

# Banking Statistics

# Customer Classification

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## ■ Customer classification



Overall survey on sectoral classification <sup>1</sup> (according to ESA 2010)		
Germany		
Item	ESA Sector	Code <sup>1</sup>
<b>Non financial corporations</b> (Enterprises including business organisations, i.e. private and public market-producers, producing non-financial goods and services)	<b>S.11</b>	(...) <sup>2</sup>
<b>Financial corporations</b>	<b>S.12</b>	
<b>1. Banks (MFIs)</b>		
a) Deutsche Bundesbank	S.121	64A
b) Banks (excluding Deutsche Bundesbank)	S.122	64B
c) Money market funds (MMFs)	S.123	64I
<b>2. Other financial corporations (excluding Banks)</b>		
a) Non-MMF investment funds	S.124	64H, 64M
b) Other financial intermediaries, except insurance corporations and pension funds)	S.125	64F, 64G, 64J, 64L, 64N, 64Z
c) Financial auxiliaries	S.126	64D, 660
d) Captive financial institutions and money lenders	S.127	64E, 64K
e) Insurance corporations	S.128	65A, 65C
f) Pension funds	S.129	65B
<b>General government</b>	<b>S.13</b>	
<b>1. General government</b> (incl. special funds and extra budgets controlled by general government <sup>3</sup> )		} 84A
a) Central government	S.1311	
b) State government	S.1312	
c) Local government and local government associations	S.1313	
<b>2. Social security funds and employment promotion systems</b>		} 84B
a) Statutory pension insurance scheme	} S.1314	
b) Miners' pension insurance fund		
c) Agricultural old-age pension fund		
d) Statutory health insurance system		
e) Miners' health insurance system		
f) Statutory accident insurance system		
g) Employment promotion system		
h) Special funds and extra budgets controlled by Social security funds <sup>3</sup>		
<b>Households</b>	<b>S.14</b>	
a) Self-employed persons (including sole proprietorships)	S.141+S.142	(...) <sup>2,4</sup>
b) Employees	S.143	<b>97A</b>
c) Other persons	S.144	<b>97B</b>
<b>Non-profit institutions serving households</b> (incl. non-market producers controlled by non-profit institutions) <sup>3</sup>	<b>S.15</b>	980

**1** This matches the sectoral classification provided in the European System of Accounts (ESA 2010), which is a mandatory reporting requirement to be used in the banking statistics from December 2014. This sectoral classification is largely compatible with the breakdown by industry or activity given in this classification on pp. 31. The code numbers given here are identical to those used in the breakdown by industry or activity. **2** For the further breakdown and code numbers of "enterprises" and "self-employed persons (including sole proprietorships)", see the breakdown by industry or activity (pp. 31). **3** Institutions and establishments of non-profit institutions serving households, central, state and local governments or social insurance schemes that are non-market producers are assigned to their respective public owners. **4** As self-employed persons and sole proprietorships are included in the enterprise sector in the borrowers statistics, they must be assigned the appropriate economic sector code number. To be able to provide the European Central Bank (ECB) with data broken down by sector, an additional code number must be assigned to self-employed persons and to sole proprietorships.

**Overall survey on sectoral classification (according to ESA 2010)**

**Abroad<sup>1</sup>**

Item	ESA Sector	Code <sup>1</sup>
<b>Non-financial corporations</b> (Enterprises including business organisations, i.e. private and public market-producers, producing non-financial goods and services)	<b>S.11</b>	(...) <sup>1</sup>
<b>Financial corporations</b>	<b>S.12</b>	
<b>1. Monetary financial institutions (MFIs)</b>		
a) Central banks / Monetary authorities incl. European Central Bank	S.121	64A
b) Banks (excluding central banks), incl. supranational banks <sup>2</sup> and Foreign offices of domestic banks (legally independent and dependent)	S.122	64B
c) Money market funds (MMFs)	S.123	64I
<b>2. Other financial corporations (excluding banks)</b>		
a) Non-MMF investment funds	S.124	64H, 64M
b) Other financial intermediaries, incl. international development banks <sup>2</sup>	S.125	64F, 64G, 64J, 64L, 64N, 64Z
c) Financial auxiliaries	S.126	64D, 660
d) Captive financial institutions and money lenders	S.127	64E, 64K
e) Insurance corporations	S.128	65A, 65C
f) Pension funds	S.129	65B
<b>General government</b>	<b>S.13</b>	
<b>1. General government</b>		
a) Central governments and their agencies aa) Diplomatic missions ab) Agencies of foreign armed forces ac) Other central government agencies b) Other state and local government	} S.1311 S.1312 + S.1313	} 84A
<b>2. International organisations</b> (excluding supranational banks and international development banks)	S.1311	}
<b>3. Social security funds and employment promotion systems</b>	S.1314	84B
<b>Households</b>	<b>S.14</b>	
a) Self-employed persons (including sole proprietorships)	S.141+142	(...) <sup>1</sup>
b) Employees	S.143	97A
c) Other persons	S.144	97B
<b>Non-profit institutions serving households</b> (excluding extraterritorial organisations and corporations)	<b>S.15</b>	980

<sup>1</sup> By using special indicators, such as a country code, to distinguish between "Germany" and "abroad", the ESA sectors and customer classification codes can also be applied to countries abroad. <sup>2</sup> Listings of important supranational banks and international development banks can be found on p. 28 *et seq.*



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# Germany<sup>1</sup>

## I. Non-financial corporations (ESA sector S.11)

Domestic enterprises are to be classified as non-financial and financial corporations in the banking statistics in accordance with the sectoral classification of the European System of Accounts (ESA 2010) which applies to all members of the European System of Central Banks (ESCB). Pursuant to ESA 2010, sole proprietors are not treated as enterprises but as households.<sup>2</sup> Civil-law associations that conduct commercial operations are treated as enterprises only in the case of mergers of corporations and partnerships.

All economic activities, with the exception of the activities described in section K. of the customer classification, are regarded as "non-financial". In the banking statistics, non-financial corporations are also categorised as "other enterprises".

Non-financial corporations include all enterprises (ie market producers) whose principal activity is producing goods and services of a non-financial nature which they sell for a fee, usually generating a surplus or covering at least 50% of their production costs. Institutions which do not achieve this threshold or whose sales revenue is either immaterial or non-existent are to be classified as non-market producers in accordance with ESA 2010 and, depending on their public ownership status, assigned to the "general government" sector or the "non-profit institutions serving households" sector.

Non-financial corporations can be subject to private or public law. As well as corporations, enterprises subject to private law include partnerships, cooperatives, joint associations and professional sports clubs (e.g. the German premier as well as 2nd and 3rd league). Public companies include all public-law and private-law funds, institutions and enterprises which are majority owned/sponsored by the public sector, such as special purpose associations, legally dependent state corporations and municipality-owned enterprises as well as public business and transport services in the legal form of a corporation. Public companies are part of the enterprises sector if they are market producers.<sup>3</sup> Non-financial corporations also include domestic branches of foreign enterprises.

Business organisations, ie institutions operating for enterprises and/or whose financial resources are provided by enterprises, are also classified as non-financial corporations. These include employers' associations, industry associations and professional organisations, including guilds and professional associations, commercial and professional representations under public law as well as other organisations operating or supporting institutions that render advice to or promote enterprises in general or enterprises in a particular line of business or trade. In the customer classification, business organisations of non-financial corporations are classified under division 94 "Activities of membership organisations". The enterprises sector also includes industrial foundations. These are to be classified under division 94 "Activities of membership organisations (940)", provided they solely or largely serve charitable purposes (for example, promoting science and the arts).

### Examples of employers' associations

Bundesvereinigung der deutschen Arbeitgeberverbände und angeschlossene Landesvereinigungen  
Tarifgemeinschaft deutscher Länder  
Vereinigung der kommunalen Arbeitgeberverbände

### Examples of industry associations

Bundesverband der Deutschen Industrie  
Bundesverband der Energie- und Wasserwirtschaft  
Bundesverband Deutscher Zeitungsverleger  
Bundesverband Großhandel, Außenhandel, Dienstleistungen  
Deutscher Holzwirtschaftsrat  
Deutscher Hotel- und Gaststättenverband  
Deutscher Industrie- und Handelskammertag (DIHK)  
Freiwillige Selbstkontrolle der Filmwirtschaft  
Kaliverein  
Mineralölwirtschaftsverband  
Spitzenorganisation der Filmwirtschaft  
Verband Deutscher Maschinen- und Anlagenbau  
Verband kommunaler Unternehmen  
Vereinigung Rohstoffe und Bergbau  
Zentralverband Elektrotechnik- und Elektronikindustrie (ZVEI)

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<sup>1</sup> "Abroad" see pp. 29.

<sup>2</sup> However, they should be treated as enterprises in the quarterly borrowers statistics and classified according to the sectors in which they operate.

<sup>3</sup> The Federal Statistical Office publishes a complete „List of other public funds, institutions and enterprises“ (sFEU) that are market producers via the Link: [www.destatis.de](http://www.destatis.de) > Menü > Themen > Staat > Öffentliche Finanzen > Fonds, Einrichtungen, Unternehmen > Methoden > Methoden zur Statistik > Methodenpapiere > Liste der sonstigen Fonds, Einrichtungen und Unternehmen.

Concerning the sFEU see also <https://www.bundesbank.de/de/service/meldewesen/bankenstatistik/kundensystematik> > Verzeichnisse (German only).

**Examples of professional organisations**

Apothekerverein  
Bauernverband  
Berufsverband  
Bund Deutscher Architekten  
Centralvereinigung Deutscher Wirtschaftsverbände für Handelsvermittlung und Vertrieb  
Deutscher Anwaltverein  
Fleischerverband  
Gesellenverein  
Handwerksfachverband  
Herdbuchverein  
Innungsverband  
Jagdgenossenschaften  
Journalistenverband  
Komponistenverband  
Lehrerverband  
Philologenverband  
Richterbund  
Stahlinstitut VDEh  
Stenographenbund  
Steuerberaterverein  
Verband der Ärzte Deutschlands  
Verein Deutscher Ingenieure  
Waldbesitzerverband  
Weinbauverband  
Zentralverband des Deutschen Handwerks

**Examples of commercial associations under public law**

Industrie- und Handelskammern  
Handwerkskammern  
Innungen  
Kreishandwerkerschaften  
Landwirtschaftskammern

**Examples of professional associations under public law**

Ärztekammer  
Apothekerkammer  
Arbeitnehmerkammer  
Kassenärztliche Vereinigung  
Lotsenkammer  
Notarkammer  
Rechtsanwaltskammer  
Tierärztekammer  
Zahnärztekammer

**Also**

Rationalisierungs- und Innovationszentrum der Deutschen Wirtschaft

**Examples of industrial foundations**

Alfried Krupp von Bohlen und Halbach-Stiftung  
Carl-Zeiss-Stiftung  
Flick-Stiftungen  
Fritz Thyssen Stiftung  
Mahle-Stiftung  
Max Grundig-Stiftung  
Robert Bosch Stiftung  
Siepmann-Stiftung  
Volkswagen-Stiftung

*Banks see II. 1.*

*Other financial institutions (excluding banks (MFIs)) see II. 2.*

*Social security funds see III. 2.*

*Sole proprietors see IV. a)*

*Associations of self-employed persons who jointly operate a practice in the form of a civil-law association, see IV. a)*

## ■ II. Financial corporations (ESA sector S.12)

The financial corporations sector comprises all entities with their own legal personalities, such as corporations, partnerships, cooperatives, joint associations and legal persons under public law, whose principal activity as market producers is the provision of financial services. All activities described in section K. of the customer classification are to be regarded as "financial". Pursuant to ESA 2010, sole proprietors who provide financial services, such as investment advice and brokerage services are not classified as financial corporations but as households.<sup>1</sup> Civil-law associations are to be classified as financial corporations in the case of mergers of corporations and partnerships. Further information on financial corporations is available in the explanatory notes relating to section K. "Financial and insurance services" of the customer classification starting on p. 73.

### 1. Domestic banks (MFIs)<sup>2</sup>

For the purpose of the banking statistics, domestic banks comprise enterprises which have their registered office in the Federal Republic of Germany and which conduct banking business as defined in section 1 (1) of the Banking Act and which come under the definition of "monetary financial institutions" (MFIs). All institutions that receive deposits or near-deposits (for example, through security issuance) from the public and grant loans (also in the form of purchasing securities) for their own account are classified as MFIs. This category also includes legally dependent and independent building and loan associations, the Reconstruction Loan Corporation (Kreditanstalt für Wiederaufbau), money market funds and domestic branches of foreign banks, as well as the Deutsche Bundesbank, if it is not listed separately. Promotional institutions that are independent departments or agencies of monetary financial institutions and transmit public resources within the framework of special lending programmes are also assigned to the "Banks (MFIs)" sector. The European Central Bank (ECB) keeps a list of MFIs, which it continuously updates. This list is also available on the ECB's website at [www.ecb.europa.eu](http://www.ecb.europa.eu) under Statistics > Financial corporations > Lists of financial institutions > Monetary financial institutions (MFIs) > MFI data access facility > List of Monetary Financial Institutions (daily data).

Specifically, the following are classified as "Domestic banks (MFIs)"

a) Deutsche Bundesbank (S.121 | 64A)

b) Banks (excluding Deutsche Bundesbank) (S.122 | 64B)

#### Commercial banks

Big banks  
Regional and other commercial banks  
Branches of foreign banks

#### Institutions in the savings bank sector

DekaBank Deutsche Girozentrale  
Landesbanken  
Sparkassen (public and independent)

#### Institutions in the cooperative sector

DZ BANK AG Deutsche Zentral-Genossenschaftsbank  
Regional institutions of credit cooperatives (Genossenschaftliche Zentralbanken)  
Credit cooperatives (Kreditgenossenschaften), including Sparda-Banken  
Post-Spar- und Darlehnsvereine (PSD-Banken)  
Other credit institutions in the cooperative sector

#### Mortgage banks

Private mortgage banks (including ship mortgage banks (Schiffsbanken)  
And public mortgage banks (Öffentlich-rechtliche Grundkreditanstalten)

#### Special purpose banks with central supporting tasks

Including the Reconstruction Loan Corporation (Kreditanstalt für Wiederaufbau)

#### Building and loan associations (Bausparkassen)

Private Bausparkassen  
Public Bausparkassen (including legally independent)

also banks that are in liquidation, being wound up, or dormant.

#### Electronic money institutions

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<sup>1</sup> However, they should be treated as enterprises in the quarterly borrowers statistics and classified according to the sectors in which they operate.

<sup>2</sup> If there is a minimum reserve requirement, a distinction must also be made between banks that are subject to reserve requirements and those that are not.

### c) Money market funds (MMF) (S.123 | 64I)

A daily updated list of Money market funds is available on the ECB's website at [www.ecb.europa.eu](http://www.ecb.europa.eu) under Statistics > Financial corporations > Lists of financial institutions > Monetary financial institutions (MFIs) > MFI data access facility > List of Monetary Financial Institutions (daily data).

*Non-MMF investment funds see II. 2. a)*

*Other financial intermediaries see II. 2. b)*

## 2. Domestic financial corporations (excluding banks (MFIs))

These include all institutions (excluding banks (MFIs)) that, owing to their principal activity, are classified under section K. "Financial and insurance services" of the customer classification.

Following ESA-Subsectors comprise the domestic financial institutions (excluding banks (MFIs)):

### a) Non-MMF investment funds (S.124 | 64H, 64M)

Open-ended investment funds, closed-ended investment funds, real estate investment funds, investment funds investing in other funds and hedge funds.

### b) Other financial intermediaries, except insurance corporations and pension funds (S.125 | 64F, 64G, 64J, 64L, 64N, 64Z)

This includes credit institutions not classified as MFIs, for example Non-MFI credit institutions, securities trading firms and securities trading banks within the meaning of section 1 (3d) / section 1 (1) sentence 2 No 4 or 10 of the German Banking Act, as well as central counterparties within the meaning of section 1 (1) number 12 of the Banking Act and guarantee banks. Financial vehicle corporations engaged in securitisation transactions (FVC), Security and derivate dealers, Financial intermediaries engaged in financial leasing and factoring, Private Equity- and venture capital-companies, Financial trading institutions, all other financial intermediaries within the meaning of section 1 (1a) of the Banking Act nec. and investment firms within the meaning of section 2 (2) of the Act on the supervision of securities institutions (WpIG) nec.

Non-MFI credit institutions are credit institutions the business of which does not consist of any of the business named in Article 4(1) point (1)(a) of Regulation (EU) No 575/2013 as amended by Article 62 of Regulation (EU) 2019/2033.<sup>1</sup> Pursuant to (a), credit institution means an undertaking the business of which is to take deposits and to grant credits for its own account.

Credit institutions are non-MFI credit institutions, on the other hand, if they fulfil only the definition in (b). To be classified as such, a credit institution must carry out the following activities referred to in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU of the European Parliament and of the Council:

- dealing on own account; and/or
- underwriting of financial instruments and/or placing of financial instruments on a firm commitment basis;

but it is not permitted to be a commodity and emission allowance dealer, a collective investment undertaking or an insurance undertaking.

Furthermore, one of the following must apply:

- (i) the total value of the consolidated assets of the undertaking is equal to or exceeds EUR 30 billion;
- (ii) the total value of the assets of the undertaking is less than EUR 30 billion, and the undertaking is part of a group in which the total value of the consolidated assets of all undertakings in that group that individually have total assets of less than EUR 30 billion and that carry out any of the activities referred to in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU is equal to or exceeds EUR 30 billion; or
- (iii) the total value of the assets of the undertaking is less than EUR 30 billion, and the undertaking is part of a group in which the total value of the consolidated assets of all undertakings in the group that carry out any of the activities referred to in points (3) and (6) of Section A of Annex I to Directive 2014/65/EU is equal to or exceeds EUR 30 billion, where the consolidating supervisor, in consultation with the supervisory college, so decides in order to address potential risks of circumvention and potential risks for the financial stability of the Union.

For the purposes of points (b)(ii) and (b)(iii), where the undertaking is part of a third country group, the total assets of each branch of the third country group authorised in the Union shall be included in the combined total value of the assets of all undertakings in the group.

Non-MFI credit institutions are part of the list of „Monetary Financial Institutions (MFIs) including minimum reserve requirement features“ which is provided by ECB ([https://www.ecb.europa.eu/stats/financial\\_corporations/list\\_of\\_financial\\_institutions/html/monthly\\_list-MID.en.html](https://www.ecb.europa.eu/stats/financial_corporations/list_of_financial_institutions/html/monthly_list-MID.en.html)).<sup>2</sup>

<sup>1</sup> Regulation (EU) 2019/2033 of the European Parliament and of the Council of 27 November 2019 on the prudential requirements of investment firms and amending Regulations (EU) No 1093/2010, (EU) No 575/2013, (EU) No 600/2014 and (EU) No 806/2014 (text with EEA relevance), OJ L 314, 5.12.2019, pp. 1–63.

<sup>2</sup> In the list available for download, non-MFI credit institutions can be displayed by selecting "Credit institutions S125" in the "Category" column (the "Credit institutions S122" expression includes banks (MFIs)).

**c) Financial auxiliaries<sup>1</sup> (S.126 | 64D, 660)**

Loan and securities brokers, pension consultants, insurance brokers, investment management companies, issuing houses, stock exchanges and payment institutions; the Federal Financial Supervisory Authority (BaFin), domestic representative offices of foreign credit institutions, as well as associations of banks and insurance corporations.

**Examples of banking associations**

Bankenfachverband  
 Bundesverband der Deutschen Volksbanken und Raiffeisenbanken  
 Bundesverband deutscher Banken  
 Bundesverband Öffentlicher Banken Deutschlands  
 BVI Bundesverband Investment und Asset Management  
 Deutscher Sparkassen- und Giroverband  
 Verband der Privaten Bausparkassen  
 Verband deutscher Pfandbriefbanken  
 Verband deutscher Schiffsbanken

**d) Captive financial institutions and money lenders (S.127 | 64E, 64K)**

Holding companies, pawn shops, special purpose entities (SPEs) that procure funding for their parent company on the open market and then pass this funding on as well as provide general financial services exclusively for their group companies (including in-house banks), general partner companies of financial limited partnerships in which a private limited company is the general partner (GmbH & Co. KGs) as well as general partner companies without management powers and other shell companies and “brass plate” companies, entities with their own legal personalities that manage estates and trust funds on behalf of beneficiaries within the scope of an agreement or will.

**e) Insurance corporations (S.128 | 65A, 65C)**

Insurance and reinsurance (except compulsory social security); Head offices with active insurance business.

**f) Pension funds (S.129 | 65B)**

Pension funding (except compulsory social security) including supplementary pension funds of central, regional and local government (except extra budget entities) for members of the civil service and supplementary old age provision schemes of (public or private) professional associations and enterprises.

**Notes on the classification of financial corporations in the “Monthly balance sheet statistics” and the “External positions of banks”**

The structuring of financial corporations in the forms of the “Monthly balance sheet statistics” and the “External positions of banks” is compiled in the table below with the related ESA sectors and codes of the customer classification:

Terms / Position	ESA sector	Code
Insurance corporations (IC)	S.128	65A, 65C
Pension funds (PF)	S.129	65B
Insurance corporations and pension funds	S.128, S.129	65A, 65B, 65C
Investment funds (Non-MMF investment funds)	S.124	64H, 64M
Financial corporations except MFIs and ICPF	S.125, S.126, S.127	64D, 64E, 64F, 64G, 64J, 64K, 64L, 64N, 64Z, 660
Financial auxiliaries	S.126	64D, 660
Financial vehicle corporations (FVC)	Part of S.125	64J
Financial trading institutions	Part of S.125	64N
Non-MFI credit institutions	Part of S.125	64Z
Other financial intermediaries	“Financial corporations” as above, plus S. 124	“Financial corporations” as above, plus 64H and 64M

A comprehensive overview of all customer classification codes with explanatory notes can be found in the breakdown by industry or activity from p. 31 onwards.

<sup>1</sup> Self-employed persons, including insurance representatives and agents, investment advisers, pension consultants and brokers, are not to be entered here, but in the households sector (S.14). In the borrowers statistics, the aforementioned group of individuals are to be classified according to the industries or activities in which they operate.

### III. General government (ESA sector S.13)

Since December 2014, extra budgets („Extrahaushalte“, non-market producers controlled by general government and social security funds), including the associated public-law foundations, are grouped into the domestic general government sector. The Federal Statistical Office publishes a list of the entities classified as extra budgets<sup>1</sup>, which it updates annually.<sup>2</sup> The complete list of extra budgets, as last amended, including the changes to this list since the last publication can be found on our website under “Kundensystematik” (Customer classification), available in Germany only. Furthermore, a list of core public entities “Liste der Kernhaushalte” can be found there.

In addition to the extra budgets, since December 2014, all public pre-primary education institutions, day-care centres and public schools are to be assigned to their respective public owners (state and local government), which, as institutions without legal personality or independent legal status, are recorded in the general government core budgets. This also includes public-law foundations which are no extra budgets. These institutions should be assigned directly to their public owners in the monthly balance sheet statistics; it is not necessary to assign them to the position “Extrahaushalte” (unless the entity is an extra budget). Associations of social security funds, which were previously included in the “Non-profit institutions serving households” sector, are to be allocated to non-market producers controlled by social security funds since December 2014. For more details, please see the following sections.

Loans of extra budgets and the other aforementioned public entities are no longer to be reported in the borrowers statistics since December 2014.

#### 1. General government (incl. special funds and extra budgets controlled by general government) (84A)

##### a) Central government (Bund) (S.1311)

<b>National Assembly, lower house of the German parliament (Deutscher Bundestag)</b>	(BT)
Der Wehrbeauftragte des Deutschen Bundestages	(WB)
<b>Federal Assembly, upper house of the German parliament representing the Länder (Bundesrat)</b>	(BR)
<b>Federal President (Bundespräsident)</b>	(BPr)
Bundespräsidialamt	(BPrA)
<b>Federal Chancellor (Bundeskanzler)</b>	(BK)
Bundeskanzleramt	(BKAm)
Bundesnachrichtendienst	(BND)
Presse- und Informationsamt der Bundesregierung	(BPA)
Beauftragte der Bundesregierung für Migration, Flüchtlinge und Integration	
Beauftragte der Bundesregierung für Kultur und Medien	(BKM)
<b>Federal Ministries (Bundesministerien)</b>	
Auswärtiges Amt	(AA)
Bundesministerium des Innern und für Heimat	(BMI)
Bundesministerium der Justiz	(BMJ)
Bundesministerium der Finanzen	(BMF)
Bundesministerium für Arbeit und Soziales	(BMAS)
Bundesministerium für Ernährung und Landwirtschaft	(BMEL)
Bundesministerium der Verteidigung	(BMVg)
Bundesministerium für Gesundheit	(BMG)
Bundesministerium für Umwelt, Naturschutz, nukleare Sicherheit und Verbraucherschutz	(BMUV)
Bundesministerium für Familie, Senioren, Frauen und Jugend	(BMFSFJ)
Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung	(BMZ)
Bundesministerium für Digitales und Verkehr	(BMDV)
Bundesministerium für Bildung und Forschung	(BMBF)
Bundesministerium für Wirtschaft und Klimaschutz	(BMWK)
Bundesministerium für Wohnen, Stadtentwicklung und Bauwesen	(BMWSB)
<b>Federal Commissioner for Data Protection and Freedom of Information (Bundesbeauftragter für den Datenschutz und die Informationsfreiheit)</b>	
<b>Federal Court of Auditors (Bundesrechnungshof)</b>	
<b>Federal Constitutional Court (Bundesverfassungsgericht)</b>	

<sup>1</sup> Link: [www.destatis.de](http://www.destatis.de) > Menü > Themen > Staat > Öffentliche Finanzen > Fonds, Einrichtungen, Unternehmen > Methoden > Methoden zur Statistik > Methodenpapiere > Liste der Extrahaushalte.

<sup>2</sup> See also <https://www.bundesbank.de/de/service/meldewesen/bankenstatistik/kundensystematik> > Verzeichnisse (German only).



**Federal Courts (Bundesgerichte)**

Bundesarbeitsgericht in Erfurt  
Bundesfinanzhof in München  
Bundesgerichtshof in Karlsruhe und Leipzig  
Bundespatentgericht in München  
Bundessozialgericht in Kassel  
Bundesverwaltungsgericht in Leipzig  
Truppendienstgerichte in München und Münster

**Other central government authorities and agencies<sup>1</sup> that operate in the areas of “public administration” and “defence”**

Bundesamt für den Militärischen Abschirmdienst in Köln	BMVg
Amt für Militärkunde in Bonn	BND
Beschaffungsamt des Bundesministeriums des Innern in Bonn	BMI
Bundesamt für Ausrüstung, Informationstechnik und Nutzung der Bundeswehr in Koblenz einschl. Wehrtechnischer Dienststellen, Beschaffungsstellen, Güteprüfdienst, Marinearsenal	BMVg
Bundesamt für Äußere Restitutionen in Koblenz	BMF
Bundesamt für Bauwesen und Raumordnung in Bonn	BMI
Bundesamt für Bevölkerungsschutz und Katastrophenhilfe in Bonn	BMI
Bundesamt für das Personalmanagement der Bundeswehr in Köln	BMVg
Bundesamt für Familie und zivilgesellschaftliche Aufgaben in Köln	BMFSFJ
Bundesamt für Logistik und Mobilität in Köln	BMDV
Bundesamt für Infrastruktur, Umweltschutz und Dienstleistungen der Bundeswehr in Bonn	BMVg
Bundesamt für Justiz in Bonn	BMJ
Bundesamt für Kartographie und Geodäsie in Frankfurt am Main	BMI
Bundesamt für die Sicherheit der nuklearen Entsorgung in Berlin	BMUV
Bundesamt für Migration und Flüchtlinge in Nürnberg	BMI
Bundesamt für Naturschutz in Bonn mit Außenstellen in Leipzig und auf der Insel Vilm vor Rügen	BMUV
Bundesamt für Seeschifffahrt und Hydrographie in Hamburg und Rostock	BMDV
Bundesamt für Sicherheit in der Informationstechnik in Bonn	BMI
Bundesamt für Soziale Sicherung in Bonn	BAS
Bundesamt für Strahlenschutz in Salzgitter	BMUV
Bundesamt für Verbraucherschutz und Lebensmittelsicherheit in Braunschweig	BMEL
Bundesamt für Verfassungsschutz in Köln	BMI
Bundesamt für Wirtschaft und Ausfuhrkontrolle in Eschborn, Taunus	BMWK
Bundesamt für zentrale Dienste und offene Vermögensfragen in Berlin	BMI
Bundesanstalt für Arbeitsschutz und Arbeitsmedizin in Dortmund	BMAS
Bundesanstalt für Geowissenschaften und Rohstoffe in Hannover	BMWK
Bundesanstalt für Gewässerkunde in Koblenz	BMDV
Bundesanstalt für Materialforschung und -prüfung in Berlin	BMWK
Bundesanstalt für Straßenwesen in Bergisch-Gladbach	BMDV
Bundesanstalt Technisches Hilfswerk in Bonn	BMI
Bundesarchiv in Koblenz	BKM
Bundesaufsichtsamt für Flugsicherung in Langen	BMDV
Bundesausgleichsamt in Bad Homburg v d Höhe	BMI
Bundesinstitut für Arzneimittel und Medizinprodukte in Bonn	BMG
Bundeskartellamt in Bonn	BMWK
Bundeskriminalamt in Wiesbaden	BMI
Bundesnetzagentur für Elektrizität, Gas, Telekommunikation, Post und Eisenbahnen in Bonn	BMWK
Bundespolizeipräsidium in Potsdam	BMI
Bundeszentrale für Kinder- und Jugendmedienschutz in Bonn	BMFSFJ
Bundessortenamt in Hannover	BMEL
Bundessprachenamt in Hürth	BMVg
Bundesverwaltungsamt in Köln einschl. Außenstellen im Bundesgebiet	BMI
Bundeswehrdisziplinaranwalt beim Bundesverwaltungsgericht in Leipzig	BMVg
Bundeszentralamt für Steuern in Bonn einschl. Außenstellen in Berlin, Saarlouis und Schwedt	BMF
Bundeszentrale für gesundheitliche Aufklärung in Köln	BMG
Bundeszentrale für politische Bildung in Bonn	BMI
Deutscher Wetterdienst in Offenbach mit Außenstellen in Hamburg, Potsdam, Essen, Leipzig, Stuttgart und München	BMDV
Deutsches Institut für Medizinische Dokumentation und Information in Köln	BMG
Deutsches Patent- und Markenamt in München mit Außenstellen in Berlin und Jena	BMJ
Eisenbahn-Bundesamt in Bonn	BMDV
Filmförderungsanstalt in Berlin	BKM
Generalbundesanwalt beim Bundesgerichtshof in Karlsruhe einschl. Dienststelle in Leipzig	BMJ
Generalzolldirektion in Bonn einschl. Zollkriminalamt, Hauptzollämter und Zollfahndungsämter	BMF
Kraffahrt-Bundesamt in Flensburg mit Außenstelle in Dresden	BMDV

<sup>1</sup> The respective Federal Ministry responsible is indicated by its official abbreviation.

<sup>2</sup> For explanatory notes on the areas of “public administration” and “defence”, see the breakdown by industry or activity, division 84. a), pp. 82.

Luffahrt-Bundesamt in Braunschweig einschl. Außenstellen in Berlin, Düsseldorf, Frankfurt am Main, Hamburg, München, Stuttgart	BMDV
Marinekommando in Rostock	BMVg
Statistisches Bundesamt in Wiesbaden	BMI
Streitkräfteamt in Bonn	BMVg
Umweltbundesamt in Dessau-Roßlau	BMUV
Der Vertreter des Bundesinteresses beim Bundesverwaltungsgericht in Berlin	BMI
Wasserstraßen- und Schifffahrtsverwaltung des Bundes	
Generaldirektion Wasserstraßen- und Schifffahrt in Bonn einschl. Außenstellen in Aurich, Hannover, Kiel, Magdeburg, Mainz, Münster, Würzburg	BMDV
Wehrdisziplinaranwälte	BMVg
Zentrales Finanzwesen des Bundes in Bonn	BMF

#### **Special funds and extra budgets (non-market producers) controlled by central government**

This includes all public-sector funds, institutions and enterprises allocated to the general government sector according to the European System of Accounts 2010 (ESA 2010); these are public-sector non-market producers whose self-financing level, i.e. the ratio of sales to production costs is less than 50% and/or which generate more than 80% of their sales through general government.

These institutions can be found in the list of extra budgets published by the Federal Statistical Office in Wiesbaden.<sup>1</sup>

*Federal Financial Supervisory Authority (Bundesanstalt für Finanzdienstleistungsaufsicht (BaFin)) see II. 2. c)*

*Regional Finance Offices (Oberfinanzdirektionen) see III. 1. b)*

*Federal Employment Agency (Bundesagentur für Arbeit) see III. 2. g)*

#### **b) State government (Länder) (S.1312)**

The state governments also include the city states of Berlin, Bremen and Hamburg. Alongside state government tasks, they also fulfil (autonomous) local government tasks. In the banking statistics they are collectively classified under state government (including registration offices, housing offices and similar entities which otherwise only appear under local government). Thus, in the case of city states, there are no local authorities in the banking statistics.

Specifically, the following are included under state government:

**State parliaments (Landtage) (Chambers of Deputies (Abgeordneten Häuser), city councils (Bürgerschaften))**

**State premiers (Ministerpräsidenten) (ruling mayors, senate presidents)**

**State chancelleries (Staatskanzleien), state ministries (senate chancelleries)**

**Authorised state government representatives for central government, state government representatives for central government and European institutions**

**State governments, state ministries, state ministers (Landesregierungen, -ministerien, -minister) (senates, senate administrations, senate offices, senators)**

**State Courts of Auditors (Landesrechnungshöfe)**

#### **Courts**

Staatsgerichtshöfe, Verfassungsgerichtshöfe

Verwaltungsgerichtshöfe, Oberverwaltungsgerichte

Verwaltungsgerichte

Oberlandesgerichte

Amtsgerichte

Arbeitsgerichte

Finanzgerichte

Landesarbeitsgerichte

Landessozialgerichte

Landgerichte

Sozialgerichte

#### **Other state government authorities and agencies that operate in the area of "public administration"<sup>2</sup>**

Ämter für Arbeitsschutz

Ämter für Straßenbau

Ämter für Vermögens- und Schuldenverwaltung

Ämter für Verteidigungslasten

Amtsanwaltschaften

Amtskassen

<sup>1</sup> Link: [www.destatis.de](http://www.destatis.de) > Menü > Themen > Staat > Öffentliche Finanzen > Fonds, Einrichtungen, Unternehmen > Methoden > Methoden zur Statistik > Methodenpapiere > Liste der Extrahaushalte.

<sup>2</sup> For explanatory notes on the area of "public administration" see the breakdown by industry or activity, division 84. a), pp. 82.

Ausführungsbehörden der Länder für Unfallversicherung  
Ausgleichsstöcke (Kommunale, Landes-)  
Autobahnämter, -meistereien  
Autobahnbauämter, -neubauämter  
Bauabteilungen bei den Oberfinanzdirektionen oder Regierungen  
Bauämter  
Bergämter  
Besoldungs- und Versorgungsstellen  
Beschaffungsstellen für die Polizei  
Bezirksbürgermeister  
Bezirkskassen  
Bezirksverwaltungen in Berlin und Hamburg  
Bodenwirtschaftsämter  
Bürgerbeauftragte der Länder  
Datenschutzbeauftragte der Länder  
Datenzentralen für Landesverwaltungen  
Eichdirektionen, -ämter sowie Landesämter für Mess- und Eichwesen einschl. Probieranstalten für Edelmetalle  
Entschädigungsämter  
Finanzämter  
Finanzbauämter  
Finanzkassen  
Fischereiämter  
Flurbereinigungsämter  
Flurneuordnungsämter  
Generalstaatsanwaltschaften  
Geologische Landesämter  
Gerichtsgefängnisse  
Gerichtskassen (ohne die Kassen der Bundesgerichte)  
Gesundheitsämter einschl. Landesimpfanstalten  
Gewerbeaufsichtsämter  
Gleichstellungs-, Frauenbeauftragte der Länder  
Grundbuchämter  
Hafenämter  
Heimatauskunftstellen  
Hochbauämter, -leitungen  
Hochschulbauämter  
Hygiene-Institute, Hygienisch-bakteriologische Untersuchungsämter  
Investitionsstöcke (Kommunale, Landes-)  
Jugendarrestanstalten  
Justizkassen (ohne die Kassen der Bundesgerichte)  
Justizvollzugsanstalten  
Katasterämter  
Katastrophenschutzämter, -stellen, -schulen  
Kommunale Ausgleichsstöcke  
Kommunale Investitionsfonds  
Kulturämter  
Landesämter, Ämter für Agrarordnung  
Landesämter für Besoldung und Versorgung  
Landesämter, -stellen für Ernährungswirtschaft  
Landesämter für Finanzen  
Landesämter, -stellen für Gewässerkunde, Gewässerschutz, Wasserhaushalt, wasserwirtschaftliche Planung  
Landesämter für offene Vermögensfragen  
Landesämter für Verfassungsschutz  
Landesämter für Wasser und Abfall  
Landesämter für Wiedergutmachung und Rehabilitation  
Landesanstalten, -institute für Arbeitsschutz und Arbeitsmedizin  
Landesanstalten für Immissions- und Bodennutzungsschutz  
Landesanstalten für Pflanzenschutz  
Landesanwaltschaften  
Landesaufsichtsämter für die Sozialversicherung  
Landesausgleichsämter  
Landesbeschaffungsstellen  
Landesbildstellen  
Landesdienststellen für Feuerschutz  
Landesgewerbeämter  
Landeshauptkassen  
Landesjugendämter  
Landeskriminalämter  
Landespersonalämter  
Landespolizeiämter, -direktionen  
Landesprüfungsämter für Heilberufe  
Landesprüfungsämter für verschiedene Beamtenlaufbahnen

Landesstellen, Landesaufnahmestellen für Aussiedler, Flüchtlinge und Zuwanderer  
Landesvermögens- und Bauabteilungen bei den Oberfinanzdirektionen  
Landesverwaltungsämter  
Landeszentralen für politische Bildung  
Landwirtschaftsämter  
Lebensmitteluntersuchungsämter  
Naturschutzämter, -beauftragte, -stellen  
Neubauämter, Staatliche Neubauleitungen  
Oberbergämter  
Oberfinanzdirektionen  
Oberfinanzkassen  
Oberjustizkassen (ohne die Kassen der Bundesgerichte)  
Oberschulämter  
Obersicherungsämter  
Pflanzenschutzämter  
Polizeiämter, -direktionen, -inspektionen, -stationen (Grenz-, Kriminal-, Schutz- und Wasserschutzpolizei)  
Prüfämter, -stellen für Baustatik  
Rechnungsämter  
Rechnungsprüfungsämter  
Regierungsbezirke, Bezirksregierungen  
Regierungshauptkassen, Regierungskassen, Regierungsoberkassen  
Regierungspräsidenten, -präsidien  
Saatbauämter  
Schirmbildstellen  
Schulämter (Landes-, Staatliche)  
Schuldenverwaltungen  
Seeämter  
Seemannsämter  
Sozialämter  
Staatliche Besoldungskassen  
Staatliche Liegenschaftsämter  
Staatsanwaltschaften  
Staatskassen (zum Beispiel der Regierungsbezirke)  
Staatsoberkassen  
Statistische Landesämter  
Strafvollzugsanstalten  
Straßenbauämter, -direktionen  
Straßenmeistereien  
Straßenneubauämter, -neubauabteilungen  
Tierzuchtämter  
Tierzucht-Prüfungsanstalten  
Umweltschutzbehörden und Leitstellen für Umweltschutz  
Universitätsbauämter  
Untersuchungshaftanstalten  
Vermessungsämter  
Versorgungsämter, Landesversorgungsämter  
Veterinärämter, -untersuchungsämter  
Wasserwirtschaftsämter  
Zentrale Anlaufstellen für Asylbewerber  
Zentralstellen der Länder für Sicherheitstechnik

#### **Special funds and extra budgets (non-market producers) controlled by state government**

This includes all public-sector funds, institutions and enterprises allocated to the state government sector according to the European System of Accounts 2010 (ESA 2010); these are public-sector non-market producers whose self-financing level, i.e. the ratio of sales to production costs is less than 50% and/or which generate more than 80% of their sales through general government.

These institutions can be found in the list of extra budgets published by the Federal Statistical Office in Wiesbaden.<sup>1</sup>

*State government enterprises pursuant to the state budgetary rules (Landeshaushaltsordnungen) and section 18 of the Federal Budget Code (Bundshaushaltsordnung), as far as market-producers, see I.  
Regional management of the Federal Employment Agency (Regionaldirektionen der Bundesagentur für Arbeit)  
see III. 2. g)*

**c) Local government (Gemeinden)** (including amalgamated municipal authorities (= Verbandsgemeinden) and local authority associations (= Gemeindeverbände) (S.1313)

#### **Stadtverordnetenversammlung**

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<sup>1</sup> Link: [www.destatis.de](http://www.destatis.de) > Menü > Themen > Staat > Öffentliche Finanzen > Fonds, Einrichtungen, Unternehmen > Methoden > Methoden zur Statistik > Methodenpapiere > Liste der Extrahaushalte.

**Gemeindevertretung, -rat  
(Ober-)Bürgermeister  
Magistrat  
(Ober-)Stadtdirektoren**

**Kreistage  
Landräte, Oberkreisdirektoren, Kreisbeigeordnete**

**Associations (or similar)**  
Ämter (= Gemeindeverbände) Landkreise  
Bezirksverbände in Bayern  
Bezirksverband Pfalz  
Landeswohlfahrtsverband Baden  
Landeswohlfahrtsverband Hessen  
Landeswohlfahrtsverband Sachsen  
Landeswohlfahrtsverband Württemberg-Hohenzollern  
Landschaftsverband Rheinland  
Landschaftsverband Westfalen-Lippe

**Other authorities and agencies that operate in the area of "public administration":**

Ämter für Agrarordnung  
Ämter für offene Vermögensfragen  
Ämter für technische Anlagen  
Ämter für Wissenschaft, Kultur und Volksbildung  
Ämter für Wohnungswesen  
Ausführungsbehörden der Gemeinden für Unfallversicherung  
Ausgleichsämter  
Bauaufsichts- und Prüfähmter  
Bauverwaltungsämter  
Beschaffungsämter  
Branddirektionen  
Brücken- und Hafengebäudeämter  
Einwohnermeldeämter  
Gemeindeamtskassen, Gemeindekassen  
Gesundheitsverwaltungsämter  
Gewerbe- und Ordnungsämter  
Gleichstellungsbeauftragte der Kreise und Gemeinden  
Hafenämter  
Hypothekenämter  
Jugendämter  
Kommunale Gewerbeämter  
Kraftfahrzeugzulassungsstellen  
Kreisämter  
Kreishauptkassen, Kreiskassen  
Kreispolizei  
Marktämter  
Ortsgerichte  
Personalämter  
Preisämter  
Presse- und Informationsämter  
Rechtsämter  
Revisionsämter  
Schiedsmänner  
Schiffsämter  
Sozialämter  
Sport- und Badeämter  
Stadtbahnbauämter  
Stadtbeleuchtungsämter  
Stadtgesundheitsämter  
Stadthauptkassen  
Stadtkämmereien  
Stadtkassen  
Stadtplanungsämter  
Stadtschulämter  
Stadtsteuerämter  
Städtische Hauptämter  
Städtische Hochbauämter  
Städtische Liegenschaftsämter  
Städtisches Feuerlöschwesen  
Standesämter  
Statistische Ämter  
Straßenbauämter

Straßenverkehrsämter  
Versicherungsämter  
Veterinärämter  
Wahlämter  
Wohnungsämter

#### **Special funds and extra budgets (non-market producers) controlled by local government**

This includes all public-sector funds, institutions and enterprises allocated to the local government sector according to the European System of Accounts 2010 (ESA 2010); these are public-sector non-market producers whose self-financing level, i.e. the ratio of sales to production costs is less than 50% and/or which generate more than 80% of their sales through general government.

These institutions can be found in the list of extra budgets published by the Federal Statistical Office in Wiesbaden.<sup>1</sup>

*Zweckverbandssparkassen see II. 1. b)*  
*Municipal undertakings (except extra budget entities) see I.*  
*Kommunale Ausgleichsstöcke see III. 1. b)*  
*Kommunale Investitionsfonds see III. 1. b)*  
*Agenturen für Arbeit see III. 2. g)*

## **2. Social security funds and employment promotion systems (S.1314 | 84B)**

### **a) Statutory pension insurance scheme**

For example  
Deutsche Rentenversicherung Bund  
Deutsche Rentenversicherung Knappschaft-Bahn-See  
Deutsche Rentenversicherung der Länder (ehemalige Landesversicherungsanstalten)

### **b) Miners' pension insurance fund**

Deutsche Rentenversicherung Knappschaft-Bahn-See

### **c) Agricultural old-age pension fund**

Landwirtschaftliche Alterskassen

### **d) Statutory health insurance system**

Betriebskrankenkassen von Unternehmen  
Ersatzkassen  
Innungskrankenkassen  
Knappschaft, ehemals See-Krankenkasse  
Landwirtschaftliche Krankenkassen  
Ortskrankenkassen

### **e) Miners' health insurance system**

Knappschaft, Verwaltung der knappschaftlichen Krankenversicherung

### **f) Statutory accident insurance system**

Berufsgenossenschaft Verkehrswirtschaft Post-Logistik Telekommunikation  
Feuerwehr-Unfallkassen  
Gemeinde-Unfallversicherungsverbände  
Gewerbliche und landwirtschaftliche Berufsgenossenschaften  
Unfallkassen der Länder  
Unfallversicherung Bund und Bahn  
Verwaltungsberufsgenossenschaft

### **g) Employment promotion system**

Bundesagentur für Arbeit  
einschl. Zentralstelle für Arbeitsvermittlung, Bonn  
Institut für Arbeitsmarkt- und Berufsforschung, Nürnberg  
Regionaldirektionen der Bundesagentur für Arbeit  
Agenturen für Arbeit  
Kindergeldkasse

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<sup>1</sup> Link: [www.destatis.de](http://www.destatis.de) > Menü > Themen > Staat > Öffentliche Finanzen > Fonds, Einrichtungen, Unternehmen > Methoden > Methoden zur Statistik > Methodenpapiere > Liste der Extrahaushalte.

#### **h) Special funds and extra budgets controlled by social security funds**

This includes associations of social security funds and their central associations as well as all public-sector funds, institutions and enterprises allocated to the social security funds sector according to the European System of Accounts 2010 (ESA 2010); these are public-sector non-market producers whose self-financing level, i.e. the ratio of sales to production costs is less than 50% and/or which generate more than 80% of their sales through general government.

These institutions can be found in the list of extra budgets published by the Federal Statistical Office in Wiesbaden.<sup>1</sup>

*Supplementary pension insurance for public sector employees (except extra budget entities) see II. 2. f)*

*Professional associations' supplementary pension funds, see II. 2. f)*

*Companies' pension and burial funds, see II. 2. f)*

*Jobcenter (acc. § 6d, § 44b SGB II), see III. 1. b) and 1. c) Special funds and extra budgets controlled by state and local government*

## **■ IV. Households (ESA sector S.14)**

Households include natural persons and groups of natural persons (for example, married couples, communities of heirs).

Associations of natural persons whose purpose is to jointly invest funds (for example, savings clubs, investment associations and clubs) are also counted as households. Accounts of institutions which are evidently only used to administer the assets of natural persons, for example youth welfare office accounts with trust funds and asset management accounts for individuals, are also classified under households. This also applies accordingly for escrow accounts of natural persons with notaries and lawyers.

Households also include groups of natural persons (for example, communities of heirs). If they are categorised using sub-sectors a) to c), such associations of persons are classified according to the first authorised person, which should normally be the economically more important partner. Communities of homeowners pursuant to the Act on Cooperative Apartments and Proprietary Leases (Wohnungseigentumsgesetz) are classified as employees.

Domestic households generally also include foreign workers living in Germany as well as German students studying abroad and German citizens who are members of staff of German diplomatic missions accredited abroad. Members of Germany's armed forces stationed abroad (including civilian support staff) are also classified as domestic households.

*For notes on foreign households, see p. 30*

The sector "households" is structured as follows:

#### **a) Self-employed persons (including sole proprietorships) (...)<sup>2</sup>**

Business operators (including accounts of sole proprietorships, ie individually-owned firms that are entered in the Commercial Register), the self-employed, farmers, ie individuals whose income chiefly comes from independent work; also including associations of self-employed persons, e.g. freelancers who jointly operate a practice in the form of a civil-law association.

Also, high-net-worth individuals such as persons of private means or rentiers whose income is chiefly derived from their assets. If the assets consist primarily of real estate and property, these households are only assigned to the real estate activities sector (Sector 68A/68B) if the assets are used for commercial activity, otherwise they are included in "Own property asset management" (830). In the opinion of the courts, the rental and leasing of real estate and property by households generally constitutes asset management.

Managers of private limited companies (GmbH) are classified as self-employed persons if they hold at least 50% of the shares or have a blocking minority or if, in the conduct of their business, they are independent of instructions from the partners in the GmbH.

Managers of private limited companies (GmbH) who only hold shares in one private limited company and are not entrusted with the task of managing the company, are classified on the basis of the sector in which they are most active, ie according to the sub-sector a) or b) from which their income is chiefly produced.

Although self-employed persons (including sole proprietorships) are generally classified as households according to the customer classification, these individuals are assigned to the enterprises category when compiling the borrowers statistics. Because borrowing by self-employed persons is generally likely to be for commercial purposes, self-employed persons (including sole proprietorships) and enterprises are not recorded separately in the borrowers statistics. Private borrowing

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<sup>1</sup> Link: [www.destatis.de](http://www.destatis.de) > Menü > Themen > Staat > Öffentliche Finanzen > Fonds, Einrichtungen, Unternehmen > Methoden > Methoden zur Statistik > Methodenpapiere > Liste der Extrahaushalte.

<sup>2</sup> For the purposes of the borrowers statistics, self-employed persons and sole proprietorships are to be assigned the code number of the sector to which their economic activities belong. To be able to provide the European Central Bank with data broken down by sector, an additional code number must be assigned to self-employed persons and to sole proprietorships.

by self-employed persons (e.g. consumer credit) is not recorded separately in the borrowers statistics (except for loans for house purchases) and is to be included in the sector in which the self-employed person operates.

#### **b) Employees (97A)**

Wage earners, salaried staff, civil servants, ie individuals whose income chiefly comes from employment (including unemployed persons), pensioners and retired persons.

**Note:** Employed individuals may sometimes generate income from investments or from renting out real estate and property that far exceeds their income from employment. This does not mean that this group of persons should now *per se* be considered self-employed. If such individuals remain in employment despite generating considerable income from other sources, they are considered to be employed.

Such clients can be classified as self-employed if a) the client completely ceases to be an employee and lives solely on the management of his property, or b) the wealthy private client works not more than one to two days a week as an employee. After a positive examination of the facts, the client should be assigned to the economic activity "Own asset management"(Sector 830). Such clients can be assigned to "real estate activities"(Sector 68A/68B) only if the activity is commercial in nature, ie if they manage the property and real estate holdings themselves for commercial purposes and generate revenues from rents and leases.

*Wealthy individuals, rentiers and persons of private means, see IV. a)*

#### **c) Other persons (97B)**

Persons who do not have their own source of income or for whom it is not known whether they have their own source of income, providing they cannot be assigned to one of the two above-mentioned groups on account of other documents: persons engaged in house- and family work, infants, schoolchildren, students, persons undergoing training, persons not indicating their occupation.

Note: Persons without own income to whom real estate and property holdings are transferred for tax reasons are to be classified as employees and remain in the category "Other persons".

## **■ V. Non-profit institutions serving households (ESA sector S.15 / 980)**

Non-profit institutions primarily operate supportive, social or benevolent. Non-profit institutions serving households are defined as all institutions that serve households (employees and self-employed persons) and/or whose resources are provided by households, including registered and non-registered (with and without legal capacity) clubs with "ideal objectives" that primarily serve households, private foundations and any other private associations not aimed at generating economic income, church foundations, other public-sector foundations of the non-profit institutions and in some cases foundations of public authorities which are classified outside general government.<sup>1</sup>

Establishments and facilities run by non-profit institutions are also to be assigned to this sector, provided they are non-market producers, ie institutions that cover less than 50% of their costs themselves. These include, for example, canteens and accommodation provided by clubs for their members, libraries, towing and recovery services, research facilities (such as the Fraunhofer Institut and the Max Planck Society), pre-primary education institutions, schools, residential care facilities, historic sites, organisations providing assistance for families and young people as well as charitable advisory centres run by churches, religious organisations and independent welfare organisations.

Non-profit institutions serving households do not include institutions that operate on behalf of enterprises and/or which are funded by enterprises, such as "business organisations" and "industrial foundations" (see notes on p. 13). Professional sports clubs (e.g. the German premier as well as 2nd and 3rd league) belong to the non-financial corporations sector. Informal groups of people that meet, for example, to play sport or music together but that do not have the status of a club are assigned to the "Households" sector.

Specifically, non-profit organisations are

**Churches, religious orders, religious and ideological associations**, including  
Anthroposophische Gesellschaft  
Arbeitsgemeinschaft Missionarische Dienste  
Borromäusverein  
Dachverband Freier Weltanschauungsgemeinschaften  
Dekanat (kirchliches)

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<sup>1</sup> See also „List of other public funds, institutions and enterprises“ (sFEU) of the German Federal Statistical Office  
Link: [www.destatis.de](http://www.destatis.de) > Menü > Themen > Staat > Öffentliche Finanzen > Fonds, Einrichtungen, Unternehmen > Methoden > Methoden zur Statistik > Methodenpapiere > Liste der sonstigen Fonds, Einrichtungen und Unternehmen.



Deutscher Freidenker-Verband  
Diözesanverwaltung  
Domkasse  
Evangelische Frauen in Deutschland  
Finanzkammer (erzbischöfliche)  
Freikirche  
Freimaurerloge  
Generalvikariat  
Gustav-Adolf-Werk  
Heilsarmee  
Islamische Gemeinschaft  
Katholischer Deutscher Frauenbund  
Katholisches Männerwerk  
Kirchenamt, -ausschuss, -bauamt  
Kirchengeldstelle, -steueramt  
Kirchenrat, -senat, -verwaltung  
Kolpingsfamilie  
Konsistorium  
Küsterei  
Marianische Kongregation  
Missionshaus  
Ordinariat (bischöfliches, erzbischöfliches)  
Quäker  
Superintendentur  
Synode  
Zentralkomitee der deutschen Katholiken  
Zentralrat der Juden in Deutschland

**Independent welfare organisations, for example**

Arbeiter-Samariter-Bund Deutschland  
Arbeiterwohlfahrt  
Bahnhofsmision  
Berliner Tafel e.V.  
Bundesarbeitsgemeinschaft Selbsthilfe von Menschen mit Behinderung und chronischer Erkrankung und ihren Angehörigen  
Deutsche Vereinigung für die Rehabilitation  
Deutscher Caritasverband  
Deutscher Paritätischer Wohlfahrtsverband  
Deutscher Verein für öffentliche und private Fürsorge  
Deutsches Müttergenesungswerk  
Deutsches Rotes Kreuz  
Diakonieverband  
Diakonissenmutterhaus  
Evangelisches Werk für Diakonie und Entwicklung  
Fürsorgeverein  
Heimatkartei  
Herbergsverein  
Johanniterorden  
Malteser-Hilfsdienst  
Missionsgesellschaft  
Suchdienst  
Unterstützungsverein  
Verband Deutscher Wohltätigkeitsstiftungen  
Verein für Gefangenenhilfe  
Wohlfahrtsverband  
Zentralwohlfahrtsstelle der Juden in Deutschland

**Independent organisations providing assistance for young people, for example**

Arbeitsgemeinschaft für Kinder- und Jugendhilfe  
Arbeitskreis deutscher Bildungsstätten  
Bundeskongferenz für Erziehungsberatung  
Christlicher Verein Junger Menschen  
Deutsches Jugendherbergswerk  
Deutsches Jugendschriftenwerk  
Jugendring  
Kinderschutzbund  
Komitee Sicherheit für das Kind  
Pfadfinderbund  
Ring politischer Jugend  
SOS-Kinderdorf  
Conterganstiftung für behinderte Menschen  
Verband Deutscher Schullandheime

**Educational, scientific, research and cultural organisations**, for example

Altertumsverein  
Astronomische Gesellschaft  
Besucherring  
Deutsche Akademie für Sprache und Dichtung  
Deutsche Forschungsgemeinschaft  
Deutsche Gesellschaft für Chirurgie  
Deutsche Gesellschaft für internationales Recht  
Deutsche Gesellschaft für Völkerkunde  
Deutsche Physikalische Gesellschaft  
Deutsche Statistische Gesellschaft  
Fraunhofer-Gesellschaft  
Geographische Gesellschaft  
Gesangverein  
Gesellschaft für Musikforschung  
Gesellschaft für Wirtschafts- und Sozialwissenschaften – Verein für Socialpolitik –  
Goethe-Gesellschaft  
Heimatverein  
Kunstverein  
Museumsgesellschaft  
Naturschutzverein  
Orchesterverein  
Max-Planck-Gesellschaft  
Privatschulverband  
Schulverein  
Sprachverein  
Stifterverband für die Deutsche Wissenschaft  
Theatergesellschaft  
Tierschutzverein  
Volkshochschulverband  
West-Ost-Kulturwerk

**Sport and health organisations**, for example

Aeroclub  
Akademie für öffentliches Gesundheitswesen  
Arzneimittel-Informationsdienst  
Automobilclub  
Blaues Kreuz in Deutschland  
Bund Deutscher Karneval  
Bund Deutscher Philatelisten  
Bundesverband Bürgerinitiativen Umweltschutz  
Bundesverband Deutscher Film-Autoren  
Bundesvereinigung Prävention und Gesundheitsförderung  
Briefmarkensammlerverein  
Brieftaubenzüchterverein  
Bürgergesellschaft  
Deutscher Alpenverein  
Deutscher Camping-Club  
Deutscher Diabetiker Bund  
Deutsche Gesellschaft für Freizeit  
Deutsche Gesellschaft für Humanes Sterben  
Deutsches Grünes Kreuz  
Deutscher Guttempler-Orden  
Deutsche Lebens-Rettungs-Gesellschaft  
Deutsche Zentrale für Globetrotter  
Fußballverein  
Kasinoverein  
Kegelklub  
Kleingartenverein  
Olympisches Komitee  
Reit- und Fahrverein  
Schachverein  
Schrebergartenverein  
Schützenverein  
Sportverein  
Tanzsportverein  
Wanderverein

**Labour organisations**, including dbb Beamtenbund und Tarifunion  
DHV – Die Berufsgewerkschaft

**Local authority central and regional associations (excluding municipal special-purpose associations),**  
for example

Deutscher Städte- und Gemeindebund  
Deutscher Städtetag  
Hessischer Landkreistag

**Political organisations, including associations and communities of voters**

**Tenant and homeowner associations**

**Other non-profit organisations, for example**

Akademikerverbände  
Arbeitskammer des Saarlandes  
Bürgerinitiativen und Protestbewegungen  
Bund der Steuerzahler  
Bund der Vertriebenen  
Deutscher Familienverband  
DHB – Netzwerk Haushalt, Berufsverband der Haushaltsführenden  
Frauenbund  
Genealogischer Verein  
Kriegsgräberfürsorge  
Kriegsteilnehmervereine  
Landsmannschaften  
Rentnerbund  
Soldatenbund  
Sozialverband Deutschland  
Sozialverband VdK Deutschland  
Studentenverband  
Umwelt- und Ökologiebewegungen  
Verband der Heimkehrer, Kriegsgefangenen- und Vermisstenangehörigen Deutschlands  
Verbraucherorganisationen  
Verkehrsvereine

*Professional sports teams and sports clubs, business organisations and industrial-foundations see I.*

*Local authority central and regional associations (excluding municipal special-purpose associations) see V.*

*Public foundations of the public sector, see III.*

*Social security fund associations, see III. 2. h)*

## ■ Abroad

The sectoral classification of the international framework ESA 2010 can be applied to both domestic and foreign enterprises, households, central governments and other institutions. The notes on the domestic sectors (see section entitled "Germany", starting on p. 11) therefore also apply to the foreign sectors. As a result, it is not necessary to list the individual sectors and sub-sections of the sectoral classification together with their explanatory comments again here. Instead, the following section focuses more on the features specific to the sectoral allocation of non-resident households and institutions.

Non-residents are natural and legal persons whose normal place of abode, main office or domicile is outside the Federal Republic of Germany.

### ■ I. Foreign Non-financial corporations

Foreign non-financial corporations also include foreign branches of domestic non-financial corporations.

*For domestic branches of foreign non-financial corporations, see "Germany", Section I*

### ■ II. Foreign financial corporations

#### a) Foreign banks

Foreign banks are institutions domiciled or with headquarters outside Germany, which are classed as banks in the country concerned. The term also comprises branches of domestic banks located outside Germany (including those of the reporting institution). The following are also classified as foreign banks: foreign monetary authorities/central banks including euro-area central banks and the ECB. A list of foreign monetary authorities/central banks can be taken from the Special Statistical Publication 1, January 2023, section "Verzeichnisse", pp. 16.25 to 16.28 (in German only).

Throughout the European Union, only MFIs are to be classed as "banks".

Foreign banks also include international organisations that are treated as equivalent to a central monetary authority or a bank owing to the activities they perform. The following are just a few examples of these supranational institutions:

#### **Monetary authorities/Central banks**

Bank for International Settlements (BIS)  
Banque des Etats de l'Afrique Centrale (BEAC)  
Banque centrale des etats de l'Afrique de l'ouest (BCEAO)  
International Monetary Fund (IMF)  
West African Monetary Agency (WAMA)

#### **Banks**

African Export-Import Bank (Afreximbank)  
Banco Latinoamericano de Comercio Exterior (BLADDEX)  
Central American Bank for Economic Integration (CABEI)  
Development Bank of Latin America (CAF)  
European Investment Bank (EIB)  
Fondo Latino Americano de Reservas (FLAR)

*Domestic branches of foreign banks, see Germany, section II. 1. b)*

#### b) Foreign other financial corporations (excluding banks)

Foreign other financial corporations also include international development banks and other international organisations that perform financial auxiliary activities for the lending and insurance sectors:

#### **International development banks**

African Development Bank Group (AfDB)  
Arab Bank for Economic Development in Africa (BADEA)  
Arab Fund for Economic and Social Development (AFESD)  
Arab Monetary Fund (AMF)  
Asian Development Bank (ADB)  
Black Sea Trade and Development Bank (BSTDB)  
Caribbean Development Bank (CDB)  
Central African States Development Bank (CASDB)  
Council of Europe Development Bank (CEB)

East African Development Bank (EADB)  
Eurasian Development Bank (EDB)  
European Bank for Reconstruction and Development (EBRD)  
European Investment Fund (EIF)  
Inter American Development Bank (IADB)  
Inter American Investment Corporation (IIC)  
International Bank for Economic Cooperation (IBEC)  
International Bank for Reconstruction and Development (IBRD)  
International Development Association (IDA)  
International Finance Corporation (IFC)  
International Fund for Agricultural Development (IFAD)  
International Investment Bank (IIB)  
Islamic Development Bank (IDB)  
Multilateral Investment Guarantee Agency (MIGA)  
Nordic Investment Bank (NIB)  
North American Development Bank (NADB)  
OPEC Fund for International Development (OFID)  
West African Development Bank (BOAD)

### ■ III. Foreign general government

Foreign governments, including their diplomatic and consular missions in Germany, as well as agencies of foreign armed forces, other foreign central, state and local government, foreign social security funds.

Foreign extra budget entities (non-market producers) of foreign domestic general government and social security funds should also be recorded here. For example, the French Caisse d'amortissement de la dette sociale (CADES) should be allocated to France's social security funds.

In addition, this category also includes all international organisations apart from supranational banks and international development banks.

Moreover, this category also includes institutions and bodies of the European Union like the European Stability Mechanism (ESM) and the European Financial Stability Facility (EFSF).

### ■ IV. Foreign households

Foreign households include

- German citizens who have moved their place of permanent residence or place of habitual abode to a foreign economic territory
- Foreign students living in Germany and foreign staff (e.g. diplomats) of German diplomatic missions
- Members of foreign troops stationed in Germany (including civilian support staff) and their family members

*For notes on domestic households, see p. 23 et seq.*

### ■ V. Foreign non-profit institutions serving households

Foreign non-profit institutions serving households include churches, religious and ideological associations, independent welfare organisations, educational, scientific, research and cultural organisations, sports and health organisations as well as political organisations.

Non-market producers that are controlled and funded by foreign non-profit institutions are also assigned to this category.



# Explanatory notes on the breakdown of the customer classification by industry or activity

The classification by industry or activity<sup>1</sup> follows the “General industrial classification of economic activities within the European Communities” (NACE Rev 2)<sup>2</sup>, which is binding on all EU member states, right down to the “divisions” marked by two-digit numerical codes. It can be used both for Germany and abroad by applying a specific distinguishing feature.

The classification applies equally to enterprises and self-employed persons (including sole proprietorships), ie to all institutions whose main activity consists of producing goods and services for the market, as well as to employees and other individuals, non-profit organisations or general government, ie institutions whose services are not normally intended for the market. The capital ownership and legal form of the institutions are irrelevant in this context. Classification according to the individual industries is based solely on the type of activity.

For the purposes of the banking statistics, it was necessary to deviate from the Federal Statistical Office’s classification of economic sectors in some of the sections of the customer classification. These deviations relate especially to the classification of so called extra budget entities of central, state and local governments as well as to non-market producers of non-profit institutions serving households. In section K. “Financial and insurance activities”, modifications have also been made for reasons of consistency with ESA 2010. It is indicated at the relevant places in the breakdown by industry or activity where these codes differ from the WZ 2008.

In the classification by the Federal Statistical Office, economic activities are classified, among other things, by section (indicated by capital letters) and division (indicated by “two-digit numerical codes”). This system was adopted for the Deutsche Bundesbank’s customer classification, as presented here.

For practical purposes three-digit code numbers are used in the customer classification which in almost all cases are made up of the two digits designating the division, plus an attached zero, and are placed in brackets behind the designation of the division (see also table overview above). In some exceptional cases, sub-items within the divisions had to be created for the purposes of the banking statistics; those are indicated by the two digits of the relevant division plus a capital letter in the third place (example: 68A Housing enterprises).

The subdivision of the divisions by paragraphs with sub-headings in semi-bold type without special item numbers or letters is in principle identical to the subdivision into the three-digit numerical code levels (“groups”) in WZ 2008.

Units whose activities cover various economic segments have to be classified on the basis of the focal point of their activities. The “Banking statistics customer classification – company registers” can be used as an aid in this. (Link: <https://www.bundesbank.de/en/service/reporting-systems/banking-statistics/customer-classification/customer-classification-619120>) This publication contains almost 8,500 large corporations in Germany (public limited companies and private limited companies) with their corresponding economic activities.

Besides being classified in the customer classification by sector or industry and activity, enterprises and self-employed persons (including sole proprietorships) need to be additionally subclassified by “craft trades” and “non-craft trades” for the purposes of the borrowers statistics.

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<sup>1</sup> Excerpt from the “Classification of Economic Activities with Explanatory Notes”, 2008 edition (WZ 2008), published by the Federal Statistical Office, Wiesbaden. Changes to the text and additions have been made in some places for the purposes of the banking statistics; these differences in the contents have been marked.

<sup>2</sup> NACE Rev 2 = “Nomenclature générale des activités économiques dans les Communautés Européennes”, 2nd revised version; effective since 1 January 2008 by virtue of Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006.

Tabular overview of the breakdown by industry or activity* for enterprises, households, non-profit organisations and general government		
Section/division (title)		Code <sup>1</sup>
<b>A. Agriculture, forestry and fishing</b>		
01. Crop and animal production, hunting and related service activities	Growing of non-perennial crops Growing of perennial crops Plant propagation Animal production Mixed farming Support activities to agriculture and post-harvest crop activities Hunting, trapping and related service activities	010
02. Forestry and logging	Silviculture and other forestry activities Logging Gathering of wild growing non-wood products Support services to forestry	020
03. Fishing and aquaculture	Fishing Aquaculture	030
<b>B. Mining and quarrying</b>		
05. Mining of coal and lignite	Mining of hard coal Mining of lignite	050
06. Extraction of crude petroleum and natural gas	Extraction of crude petroleum Extraction of natural gas	060
07. Mining of metal ores	Mining of iron ores Mining of non-ferrous metal ores	070
08. Other mining and quarrying	Quarrying of stone, sand and clay Mining and quarrying nec	080
09. Mining support service activities	Support activities for petroleum and natural gas extraction Support activities for other mining and quarrying	090
<b>C. Manufacturing</b>		
10. Manufacture of food products	Processing and preserving of meat and production of meat products Processing and preserving of fish, crustaceans and molluscs Processing and preserving of fruit and vegetables Manufacture of vegetable and animal oils and fats Manufacture of dairy products Manufacture of grain mill products, starches and starch products Manufacture of bakery and farinaceous products Manufacture of other food products Manufacture of prepared animal feeds	100
11. Manufacture of beverages		110

\* Excerpt from the classification of economic activities in the European Communities (NACE Rev 2), German version, 2008 edition (WZ 2008). <sup>1</sup> Two-digit items from WZ 2008 with a zero in third place; letter in third place for some of the summarised items that differ from WZ 2008. Deviations have been marked.



Section/division (title)		Code
<b>C. Manufacturing (cont'd)</b>		
12.	Manufacture of tobacco products	120
13.	Manufacture of textiles	130
	Preparation and spinning of textile fibres Weaving of textiles Finishing of textiles Manufacture of other textiles	
14.	Manufacture of wearing apparel	140
	Manufacture of wearing apparel, except fur apparel Manufacture of articles of fur Manufacture of knitted and crocheted apparel	
15.	Manufacture of leather and related products	150
	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur Manufacture of footwear	
16.	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	160
	Sawmilling and planing of wood Manufacture of products of wood, cork, straw and plaiting materials	
17.	Manufacture of paper and paper products	170
	Manufacture of pulp, paper and paperboard Manufacture of articles of paper and paperboard	
18.	Printing and reproduction of recorded media	180
	Printing and service activities related to printing Reproduction of recorded media	
19.	Manufacture of coke and refined petroleum products	190
	Manufacture of coke oven products Manufacture of refined petroleum products	
20.	Manufacture of chemicals and chemical products	200
	Manufacture of basic chemicals , fertilisers and nitrogen compounds , plastics and synthetic rubber in primary forms Manufacture of pesticides and other agrochemical products Manufacture of paints, varnishes and similar coatings, printing ink and mastics Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations Manufacture of other chemical products Manufacture of man-made fibres	
21.	Manufacture of basic pharmaceutical products and pharmaceutical preparations	210
	Manufacture of basic pharmaceutical products Manufacture of pharmaceutical preparations	
22.	Manufacture of rubber and plastic products	220
	Manufacture of rubber products Manufacture of plastic products	
23.	Manufacture of other non-metallic mineral products	230
	Manufacture of glass and glass products Manufacture of refractory products Manufacture of clay building materials Manufacture of other porcelain and ceramic products Manufacture of cement, lime and plaster Manufacture of articles of concrete, cement and plaster Cutting, shaping and finishing of stone Manufacture of abrasive products and non-metallic mineral products nec	

Section/division (title)		Code
<b>C. Manufacturing (cont'd)</b>		
24.	Manufacture of basic metals	240
	<ul style="list-style-type: none"> <li>Manufacture of basic iron and steel and of ferro-alloys</li> <li>Manufacture of tubes, pipes, hollow profiles and related fittings, of steel</li> <li>Manufacture of other products of first processing of steel</li> <li>Manufacture of basic precious and other non-ferrous metals</li> <li>Casting of metals</li> </ul>	
25.	Manufacture of fabricated metal products, except machinery and equipment	250
	<ul style="list-style-type: none"> <li>Manufacture of structural metal products</li> <li>Manufacture of tanks, reservoirs and containers of metal</li> <li>Manufacture of steam generators, except central heating hot water boilers</li> <li>Manufacture of weapons and ammunition</li> <li>Forging, pressing, stamping and roll-forming of metal; powder metallurgy</li> <li>Treatment and coating of metals; machining</li> <li>Manufacture of cutlery, tools and general hardware</li> <li>Manufacture of other fabricated metal products</li> </ul>	
26.	Manufacture of computer, electronic and optical products	260
	<ul style="list-style-type: none"> <li>Manufacture of electric components and boards</li> <li>Manufacture of computers and peripheral equipment</li> <li>Manufacture of communication equipment</li> <li>Manufacture of consumer electronics</li> <li>Manufacture of instruments and appliances for measuring, testing and navigation; watches and clocks</li> <li>Manufacture of irradiation, electromedical and electrotherapeutic equipment</li> <li>Manufacture of optical instruments and photographic equipment</li> <li>Manufacture of magnetic and optical media</li> </ul>	
27.	Manufacture of electrical equipment	270
	<ul style="list-style-type: none"> <li>Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</li> <li>Manufacture of batteries and accumulators</li> <li>Manufacture of wiring and wiring devices</li> <li>Manufacture of electric lighting equipment</li> <li>Manufacture of domestic appliances</li> <li>Manufacture of other electrical equipment</li> </ul>	
28.	Manufacture of machinery and equipment nec	280
	<ul style="list-style-type: none"> <li>Manufacture of general-purpose machinery</li> <li>Manufacture of other general-purpose machinery</li> <li>Manufacture of agricultural and forestry machinery</li> <li>Manufacture of metal forming machinery and machine tools</li> <li>Manufacture of other special-purpose machinery</li> </ul>	
29.	Manufacture of motor vehicles, trailers and semi-trailers	290
	<ul style="list-style-type: none"> <li>Manufacture of motor vehicles</li> <li>Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers</li> <li>Manufacture of parts and accessories for motor vehicles</li> </ul>	

Section/division (title)		Code
<b>C. Manufacturing (cont'd)</b>		
30.	Manufacture of other transport equipment	300
	Building of ships and boats Manufacture of railway locomotives and rolling stock Manufacture of air and spacecraft and related machinery Manufacture of military fighting vehicles Manufacture of transport equipment nec	
31.	Manufacture of furniture	310
32.	Other manufacturing	320
	Manufacture of jewellery, bijouterie and related articles Manufacture of musical instruments Manufacture of sports goods Manufacture of games and toys Manufacture of medical and dental instruments and supplies Manufacturing nec	
33.	Repair and installation of machinery and equipment	330
	Repair of fabricated metal products, machinery and equipment Installation of industrial machinery and equipment	
<b>D. Electricity, gas, steam and air conditioning supply</b>		
35.	Electricity, gas, steam and air conditioning supply	350
	Electric power generation, transmission and distribution Manufacture of gas; distribution of gaseous fuels through mains Steam and air conditioning supply	
<b>E. Water supply; sewerage, waste management and remediation activities</b>		
36.	Water collection, treatment and supply	360
37.	Sewerage	370
38.	Waste collection, treatment and disposal activities; materials recovery	380
	Waste collection Waste treatment and disposal Materials recovery	
39.	Remediation activities and other waste management services	390
<b>F. Construction</b>		
41.	Construction of buildings	410
	Development of building projects Construction of residential and non-residential buildings	
42.	Civil engineering	420
	Construction of roads and railways Construction of utility projects Construction of other civil engineering projects nec	
43.	Specialised construction activities	430
	Demolition and site preparation Electrical, plumbing and other construction installation activities Building completion and finishing Other specialised construction activities	

Section/division (title)		Code
<b>G. Wholesale and retail trade; repair of motor vehicles and motorcycles</b>		
45.	Wholesale and retail trade and repair of motor vehicles and motorcycles	450
	Sale of motor vehicles Maintenance and repair of motor vehicles Sale of motor vehicle parts and accessories Sale, maintenance and repair of motorcycles and related parts and accessories	
46.	Wholesale trade, except of motor vehicles and motorcycles	460
	Wholesale on a fee or contract basis Wholesale of agricultural raw materials and live animals Wholesale of food, beverages and tobacco Wholesale of household goods Wholesale of information and communication equipment Wholesale of other machinery, equipment and supplies Other specialised wholesale Non-specialised wholesale trade	
47.	Retail trade, except of motor vehicles and motorcycles	470
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<b>H. Transportation and storage</b>		
49.	Land transport and transport via pipelines	490
	Passenger rail transport, interurban Freight rail transport Other passenger land transport Freight transport by road and removal services Transport via pipeline	
50.	Water transport	500
	Sea and coastal passenger water transport Sea and coastal freight water transport Inland passenger water transport Inland freight water transport	
51.	Air transport	510
	Passenger air transport Freight air transport and space transport	
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	Warehousing and storage Support activities for transportation	
53.	Postal and courier activities	530
	Postal activities under universal service obligation Other postal and courier activities	

Section/division (title)		Code
<b>I. Accommodation and food service activities</b>		
55.	Accommodation	Hotels and similar accommodation Holiday and other short-stay accommodation Camping grounds, recreational vehicle parks and trailer parks Other accommodation
56.	Food and beverage service activities	Restaurants and mobile food service activities Event catering and other food service activities Beverage serving activities
<b>J. Information and communication</b>		
58.	Publishing activities	Publishing of books, periodicals and other publishing activities Software publishing
59.	Motion picture, video and television programme production, sound recording and music publishing activities	Motion picture, video and television programme activities Sound recording and music publishing activities
60.	Programming and broadcasting activities	Radio broadcasting Television programming and broadcasting activities
61.	Telecommunications	Wired telecommunications activities Wireless telecommunications activities Satellite telecommunications activities Other telecommunications activities
62.	Computer programming, consultancy and related activities	
63.	Information service activities	Data processing, hosting and related activities; web portals Other information service activities
<b>K. Financial and insurance activities<sup>1</sup></b>		
64.1.	Monetary intermediation	a) Deutsche Bundesbank b) Banks (MFIs) c) Money market funds (MMF)
64.2.	Holding companies	
64.3.	Trusts, funds and similar financial entities	

<sup>1</sup> The code numbers given in section K. for the purposes of the banking statistics occasionally differ from the original WZ 2008 codes. These deviations are denoted by an asterisk (\*) below. <sup>2</sup> WZ 2008 item 64.11. <sup>3</sup> WZ 2008 item 64.19 and additional institutions that are classed as "monetary financial institutions", such as money market funds. <sup>4</sup> WZ 2008 item 64.20. <sup>5</sup> WZ 2008 item 64.30.

Section/division (title)		Code
<b>K. Financial and insurance activities (cont'd)</b>		
64.9. Other financial services activities, except insurance and pension funding	<ul style="list-style-type: none"> <li>a) Financial leasing</li> <li>b) Other financial intermediation nec</li> <li>c) Non-MFI credit institutions</li> <li>d) Open-end investment funds (excluding Money market funds)</li> <li>e) Closed-end investment funds (excluding Money market funds)</li> <li>f) Venture capital companies</li> <li>g) Financial vehicle institutions</li> <li>h) Financial trading institutions</li> </ul>	<ul style="list-style-type: none"> <li>64F<sup>1</sup></li> <li>64G<sup>2</sup></li> <li>64Z<sup>5</sup></li> <li>64H<sup>3</sup></li> <li>64M<sup>4</sup></li> <li>64L<sup>5</sup></li> <li>64J<sup>5</sup></li> <li>64N<sup>5</sup></li> </ul>
65. Insurance, reinsurance and pension funding, except compulsory social security	<ul style="list-style-type: none"> <li>a) Insurance, Reinsurance</li> <li>b) Pension funding (except compulsory social security)</li> <li>c) Head offices with active insurance business</li> </ul>	<ul style="list-style-type: none"> <li>65A<sup>6</sup></li> <li>65B<sup>7</sup></li> <li>65C<sup>8</sup></li> </ul>
66. Activities auxiliary to financial services and insurance activities <sup>9</sup>	<ul style="list-style-type: none"> <li>Activities auxiliary to financial services, except insurance and pension funding</li> <li>Activities auxiliary to insurance and pension funding</li> <li>Fund management activities</li> <li>Head offices with predominantly financial shareholdings</li> </ul>	<ul style="list-style-type: none"> <li>660</li> <li>64D<sup>10</sup></li> </ul>
<b>L. Real estate activities</b>		
68. Real estate activities	<ul style="list-style-type: none"> <li>a) Housing enterprises</li> <li>b) Other real estate activities</li> </ul>	<ul style="list-style-type: none"> <li>68A<sup>11</sup></li> <li>68B<sup>12</sup></li> </ul>
<b>M. Professional, scientific and technical activities</b>		
69. Legal and accounting activities	<ul style="list-style-type: none"> <li>Legal activities</li> <li>Accounting, bookkeeping and auditing activities; tax consultancy</li> </ul>	<ul style="list-style-type: none"> <li>690</li> </ul>
70. Activities of head offices; management consultancy activities	<ul style="list-style-type: none"> <li>a) Head offices with predominantly non-financial shareholdings</li> <li>b) Management consultancy activities</li> </ul>	<ul style="list-style-type: none"> <li>70A<sup>13</sup></li> <li>70B<sup>14</sup></li> </ul>
71. Architectural and engineering activities; technical testing and analysis	<ul style="list-style-type: none"> <li>Architectural and engineering activities and related technical consultancy</li> <li>Technical testing and analysis</li> </ul>	<ul style="list-style-type: none"> <li>710</li> </ul>
72. Scientific research and development	<ul style="list-style-type: none"> <li>Research and experimental development on natural sciences and engineering</li> <li>Research and experimental development on social sciences and humanities</li> </ul>	<ul style="list-style-type: none"> <li>720</li> </ul>
73. Advertising and market research	<ul style="list-style-type: none"> <li>Advertising</li> <li>Market research and public opinion polling</li> </ul>	<ul style="list-style-type: none"> <li>730</li> </ul>

<sup>1</sup> WZ 2008 item 64.91. <sup>2</sup> WZ 2008 items 64.92 and 64.99.9. This also includes credit institutions that are not classed as MFIs with the exception of Non-MFI credit institutions as well as investment companies and housing enterprises with savings facilities. <sup>3</sup> WZ 2008 item 64.99.1. <sup>4</sup> WZ 2008 item 64.30. <sup>5</sup> WZ 2008 item 64.99.9. <sup>6</sup> WZ 2008 items 65.1, 65.2. <sup>7</sup> WZ 2008 item 65.3. <sup>8</sup> WZ 2008 item 65.2\*. <sup>9</sup> This also includes investment companies as well as associations of credit institutions and insurance enterprises. <sup>10</sup> WZ 2008 item 66\* <sup>11</sup> WZ 2008 items 68.10.1, 68.20.1, 68.31.1 and 68.32.1; including housing enterprises with savings facilities. <sup>12</sup> WZ 2008 items 68.10.2, 68.20.2, 68.31.2 and 68.32.2. <sup>13</sup> WZ 2008 item 70.1. <sup>14</sup> WZ 2008 item 70.2.

Section/division (title)		Code
<b>M. Professional, scientific and technical activities (cont'd)</b>		
74.	Other professional, scientific and technical activities	Specialised design activities Photographic activities Translation and interpretation activities Other professional, scientific and technical activities nec <b>740</b>
75.	Veterinary activities	<b>750</b>
<b>N. Administrative and support service activities</b>		
77.	Rental and leasing activities	Renting and leasing of motor vehicles Renting and leasing of personal and household goods Renting and leasing of other machinery, equipment and tangible goods Leasing of intellectual property and similar products, except copyrighted works <b>770</b>
78.	Employment activities	Activities of employment placement agencies Temporary employment agency activities Other human resources provision <b>780</b>
79.	Travel agency, tour operator and other reservation service and related activities	Travel agency and tour operator activities Other reservation service and related activities <b>790</b>
80.	Security and investigation activities	Private security activities Security systems service activities Investigation activities <b>800</b>
81.	Services to buildings and landscape activities	Combined facilities support activities Cleaning activities Landscape service activities <b>810</b>
82.	Office administrative, office support and other business support activities	Office administrative and support activities Activities of call centres Organisation of conventions and trade shows Business support service activities nec <b>820</b>
83.	Own asset management	<b>830</b>
<b>O. Public administration and defence; compulsory social security<sup>1</sup></b>		
84.	Public administration and defence; compulsory social security	a) Public administration and defence Administration of the State and the economic and social policy of the community Provision of services to the community as a whole b) Compulsory social security activities <b>84A<sup>2</sup></b> <b>84B<sup>3</sup></b>

<sup>1</sup> Loans to public administration, defence and compulsory social security are not included in the borrowers statistics. The same applies to extra budget entities of central, state and local government, which are recorded in the Federal Statistical Office's list of extra budget entities. <sup>2</sup> WZ 2008 item 84 excluding 84.3. <sup>3</sup> WZ 2008 item 84.3.

Section/division (title)		Code
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85.	Education	850
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<b>Q.</b>	<b>Human health and social work activities<sup>1</sup> (excluding non-profit organisations)</b>	
86.	Human health activities	860
	Hospital activities Medical and dental practice activities Other human health activities	
87.	Residential care activities	870
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88.	Social work activities without accommodation	880
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<b>R.</b>	<b>Arts, entertainment and recreation<sup>1</sup> (excluding non-profit organisations)</b>	
90.	Creative, arts and entertainment activities	900
91.	Libraries, archives, museums and other cultural activities	910
92.	Gambling and betting activities	920
93.	Sports activities and amusement and recreation activities	930
	Sports activities Amusement and recreation activities	
<b>S.</b>	<b>Other service activities</b>	
94.	Activities of membership organisations (excluding non-profit organisations) <sup>2</sup>	940
95.	Repair of computers and personal and household goods	950
	Repair of computers and communication equipment Repair of personal and household goods	
96.	Other personal service activities	960

<sup>1</sup> Extra budget entities and non-market producers of central, state and local government, social security funds and non-profit institutions serving households operating in this industry are to be assigned to the industries of their owner (84A, 84B, 980). <sup>2</sup> For explanatory notes on the division "Activities of membership organisations", see Overall survey, Germany, section I. pp. 11.



Section/division (title)	Code
<p><b>T. Activities of households as employers; undifferentiated goods and services-producing activities of households for own use<sup>1</sup></b></p>	
<p style="padding-left: 40px;">a) Self-employed persons (including sole proprietorships)</p>	<p><sup>2</sup></p>
<p style="padding-left: 40px;">b) Employees</p>	<p><b>97A</b></p>
<p style="padding-left: 40px;">c) Other persons</p>	<p><b>97B</b></p>
<p>98. Non-profit organisations (excluding business organisations)<sup>3</sup></p>	<p><b>980<sup>3</sup></b></p>

**1** In the Federal Statistical Office's classification of economic activities, households are classified as an "economic sector" whereas for the purposes of the banking statistics, individuals are represented. For explanatory notes on persons, see Overall survey, Germany, section IV. pp. 23. **2** In the borrowers statistics, self-employed persons and sole proprietorships are to be assigned to the economic sectors intended for enterprises depending on their economic activity, ie to be given the corresponding sector code number. **3** This item – in divergence from the Federal Statistical Office's classification of economic activities – has been created for the purposes of the banking statistics. For explanatory notes, see Overall survey, Germany, section V. pp. 24.



# Breakdown by industry or activity – explanatory notes

## ■ Germany

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## ■ A. Agriculture, forestry and fishing

This section includes the growing of crops, the raising and breeding of animals, service activities incidental to agriculture, hunting and forestry, production of wood, as well as fishing.

Public extra budget entities operating in this section are to be assigned to section O. "Public administration and defence; compulsory social security". These include, for example, public-sector agricultural and forestry establishments.

### 01. Crop and animal production, hunting and related service activities (010)

#### Growing of non-perennial crops

Growing of cereals, leguminous crops and oil seeds in open field; growing of rice; growing of vegetables and melons, as well as growing of root, bulb or tuberous vegetables, growing of mushrooms and truffles, growing of vegetable seeds including sugar beet seeds; growing of potatoes; growing of sugar cane; growing of tobacco; growing of fibre crops, such as cotton, jute, flax and true hemp; growing of cut flowers and plants for ornamental purposes; growing of flower seeds, growing of forage plants.

#### Growing of perennial crops

Growing of grapes, manufacture of wine from self-produced grape; growing of tropical and subtropical fruits; growing of citrus fruits; growing of pome fruits and stone fruits; berries and nuts; growing of oleaginous fruits; growing of beverage crops; growing of spices, aromatic, drug and pharmaceutical crops, including drug and narcotic crops; growing of rubber trees for harvesting of latex and growing of trees for extraction of sap, growing of Christmas trees; growing of vegetable materials of a kind used primarily for plaiting.

#### Plant propagation

Growing of indoor plants, flowerbed plants and balcony plants, growing of plants for planting; growing of plants for ornamental purposes, including turf for transplanting, growing of live plants, bulbs, tubers and roots, cuttings and slips, mushroom spawn; operation of tree nurseries (except forest tree nurseries) and vine nurseries.

#### Animal production

Raising (farming) and breeding of all animals, except aquatic animals, production of raw milk, eggs and raw wool; operation of hatcheries; production of fur skins; bee-keeping.

#### Mix farming

Combined production of crops and animals in mixed establishments without a specialised production.

#### Support activities to agriculture and post-harvest crop activities

Assumption of agricultural activities on a fee or contract basis; preparation of fields and establishing a crop, trimming of fruit trees and vines, harvesting, crop spraying, including by air, operation of irrigation equipment, provision of agricultural machinery with operators and crew; activities to promote propagation, growth and output of animals, agistment services, artificial insemination, stud services, sheep shearing, farm animal boarding and care, activities of farriers; cleaning, trimming, grading, disinfecting of crops, drying of tobacco leaves; seed processing for propagation.

#### Hunting, trapping and related service activities

Taking of animals (dead or alive) on a commercial basis, production of fur skins from hunting or trapping activities, land-based catching of sea mammals such as walrus and seal.

*Operation of forest tree nurseries, see 02. (020)*

*Gathering of tree sap or rubber-like gums in the wild, see 02. (020)*

*Operation of fish farms, see 03. (030)*

*Whale catching, see 03. (030)*

*Production of feathers or down, see 10. (100)*

*Production of hides and skins originating from slaughterhouses, see 10. (100)*

*Manufacture of dairy products, see 10. (100)*

*Processing of seeds to obtain oil, see 10. (100)*

*Manufacture of wine from concentrated grape must, see 11. (110)*

*Manufacture of tobacco products, see 12. (120)*

*Drainage of agricultural land, see 43. (430)*

*Wholesale of agricultural raw materials, see 46. (460)*

*Provision of space for animal boarding, see 68. b) (68B)*

*Landscape architecture, see 71. (710)*

*Management consultancy by agronomists and agricultural economists, see 74. (740)*

*Vaccination of animals by veterinarians; veterinary hospitals, see 75. (750)*

*Renting of animals, see 77. (770)*

*Landscape service activities, see 81. (810)*

*Operation of racing and riding stables, see 93. (930)*

*Animal diseases funds (except extra budget entities), see 82. (820)*

*Hunting for sport or recreation, see 93. (930)*

*Pet boarding, boarding and training of pet animals, see 96. (960)*

## 02. Forestry and logging (020)

### Silviculture and other forestry activities

Growing of standing timber: planting, replanting, thinning and conserving of forests and timber tracts, operation of forest tree nurseries.

### Logging

Wood felling; production of roundwood used in an unprocessed form, such as pit-props, fence posts and utility poles, gathering and production of forest harvesting residues for energy; production of charcoal in the forest (using traditional methods).

### Gathering of wild growing non-wood products

for example gathering of mushrooms and truffles, berries, nuts, eelgrass, mosses and lichens, acorns and horse chestnuts.

### Support services to forestry

Carrying out forestry operations on a fee or contract basis such as forestry inventories, forest management consulting services, timber evaluation, forest fire fighting and protection, forest pest control, transport of logs within the forest.

*Growing of mushrooms, truffles, berries and nuts, see 01. (010)*

*Operation of tree nurseries, except of forest tree nurseries, see 01. (010)*

*Growing of Christmas trees, see 01 (010)*

*Manufacture of fire logs and pellets for energy, made of pressed wood or substitute materials, see 16. (160)*

*Production of charcoal through distillation of wood, see 20. (200)*

## 03. Fishing and aquaculture (030)

### Fishing

Fishing in ocean and coastal waters, fishing in inland waters, taking of marine aquatic animals and gathering of marine materials such as natural pearls and coral, activities of vessels engaged both in marine fishing and in processing and preserving of fish.

### Aquaculture

Fish farming in sea water and freshwater, including farming of ornamental fish, culture of crustaceans and other aquatic animals in sea water and freshwater, farming of oysters, mussels etc., growing of laver and other seaweeds; farming of frogs.

*Capturing of walruses and seals, see 01. (010)*

*Processing of fish, whales, crustaceans and molluscs on factory ships (not including fishing) or in factories ashore, see 10. (100)*

*Renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises), see 50. (500)*

*Operation of sport fishing preserves, see 93. (930)*

*Fishing practiced for sport or recreation and related services, see 93. (930)*

## ■ B. Mining and quarrying

This section includes the extraction of crude materials occurring naturally as solids (coal and ores), liquids (petroleum) or gases (natural gas). Extraction can be achieved by underground and surface mining or by well operation. This section also includes activities for the preparing of the crude materials, such as crushing, grinding, cleaning, desalting and enriching. The activities are classified in the individual divisions on the basis of the principal mineral produced. This section also includes the compressing of coal and the pelleting of ores.

*Bottling of natural spring and mineral waters at springs and wells, see 11. (110)*

*Supply, purification and distribution of water, see 36. (360)*

## 05. Mining of coal and lignite (050)

### Mining of hard coal

Underground or surface mining, including cleaning, sizing, grading, pulverising, compressing etc. of hard coal.

### Mining of lignite

Underground or surface mining, including washing, dehydrating, pulverising, compressing etc. of lignite.

*Peat digging, see 08. (080)*

*Support activities for hard coal and lignite mining, including test drilling, see 09. (090)*

*Coke ovens producing solid fuels, see 19. (190)*

*Manufacture of hard coal and lignite fuel briquettes, coking, see 19. (190)*



## 06. Extraction of crude petroleum and natural gas (060)

### Extraction of crude petroleum

Extraction of crude petroleum oils, production of crude petroleum from bituminous or oil shale and tar sand.

### Extraction of natural gas

Production of crude gaseous hydrocarbon (natural gas), extraction of condensates, gas desulphurisation.

*Support activities for oil and natural gas extraction, see 09. (090)*

*Oil and gas exploration, see 09. (090)*

*Oil refining and recovery of liquefied petroleum gases in the refining of petroleum, see 19. (190)*

*Manufacture of industrial gases, see 20. (200)*

*Operation of pipelines, see 49. (490)*

## 07. Mining of metal ores (070)

### Mining of iron ores

Mining, preparation, beneficiation and agglomeration of iron ores.

### Mining of non-ferrous metal ores

Mining of non-ferrous metal ores: mining of ores chiefly valued for uranium and thorium content, pitchblende, concentration of such ores, manufacture of yellowcake; mining and preparation of aluminium (bauxite), copper, lead, zinc, tin, manganese, chrome, nickel, cobalt, vanadium and other non-ferrous metal ores; mining of the precious metals gold, silver and platinum.

*Enrichment of uranium and thorium ores, see 20. (200)*

*Operation of blast furnaces, see 24. (240)*

*Production of aluminium oxide, see 24. (240)*

*Production of uranium metal from pitchblende or other ores, see 24. (240)*

*Smelting and refining of uranium, see 24. (240)*

## 08. Other mining and quarrying (080)

### Quarrying of stone, sand and clay

Quarrying, rough trimming and sawing of monumental and building stone such as marble, granite sandstone etc., mining and preparation of chalk and dolomite, mining of gypsum, chalk, slate and raw dolomite; extraction and dredging of all kinds of sand and gravel, mining of clays, refractory clays and kaolin.

### Mining and quarrying nec

Mining of chemical and fertiliser minerals, mining of natural phosphates, natural potassium salts and native sulphur, extraction and preparation of pyrites and pyrrhotite, except roasting, mining of natural barium sulphate and carbonate, borates and magnesium sulphates; mining of earth colours, fluorspar and other minerals valued chiefly as a source of chemicals, guano mining; peat digging and preparation; extraction of salt, salt production by evaporation of sea water or other saline waters, crushing, purification and refining of salt; mining of abrasive materials, asbestos, siliceous fossil meals, natural graphite, gemstones, quartz, mica etc.; mining of natural asphalt and bitumen.

*Mining of bituminous sand, see 06. (060)*

*Service activities incidental to peat mining, see 09. (090)*

*Processing of salt into food-grade salt, e.g. iodised salt, see 10. (100)*

*Manufacturing of peat briquettes, see 19. (190)*

*Manufacture of synthetic fertilisers and nitrogen compounds, see 20. (200)*

*Manufacture of potting soil mixtures of peat, natural soil, sands, clays, fertiliser minerals etc., see 20. (200)*

*Production of calcined dolomite, see 23. (230)*

*Manufacture of articles of peat, see 23. (230)*

*Cutting, shaping and finishing of stone outside quarries, see 23. (230)*

*Roasting of iron pyrites, see 24. (240)*

## 09. Mining support service activities (090)

### Support activities for petroleum and natural gas extraction

Services on a fee or contract basis provided for a fee on petroleum and natural gas fields, including exploration services in connection with petroleum or gas extraction, directional drilling and redrilling, derrick erection in situ, repairing and dismantling of drilling equipment, pumping, plugging and abandoning of wells; oil and gas field fire fighting services.

### Support activities for other mining and quarrying

Support services on a fee or contract basis, required for mining activities, including exploration and prospecting services, such as taking core samples and making geological observations at prospective sites, draining and pumping services, on a fee or contract basis, test drilling and test hole boring.

*Service activities performed by operators of oil or gas fields, see 06. (060)*  
*Specialised repair of mining machinery, see 33. (330)*  
*Test drilling, test boring and core sampling for construction, geophysical, geological or similar purposes, see 43. (430)*  
*Geophysical, geologic and seismic surveying, see 71. (710)*

## ■ C. Manufacturing

Manufacturing includes all enterprises and self-employed persons (including sole proprietorships) whose economic activities chiefly consist of the treatment or finishing of any kind of products, as a rule with the aim of manufacturing other products (goods) in the process. The activities may also consist, however, of merely processing, mounting or assembling particular goods. The repair, maintenance and installation of machinery and equipment is also included in this section. However, the repair of computers and personal and household goods is included in section "S. Other service activities" and the repair of motor vehicles in section "G. Wholesale and retail trade; repair of motor vehicles and motorcycles".

For the classification under manufacturing, it is of no relevance whether the products treated or finished become the property of the institution treating or finishing them; hence institutions merely doing work to order are also included.

Management companies without a holding function are also classified under manufacturing if they use their own personnel for the production (contract processing). If they do not use their own personnel, they are allocated to division 70. a).

### 10. Manufacture of food products (100)

#### **Processing and preserving of meat and production of meat products**

Operation of slaughterhouses, production of fresh, chilled or frozen meat, production of hides and skins originating from slaughterhouses, slaughtering and processing of whales on land or on specialised vessels, rendering of fats of animal origin, processing of animal offal; production of feathers and down; production of meat products such as sausage, rillettes, tinned meat and boiled ham.

#### **Processing and preserving of fish, crustaceans and molluscs**

Processing and preserving of fish, crustaceans and molluscs, also on special vessels (factory ships) not including fishing, production of fish fillets, caviar etc., freezing, deep-freezing, drying, smoking, salting etc.; production of fishmeal, processing of seaweed.

#### **Processing and preserving of fruit and vegetables**

Manufacture of potato products such as potato crisps and mashed potatoes, as well as industrial peeling of potatoes; manufacture of fruit and vegetable juice with a fruit content of 100%, preserving of fruit, nuts and vegetables, roasting of nuts, manufacture of food consisting chiefly of fruit or vegetables such as marmalades, jams and table jellies, also mixed salads, packaged.

#### **Manufacture of vegetable and animal oils and fats**

Manufacture of crude and refined oils and fats; margarine and similar edible fats.

#### **Manufacture of dairy products**

Manufacture of butter, yoghurt, cheese, curd, cream etc., including milk in solid form, manufacture of fresh milk and milk-based drinks; manufacture of ice cream.

#### **Manufacture of grain mill products, starches and starch products**

Grain milling, rice milling, vegetable milling, manufacture of flour; manufacture of starches from rice, potatoes, maize etc., manufacture of corn oil.

#### **Manufacture of bakery and farinaceous products**

including bread and rolls, cakes, tarts, waffles etc.; manufacture of preserved pastry goods and cakes such as biscuits, snack products (crackers, pretzels etc.), whether sweet or salted; manufacture of pastas such as macaroni and noodles, manufacture of canned or frozen pasta products, manufacture of couscous.

#### **Manufacture of other food products**

Manufacture or refining of sugar from the juice of cane, beet, maple and palm, manufacture of confectionery, chocolate, caramels, nougats, confectionary lozenges and pastilles, manufacture of cocoa, cocoa butter, cocoa fat and cocoa oil. Preserving in sugar of fruit and nuts, manufacture of chewing gum; decaffeinating and roasting of coffee, production of coffee products, of tea and maté, as well as of herb infusions; manufacture of spices, sauces and condiments, including mayonnaise, ketchup, mustard, vinegar, food-grade salt etc.; manufacture of prepared meals and dishes, in frozen or canned form, as well as of homogenised food preparations and dietetic food; manufacture of soups, broths, yeast etc., manufacture of concentrates and juices of meat, fish, crustaceans and molluscs.

#### **Manufacture of prepared animal feeds**

for farm animals and pets.

*Production of raw milk, see 01. (010)*  
*Processing and preserving of fish on vessels engaged in fishing, see 03. (030)*

*Production of essential oils, see 20. (200)*  
*Manufacture of ice (not ice cream), see 35. (350)*  
*Activities of ice cream parlours, see 56. (560)*  
*Activities of food service contractors, see 56. (560)*  
*Packaging of meat on a fee or contract basis, see 82. (820)*

## 11. Manufacture of beverages (110)

Distilling, rectifying and blending of spirits and manufacture of alcoholic beverages, also manufacture of pure alcohol; manufacture of wine and sparkling wine, cider, mead, vermouth etc. other than from self-produced grapes, apples etc. including blending and bottling of wine; manufacture of beer and malt, mineral waters and other bottled waters, as well as of soft drinks, including fruit juice drinks (fruit content 6-30%) and smoothies.

*Manufacture of wine from self-produced grapes, see 01. (010)*  
*Manufacture of milk-based drinks, see 10. (100)*  
*Manufacture of coffee, tea and maté products, see 10. (100)*  
*Manufacture of fruit and vegetable juice, see 10. (100)*  
*Manufacture of synthetic alcohols, as well as of ethyl alcohol from fermented materials, see 20. (200)*  
*Manufacture of ice (not ice cream), see 35. (350)*  
*Buying of wine in bulk and bottling without transformation, see 46. (460)*  
*Bottling and labelling of beverages on a fee or contract basis, see 82. (820)*

## 12. Manufacture of tobacco products (120)

Manufacture of tobacco products such as cigarettes, cigars, pipe tobacco, chewing tobacco, snuff.

*Growing or preliminary processing of tobacco, see 01. (010)*

## 13. Manufacture of textiles (130)

### Preparation and spinning of textile fibres

Preparation and spinning of cotton, wool, flax and silk, as well as twisting and texturing of filament yarns, manufacture of sewing yarn etc.

### Weaving of textiles

including cotton-type weaving (including upholstery, decoration fabrics and curtains), woollen-type, worsted-type, silk-type and filament yarn weaving; manufacture of imitation fur by weaving; including manufacture of woven fabrics of polypropylene fibres and of glass fibres.

### Finishing of textiles

Bleaching, dyeing, silk-screen printing, dressing, drying etc. of textiles and wearing apparel, coating and rubberising of wearing apparel.

### Manufacture of other textiles

including bed, table, toilet or kitchen linen, blankets, cushions, sleeping bags, curtains, blinds, furniture covers, tarpaulins, tents, sunblinds, banners, parachutes, floorcloths, dishcloths, dustcloths etc., manufacture of carpets, rugs and mats, needle-loom felt floor coverings and other textile floor coverings; pile and terry fabrics, net and window furnishing type fabrics, imitation fur; manufacture of twine, cordage, rope and cables of textile fibres, whether or not coated, covered or sheathed with rubber or plastics; manufacture of fishing nets, rope or cable fitted with metal rings etc.; manufacture of non-wovens and articles made from non-wovens, except apparel; manufacture of other technical and industrial textiles, including manufacture of narrow woven fabrics, including impregnated with plastics or coated or sheathed with metal or rubber; manufacture of tyre cord fabric, of incandescent gas mantles, hosepiping, transmission or conveyor belts or belting, manufacture of labels and badges, braids, tassels and pompons; manufacture of felt, tulles, textile wicks, artists' canvas boards and tracing cloth, shoe-laces and mitts.

*Manufacture of hairnets, see 14. (140)*  
*Manufacture of floor coverings of cork, see 16. (160)*  
*Manufacture of mats and matting of plaiting materials, see 16. (160)*  
*Manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc., see 17. (170)*  
*Manufacture of synthetic or artificial fibres and single yarns, of synthetic or artificial fibres, see 20. (200)*  
*Manufacture of resilient floor coverings, such as vinyl, linoleum, see 22. (220)*  
*Textile fabric, conveyor belts, belting, yarns and cords impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 22. (220)*  
*Manufacture of glass fibres, see 23. (230)*  
*Manufacture of cloth of woven metal wire and wire rope, see 25. (250)*  
*Manufacture of landing nets for sports fishing, see 32. (320)*

## 14. Manufacture of wearing apparel (140)

### Manufacture of wearing apparel, except fur apparel

Manufacture of clothing items made of leather or composition leather; manufacture of workwear, other outerwear (including custom tailoring), manufacture of underwear and nightwear for men, women and children, corsetry, sports clothes, hats and other headgear including of fur, babies' garments and swimwear, gloves and shawls, ties, hairnets, headscarfs, as well as gloves and belts from leather; manufacture of footwear of textile material without applied soles.

### Manufacture of articles of fur

Fur wearing apparel and clothing accessories (except manufacture of headgear of fur skins); rugs and carpets of fur.

### Manufacture of knitted and crocheted apparel

including manufacture of knitted and crocheted hosiery, pullovers, cardigans and similar articles.

*Production of raw fur skins from ranching operations or in commercial hunting, see 01. (010)*

*Production of raw hides and skins in slaughterhouses, see 10. (100)*

*Manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 13. (130)*

*Manufacture of footwear, see 15. (150)*

*Dressing and dyeing of fur, see 15. (150)*

*Manufacture of wearing apparel of rubber or plastics not assembled by stitching but merely sealed together, see 22. (220)*

*Manufacture of fire-resistant and protective safety clothing, see 32. (320)*

*Manufacture of metal safety headgear, see 32. (320)*

*Manufacture of sports gloves and sports headgear, see 32. (320)*

*Repair of wearing apparel, see 95. (950)*

## 15. Manufacture of leather and related products (150)

### Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur

Tanning, dyeing and dressing of hides and skins, manufacture of leather and composition leather; manufacture of luggage, handbags and the like, of leather, composition leather or any other material, such as plastic sheeting, textile materials, vulcanised fibre or paperboard, where the same technology is used as for leather, manufacture of leather shoe-lace of, driving belts, packings, saddlery and harness etc.; manufacture of fabric watch bands, manufacture of horse whips and riding crops.

### Manufacture of footwear

Manufacture of footwear for all purposes, of any material, by any process, including manufacture of gaiters, leggings and parts of footwear.

*Production of raw fur skins from ranching operations or in commercial hunting, see 01. (010)*

*Production of raw hides and skins in slaughterhouses, see 10. (100)*

*Manufacture of leather wearing apparel, gloves and hats, see 14. (140)*

*Manufacture of footwear of textile material without applied soles, see 14. (140)*

*Manufacture of wooden shoe parts (e.g. heels and lasts), see 16. (160)*

*Manufacture of heels and soles and other rubber footwear parts, see 22. (220)*

*Manufacture of imitation leather based on rubber or plastic, see 22. (220)*

*Manufacture of plastic parts for shoes, see 22. (220)*

*Manufacture of saddles for bicycles, see 30. (300)*

*Manufacture of linemen's safety belts and other belts for occupational use, see 32. (320)*

*Manufacture of ice skates, ski-boots and orthopaedic shoes, see 32. (320)*

*Manufacture of precious metal and non-precious metal watch bands, see 32. (320)*

## 16. Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials (160)

### Sawmilling and planing of wood

including drying of wood, impregnation, chemical treatment etc., manufacture of wooden railway sleepers.

### Manufacture of products of wood, cork, straw and plaiting materials

Manufacture of veneer sheets, manufacture of veneer sheets and wood-based panels; manufacture of assembled parquet floors; manufacture of other builders' carpentry and joinery, manufacture of doors, windows, shutters and frames, including with metal fittings and locks, manufacture of stairs and railings of wood, manufacture of partitions, mobile homes and saunas predominantly of wood; manufacture of wooden containers, including packing cases, boxes, cable-drums and pallets, manufacture of barrels and other coopers' products of wood; manufacture of wooden handles and bodies for tools, brooms, brushes, manufacture of boot or shoe lasts, clothes hangers, household utensils and kitchenware, statuettes, ornaments etc. of wood, also manufacture of agglomerated cork and processing of natural cork, as well as manufacture of floor coverings of cork, manufacture of basket-ware and mats of plaiting material, manufacture of fire logs and pellets for energy, made of pressed wood or substitute materials.

*Logging and production of wood in the rough, see 02. (020)*  
*Manufacture of mats or matting of textile materials, see 13. (130)*  
*Manufacture of wooden footwear and luggage, see 15. (150)*  
*Manufacture of matches, see 20. (200)*  
*Manufacture of clock cases, see 26. (260)*  
*Manufacture of wooden spools and bobbins that are part of textile machinery, see 28. (280)*  
*Manufacture of furniture, see 31. (310)*  
*Manufacture of brushes and brooms, of wooden toys, cork life preservers, as well as coffins, see 32. (320)*

## 17. Manufacture of paper and paper products (170)

### Manufacture of pulp, paper and paperboard

including manufacture and preparation of pulp and manufacture of cotton-linters pulp; manufacture of crêped or crinkled paper, handmade paper, newsprint and other printing or writing paper, manufacture of cellulose wadding and webs of cellulose fibres.

### Manufacture of articles of paper and paperboard

including manufacture of corrugated paper and paperboard, as well as containers thereof, manufacture of sacks and bags of paper; manufacture of household and sanitary goods and of toilet requisites, for example handkerchiefs, cleansing tissues, serviettes and toilet paper; manufacture of textile wadding and products thereof (sanitary towels, tampons etc.), manufacture of cups and dishes of paper; manufacture of paper stationery, including printing, writing, self-copy and carbon paper ready for use, manufacture of envelopes, notebooks, binders, business forms etc.; manufacture of wallpaper and textile wall coverings; manufacture of labels, filter paper and egg trays, including manufacture of carnival articles such as streamers, confetti, false noses, masks, Chinese lanterns, pennants etc.

*Manufacture of plastic wallpaper, see 22. (220)*  
*Manufacture of abrasive paper, see 23. (230)*  
*Manufacture of playing cards, games and toys of paper or paperboard, see 32. (320)*

## 18. Printing and reproduction of recorded media (180)

### Printing and service activities related to printing

Printing of newspapers and periodicals, books, music, atlases, prospectuses and other printed advertising, postage stamps, documents of title, calendars, forms etc., printing on labels and tags; print finishing, typesetting and reproduction; binding of printed matter.

### Reproduction of recorded media

Reproduction from master copies of gramophone records, compact discs, DVDs and video tapes with music, film or other video recordings, as well as reproduction of software and data on disks, compact discs, DVDs and magnetic tapes.

*Silk-screen printing on textiles and wearing apparel, see 13. (130)*  
*Publishing activities, publishing of printed matter and software, see 58. (580)*  
*Production and distribution of motion pictures on DVD and similar media, as well as manufacture of master copies, see 59. (590)*  
*Reproduction of motion picture film for theatrical distribution, see 59. (590)*  
*Making photocopies, copy shops, see 82. (820)*

## 19. Manufacture of coke and refined petroleum products (190)

### Manufacture of coke oven products

Manufacture of coke, pitch and pitch coke, coke oven gas, crude coal and lignite tars, operation of coke ovens.

### Manufacture of refined petroleum products

Production of motor fuel, also blending of biofuels, manufacture of fuel oil and refinery gases such as ethane, propane and butane, manufacture of oil-based lubricating oils or greases, including from waste oil, manufacture of Vaseline, paraffin wax, manufacture of petroleum briquettes, peat briquettes, hard-coal and lignite fuel briquettes, manufacture of road coverings.

*Compressing of crude coal and lignite, see 050. (050)*  
*Manufacture of biofuels (rape oil methyl ester), see 20. (200)*  
*Manufacture of industrial gases, see 20. (200)*  
*Petroleum Stockpiling Agency, see 46. (460)*

## 20. Manufacture of chemicals and chemical products (200)

### Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms

Manufacture of industrial gases, dyes, pigments and other inorganic and organic basic chemicals, including manufacture of chemical elements except metals, enrichment of uranium and thorium ores, manufacture of inorganic acids, alkalis and lyes, as well as distilled water, saturated and unsaturated hydrocarbons, alcohols, mono- and polycarboxylic acids including

acetic acid, oxygen-function and nitrogen-function organic compounds, as well as manufacture of charcoal, distillation of coal tar, roasting of iron pyrites, manufacture of synthetic aromatic products; manufacture of fertilisers and nitrogen compounds, including manufacture of potting soil; manufacture of plastics and synthetic rubber in primary forms.

#### **Manufacture of pesticides and other agrochemical products**

including manufacture of anti-sprouting products, plant growth regulators and the like

#### **Manufacture of paints, varnishes and similar coatings, printing ink and mastics**

Manufacture of paints and varnishes, enamels or lacquers, mastics, caulking compounds, stopper, plastering and similar non-refractory filling or surfacing preparations, solvents and thinners and manufacture of printing ink.

#### **Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations**

Manufacture of organic surface-active agents, soap, glycerol, washing powders, detergents, dish-washing preparations and textile softeners; manufacture of creams for wood and leather, polishes, scouring pastes and powders; manufacture of perfumes and toilet preparations such as perfumes, beauty and make-up preparations, sunburn prevention preparations, manicure and pedicure preparations, shampoo, hair lacquers, waving and straightening preparations, preparations for oral hygiene, deodorants and bath salts.

#### **Manufacture of other chemical products**

Manufacture of propellant powders, explosives and pyrotechnic products such as percussion caps, signalling flares etc., manufacture of matches; manufacture of glues (including rubber-based glues); manufacture of essential oils, aromatic products and odoriferous products for the manufacture of perfumes or food; manufacture of photographic chemical material, including photographic plates and films, manufacture of gelatine and peptones, manufacture of powders and pastes used in soldering, brazing or welding, lubricating oil additives, anti-knock and antifreeze preparations, liquids for hydraulic transmission, manufacture writing and drawing ink.

#### **Manufacture of man-made fibres**

including manufacture of synthetic or artificial staple fibres and yarn.

*Extraction of methane, ethane, butane or propane, not in a petroleum refinery, see 06. (060)*

*Mining of guano, see 08. (080)*

*Manufacture of yarns made of man-made staple, see 13. (130)*

*Spinning of synthetic or artificial fibres, see 13. (130)*

*Manufacture of fuel gases such as ethane, butane or propane in a petroleum refinery, see 19. (190)*

*Manufacture of gaseous fuels from coal, waste etc., see 35. (350)*

## **21. Manufacture of basic pharmaceutical products and pharmaceutical preparations (210)**

### **Manufacture of basic pharmaceutical products**

Manufacture of medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments, including antibiotics, basic vitamins, salicylic and O-acetylsalicylic acids (Aspirin), processing of blood and glands, manufacture of extracts of glands and chemically pure sugars.

### **Manufacture of pharmaceutical preparations**

Manufacture of medicaments, including antisera and other blood fractions, vaccines, manufacture of radioactive substances and other medical diagnostic preparations, manufacture of medical impregnated wadding, gauze, dressings etc., manufacture of medicaments, homeopathic preparations and biotech pharmaceuticals.

*Manufacture of herb infusions, see 10. (100)*

*Manufacture of surgical drapes and string, see 32. (320)*

*Manufacture of dental fillings and dental cement; bone reconstruction cements, see 32. (320)*

*Research and development for pharmaceuticals and biotech pharmaceuticals, see 72. (720)*

## **22. Manufacture of rubber and plastic products (220)**

### **Manufacture of rubber products**

Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres; manufacture of semi-finished and finished products of rubber such as plates, strips, rods, profile shapes, tubes, pipes and hoses, conveyor or transmission belts, belting, rings, seals, combs, brushes, sex articles, hygienic articles etc., rubber sole and other rubber parts of footwear, rubberised thread, yarn, rope and fabrics, also the manufacture of inflatable rubber mattresses, inflatable balloons, waterbed mattresses, bathing caps, wet suits and diving suits, as well as other rubber articles of apparel.

### **Manufacture of plastics products**

Manufacture of semi-finished and finished products of plastic, including plates, foils, adhesive tapes, tubes, pipes, connectors, profile shapes etc.; manufacture of plastic packing goods and builders' ware of plastic (including doors, windows, blinds, tanks), floor coverings of vinyl, linoleum etc.; furthermore manufacture of tableware, kitchenware and toilet articles, insulating fittings, office and school supplies of plastic, articles of apparel, combs, belting, conveyor or transmission belts, statuettes, novelties etc. of plastic.

*Manufacture of tyre cord fabrics, see 13. (130)*

*Manufacture of apparel of elastic fabrics, see 14. (140)*

*Manufacture of rubber and plastic footwear, see 15. (150)*  
*Manufacture of plastic travel goods (for example travel cases and bags), see 15. (150)*  
*Manufacture of plastics in primary forms, see 20. (200)*  
*Manufacture of glues and adhesives based on rubber, see 20. (200)*  
*Manufacture of inflatable rafts and boats, see 30. (300)*  
*Manufacture of plastic furniture, see 31. (310)*  
*Manufacture of mattresses of uncovered cellular rubber and plastic, see 31. (310)*  
*Manufacture of plastic ophthalmic goods, see 32. (320)*  
*Manufacture of plastic medical and dental appliances, see 32. (320)*  
*Manufacture of plastic hard hats and other personal safety equipment of plastics, see 32. (320)*  
*Manufacture of rubber and plastic games and toys (including children's wading pools, inflatable children's rubber boats, inflatable rubber animals, balls and the like), see 32. (320)*  
*Manufacture of rubber and plastic sports requisites, except apparel, see 32. (320)*  
*Reclaiming of rubber and plastics, see 38. (380)*  
*Tyre and tube repair, fitting or replacement, see 45. (450)*

## **23. Manufacture of other non-metallic mineral products (230)**

### **Manufacture of glass and glass products**

Manufacture, shaping and processing of flat glass, including wired flat glass; manufacture of hollow glass, including bottles, drinking glasses and other domestic glass or crystal articles; manufacture of glass fibres and products thereof; manufacture and processing of other glass, including technical glassware, including laboratory, hygienic or pharmaceutical glassware, clock or watch glasses, optical glass and optical elements not optically worked, manufacture of glass figurines and glassware used in imitation jewellery, glass insulators and glass insulating fittings, glass paving blocks, glass envelopes for lamps.

### **Manufacture of refractory products**

#### **Manufacture of clay building materials**

Manufacture of ceramic tiles and flags, as well as of bricks, tiles and construction products, in baked clay.

#### **Manufacture of other porcelain and ceramic products**

Manufacture of ceramic household and ornamental articles such as tableware, toilet articles, statuettes etc.; manufacture of ceramic sanitary fixtures, for example baths, showers, washbasins etc.; manufacture of ceramic insulators and insulating fittings (including electrical); ceramic and ferrite magnets, as well as ceramic laboratory, chemical and industrial products; manufacture of ceramic pots, jars and similar articles of a kind used for conveyance or packing of goods.

#### **Manufacture of cement, lime and plaster**

including manufacture of clinkers and Portland cement, slag cement, quicklime and slaked lime, of plaster and calcined dolomite.

#### **Manufacture of articles of concrete, cement and plaster**

Manufacture of concrete products for construction purposes, including tiles, flagstones, bricks, pipes, posts etc., including structural components for building or civil engineering of cement, concrete or artificial stone; manufacture of ready-mixed concrete, mortars, fibre cement, statuary, vases, flowerpots and the like.

#### **Cutting, shaping and finishing of stone**

Cutting, shaping and finishing of stone for use in cemeteries, as monuments, sculptures etc., in construction and on roads, as roofing etc.; manufacture of stone furniture.

#### **Manufacture of abrasive products and non-metallic mineral products nec**

Manufacture of millstones, sharpening or polishing stones, including on a soft base, such as sandpaper, manufacture of friction material with a base of mineral substances, mineral heat-insulating, sound-insulating or sound-absorbing materials (slag wool, rock wool, expanded clays), articles of mica, of peat, of graphite, manufacture of articles of asphalt or similar material, for example asphalt-based adhesives, coal tar pitch.

*Work carried out by operators of quarries, for example production of rough cut stone, see 08. (080)*

*Manufacture of woven fabrics of glass yarn, see 13. (130)*

*Manufacture of optical elements optically worked, see 26. (260)*

*Manufacture of graphite electrodes, see 27. (270)*

*Manufacture of fibre optic cable for data transmission or live transmission of images, see 27. (270)*

*Manufacture of carbon or graphite gaskets, see 28. (280)*

*Manufacture of Christmas tree baubles, see 32. (320)*

*Manufacture of imitation jewellery and glass toys, see 32. (320)*

*Manufacture of artificial teeth and cements used in dentistry, see 32. (320)*

*Manufacture of syringes and other medical equipment, see 32. (320)*

## **24. Manufacture of basic metals (240)**

### **Manufacture of basic iron and steel and of ferro-alloys**

Operation of blast furnaces, steel converters, rolling and finishing mills, manufacture of iron and steel of ores, pig iron or scrap, production of iron of exceptional purity by electrolysis or other chemical processes, manufacture of granular iron

and iron powder, of semi-finished products of steel and steel in ingots, spiegeleisen, flat-rolled products of steel, hot-rolled bars, rods and open sections of steel, as well as of railway track materials (unassembled rails) of steel.

#### **Manufacture of tubes, pipes, hollow profiles and related fittings, of steel**

##### **Manufacture of other products of first processing of steel**

Manufacture of steel bars and sections of steel by cold drawing, grinding or turning; cold rolling of narrow strip; manufacture of open sections by progressive forming on a roll mill or folding on a press of flat-rolled products of steel; manufacture of drawn steel wire, by cold drawing of steel wire rod.

##### **Manufacture of basic precious and other non-ferrous metals**

Production and refining of unwrought or wrought precious metals gold, silver and platinum from ores and scrap, production of aluminium, lead, zinc and tin, copper, chrome, manganese, nickel etc. from ores, oxides or by electrolytic refining of residual substances and scrap, production of alloys, semi-finished products, wire, foils, sheets, pipes, bands etc.; processing of nuclear fuel, production of uranium metal from pitchblende or other ores, smelting and refining of uranium.

##### **Casting of metals**

Manufacture of semi-finished products and various castings of iron, steel, light metals and other non-ferrous metals including precious metals.

*Manufacture of finished cast products such as boilers, radiators, cast household items of metal, see 25. (250)*

*Manufacture of assembled railway track fixtures, see 25. (250)*

*Manufacture of precious metal jewellery, see 32. (320)*

## **25. Manufacture of fabricated metal products, except machinery and equipment (250)**

##### **Manufacture of structural metal products**

Manufacture of structural metal products for construction, industry and trade, including scaffolding, towers, masts, bridges etc., frameworks for blast furnaces, lifting and handling equipment, manufacture of prefabricated buildings mainly of metal such as site huts, modular exhibition elements and greenhouses; manufacture of metal gates, doors, windows and frames, metal room partitions, as well as other removable elements of steel and light metal.

##### **Manufacture of tanks, reservoirs and containers of metal**

This group includes tanks and containers with a capacity exceeding 300 litres.

##### **Manufacture of steam generators, except central heating hot water boilers**

including parts for marine or power boilers, auxiliary plant for use with steam generators such as condensers, economisers, superheaters, steam collectors and accumulators, pipe system construction, manufacture of nuclear reactors, except isotope separators.

##### **Manufacture of weapons and ammunition**

Manufacture of artillery, rocket launchers, heavy machine guns, revolvers, shotguns, light machine guns, air or gas guns etc., manufacture of war ammunition, of explosive devices such as bombs, mines and torpedoes, also manufacture of hunting, sporting or protective firearms and ammunition.

##### **Forging, pressing, stamping and roll-forming of metal; powder metallurgy**

Open-die forging, drop forging, cold extrusion, pressing, stamping and roll-forming of metal and powder metallurgy.

##### **Treatment and coating of metals; machining**

Plating, anodising, deburring, sand blasting, colouring, engraving, plasticising, enamelling, lacquering, hardening of metal; boring, turning, milling, sawing, grinding, sharpening, welding, etc. of metalwork pieces, furthermore cutting of and writing on metals by means of laser beams.

##### **Manufacture of cutlery, tools and general hardware**

Manufacture of domestic cutlery (not of precious metals), razors and razor blades, scissors, hair clippers, etc.; manufacture of locks and hinges and similar goods for doors of buildings, furniture, vehicles etc.; manufacture of hand tools such as pliers, screwdrivers, saws and saw blades (including circular saw blades and chainsaw blades); manufacture of interchangeable tools for hand tools, whether or not power-operated, or for machine tools, including drills, punches, milling cutters etc.; manufacture of press tools, forges, anvils, vices and clamps; manufacture of non-power-driven hand tools for woodworking, construction, metalworking and agriculture.

##### **Manufacture of other fabricated metal products**

Manufacture of steel drums and similar containers, of a capacity not exceeding 300 litres; manufacture of light metal packaging, including tins and cans for food products, collapsible tubes and boxes, metallic closures; manufacture of wire products such as metal cables, plaited bands and similar articles, manufacture of barbed wire, wire fencing, grill, netting, manufacture of nails, pins, springs (except watch springs), chain etc.; manufacture of screws, rivets and nuts; manufacture of metal goods for office use; manufacture of non-electrical metal household articles, including tin openers, corkscrews, plates, pots, bowls, pans etc., including metal scouring pads; manufacture of safes and vaults; manufacture of ship propellers, anchors, bells, assembled railway track fixtures, clasps, buckles, hooks, ladder, signs, foil bags and permanent metallic magnets; also manufacture of metal badges and metal military insignia, hair curlers, umbrella handles, as well as metal combs.



*Farriers, see 01. (010)*  
*Printing onto metals, see 18. (180)*  
*Manufacture of percussion caps, detonators, signalling flares, see 20. (200)*  
*Production of metal powder, see 24. (240)*  
*Manufacture of clock or watch springs, see 26. (260)*  
*Manufacture of electrical ovens and water heaters, see 27. (270)*  
*Manufacture of wire and cable for electricity transmission, see 27. (270)*  
*Manufacture of boiler-turbine sets and isotope separators, see 28. (280)*  
*Manufacture of power-driven hand tools, see 28. (280)*  
*Manufacture of power transmission chain, see 28. (280)*  
*Manufacture of armoured vehicles for transport of banknotes or valuables, see 29. (290)*  
*Manufacture of transport containers for motor vehicles, see 29. (290)*  
*Manufacture of shopping carts, see 30. (300)*  
*Manufacture of tanks, other fighting vehicles and space vehicles, see 30. (300)*  
*Manufacture of sections of ships, see 30. (300)*  
*Manufacture of metal furniture, see 31. (310)*  
*Manufacture of cutlery of precious metal, see 32. (320)*  
*Manufacture of sport goods and games and toys of metal, see 32. (320)*  
*Repair and maintenance of metal products, see 33. (330)*  
*"While-you-wait" engraving services, see 95. (950)*

## **26. Manufacture of computer, electronic and optical products (260)**

### **Manufacture of electronic components and boards**

Manufacture of solar cells and solar modules; manufacture of capacitors, resistors, microprocessors, electron tubes, loaded and unloaded electronic boards, as well as integrated circuits, of diodes, transistors and related discrete devices, inductors such as chokes and transformers, manufacture of electronic crystals and crystal assemblies, solenoids, switches and transducers for electronic applications, manufacture of dice or wafers, semi-conductor, finished or semi-finished, display components (plasma, polymer, LCD), light emitting diodes (LED), manufacture of printer cables, monitor cables, USB cables, connectors etc., manufacture of sound, video, controller, network and modem cards.

### **Manufacture of computers and peripheral equipment**

including computer servers, desktop and laptop computers, magnetic disk drives, flash drives and other storage devices; manufacture of optical CD and DVD disc drives, manufacture of printers, monitors, keyboards, mice, scanners, card readers, beamers etc., manufacture of computer terminals, like automatic teller machines (ATMs), point-of-sale (POS) terminals.

### **Manufacture of communication equipment**

Manufacture of telephone and facsimile equipment, including telephone answering machines, cellular phones, as well as central office switching equipment and private branch exchange (PBX) equipment, manufacture of routers, bridges, gateways and modems for data communication, pagers; manufacture of transmitting and receiving antenna, cable television equipment, manufacture of radio and television studio and broadcasting equipment including television cameras, communication devices using infrared signal (e.g. remote controls), also manufacture of burglar and fire alarm systems.

### **Manufacture of consumer electronics**

Manufacture of electronic audio and video equipment for home entertainment and for motor vehicles, including video cassette and DVD recorders, CD and DVD players, televisions, radios, stereo equipment, speaker systems and surround sound systems such as Dolby Digital and Dolby Surround systems, broadcasting systems and amplifiers, video cameras, jukeboxes, microphones, headphones, video game consoles etc.

### **Manufacture of instruments and appliances for measuring, testing and navigation; watches and clocks**

Manufacture of instruments and appliances for measuring and checking electrical and non-electrical variables, for carrying out physical or chemical analyses, for laboratory analysis, for measuring or checking temperature, humidity, pressure, flow, level, concentration or other variables of liquids or gases, for use in the fields of navigation, nautical systems and instruments, meteorology, geophysics amongst others, this includes radars, flight recorders, navigation equipment, sonobuoys, radiation detection and monitoring instruments, spectrometers, laboratory-type sensitive balances, blood analysis equipment, electron microscopes, consumption meters (e.g. electricity, water, petrol and gas), thermometers (except medical), barometers, flue gas testers and room temperature controllers, revolution counters, taximeters, pedometers, tachometers etc.; manufacture of mechanical test benches for testing tensile strength and hardness, test benches for failure tests and endurance tests; manufacture of watches and clocks of all kinds, manufacture of cases (including of precious metals) and components (springs, jewels, dials, hands etc.) for watches and clocks, also manufacture of cases of wood for grandfather clocks or cuckoo clocks, manufacture of time-recording equipment such as parking meters, time clocks and process timers.

### **Manufacture of irradiation, electromedical and electrotherapeutic equipment**

industrial, medical diagnostic, medical therapeutic, research, scientific, including X-ray equipment, CT scanners, ultrasound equipment, electrocardiographs, pacemakers, hearing aids, food and milk irradiation equipment, medical laser equipment.

### **Manufacture of optical instruments and photographic equipment**

Manufacture of lenses, optical microscopes, binoculars and telescopes, manufacture of optical mirrors, optical positioning equipment and magnifying instruments, as well as optical machinist's precision tools, manufacture of optical gun sighting

equipment, manufacture of film cameras and digital cameras, motion picture and slide projectors, manufacture of light meters, range finders and other optical measuring and checking devices and instruments, manufacture of laser assemblies.

#### **Manufacture of magnetic and optical media**

Manufacture of blank magnetic audio and video tapes including cassettes, blank diskettes, hard drive media (RAM disks), blank CDs and DVDs.

*Manufacture of non-metal watch bands, see 15. (150)*

*Printing of smart cards, see 18. (180)*

*Reproduction of recorded media (computer media, sound, video etc.), see 18. (180)*

*Manufacture of electrical relays and electrical wiring devices, see 27. (270)*

*Manufacture of electronic scoreboards and traffic lights, see 27. (270)*

*Manufacture of balancing equipment, see 28. (280)*

*Manufacture of dictating machines and photocopy machinery, see 28. (280)*

*Manufacture of solar energy collectors and solar plants for the direct generation of heat, see 28. (280)*

*Manufacture of tanning beds, see 28. (280)*

*Manufacture of weighing devices (other than laboratory balances), levels, tapemeasures etc., see 28. (280)*

*Manufacture of ophthalmic goods, see 32. (320)*

*Manufacture of electronic games with fixed (non-replaceable) software, see 32. (320)*

*Manufacture of medical thermometers, for example ear and forehead thermometers, see 32. (320)*

*Manufacture of watch bands of precious and non-precious metals, see 32. (320)*

*Installation of industrial process control equipment, see 33. (330)*

## **27. Manufacture of electrical equipment (270)**

### **Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus**

Manufacture of AC, DC and AC/DC devices such as electric motors, power generators, motor generator sets, transformers, voltage regulators etc.; manufacture of power circuit breakers, control panels for electric power distribution, electrical relays, fuses, power switching equipment and electric power switches (except pushbutton, snap, solenoid, tumbler); manufacture of power generation aggregates (except wind-powered) and photovoltaic systems.

### **Manufacture of batteries and accumulators**

#### **Manufacture of wiring and wiring devices**

Manufacture of fibre optic cables such as fibre optic cable for data transmission; manufacture of insulated wire and cable, made of steel, copper or aluminium; manufacture of bus bars and conduits for electrical cables, electrical conduit and fitting, GFCI (ground fault circuit interrupters), lamp holders, lightning arrestors, switches for electrical wiring (e.g. pressure, pushbutton, snap, tumbler switches), electrical outlets or sockets, boxes for electrical wiring (e.g. junction, outlet, switch boxes), plastic non-current-carrying wiring devices, metal transmission pole and line hardware, as well as plastic pole line fittings and switch covers.

#### **Manufacture of electric lighting equipment**

Manufacture of electric light bulbs and tubes and parts and components thereof, manufacture of ceiling lighting fixtures, chandeliers, table lamps and torches, ultra-violet and infra-red lamps, spotlights, flashlights, illuminated advertising signs, outdoor and street lighting fixtures, as well as Christmas tree lighting sets, fairy lights, insect lamps, manufacture of electric fireplace logs, manufacture of non-electrical lighting equipment and lanterns (e.g. carbide, gas, gasoline, kerosene); manufacture of lighting equipment for transportation equipment (e.g. for motor vehicles, aircraft, boats).

#### **Manufacture of domestic appliances**

Manufacture of electrical and non-electrical small appliances and housewares, including refrigerators and freezers, dishwashers and washing machines, drying machines, vacuum cleaners, grinders, blenders, electric shavers, electric toothbrushes, water heaters, electric blankets, hair driers, smoothing irons, space heaters and household-type fans, electric ovens and non-electric cooking ranges, stoves, microwave ovens, toasters, coffee makers etc.

#### **Manufacture of other electrical equipment**

for example manufacture of battery chargers, door opening and closing devices, bells, sirens, solid state inverters, rectifying apparatus, appliance cords, extension cords and other electrical cord sets; manufacture of carbon and graphite electrodes, electrical condensers, manufacture of electromagnets, electronic scoreboards and electrical signs; manufacture of electrical signalling equipment such as traffic lights and pedestrian signalling equipment, manufacture of electrical insulators and insulating fittings, of electrical welding and soldering equipment, including hand-held soldering irons.

*Manufacture of glassware and glass parts for lighting fixtures, see 23. (230)*

*Manufacture of ceramic or glass insulators and insulating fittings, see 23. (230)*

*Manufacture of wire by drawing, see 24. (240)*

*Manufacture of computer cables, printer cables, USB cables and similar cable sets, see 26. (260)*

*Manufacture of electronic component-type transformers and switches, see 26. (260)*

*Manufacture of commercial and industrial refrigerators and freezers, room air-conditioners, cooking equipment etc., see 28. (280)*

*Manufacture of household-type sewing machines, see 28. (280)*

*Manufacture of non-electrical welding and soldering equipment, see 28. (280)*

*Manufacture of solar plants and solar energy collectors, see 28. (280)*

*Manufacture of turbine generator set units, see 28. (280)*

*Manufacture of wind-powered generators, see 28. (280)*

*Manufacture of motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, voltage regulators, see 29. (290)*

*Manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 29. (290)*

## **28. Manufacture of machinery and equipment nec (280)**

### **Manufacture of general-purpose machinery**

Manufacture of engines (except for aircraft and road vehicles), including marine engines and railway engines; manufacture of turbines (gas-, steam-, water and wind turbines) and parts thereof as well as turbine generator sets; manufacture of pistons, piston rings and carburettors for all internal combustion engines; manufacture of hydraulic and pneumatic components, including cylinders, valves, hose and fittings, hydraulic transmission equipment; manufacture of air or vacuum pumps, air and other gas compressors, turbochargers, pumps for liquids, including oil, water and fuel pumps for motor vehicles; manufacture of industrial sanitary and heating taps and valves, including regulating valves and intake taps; of bearings, gears, gearing and driving elements such as crankshafts, power transmission chain, clutches, flywheels and articulated link chain etc.

### **Manufacture of other general-purpose machinery**

Manufacture of ovens, furnaces, furnace burners and solar energy collectors, including permanent mount heaters, solar plants, oil heat furnaces; manufacture of electrical and other industrial and laboratory furnaces and ovens, as well as of burners, including swimming pool heaters; manufacture of lifting and handling equipment, pulley tackles, winches, cranes, works trucks, hand trucks and wheelbarrows, loading or unloading machinery, mechanical manipulators and industrial robots, manufacture of lifts and escalators; manufacture of office machinery and equipment, including calculating machines, adding machines and cash registers, postage meters, mail handling machines, typewriters, coin counting and coin wrapping machinery, staplers, hole punches, photocopy machines, manufacture of blackboards; manufacture of hand tools, with self-contained electric or non-electric motor or pneumatic drive, for example circular or reciprocating saws, chain saws, drills and sanders, buffers and grinders; manufacture of non-domestic cooling and ventilation equipment including refrigerating or freezing equipment, air-conditioning machines (including for motor vehicles), heat exchangers and fans; manufacture of household, shop and platform scales and weights and weighbridges, also levels and tape measures, manufacture of filtering or purifying machinery and apparatus for liquids, manufacture of spray guns, fire extinguishers, sandblasting machines, manufacture of packing and wrapping machinery, of distilling or rectifying plant for petroleum refineries, as well as for chemical industries, beverage industries etc.; manufacture of bioreactors and laboratory fermenters, manufacture of gas generators, centrifuges and gaskets, automatic goods vending machines; manufacture of machinists' precision tools (except optical), as well as non-electrical welding and soldering equipment.

### **Manufacture of agricultural and forestry machinery**

including agricultural and other tractors, mowers including lawnmowers, self-loading or self-unloading trailers, ploughs, seeders, harvesting and threshing machinery, milking machines.

### **Manufacture of metal forming machinery and machine tools**

for drilling, turning, milling, planing, sharpening, stamping, pressing etc., for working of stone, concrete, wood, plastic, glass and other mineral materials, including those using a laser beam, ultrasonic waves, magnetic pulse etc.; manufacture of parts and accessories for metal forming machinery and machine tools; manufacture of stationary machines for nailing, stapling, glueing, as well as of stationary rotary or rotary percussion drills and presses, manufacture of electroplating machinery.

### **Manufacture of other special-purpose machinery**

Manufacture of machinery for metallurgy, including converters, ingot moulds, ladles, casting machines, metal-rolling mills and rolls for such mills; manufacture of machinery for mining, quarrying and construction; manufacture of machinery for food, beverage and tobacco processing; manufacture of machinery for textile, apparel and leather production; manufacture of machinery for paper and paperboard production and manufacture of other machinery, including machinery for working soft rubber and plastics, pneumatic tyre making or retreading machines, printing and bookbinding machines, machinery for producing bricks, blocks and tiles, machinery or apparatus for isotopic separation, industrial robots performing multiple tasks for special purposes; manufacture of tanning beds, manufacture of automatic bowling alley equipment, manufacture of roundabouts, shooting galleries and other fairground amusements.

*Manufacture of valves of unhardened vulcanised rubber, see 22. (220)*

*Manufacture of valves of glass or of ceramic materials, see 23. (230)*

*Manufacture of computers and peripheral equipment, see 26. (260)*

*Manufacture of sensitive (laboratory-type) balances, see 26. (260)*

*Manufacture of electric generators (except turbine generator sets), see 27. (270)*

*Manufacture of household appliances such as refrigerating or freezing equipment, washing machines etc., see 27. (270)*

*Manufacture of motor vehicle propulsion engines, see 29. (290)*

*Manufacture of electrical equipment and components of motor vehicle engines, see 29. (290)*

*Manufacture of crane-lorries, see 29. (290)*

*Manufacture of clutches for motor vehicles, see 29. (290)*

*Manufacture of road tractors for semi-trailers, road trailers or semi-trailers, see 29. (290)*

*Manufacture of aircraft, space vehicle and motorcycle propulsion engines, see 30. (300)*

*Manufacture of floating cranes and railway cranes, see 30. (300)*

*Manufacture of medical, surgical or laboratory sterilisers, see 32. (320)*

*Manufacture of (dental) laboratory furnaces, see 32. (320)*

## 29. Manufacture of motor vehicles, trailers and semi-trailers (290)

### Manufacture of motor vehicles

Manufacture of passenger cars, caravans, ATVs, go-carts, race cars etc., manufacture of lorries, vans, road tractors for semi-trailers etc., manufacture of buses, manufacture of snowmobiles, amphibious vehicles, fire engines, street sweepers, crane lorries, concrete-mixer lorries, travelling libraries and banks, as well as manufacture of armoured cars for transport of cash or other valuables, manufacture of motor vehicle engines and chassis for motor vehicles, also factory rebuilding of motor vehicle engines.

### Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers

Manufacture of bodies, including cabs for motor vehicles, manufacture of trailers, semi-trailers, tankers, removal trailers, caravans and accessories, manufacture of containers for carriage.

### Manufacture of parts and accessories for motor vehicles

including manufacture of electrical and electronic equipment, such as generators, alternators, spark plugs and ignition wiring harnesses, power window systems, voltage regulators, power door systems etc.; manufacture of brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, clutches, silencers, exhaust pipes and catalytic converters, steering wheels, steering columns and steering boxes, safety belts, airbags, doors, bumpers etc., also manufacture of car seats.

*Manufacture of tyres, see 22. (220)*

*Manufacture of screens, windows and rear-view mirrors, see 23. (230)*

*Manufacture of lighting equipment for motor vehicles, see 27. (270)*

*Manufacture of electric motors (except starting motors), see 27. (270)*

*Manufacture of batteries for vehicles, see 27. (270)*

*Manufacture of pistons, piston rings and carburettors, see 28. (280)*

*Manufacture of off-road dumping trucks for use in construction, see 28. (280)*

*Manufacture of trailers, semi-trailers and tractors specially designed for use in agriculture, see 28. (280)*

*Manufacture of pumps for motor vehicles and engines, see 28. (280)*

*Manufacture of tractors used in construction or mining, see 28. (280)*

*Manufacture of vehicles drawn by animals, see 30. (300)*

*Manufacture of tanks and other military fighting vehicles, see 30. (300)*

*Maintenance, repair and alteration of motor vehicles (including spraying and painting and carwashes), see 45. (450)*

## 30. Manufacture of other transport equipment (300)

### Building of ships and boats

Building of passenger vessels, ferry boats, cargo ships and tankers, warships, fishing boats etc.; building of hovercraft, construction of drilling platforms, floating or submersible, floating landing stages, floating cranes, floating docks, pontoons, buoys etc.; manufacture of inflatable boots or rafts, building of motor boats, sailboats, canoes, kayaks, rowing boats, as well as other pleasure and sporting boats.

### Manufacture of railway locomotives and rolling stock

Manufacture of locomotives and other rolling stock, including electric and diesel locomotives, railway or tramway coaches, maintenance or service vehicles, passenger coaches, goods vans, tank wagons, self-discharging vans and wagons, workshop vans, crane vans, tenders etc.; manufacture of bogies, axles and wheels, brakes and parts of brakes, coupling devices, buffers, shock absorbers, frames, bodies etc., manufacture of mining locomotives and mining rail cars, manufacture of mechanical and electromechanical signalling, safety and traffic control equipment for railways, inland waterways, roads, parking facilities, airfields etc., also manufacture of railway car seats.

### Manufacture of air and spacecraft and related machinery

Manufacture of airplanes and helicopters (including for use by the defence forces), of gliders and hang-gliders, dirigibles and hot air balloons; manufacture of spacecraft and launch vehicles, satellites, planetary probes, orbital stations and shuttles, manufacture of motors and engines, manufacture of parts and accessories for aircraft and spacecraft, manufacture of ground flying trainers, manufacture of intercontinental ballistic missiles (ICBM), overhaul and conversion of aircraft or aircraft engines, also manufacture of aircraft seats.

### Manufacture of military fighting vehicles

including tanks, armoured amphibious military vehicles, as well as other military fighting vehicles.

### Manufacture of other transport equipment nec

Manufacture of motorcycles, sidecars, bicycles, tandems, tricycles and baby carriages, manufacture of parts and accessories thereof, including engines for motorcycles and auxiliary engines for bicycles, manufacture of invalid carriages, including parts and accessories thereof; manufacture of luggage trucks, handcarts, sledges and shopping carts, manufacture of vehicles drawn by animals such as ox-carts and carriages.

*Manufacture of parachutes and sails, see 13. (130)*  
*Manufacture of iron or steel anchors and of ships' propellers, see 25. (250)*  
*Manufacture of assembled railway track fixtures, see 25. (250)*  
*Manufacture of weapons and ammunitions, see 25. (250)*  
*Manufacture of air navigation systems, see 26. (260)*  
*Manufacture of electrical signalling, safety or traffic-control equipment, see 27. (270)*  
*Manufacture of ignition parts and other electrical parts for internal combustion engines, see 27. (270)*  
*Manufacture of electric motors, see 27. (270)*  
*Manufacture of lighting equipment for aircraft and ships, see 27. (270)*  
*Manufacture of pistons, piston rings and carburettors, see 28. (280)*  
*Manufacture of works trucks, hand trucks and wheelbarrows, see 28. (280)*  
*Manufacture of motor engines for railroad rolling stock and locomotives, see 28. (280)*  
*Manufacture of marine engines, see 28. (280)*  
*Manufacture of amphibious motor vehicles, see 29. (290)*  
*Restaurant carts, see 31. (310)*  
*Manufacture of sailboards and surfboards, see 32. (320)*  
*Manufacture of wheeled toys, plastic bicycles and tricycles, see 32. (320)*  
*Repair and maintenance of ships and floating structures, see 33. (330)*  
*Ship-breaking, see 38. (380)*  
*Interior installation of boats, see 43. (430)*

### **31. Manufacture of furniture (310)**

Manufacture of chairs and seats for offices, workrooms and domestic premises, for theatres, cinemas, churches, schools, restaurants etc., of any material (except stone, concrete or ceramic); also upholstery of chairs and seats; manufacture of office furniture, kitchen furniture, furniture for living rooms, bedrooms and gardens, of any material (except stone, concrete or ceramic); manufacture of mattresses including uncovered cellular rubber or plastic mattresses, as well as manufacture of mattress supports.

*Manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 13. (130)*  
*Manufacture of inflatable rubber mattresses and waterbed mattresses, see 22. (220)*  
*Manufacture of furniture of ceramics, concrete and stone, see 23. (230)*  
*Manufacture of lighting fittings or lamps, see 27. (270)*  
*Manufacture of blackboards, see 28. (280)*  
*Manufacture of car seats, see 29. (290)*  
*Manufacture of aircraft seats, see 30. (300)*  
*Manufacture of railway car seats, see 30. (300)*  
*Manufacture of medical, surgical, dental or veterinary furniture, see 32. (320)*  
*Installation of kitchen furniture, furniture attachments, partitions, laboratory equipment furniture and the like, see 43. (430)*  
*Repair and restoration of furniture, see 95. (950)*

### **32. Other manufacturing (320)**

#### **Manufacture of jewellery, bijouterie and related articles**

Striking of coins and medals; manufacture of jewellery and related articles, including production of worked pearls, precious stones, industrial and synthetic stones, manufacture of dinnerware, cutlery, toilet articles, office or desk articles, cigarette cases, articles for religious use etc. of precious metals or of base metals clad with precious metals, manufacture of watch bands of precious and non-precious metals, also engraving of precious and non-precious metal products; manufacture of imitation jewellery of base metals plated with precious metals and imitation stones.

#### **Manufacture of musical instruments**

including electronic musical instruments, manufacture of musical boxes, fairground organs, calliopes etc., and of instrument parts and accessories, also manufacture of whistles, call horns and other mouth-blown sound signalling instruments.

#### **Manufacture of sports goods**

Manufacture of articles and equipment for sports, outdoor and indoor games, including balls, rackets, bats and clubs, skis, bindings and poles, sailboards and surfboards, bows and crossbows, requisites for sport fishing (including landing nets), hunting, mountain climbing etc., leather sports gloves and sports headgear, also ski-boots, ice skates, roller skates and skateboards, manufacture of basins for swimming and padding pools, as well as of articles and equipment for gymnasium, fitness centre or gymnastic and athletic equipment.

#### **Manufacture of games and toys**

Manufacture of dolls, doll garments and accessories, manufacture of toy animals, wheeled toys, toy musical instruments, parlour games and playing cards, electronic games such as chess computers, recreational models, electrical trains, construction sets, chemistry and experimental sets, puzzles etc., manufacture of plastic bicycles and tricycles, manufacture of pinball machines, coin-operated games, billiards, special tables for casino games etc.

#### **Manufacture of medical and dental instruments and supplies**

Manufacture of laboratory apparatus, surgical and medical instruments, appliances and supplies (except electromedical equipment such as X-ray machines, hearing aids etc.), for example laboratory ultrasonic cleaning machinery, distilling

apparatus and sterilisers, as well as centrifuges, manufacture of bone reconstruction cements, dental fillings and cements and other dental plaster preparations, manufacture of bone plates and screws, medical thermometers (for example ear and forehead thermometers), syringes, needles, catheters, cannulae etc., also manufacture of surgical drapes, as well as sterile string and tissue, manufacture of medical and dental furniture, including dentists' chairs with or without incorporated dental equipment, operating and examination tables and hospital beds, manufacture of ophthalmic goods such as eyeglasses, sunglasses, contact lenses and safety goggles; also manufacture of orthopaedic products and devices such as glass eyes, orthodontic appliances, crutches, prosthetic devices and orthopaedic footwear; manufacture of artificial teeth, bridges, crowns etc., made in dental labs.

#### **Manufacturing nec**

Manufacture of brooms and brushes including hair brushes, toothbrushes, shoe and clothes brushes etc., mops and feather dusters, paint brushes and rollers, hand-operated mechanical floor sweepers, squeegees and other brushes, brooms, mops; manufacture of protective safety equipment, for example fire-resistant and protective safety clothing and safety belts, including plastic and metal safety headgear (protection helmets), manufacture of cork life preservers, manufacture of ear and noise plugs, gas masks, manufacture of pens and pencils, including fountain pens, ballpoint pens, felt-tip pens, lead and coloured pencils etc., pencil leads, manufacture of date or numbering stamps, hand-operated devices for printing, or embossing labels, typewriter ribbons, ink pads, manufacture of other products such as globes, umbrellas, sun-umbrellas, buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners, cigarette lighters, smoking pipes, scent sprays, wigs, false beards, novelties, hand sieves, tailors' dummies etc., manufacture of Christmas articles such as Christmas tree baubles, lametta, artificial Christmas trees, nativity scenes and nativity figures, candles and similar wax articles, manufacture of artificial plants, floral baskets, bouquets, wreaths and similar articles, also manufacture of coffins, as well as taxidermy activities.

*Manufacture of boat sails, see 13. (130)*

*Manufacture of lighter wicks, see 13. (130)*

*Manufacture non-metallic watch bands of fabric, leather, plastic etc., see 15. (150)*

*Manufacture of saddlery and harness, riding crops, sports footwear, see 15. (150)*

*Manufacture of paper novelties, see 17. (170)*

*Reproduction of pre-recorded sound and video tapes and discs, see 18. (180)*

*Manufacture of denture adhesives, see 20. (200)*

*Manufacture of medical wadding, dressings etc., see 21. (210)*

*Manufacture of metal weights as used for weightlifting, see 25. (250)*

*Manufacture of sporting weapons and ammunition, see 25. (250)*

*Manufacture of CD and DVD players, televisions, HiFi systems and the like, see 26. (260)*

*Manufacture of microphones, amplifiers, speaker systems, headphones and similar apparatus, see 26. (260)*

*Manufacture of X-ray machines and hearing aids, see 26. (260)*

*Manufacture of watchcases, see 26. (260)*

*Manufacture of video game consoles, see 26. (260)*

*Manufacture of electrical Christmas tree lights, see 27. (270)*

*Restoring of organs and other historical musical instruments, see 33. (330)*

*Activities of opticians, see 47. (470)*

*Dental practice activities, see 86. (860)*

*Repair of sporting goods and jewellery, see 95. (950)*

*Piano tuning, see 95. (950)*

### **33. Repair and installation of machinery and equipment (330)**

This division includes the specialised repair, maintenance and installation of machinery and equipment not carried out by the manufacturers of these goods. The rebuilding and remanufacturing of machinery and equipment is considered a manufacturing activity and is included in the sectors which manufacture these goods. The repair and maintenance of motor vehicles are included in division 45, the repair of personal and household goods<sup>1</sup> in division 95.

#### **Repair of fabricated metal products, machinery and equipment**

Specialised repair and maintenance of metal products, machinery and equipment (except household goods) which are used for commercial and industrial purposes and are manufactured in the economic activities "Manufacture of fabricated metal products, except machinery and equipment (250)", "Manufacture of computer, electronic and optical products (260)", "Manufacture of electrical equipment (270)" and "Manufacture of machinery and equipment nec (280)"; furthermore repair of ships, boats and yachts, aircraft and spacecraft including aircraft engines, railroad rolling stock and locomotives and of vehicles drawn by animals; repairing of other equipment, for example fishing nets, ropes, tarpaulins, bags, pallets and shipping drums or barrels, repair and maintenance of pinball machines and other coin-operated games, restoring of organs and other historical musical instruments.

#### **Installation of industrial machinery and equipment**

including installation of industrial machinery in industrial plant, assembling of industrial process control equipment, installation of mainframe computers, irradiation and electromedical equipment, installation of bowling alley equipment.  
*Repair and maintenance of military fighting vehicles, see 30. (300)*

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<sup>1</sup> Personal and household goods within the meaning of this classification include computers and peripheral equipment such as printers, monitors, keyboards etc., furthermore telecommunications equipment, equipment for home entertainment, electrical home and garden equipment, wearing apparel, shoes and leather goods, furniture and other household articles, watches, jewellery, bicycles, books, musical instruments, toys etc. (see also p. 86)

*Factory overhaul and rebuilding of aircraft, locomotives and railroad cars and ships, see 30. (300)*  
*Ship-breaking, see 38. (380)*  
*Repair, maintenance and installation of elevators and escalators, see 43. (430)*  
*Installation of doors, staircases, shop fittings, furniture etc., see 43. (430)*  
*Repair, maintenance and installation of central heating systems, furnaces and other heating equipment, see 43. (430)*  
*Repair and maintenance of motor vehicles and motorcycles, see 45. (450)*  
*Installation (setting-up) of personal computers, see 62. (620)*  
*Repair and maintenance of mechanical locking devices, safes etc., see 80. (800)*  
*Cleaning of industrial machinery, see 81. (810)*  
*Repair and alteration of clothing, see 95. (950)*  
*Repair of bicycles, see 95. (950)*  
*Repair and maintenance of computers and communications equipment, see 95. (950)*  
*Repair and maintenance of electric domestic appliances, see 95. (950)*  
*Repair and maintenance of commercial TV and video cameras, see 95. (950)*  
*Repair and maintenance of consumer electronics, see 95. (950)*  
*Repair of watches, see 95. (950)*  
*Repair of household and office-type furniture, furniture restoration, see 95. (950)*

## ■ D. Electricity, gas, steam and air conditioning supply

In deviation from WZ 2008, public energy providers are to be classified as public extra budget entities if they are included in the list of extra budget entities prepared by the Federal Statistical Office.

### 35. Electricity, gas, steam and air conditioning supply (350)

#### **Electric power generation, transmission and distribution**

Generation of electricity by all means, including thermal, nuclear, hydroelectric, gas turbine, diesel and renewables such as wind power, water power and solar energy; transmission and distribution of electricity; trade of electricity including activities of electric power brokers.

#### **Manufacture of gas; distribution of gaseous fuels through mains**

Manufacture of gaseous fuels with a specified calorific value and production of gas for the purpose of gas supply; transportation and distribution of gaseous fuels of all kinds through a system of mains; trade of gas, including activities of gas brokers or agents.

#### **Steam and air conditioning supply**

Production, collection and distribution of steam and hot water for heating, power and other purposes through heating and power stations, as well as production and distribution of cooled air and chilled water for cooling purposes, production of ice, for food and non-food (e.g. cooling) purposes.

*Production of crude natural gas, see 06. (060)*

*Operation of coke ovens as well as manufacture of refined petroleum products, see 19. (190)*

*Manufacture of industrial gases, see 20. (200)*

*Operation of equipment for water collection, treatment and supply, see 36. (360)*

*Operation of sewerage utilities, see 37. (370)*

*Production of electricity through incineration of waste, see 38. (380)*

*Wholesale of gaseous fuels, see 46. (460)*

*Retail sale of bottled gas, see 47. (470)*

*Long-distance transportation of gases by pipelines, see 49. (490)*

*Operation of electricity and gas market, see 66. (660)*

## ■ E. Water supply; sewerage, waste management and remediation activities

Central, state and local government institutions operating in this section are to be classified as extra budget entities if they are included in the list of extra budget entities prepared by the Federal Statistical Office.

### 36. Water collection, treatment and supply (360)

Collection and treatment of ground, spring and surface water for drinking and service water; distribution of drinking and service water; desalting of seawater.

*Operation of irrigation equipment for agricultural purposes, see 01. (010)*

*Treatment of wastewater in order to prevent pollution, see 37. (370)*

*(Long-distance) transport of water via pipelines, see 49. (490)*

### 37. Sewerage (370)

Operation of sewer systems or sewer treatment facilities, including collecting and transporting of human or industrial wastewater by means of sewerage networks, treatment of wastewater by means of physical, biological and chemical processes, emptying and cleaning of cesspools and septic tanks, servicing of chemical toilets, collecting and transporting of rain water by means of sewerage networks.

*Decontamination of surface water and groundwater at the place of pollution, see 39. (390)*  
*Cleaning of drainpipes in buildings, see 43. (430)*

### 38. Waste collection, treatment and disposal activities; materials recovery (380)

#### Waste collection

Collection and transport of waste, including of recyclable materials, used oil, used batteries, bio-hazardous and nuclear waste, as well as of construction and demolition waste; collection of refuse in litter-bins in public places.

#### Waste treatment and disposal

Operation of landfills, waste incineration, dumping of refuse on land or in water, disposal of dead animals and of contaminated waste, as well as transition radioactive waste of hospitals etc., disposal of used goods such as refrigerators etc.; also energy recovery resulting from waste incineration process.

#### Materials recovery

Dismantling of ship and automobile wrecks and of other used goods (for example computers, televisions, radios etc.) for materials recovery; processing of metal and non-metal waste and scrap and other articles into secondary raw materials, including crushing of metal waste, mechanical reduction and shredding of large metal parts, reclaiming of rubber such as used tyres, processing of plastic or rubber waste to granulates, crushing, cleaning and sorting of glass and other residual substances, processing of other food, beverage and tobacco waste and residual substances into secondary raw materials.

*Reprocessing of nuclear fuels, see 20. (200)*  
*Treatment and disposal of waste water, see 37. (370)*  
*Remediation and clean up of contaminated buildings, mine sites, soil, ground water (e.g. asbestos removal), see 39. (390)*

### 39. Remediation activities and other waste management services (390)

Clean up of contaminated buildings, sites and soil, as well as of surface or ground water using mechanical, chemical or biological methods, asbestos, lead paint, and other toxic material abatement, cleaning up oil spills and other pollutions on land and in surface water.

*Pest control in agriculture, see 01. (010)*  
*Purification of water for water supply purposes, see 36. (360)*  
*Operation of sewage treatment facilities, see 37. (370)*  
*Treatment and disposal of waste, see 38. (380)*  
*Outdoor sweeping and watering of streets etc., see 81. (810)*

## ■ F. Construction

This section includes all construction of buildings and civil engineering objects, as well as specialised construction activities if carried out only as a part of the construction process.

This section also includes general contractors who, within the framework of a construction contract (work contract), provide planning and engineering services as well as all execution services for the usually turnkey construction of a construction project, but who do not employ their own craftsmen and construction workers but have all the practical work carried out by subcontractors.

### 41. Construction of buildings (410)

#### Development of building projects; property developers

#### Construction of residential and non-residential buildings

Construction of all types of buildings. This includes new work, repair, additions and alterations, construction of entire dwellings, office buildings, stores, public and agricultural buildings etc., erection of pre-fabricated buildings, as well as construction of a temporary nature, manufacture of prefabricated concrete buildings on the site; construction of buildings also includes the construction of parking garages, including underground parking garages.

*Construction of industrial facilities, except buildings, see 42. (420)*  
*Implementation exclusively of specialised construction activities, see 43. (430)*



*Project management, see 71. (710)*  
*Architectural and engineering activities, see 71. (710)*

## 42. Civil engineering (420)

### Construction of roads and railways

Construction of motorways, streets, roads, other vehicular and pedestrian ways, surface work, asphalt paving, road and car park painting, construction of airfield runways; construction of railways and underground railways; construction of bridges and tunnels, including construction of bridges for elevated highways (also of metal and wood).

### Construction of utility projects

Construction of utility projects for fluids, construction of sewer systems, sewage disposal plants and pumping stations; construction of civil engineering constructions for long-distance and urban communication and power lines and for power plants including construction and installation of wind energy and solar parks on open spaces.

### Construction of other civil engineering projects

Construction of waterways, harbour and river works, pleasure ports (marinas), locks, dams and dykes etc., dredging of waterways; construction of industrial facilities, except buildings, such as refineries and chemical plants, construction of outdoor sports facilities.

*Installation of industrial machinery and equipment, see 33. (330)*  
*Installation of street lighting and electrical signals, see 43. (430)*  
*Project management, see 71. (710)*  
*Architectural and engineering activities, see 71. (710)*

## 43. Specialised construction activities (430)

This division includes specialised construction activities (special trades), ie the construction of parts of buildings and civil engineering works which are mostly carried out under subcontract and requiring specialised skills or equipment. This includes the installation of all kinds of utilities that make the construction function as such, as well as the renting of construction equipment with operators and crew.

### Demolition and site preparation

Demolition or wrecking of buildings and other structures; clearing of building sites, earth moving such as excavation, landfill, levelling and grading of construction sites, site preparation for mining, preparation of ore properties and sites (except oil and gas sites), building site drainage, as well as drainage of agricultural or forestry land; test drilling, test boring and core sampling for construction, geophysical, geological or similar purposes.

### Electrical, plumbing and other construction installation activities

Electrical installation in all kinds of buildings and civil engineering structures, installation of telecommunications wiring, computer network and cable television wiring and satellite dishes, fire alarms and burglar alarm systems, electric meters, solar energy collectors and lighting systems for buildings, connecting of electric appliances and household equipment; plumbing, heat and air-conditioning installation, including installation of sprinkler systems; thermal, sound or vibration insulation; installation of elevators and escalators, automated and revolving doors, installation of lightning conductors, blinds and sunblinds; installation of illumination and signalling systems for roads, railways, airports and harbours.

### Building completion and finishing

Plastering; joinery installation; floor and wall covering; painting and glazing; acoustic construction work, cleaning of new buildings after construction.

### Other specialised construction activities

Roofing and tinplate activities; carpentry and wooden constructions; scaffolds and work platform erecting and dismantling (excluding renting of scaffolds and work platforms); erection of chimneys and industrial ovens; construction of foundations, including pile-driving; de-humidification of buildings, shaft sinking, bricklaying and stone setting, subsurface work, construction of outdoor swimming pools, erection of steel elements, exterior cleaning of buildings, including graffiti removal from buildings.

*Drilling of production oil or gas wells, see 06. (060)*  
*Test drilling and boring support services during mining activities, see 09. (090)*  
*Installation of commercial machinery and equipment, see 33. (330)*  
*Decontamination of soil, see 39. (390)*  
*Water well drilling, see 42. (420)*  
*Oil and gas field exploration, geophysical, geological and seismic surveying, see 71. (710)*  
*Activities of interior decorators, see 74. (740)*  
*Renting of construction machinery and equipment without operator, see 77. (770)*  
*Renting of scaffolds and work platforms, excluding erecting and dismantling, see 77. (770)*  
*Interior cleaning of buildings and other structures, see 81. (810)*

## ■ G. Wholesale and retail trade; repair of motor vehicles and motorcycles

This section includes wholesale and retail sale of any type of goods, and rendering services incidental to the sale of merchandise. No transformation of merchandise takes place, meaning that the merchandise is subject only to the usual operations (or manipulations) associated with trade. This includes the sorting, grading and assembling of goods, bottling, mixing (blending) and packaging of goods. Also included in this section are trade, maintenance and repair of motor vehicles and motorcycles. Wholesale and retail trade comprises not only direct trading between two parties, but also that arranged on behalf of one or more third parties.

### 45. Wholesale and retail trade and repair of motor vehicles and motorcycles (450)

#### **Sale of motor vehicles**

Wholesale and retail sale (including by commission agents) of new and used vehicles, lorries, caravans and motor homes including trade of special vehicles such as old-timers, go-carts, ambulances, buses, snowmobiles etc.

#### **Maintenance and repair of motor vehicles**

including spraying and painting, repair of motor vehicle seats, screens and windows, servicing, tyre and tube repair, fitting or replacement, anti-rust treatment, operation of car washes.

#### **Sale of motor vehicle parts and accessories**

Wholesale and retail sale (including by commission agents) of motor vehicle parts and accessories including electrical equipment for motor vehicles and new and used tyres.

#### **Sale, maintenance and repair of motorcycles and related parts and accessories**

Wholesale and retail sale (including by commission agents) of new and used motorcycles, scooters, mopeds and motor-assisted bicycles including their maintenance and repair, wholesale and retail sale of motorcycle parts, accessories and tyres.

*Retreading and rebuilding of tyres, see 22. (220)*

*Wholesale of bicycles and related parts and accessories, see 46. (460)*

*Retail sale of bicycles and related parts and accessories, see 47. (470)*

*Retail sale of automotive fuel and lubricating or cooling products for motor vehicles, see 47. (470)*

*Petrol stations, see 47. (470)*

*Taxi operation; renting and leasing of motor vehicles and lorries with driver, see 49. (490)*

*Renting and leasing of motor vehicles without driver, see 77. (770)*

*Renting of motorcycles, see 77. (770)*

*Repair and maintenance of bicycles, see 95. (950)*

### 46. Wholesale trade, except of motor vehicles and motorcycles (460)

Wholesale is the resale (sale without transformation) of new and used goods to retailers, to commercial, professional and institutional users, or to other wholesalers, or involves acting as an agent or broker in buying merchandise for, or selling merchandise to, such persons or companies, including on the internet. These include industrial distributors, exporters and importers, cooperative buying associations, merchandise and commodity brokers, commission merchants and agents and assemblers, as well as buyers and cooperative associations engaged in the marketing of farm products.

Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and bottle, redistribute in smaller lots, for example pharmaceuticals, store, refrigerate, label, deliver and install goods on own account.

#### **Wholesale on a fee or contract basis**

Activities of commission agents, commodity brokers and all other wholesalers who trade on behalf and on the account of others, bringing sellers and buyers together or undertaking commercial transactions on behalf of a principal, including on the internet; activities of wholesale auctioneering houses.

#### **Wholesale of agricultural raw materials and live animals**

Wholesale of grain, seeds, unmanufactured tobacco and animal feeds (for farm animals), of flowers and plants, hides, skins and leather, as well as wholesale of live animals.

#### **Wholesale of food, beverages and tobacco**

Wholesale of fresh fruits and vegetables, of meat and meat products, poultry and game, of dairy products, eggs and edible oils and fats; wholesale of beverages, tobacco products, sugar and chocolate and sugar confectionery, coffee, tea, cocoa and spices, fish, flour and cereal products, feed for pet animals etc.; wholesale of frozen food.

#### **Wholesale of household goods**

Wholesale of household linen and textiles, clothing and footwear, electrical and non-electrical household appliances, as well as household articles of wood, metal and plastic, consumer electronics, ceramic china and glassware, cleaning materials, perfume and cosmetics, pharmaceutical goods, furniture, carpets and lighting equipment, watches and jewellery, games and toys and musical instruments, bicycles and their parts and accessories, sports and camping goods,

leather goods and travel accessories, gifts and advertising items, paper, paperboard, stationery, books, magazines and newspapers, as well as wholesale of woodenware, wickerwork and corkware etc.

#### **Wholesale of information and communication equipment**

Wholesale of computers, computer peripheral equipment and software, electronic and telecommunications equipment and parts including wholesale of blank audio and video tapes and diskettes, CDs, DVDs.

#### **Wholesale of other machinery, equipment and supplies**

Wholesale of agricultural machinery, equipment and supplies, machine tools, mining, construction and civil engineering machinery, machinery for the textile industry and sewing and knitting machines, office furniture, office machinery and equipment, ground conveyors, production-line robots, cables, wires and switches, installation equipment and electrical material, electrical motors, transformers and measuring instruments and equipment; wholesale of weapons and ammunition.

#### **Other specialised wholesale**

Wholesale of solid, liquid and gaseous fuels and related products, metals and metal ores, wholesale of wood, construction materials and sanitary equipment, including products of primary processing of wood and construction elements of wood, construction materials and construction elements of mineral substances, prefabricated wood buildings, flat glass, wallpaper and floor coverings (except carpets), paints and varnishes, baths, washbasins etc., wholesale of hardware, plumbing and heating equipment and supplies, wholesale of chemical products and other intermediate products, waste and scrap.

#### **Non-specialised wholesale trade**

Wholesale of non-specialised raw materials, intermediate and finished products.

*Blending of wine, see 11. (110)*

*Auctions of motor vehicles, see 45. (450)*

*Sale of motor vehicles and caravans, motorcycles, motor vehicle parts and accessories, see 45. (450)*

*Wholesale of gold bullion for financial purposes, see 64.9. b) (64G)*

*Renting of tangible goods and leasing, see 77. (770)*

*Federal Office for Agriculture and Food (Bundesanstalt für Landwirtschaft und Ernährung), see 84. a) (84A)*

*Federal Spirits Monopoly Administration (Bundesmonopolverwaltung für Branntwein) see 84. a) (84A)*

*Petroleum Stockpiling Agency (Erdölbevorratungsverband), see 84. a) (84A)*

## **47. Retail trade, except of motor vehicles and motorcycles (470)**

Retail trade includes the resale (sale without transformation) of new and used goods to the general public for personal or household consumption or utilisation by shops, stalls, mail-order houses, via the internet, on markets, by consumer cooperatives etc.; retail trade also includes activities of hawkers and peddlers, and vending machine sales and retail trade by door-to-door sales persons. The goods sold in this division are limited to goods usually referred to as consumer goods or retail goods. Therefore goods not normally entering the retail trade, such as cereal grains, ores, industrial machinery etc. are excluded.

#### **Retail sale in non-specialised stores**

Retail sale in non-specialised stores with food, beverages or tobacco predominating; including department stores carrying several other lines of merchandise such as wearing apparel, furniture, appliances, hardware, cosmetics etc.; other retail sale in non-specialised stores, ie retail sale of a large variety of goods of which food products, beverages or tobacco are not predominant; including activities of department stores carrying a general line of merchandise.

#### **Retail sale of food, beverages and tobacco in specialised stores**

Retail sale of fruit and vegetables, meat, meat products, poultry and game, fish, crustaceans and molluscs, bread, cakes, flour confectionery and sugar confectionery, beverages, tobacco products, dairy products and eggs, edible oils, spices etc.

#### **Retail sale of automotive fuel in specialised stores**

Retail sale of fuel for motor vehicles and motorcycles, lubricating products and cooling products for motor vehicles by agency petrol stations and independent petrol stations.

#### **Retail sale of information and communication equipment in specialised stores**

Retail sale of computers, peripheral units and software, telecommunications equipment and audio and video equipment.

#### **Retail sale of other household equipment in specialised stores**

Retail sale of textiles (fabrics, knitting yarn, haberdashery such as buttons, needles, sewing thread etc.), metal and plastics products, paints, hardware, retail sale of carpets, rugs, wall and floor coverings, furniture, lighting equipment and other household articles, china and glassware, musical instruments and music, retail sale of household equipment such as vacuum cleaners, refrigerators, articles for lighting, cutlery, hollowware, frying pans etc., wooden, cork and wickerwork goods, retail sale of security alarm systems, such as locking devices, safes, and vaults, without installation or maintenance services.

#### **Retail sale of cultural and recreation goods in specialised stores**

Retail sale of books, periodicals, newspapers, stationery, school and office supplies, retail sale of music and video recordings, bicycles, sports goods, camping goods, games and toys.

#### **Retail sale of other goods in specialised stores**

Pharmacies, opticians; retail sale of medical and orthopaedic goods, cosmetic and toilet articles, retail sale of clothing, footwear, leather goods and travel accessories, retail sale of flowers, plants, seeds, fertilisers, pet animals and pet food, retail sale of watches and jewellery, photographic and optical equipment, activities of art galleries, retail sale of works of art, pictures, craftwork, stamps, coins and gifts, other retail sale of household fuel oil, bottled gas, coal and fuel wood, weapons and ammunition, as well as other non-food products nec, retail sale of antiques and second-hand goods, retail sale of second-hand books, also including activities of auctioning houses.

#### **Retail sale via stalls and markets**

Retail sale of food, beverages and tobacco products, textiles, clothing and footwear, as well as other goods such as carpets, books, toys, household appliances, music and video recordings.

#### **Retail trade not in stores, stalls or markets**

Retail sale of any kind via mail order houses or via internet, including direct sale via television, radio and telephone, retail trade from stock (for example direct selling of fuel, heating oil, firewood etc.), by door-to-door sales persons, through vending machines and mobile sellers, as well as retail trade by commission agents; this also includes internet retail auctions and the operation of appropriate internet portals.

*Sale of farmers' products by farmers, see 01. (010)*

*Auctions of motor vehicles, see 45. (450)*

*Sale of motor vehicles, caravans and motorcycles, motor vehicle parts and accessories, see 45. (450)*

*Trade in cereal grains, ores, crude petroleum, industrial chemicals, iron and steel and industrial machinery and equipment, see 46. (460)*

*Sale of home-made ice cream by ice cream parlours, see 56. (560)*

*Sale of food and drinks for consumption on the premises, see 56. (560)*

*Activities of pawn shops, see 64.9. b) (64G)*

*Renting of personal and household goods to the general public, see 77. (770)*

## **■ H. Transportation and storage**

Central, state and local government institutions operating in this section are to be classified as extra budget entities if they are included in the list of extra budget entities prepared by the Federal Statistical Office.

### **49. Land transport and transport via pipelines (490)**

#### **Passenger rail transport, interurban**

including operation of sleeping cars or dining cars as an integrated operation of railway companies.

#### **Freight rail transport**

#### **Other passenger land transport**

Regular land transport of passengers by urban or suburban transport systems on scheduled routes normally following a fixed time schedule, entailing the picking up and setting down of passengers at normally fixed stops, by motor bus, tramway, streetcar, trolley bus, underground and elevated railways etc. (except transport by interurban railways), including operation of school buses, town-to-airport or town-to-station lines, operation of funicular railways, mountain railways and aerial cableways etc., taxi operation including taxi hiring services, other renting of private cars with driver, charters, excursions and other occasional coach services.

#### **Freight transport by road and removal services**

including logging haulage, stock haulage and heavy haulage, refrigerated haulage and haulage in tanker trucks, haulage of automobiles, transport of waste and waste materials (without collection or disposal), renting of trucks with driver; removal services for businesses and households.

#### **Transport via pipeline**

Transport of gases, liquids, water, slurry and other commodities via pipelines, operation of pump stations.

*Log hauling within the forest, as a part of logging operations, see 02. (020)*

*Distribution of water by trucks, see 36. (360)*

*Waste transport as integrated part of waste collection activities, see 38. (380)*

*Operation of terminal facilities for handling freight, see 52. (520)*

*Operation of railway stations for passenger transport, see 52. (520)*

*Operation of railroad infrastructure and related activities such as switching and shunting, see 52. (520)*

*Storage and cargo handling, see 52. (520)*

*Crating and packing activities for transport, see 52. (520)*

*Postal and courier activities, see 53. (530)*

*Operation of sleeping cars or dining cars when operated by separate units, see 55. (550) or 56. (560)*

*Ambulance transport, see 86. (860)*

## 50. Water transport (500)

### Sea and coastal passenger water transport

whether scheduled or not, operation of excursion, cruise or sightseeing boats, ferries, water taxis etc., renting of pleasure boats with crew for sea and coastal water transport.

### Sea and coastal freight water transport

whether scheduled or not, transport by towing or pushing of barges, oil rigs etc., renting of vessels with crew for sea and coastal freight water transport.

### Inland passenger water transport

Transport of passengers via rivers, canals, lakes and other inland waterways, including inside harbours and ports, renting of pleasure boats with crew for inland water transport.

### Inland freight water transport

Transport of freight via rivers, canals, lakes and other inland waterways, including inside harbours and ports, renting of vessels with crew for inland freight water transport.

*Harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage, see 52. (520)*

*Storage and cargo handling, see 52. (520)*

*Restaurant and bar activities on board ships when provided by separate units, see 56. (560)*

*Renting of boats and yachts without crew, see 77. (770)*

*Operation of "floating casinos", see 92. (920)*

## 51. Air transport (510)

### Passenger air transport

Transport of passengers over regular routes and on regular schedules, charter flights, scenic and sightseeing flights and hot-air balloon trips, renting of air transport equipment with operator for the purpose of passenger transportation.

### Freight air transport and space transport

Transport of freight by air over regular routes and on regular schedules and non-scheduled transport of freight by air, renting of air transport equipment with operator for the purpose of freight transportation; launching of satellites and space vehicles, space transport of freight and passengers.

*Crop spraying, see 01. (010)*

*Overhaul of aircraft or aircraft engines, see 33. (330)*

*Operation of airports, see 52. (520)*

*Aerial advertising, see 73. (730)*

*Aerial photography, see 74. (740)*

*Renting of aircraft without crew, see 77. (770)*

## 52. Warehousing and support activities for transportation (520)

### Warehousing and storage

Operation of storage and warehouse facilities for all kinds of goods, including grain silos, general merchandise warehouses, refrigerated warehouses, storage tanks etc., storage of goods in foreign trade zones, blast freezing.

### Support activities for transportation

Operation of terminal facilities such as railway stations, bus stations, stations for the handling of goods for railroad and road vehicles; operation of roads, bridges, tunnels, car parks or garages, bicycle parkings and winter storage of caravans; towing and road side assistance; liquefaction of gas for transportation purposes; operation of routes for railroad vehicles, operation of railroad infrastructure, railway switching and shunting; operation of harbours and piers, waterway locks etc.; navigation, pilotage and berthing activities, lighterage, salvage activities, lighthouse activities; operation of terminal facilities such as airway terminals, etc., airport and air-traffic-control activities, ground service activities, firefighting and fire-protection services at airports; cargo handling, including loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation, stevedoring; activities of cargo agents<sup>1</sup>, including forwarding of freight, arranging or organising of transport operations by rail, road, sea or air, as well as issue and procurement of transport documents and waybills, activities of customs agents; activities of sea-freight forwarders and air-cargo agents, brokerage for aircraft space.

*Courier activities, see 53. (530)*

*Provision of motor, marine, aviation and other transport insurance, see 65. a) (65A)*

*Rental of vacant space, see 68. b) (68B)*

*Activities of travel agencies and tour operators, see 79. (790)*

*Operation of flying schools, including for professional certificates, see 85. (850)*

*Operation of marinas, see 93. (930)*

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<sup>1</sup> Enterprises frequently referred to as "cargo agents" which operate a car pool or according to the focus of their economic activity carry out transportation with their own motor vehicles are to be classified under "Land transport and transport via pipelines", see division 49. (490).

### 53. Postal and courier activities (530)

#### Postal activities under universal service obligation

Activities of postal services operating under a universal service obligation with a universal service infrastructure, including retail locations, sorting and processing facilities and carrier routes to pickup and deliver the mail. The delivery may be carried out with either self-owned (private) transport or via public transport. The activities carried out include the collection of letter-mail and parcels from public letter-boxes or from post offices, sorting, transport and delivery of letter-post and (mail-type) parcels and packages (domestic or international), as well as mailbox rental.

#### Other postal and courier activities

Pickup, transport, distribution and delivery of letter-post and parcels (domestic or international) by firms operating outside the scope of a universal service obligation, including local delivery and courier activities, home delivery services and bicycle couriers.

*Deutsche Postbank AG, see 64.1. b) (64B)*

## I. Accommodation and food service activities

Central, state and local government institutions operating in this section are to be classified as extra budget entities if they are included in the list of extra budget entities prepared by the Federal Statistical Office.

### 55. Accommodation (550)

#### Hotels and similar accommodation

Units providing short-stay accommodation accessible to anyone, such as hotels, motels, inns, guesthouses and restaurants run in combination with provision of lodging.

#### Holiday and other short-stay accommodation

including holiday camps, resort hotels, holiday chalets and flats, youth hostels, mountain refuges (shelters) etc.

#### Camping grounds, recreational vehicle parks and trailer parks

Campgrounds and camping facilities, trailer parks, recreational camps, as well as fishing and hunting camps, provision of space and facilities for recreational vehicles, operation of protective shelters or plain bivouac facilities for placing tents and/or sleeping bags.

#### Other accommodation

Private accommodation, student residences and school dormitories (as far as market-producers), workers' hostels for the accommodation of migrant (seasonal) workers, railway sleeping car establishments.

*Operation of winter storage of caravans, see 52. (520)*

*Provision of homes and furnished or unfurnished flats or apartments for more permanent use, see 68. a) (68A)*

*Operation of residential mobile home sites, see 68. a) (68A)*

### 56. Food and beverage service activities (560)

#### Restaurants and mobile food service activities

Sale of meals for consumption generally on the premises, as well as sale of accompanying drinks, possibly also accompanied by some form of entertainment, by restaurants, cafeterias, cafés, fast-food restaurants, take-out eating places, sausage stands, market stalls and the like, ice cream parlours and ice cream truck vendors; also restaurants on board a ship or at airports, as well as dining car activities of railway companies.

#### Event catering and other food service activities

Sale of meals and drinks to groups of clearly defined persons by sport, factory or office canteens, school canteens and kitchens, university dining halls, messes and canteens for members of the armed forces (as far as these entities are market-producers); activities of caterers and other facilities (for example "meals on wheels"), supplying meals prepared in a central food preparation unit, as well as beverages to specific facilities (for example airlines) or groups of individuals and for specific occasions (for example weddings and other celebrations or functions).

#### Beverage serving activities

Sale of beverages for consumption generally on the premises, possibly accompanied by some form of entertainment, by public houses, bars, nightclubs, discotheques, dance floors, beer halls, refreshment stands etc.; also operation of mobile beverage vendors, as well as bars on board a ship and at airports (when provided by separate units).

*Manufacture of perishable food items for resale, see 10. (100)*

*Retail sale through vending machines, see 47. (470)*

*Retail sale of perishable food items and prepared beverages, see 47. (470)*

*Internet cafés, see 61. (610)*

*Canteens operated by public institutions, staff and office canteens, school canteens, university canteens, messes including canteens for members of the armed forces, see 84. a) (84A)*

## ■ J. Information and communication

This section includes the production and distribution of information and cultural products. This includes publishing activities, including software publishing, motion picture and sound recording activities, radio and TV broadcasting and programming activities, music publishing, as well as the provision of services in the areas of telecommunications and information technology.

### 58. Publishing activities (580)

#### **Publishing of books, periodicals and other publishing activities**

Publishing of books and maps, publishing of audio books, newspapers and periodicals, directories and telephone books, postcards, timetables, forms, posters, reproductions, advertising material etc., publishing of encyclopaedias etc. on CD and DVD.

#### **Software publishing**

Publishing of computer games for all platforms, of ready-made software, operating systems and software for business and other applications.

*Printing, see 18. (180)*

*Mass reproduction of recorded media, as well as of software, see 18. (180)*

*Production of globes, see 32. (320)*

*Publishing of music and sheet books, see 59. (590)*

*Manufacture and programming of software (including translation of or adaptation of the software to a specific market) on a fee or contract basis, see 62. (620)*

*On-line provision of software (application hosting and application service provisioning), see 63. (630)*

*News agency activities, see 63. (630)*

*Activities of writers and journalists, see 90. (900)*

### 59. Motion picture, video and television programme production, sound recording and music publishing activities (590)

#### **Motion picture, video and television programme activities**

Production of motion pictures including videoclips, documentaries and commercials for direct projection in theatres or for broadcasting on television; production of television films and series, recording of talk shows, sport programmes etc.; developing and processing motion picture film, including dubbing, film editing, special effects etc.; activities of film material collections, including activities of special copying and restoration work restoring, for example, old silent films with the aid of digital technology and preparing them for transfer to a new medium (DVD/BlueRay); rental and distribution of films to cinemas, television stations and for showing, buying and selling of film productions distribution rights; operation of cinemas including showing films in other premises for projection or in the open air; activities of film clubs.

#### **Sound recording and music publishing activities**

Production of original (sound) master recordings on tapes, CDs and DVDs, releasing, promoting and distributing sound recordings, sound recording service activities in a studio or elsewhere including the production of taped (ie non-live) radio programming; publishing of recorded media, music and sheet books; GEMA (German association for the protection of musical performance and recording rights).

*Film duplicating (except reproduction of motion picture film for theatrical distribution), as well as audio and video tape, CD or DVD reproduction from master copies, see 18. (180)*

*Broadcasting of radio and television programming, see 60. (600)*

*Creating a complete television channel programme, see 60. (600)*

*Activities of personal theatrical or artistic agents or agencies, see 74. (740)*

*Renting of video tapes and DVDs to the general public (video libraries), see 77. (770)*

*Real-time (ie simultaneous) closed captioning of live television performances, meetings, conferences etc., see 82. (820)*

*Activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 90. (900)*

### 60. Programming and broadcasting activities (600)

#### **Radio broadcasting**

Production and broadcasting of radio programming by private and public radio stations including radio broadcasting activities over the internet.

#### **Television programming and broadcasting activities**

Production and broadcasting of television programming by private and public television stations; also broadcasting of special programmes available only by subscription, video-on-demand and other video access.

*Production of taped radio programming, see 59. (590)*

*Production of television programme elements (movies, documentaries, talk shows, commercials etc.) not associated with broadcasting, see 59. (590)*

*Distribution of cable and other subscription programming, see 61. (610)*

## 61. Telecommunications (610)

Provision of telecommunications and related service activities, that is transmitting voice, data, text, sound and video. The commonality of these activities is the transmission of content, without being involved in its creation. The classifications are based on the type of infrastructure operated.

### Wired telecommunications activities

Operating and maintaining switching and transmission facilities to provide point-to-point communications via landlines, microwave or a combination of landlines and satellite linkups, operating of cable distribution systems, telegraph and other non-vocal communications using own facilities; provision of internet access by the operator of the wired infrastructure.

### Wireless telecommunications activities

Operating, maintaining or providing access to facilities using a wireless telecommunications infrastructure, for example transmission of radio waves, maintaining and operating of cellular and other wireless telecommunications networks; also provision of internet access by the operator of the wireless infrastructure.

### Satellite telecommunications activities

Operating, maintaining or providing access to facilities using a satellite telecommunications infrastructure, including delivery of visual, aural or textual programming received from cable networks, local television stations or radio networks to consumers via direct-to-home satellite systems; also provision of internet access by the operator of the satellite infrastructure.

### Other telecommunications activities

Activities of internet providers which provide internet access over networks not owned by the ISP (Internet Service Provider); satellite tracking, communications telemetry, radar station operations and operation of satellite terminal stations; provision of internet and telephone access in facilities open to the public, this includes call shops and internet cafés; VOIP (Voice Over Internet Protocol) provision and purchasing and reselling network capacity.

## 62. Computer programming, consultancy and related activities (620)

Developing, programming, configuring, modifying and supporting software, websites, as well as entire internet presentations including writing the appropriate software documentation, provision of consultancy services including planning and designing customer-specific computer systems that integrate computer hardware, software and communication technologies in addition to training and support; computer facilities management activities including the provision of related services; setting up of personal computers including software installation, computer disaster recovery.

**Note:** Central, state and local government institutions operating in this section are to be classified as extra budget entities if they are included in the list of extra budget entities prepared by the Federal Statistical Office.

*Installation of mainframe and similar computers, see 33. (330)*

*Software publishing, see 58. (580)*

*Translation or adaptation of non-customised software for a particular market on own account, see 58. (580)*

*Data processing and hosting, see 63. (630)*

## 63. Information service activities (630)

### Data processing, hosting and related activities; web portals

Provision of infrastructure for hosting and data processing services, including web hosting, cloud computing, streaming services (video and audio content), as well as the general time-share provision of mainframe facilities to clients; data processing activities, including provision of data entry services and processing of data supplied by clients, as well as database administration, electronic archiving, scanning etc.; operation of internet search engines and other websites that act as portals to the internet, such as media sites providing periodically updated content.

### Other information service activities

News syndicate and news agency activities, for example furnishing news, pictures and features to the media; telephone information services, information search services on a contract or fee basis, news clipping services, press clipping services etc.

**Note:** Central, state and local government institutions operating in this industry are to be classified as extra budget entities if they are included in the list of extra budget entities prepared by the Federal Statistical Office.

*Publishing of books, newspapers, journals etc. via internet, see 58. (580)*

*Broadcasting via internet, see 60. (600)*

*Microfilming of documents, see 74. (740)*

*Activities of independent photojournalists, see 74. (740)*

*Activities of call centres, see 82. (820)*

*Activities of independent journalists, see 90. (900)*

*Activities of libraries and archives, see 91. (910)*



## ■ K. Financial and insurance activities

This section includes all corporations and quasi-corporations which are classified under ESA 2010 sector S.12 “Financial corporations” because of the activity in which they are principally engaged.

In order to be able to consistently portray ESA 2010 sector S.12 in compliance with the reporting requirements of the European Central Bank, contrary to the Federal Statistical Office’s classification of economic activities, WZ 2008, some items of this section had to be adjusted in line with the requirements of reporting on bank statistics; these are marked at the relevant places.

### 64. Financial service activities, except insurance and pension funding

Obtaining and redistributing funds, as well as conducting other banking and financial business (other than for the purpose of insurance or pension funding or compulsory social security).

#### 64.1. Monetary intermediation

For the purposes of the banking statistics, banks (including the Deutsche Bundesbank) – in divergence from the classification of economic activities used by the Federal Statistical Office – are removed from the enterprise sector and classified as the sector “Banks (MFIs)”. Explanatory notes on this and an overview of the categories of banks of the banking statistics are provided in the Overall survey, Germany, section II, from p. 13.

##### a) Deutsche Bundesbank (64A)

The Deutsche Bundesbank as the central bank of the Federal Republic of Germany including its Regional Offices.

##### b) Banks (excluding Deutsche Bundesbank) (64B)

##### c) Money market funds (MMF) (64I)

Deviation from the Destatis classification, we dedicate Money market funds (MMF)<sup>1</sup> as a financial institution (MFI).

*Other financial intermediaries, see Overall survey, Germany, section II. 2. b)*

#### 64.2. Activities of holding companies

##### Holding companies (64K)

The principal activity of pure holding companies is owning the group, they do not provide any other service to the businesses in which the equity is held, i.e. they do not administer or manage other units.

*Venture capital companies, see 64.9. f) (64L)*

*Head offices with active insurance business, see 65. c) (65C)*

*Head offices with predominantly financial shareholdings, see 66. (64D)*

*Head offices with predominantly non-financial shareholdings, see 70. a) (70A)*

#### 64.3. Trusts, funds and similar financial entities (64E)

For the purposes of the banking statistics – in divergence from the classification of economic activities used by the Federal Statistical Office – only those units are shown in this item which have the following activity characteristics:

Special purpose entities (SPEs) that procure funding for their parent company on the open market and then pass this funding on as well as provide general financial services exclusively for their group companies (including in-house banks).

Entities with their own legal personalities that manage estates and trust funds on behalf of the beneficiary within the scope of an agreement or will.

Pawnshops, Enterprises engaged in pawnbroking, ie granting loans against the pledge of consumer durables.

So-called „shell companies” that hold, manage or transfer financial assets within a group of companies; Complementary companies (Komplementärgesellschaften) of German financial GmbH & Co. KGs, which, founded solely for liability reasons.

*Complementary companies with management function, see 66. (64D), 70. a) (70A)*

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<sup>1</sup> An actual diagram about the Money market funds (MMF) you will find at the EZB ([www.ecb.europa.eu](http://www.ecb.europa.eu) > Statistics > Financial corporations > Lists of financial institutions > Monetary financial institutions (MFIs) > MFI data access facility > List of Monetary Financial Institutions (daily data).

## 64.9. Other financial service activities, except insurance and pension funding

### a) Financial leasing (64F)

Financial leasing corporations according to ESA 2010.<sup>1</sup>

### b) Other financial intermediation nec (64G)

This includes guarantee banks as well as central counterparties within the meaning of Section 1(1) number 12 of the Banking Act<sup>2</sup>, financial services institutions within the meaning of Section 1(1a) of the Banking Act nec, investment firms within the meaning of section 2 (2) of the Act on the supervision of securities institutions (WpIG) nec, and REITs, which buy and administrate mortgages and earn interest thereon (mortgage REITs). It additionally includes credit card company activities, wholesale of bullion for financial purposes, and litigation funding.

Also to be recorded here are securities trading firms and securities trading banks which, pursuant to Section 1(3d) of the Banking Act, conduct banking business within the meaning of subsection (1) sentence 2 number 4 or 10 of the Banking Act, as well as dealing for own account by securities dealers with derivatives (for example, swaps, options and futures).

*Banks (MFIs), see 64B*

*Non-MFI credit institutions, see 64Z*

*Pawnshops, see 64.3 (64E)*

*Processing and settlement of credit card transactions, see 66 (66O)*

### c) Non-MFI credit institutions (64Z)

These are systemically important investment firms that are now classified as credit institutions pursuant to Article 4(1) point (1)(b) of Regulation (EU) No 575/2013 as amended by Article 62 of Regulation (EU) 2019/2033.<sup>3</sup>

For explanatory notes on non-MFI credit institutions, see Overall survey – explanatory notes, Germany, Section II, from p. 14.

*Banks (MFIs), see 64B*

*Guarantee banks, see 64G*

### d) Open-end investment funds (excluding Money market funds) (64H)

This includes undertakings for collective investment in transferable securities (UCITS) and open-end alternative investment funds (AIFs) pursuant to the German Capital Investment Code (*Kapitalanlagegesetzbuch*), specifically special funds, investment stock corporations with variable capital and investment limited partnerships.<sup>4</sup>

### e) Closed-end investment funds (excluding Money market funds) (64M)

Investment funds in the legal form of an investment stock corporation with fixed capital or an investment limited partnership. These primarily invest in tangible assets such as real estate, ships, aircraft and wind farms; also included here are private equity and venture capital funds.<sup>3</sup>

**Note:** Pursuant to the interpretation issued by the German Federal Financial Supervisory Authority (BaFin) on 14 June 2013 on the scope of application of the German Capital Investment Code (*Kapitalanlagegesetzbuch*) and the definition of “investment funds”, operating solar energy, wind energy and shipping funds are not classified as closed-end investment funds but are instead to be allocated to the economic sectors in which the revenue is generated.

### f) Venture capital companies (64L)

The provision of equity in the form of capital investments (shares, shares in private limited companies) or equity-like funding, such as silent participations and shareholder loans, to small and medium-sized enterprises. The capital investment company actively provides advice and consulting services. These capital investment companies also include investment companies pursuant to the Act concerning Risk Capital Investment Companies (*Gesetz über Unternehmensbeteiligungsgesellschaften*). These enterprises are also known as venture capital or private equity companies.

<sup>1</sup> Updated overall lists of authorised financial lease corporations in Germany are available on BaFin’s website ([www.bafin.de](http://www.bafin.de) > Unternehmen > Banken & Finanzdienstleister > Zulassung > Statistik/Liste).

<sup>2</sup> A list of Central Counterparties is available on the website of the ESMA (European Securities and Markets Authority) (<https://www.esma.europa.eu/>) > “Publications & Data > Databases and Registers > Post-trading (EMIR, Settlement Finality Directive, CSDR) > European Central Counterparties (CCPs) authorised to offer services and activities in the Union”.

<sup>3</sup> Regulation (EU) 2019/2033 of the European Parliament and of the Council of 27 November 2019 on the prudential requirements of investment firms and amending Regulations (EU) No 1093/2010, (EU) No 575/2013, (EU) No 600/2014 and (EU) No 806/2014 (text with EEA relevance), OJ L 314, 5.12.2019, pp. 1–63.

<sup>4</sup> A List of Investment funds, which is updated every quarter, is available on the European Central Bank’s website ([www.ecb.europa.eu](http://www.ecb.europa.eu) > Statistics > Financial corporations > Lists of financial institutions > Investment funds (IFs) > Published details regarding the list of IFs, including historical data).

#### g) Financial vehicle institutions (64J)

These include financial vehicle corporations (FVCs) engaged in securitisation transactions (*Verbriefungszweckgesellschaften*) within the meaning of Article 1 of Regulation (EU) No 1075/2013 of the European Central Bank of 18 October 2013.<sup>1</sup> FVCs domiciled outside the European Union are to be assigned a code to this effect.

#### h) Financial trading institutions (64N)

This relates to financial trading institutions within the meaning of section 25f (1) of the Banking Act. These are entities of the reporting institution which, owing to the provisions of the Act on Ringfencing and Recovery and Resolution Planning for Credit Institutions and Financial Groups ("Ringfencing Act", *Trennbankgesetz*) of 7 August 2013 (Federal Law Gazette of 12 August 2013, Part I, No 47, pp. 3090 to 3107) or a comparable supranational legal act, are established by credit institutions for the purpose of separating high-risk business areas (deposits and proprietary business not conducted as a service for others; lending and hedge fund guarantees and similar entities).

*Banks (MFIs), see 64.1. b) (64B)*

*Investment companies, see 66. (660)*

*Management companies of open end- and closed end-funds, see 66. (660)*

*Security dealing on behalf of others, see 66. (660)*

*Housing enterprises with savings facilities, see 68. a) (68A)*

*Trade and renting of property, see 68. a) (68A) and 68. b) (68B)*

*Real-estate investment trusts which invest in real estate and achieve rent and lease income therefrom (Equity REITs), see 68. b) (68B)*

*Operational leasing, see 77. (770)*

### 65. Insurance, reinsurance and pension funding, except compulsory social security

#### a) Insurance, Reinsurance (65A)<sup>2</sup>

Life, health, travel, property and accident insurance, motor, marine, aviation, transport, pecuniary loss, liability insurance, burial funds; reinsurance.

#### b) Pension funding (except compulsory social security) (65B)<sup>3</sup>

Including supplementary old age provision schemes of (public or private) professional associations and enterprises; provision of retirement incomes by pension schemes and supplementary pension funds of central, regional and local government for members of the civil service are also to be recorded under this item.

#### c) Head offices with active insurance business (65C)

All head offices are to be grouped here which themselves actively operate reinsurance transactions and which primarily hold insurance companies and pension funds. For banking statistics requirements these head offices are allocated to the insurance corporations.

*Management of pension funds, see 66. (660)*

*Federal Pension Service for Post and Telecommunications (BPS-PT) e.V., see 84. a) (84A)*

*Non-contributory schemes where the funding is largely derived from public sources (e.g. state welfare assistance, pensions and related benefits to war victims, equalisation of burdens, compensation), see 84. a) (84A)*

*Pension reserves and pension funds of central, state and local government, see 84. a) (84A)*

*Compulsory social security and employment promotion see 84. b) (84B)*

### 66. Activities auxiliary to financial services and insurance activities (660)

Provision of services involved in or closely related to financial service activities, but not themselves providing financial services (also called "ancillary services"). This also includes the Federal Financial Supervisory Authority (Bundesanstalt für Finanzdienstleistungsaufsicht (BaFin)).

#### Activities auxiliary to financial services, except insurance and pension funding

Furnishing of physical or electronic marketplaces for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts. This includes the operation of securities and commodity contracts exchanges (including electricity and gas exchange), as well as stock or commodity options exchanges; securities brokerage without portfolio management (dealing in financial markets on behalf of others, for example stock broking and related activities); commodity contracts brokerage; other activities auxiliary to financial services, including procurement of savings and loan

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<sup>1</sup> More detailed explanatory notes on FVCs as well as their definitions (in German only), can also be found on the Deutsche Bundesbank's website ([www.bundesbank.de](http://www.bundesbank.de) > Publikationen > Statistiken > Statistische Sonderveröffentlichungen > Statistische Sonderveröffentlichung 1 > Richtlinien zur Statistik über Verbriefungszweckgesellschaften).

<sup>2</sup> Lists of BaFin's authorised insurance undertakings, pension funds and pension schemes are available at BaFin Database of companies ([https://portal.mvp.bafin.de/database/InstInfo/?locale=en\\_GB](https://portal.mvp.bafin.de/database/InstInfo/?locale=en_GB)).

<sup>3</sup> List of financial vehicle corporations, which is updated every quarter, is available on the European Central Bank's website (<http://www.ecb.europa.eu> > Statistics > Financial corporations > Pension funds (PFs)).

contracts for building purposes, activities of mortgage advisers and brokers, payment institutions<sup>1</sup> according Payment Services Supervision Act (Zahlungsdienstenaufsichtsgesetz (ZAG)), operation of bureaux de change.

#### **Activities auxiliary to insurance and pension funding**

Insurance agents and brokers; risk and damage evaluation, settling insurance claims, claims adjusting, investigation activities related to insurance.

#### **Fund management activities**

Activities of investment companies, alternative investment fund managers and management companies of private equity- and venture capital-funds.

Activities auxiliary to financial services also include investment advisors, pension advisors, associations of credit institutions and insurance enterprises, domestic representative offices of foreign banks.

#### **Head offices with predominantly financial shareholdings (64D)**

All holding companies are to be grouped here which except for the management function do not engage in operative transactions and whose holdings are primarily composed of financial corporations (banks, insurance companies, other financial institutions of this section).

*Dealing in markets on own account, see 64.9. b) (64G) and c) (64Z)*

*Captive financial institutions, see 64.3. (64E)*

*Pawnshops, see 64.3. (64E)*

## **■ L. Real estate activities**

### **68. Real estate activities**

#### **a) Housing enterprises (68A)**

Buying and selling of self-owned residential land, apartment buildings and dwellings, as well as their letting, leasing and intermediation, activities of real estate property managers, advisory activities and appraisal services, operation of residential mobile home sites; also housing enterprises with savings facilities.

*Development and construction work of a building project by a construction unit, see 41. (410)*

*Property developers; development of building projects for sale, see 41. (410)*

*Subdividing and improving of land, see 42. (420)*

*Operation of hotels, rooming houses, campgrounds and other non-residential or short-stay accommodation places, see 55. (550)*

*Closed-end property unit trusts or corresponding funds, see 64. (64M)*

*Facilities support services (combination of services such as general interior cleaning, maintenance and making minor repairs, trash disposal, guard and security), see 81. (810)*

#### **b) Other real estate activities (68B)**

Buying and selling of self-owned land and non-residential buildings including exhibition halls and malls and shopping centres, as well as their letting, leasing and intermediation; administration of land and non-residential buildings, advisory activities and appraisal services; holding companies resulting from splits of unitary enterprises; real-estate investment trusts which invest in real estate and achieve rent and lease income therefrom (equity REITs); real estate leasing.

*Development and construction work of a building project by a construction unit, see 41. (410)*

*Property developers; development of building projects for sale, see 41. (410)*

*Subdividing and improving of land, see 42. (420)*

*Operation of hotels, rooming houses, campgrounds and other non-residential or short-stay accommodation places, see 55. (550)*

*Real-estate investment trusts which buy and administrate mortgages and earn interest thereon (mortgage REITs), see 64.9. b) (64G)*

*Closed-end property unit trusts or corresponding funds, see 64. d) (64M)*

*Facilities support services (combination of services such as general interior cleaning, maintenance and making minor repairs, trash disposal, guard and security), see 81. (810)*

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<sup>1</sup> A register of the payment institutions can be found on BaFin's website ([https://www.bafin.de/DE/PublikationenDaten/Datenbanken/ZahlungsinstituteRegister/register\\_zahlungsinstitute\\_artikel.html](https://www.bafin.de/DE/PublikationenDaten/Datenbanken/ZahlungsinstituteRegister/register_zahlungsinstitute_artikel.html)).

## ■ M. Professional, scientific and technical activities

Government-owned entities operating in this section are to be classified as extra budget entities if they are included in the list of extra budget entities prepared by the Federal Statistical Office.

### 69. Legal and accounting activities (690)

#### Legal activities

Legal practitioners' offices, notaries public, civil law notaries, patent agents, bailiffs, arbitrators, examiners and referees.

#### Accounting, bookkeeping and auditing activities; tax consultancy

Activities of auditors, auditing companies, certified accountants, bookkeepers, tax consultants and tax agents, auditing and tax consultancy companies; bookkeeping (except data processing services).

*Data-processing and tabulation activities, see 63. (630)*

*Management consultancy on accounting systems, budgetary control procedures, see 70. b) (70B)*

*Bill collection, see 82. (820)*

*Law court activities, see 84. (840)*

### 70. Activities of head offices; management consultancy activities

#### a) Head offices with predominantly non-financial shareholdings (70A)

For the purposes of the banking statistics – in divergence from the classification of economic activities used by the Federal Statistical Office – only those units are shown in this item which have the following activity characteristics:

Holding companies that render management services for their group subsidiaries and whose holdings are predominantly comprised of enterprises whose main economic activity is in the manufacturing sector, the provision of non-financial services, or in another non-financial sector. General partnerships, that is private limited companies which act as the general partner, and in most cases also as the manager, in a limited partnership in which a public limited company is the general partner (*AG & Co. KG*) or a limited partnership in which a private limited company is the general partner (*GmbH & Co. KG*); administration and management of enterprises and firms.

*Pure Holding companies without any management-activities, see 64.2. (64K)*

*Public limited investment companies, see 64.9. d) (64H)*

*Closed-end property unit trusts and corresponding funds if the funds' assets consist mainly of housing objects and/or for industrial use, see 64.9. e) (64M)*

*Venture capital companies pursuant to the Act concerning Risk Capital Investment Companies (Gesetz über*

*Unternehmensbeteiligungsgesellschaften, see 64.9. f) (64L)*

*Head offices with active insurance business, see 65. c) (65C)*

*Head offices with predominantly financial shareholdings, see 66. (64D)*

*Investment trusts, see 66. (660)*

#### b) Management consultancy activities (70B)

Advice, guidance and operational assistance, including lobbying activities, to businesses and other organisations on public relations and communication; advice and assistance to businesses and public facilities on management issues, organisational, financial and budget planning, production scheduling, human resource, control planning etc.

*Design of computer software for accounting systems, see 62. (620)*

*Legal advice and representation, see 69. (690)*

*Accounting, bookkeeping and auditing activities; tax consulting, see 69. (690)*

*Market research and opinion polling, advertising agencies, see 73. (730)*

*Environmental, agronomy, security and similar consulting activities, see 74. (740)*

*Executive placement or search consulting activities, see 78. (780)*

*Educational consulting activities run by public institutions, see 84. (84A)*

*Educational consulting activities run by private institutions, see 85. (850)*

### 71. Architectural and engineering activities; technical testing and analysis (710)

In deviation from WZ 2008, public institutions operating in this section, including government construction supervisory bodies, food safety inspection offices, land registry offices, building authorities, and government veterinary activities, are to be allocated to the general government core budgets. If they are included in the list of extra budget entities, they are to be classified as such.

#### Architectural and engineering activities and related technical consultancy

including offices for engineering design and offices for garden and landscape architecture; offices providing expertise in the field of construction including building inspection, offices providing technical and industrial consultancy; land surveying activities, including geological and prospecting activities (for example to yield information on the location of petroleum, natural gas and mineral deposits) and geodetic surveying activities such as land and boundary surveying activities, cartographic and spatial information activities.

### Technical testing and analysis

Acoustics and vibration testing, testing of composition and purity of minerals, testing of the physical characteristics and performance of materials, such as radioactivity, strength, thickness, durability, testing activities in the field of food hygiene, including veterinary testing and control in relation to food production, performance testing of motors, automobiles, electronic equipment etc. including failure analysis, testing and measuring of air and water pollution etc., certification of ships, aircraft, motor vehicles, pressurised containers, nuclear plants etc., periodic road-safety testing of motor vehicles, also certification and ascertainment of the authenticity of artwork.

*Test drilling in connection with mining operations, see 09. (090)*

*Activities of computer consultants, see 62. (620)*

*Research and development activities related to engineering, see 72. (720)*

*Industrial design, see 74. (740)*

*Aerial photography, see 74. (740)*

*Weather forecasting activities, see 74. (740)*

*Activities of interior decorators, see 74. (740)*

*Testing of animal specimens in veterinary practices, see 75. (750)*

*Government veterinary activities see 84. a) (84A)*

*Building authorities, see 84. a) (84A)*

*Construction supervisory bodies, see 84. a) (84A)*

*Land registry offices, see 84. a) (84A)*

*Food safety inspection offices, see 84. a) (84A)*

*Police laboratories, see 84. a) (84A)*

*Testing and analysis of medical and dental specimens, see 86. (860)*

## 72. Scientific research and development (720)

Basic research, applied research and experimental development in privately operated entities.

### Research and experimental development on natural sciences and engineering

including research and experimental development on biotechnology.

### Research and experimental development on social sciences and humanities

**Note:** In deviation from WZ 2008, research institutions, centres and other public research facilities are to be classified as extra budget entities if they are included in the list of extra budget entities prepared by the Federal Statistical Office.

Research facilities and research institutes of non-profit institutions serving households (such as the Max Planck and the Fraunhofer Society) are to be classified as non-profit institutions serving households.

*Market research run by private institutions, see 73. (730)*

## 73. Advertising and market research (730)

### Advertising

Activities of advertising agencies, creation and realisation of advertising campaigns including aerial advertising, direct mail advertising, billboards, window dressing etc., advertising in newspapers, periodicals, radio, television, as well as on the internet; media representation; marketing consulting, as well as production of advertising material and buying.

### Market research and public opinion polling

Market observation, investigation into acceptance and familiarity of goods and services and buying habits of consumers including statistical analyses of the results, investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof.

*Publishing of advertising material, see 58. (580)*

*Production of commercial messages for radio, television and film, see 59. (590)*

*Public relations activities, see 70. b) (70B)*

*Advertising photography, see 74. (740)*

*Convention and trade show organisers see 82. (820)*

## 74. Other professional, scientific and technical activities (740)

### Specialised design activities

Industrial, product and fashion design, graphic and communication design, as well as Interior design and interior decoration.

### Photographic activities

Photographic activities and photographic laboratories including aerial photography; microfilming of documents; restoring of old photographs; activities of freelance photojournalists.

## Translation and interpretation activities

### Other professional, scientific and technical activities nec

Business brokerage activities, ie arranging for the purchase and sale of small and medium-sized businesses, including professional practices, but not including real estate brokerage, patent brokerage activities, appraisal activities, other than for real estate and insurance (for antiques, jewellery etc.), security consulting, environmental consulting, agronomy consulting, as well as other technical consulting, weather forecasting and other meteorological activities, activities carried out by agencies on behalf of individuals, usually involving the obtaining of engagements in motion picture, theatrical productions etc., as well as placement of books, artworks, photographs etc. with producers, publishers etc.; furthermore other asset management activities for enterprises and individuals, including administration of copyright (except of films and artworks), as well as administration of rights in commercial property (patents, licences, quality seals, franchises etc.).

*Administration of movie rights, see 59. (590)*

*Design and programming of web pp., see 62. (620)*

*Asset administration on behalf of others pursuant to section 1 (1a) sentence 2 No 3 of the Banking Act or to section 2 (2) No 9 of the Act on the supervision of securities institutions (WpIG) (portfolio management), see 64.9. b) (64G)*

*Real estate agents, see 68. a) (68A) and 68. b) (68B)*

*Bookkeeping, see 69. (690)*

*Management consultants, see 70. b) (70B)*

*Activities of architecture and engineering consultants, see 71. (710)*

*Veterinary testing and control in relation to food production, see 71. (710)*

*Cartographic and spatial information activities, see 71. (710)*

*Display of advertisement and other advertising design, see 73. (730)*

*Casting agencies, see 78. (780)*

*Activities of convention and trade show organisers, see 82. (820)*

*Activities of independent auctioneers, see 82. (820)*

*Deutscher Wetterdienst in Offenbach am Main (including its branches, meteorological stations and observatories), see 84. a) (84A)*

*Consumer credit and debt counselling, see 88. (880)*

*Administration of rights to works of performing art, see 90. (900)*

*Operation of coin-operated (self-service) photo machines, see 96. (960)*

## 75. Veterinary activities (750)

Animal health care for farm animals and pets in veterinary practices and hospitals carried out by qualified veterinaries; treatment, control activities and care for farm animals and pets when visiting farms, kennels or homes, as well as animal ambulance activities; furthermore veterinary examination and treatment of zoo animals and other fur and breeding animals.

*Farm animal boarding activities without health care, see 01. (010)*

*Sheep shearing, see 01. (010)*

*Herd testing services, droving services, agistment services, poultry caponising, see 01. (010)*

*Activities related to artificial insemination, see 01. (010)*

*Government veterinary activities, see 84. a) (84A)*

*Pet animal boarding activities without health care, see 96. (960)*

## ■ N. Administrative and support service activities

This section includes a variety of activities that support general business operations. These activities differ from those in the previous section, since their primary purpose is not the transfer of specialised knowledge.

In deviation from WZ 2008, general government institutions operating in this section, which may be active in the travel and tourism related services or involved in the organisation of conventions and trade shows, for instance, are to be classified as extra budget entities if they are included in the list of extra budget entities. This also includes "BwFuhrparkService GmbH", for example, which is not to be assigned to 770 but to extra budget entities (84A).

## 77. Rental and leasing activities (770)

### Renting and leasing of motor vehicles

Renting and operational leasing of passenger cars, trucks, utility trailers, caravans and other motor vehicles without driver/operator.

### Renting and leasing of personal and household goods

Renting and leasing of recreational and sports goods, for example sailboats, canoes, bicycles, beach chairs, skis etc.; renting of video tapes and discs; renting and leasing of other personal and household goods, including textiles, wearing apparel, furniture, kitchen and tableware, electrical appliances and house wares, jewellery, musical instruments, scenery and costumes, books, journals and magazines, flowers and plants etc.

#### **Renting and leasing of other machinery, equipment and tangible goods**

Renting and operational leasing of agricultural and forestry machinery and equipment without operator, of construction and civil engineering machinery and equipment, including crane lorries and tower cranes without operator, as well as scaffolds and work platforms, without erection and dismantling; renting and operational leasing of office machinery and equipment, computers, including duplicating machines and typewriters, word-processing machines, accounting machinery and equipment, office furniture and containers; renting and operational leasing of railroad vehicles, water and air transport equipment without operator; renting and operational leasing of other machinery and equipment, for example engines and turbines, machine tools, mining and oilfield equipment, professional radio, television and communication equipment, motion picture production equipment, measuring and controlling equipment etc., renting of animals.

#### **Leasing of intellectual property and similar products, except copyrighted works**

Granting of licences for the right to use intellectual property and similar products (except copyrighted works, such as books or software), for example granting licences for the use and exploitation of patents, trademarks and service marks, brand names, mineral exploration and evaluation or franchise agreements.

*Renting of agricultural and forestry machinery and equipment with operator, see 01. (010)*

*Renting of construction and civil engineering machinery and equipment with operator, see 43. (430)*

*Taxi operation; renting and leasing of motor vehicles and heavy goods vehicles or trucks with driver, see 49. (490)*

*Renting and leasing of water transport equipment with operator, see 50. (500)*

*Renting of air transport equipment with operator, see 51. (510)*

*Acquisition of licences in publishing activities, see 58. (580)*

*Acquisition of licences in the film industry, see 59. (590)*

*Distributing film, see 59. (590)*

*Financial leasing, see 64.9. a) (64F)*

*Operate-Leasing of residential land, apartment buildings and dwellings, see 68. a) (68A)*

*Operate-Leasing of land and non-residential buildings, see 68. b) (68B)*

*Renting of leisure and pleasure equipment as an integral part of recreational facilities, see 93. (930)*

*Provision of linen, work uniforms, and related items by laundries, see 96. (960)*

### **78. Employment activities (780)**

#### **Activities of employment placement agencies**

Personnel search, selection referral and placement activities for potential employers or job-seekers including executive placement and search activities; activities of casting agencies looking for suitable actors for new film projects.

#### **Temporary employment agency activities**

Activities of temporary employment agencies supplying human resources to clients' businesses for limited periods of time to temporarily replace or supplement the working force or cushion seasonal workloads. While the client is directly responsible for the direction and supervision of the rented workers, payment is effected by the temporary employment agency.

#### **Other human resources provision**

This includes facilities which typically provide human resources on a long-term or permanent basis. Here too, the temporary employment agency is the official employer, while the client is responsible for the direction and supervision of employees.

*Activities of personal theatrical or artistic agents or agencies see 74. (740)*

### **79. Travel agency, tour operator and other reservation service and related activities (790)**

#### **Travel agency and tour operator activities**

Furnishing of travel information, advice, planning and selling travel; reservation of accommodation, journeys by ship etc. at home and abroad; organisation of travel, transportation, board and lodgings for travellers and tourists, organisation of visits to museums and visits to historical or cultural sites, theatrical, musical or sporting events etc.; activities of self-employed tourist guides.

#### **Other reservation service and related activities**

Reservations for transportation, hotels, restaurants, car rentals, sports events etc.; time-share exchange services, ticket sales activities for theatrical, sports and other amusement and entertainment events, provision of travel information, activities of self-employed tourist guides and tourism promotion activities.

*Organisation and management of events such as meetings, conventions and conferences see 82. (820)*

### **80. Security and investigation activities (800)**

#### **Private security activities**

Guard and patrol services, picking up and delivering money or other valuable items with personnel and equipment to protect such properties, polygraph services, fingerprinting services and armoured car services, training of dogs for security reasons, access control services, physical protection, activities of hotel and store detectives, bodyguards, car park attendants.



#### **Security systems service activities**

Monitoring or remote monitoring of electronic security alarm systems, such as burglar and fire alarms, including their installation and maintenance; installing, repairing, rebuilding and adjusting mechanical or electronic locking devices, safes and security vaults in connection with later monitoring and remote monitoring, the exercise of these activities may also include selling such security systems, locking devices, safes and security vaults.

#### **Investigation activities**

Investigation and detective service activities, activities of private investigators.

*Installation of security systems, such as burglar and fire alarms, without later monitoring, see 43. (430)*

*Security consultants, see 74. (740)*

*Public order and safety activities, see 84. a) (84A)*

*Providing key duplication services, see 95. (950)*

## **81. Services to buildings and landscape activities (810)**

#### **Combined facilities support activities**

Provision of a combination of support services within a client's buildings and facilities; these include general interior cleaning, maintenance, trash disposal, guard and security, mail routing etc.

#### **Cleaning activities**

Interior and exterior cleaning of all types of buildings, window cleaning, chimney cleaning, cleaning of fireplaces, stoves, boilers, ventilation ducts, industrial machinery etc.; cleaning of trains, buses, planes, ships, tanks etc.; disinfecting and extermination activities in buildings; swimming pool cleaning and maintenance activities, bottle cleaning, street sweeping and snow and ice removal.

#### **Landscape service activities**

Planting, care and maintenance of parks and gardens, greenery for buildings (roof gardens, facade greenery, indoor gardens etc.), transport routes (roads, waterways, ports etc.), sports grounds, play grounds, lawns for sunbathing and other recreational parks, greenery for stationary and flowing water, plants for protection against noise, wind, erosion etc.; planting and maintenance of graves.

*Commercial production and planting for commercial production of plants and trees, tree nurseries except forest tree nurseries, see 01. (010)*

*Agriculture pest control, see 01. (010)*

*Forest tree nurseries, see 02. (020)*

*Steam cleaning, sand blasting and similar activities for building exteriors; graffiti removal, see 43. (430)*

*Automobile cleaning, car wash, see 45. (450)*

*On site management and operation of a client's computer systems, see 62. (620)*

*Landscape design and architecture activities, see 71. (710)*

## **82. Office administrative, office support and other business support activities (820)**

#### **Office administrative and support activities**

Provision of a range of day-to-day office administrative services, for example reception, billing and record keeping, personnel and physical distribution and logistics on a fee or contract basis; activities of copy shops.

#### **Activities of call centres**

Activities of call centres, including receiving customers' orders on the telephone, call distribution, providing information, dealing with customer requests for assistance or addressing customer complaints; undertaking market research or public opinion polling and similar activities for clients.

#### **Organisation of conventions and trade shows**

Organisation and management of events, such as business and trade shows, conventions, conferences and meetings, whether or not including the management and provision of the staff to operate the facilities in which these events take place; provision of related support service activities.

#### **Business support service activities nec**

Activities of collection agencies which collect money for claims on behalf of clients (except factoring companies); collection of licence fees by the German public service broadcasting units; medical and dental clearing houses; animal diseases funds (except extra budget entities); activities of credit bureaus providing information on the creditworthiness and the business activities of individuals and companies; bottling and packaging activities on a fee or contract basis, including bottling of liquids including beverages and food, labelling and packaging of goods (parcel-packing and gift-wrapping etc.); activities of independent auctioneers; stenography services, parking meter coin collection services, reading of heating, electricity, gas and water meters including drafting of the corresponding consumption invoices; furthermore activities of members of supervisory boards.

*Activities of auctioning houses, see section G.*

*Packaging activities incidental to transport, see 52. (520)*

*Factoring companies, see 64.9. b) (64G)*

### 83. Own property asset management (830)

This item was created for the purposes of the banking statistics and covers enterprises, as well as those living off their own resources and pensions, who largely draw income from managing their own assets. Furthermore, the item contains shell companies and shelf companies (*Vorratsgesellschaften*) with no business of their own, as well as other enterprises whose business is dormant.

*Asset management on behalf of others pursuant to section 1 (1a) sentence 2 No 3 of the Banking Act or to section 2 (2) No 9 of the Act on the supervision of securities institutions (WpIG) (portfolio management), see 64.9. b) (64G)*

## ■ O. Public administration and defence; compulsory social security

This section includes all activities of a governmental nature, normally carried out by the public administration (central, state and local government). The legal or institutional status of an institution is not, in itself, the determining factor for an activity to belong in this section. This means that some activities described in this section may also be carried out by non-government units; examples here are privately-run prisons or private airport control activities under the supervision of the Federal Police.

### 84. Public administration and defence; compulsory social security

#### a) Public administration and defence (84A)

##### Administration of the State and the economic and social policy of the community

Executive and legislative administration of central, regional and local bodies, administration and supervision of fiscal affairs, including customs administration, budget implementation and management of public funds and public debt, administration of overall (civil) research and development policy and associated funds, administration and operation of overall economic and social planning and statistical services at the various levels of government; public administration in the fields of health care, sport, education, cultural services and other social services; regulation of and contribution to more efficient<sup>1</sup> operation of businesses in the fields of agriculture, land use, energy and mining resources, infrastructure, transport, communication, hotels and tourism, wholesale and retail trade; administration of general labour affairs, implementation of regional development policy.

##### Provision of services to the community as a whole

Administration and operation of the Federal Foreign Office and diplomatic and consular missions stationed abroad or at offices of international organisations, administration, operation and support for information and cultural services intended for distribution beyond national boundaries, aid to foreign countries, whether or not routed through international organisations, provision of military aid to foreign countries, management of foreign trade, international financial and foreign technical affairs; administration, supervision and operation of military defence affairs and land, sea, air and space defence forces such as combat forces of army, navy and air force, engineering, transport, communications, intelligence, material, personnel and other non-combat forces and commands, health activities for military personnel in the field, administration, operation and support of civil defence forces; justice and judicial activities, administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system, prison administration and provision of correctional services; rehabilitation services; administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coastguards and other special police forces, including traffic regulation, alien registration, provision of supplies for domestic use in case of peacetime disasters; fire fighting and fire prevention (regular and auxiliary fire brigades).

General government also includes the following activities and entities which have been assigned to this industry since December 2014. Government veterinary activities, building authorities, construction supervisory bodies, the Federal Office for Agriculture and Food, the Federal Archives in Koblenz, the Federal Spirits Monopoly Administration, monument protection offices, Deutscher Wetterdienst in Offenbach am Main (including its offices, meteorological stations, and observatories), the Petroleum Stockpiling Agency, cemetery administrators, land registry offices, agricultural authorities and offices, food safety inspection offices, police laboratories, pension reserves and funds of central, state and local government, canteens operated by public institutions (staff and office canteens, school canteens, university canteens, messes including canteens for members of the armed forces). If the above-mentioned entities are included in the list of extra budget entities prepared by the Federal Statistical Office, they are to be classified as extra budget entities in the balance sheet statistics.

Special funds and extra budget entities of central, state and local government comprise all public non-market producers included in the list of extra budget entities prepared by the Federal Statistical Office. Link: [www.destatis.de](http://www.destatis.de) > Menü > Themen > Staat > Öffentliche Finanzen > Fonds, Einrichtungen, Unternehmen > Methoden > Methoden zur Statistik > Methodenpapiere > Liste der Extrahaushalte.

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<sup>1</sup> Institutions contributing to more efficient business operations, for example promotional institutes which as dependent divisions or institutions of monetary financial institutions pass on public funds in the context of special credit programmes are to be classified to the sector "Banks (MFIs)" (64B) unless they are extra budget entities.

*Public funds, institutions and enterprises that qualify as market producers, see Overall survey – explanatory notes, Germany, I. Non-financial corporations*  
*Advice and representation in civil, criminal and other cases etc., see 69. (690)*  
*Services concerning the protection of persons and property, see 80. (800)*  
*Human health activities, see 86. (860)*

#### **b) Compulsory social security activities (84B)**

Administration of compulsory social security, sickness, work-accident and unemployment insurance and retirement pensions.

##### **Statutory pension insurance scheme (excluding miners' pension insurance fund and agricultural old-age pension fund)**

**Miners' pension insurance fund**

**Agricultural old-age pension fund**

##### **Statutory health insurance system (excluding miners' health insurance system, but including statutory long-term care insurance scheme)**

**Miners' health insurance system**

**Statutory accident insurance system**

**Work promotion system**

##### **Other compulsory social security activities**

Social security funds also comprise all non-market producers of social security funds, including associations, vocational rehabilitation and training centres, educational establishments and research centres of social security funds if they are included in the list of extra budget entities prepared by the Federal Statistical Office. Link: [www.destatis.de](http://www.destatis.de) > Menü > Themen > Staat > Öffentliche Finanzen > Fonds, Einrichtungen, Unternehmen > Methoden > Methoden zur Statistik > Methodenpapiere > Liste der Extrahaushalte.

*Non-compulsory social security, private pension funds and burial funds, supplementary pension funds for government employees (except extra budget entities), see 65. b) (65B)*  
*Social security system (except accommodation), see 88. (880)*

## **■ P. Education**

Government-owned entities operating in this section are to be classified as extra budget entities (84A) if they are included in the list of extra budget entities prepared by the Federal Statistical Office.

Non-market producers of non-profit institutions serving households operating in this section are to be assigned to the code 980.

### **85. Education (850)**

Public and private education at any level and for any profession. The instructions may be oral or written and may be provided by radio, television, internet or via correspondence; including educational activities of prison schools, military schools, colleges and academies as far as carried out by private companies; adult education, literacy programmes etc.; special education for physically or mentally handicapped pupils; giving lessons in sports and recreational activities such as tennis, dancing or golf courses.

#### **Pre-primary education**

##### **Primary education**

including adult literacy programmes within or outside the school system.

##### **Secondary education**

General secondary and technical and vocational secondary education, also driving schools for occupational drivers e.g. of trucks, buses, coaches, schools for professional pilots or ship captains.

##### **Higher education**

Universities, art colleges, general and administration colleges, technical and vocational academies, as well as schools of human health activities.

##### **Other education**

Sports and recreation education, including gymnastics, riding, swimming and yoga instruction; operation of overnight and day sports holiday camps; activities of professional sports instructors, teachers, coaches; provision of instruction in the arts,

drama, singing and music etc.; driving and flying schools giving tuition for motor vehicle, sailing and sports boat licences, sports flying certificates etc. other than for commercial certificates; general, political and vocational adult education, that is lessons outside the regular school and university system given to adults in day or evening classes in schools or in special institutions, instruction by correspondence etc.; furthermore self-employed scientists whose main activity consists in teaching the subjects mentioned.

#### **Educational support activities**

including educational consulting, educational testing evaluation activities, educational testing activities, organisation of student exchange programmes.

*Child day-care activities run by private institutions, see 88. (880)*

## ■ Q. Human health and social work activities

Government-owned entities operating in this section are to be classified as extra budget entities (84A) if they are included in the list of extra budget entities prepared by the Federal Statistical Office.

Institutions and establishments of non-profit institutions serving households operating in this section are also to be classified as non-profit institutions serving households (980) if they constitute non-market producers.

### **86. Human health activities (860)**

#### **Hospital activities**

General, community hospitals and hospitals of non-profit organisations, university hospitals, specialised hospitals (for example substance abuse hospitals, maternity hospitals), sanatoria, military-base and prison hospitals, care and rehabilitation centres; activities of general practitioners and medical specialists, services of laboratory and technical facilities including radiologic and anaesthesiologic services.

#### **Medical and dental practice activities**

Activities of general medical practitioners and medical specialists, surgeons, dentists etc. in private practice, group practices and in hospital outpatient clinics; private consultants' services to inpatients, as well as activities in clinics attached to firms, schools, homes for the aged, labour organisations and fraternal organisations; activities of orthodontists, dental surgeons.

#### **Other human health activities**

Activities of psychotherapists, midwives, physiotherapists, as well as other paramedical practitioners in the field of optometry, hydrotherapy, medical massage, occupational therapy, speech therapy, chiropody, homeopathy, chiropractics, acupuncture etc.; operation of therapeutic baths, spas and hot springs (including Kneipp, mud and brine baths) as well as other thermal and medicinal baths; activities of non-medical practitioners; furthermore activities of dental therapists, of school dental nurses and dental hygienists; activities of medical laboratories, such as X-ray laboratories and blood analysis laboratories, activities of blood banks, sperm banks and transplant organ banks, blood donor services and emergency services, transport of patients in ambulances, helicopters, airplanes etc.

*Production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 32. (320)*

*Non-medical laboratory testing, see 71. (710)*

*Testing activities in the field of food hygiene performed by private companies, see 71. (710)*

*Veterinary activities, see 75. (750)*

*Public health and medical practitioners, see 84. a) (84A)*

*Government veterinary activities, see 84. a) (84A)*

*Government food safety inspectors, see 84. a) (84A)*

*Activities of health insurance institutions' medical services, see 84. b) (84B)*

*Activities of Turkish baths, saunas, solariums, steam baths, see 96. (960)*

### **87. Residential care activities (870)**

#### **Residential nursing care activities**

Homes for the elderly with nursing care, convalescent homes and rest homes with nursing care.

#### **Residential care activities for mental retardation, mental health and substance abuse**

Homes and facilities for alcoholism or drug addiction treatment, psychiatric convalescent homes, activities of residential group homes for the emotionally disturbed or ill, mental retardation facilities, mental health halfway houses.

#### **Residential care activities for the elderly and disabled**

including centres for the elderly and other assisted-living facilities; sheltered workshops for disabled persons.

#### **Other residential care activities**

Orphanages, homeless shelters, children's boarding homes and hostels, juvenile correction homes, institutions that take care of unmarried mothers and their children, as well as other facilities for persons with social or personal problems including halfway homes for delinquents and offenders.

*In-home services provided by health care professionals, see 86. (860)*  
*Adoption activities performed by private companies, see 88. (880)*  
*Short-term shelter activities for disaster victims, see 88. (880)*

## **88. Social work activities without accommodation (880)**

### **Social work activities without accommodation for the elderly and disabled**

Activities of social services without accommodation and self-help organisations providing welfare and similar services for the elderly and disabled in their homes or elsewhere; day-care activities for the elderly or for disabled adults, vocational rehabilitation and habilitation activities for disabled persons provided that the education component is limited.

### **Other social work activities without accommodation**

Day nurseries for children including day-care activities for disabled children, day facilities for the homeless and other socially weak groups, youth centres and open houses, counselling services on educational issues, for children, adolescents and families; social counselling, welfare, refugee, referral and similar services which are delivered to individuals and families in their homes or elsewhere and carried out by government offices or by private organisations, disaster relief organisations, self-help organisations and specialists providing counselling services, including welfare and guidance services for children and adolescents, adoption activities, activities for the prevention of cruelty to children, marriage and family guidance, credit and debt counselling services, activities for disaster victims, refugees, immigrants etc.; vocational rehabilitation and habilitation activities for unemployed persons provided that the education component is limited, eligibility determination in connection with welfare aid and rent supplements, charitable activities like fund-raising or other supporting activities aimed at social work.

*Recreational and holiday homes, resort hotels, holiday chalets and flats, youth hostels, see 55. (550)*  
*Kindergartens, see 85. (850)*

## **■ R. Arts, entertainment and recreation**

This section includes activities and services provided in the fields of arts, entertainment and recreation.

Government-owned entities operating in this section are to be classified as extra budget entities (84A) if they are included in the list of extra budget entities prepared by the Federal Statistical Office.

Institutions and establishments of non-profit institutions serving households operating in this industry are also to be classified as non-profit institutions serving households (980) if they constitute non-market producers.

## **90. Creative, arts and entertainment activities (900)**

Artistic activities and performances of theatre groups, ballet groups, orchestras, bands, choirs etc.; circuses including individual artists and circus groups; activities of individual artists such as actors, dancers, musicians, speakers, architects, stage-set designers and builders, choreographers, directors, composers, producers etc.; activities of writers and fine artists such as sculptors, painters, cartoonists, engravers etc.; self-employed restorers, journalists, press photographers; operation of theatre and concert halls; operators of operas and theatres, concert halls, variety shows and cabarets.

*Manufacture of statues, other than artistic originals, see 23. (230)*  
*Restoring of organs and historical musical instruments, see 33. (330)*  
*Operation of cinemas, see 59. (590)*  
*Motion picture production and distribution, see 59. (590)*  
*Radio and television broadcasting, see 60. (600)*  
*Activities of personal theatrical or artistic agents or agencies, see 74. (740)*  
*Casting activities, see 78. (780)*  
*Activities of ticket agencies, see 79. (790)*  
*Operation of museums of all kinds, see 91. (910)*  
*Restoring of furniture (except museum type restoration), see 95. (950)*

## **91. Libraries, archives, museums and other cultural activities (910)**

This includes libraries of all kinds, reading, listening and viewing rooms, stock photo and movie libraries and services; museums of all kinds, including open-air museums, military museums and planetariums, including wax museums; administration of monument conservation, operation and preservation of historical sites and buildings and similar attractions; operation of botanical and zoological gardens, as well as nature reserves including wildlife preservation.

*Renovation and restoration of historical sites and buildings, see section F.*  
*Activities of commercial art galleries, see 47. (470)*  
*Landscape and gardening activities, see 81. (810)*  
*Bundesarchiv in Koblenz, see 84. a) (84A)*  
*Restoration of works of art and museum collection objects, see 90. (900)*  
*Operation of sport fishing and hunting preserves, see 93. (930)*

## 92. Gambling and betting activities (920)

Gambling, betting and sale of lottery tickets, operation of gambling machines, billiard saloons and other amusement halls, gambling houses and gambling clubs including operation of “floating casinos”, activities of bookmakers, lottery acceptance points, sale of lottery tickets etc.

## 93. Sports activities and amusement and recreation activities (930)

### Sports activities

Operation of facilities for indoor or outdoor sports events, including football and hockey stadiums, boxing arenas and track and field stadiums, swimming pools, racetracks for car, dog, horse races, golf courses, bowling lanes etc.; organisation and operation of outdoor or indoor sports events for professionals or amateurs by organisations with or without own facilities; activities of professional sports teams and professional sports clubs, activities of individual own-account sportsmen and athletes, referees, judges, timekeepers etc.; operation of fitness and body-building clubs and facilities, racing stables and kennels; operation of sport fishing and hunting preserves including related services; activities of mountain guides.

### Amusement and recreation activities

Amusement parks, theme parks, as well as other recreational parks, operation of ski hills and picnic sites, operation of roller coasters, ghost trains, roundabouts, mazes and other entertainment attractions, including operation of historic railways, operation of marinas, activities on beaches, including renting of changing rooms, lockers, chairs, pedal boats etc., organisation of fireworks and laser shows.

*Operation of teleferics, funiculars, ski and cable lifts, see 49. (490)*

*Fishing cruises, see 50. (500)*

*Operation of trailer parks and campgrounds, see 55. (550)*

*Provision of space and facilities for short stay by visitors in recreational parks, recreation areas and campgrounds, see 55. (550)*

*Discotheques, see 56. (560)*

*Renting of sports and recreational equipment, see 77. (770)*

*Activities of sport and game schools, see 85. (850)*

*Activities of sports instructors, teachers, coaches, see 85. (850)*

*Theatrical and circus groups, see 90. (900)*

## ■ S. Other service activities

### 94. Activities of membership organisations<sup>1</sup> (940)

Activities of business organisations, including guild and professional associations, activities of commercial associations under public law, including chambers of industry and commerce, chambers of trade, district craftsmen’s associations, guilds and chambers of agriculture; activities of employers’ associations (for example *Tarifgemeinschaft deutscher Länder* (Collective bargaining association of the German federal states) and *Vereinigung der kommunalen Arbeitgeberverbände* (Federation of local employers’ associations)); activities of professional associations, for example *Verband der Ärzte Deutschlands (Hartmannbund)* (Association of medical practitioners in Germany); associations of writers, artists and journalists; activities of professional associations under public law (medical boards, pharmacists’ associations, as well as associations of panel doctors or dentists); furthermore other organisations operating or supporting institutions that render advice to or promote enterprises in general or enterprises in a particular line of business or trade; including *RKW Rationalisierungs- und Innovationszentrum der Deutschen Wirtschaft e.V.* (Rationalisation and innovation centre of the German economy) and the *Urlaubs- und Lohnausgleichskasse der Bauwirtschaft* (Holiday and wage compensation scheme of the construction industry); furthermore industrial foundations exclusively or predominantly pursuing charitable purposes (for example to promote science and culture).

*Associations of credit institutions and insurance enterprises, see 66. (660)*

*Education provided by such organisations, see 85. (850)*

### 95. Repair of computers and personal and household goods (950)

#### Repair of computers and communication equipment

Repair of desktop computers, laptop computers, storage devices, disk drives, monitors, keyboards, mice, computer servers, scanners etc.; furthermore repair and maintenance of computer terminals such as automatic teller machines (ATMs), point-of-sale (POS) terminals, not mechanically operated and hand-held computers (PDAs); repair of telephones, cellular phones, fax machines, communications transmission equipment (e.g. routers, bridges, modems), two-way radios, as well as commercial TV and video cameras.

#### Repair of personal and household goods

Repair of consumer electronics (for example televisions, radios, CD players) and household appliances and home and

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<sup>1</sup> Not including non-profit organisations not operating for enterprises. Explanatory notes for the division “Activities of membership organisations” see Overall survey, Germany, section I. pp. 11.

garden equipment; repair of footwear and leather goods, furniture and home furnishings including restoring of furniture, repair of watches, clocks and jewellery, as well as other personal and household goods, including bicycles, sporting goods, camping equipment, books, musical instruments (except organs and historical musical instruments), toys etc., repair and alteration of clothing, key duplication services, piano tuning.

*Industrial engraving of metals, see 25. (250)*

*Repair of hand held power tools, see 33. (330)*

*Repair of sporting and recreational guns, see 33. (330)*

*Repair of time clocks, time/date stamps, time locks and similar time recording devices, see 33. (330)*

*Repair of central air conditioning systems, see 43. (430)*

*Restoration of museum collection objects, see 90. (900)*

## 96. Other personal service activities (960)

Laundrying and dry cleaning, pressing, carpet and rug shampooing and drapery and curtain cleaning, provision of linens, work uniforms and related items by laundries; hairdressing and other beauty treatment; funeral and related activities, rental or sale of graves, providing burial or cremation services including maintenance of graves and mausoleums; activities of Turkish baths, saunas, solariums, steam baths, reducing and slendering salons, massage salons etc.; furthermore astrological and spiritualists' activities, services of marriage bureaux and dating services, genealogical organisations, activities of tattooing and piercing studios, shoe shiners, porters, valet car parkers etc.; operation of coin-operated personal service machines such as photo booths, weighing machines, machines for checking blood pressure, lockers etc.; animal homes and animal refuges, other animal boarding, health care and control activities for pet animals including training and dressage, beauty parlours for dogs; furthermore activities of members of the central and state parliaments.

*Manufacture of wigs, see 32. (320)*

*Renting of wearing apparel (except work uniforms), even if cleaning such items is part of one's business, see 77. (770)*

*Training of dogs for security reasons, see 80. (800)*

*Cemetery gardening, see 81. (810)*

*Cemetery administrators, see 84. a) (84A)*

*Operation of therapeutic baths, spas and hot springs as well as other thermal and medicinal baths, see 86. (860)*

*Medical massage and pedicure, see 86. (860)*

*Fitness and body-building clubs and facilities, see 93. (930)*

*Repair and alteration of clothing etc. as a self-employed activity, activities of tailors, see 95. (950)*

## ■ T. Private households<sup>1</sup>

In its classification of economic activities, the Federal Statistical Office records under the category "Private households" only those services of private households with employed persons which are not rendered to third parties. In the banking statistics, however, private individuals can be distinguished only according to their function as account holders:

a) Self-employed persons (including sole proprietorships) (..)²

b) Employees (97A)

c) Other persons (97B)

## 98. Non-profit organisations (except business organisations)<sup>3</sup> (980)

For explanatory notes on non-profit institutions serving households, see Overall survey, Germany, section V. pp. 24 to 27. Only institutions which do not conduct economic activities or are considered non-market producers of non-profit institutions serving households are included here.

However, independent institutions or establishments of non-profit institutions serving households which generate profits or whose revenue at least covers more than 50% of their costs, such as hospitals or residential and care homes, are to be classified according to the industry or activity to which their activities belong.

Institutions that operate for enterprises and/or whose financial resources are provided by enterprises (business organisations, including industrial foundations) are to be classified as enterprises of their respective industry or activity.

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<sup>1</sup> Explanatory notes on private individuals see Overall survey, Germany, section IV. pp. 23.

<sup>2</sup> In the borrowers statistics self-employed persons and sole proprietorships are recorded according to their field of economic activity. They are therefore to be marked with the code number of the corresponding branch of economic activity. To be able to provide the ECB with data broken down by sector, it is necessary to mark self-employed persons and sole proprietorships with an additional code.

<sup>3</sup> This item was introduced for the purposes of the banking statistics, in divergence from the classification of economic activities used by the Federal Statistical Office (WZ 2008). As this classification has no sector entitled "Non-profit organisations", this section is not defined by a capital letter. In WZ 2008, these organisations are classified according to similar activities of enterprises or public authorities. Explanatory notes on non-profit organisations see Overall survey, Germany, section V. pp. 24.





## ■ Special Statistical Publications\*

- | 1 Banking statistics guidelines, January 2024<sup>1, 2</sup>
- | 2 Banking statistics customer classification, January 2024<sup>2</sup>
- 3 Aufbau der bankstatistischen Tabellen, July 2013<sup>2, 3</sup>
- 7 Notes on the coding list for the balance of payments statistics, September 2013<sup>2</sup>

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\* Since April 2020, the Special Statistical Publications 4, 5, 6, 8, 9, 10, 11 and 12 have been incorporated into the new Statistical Series along with the Statistical Supplements and are provided exclusively on the Bundesbank's website under Publications/Statistics. Unless otherwise indicated, these publications are available in both English and German and on the Bundesbank's website.

**1** Only some parts of the Special Statistical Publications are provided in English. The date refers to the German issue, which may be of a more recent date than the English one.

**2** Available on the website only.

**3** Available in German only.

