude glycerol and these two activities are classified separately even though their physical output is quite similar. Another example would be the production of electricity through a waste-incineration process. The activity of waste disposal and the activity of electricity production cannot be separated in this case and ISIC assigns them, by convention, to class 3821.

¹⁵ *Companion Guide to ISIC and CPC, Statistical Papers, Series F, No. 101* (United Nations publication, forthcoming).

122. In some cases, activities are carried out using the same factors of production

but the activities also exist independently, i.e., neither one provides input into the other nor could it be considered as producing a by-product of the other activity.

An example would be the combined transport of passengers and freight. Since both activities independently have a substantial size in most economies and are separately of interest for analytical purposes, they have not been combined in a single ISIC class.

In this case, value-added substitutes should be used to determine the primary activity of the unit in question if both activities are carried out simultaneously.

(d) The “top-down” method

123. The top-down method follows a hierarchical principle: the classification of a unit at the lowest level of the classification must be consistent with the classification of the unit at the higher levels. To satisfy this condition the process starts with the identification of the relevant category at the highest level and progresses down through the levels of the classification in the following way:

Step 1. Identify the section that has the highest share of the value added.

Step 2. Within this section, identify the division that has the highest share of the value added.

Step 3. Within this division, identify the group that has the highest share of the value added (see below for exception in the case of wholesale and retail trade activities).

Step 4. Within this group, identify the class that has the highest share of value added.

Box I

Example: Identifying the principal activity of a unit using the top-down method

A reporting unit may carry out the following activities:

Section	Division	Group	Class	Description of the class	Share of value added (percentage)	
C	25		2512	Manufacture of tanks, reservoirs and containers of metal	" 7	
			281	Manufacture of lifting and handling equipment	" 8	
			2821	Manufacture of agricultural and forestry machinery	" 3	
	28	282	2822	Manufacture of metal-forming machinery and machine tools	21	
			2824	Manufacture of machinery for mining, quarrying and construction	" 8	
	29	293	2930	Manufacture of parts and accessories for motor vehicles	" 5	
G	46		461	4610	Wholesale on a fee or contract basis	" 7
			465	4659	Wholesale of other machinery and equipment	28
M	71	711	7110	Architectural and engineering activities and related technical consultancy	13	

The principal activity is then determined as follows:

Step 1.! Identify the section

Section C	Manufacturing	52
Section G	Wholesale and retail trade; repair of motor vehicles and motorcycles	35
Section M	Professional, scientific and technical activities	13

Step 2.! Identify the division (within section C)

Division 25	Manufacture of fabricated metal products, except machinery and equipment	" 7
Division 28	Manufacture of machinery and equipment n.e.c.	40
Division 29	Manufacture of motor vehicles, trailers and semi-trailers	" 5

Step 3.! Identify the group (within division 28)

Group 281	Manufacture of general-purpose machinery	" 8
Group 282	Manufacture of special-purchase machinery	32

Step 4.! Identify the class (within group 282)

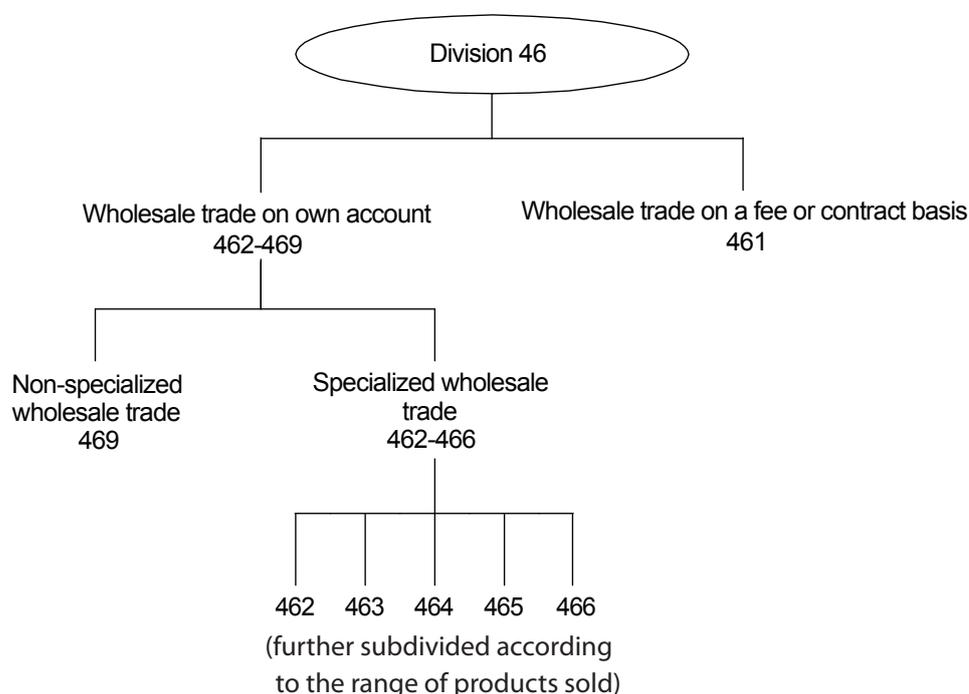
Class 2821	Manufacture of agricultural and forestry machinery	" 3
Class 2822	Manufacture of metal-forming machinery and machine tools	21
Class 2824	Manufacture of machinery for mining, quarrying and construction	" 8

The principal activity is therefore 2822 (Manufacture of metal-forming machinery and machine tools), although the class with the biggest share of value added is class 4659 (Wholesale of other machinery and equipment).

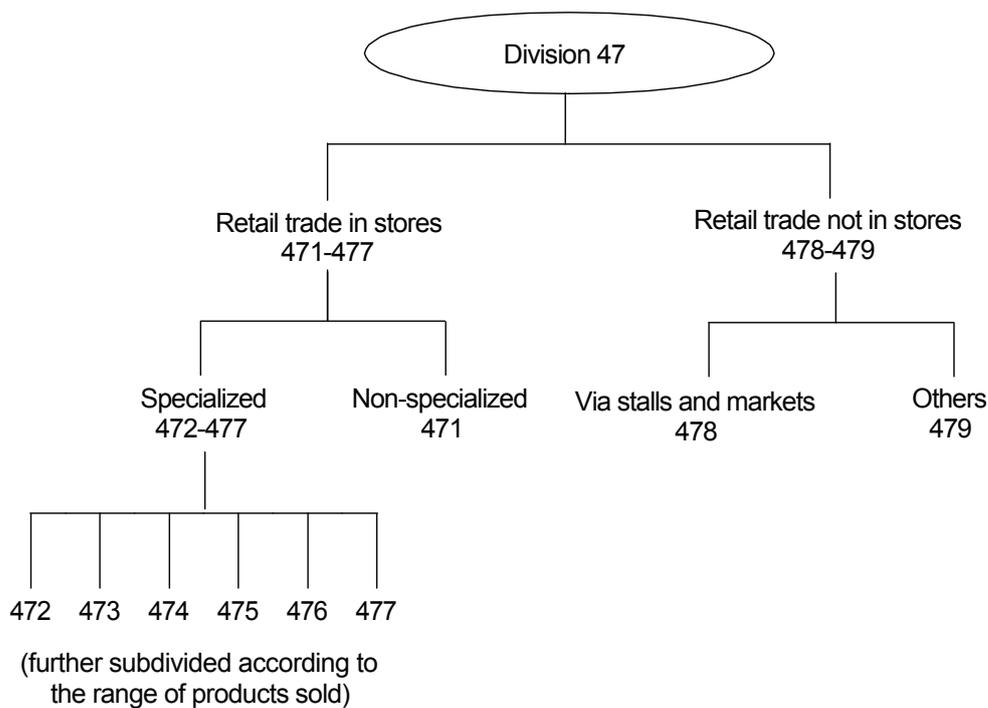
If a "bottom-up" approach is used, the reporting unit would be classified to wholesale trade in class 4659 (Wholesale of other machinery and equipment), based on the single largest share of value added at the class level. This would result in a reporting unit with a value added share in manufacturing of 52 per cent being classified outside of manufacturing.

The top-down method may apply to only a small part of the statistical universe, depending on the selection of the statistical unit, especially if the selected units are defined so that they carry out only one activity.

124. If none of the ISIC classes accounts for at least 50 per cent of the value added, in the case of wholesale and retail trade activities, additional steps are being considered in step 3 of the above process, which can be considered to correspond to additional levels in the classification. For practical reasons, these levels have not been reflected as separate levels in the classification structure itself but rather consist of clusters of ISIC, Rev.4 groups. For wholesale activities, these additional steps relate to (a) the distinction between commission and own-account trade and (b) the distinction between specialized and non-specialized trade. For retail trade activities, these additional steps relate to (a) the distinction between store and non-store retail trade, (b) the distinction between specialized and non-specialized trade (for in-store retail trade activities) and (c) the distinction between trade via stalls and markets and other trade (for non-store retail trade activities). These distinctions must be considered as additional levels (within step 3) and must be applied when using the top-down method. After determining the correct group in step 3, the determination of the class representing the principal activity is carried out in accordance with step 4 above.
125. Following the additional criteria provided in paragraph 124 above, the following figure represents the decision tree to be used for the allocation of a unit within ISIC division 46 (Wholesale trade, except of motor vehicles and motorcycles):



126. Following the additional criteria provided in paragraph 124 above, the following figure represents the decision tree to be used for the allocation of a unit within ISIC division 47 (Retail trade, except of motor vehicles and motorcycles):



127. No attempt is made to reflect other possible aspects of retail activity, such as the kind of service (e.g., traditional service or self-service), outlets run by voluntary services or purchasing associations, or to distinguish between cooperative and other retail trade. Units whose main activity in terms of value added is obviously retail trade from shop premises must be allocated to one of the classes 4711 to 4774.
128. When choosing between specialized retail trade in ISIC groups 472-477 and non-specialized retail trade in ISIC group 471, the outcome will depend on the number of ISIC, Rev.4 classes involved, irrespective of the group-level importance. The following rules apply to make that determination (similar considerations apply to specialized vs. non-specialized wholesale trade activities):
- If the products sold comprise up to four classes in ISIC, Rev.4 groups 472 to 477, none of which accounts for a share of 50 per cent or more in terms of value added but each of which represents 5 per cent or more of value added, a specialized trade is still involved. It is then necessary only to determine the focus of the activities on the basis of value added. Selecting first the main group and then the class within that group will determine the allocation of the principal activity;
 - If the products sold comprise five or more classes in groups 472 to 477, each representing 5 per cent or more of value added but none of which accounts for a share of 50 per cent or more, the unit should be classified as a non-specialized store and allocated to group 471. If food, beverages and tobacco represent at least 35 per cent of value added, allocation will be made to ISIC, Rev.4 class 4711. In all other cases, allocation should be to class 4719;
 - The above allocation rules are always based exclusively on the retail activity of the unit. If, in addition to its retail trade, a unit has a secondary activity that also provides services or produces goods, the allocation of the unit to the appropriate class of division 47 is determined only by the composition of its retail activity. In other words, the 5 per cent rule provided above applies to 5 per cent of the value added of all retail sale activities, not 5 per cent of the value added of all activities of the unit.

Box 2

Example: Identifying the principal activity of a unit using the top-down method within wholesale and retail trade

A reporting unit may carry out the following activities:

Section	Division	Group	Class	Description of the class	Share of value added (percentage)
G	46	465	4651	Wholesale of computers, computer peripheral equipment and software	10
			4741	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	8
	47	474	4742	Retail sale of audio and video equipment in specialized stores	15
			4759	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores	4
	476	476	4761	Retail sale of books, newspapers and stationary in specialized stores	3
			4762	Retail sale of music and video recordings in specialized stores	12
			4791	Retail sale via mail order houses or via Internet	35
N	77	772	7722	Renting of video tapes and disks	13

The principal activity is then determined as follows:

Step 1.! Identify the section

Section G	Wholesale and retail trade; repair of motor vehicles and motorcycles	87
Section N	Administrative and support service activities	13

Step 2.! Identify the division (within section G)

Division 46	Wholesale trade, except of motor vehicles and motorcycles	10
Division 47	Retail trade, except of motor vehicles and motorcycles	77

Step 3.! Identify the group (within division 47)

Step 3a.! Identify store or non-store trade (within division 47)

Groups 471-477	Retail trade in stores	42
Groups 478-479	Retail trade not in stores	35

Step 3b.! Identify specialized or non-specialized trade (within groups 471-477)

Recalculate shares of value added relative to total retail trade:

Class 4741	= 8% / 77%	10
Class 4742	= 15% / 77%	19
Class 4759	= 4% / 77%	" 5
Class 4761	= 3% / 77%	" 4
Class 4762	= 12% / 77%	16

Only four classes account for a share of 5 per cent or more. Therefore the unit is classified to specialized retail sale.

Step 3c.! Identify the group (within specialized retail trade)

Group 474	Retail sale of information and communications equipment in specialized stores	23
Group 475	Retail sale of other household equipment in specialized stores	4
Group 476	Retail sale of cultural and recreation goods in specialized stores	15

Note: To identify the largest share, it does not matter if the original or recalculated figures for value added are being used

Step 4.! Identify the class (within group 474)

Class 4741	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores	" 8
Class 4742	Retail sale of audio and video equipment in specialized stores	15

The principal activity is therefore 4742 (Retail sale of audio and video equipment in specialized stores).

129. If value added cannot be determined for the activities involved, approximations as set out above can be used, provided that their application to the different activities is consistent.
130. The top-down method satisfies the principle that at the lower levels the activity classification is in conformity with the principal activity of the unit from the point of view of the upper levels of the activity classification. At lower levels of the classification, the share of value added of the category of ISIC, Rev.4 that results from using the top-down method will not necessarily account for more than 50 per cent of total valued added of that unit. The more one proceeds from the upper to the lower levels of the hierarchical structure of ISIC Rev.4, the more often will this be the case. Theoretically, at the highest hierarchical level of ISIC, Rev.4 no section might account for more than 50 per cent of the value added of a unit.
131. In principle, the top-down method permits determination of the principal activity of a unit down to the lowest level of the hierarchical activity classification; in practice, it is only necessary to apply the method to the lowest level that is actually used in a specific application, such as the division or group level, depending on the respective rules of the specific application. Whatever the case, the top-down method ensures that the classification of the unit is consistent at every level.

3. E-commerce

132. Production units receive orders and transact the sale of goods and services produced by a variety of means, such as by telephone, fax, television or over the Internet. Many countries have chosen to describe as e-commerce any business transaction that transfers the ownership of the goods or service through the Internet or by other electronic means.
133. There are three stages in the transfer of the ownership of a good or service: (a) the placement of the order, (b) the payment and (c) the delivery of the good or service. E-commerce transactions may be defined to include situations where only the first stage, only the first and second stages, or all three stages

are conducted through the Internet or by other electronic means.

134. For many production units, e-commerce is just one of a variety of means by which sales are transacted. The rules for the classification of such units in ISIC remain unchanged: they are classified to the industry of their principal activity. Increasingly however, business units that sell goods and supply services exclusively through the Internet are coming into existence. Such units should also be classified to the industry of their principal activity. Production units engaged in e-commerce will therefore be found in any industry of ISIC. There is one notable exception to this rule: in retail trade, units that undertake their sales exclusively or predominantly through the Internet are classified within ISIC, Rev.4 class 4791 (Retail sale via mail order houses or via Internet).

4. Repair and maintenance

135. ISIC, Rev.4 now provides separate categories for the repair of all kinds of goods. However, no single high-level category exists that would cover all repair activities. Based on the type of good repaired, the activities are classified as follows:

- Repair of motor vehicles and of motorcycles are classified in classes 4520 and 4540, respectively.
- Repair of computers and communication equipment is classified in group 951.
- Repair of personal and household goods is classified in group 952.
- Repair of other machinery and equipment is classified in group 331.
- Repair of buildings and other structures is classified in division 43.

5. Outsourcing / activities on a fee or contract basis

136. In some cases, units sell goods or services under their own name but the actual production, such as the physical transformation process in the case of manufacturing, is carried out fully or in part by others through specific contractual arrangements. This section describes how units involved in such arrangements should be classified in ISIC.

137. In this section, the following terminology is applied:

(a) **The principal**¹⁶ is a unit that enters in a contractual relationship with another unit (here called contractor) to carry out some part (or all) of the production process;

(b) **The contractor**¹⁷ is a unit that carries out a specific production process based on a contractual relationship with a principal. The activities performed by the contractor are denominated "on a fee or contract basis".

(c) **Outsourcing** is a contractual agreement according to which the principal requires the contractor to carry out a specific production process. The term "sub-contracting" is sometimes used as well.¹⁸ In this context, the production process also includes supporting activities.

138. The principal and the contractor may be located in the same economic territory or in different economic territories. The actual location does not affect the classification of either one of these units.

¹⁶ Elsewhere sometimes known as "contractor" or "converter".

¹⁷ Elsewhere sometimes known as the "subcontractor".

¹⁸ Elsewhere, the terminology of "insourcing" and "outsourcing" (referring to relationships between units involved) or "offshoring" (referring to transactions between economic territories) may be used; those distinctions have no bearing on the guidelines in this section and are not used here.

(a) Classification of the contractor.

139. Contractors, i.e., units carrying out an activity on a fee or contract basis, are usually classified in the same ISIC category as units producing the same goods or services for their own account. Exceptions to this rule exist for trade activities, for which separate categories for such outsourced activities exist.

(b) Classification of the principal

Outsourcing of parts of the production process

140. If only part of the production process is outsourced, the principal is classified to the class that corresponds to the activity representing the complete production process, i.e., it is classified as if it were carrying out the complete process, including the contracted work, itself.
141. This applies not only to the outsourcing of support functions in the production process, such as accounting or computing activities, but also to the outsourcing of parts of the core production process, such as parts of a manufacturing process.

Outsourcing of the complete production process

142. In general, if the principal outsources the complete production process of a good or service, it is classified as if it were carrying out the production process itself. This applies in particular to all service-producing activities, including construction. In the case of manufacturing, however, the following special considerations apply.
143. In manufacturing, the principal provides the contractor with the technical specifications of the manufacturing activity to be carried out on the input materials. The input materials (raw materials or intermediate goods) can either be provided (owned) by the principal or not.
144. A principal who completely outsources the transformation process should be classified into manufacturing if and only if it owns the input materials to the production process—and therefore owns the final output.
145. A principal who completely outsources the transformation process but does not own the input materials is in fact buying the completed good from the contractor with the intention to re-sell it. Such an activity is classified in section G (Wholesale and retail trade), specifically according to the type of sale and the specific type of good sold.¹⁹

¹⁹ The final classification of the principal may also depend on other activities that are carried out in the same unit.

6. Government activities

146. ISIC does not make any distinction regarding the institutional sector to which a statistical unit belongs. For instance, there is no category that would describe all activities carried out by a government as such. Activities carried out by government units that are specifically attributable to other areas of ISIC should be classified in the appropriate class of ISIC and not in division 84 (Public administration and defence; compulsory social security). For instance, public hospitals will be classified in class 8610.

147. It is true that ISIC division 84 includes activities of a governmental nature that are normally carried out by the public administration, including the enactment and judicial interpretation of laws and their pursuant regulation; the administration of programmes based on them; legislative activities; taxation; national defence; public order and safety; immigration services; foreign affairs; and the administration of government programmes. Nevertheless, the legal or institutional status is not, in itself, the determining factor for an activity to belong in that division.

7. Classification of enterprises

148. Since the activities of an enterprise sometimes cover a large variety of ISIC groups or classes, it may be appropriate for certain statistics to classify them at the division level only. In any case, when such a unit is to be classified at a lower level of the classification, the top-down approach, as set out in paragraphs 123-131 above, should be used.
149. The classification of a multi-activity enterprise should be determined by the value added generated by its constituent units. In other words, the ISIC category should be selected according to the kinds of activity of the constituent units that account for the principal share of value added, following the top-down method.

8. Classification of households

150. ISIC includes a category for the classification of households when they are employers of domestic personnel. This includes households employing maids, gardeners, cooks etc. As employment is generated, data on these units have been collected for various statistics, usually outside of general business statistics, i.e., using sample frames with households as collection units rather than businesses as collection units.
151. Outside this existing category, the need to describe activities of households for own use has emerged in data collections, such as in labour-force surveys. While market activities should generally be described according to existing rules for identifying the correct ISIC code for an activity, the application of these rules for activities producing goods and services for own use has proved difficult. These activities might combine a mix of activities undertaken by household enterprises, such as agricultural activities, construction, textile manufacturing, repair and other service activities.
- In general, it is not possible to assign value-added ratios to these activities and reasonably identify a principal activity. To provide a place for these mixed activities in the classification, two groups in division 98 (Undifferentiated goods- and services-producing activities of private households for own use) have been designated. This division will not normally be relevant to business statistics but rather applies to data collections covering household and subsistence activities.

9. Changes in the classification of units

152. Units can change their principal activity either at once or gradually over a period of time. The principal activity may change within the year from one statistical period to the next, either because of seasonal factors or because of a management decision to vary the pattern of output. In each case, there will have been a fairly sudden change in the balance of activities. Alternatively, a change in the pattern of output or sales may take place gradually over several years.

While all these cases call for the classification of the unit to be changed, if made too often such changes distort statistics to the extent of making interpretation extremely difficult.

153. To avoid frequent changes it is necessary to have a stability rule. Without such a rule, there would be apparent changes in the economic demography of the business population that would be no more than statistical artifacts. Such a stability rule is intended for units that engage in a mix of activities that are almost balanced and are thus subject to increased risk of changes for the principal activity resulting from only small changes in the ratio of the activities involved. In such cases, the ratio of activities over the past two to three years should be taken into account when determining the principal activity of the unit.
154. Changes in the classification of units for the purpose of statistical inquiries are made not more than once a year, either at fixed dates or as information becomes available. More frequent changes would result in inconsistency between short-term (monthly and quarterly) and longer-term statistics.

D. CAPTURING INFORMATION ABOUT THE ACTIVITY OF UNITS AND CODING IT ACCORDING TO ISIC

155. The quality and comparability of the statistics produced according to ISIC will depend largely on the correctness of the codes assigned to the statistical units. In turn, the correctness of the codes will depend on the information available for determining them and the tools and procedures used.
156. To some extent, the quality of the information will depend upon the type of statistical source. The quality of information collected for administrative registrations will depend on the extent to which that information has a function in the administrative procedures for which the registrations are being made. It will also depend on what kind of distinctions that function will require, such as, whether tax rules, social security regulations, the rules for investment credits or the services provided by employment agencies will require precise registration of the type of activity undertaken.
The statistical offices will therefore frequently need to collect directly from the units the information needed to determine the activity codes of the units, even when the register used as the basis for their surveys is derived from, or developed in cooperation with, one or more of the administrative agencies.
157. Given the nature of ISIC, the information that is needed to code for the register as well as the surveys will have to describe the main inputs, processes and outputs of the units' productive activities. For units with a wide range of products, information about them will also be necessary to determine their contributions to the value added or other relevant factors by which to determine their main activity.
This information must be obtained from the units and care must be taken to ensure that the individuals who provide the information on behalf of the units understand the type of information needed so that they can obtain it from the records of the units or their own knowledge.
Thus, the testing of question formulations is as important for establishment surveys as it is for household surveys. For the registers as well as for the two types of surveys, finding the correct codes on the basis of product information will be greatly facilitated by a well organized and comprehensive coding index.

OTHER TOPICS

A. USE OF ISIC IN ESTABLISHING RELATED NATIONAL CLASSIFICATIONS

158. As an international standard classification, ISIC is the primary tool for collecting and presenting internationally comparable statistics by economic activity. It is therefore of great importance that data collected at the national level, and therefore the classifications used at the national level, are compatible with ISIC.
159. The need for international comparability does not, however, imply that countries must adopt ISIC as a whole, without modification. The intention is rather to have countries use ISIC as a guide in adapting their national classifications to the international standard. Countries may choose to either use ISIC directly for their national purposes or develop their own national classification. Wherever countries lack the infrastructure required to develop and maintain their own activity classification, they may adopt ISIC as their national activity classification with little or no modification. This is often done by extending or collapsing the detail of ISIC while maintaining its general structure. Other countries may have historically developed a classification that suits their particular needs. Those countries should make efforts to adapt their classification in a way that allows for the provision of data according to ISIC without substantial loss of information.
160. In order to attain international comparability, it is suggested that all countries adopt, as far as individual requirements permit, the same general principles and definitions in their industrial classification schemes (for the principles and definitions that were developed for this purpose and are embodied in ISIC, see sect. II above). As a result, it should be feasible to rearrange and combine entire categories of national classifications so that they correspond to one or more categories of ISIC, although this may not always be possible since certain categories at the most detailed level of ISIC may not be distinguished in the industrial classifications of some countries.
161. Adapting ISIC to the specifics of the national economy while maintaining international comparability requires the observation of a number of rules as set out below.

I. Aggregation and disaggregation of ISIC

162. When adapting ISIC to national circumstances, its categories may be aggregated or further detailed to better reflect the structure of the national economy of the country. If a particular economic sector is economically of great importance or has developed important specializations that are not separately identified in ISIC, the relevant part of the classification can be further disaggregated. If some other sector of the economy does not exist or is still undeveloped or unimportant in the economy as a whole, the relevant part of the classification can be treated at a more aggregated level. It is not the intention to suggest data collection for categories, which would require all kinds of artificial or arbitrary splits of the existing statistical units. The calculation of homogeneity ratios may serve as a tool in determining the feasibility and usefulness of more detailed categories of the classification.²⁰
163. In order to make a national activity classification convertible to ISIC, the

²⁰ For a more detailed discussion of homogeneity ratios, see *Companion Guide to ISIC and CPC* (United Nations publication, forthcoming).

categories at the most detailed level of classification in the national scheme should on the whole coincide with, or be subdivisions of, the individual classes of ISIC. In other words, any most detailed category of the national classification should not cover selected portions of two or more classes of ISIC.

When national categories have to represent combinations of two or more entire classes of ISIC, the classes should be part of the same group. In this way, the convertibility of the national classification to ISIC would not be affected by the position or the manner of grouping of the categories at the detailed level of the classification in the national scheme.

164. To serve national purposes, categories in the ISIC structure may be disaggregated by subdividing the relevant classes into subclasses. This may be done by appending decimal places to the four-digit code that identifies each class of ISIC. Alternatively, the subdivision of groups into classes in ISIC may be expanded by replacing the existing classes with a greater number of more detailed categories. In order to preserve comparability with the classes of ISIC, the more detailed classes should be delineated so that they may be aggregated to classes.
165. Extending the four-digit codes of ISIC may be unnecessary if, to meet national requirements, the only classes to be subdivided are those that are identical to groups. These classes of ISIC are identified by four-digit codes ending in "0" and may be replaced by as many as nine classes, identified by specific four-digit codes.
166. ISIC categories may be aggregated, for example, by combining the classes of selected groups into fewer less detailed classes or by entirely telescoping classes into groups. It may even, in certain instances, be desirable or necessary to have categories at the most detailed level of the national classification that combine classes of ISIC.
- This may be because the kinds of activity segregated by selected classes of ISIC are not important enough in a given country. Or it may be due to a much smaller degree of specialization in the activities of the statistical units than is required in order to use certain classes of ISIC in the national scheme.
- For example, some countries may not establish categories in their national classifications that are similar to the individual categories of divisions 26 to 28 (Manufacture of machinery), inasmuch as the majority of establishments engaging in activities of class X also carry out the activities of class Y and vice versa, thereby making it impractical to separate these activities in the national classification.
- They may need to combine some or all of the groups or classes into single categories at the most detailed level of their national classification.
167. It should be kept in mind that combining classes into higher aggregates, either at the group level or elsewhere, will limit the comparability of data at the international level to that level or to even higher aggregates. The latter can occur if countries decide to aggregate some of the four-digit classes within, for example, group 281.
- If two countries aggregate classes within group 281, the comparability of their data may not be available at their respective aggregated levels but only at the higher level of group 281. The combining of classes should therefore be carefully considered in respect of its possible impact on the comparability of data compiled according to these new categories.

2. Level of international comparability

168. Ideally, countries would be able to provide data according to ISIC at all levels of the classification for the purposes of international comparability. As mentioned above, however, not all detailed categories of the classification may be suitable for all countries and countries may wish to develop national classifications based on their own priorities. Still, the problem of international comparability remains and countries should make effort to use a classification that is as much as possible compatible with ISIC and for which data can be collected and reported.
169. At its thirty-seventh session, the United Nations Statistical Commission recommended that countries adapt their national classifications in a way that allows them to report data at least at the two-digit level of ISIC, Rev.4 without loss of information.²¹ It is clear that the interest in more detailed internationally comparable information will remain, especially for specific studies.

²¹ See *Official Records of the Economic and Social Council, 2002, Supplement No.4 (E/2006/24), chap. I, para. 3, item 37/105 (b).*

B. USE OF DIFFERENT LEVELS OF THE CLASSIFICATION FOR THE PRESENTATION OF STATISTICS

170. It may be desirable to utilize less detailed classification categories of kind of economic activity for some types of statistics than for other series, and the number and size of the categories for which reliable statistics are presented may depend on both their source and confidentiality considerations. For example, it may not be feasible to present data on employment gathered in household inquiries in as great detail as data on employment obtained from establishment inquiries.
- Or it may not be necessary to present data according to kind of economic activity in as great detail in national accounting as in industrial statistics. By providing for four levels of classification (sections, divisions, groups and classes), ISIC furnishes a framework for comparable classifications of data at different levels of detail.
- It is important to note, however, that the fact that a category has been defined at the class level in ISIC will not prevent it from being larger in a particular national economy than a category defined at the group level or even at the level of division or section, as will be the case, for example, for class 8521 (General secondary education) versus division 03 (Fishing and aquaculture) in many countries.
171. Similarly, for specialized surveys on a limited number of industries, the detail provided by ISIC, even at its most detailed level, will often not be sufficient for the required analysis. In such cases, ISIC classes can be further subdivided for specific purposes, as necessary. It is suggested, however, that the new detailed categories still be aggregated to the existing ISIC classes for comparability reasons.

C. RELATIONSHIP WITH OTHER CLASSIFICATIONS

I. General remarks

172. At its nineteenth session, the Statistical Commission had requested the Secretariat to prepare a set of classifications that together would form an integrated system for classifying activities, goods and services and could be used in different kinds of economic statistics. Using the Integrated System of

Classifications of Activities and Products (SINAP) as a basis, the work resulted in the revision of ISIC and SITC and the development of CPC.

These three classifications are strongly interrelated. ISIC represents the activity side of the system, CPC is the central instrument for classifying goods and services and SITC is the aggregated classification of transportable goods for international trade statistics for analytical purposes.

Both CPC and SITC use the headings and subheadings of the Harmonized Commodity Description and Coding System (HS) as building blocks for their categories. Subsequently, relationships with other classifications that may require a degree of comparability with ISIC have been added to these considerations.

2. Relationship with product classifications: CPC, HS and SITC

173. The relationship between ISIC, on the one hand, and the product classifications HS, CPC and SITC, on the other, is based on the fact that the product classifications in principle combine in one category goods or services that are normally produced in only one industry as defined in ISIC. In HS, this origin criterion was respected as far as possible at the time of its development.

In some cases - for instance, when it seemed impossible that a customs officer could make the distinction - the principle was not applied.

Still, most headings and subheadings of HS contain goods that are generally produced in only one ISIC category. There are frequent exceptions in some areas, however, where outputs do not enter international trade to a large degree.

For instance, raw and processed agricultural products may be combined in HS since the international trade of raw and unprocessed products is negligible. Still, raw and processed products are outputs of distinct industries in ISIC, which makes a strict link between these classifications impossible. In addition, the arrangement of headings and subheadings of HS follows criteria that are quite different from industrial origin and the structure of CPC or SITC.

174. The differences between CPC, HS and SITC result from the fact that they were created for different purposes. HS is the detailed classification for international trade of transportable goods, while SITC is a more aggregated classification for analytical purposes, with the same scope as HS. The scope of CPC exceeds that of HS and SITC, in that it is intended to cover the production, trade and consumption of all goods and services. Both CPC and SITC, Rev.3, regroup HS categories, albeit in different ways.

SITC follows a traditional order in which the materials used, the stage of processing and the end-use are the main considerations. CPC arranges its categories in groups that are similar to ISIC categories. This does not mean, however, that all goods are grouped according to their industrial origin.

175. Although origin had been an important criterion when developing CPC, it was produced as a classification in its own right - one in which classification is based on the physical characteristics and intrinsic nature of goods or on the nature of the services rendered. For example, while meat and hides are both outputs of slaughterhouses (ISIC class 1010, "Processing and preserving of meat"), they appear in different sections of CPC. However, each type of good or service distinguished in CPC is defined so that it is normally produced by only one activity as defined in ISIC. As far as practically possible, an attempt is made to establish a correspondence between the two classifications, each category of CPC being accompanied by a reference to the ISIC class in which the good or service is mainly produced.

3. Other derived and related activity classifications

176. The work on the fourth revision of ISIC has been driven by a strong desire to improve comparability among activity classifications around the world. In the process, the experiences obtained during recent or still ongoing revisions of national and regional classifications have been taken into account. It is clear, however, that needs for detail and structure, especially at the lower levels of the classification, differ from country to country and from region to region. The work of the Expert Group on International Economic and Social Classifications has continued these harmonization efforts in its work on the International Family of Economic and Social Classifications. The need to converge existing activity classifications has been stressed again by the Statistical Commission and will be a key element in future work on these classifications.
177. The need for convergence does not diminish the need for regional classifications. The work on improved and tailored regional activity classifications, based on the reference classification as the international standard, is an important way to further the application of ISIC. These regional classifications should be derived from ISIC and adjusted to the regional specifics of a group of countries. They will allow for data comparability within the region and serve as more tailored guidelines for the development of national classifications.
178. The preamble of the International Family of Economic and Social Classifications lays out the foundations of these relationships between reference classifications (such as ISIC for economic activities) and derived and related classifications.

(a) Derived classifications

179. The revision of the General Industrial Classification of Economic Activities within the European Communities (NACE) has been developed based on the fourth revision of ISIC, continuing the strong relation between these two classifications. Categories at all levels of NACE have been defined to be either identical or to form subsets of single ISIC categories.
180. In addition, the coding systems used in classifications of the United Nations and the European Community are as far as possible the same. As a result, the data of both intergovernmental organizations have become widely compatible. ISIC and NACE are identical up to the two-digit level (divisions) of the classification. At lower levels, NACE has created more detail suitable for European users of the classification. The additional detail created can always be aggregated to ISIC categories at the three- and four-digit levels, within the same structure.
181. The Australian and New Zealand Standard Industrial Classification (ANZSIC) has been revised in 2006 and broadly aligns with ISIC at the detailed level. As for ISIC, the conceptual approach for ANZSIC has been re-evaluated. The revised ANZSIC takes into account activities within Australian and New Zealand economic units. The ANZSIC structure broadly follows the ISIC structure, so that categories at the division and more detailed levels can be aggregated into the two-digit categories of ISIC.

4. Relationship of other international classifications with ISIC

182. The following classifications developed by the United Nations or its subsidiary organs have some relationship with ISIC or make use of parts of ISIC in defining their own scope or categories; whether describing statistics on occupations,

employment, expenditures, education, tourism or the environment: the Classification of the Functions of Government (COFOG), the International Standard Classification of Education (ISCED),²² the International Standard Classification of Occupations (ISCO),²³ the activity classification of the Tourism Satellite Account (TSA)²⁴ and the International Classification of Non-Profit Organizations (ICNPO).²⁵

183. COFOG, which was developed by the former Statistical Office of the United Nations Secretariat mainly for use in the System of National Accounts, was first published in 1980 and revised in 2000. The criteria of classification—function in the case of COFOG and activity for ISIC—are conceptually rather similar. COFOG is more appropriate than ISIC for classifying government expenditures, however, because the COFOG list of functions is more detailed than the ISIC list of activities, having been drawn up specifically to take account of the range and diversity of government activities. Although there are similarities between the criteria of the two classifications, problems may arise when comparing data collected according to ISIC and COFOG. For instance, COFOG covers not only direct outlays on government-owned schools but also the subsidizing of privately owned schools and outlays on subsidiary services to education, such as school transport, food and lodging for students etc.
184. ISCED was developed by UNESCO as an instrument for assembling, compiling and presenting statistics of education, both within individual countries and internationally, and was last updated in 1997. It is a multi-purpose classification of educational programmes to be used for statistics on student enrolment and human or financial resources invested in education, as well as on the educational attainment of the population as obtained, for example, from population censuses or labour-force surveys. The statistical unit as classified in ISCED at the lowest level is the programme or programme group.
185. Educational institutions are classified according to ISCED on the basis of the type of programmes that they provide. In principle, these institutions may be considered equivalent to the basic units to be classified by ISIC. The definitions of the ISIC categories for education services have been defined in line with the changes applied in the last ISCED revision.
186. The International Standard Classification of Occupations (ISCO) has been developed by the International Labour Organization (ILO). It provides a basis for comparing occupational statistics for different countries and communicating other occupational information, such as for the recruitment or admission of migrant workers. It also serves as a model for countries when they develop their national occupational classifications or revise their existing ones.
187. The primary units to be classified to ISCO are jobs. Jobs are classified to ISCO on the basis of the type of work performed, that is, the task and duties to be carried out. Since ISIC and ISCO have entirely different functions and conceptual foundations - in other words, they measure very different aspects of the economy - there is no need to harmonize their structures. However, when similarities and differences between certain groups in ISCO are based on the type of distinctions that are reflected in ISIC (i.e., between the type of products, namely, goods and services, that are being produced or sold), the ISCO groups are defined in a manner that is generally consistent with the definition of these goods and services in ISIC and CPC. 191.

188. The World Tourism Organization has developed two international recommendations on tourism statistics that are related to one another: the new International Recommendations for Tourism Statistics 2008 (IRTS 2008)²⁶—a revision of the previous 1993 Recommendations on Tourism Statistics that was approved by the United Nations Statistical Commission at its thirty-ninth session, in 2008; and the updated Tourism Satellite Account: Recommended Methodological Framework 2008 (TSA:RMF2008)²⁷—an update of TSA:RMF2000, presented to the Statistical Commission at the same session.²⁸ The concepts, definitions and classifications to be used for basic tourism statistics, which conform with TSA:RMF2008, are described in IRTS 2008. The concept of tourism characteristic products purchased by visitors and the activities that produce them was first introduced in TSA:RMF2000. Tourism characteristic activities are defined as activities that produce one or more tourism characteristic products as a typical output of the production process characterizing the activity.

Updated lists of tourism characteristic products and activities defined in terms of CPC and ISIC, which are needed to compile basic tourism statistics and TSA, are to be found in annexes 2 and 3 to IRTS 2008. The list of tourism-related activities that appeared in annex II to part two of ISIC, Rev.3 has been superseded by these lists. I 92. ICNPO is the classification recommended for delineating the non-profit

institutions sector in the Handbook on Non-profit Institutions in the System of National Accounts. ICNPO was developed initially by an international team of non-profit institutions experts because the level of detail available in ISIC, Rev.3 was not sufficient to differentiate important types of non-profit institutions and permit their reaggregation to the classification structure common in treatments of the non-profit institutions sector. ICNPO was subsequently applied in the development of systematic empirical data on the non-profit institutions sector in 40 countries throughout the world as part of the Johns Hopkins Comparative Nonprofit Sector Project; was further verified in a pilot test of the Handbook by 11 statistical offices; and continues to be used by national statistical offices in both data collection and Handbook implementation activities.

D. INDEXES TO THE CLASSIFICATION

189. Alphabetical and numerical indexes are very useful tools for further detailing classification categories and greatly simplify their application. The indexes are designed to be of assistance in adapting ISIC to the classification requirements of individual countries, comparing national classifications to ISIC and classifying data according to ISIC. They should also provide a guide to the correct classification of statistical units.

New interpretations of the classification, usually related to new activities, can be easily reflected in the index, while no change in the classification or its related texts is usually necessary. Indexes for this new version of ISIC will be available in machine-readable form only, published in the Classifications Registry on the United Nations Statistics Division website at <http://unstats.un.org/unsd/class>.

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
A				AGRICULTURE, FORESTRY AND FISHING	A				UBUHINZI, N'UBUROBYI
	I			Crop and animal production, hunting and related service activities		I			Ubuhinzi n'ubworozi bw'inyamaswa, guhiga n'indi mirimo ya serivisi ishingiyeho
		II		Growing of non-perennial crops			II		Ubuhinzi bw'ibihingwa bidatinda kwera
			III	Growing of cereals (except rice), leguminous crops and oil seeds				III	Ubuhinzi bw'ibinyampeke(uretse umuceli), ubw'imboga n'ubw'impeke zibyara amavuta
			III	Growing of rice				III	Ubuhinzi bw'umuceli
			III	Growing of vegetables and melons, roots and tubers				III	Ubuhinzi bw'imboga na melons, imizi n'ibinyabijumba
			III	Growing of sugar cane				III	Ubuhinzi bw'ibisheke
			III	Growing of tobacco				III	Ubuhinzi bw'itabi
			III	Growing of fibre crops				III	Ubuhinzi bw'ibihingwa bivamo ubudodo (urugero: imigwegwe)
			III	Growing of other non-perennial crops				III	Ubuhinzi bw'ibindi bihingwa bidatinda kwera
		II		Growing of perennial crops			II		Ubuhinzi bw'ibihingwa bitinda kwera
			II	Growing of grapes				II	Ubuhinzi bw'imizabibu
			II	Growing of tropical and subtropical fruits				II	Ubuhinzi bw'imbutu bukorerwa mu gice cy'ubushyuhe n'ubuherehere (avocat, imyembe, imineke, papayi..)
			II	Growing of citrus fruits				II	Ubuhinzi bw'indimu, amacunga, mandarine, limes n'izindi mbuto zigira agasharire muri zo

Section	Division	Group	Class	Description	Igice	Ishami	Ifsinda	Ikiciro	Umurimo
			124	Growing of pome fruits and stone fruits				124	buhinzi bwa pome n'izindi mbuto zenda gusa nayo
			125	Growing of other tree and bush fruits and nuts				125	Ubuhanzi bw'ibindi biti, imbuto zera ku bihuru(inkeri)
			126	Growing of oleaginous fruits				126	Ubuhanzi bw'imbuto zikorwamo amavuta
			127	Growing of beverage crops				127	Ubuhanzi bw'ibihingwa bikorwamo ibinyobwa
			012710	Growing coffee				012710	Ubuhanzi bw'igihingwa cy'ikawa
			012720	Growing tea				012720	Ubuhanzi bw'igihingwa cy'icyayi
			012730	Growing cocoa				012730	Ubuhanzi bw'igihingwa cya cacao
			012740	Growing of other beverage crops				012740	Ibindi bihingwa bikorwamo ibinyobwa
			128	Growing of spices, aromatic, drug and pharmaceutical crops				128	Ubuhanzi bw'ibihingwa bikorwamo imibavu n'imiti
			129	Growing of other perennial crops				129	Ubuhanzi bw'ibindi bihingwa bitinda kwera
		13	130	Plant propagation			13	130	Ikwirakwizwa ry'ibihingwa
		14		Animal production			14		Ubworozi
			141	Raising of cattle and buffaloes				141	Ubworozi bw'inka n'imbogo
			142	Raising of horses and other equines				142	Ubworozi bw'indogobe n'ibindi biri mu bwoko bwazo

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			143	Raising of camels and camelids				143	Ubworozi bw'ingamiya n'ibindi biri mu bwoko bwazo
			144	Raising of sheep and goats				144	Ubworozi bw'ihene n'intama
			145	Raising of swine/pigs				145	Ubworozi bw'ingurube
			146	Raising of poultry				146	Ubworozi bw'inkoko
			149	Raising of other animals				149	Ubworozi bw'andi matungo
		15	150	Mixed farming			15	150	Ubuhinzi bw'ibihingwa bivangavanze
		16		Support activities to agriculture and post-harvest crop activities			16		Ibikorwa by'ubufasha mu buhinzi n'imirimo ya nyuma y'isarura
			161	Support activities for crop production				161	Imirimo y'ubufasha mu buhinzi
			162	Support activities for animal production				162	Imirimo y'ubufasha mu bworozi
			163	Post-harvest crop activities				163	Imirimo ikorwa nyuma y'isarura
			164	Seed processing for propagation				164	Gutubura imbuto hagamiye kuzikwirakwiza
		17	170	Hunting, trapping and related service activities			17	170	Guhiga, gutega n'ibindi biyanye nabyo
	2			Forestry and logging		2			Amashyamba no kuyabyaza umusaruro
		21	210	Silviculture and other forestry activities			21	210	Ubuhinzi bw'amashyamba n'indi mirimo yerekeranye n'amashyamba

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
		22	220	Logging			22	220	Kubyaza amashyamba umusaruro
		23	230	Gathering of non-wood forest products			23	230	Kwegeranya ibikomoka ku mashyamba bitari inkwi
		24	240	Support services to forestry			24	240	Imirimo y'ubufasha mu mashyamba
	3			Fishing and aquaculture		3			Uburobyi n'ubworozi bukorerwa mu mazi
		31		Fishing			31		Uburobyi
			311	Marine fishing				311	Uburobyi bwo mu nyanja
			312	Freshwater fishing				312	Uburobyi bwo mu byuzi
		32		Aquaculture			32		Ubworozi bukorerwa mu mazi
			321	Marine aquaculture				321	Ubworozi bukorerwa mu nyanja
			322	Freshwater aquaculture				322	Ubworozi bwo mu byuzi
B				MINING AND QUARRYING	B				UBUCUKUZI BW'AMABUYE Y'AGACIRO NA KARIYERI
	5			Mining of coal and lignite		5			Ubucukuzi bw'amakara na nyiramugengeri
		51	510	Mining of hard coal			51	510	Ubucukuzi bw'amakara
		52	520	Mining of lignite			52	520	Ubucukuzi bwa nyiramugengeri

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
	6			Extraction of crude petroleum and natural gas		6			Gucukura peterori n'umwuka kamere
		61	610	Extraction of crude petroleum			61	610	Gucukura peterori
		62	620	Extraction of natural gas			62	620	Gucukura umwuka kamere
	7			Mining of metal ores		7			Gucukura ubutare
		71	710	Mining of iron ores			71	710	Gucukura umuringa
		72		Mining of non-ferrous metal ores			72		Gucukura ubutare butarimo fer
			721	Mining of uranium and thorium ores				721	Gucukura uranium na thorium
			729	Mining of other non-ferrous metal ores				729	Gucukura ubundi butare butarimo fer
	8			Other mining and quarrying		8			Ubundi bucukuzi bw'amabuye y'agaciro na kariyeri
		81	810	Quarrying of stone, sand and clay			81	810	Gucukura amabuye, umucanga n'ibumba
		89		Mining and quarrying n.e.c.			89		Ubucukuzi bw'amabuye y'agaciro na kariyeri butagize aho buvugwa
			891	Mining of chemical and fertilizer minerals				891	Ubucukuzi bw'ibijyanye n'ubutabire n'inyongeramusaruro
			892	Extraction and agglomeration of peat				892	Ubucukuzi bwa "tourbe"
			893	Extraction of salt				893	Ubucukuzi bw'umunyu
			899	Other mining and quarrying n.e.c.				899	Ubundi bucukuzi bw'amabuye y'agaciro na kariyeri butagize aho buvugwa.

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
	9			Mining support service activities		9			Imirimo y'ubufasha mu byo gucukura amabuye y'agaciro
		91	910	Support activities for petroleum and natural gas mining			91	910	Imirimo y'ubufasha mu bucukuzi bwa peterori n'umwuka kamere
		99	990	Support activities for other mining and quarrying			99	990	Imirimo y'ubufasha mu bundi bucukuzi bw'amabuye y'aaciro na kariyeri
C				MANUFACTURING	C				INGANDA
	10			Manufacture of food products		10			Gukora ibiribwa
		101	1010	Processing and preserving of meat			101	1010	Gutunganya no kubika inyama
		102	1020	Processing and preserving of fish, crustaceans and molluscs			102	1020	Gutunganya no kubika amafi n'ibindi bisa nayo
		103	1030	Processing and preserving of fruit and vegetables			103	1030	Gutunganya no kubika imbuto n'imboga
		104	1040	Manufacture of vegetable and animal oils and fats			104	1040	Inganda zikora imboga n'amavuta y'ibikomoka ku matungo
		105	1050	Manufacture of dairy products			105	1050	Gukora ibiribwa cyangwa ibinyobwa bya buri munsu
		106		Manufacture of grain mill products, starches and starch products			106		Gukora ibintu birimo amido, amido n'ibiyikomokaho
			1061	Manufacture of grain mill products				1061	Gukora ibintu birimo amido

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			1062	Manufacture of starches and starch products				1062	Gukora amido n'ibiyikomokaho
		107		Manufacture of other food products			107		Gukora ibindi biribwa
			1071	Manufacture of bakery products				1071	Gukora imigati n'ibindi biyanyane nayo
			1072	Manufacture of sugar				1072	Gukora isukari
			1073	Manufacture of cocoa, chocolate and sugar confectionery				1073	Gukora cocoa, shokora n'ibiribwa bikorwa mu isukari
			1074	Manufacture of macaroni, noodles, couscous and similar farinaceous products				1074	Gukora makaroni, n'ibindi biribwa bikorwa mu ifarine
			1075	Manufacture of prepared meals and dishes				1075	Gutunganya inyama zishobora kuribwa ako kanya
			1079	Manufacture of other food products n.e.c.				1079	Gutunganya ibindi biribwa bitagize ahandi bivugwa
		108	1080	Manufacture of prepared animal feeds			108	1080	Gukora ibiryo by'amatungo
		11	110	Manufacture of beverages		11	110		Gukora ibinyobwa
			1101	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials				1101	Gukora inzoga zikaze hakoreshejwe ibyuma bitara
			1102	Manufacture of wines				1102	Gukora divayi

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			1103	Manufacture of malt liquors and malt				1103	Gukora divayi muri Malt no gukora malt
			1104	Manufacture of soft drinks; production of mineral waters and other bottled waters				1104	Gukora ibinyobwa bidasindisha, gukora mazi meza, n'andi mazi ashwirwa mu macupa
	12	120	1200	Manufacture of tobacco products		12	120	1200	Gukora ibikomoka ku itabi
	13			Manufacture of textiles		13			Gukora imyenda n'ibijyanye nayo
		131		Spinning, weaving and finishing of textiles			131		Gukora ubudodo, gukata imyenda no kuyikora
			1311	Preparation and spinning of textile fibres				1311	Gutunganya no guteranya indodo
			1312	Weaving of textiles				1312	Gukata imyenda
			1313	Finishing of textiles				1313	Kudoda imyenda
		132		Manufacture of other textiles			132		Gukora ubundi bwoko bw'imyenda
			1321	Manufacture of knitted and crocheted fabrics				1321	Gukora ibintu biboshye mu budodo
			1322	Manufacture of made-up textile articles, except apparel				1322	Gukora indi myenda itunganyijwe ariko itari imyambaro
			1323	Manufacture of carpets and rugs				1323	Gukora ibitambaro cyangwa imyenda yo gukandagirako

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			1324	Manufacture of cordage, rope, twine and netting				1324	Gukora imigozi, insinga, n'imigozi isobekeranye
			1329	Manufacture of other textiles n.e.c.				1329	Gukora ibindi bikomoka ku myenda bitagize ahandi bivugwa
	14			Manufacture of wearing apparel		14			Gukora imyambaro
		141	1410	Manufacture of wearing apparel, except fur apparel			141	1410	Gukora imyambaro idakoze mu bwoya
		142	1420	Manufacture of articles of fur			142	1420	Gukora ibintu byo mu bwoya
		143	1430	Manufacture of knitted and crocheted apparel			143	1430	Gukora imyambaro iboshye n'ifumye
	15			Manufacture of leather and related products		15			Gukora ibikoresho byo mu mpu n'ibindi bigendanye nabyo
		151		Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur			151		Gukana impu, gukora ibikapu, amasakoshi, ibifuniko n'ibindi
			1511	Tanning and dressing of leather; dressing and dyeing of fur				1511	Gukana impu, gutunganya no gufunika ubwoya
			1512	Manufacture of luggage, handbags and the like, saddlery and harness				1512	Gukora ibikapu, amasakoshi n'ibindi
		152	1520	Manufacture of footwear			152	1520	Gukora inkweto

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
	16			Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials		16			Gutunganya ibiti, ibikomokaho, n'ibikomoka ku gishishwa cyabyo, ukuyemo ibokoresho byo mu rugo
		161	1610	Sawmilling and planing of wood			161	1610	Gukerera no kubaza ibiti
		162		Manufacture of products of wood, cork, straw and plaiting materials			162		Gukora ibikoresho byo mu bitu, ibyo mu bishishwa by'igiti, n'ibindi biboshye mu bitu
			1621	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and board				1621	Gukora foromeka n'ibibaho mu bitu
			1622	Manufacture of builders' carpentry and joinery				1622	Gukora ibikoreshwa mu bwubatsi
			1623	Manufacture of wooden containers				1623	Gukora mu bitu amasanduku atwarwamo ibintu
			1629	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials				1629	Gukora ibindi bikoresho bikoze mu bitu, ibikomoka ku bishishwa by'ibiti n'ibiboshye mu bitu
	17	170		Manufacture of paper and paper products		17	170		Gukora impapuro n'ibindi bikoresho bikoze mu mpapuro
			1701	Manufacture of pulp, paper and paperboard				1701	Gukora ibivamo impapuro.gukora impapuro ntoya n,impapuro nini
			1702	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard				1702	Gukora impapuro n'amakarito, ibyo gutwaramo bikoze mu mpapuro n' ibikarito byo gutwaramo
			1709	Manufacture of other articles of paper and paperboard				1709	Gukora ibindi bikoresho mu mpapuro no mu makarito

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
	18			Printing and reproduction of recorded media		18			Kwandika no gusohora inyandiko z'ibinyamakuru
		181		Printing and service activities related to printing			181		Gusohora inyandiko n'indi mirimo yerekeranye nabyo
			1811	Printing				1811	Gusohora inyandiko
			1812	Service activities related to printing				1812	Imirimo yerekeranye no gusohora inyandiko
		182	1820	Reproduction of recorded media			182	1820	Gusohora inyandiko zanditse z'ibinyamakuru
	19			Manufacture of coke and refined petroleum products		19			Gukora coke n'ibikomoka kuri peterori bitunganjwe
		191	1910	Manufacture of coke oven products			191	1910	Gukora "coke" hakoreshejwe ifuru
		192	1920	Manufacture of refined petroleum products			192	1920	Gukora ibikomoka kuri peterori bitunganjwe
	20			Manufacture of chemicals and chemical products		20			Gukora ibintu by'ubutabire n'ibikomokaho
		201		Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastics and synthetic rubber in primary forms			201		Gukora ibintu by'ubutabire by'ibanze, amafumbire n'ibintu birimo azote, parasitike, kawuco synthétique zo ku rwego rw'ibanze
			2011	Manufacture of basic chemicals				2011	Gukora ibintu by'ubutabire byo ku rwego rw'ibanze

Section	Division	Group	Class	Description	Igice	Ishami	Ifsinda	Ikiciro	Umurimo
			2012	Manufacture of fertilizers and nitrogen compounds				2012	Gukora amafumbire n'ibintu birimo azote
			2013	Manufacture of plastics and synthetic rubber in primary forms				2013	Gukora parasitike na kowuco syntétiques zo ku rwego rw'ibanze
		202		Manufacture of other chemical products			202		Gukora ibindi bintu by'ubutabire
			2021	Manufacture of pesticides and other agrochemical products				2021	Gukora imiti yica udukoko, n'indi miti ikorehwa mu buhinzi
			2022	Manufacture of paints, varnishes and similar coatings, printing ink and mastics				2022	Gukora amarangi, verini n'ibindi nkayo, imiti ikorehwa muri mu byuma bisohora inyandiko na masikike
			2023	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations				2023	Gukora amasabune n'indi miti ikorehwa mu gusukura no kunogereza, imibavu n'ibindi bikorehwa mu kwisukura
			2029	Manufacture of other chemical products n.e.c.				2029	Gukora ibindi bintu by'ubutabire bitagize ahandi bivugwa
		203	2030	Manufacture of man-made fibres			203	2030	Gukora insinga
	21	210	2100	Manufacture of pharmaceuticals, medicinal chemical and botanical products		21	210	2100	Gukora ibintu bya za farumasi, ubutabire mu by'imiti n'ibintu bikomoka ku bimera
	22			Manufacture of rubber and plastics products		22			Gukora kawucu na za parasitike
		221		Manufacture of rubber products			221		Gukora ibintu muri kawucu

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			2211	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres				2211	Gukora amapine ya kawucu na shamburayeri;
			2219	Manufacture of other rubber products				2219	Gukora ibindi bintu byo muri kawucu
		222	2220	Manufacture of plastics products			222	2220	Gukora ibintu bya parasitike
	23			Manufacture of other non-metallic mineral products		23			Gukora ibindi bintu bitari ibyuma ariko bikorwa mu mabuye
		231	2310	Manufacture of glass and glass products			231	2310	Gukora ibirahure n'ibindi bikomoka ku birahure
		239		Manufacture of non-metallic mineral products n.e.c.			239		Gukora ibintu bitari ibyuma ariko bikorwa mu mabuye bitagize ahandi bivugwa
			2391	Manufacture of refractory products				2391	Gukora indorerwamo n'ibindi biyanye nazo
			2392	Manufacture of clay building materials				2392	Gukora ibikoresho by'ubwubatsi mu ibumba
			2393	Manufacture of other porcelain and ceramic products				2393	Gukora ibintu muri porcelaine na céramique
			2394	Manufacture of cement, lime and plaster				2394	Gukora sima, lime na platre
			2395	Manufacture of articles of concrete, cement and plaster				2395	Gukora ibintu muri beton, sima na platre
			2396	Cutting, shaping and finishing of stone				2396	Gukata, gutunganya no gusena amabuye

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			2399	Manufacture of other non-metallic mineral products n.e.c.				2399	Gukora ibindi bintu bitari ibyuma ariko bikorwa mu mabuye bitagize ahandi bivugwa.
	24			Manufacture of basic metals		24			Gukora ibyuma by'ibanze
		241	2410	Manufacture of basic iron and steel			241	2410	Gukora ubutare n'umuringa ku rwego rw'ibanze
		242	2420	Manufacture of basic precious and other non-ferrous metals			242	2420	Gukora ibyuma by'agaciro by'ibanze n'ibindi byuma bitarimo fer
		243		Casting of metals			243		Gushongesha ibyuma
			2431	Casting of iron and steel				2431	Gushongesha ubutare n'umuringa
			2432	Casting of non-ferrous metals				2432	Gushongesha ibyuma bitarimo fer
	25			Manufacture of fabricated metal products, except machinery and equipment		25			Gukora ibintu mu byuma, hatarimo imashini na equipment
		251		Manufacture of structural metal products, tanks, reservoirs and steam generators			251		Gukora ibintu byubatse mu byuma, ibigege binini, ibigege bito
			2511	Manufacture of structural metal products				2511	Gukora ibintu byubatse mu byuma
			2512	Manufacture of tanks, reservoirs and containers of metal				2512	Gukora ibigege binini, ibigege bito n'ububiko bukozwe mu byuma
			2513	Manufacture of steam generators, except central heating hot water boilers				2513	Gukora ibyuma bitanga umwuka, hatarimo ibyuma binini bishyushya amazi

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
		252	2520	Manufacture of weapons and ammunition			252	2520	Gukora intwano n'amasasu
		259		Manufacture of other fabricated metal products; metalworking service activities			259		Gukora ibindi bintu bikoze mu byuma; imirimo ya serivise mu ikorwa ry'ibyuma
			2591	Forging, pressing, stamping and roll-forming of metal; powder metallurgy				2591	Gucura, kugonda, gushushanya no kuguna ibyuma; metallurgie ya poudre
			2592	Machining; treatment and coating of metals				2592	Gutunganya no gusiga ibyuma; kugorora ibyuma
			2593	Manufacture of cutlery, hand tools and general hardware				2593	Gukora ibyuma bifite ubugi, ibikoresho byo mu ntoki n'ibindi
			2599	Manufacture of other fabricated metal products n.e.c.				2599	Gukora ibindi bikoresho bikorwa mu byuma bitagize ahandi bivugwa
	26			Manufacture of computer, electronic and optical products		26			Gukora mudasobwa, ibikoresho bya elegitoronike n'ibya optique
		261	2610	Manufacture of electronic components			261	2610	Gukora ibikoresho bya elegitoronike
		262	2620	Manufacture of computers and peripheral equipment			262	2620	Gukora mudasobwa n'ibindi bikoresho bikorana nazo
		263	2630	Manufacture of communication equipment			263	2630	Gukora ibikoresho by'itumanaho
		264	2640	Manufacture of consumer electronics			264	2640	Gukora ibyuma by'ikoranabuhanga abaguzi bakenera
		265		Manufacture of measuring, testing, navigating and control equipment; watches and clocks			265		Gukora ibyuma bipima, bigenzura, ibyerekana amerekezo n'ibyerekana igihe

Section	Division	Group	Class	Description	Igice	Ishami	Ifsinda	Ikiciro	Umurimo
			2651	Manufacture of measuring, testing, navigating and control equipment				2651	Gukora ibyuma bipima, bigenzura n'ibyerekana amerekezo
			2652	Manufacture of watches and clocks				2652	Gukora ibyuma byerekana igihe n'amasaha
		266	2660	Manufacture of irradiation, electromedical and electrotherapeutic equipment			266	2660	Gukora ibyuma bikoresha kwa muganga
		267	2670	Manufacture of optical instruments and equipment			267	2670	Gukora ibyuma bifasha mu kubona amashusho n'ibifotora
		268	2680	Manufacture of magnetic and optical media			268	2680	Gukora ibintu bishobora gushyirwaho no kubika amajwi cyangwa amashusho
	27			Manufacture of electrical equipment		27			Gukora ibikoresho electrique
		271	2710	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus			271	2710	Gukora moteri electrique, ibitanga ingufu, ibihindura, n'ibindi bikoresho bikwirakwiza amashanyarazi n'ibiyagenzura
		272	2720	Manufacture of batteries and accumulators			272	2720	Gukora batiri na accumulateurs
		273		Manufacture of wiring and wiring devices			273		Gukora insinga n'ibindi bikoresho bijanyeye nazo
			2731	Manufacture of fibre optic cables				2731	Gukora insinga zifashishwa mu itumanaho
			2732	Manufacture of other electronic and electric wires and cables				2732	Gukora ibindi bikoresho bya elektoronike, insinga z'amashanyarazi, n'indi migozi
			2733	Manufacture of wiring devices				2733	Gukora ibikoresho bikoresha hamwe n'insinga

Section	Division	Group	Class	Description	Igice	Ishami	Ifsinda	Ikiciro	Umurimo
		274	2740	Manufacture of electric lighting equipment			274	2740	Gukora ibikoresho bitanga urumuli
		275	2750	Manufacture of domestic appliances			275	2750	Gukora ibikoresho byo mu rugo bikoresha amashanyarazi
		279	2790	Manufacture of other electrical equipment			279	2790	Gukora ibindi bikoresho bikoresha amashanyarazi
	28			Manufacture of machinery and equipment n.e.c.		28			Gukora amashashine n'ibindi bikoresho bitagize aho bivugwa
		281		Manufacture of general purpose machinery			281		Gukora amashashine by'uburyo butandukanye
			2811	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines				2811	Gukora moteri na turbines , hatarimo indege n'binyabiziga
			2812	Manufacture of fluid power equipment				2812	Gukora ibikoresho bitanga ingufu zituruka ku mavuta
			2813	Manufacture of other pumps, compressors, taps and valves				2813	Gukora andi mapombo, compresseurs taps na valves
			2814	Manufacture of bearings, gears, gearing and driving elements				2814	Gukora ibyuma bikoreshwa mu mashini yikaraga,byongera umuvuduko n'ibiyobora
			2815	Manufacture of ovens, furnaces and furnace burners				2815	Gukora amafuru
			2816	Manufacture of lifting and handling equipment				2816	Gukora za inyoroshyangendo n'ibikoresho bya handling
			2817	Manufacture of office machinery and equipment (except computers and peripheral equipment)				2817	Gukora ibikoresho n'amashashine yo mu biro hatarimo mudasobwa n'ibiyanye nazo

Section	Division	Group	Class	Description	Igice	Ishami	Ifsinda	Ikiciro	Umurimo
			2818	Manufacture of power-driven hand tools				2818	Gukora ibikoresho bikoreshwa n'ingufu zo mu maboko
			2819	Manufacture of other general-purpose machinery				2819	Gukora izindi mashine z'uburyo butandukanye
		282		Manufacture of special-purpose machinery			282		Gukora amamashine afite icyo agamije kihariye
			2821	Manufacture of agricultural and forestry machinery				2821	Gukora amamashine akoreshwa mu buhinzi n'amashyamba
			2822	Manufacture of metal-forming machinery and machine tools				2822	Gukora amamashine atunganya ibyuma
			2823	Manufacture of machinery for metallurgy				2823	Gukora amamashine akoreshwa mu bucuzi
			2824	Manufacture of machinery for mining, quarrying and construction				2824	Gukora amamashine akoreshwa mu bucuuzi bw'amabaye no mu bwubatsi
			2825	Manufacture of machinery for food, beverage and tobacco processing				2825	Gukora amamashine atunganya ibiribwa ibinyobwa n'itabi
			2826	Manufacture of machinery for textile, apparel and leather production				2826	Gukora amamashine atunganya imyenda, imyambaro n'impu
			2829	Manufacture of other special-purpose machinery				2829	Gukora izindi mashine zifite icyo zigamije cyihariye
	29			Manufacture of motor vehicles		29			Gukora imodoka na taragiteri
		291	2910	Manufacture of motor vehicles			291	2910	Gukora imodoka

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
		292	2920	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers			292	2920	Gukora karikase z'imodoka; gukora taragiteri na semi taragiteri
		293	2930	Manufacture of parts and accessories for motor vehicles and their engines			293	2930	Gukora amapiyese, insimburabyuma n'amavuta by'imodoka
	30			Manufacture of other transport equipment		30			Gukora ibindi bikoresho biyanyane n'ubwikorezi
		301		Building of ships and boats			301		Gukora ubwato bunini n'ubutoya
			3011	Building of ships and floating structures				3011	Gukora ubwato bunini n'ibijyanye na bwo
			3012	Building of pleasure and sporting boats				3012	Gukora ubwato bukoreshwa mu kwinezeza na siporo
		302	3020	Manufacture of railway locomotives and rolling stock			302	3020	Gukora imihanda ya gari ya moshi
		303	3030	Manufacture of air and spacecraft and related machinery			303	3030	Gukora indege, ibyogajuru n'ibindi bijyanye nabyo
		304	3040	Manufacture of military fighting vehicles			304	3040	Gukora imodoka z'intambara za gisirikare
		309		Manufacture of transport equipment n.e.c.			309		Gukora ibikoresho by'ubwikorezi bitagize aho bivugwa
			3091	Manufacture of motorcycles				3091	Gukora amapikipiki
			3092	Manufacture of bicycles and invalid carriages				3092	Gukora amagare

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			3099	Manufacture of other transport equipment n.e.c.				3099	Gukora ibindi bikoresho by'ubwikorezi bitagize aho bivugwa
	31	310	3100	Manufacture of furniture		31	310	3100	Gukora ibikoresho (intebe ameza, utubati...)
	32			Other manufacturing		32			Ibindi
		321		Manufacture of jewellery, bijouterie and related articles			321		Gukora ibirimbisho ,imitako y'umubiri n'ibindi nkabyo
			3211	Manufacture of jewellery and related articles				3211	Gukora ibirimbisho n'ibindi biyanye
			3212	Manufacture of imitation jewellery and related articles				3212	Gukora ibirimbisho byigana n'ibindi bisa nabyo
		322	3220	Manufacture of musical instruments			322	3220	Gukora ibikoresho bya muzika
		323	3230	Manufacture of sports goods			323	3230	Gukora ibikoresho bya siporo
		324	3240	Manufacture of games and toys			324	3240	Gukora imikino n'ibikinisho
		325	3250	Manufacture of medical and dental instruments and supplies			325	3250	Gukora ibikoresho byifashishwa mu buvuzi n'iby'amenyo no kubikwirakwiza
		329	3290	Other manufacturing n.e.c.			329	3290	Ibindi bintu bikorwa bitagize aho bivugwa.

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
	33			Repair and installation of machinery and equipment		33			Gusana no gushimangira amashine n'ibikoresho
		331		Repair of fabricated metal products, machinery and equipment			331		Gusana ibikoresho bikoze mu byuma, amashine
			3311	Repair of fabricated metal products				3311	Gusana ibikoresho bikoze mu byuma
			3312	Repair of machinery				3312	Gusana amashine
			3313	Repair of electronic and optical equipment				3313	Gusana ibikoresho bya elegitoronike na optique
			3314	Repair of electrical equipment				3314	Gusana ibikoresho bikoreshwa n'umuriro w'amashanyarazi
			3315	Repair of transport equipment, except motor vehicles				3315	Gusana ibikorsho by'itumanaho, hatarimo imodoka
			3319	Repair of other equipment				3319	Gusana ibindi bikoresho
		332	3320	Installation of industrial machinery and equipment			332	3320	Gushimangira imashine n'ibikoreho bikoreshwa mu nganda.

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
D				ELECTRICITY, GAS AND AIR CONDITIONING SUPPLY	D				GUKWIRAKWIZA AMASHANYARAZI, GAZ, UMWUKA N' IBYUMA BISHYUSHYA CYANGWA BIKONJESHA AMAZU
	35			Electricity, gas, steam and air conditioning supply		35			Gukwirakwiza amashanyarazi, umwuka n' ibyuma bishyushya cyangwa bikonjesha amazu
		351	3510	Electric power generation, transmission and distribution			351	3510	Gukora umuriro w'amashanyarazi, kuwimura no kuwukwirakwiza
		352	3520	Manufacture of gas; distribution of gaseous fuels through mains			352	3520	Gukora gaze no kuyikwirakwiza
		353	3530	Steam and air conditioning supply			353	3530	Gukwirakwiza umwuka n' ibyuma bishyushya cyangwa bikonjesha amazu
E				WATER SUPPLY, GAS AND REMEDIATION SERVICES	E				GUKWIRAKWIZA AMAZI, KUBYAZA UMUSARURO IMYANDA
	36	360	3600	Water collection, treatment and supply		36	360	3600	Kwegeranya amazi, kuyitunganya no kuyakwirakwiza.
	37	370	3700	Sewerage		37	370	3700	Gukora umurimo wo gutwara amazi mabi
	38			Waste collection, treatment and disposal activities; materials recovery		38			Gukusanya imyanda, kuyitunganya; no kuyibyaza umusaruro
		381		Waste collection			381		Kwegeranya imyanda
			3811	Collection of non-hazardous waste				3811	Kwegeranya imyanda itateza impanuka

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			3812	Collection of hazardous waste				3812	Kwegeranya imyanda yateza impanuka
		382		Waste treatment and disposal			382		Gutunganya imyanda
			3821	Treatment and disposal of non-hazardous waste				3821	Gutunganya imyanda itateza Impanuka
			3822	Treatment and disposal of hazardous waste				3822	Gutunganya imyanda yateza impanuka
		383	3830	Materials recovery			383	3830	Kubyaza imyanda umusaruro
	39	390	3900	Remediation activities and other waste management services		39	390	3900	Imirimo ya remediation n'indi yo kubwaza umusaruro imyanda
F				CONSTRUCTION	F				UBWUBATSI
	41	410	4100	Construction of buildings		41	410	4100	Ubwubatsi bw' amazu
	42			Civil engineering		42			Ubuganga buhambaye mu guhanga no kubaka
		421	4210	Construction of roads and railways			421	4210	Ubwubatsi bw' imihanda na za gari ya moshi
		422	4220	Construction of utility projects			422	4220	Ubwubatsi bw'imishinga ifite akamaro
		429	4290	Construction of other civil engineering projects			429	4290	Ubwubatsi bw' ibindi bikorwa by'abahanga mu guhanga no kubaka

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
	43			Specialized construction activities		43			Imirimo y' ubwubatsi yihariye
		431		Demolition and site preparation			431		Gusenya no gutunganya ibanza
			4311	Demolition				4311	Gusenya
			4312	Site preparation				4312	Gutunganya ibanza
		432		Electrical, plumbing and other construction installation activities			432		Imirimo yerekeranye no gushyira amashyirazi n'impombo mu mazu
			4321	Electrical installation				4321	Gushyira amashyirazi mu mazu
			4322	Plumbing, heat and air-conditioning installation				4322	Gushyira impombo n'ibyuma bishyushya cyangwa bikonjesha mu mazu
			4329	Other construction installation				4329	Indi mirimo yerekeranye n'ubwubatsi
		433	4330	Building completion and finishing			433	4330	Gukora imirimo ijyanye no gusoza ubwubatsi
		439	4390	Other specialized construction activities			439	4390	Indi mirimo y' ubwubatsi yihariye

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
G				WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES	G				UBUCURUZI BURANGUZA , UBUDANDAZI , UBUKANISHI BW' AMAMODOKA N' AMAPIKIPIKI
	45			Wholesale and retail trade and repair of motor vehicles and motorcycles		45			Ubucuruzi buranguza , Ubudandazi , Ubukanishi bw' amamodoka n' amapikipiki
		451	4510	Sale of motor vehicles			451	4510	Ubucuruzi bw' imodoka
		452	4520	Maintenance and repair of motor vehicles			452	4520	Ubukanishi bw' amamodoka
		453	4530	Sale of motor vehicle parts and accessories			453	4530	Ubucuruzi bw' ibyuma by' amamodoka
		454	4540	Sale, maintenance and repair of motorcycles and related parts and accessories			454	4540	Ubucuruzi n' ubukanishi bw' amapikipiki cyangwa ibyuma byayo
	46			Wholesale trade, except of motor vehicles and motorcycles		46			Ubucuruzi buranguza, hatarimo gucuruza imodoka n' amapikipiki
		461	4610	Wholesale on a fee or contract basis			461	4610	Ubucuruzi busonewe cyangwa bushingye ku masezerano
		462	4620	Wholesale of agricultural raw materials and live animals			462	4620	Ubucuruzi bw' ibihingwa bibisi n' amatungo mazima
		463	4630	Wholesale of food, beverages and tobacco			463	4630	Ubucuruzi bw' ibiribwa, Ibinyobwa n' itabi
		464		Wholesale of household goods			464		Ubucuruzi bw' ibikoresho byo mu rugo
			4641	Wholesale of textiles, clothing and footwear				4641	Ubucuruzi bw' imyenda n' inkweto

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			4649	Wholesale of other household goods				4649	Ubucuruzi bw' ibindi bikoresho byo mu rugo
		465		Wholesale of machinery, equipment and supplies			465		Ubucuruzi bw' amashine n' ibikoresho
			4651	Wholesale of computers, computer peripheral equipment and software				4651	Ubucuruzi bwa za Mudasobwa n' ibikoresho bijyanye nazo, na porogaramu(software)
			4652	Wholesale of electronic and telecommunications equipment and parts				4652	Ubucuruzi bw' ibikoresho bya elegitoronike n' iby' itumanaho n' ibice byabyo
			4653	Wholesale of agricultural machinery, equipment and supplies				4653	Ubucuruzi bw' amashine n' ibikoresho byo mu buhinzi
			4659	Wholesale of other machinery and equipment				4659	Ubucuruzi bw' andi mamashine n' ibindi bikoresho
		466		Other specialized wholesale			466		Ubundi bucuruzi bwihariye
			4661	Wholesale of solid, liquid and gaseous fuels and related products				4661	Ubucuruzi bw' ibikomoka kuri Peterori
			4662	Wholesale of metals and metal ores				4662	Ubucuruzi bw' ibyuma n' amabuye y' agaciro
			4663	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies				4663	Ubucuruzi bw' ibikoresho by' ubwubatsi, ibifasha mu gukwirakwiza amazi, n' ibindi bikoresho
			4669	Wholesale of waste and scrap and other products n.e.c.				4669	Ubucuruzi bw' ibikoresho bishaje n' ibindi bikoresho bitagize aho bivugwa.

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
		469	4690	Non-specialized wholesale trade			469	4690	Ubucuruzi butihariye
	47			Retail trade, except of motor vehicles and motorcycles		47			Ubudandazi, butari ubw' imodoka n' amapikipiki
		471		Retail sale in non-specialized stores			471		Ubudandazi budakorewe mu iduka ryihariye
			4711	Retail sale in non-specialized stores with food, beverages or tobacco predominating				4711	Ubudandazi bwiganjemo ibiribwa, ibinyobwa n' itabi bukorerwa mu iduka ritihariye.
			4719	Other retail sale in non-specialized stores				4719	Ubundi budandazi bukorerwa mu maduka atihariye
		472		Retail sale of food, beverages and tobacco in specialized stores			472		Ubudandazi bw' ibiribwa, ibinyobwa n' itabi bukorerwa mu maduka yabugenewe
			4721	Retail sale of food in specialized stores				4721	Ubudandazi bw' ibiribwa bukorerwa mu mazu yabugenewe
			4722	Retail sale of beverages in specialized stores				4722	Ubudandazi bw' ibinyobwa bukorerwa mu mazu yabugenewe
			4723	Retail sale of tobacco products in specialized stores				4723	Ubudandazi bw' itabi bukorerwa mu mazu yabugenewe
		473	4730	Retail sale of automotive fuel			473	4730	Ubudandazi bw' ibikomoka kuri Peterori bikoreshwa n' ibinyabiziga bukorerwa ahabugenewe
		474		Retail sale of ICT equipment in specialized stores			474		Ubudandazi bw' ibikoresho by' itumanaho bukorerwa ahabugenewe

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			4741	Retail sale of computers, peripheral units, software and telecommunications equipment				4741	Ubudandazi bwa za mudasobwa, ibikoresho bijyanye nazo, porogaramu n' ibikoresho by' itumanaho bukorerwa ahabugenewe
			4742	Retail sale of audio and video equipment				4742	Ubudandazi bw' ibikoresho birangurura amajwi n' ibigaraza amashusho bukorerwa ahabugenewe
		475		Retail sale of other household equipment in specialized stores			475		Ubundi budandazi bw' ibikoresho byo mu rugo bukorerwa ahabugenewe
			4751	Retail sale of textiles				4751	Ubudandazi bw' ibijyanye n' imyambaro bukorerwa ahabugenewe
			4752	Retail sale of hardware, paints and glass				4752	Ubudandazi bw' ibikoresho, irangi n' ibirahuri bukorerwa ahabugenewe
			4753	Retail sale of carpets, rugs, wall and floor coverings				4753	Ubudandazi bwa za tapi, ibitwikira inkuta no hasi bukorerwa ahabugenewe
			4759	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles				4759	Ubudandazi bw' ibikoresho by' amashanyarazi, amatara, n' ibindi bikoresho byo mu rugo bukorerwa ahabugenewe
		476		Retail sale of cultural and recreation goods in specialized stores			476		Ubudandazi bw' ibikoresho bijyanye n' umuco n' imyidagaduro bukorerwa ahabugenewe
			4761	Retail sale of books, newspapers and stationary				4761	Ubudandazi bw' ibitabo n' ibinyamakuru bukorerwa ahabugenewe
			4762	Retail sale of music and video recordings				4762	Ubudandazi bwo gufata indirimbo n' amashusho bukorerwa ahabugenewe
			4763	Retail sale of sporting equipment				4763	Ubudandazi bw' ibikoresho bya siporo bukorerwa ahabugenewe
			4764	Retail sale of games and toys				4764	Ubudandazi bw' imikino n' ibikinisho bukorerwa ahabugenewe

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
		477		Retail sale of other goods in specialized stores			477		Ubudandazi bw' ibindi bintu bukorerwa ahabugenewe
			4771	Retail sale of clothing, footwear and leather articles				4771	Ubudandazi bw' imyenda, inkweto n' ibikoresho bikoze mu mpu bukorerwa aha bugenewe
			4772	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles				4772	Ubudandazi bw' imiti, amavuta yo kwisiga n' ibikoresho by' isuku bukorerwa ahabugenewe
			4773	Other retail sale of new goods				4773	Ubundi budandazi bw' ibintu bishya bukorerwa ahabugenewe
			4774	Retail sale of second-hand goods				4774	Ubudandazi bw' ibintu byakoze/caguwa
		478		Retail sale via stalls and markets			478		Ubudandazi bukorerwa mu masoko
			4781	Retail sale via stalls and markets of food, beverages and tobacco products				4781	Ubudandazi bw' ibiribwa , ibinyobwa n' itabi bukorerwa mu isoko
			4782	Retail sale via stalls and markets of textiles, clothing and footwear				4782	Ubudandazi bw' imyenda n' inkweto bukorerwa mu isoko
			4789	Retail sale via stalls and markets of other goods				4789	Ubudandazi bw' ibindi bintu bukorerwa mu isoko
		479		Retail trade not in stores, stalls or markets			479		Ubudandazi budakorerwa mu maduka cyangwa mu masoko
			4791	Retail sale via mail order houses or via Internet				4791	Ubudandazi bukorwa hakoreshejwe iposita cyangwa internet
			4799	Other retail sale not in stores, stalls or markets				4799	Ubundi budandazi budakorerwa mu maduka cyangwa mu isoko.

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
H				Transportation and storage	H				UBWIKOREZI NO GUHUNIKA
	49			Land transport and transport via pipelines		49			Ubwikorezi bwo ku butaka n' ubwo mu matyo
		491		Transport via railways			491		Ubwikorezi bwa gari ya moshi
			4911	Passenger rail transport				4911	Gutwara abantu muri gari ya moshi ihuza imijyi
			4912	Freight rail transport				4912	Gutwara ibicuruzwa muri gari ya moshi
		492		Other land transport			492		Ubundi bwikorezi bwo ku butaka
			4921	Urban, suburban or metropolitan area passenger land transport				4921	Gutwara abantu mu mijyi ukoresheje ubutaka
			4922	Other passenger land transport				4922	Ubundi bwikorezi bwo ku butaka
			4923	Freight transport by road				4923	Gutwara ibicuruzwa mu mihanda
		493	4930	Transport via pipeline			493	4930	Ubwikorezi bwo mu matyo
	50			Water transport		50			Ubwikorezi bwo mu mazi
		501		Sea and coastal water transport			501		Ubwikorezi bwo mu nyanja no mu nkengero z' amazi

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			5011	Sea and coastal passenger water transport				5011	Gutwara abantu mu nyanja no mu nkengero z' amazi
			5012	Sea and coastal freight water transport				5012	Gutwara ibicuruzwa mu nyanje no mu nkengero z' amazi
		502		Inland water transport			502		Ubwikorezi bwo mu migezi n' inzuzi
			5021	Inland passenger water transport				5021	Gutwara abantu mu migezi n' inzuzi
			5022	Inland freight water transport				5022	Gutwara ibicuruzwa mu migezi n' inzuzi
	51			Air transport		51			Ubwikorezi bwo mu kirere
		511	5110	Passenger air transport			511	5110	Gutwara abantu mu ndege
		512	5120	Freight air transport			512	5120	Gutwara ibicuruzwa mu ndege
	52			Warehousing and support activities for transportation		52			Guhunika no kubika n' imirimo yunganira ubwikorezi
		521	5210	Warehousing and storage			521	5210	Guhunika no kubika
		522		Support activities for transportation			522		Imirimo yunganira ubwikorezi
			5221	Service activities incidental to land transportation				5221	Imirimo ya serivisi ikenerwa mu bwikorezi bwo ku butaka

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			5222	Service activities incidental to water transportation				5222	Imirimo ya serivisi ikenerwa mu bwikorezi bwo mu mazi
			5223	Service activities incidental to air transportation				5223	Imirimo ya serivisi ikFenerwa mu bwikorezi bwo mu kirere
			5224	Cargo handling				5224	Gupakira
			5229	Other transportation support activities				5229	Indi mirimo yunganira ubwikorezi
	53			Postal and courier activities		53			Amaposita no gutwara inyandiko n' ibintu bito
		531	5310	Postal activities			531	5310	Imirimo yo mu maposita
		532	5320	Courier activities			532	5320	Gutwara inyandiko n' ibindi bintu
I				ACCOMMODATION AND FOOD SERVICE ACTIVITIES	I				IMIRIMO YO GUCUMBIKIRANO KUGABURA
	55			Accommodation		55			Gucumbikira
		551	5510	Short term accommodation activities			551	5510	Imirimo ijyanye no gucumbikira abantu by' igihe gito
		552	5520	Recreational vehicle parks, trailer parks and camping grounds			552	5520	Aho bagandika, parikingi z' imodoka zo gutemberamo
		559	5590	Other accommodation			559	5590	Ubundi bwoko bw' amacumbi

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
	56			Food and beverage service activities		56			Imirimo yerekeranye n' ibiribwa n' ibinyobwa
		561	5610	Restaurants and mobile food service activities			561	5610	Kugabura no gukwirakwiza ibiribwa biteguye
		562		Event catering and other food service activities			562		Kugabura mu minsi mikuru, mu manama n' indi mirimo yerekeranye no kugabura
			5621	Event catering				5621	Kugabura mu minsi mikuru cyangwa mu manama
			5629	Other food service activities				5629	Indi mirimo yerekeranye no kugabura
		563	5630	Beverage serving activities			563	5630	Imirimo yerekeranye no gutanga ibinyobwa
J				INFORMATION AND COMMUNICATION J					ITANGAZAMAKURU N' ITUMANAHU
	58			Publishing activities		58			Ibikorwa byo kugurisha inyandiko
		581		Publishing of books, periodicals and other publishing activities			581		Kugurisha ibitabo n' ibindi bikorwa byerekeranye no kugurisha inyandiko zisohoka rimwe na rimwe
			5811	Book publishing				5811	Kugurisha ibitabo
			5812	Publishing of directories and mailing lists				5812	Gutangaza urutonde rw'ibihangano:indirimo, filime no kwamamaza ibyo ibigo bikora
			5813	Publishing of newspapers, journals and periodicals				5813	Kugurisha ibinyamakuru bisohoka buri muni cyangwa rimwe na rimwe

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			5819	Other publishing activities				5819	Indi mirimo yerekeranye no gucuruza inyandiko
		582	5820	Software publishing			582	5820	Kugurisha logiciel
	59			Motion picture, video and television programme production, sound recording and music publishing activities		59			Imirimo yerekeranye n' igurisha rya za porogaramu za televiziyo, imiziki , amashusho n,iboneshamashusho
		591		Motion picture, video and television programme activities			591		Ibyerekeranye n' amashusho, iboneshamashusho na za porogaramu za televiziyo
			5911	Motion picture, video and television programme production activities				5911	Gukora amashusho, iboneshamashusho na porogaramu za televiziyo
			5912	Motion picture, video and television programme post-production activities				5912	Imirimo yo kunogereza ikorwa ry' amashusho, iboneshamashusho na porogaramu za televiziyo
			5913	Motion picture, video and television programme distribution activities				5913	Gukwirakwiza amashusho, iboneshamashusho na porogaramu za televiziyo bikoze n' ubifitiye uburenganzira cg umuhanzi wabyo
			5914	Motion picture projection activities				5914	Kwerekana za filime na sinema
		592	5920	Sound recording and music publishing activities			592	5920	Gufata amajwi, gusohora indirimbo no kuziranguza
	60			Broadcasting and programming activities		60			Isakazamajwi ku irangururamajwi no ku isakazamashusho
		601	6010	Radio broadcasting			601	6010	Isakazamajwi ku irangururamajwi
		602		Television broadcasting and subscription programming			602		Isakazamajwi n'iyandikankuru ku isakazamashusho

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			6021	Television broadcasting				6021	Isakazamajwi ku isakazamashusho
			6022	Cable, satellite and other subscription programming				6022	Ukwiyandikisha ku murongo utanga amakuru,ku byogajuru n'ibindi
	61			Telecommunications		61			Itangazamakuru
		611	6110	Wired telecommunications activities			611	6110	Itangazamakuru hifashishijwe imiyoboro
		612	6120	Wireless telecommunications activities			612	6120	Itangazamakuru hatifashishijwe imiyoboro
		613	6130	Satellite telecommunications activities			613	6130	Itangazamakuru hifashishijwe ibyogajuru
		619	6190	Other telecommunications activities			619	6190	Indi mirimo yerekeranye n'itangazamakuru
	62	620		Information technology service activities		62	620		Imirimo ijyanye no kugeza ku bantu ikoranabuhanga
			6201	Computer programming activities				6201	Computer programming activities
			6202	Information technology consultancy activities and computer facilities management activities				6202	Imirimo y'inzobere mu ikoranabuhanga n'imirimo yo kwita kuri za mudasobwa
			6209	Other information technology service activities				6209	Indi mirimo ijyanye n'ikoranabuhanga

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
	63			Information service activities		63			Imirimo y'itangamakuru
		631		Web portals, data processing, hosting and related activities			631		Gukora ibigega by'amakuru, gutunganya amakuru, kuyahunika n'ibindi bikorwa bijyanye
			6311	Data processing, hosting and related activities				6311	Gutunganya amakuru, guhunika amakuru n'ibindi bikorwa bijyanye
			6312	Web portals				6312	Gukora ibigega bibika amakuru
		632		Other information service activities			632		Indi mirimo y'itangamakuru
			6321	News agency activities				6321	Imirimo y'ikigo cy'itangamakuru
			6329	Other information service activities n.e.c.				6329	Indi mirimo y'itangamakuru itagize ahandi ivugwa.
K				FINANCIAL AND INSURANCE ACTIVITIES	K				IBYEREKERANYE N' AMAFARANGA N' UBWISHINGIZI
	64			Financial intermediation, except insurance and pension funding		64			Ibyerekeranye n' amafaranga hatarimo ubwishingizi n' ubwiteganyirize
		641		Monetary intermediation			641		Kunyuzwaho amafaranga
			6411	Central banking				6411	Banki nkuru
			6419	Other monetary intermediation				6419	Ahandi hanyuzwa amafaranga

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
		642	6420	Activities of holding companies			642	6420	Ubugenzuzi bw' ibindi bigo
		643	6430	Trusts, funds and other financial vehicles			643	6430	Imirimo y'ibigo by'amashyirahamwe, ibigeza n'abandi bagira uruhare mu bijyanye n'imari
		649		Other financial intermediation			649		Indi mirimo yerekeranye n'amafaranga hatarimo ubwishingizi n'ubwiteganyirize
			6491	Financial leasing				6491	Gukodesha birangirana no kwegukana ibyakodeshejwe
			6492	Other credit granting				6492	Ibindi byerekeranye no gutanga inguzanyo
			6499	Other financial intermediation n.e.c.				6499	Indi mirimo yerekeranye n'amafaranga hatarimo ubwishingizi n'ubwiteganyirize.
				Insurance, reinsurance and pension funding, except compulsory social security		65			Ubwishingizi n'ubwiteganyirize, hatarimo ubwiteganyirize butegetswe
		651		Insurance			651		Ubwishingizi
			6511	Life insurance				6511	Ubwishingizi bw' ubuzima
			6512	Non-life insurance				6512	Ubwishingizi butari bw' ubuzima
		652	6520	Reinsurance			652	6520	Kwishingira ibindi bigo by' ubwishingizi
		653	6530	Pension funding			653	6530	Gutanga pensiyu

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
	66			Other financial activities		66			Ibinyanye n' amafaranga n' imirimo y' ubwishingizi
		661		Activities auxiliary to financial intermediation, except insurance and pension funding			661		Ibinyanye n' amafaranga hatarimo ubwishingizi n' ubwiteganirize
			6611	Administration of financial markets				6611	Ubuyobozi bw' isoko ry' imari n' imigabane
			6612	Security and commodity contracts dealing activities				6612	Imirimo ijyanye n' amasezerano mu by' umutekano n' ibintu
			6619	Activities auxiliary to financial intermediation n.e.c.				6619	Indi mirimo yerekeranye n' iby' amafaranga
		662		Activities auxiliary to insurance and pension funding			662		Imirimo yerekeranye n' ubwishingizi n' ubwiteganirize
			6621	Risk and damage evaluation				6621	Ubugenzuzi bw' ingorane zishobora kuvuka n' ubw' ibyangiritse
			6622	Activities of insurance agents and brokers				6622	Imirimo y' abakozi mu bwishingizi n' abahuza
			6629	Other activities auxiliary to insurance and pension funding				6629	Indi mirimo yerekeranye n' ubwishingizi n' ubwiteganirize
		663	6630	Fund management activities			663	6630	Ibyerekeranye n' imicungire y' inkunga

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
L				REAL ESTATE ACTIVITIES	L				IMIRIMO KU BITIMUKANWA
	68			Real estate activities		68			Ibyereranye n' umutungo utimukamwa
		681	6810	Real estate activities with own or leased property			681	6810	Ibikorwa ku bitimukanwa by' umuntu cyangwa bikodeshejwe
		682	6820	Real estate activities on a fee or contract basis			682	6820	Ibikorwa ku bitimukanwa hakurikije amazezera yanditse cyangwa hishyuwe amafaranga
M				PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES	M				IMIRIMO Y'UMWUGA, IY' UBUHANGA N' IYA TEKNIKE
	69			Legal and accounting activities		69			Ibijyanye n' amategeko n' ibaruramutungo
		691	6910	Legal activities			691	6910	Ibijyanye n' amategeko
		692	6920	Accounting, bookkeeping and auditing activities; tax consultancy			692	6920	Ibaruramutungo, kubika ibitabo by'ubucuruzi, n' imirimo y' ubugenzuzi ; inyigo z' imisoro
	70			Activities of head offices; management and management consultancy activities		70			Imirimo ikorerwa ku byicaro bikuru n' imirimo y'inyigo mu micungire
		701	7010	Activities of head offices			701	7010	Imirimo ikorerwa ku byicaro bikuru
		702	7020	Management consultancy activities			702	7020	Imirimo y'inyigo mu micungire

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
	71			Architecture and engineering activities; technical testing and analysis		71			Imirimo y' abahanga mu nyigo z' inyubako , iy' aba injeniyeri ; Imirimo y' ubushakashatsi n' igerageza ry' ibikoresho
		711	7110	Architectural and engineering activities and related technical consultancy			711	7110	Imirimo y' abahanga mu nyigo z' inyubako n' utundi dukoryo mu bwubatsi
		712	7120	Technical testing and analysis			712	7120	Imirimo yerekeranye n' igerageza n' ubushakashatsi ku bikoresho
	72			Scientific research and development		72			Ubushakashatsi mu by' ubuhanga n' iterambere
		721	7210	Research and experimental development on natural sciences and engineering			721	7210	Ubushakashatsi n' igerageza mu by' ubumenyi bw' ibiri kw' isi n' ubujyanye no gukora ibintu
		722	7220	Research and experimental development on social sciences and humanities			722	7220	Ubushakashatsi mu bumenyi bw' imibanire n' ubumenyamuntu
	73			Advertising and market research		73			Iyamamaza n' ubushakashatsi bw' amasoko
		731	7310	Advertising			731	7310	Iyamamaza n' ubushakashatsi bw' amasoko
		732	7320	Market research and public opinion polling			732	7320	Ubushakashatsi mu by' amasoko no kubaza abantu icyo batekereza
	74			Other professional, scientific and technical activities		74			Indi mirimo y' umwuga, iy' ubuhanga n' iya tekinike
		741	7410	Specialized design activities			741	7410	Imirimo y' uguhanga kwihariye
		742	7420	Photographic activities			742	7420	Imirimo yo gufotora/gufata amashusho

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
		749	7490	Other professional, scientific and technical activities n.e.c.			749	7490	Indi mirimo y'umwuga, iy' ubuhanga n' iya tekinike.
	75	750	7500	Veterinary activities		75	750	7500	Imirimo y' abaganga b' amatungo
N				ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES	N				IMIRIMO Y'UKUYOBORA NO GUFASHA
	77			Rental and leasing activities		77			Imirimo ijyanye n' ikodesha n' ikodesha-gura.
		771	7710	Renting and leasing of motor vehicles			771	7710	Gukodesha ibinyabiziga bifite moteri
		772		Renting and leasing of personal and household goods			772		Gukodesha ibintu by' umuntu ku giti cye cyangwa by' urugo
			7721	Renting and leasing of recreational and sports goods				7721	Gukodesha ibintu bikoreshwa mu myidagaduro
			7722	Renting of video tapes and disks				7722	Gukodesha cassette za video n' ama CD
			7729	Renting and leasing of other personal and household goods n.e.c.				7729	Gukodesha ibindi bintu by' umuntu ku giti cye cyangwa by' urugo
		773	7730	Renting and leasing of other machinery, equipment and tangible goods n.e.c.			773	7730	Gukodesha amamashine ibikoresheho n' ibindi bintu bifatika.
		774	7740	Leasing of nonfinancial intangible assets			774	7740	Gukodesha " intellectual property" n' ibindi bijyanye , hatarimo inyandiko
	78			Employment activities		78			Imirimo yo guhuza abashaka akazi n' abagatanga
		781	7810	Activities of employment placement agencies			781	7810	Imirimo y' ibigo bihuza abashaka akazi n' abagatanga

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
		782	7820	Temporary employment agency activities			782	7820	Imirimo y' ibigo bitanga akazi k' igihe gito
		783	7830	Human resources provision and management of human resources functions			783	7830	Ubundi buryo bwo guha abakozi ababakeneye
	79			Travel agency, tour operator and other reservation service activities		79			Ibigo bitwara abantu , abakora mu minara yo ku bibuga by' indege, imirimo ya “reservation” n' ibindi bijyanye n' ibyo
		791		Travel agency and tour operator activities			791		Ibigo bitwara abantu , abakora mu minara yo ku bibuga by' indege
			7911	Travel agency activities				7911	Imirimo y' ibigo bitwara abantu
			7912	Tour operator activities				7912	Imirimo y' abakora ku minara
		792	7920	Other reservation service activities			792	7920	Izindi serivisi za rezerivasiyo n' indi mirimo ijyanye nabyo
	80			Security and investigation activities		80			Imirimo yerekeranye n' umutekeno n' ipereza
		801	8010	Private security activities			801	8010	Abikorera mu mirimo y' umutekano
		802	8020	Security systems service activities			802	8020	Imirimo ikorwa n' inzego z' umutekano
		803	8030	Investigation activities			803	8030	Imirimo yerekeranye n' ipereza

Section	Division	Group	Class	Description	Igice	Ishami	Ifsinda	Ikiciro	Umurimo
	81			Services to buildings and landscape activities		81			Gufasha mu bikorwa by'ubwubatswe no gutunganya ubutaka
		811	8110	Combined facilities support activities			811	8110	Uruhurirane rw'imirimo y'ubusha itandukanye (Gukora isuku, gucunga umutekano..)
		812		Cleaning activities			812		Imirimo yerekeranye n'isuku
			8121	General cleaning of buildings				8121	Gukora isuku mu buryo busanzwe mu nyubako
			8129	Other building and industrial cleaning activities				8129	Isuku ikorerwa ahandi, n'ikorera mu nganda
		813	8130	Landscape care and maintenance service activities			813	8130	Gukora mu busitani, gutera indabo n'ibindi nko kurwanya isuri
				Office administrative, office support and other business support activities		82			Imirimo yo mu biro, Ubufasha mu mirimo yo mu biro, n'indi y'ubucuruzi
		821		Office administrative and support activities			821		Imirimo yo mu biro n'ubufasha mu mirimo yo mu biro
			8211	Combined office administrative service activities				8211	Uruhurirane rw'imirimo yo mu biro (kwakira, kwishyura facture, kujyana inyandiko..)
			8219	Photocopying, document preparation and other specialized office support activities				8219	Gufotora inyandiko, gutegura inyandiko, n'indi mirimo y'ubufasha bwo mu biro
		822	8220	Activities of call centres			822	8220	Imirimo yerekeranye no gukoresha telephone
		823	8230	Convention and trade show organizers			823	8230	Gutegura inama n'amamurika gurisha,

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
		829		Business support service activities n.e.c.			829		Imirimo y'ubufasha mu bucuruzi .
			8291	Activities of collection agencies and credit bureaus				8291	Imirimo ikorwa n'ibigo bikusanya za factures kugirango zishyurwe
			8292	Packaging activities				8292	Imirimo yerekeranye no gufunika(mu macupa, mu makarito, impano
			8299	Other business support service activities n.e.c.				8299	Indi mirimo y'ubufasha mu bucuruzi
O				Public administration and defence; compulsory social security	O				UBUYOBOZI BWA LETA N'INGABO; UBWITEGANYIRIZE BUTEGETSWE
			84	Public administration and defence; compulsory social security		84			Ubuyobozi bwa Leta n'ingabo; ubwiteganyirize butegetswa
		841		Administration of the State and the economic and social policy of the community			841		Ubuyobozi bw'igihugu , ubukungu na politike ku mibereho y'abatwaga
			8411	General public administration activities				8411	Imirimo yo mu buyobozi bukuru
			8412	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security				8412	Amabwiriza yerekeranye n'ibikorwa bw'ubuvuzi, uburezi, umuco n'izindi serivisi sosiale hatarimo ubwiteganyirize
			8413	Regulation of and contribution to more efficient operation of businesses				8413	Gushyiraho amabwiriza n'ingamba bituma ibikorwa byerekeranye na business bigenda neza

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
		842		Provision of services to the community as a whole			842		Serivisi zihabwa abaturage muri rusange
			8421	Foreign affairs				8421	Ububanyi n'amahanga
			8422	Defence activities				8422	Imirimo y'ingabo
			8423	Public order and safety activities				8423	Umutekano n'ubusugire bw'igihugu
		843	8430	Compulsory social security activities			843	8430	Ubwishingizi buregetswe
P				EDUCATION	P				UBUREZI
				Education		85			Uburezi
		851	8510	Primary education			851	8510	Uburezi mu mashuri y'inshuke n'abanza
		852		Secondary education			852		Uburezi mu mashuri yisumbuye
			8521	General secondary education				8521	Uburezi rusange mu mashuri yisumbuye
			8522	Technical and vocational secondary education				8522	Uburezi mu mashuri yisumbuye y'imyuga
		853	8530	Higher education			853	8530	Uburezi mu mashuri makuru

Section	Division	Group	Class	Description	Igice	Ishami	Ifsinda	Ikiciro	Umurimo
		854		Other education			854		Ubundi burezi
			8541	Sports and recreation education				8541	Uburezi mu byerekeranye na sporo n'imyidagaduro
			8542	Cultural education				8542	Uburezi mu byerekeranye n'umuco
			8549	Other education n.e.c.				8549	Ubundi burezi butavuzwe.
		855	8550	Educational support services			855	8550	Imirimo y'ubufasha mu burezi
Q				HUMAN HEALTH AND SOCIAL WORK ACTIVITIES	Q				IBYEREKERANYE N'UBUZIMA BW'ABANTU N'IMIRIMO SOCIAL
	86			Human health activities		86			Imirimo yerekeranye n'ubuzima bw'abantu
		861	8610	Hospital activities			861	8610	Imirimo ikorerwa mu bitaro
		862	8620	Medical and dental practice activities			862	8620	Imirimo y'ibikorwa bw'ubuguzi n'iberekeranye n'amenyo
		869	8690	Other human health activities			869	8690	Indi mirimo yo kwita ku buzima bw'abantu

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
	87			Residential care activities		87			Imirimo yo kwita ku bantu ikorerwa aho batuye
		871	8710	Nursing care facilities			871	8710	Ibikorwa remezo byo kuvurira abantu aho batuye
		872	8720	Residential care activities for mental retardation, mental health and substance abuse			872	8720	Ibikorwa byo kwita ku bafite ubumuga bwo mu mutwe bikorerwa ha batuye
		873	8730	Residential care activities for the elderly and disabled			873	8730	Ibikorwa byo kwita ku basaza n'abamugaye bikorerwa aho batuye
		879	8790	Other residential care activities n.e.c.			879	8790	Ibindi bikorwa byo kwita ku bantu bikorerwa aho batuye.
	88			Social work activities without accommodation		88			Imirimo yo kwita ku bantu adakorerwa mu nyubako
		881	8810	Social work activities without accommodation for the elderly and disabled			881	8810	Imirimo yo kwita ku basazi n'abafite ubumuga idakorerwa aho batuye
		889	8890	Other social work activities without accommodation n.e.c.			889	8890	Indi mirimo yo kwita ku bantu idakorerwa aho batuye.
R				ARTS, ENTERTAINMENT AND RECREATION	R				UBUGENI, IMYIDAGADURO N'IMIKINO
	90	900	9000	Creative, arts and entertainment activities		90	900	9000	Imirimo yerekeranye n'Imikino, Ubugeni n'Imyidagaduro
	91	910		Libraries, archives, museums and other cultural activities		91	910		Imirimo yo mu masomero, ububiko bw'inyangiko, inzu ndangamurage n'indi mirimo ijyanye n'umuco
			9101	Library and archives activities				9101	Imirimo ikorerwa mu masomero no mu bushyiriguro bw'inyangiko

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			9102	Museums activities and operation of historical sites and buildings				9102	Imirimo ikorerwa mu nzu ndangamurage, n'ubushakashatsi ku mateka y'ahantu n'inyubako
			9103	Botanical and zoological gardens and nature reserves activities				9103	Imirimo ikorerwa mui busitani bw'ibiti, inyamaswa, no ku mutungo kamere
	92	920	9200	Gambling and betting activities		92	920	9200	Imirimo yerekeranye n'imikino n'intego
	93			Sports activities and amusement and recreation activities		93			Imirimo yerekeranye na siporo, kwishimisha no kuruhuka
		931		Sports activities			931		Imirimo yerekeranye na siporo
			9311	Operation of sports facilities				9311	Gukora no gutanganya ibyangombya bikenerwa muri siporo
			9312	Activities of sports clubs				9312	Imirimo ya siporo ikorerwa mu mahuriro
			9319	Other sports activities				9319	Indi mirimo ya siporo
		932		Other amusement and recreation activities			932		Indi mirimo yerekeranye no kwinezeza no kuruhuka
			9321	Activities of amusement parks and theme parks				9321	Imirimo yo kwinezeza ikorerwa muri za parike
			9329	Other amusement and recreation activities n.e.c.				9329	Indi mirimo yo kwinezeza no kuruhuka

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
S				OTHER SERVICE ACTIVITIES	S				INDI MIRIMO YA SERIVISE
	94			Activities of membership organizations		94			Imirimo y'amasendicat y'abakozi
		941		Activities of business, employers and professional membership organizations			941		Imirimo y'ubucuruzi, abakoresha n'abanyamwuga bagize amahuriro
			9411	Activities of business and employers membership organizations				9411	Imirimo y'ubucuruzi, abakoresha n'abanyamwuga bagize amahuriro
			9412	Activities of professional membership organizations				9412	Imirimo y'abanyamwuga bari mu mahuriro y'abakozi
		942	9420	Activities of trade unions			942	9420	Imirimo ya za sendika
		949		Activities of other membership organizations			949		Imirimo y'ayandi mahuriro y'abakozi
			9491	Activities of religious organizations				9491	Imirimo y'imahuriro y'abanyamadini
			9492	Activities of political organizations				9492	Imirimo y'amahuriro ya politike
			9499	Activities of other membership organizations n.e.c.				9499	Imirimo y'andi mahuriro
	95			Repair of computers and personal and household goods		95			Gusana mudasobwa, ibikoresho by'umuntu ku gite cye cyangwa ibyo mu ngo
		951		Repair of computers and communication equipment			951		Gusana Mudasobwa n'ibikoresho by'itumanaho

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			9511	Repair of computers and peripheral equipment				9511	Gusana mudasobwa n'ibindi bikoresho biyana nayo
			9512	Repair of communication equipment				9512	Gusana ibikoresho by'itumanaho
		952		Repair of personal and household goods			952		Gusana ibikoresho by'umuntu ku gite cye n'ibyo mu ngo
			9521	Repair of consumer electronics				9521	Gusana ibikoresho bya elegitoronike
			9522	Repair of household appliances and home and garden equipment				9522	Gusana ibikoresho byo mu rugo, n'ibikoresho byo mu busitani
			9523	Repair of footwear and leather goods				9523	Gusana inkweto n'ibindi bintu bikoze mu ruhu
			9524	Repair of furniture and home furnishings				9524	Gusana intebe, ameza , utubati....
			9529	Repair of personal and household goods, n.e.c.				9529	Gusana ibindi bintu by'umuntu ku giti cye n'ibyo mu rugo.
	96	960		Other service activities		96	960		Indi mirimo ikorwa n'umuntu ku giti cye
			9601	Washing and (dry-) cleaning of textile and fur products				9601	Gufura, kumutsa no guhanagura imyenda

Section	Division	Group	Class	Description	Igice	Ishami	Itsinda	Ikiciro	Umurimo
			9602	Hairdressing and other beauty treatment				9602	Gutunganya umusatsi n'indi mimirimo y'ubwiza
			9603	Funeral and related activities				9603	Imirimo yo gushyigura n'indi ijyanye n'ibyo
			9609	Other service activities n.e.c.				9609	Indi mirimo ikorwa n'umuntu ku giti cye
T				ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE	T				IMIRIMO Y'ABAKOresha bo mu ngo, imirimo ikorwa ikavamo ibitunga abagize urugo
		97	9700	Activities of households as employers of domestic personnel		97	970	9700	Imirimo yo mu rugo ikorwa n'umukoresha w'abandi bakozi bo mu rugo
		98		Undifferentiated goods- and services-producing activities of private households for own use		98			Imirimo na serivisi bikorwa ikavamo ibitunga abagize urugo
		981	9810	Undifferentiated goods-producing activities of private households for own use			981	9810	Imirimo ikorerwa mu ngo ikavamo ibitunga abagize urugo
		982	9820	Undifferentiated service-producing activities of private households for own use			982	9820	Imirimo ya serivisi ikorwa ikorerwa mu ngo ikavamo ibitunga abagize urugo
U				ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES	U				IMIRIMO IKORWA N'AMAHURIRO N'IMIRYANGO MPUZAMAHANGA
		99	9900	Activities of extraterritorial organizations and bodies		99	990	9900	Imirimo y'amahuriro n'imiryango mpuzamahanga

