Activity	SIC 2007	SIC 2003
Abaca and other vegetable textile fibre growing	01.16	01.11
Abattoir (manufacture)	10.11	15.11/1
Abrasive base paper (manufacture)	17.12	21.12
Abrasive bonded disc, wheel and segment (manufacture)	23.91	26.81
Abrasive cloth (manufacture)	23.91	26.81
Abrasive grain (manufacture)	23.91	26.81
Abrasive grain of aluminium oxide (manufacture)	23.91	26.81
Abrasive grain of artificial corundum (manufacture)	23.91	26.81
Abrasive grain of boron carbide (manufacture)	23.91	26.81
Abrasive grain of silicon carbide (manufacture)	23.91	26.81
Abrasive materials mining and quarrying	08.99	14.50
Abrasive paper (manufacture)	23.91	26.81
Abrasive soap (manufacture)	20.41/1	24.51/1
Abrasive wheel (bonded) (manufacture)	23.91	26.81
Absorbable haemostatics (manufacture)	32.50	24.42/2
Absorptiometer (electronic) (manufacture)	26.51/1	33.20/1
Absorptiometer (non-electronic) (manufacture)	26.51/3	33.20/2
Absorption drums made of glass (manufacture)	23.19	26.15
AC and DC electrical motors (single or multi-phase) (wholesale)	46.69	51.87
Academic organisations	94.12	91.12
Academic tutoring	85.59	80.42/9
Acaricide (manufacture)	20.20	24.20
Accessories and parts for motor vehicles and their engines (manufacture)	29.32	34.30
Accessories for photographic equipment (manufacture)	26.70/2	33.40/3
Accident and emergency service (private sector)	86.10/1	85.11/2
Accident and emergency service (public sector)	86.10/1	85.11/1
Accident insurance	65.12	66.03/1
Accommodation container renting	77.39	71.32
Accommodation in protective shelters or plain bivouac facilities for tents and/or sleeping bags	55.30	55.21
Accordion (manufacture)	32.20	36.30
Account books (manufacture)	17.23	22.22
Accountancy services	69.20/1	74.12/1
Accounting activities	69.20/1	74.12/1
Accounting associations	94.12	91.12
Accounting machine (manufacture)	28.23	30.01
Accounting machinery and equipment rental and operating leasing	77.33	71.33
Accounting systems design	70.22/1	74.14/2
Accumulator (manufacture)	27.20	31.40
Accumulator cell cases made of glass (manufacture)	23.19	26.15
Accumulator for hydraulic equipment (manufacture)	28.99	29.56
Acetic acid (manufacture)	20.14	24.14
Acetone (manufacture)	20.14	24.14
Acetylene (manufacture)	20.11	24.11
Acetylene gas generators (wholesale)	46.69	51.87
Acid (inorganic) (manufacture)	20.13	24.13
Acid (organic) (manufacture)	20.14	24.14
Acid dye (manufacture)	20.12	24.12
Acids (wholesale)	46.75	51.55
Acorn gathering	02.30	02.01
Acoustical engineering	43.29	45.32
Acoustical engineering design	71.12/9	74.20/4
Acoustics and vibration testing	71.20	74.30
Acrylic adhesives (manufacture)	20.52	24.62
Acrylic paints (manufacture)	20.30/1	24.30/1
Acrylic polymers in primary forms (commission agent)	46.12	51.12
Acrylic polymers in primary forms (wholesale)	46.75	51.55
Acrylic resins (manufacture)	20.16	24.16
Acrylics (manufacture)	20.16	24.16
Acrylonitrile (manufacture)	20.14	24.14
Acrylonitrile butadiene styrene (abs) polymers (manufacture)	20.16	24.16
Action figures (manufacture)	32.40/9	36.50/9
Activated and unactivated charcoal (other than wood charcoal) (manufacture)	20.14	24.14
Activated carbon (manufacture)	20.59	24.66
Activated earths (manufacture)	20.14	24.14
Activities of households as employers of domestic babysitters	97.00	95.00
Activities of households as employers of domestic butlers	97.00	95.00
Activities of households as employers of domestic caretakers	97.00	95.00

Activity	SIC 2007	SIC 2003
Activities of households as employers of domestic chauffeurs	97.00	95.00
Activities of households as employers of domestic cooks	97.00	95.00
Activities of households as employers of domestic gardeners	97.00	95.00
Activities of households as employers of domestic gatekeepers	97.00	95.00
Activities of households as employers of domestic governesses	97.00	95.00
Activities of households as employers of domestic laundresses	97.00	95.00
Activities of households as employers of domestic maids	97.00	95.00
Activities of households as employers of domestic secretaries	97.00	95.00
Activities of households as employers of domestic stable-lads	97.00	95.00
Activities of households as employers of domestic staff	97.00	95.00
Activities of households as employers of domestic tutors	97.00	95.00
Activities of households as employers of domestic valets	97.00	95.00
Activities of households as employers of domestic waiters	97.00	95.00
Activities of millwrights (manufacture)	33.20	28.52
Activities of service trades holding companies not engaged in management	64.20/9	74.15/6
Activity centre (sports)	93.11	92.61/9
Actors	90.01	92.31/1
Actuarial services	66.29	67.20
Actuator (electro-magnetic positioner) (manufacture)	27.11	31.62
Actuator for hydraulic equipment (manufacture)	28.12	29.12/2
Acyclic (fatty) alcohols (manufacture)	20.14	24.14
Acyclic and cyclic hydrocarbons (commission agent)	46.12	51.12
Acyclic hydrocarbons (saturated and unsaturated) (manufacture)	20.14	24.14
Adding machines (manufacture)	28.23	30.01
Adding machines (wholesale)	46.66	51.85
Address plate embossing machine (manufacture)	28.23	30.01
Addressing machine (manufacture)	28.23	30.01
Adhesive (formulated) (manufacture)	20.52	24.62
Adhesive binding of books, brochures, etc. (manufacture)	18.14	22.23
Adhesive coating (manufacture)	20.52	24.62
Adhesive dressings, catgut and similar materials (commission agent)	46.18	51.18
Adhesive dressings, catgut and similar materials (wholesale)	46.46	51.46
Adhesive labels of plastic or cellulose (manufacture)	22.29	25.24
Adhesive made of urea formaldehyde (manufacture)	20.52	24.62
Adhesive paper ready for use (manufacture)	17.23	21.23
Adhesive paste (manufacture)	20.52	24.62
Adhesive plaster and surgical bandage (manufacture)	32.50	24.42/2
Adhesive repair material made of rubber (manufacture)	22.19	25.13
Adhesive tape of rubberised textile (manufacture)	22.19	25.13
Adjustable seat mechanisms (manufacture)	25.72	28.63
Adjuster (insurance)	66.21	67.20
Administration and operation of administrative civil and criminal law courts	84.23	75.23
Administration and operation of regular and auxiliary police forces supported by public authorities	84.24	75.24
Administration and operation of special police forces	84.24	75.24
Administration of defence-related research and development policies and related funds	84.22	75.22
Administration supervision and operation of engineering, and other non-combat forces and commands	84.22	75.22
Administration supervision and operation of intelligence and other non-combat forces and commands	84.22	75.22
Administration supervision and operation of land, sea, air and space defence forces	84.22	75.22
Administration supervision and operation of military defence affairs	84.22	75.22
Administration supervision and operation of reserve/auxiliary forces of the defence establishment	84.22	75.22
Administrative, operational and supervisory services related to civil defence	84.22	75.22
Administrative, operational and supervisory services related to military defence	84.22	75.22
Adoption activities (charitable)	88.99	85.32/1
Adoption activities (non-charitable)	88.99	85.32/2
Adult education centre	85.59	80.42/9
Adult education residential college	85.59	80.42/9
Adults' fur and leather clothing exporter (wholesale)	46.42	51.42/1
Adults' fur and leather clothing importer (wholesale)	46.42	51.42/1
Adventure playground	93.29	92.72/9
Advertising agencies	73.11	74.40/2
Advertising campaign creation and realisation	73.11	74.40/2
Advertising catalogue printing (manufacture)	18.12/9	22.22
Advertising consultants	73.11	74.40/2
Advertising contractor	73.11	74.40/2
Advertising film production	59.11/1	92.11/1
Advertising light (manufacture)	27.40	31.50
Advertising mailing literature finishing (manufacture)	18.14	22.23

Activity	SIC 2007	SIC 2003
Advertising material made of plastic (manufacture)	22.29	25.24
Advertising material or samples delivery or distribution	73.11	74.40/9
Advertising material publishing	58.19	22.15
Advertising newspaper publishing	58.13	22.12
Advertising printed matter printing (manufacture)	18.12/9	22.22
Advertising space or time (sales or leasing thereof)	73.12	74.40/1
Advertising video production	59.11/2	92.11/1
Advisory and pre-design architectural activities	71.11/1	74.20/1
Advisory services in connection with buying, selling and renting of real estate	68.31	70.31
Advisory, conciliation and arbitration service	70.22/9	74.14/9
Advisory, guidance and operational assistance services concerning business policy and strategy	70.22/9	74.14/3
Advocate of the Scottish bar	69.10/1	74.11/2
Adze (manufacture)	25.73	28.62
Aerated water (manufacture)	11.07	15.98
Aeration plant for effluent treatment (manufacture)	28.29	29.24
Aerial (domestic) (manufacture)	26.30/9	32.30
Aerial (non-domestic) (manufacture)	26.30/9	32.30
Aerial and outdoor advertising services	73.11	74.40/9
Aerial cable-ways operation	49.31/9	60.21/9
Aerial erection (domestic)	43.21	45.31
Aerial mast (self supporting) erection	43.99/9	45.25
Aerial photography (other than for cartographic and spatial activity purposes)	74.20/2	74.81/3
Aerial photography for cartographic and spatial activity purposes	74.20/2	74.20/6
Aerial reflectors (manufacture)	26.30/9	32.30
Aerial ropeway and cableway (manufacture)	28.22	29.22
Aerial rotors (manufacture)	26.30/9	32.30
Aerial signal splitters (manufacture)	26.30/9	32.30
Aerial survey	71.12/2	74.20/6
Aero engine manufacture (all types) (manufacture)	30.30	35.30
Aero engine parts and sub assemblies (manufacture)	30.30	35.30
Aerobatic display	90.01	92.34/9
Aerodrome	52.23	63.23
Aerographing (manufacture)	18.13	22.25
Aeroplane cleaning (non-specialised)	81.29/9	74.70/9
Aeroplanes (manufacture)	30.30	35.30
Aerosol cans made of metal (manufacture)	25.92	28.72
Aerosol filling on a fee or contract basis	82.92	74.82
Aerospace equipment (manufacture)	30.30	35.30
After shave lotion (manufacture)	20.42	24.52
Agents and agencies in entertainment	74.90/9	74.87/9
Agents and agencies in motion picture theatrical production	74.90/9	74.87/9
Agents and agencies in placement of artworks with publishers	74.90/9	74.87/9
Agents and agencies in placement of books with publishers	74.90/9	74.87/9
Agents and agencies in placement of photographs publishers	74.90/9	74.87/9
Agents and agencies in placement of plays with publishers producers	74.90/9	74.87/9
Agents and agencies in sports attractions	74.90/9	74.87/9
Agglomerated abrasives (manufacture)	23.91	26.81
Agglomerated cork (manufacture)	16.29	20.52
Agglomeration of coke (manufacture)	19.10	23.10
Agistment services on a fee or contract basis	01.62/9	01.42/9
Agricultural and forestry machinery (wholesale)	46.61	51.88
Agricultural and forestry machinery and equipment operational leasing (without operator)	77.31	71.31
Agricultural and forestry machinery parts (except tractor parts) (manufacture)	28.30/2	29.32
Agricultural broadcaster (manufacture)	28.30/2	29.32
Agricultural ceramic ware (manufacture)	23.49	26.25
Agricultural college	85.32	80.22
Agricultural contracting	01.61	01.41
Agricultural grain electrophoresis	71.20	74.30
Agricultural hand tools, not power-driven (manufacture)	25.73	28.62
Agricultural knife (manufacture)	25.73	28.62
Agricultural land drainage	43.12	45.11
Agricultural land letting	68.20/9	70.20/9
Agricultural land maintenance in good agricultural and environmental condition	01.61	01.41
Agricultural lime processing (manufacture)	23.52	26.52
Agricultural machinery (commission agent)	46.14	51.14
Agricultural machinery (manufacture)	28.30/2	29.32
Agricultural machinery and accessories and implements, including tractors exporter (wholesale)	46.61	51.88

Activity	SIC 2007	SIC 2003
Agricultural machinery and accessories and implements, including tractors importer (wholesale)	46.61	51.88
Agricultural machinery and equipment rental and leasing (without operator)	77.31	71.31
Agricultural machinery and equipment rental with operator	01.61	01.41
Agricultural machinery for soil preparation (manufacture)	28.30/2	29.32
Agricultural machinery hire (without operator)	77.31	71.31
Agricultural motor drawn trailer (manufacture)	28.30/2	29.32
Agricultural planting machinery (manufacture)	28.30/2	29.32
Agricultural raw materials (commission agent)	46.11	51.11
Agricultural research (other than biotechnological)	72.19	73.10
Agricultural self-loading semi-trailers (manufacture)	28.30/2	29.32
Agricultural self-loading trailers (manufacture)	28.30/2	29.32
Agricultural self-unloading semi-trailers (manufacture)	28.30/2	29.32
Agricultural self-unloading trailers (manufacture)	28.30/2	29.32
Agricultural services administration and regulation (public sector)	84.13	75.13
Agricultural showground	82.99	74.87/9
Agricultural twine (manufacture)	13.94	17.52
Agricultural valuer	74.90/9	74.87/9
Agro-chemical products (wholesale)	46.75	51.55
Agro-chemical products n.e.c. (manufacture)	20.20	24.20
Agronomy consulting	74.90/9	74.14/9
Air beds made of inflatable plastic (manufacture)	22.29	25.24
Air cargo agents activities	52.29	63.40
Air charter service (freight)	51.21	62.20/9
Air charter service (passenger)	51.10/2	62.20/1
Air cleansing plant (not for air conditioning equipment) (manufacture)	28.25	29.23
Air compressor (manufacture)	28.13/2	29.12/2
Air conditioning contracting	43.22	45.33
Air conditioning equipment for aircraft (manufacture)	28.25	29.23
Air conditioning machines (manufacture)	28.25	29.23
Air conditioning machines (wholesale)	46.69	51.87
Air conditioning package (manufacture)	28.25	29.23
Air cushion vehicle (manufacture)	30.30	35.30
Air filter for air conditioning equipment (manufacture)	28.25	29.23
Air freight agent or broker	52.29	63.40
Air gun (manufacture)	25.40	29.60
Air heaters and hot air distributors (non-electric) (wholesale)	46.49/9	51.47/9
Air measuring related to cleanness	71.20	74.30
Air navigation instruments and systems (electronic) (manufacture)	26.51/1	33.20/1
Air navigation instruments and systems (non-electronic) (manufacture)	26.51/3	33.20/2
Air passenger baggage handling services	52.24/2	63.11
Air passenger transport equipment rental and leasing without operator	77.35/1	71.23/1
Air pistol (manufacture)	25.40	29.60
Air preparation equipment for use in pneumatic systems (manufacture)	28.12	29.12/2
Air pump (manufacture)	28.13/1	29.12/1
Air rifle (manufacture)	25.40	29.60
Air taxi service	51.10/2	62.20/1
Air terminal operated by airline	52.23	63.23
Air traffic control activities	52.23	63.23
Air traffic control centre	52.23	63.23
Air transport equipment for freight rental (without operator)	77.35/2	71.23/9
Air transport of freight over regular routes	51.21	62.10/9
Air transport of passengers by aero clubs for instruction or pleasure	51.10/2	62.20/1
Air transport supporting activities	52.23	63.23
Airbags for motor vehicle (manufacture)	29.32	34.30
Aircraft (commission agent)	46.14	51.14
Aircraft (manufacture)	30.30	35.30
Aircraft (wholesale)	46.69	51.87
Aircraft bomb (manufacture)	25.40	29.60
Aircraft brake (not brake lining) (manufacture)	30.30	35.30
Aircraft carrier catapults and related equipment (manufacture)	28.99	35.30
Aircraft certification	71.20	74.30
Aircraft engine instruments (non-electronic) (manufacture)	26.51/3	33.20/2
Aircraft galley (manufacture)	30.30	35.30
Aircraft hire for freight (without crew)	77.35/2	71.23/9
Aircraft hire for passengers without crew	77.35/1	71.23/1
Aircraft launching gear and deck arresters (wholesale)	46.69	51.87
Aircraft launching gear and related equipment (manufacture)	28.99	35.30

Activity	SIC 2007	SIC 2003
Aircraft parts and accessories made of plastic (manufacture)	22.29	25.24
Aircraft parts and sub assemblies (not electric) (manufacture)	30.30	35.30
Aircraft propeller (manufacture)	30.30	35.30
Aircraft refuelling services	52.23	63.23
Aircraft seat (manufacture)	30.30	36.11
Airfield electronic controls and approach aids (manufacture)	26.51/1	33.20/1
Airfield ground service activities	52.23	63.23
Airfield mechanical or electro-mechanical signalling, safety, traffic control equipment(manufacture)	30.20	35.20
Airfield runway construction	42.11	45.23
Airframe (manufacture)	30.30	35.30
Airframe parts and sub assemblies (not electric) (manufacture)	30.30	35.30
Airline catering	56.29	55.52
Airline coach service (scheduled)	49.39	60.21/9
Airport activities	52.23	63.23
Airport fire fighting and fire-prevention services	52.23	63.23
Airport runway construction	42.11	45.23
Airport runways clearing of snow and ice	81.29/9	90.03
Airport shuttles	49.39	60.23/1
Airscrew (manufacture)	30.30	35.30
Airship (manufacture)	30.30	35.30
Air-transport equipment renting with operator, for scheduled passenger transportation	51.10/1	62.10/1
Airway terminals operation	52.23	63.23
Alabaster bowl cutting (manufacture)	23.70	26.70
Alabaster mine	08.11	14.11
Alarm clock (manufacture)	26.52	33.50
Alarm monitoring activities	80.20	74.60/2
Album printing (manufacture)	18.12/9	22.22
Alcoholic beverages (commission agent)	46.17	51.17
Alcoholic beverages (retail)	47.25	52.25
Alcoholic beverages (wholesale)	46.34/2	51.34/2
Alcoholic beverages exporter (wholesale)	46.34/2	51.34/2
Alcoholic beverages importer (wholesale)	46.34/2	51.34/2
Alcoholic distilled potable beverage (manufacture)	11.01	15.91
Aldehyde (manufacture)	20.14	24.14
Aldehyde function compounds (commission agent)	46.12	51.12
Aldehyde function compounds (wholesale)	46.75	51.55
Ale brewing (manufacture)	11.05	15.96
Alfalfa (Lucerne) meal and pellets (manufacture)	10.91	15.71
Alfalfa growing	01.19	01.11
Algae gathering	03.11	05.01
Alginates (manufacture)	20.16	24.16
Alien registration administration and operation	84.24	75.24
Alizarin dye (manufacture)	20.12	24.12
Alkali (manufacture)	20.13	24.13
Alkili or alkaline earth metals (commission agent)	46.12	51.12
Alkyd (manufacture)	20.30/1	24.30/1
Alkyd resins (manufacture)	20.16	24.16
Alliaceous vegetable growing	01.13	01.12
Alloy and steel forging roll (manufacture)	25.50	28.40
Alloy bearing steel (manufacture)	24.10	27.10
Alloy pig iron (manufacture)	24.10	27.10
Alloy tool steel (manufacture)	24.10	27.10
Almanac printing (manufacture)	18.12/9	22.22
Almond grinding (manufacture)	10.61/2	15.61/2
Almond growing	01.25	01.13/9
Alpaca and mohair spinning on the woollen system (manufacture)	13.10	17.12
Alpaca and mohair spinning on the worsted system (manufacture)	13.10	17.13
Alpaca woollen weaving (manufacture)	13.20	17.22
Alpaca worsted weaving (manufacture)	13.20	17.23
Alternating current (ac) generators (manufacture)	27.11	31.10
Alternating current (ac) motors (manufacture)	27.11	31.10
Alternator for vehicle (manufacture)	29.31	31.61
Alternators (not for vehicles) (manufacture)	27.11	31.10
Altimeter (non-electronic)(manufacture)	26.51/3	33.20/2
Alum mine	08.91	14.30
Aluminium alloys production (manufacture)	24.42	27.42
Aluminium coating inside pc cases (manufacture)	26.20	30.02

Activity	SIC 2007	SIC 2003
Aluminium compounds (except bauxite and abrasives) (manufacture)	20.13	24.13
Aluminium foil laminates made from aluminium foil as primary component (manufacture)	24.42	27.42
Aluminium from alumina production (manufacture)	24.42	27.42
Aluminium hardener (manufacture)	24.42	27.42
Aluminium ore (bauxite) mining or preparation	07.29	13.20
Aluminium oxide (alumina) production (manufacture)	24.42	27.42
Aluminium paint (manufacture)	20.30/1	24.30/1
Aluminium paste (manufacture)	20.30/1	24.30/1
Aluminium refining (manufacture)	24.42	27.42
Aluminium semi-manufactures production (manufacture)	24.42	27.42
Aluminium smelting (manufacture)	24.42	27.42
Aluminium wire made by drawing (manufacture)	24.42	27.42
Aluminous cement (manufacture)	23.51	26.51
Alums (manufacture)	20.13	24.13
Amber turning (manufacture)	32.99	36.63/9
Ambulance (manufacture)	29.10	34.10
Ambulance service	86.90	85.14
Ambulances with a weight not exceeding 3.5 tonnes (new) (retail)	45.11/1	50.10/1
Ambulances with a weight not exceeding 3.5 tonnes (new) (wholesale)	45.11/1	50.10/1
Ambulances with a weight not exceeding 3.5 tonnes (used) (retail)	45.11/2	50.10/2
Ambulances with a weight not exceeding 3.5 tonnes (used) (wholesale)	45.11/2	50.10/2
Amides and their derivatives and salts (commission agent)	46.18	51.18
Amine function compounds (commission agent)	46.12	51.12
Amines (manufacture)	20.14	24.14
Amino resins, phenolic resins and polyurethanes in primary forms (commission agent)	46.12	51.12
Amino resins, phenolic resins and polyurethanes in primary forms (wholesale)	46.75	51.55
Aminoplastic resins (manufacture)	20.16	24.16
Ammeters (electronic) (manufacture)	26.51/1	33.20/1
Ammeters (non-electronic) (manufacture)	26.51/3	33.20/2
Ammonia (manufacture)	20.15	24.15
Ammoniacal liquor from coke ovens (manufacture)	19.10	23.10
Ammonium chloride (manufacture)	20.15	24.15
Ammonium chloride, nitrites and carbonates (commission agent)	46.12	51.12
Ammonium compounds (excluding ammonium nitrate, sulphate and phosphate) (manufacture)	20.15	24.15
Ammonium nitrate (not for explosives) (manufacture)	20.15	24.15
Ammonium nitrate for explosives (manufacture)	20.51	24.61
Ammonium phosphate (manufacture)	20.15	24.15
Ammonium sulphate (manufacture)	20.15	24.15
Ammonium sulphate from coke ovens (manufacture)	19.10	23.10
Ammunition (manufacture)	25.40	29.60
Ammunition (retail)	47.78/9	52.48/9
Amorce (manufacture)	20.51	24.61
Amphibious vehicles (manufacture)	29.10	34.10
Amplifier for audio separates (manufacture)	26.40	32.30
Amplifier for broadcasting studio (manufacture)	26.30/9	32.30
Amplifiers and sound amplifier sets (manufacture)	26.40	32.30
Amplifying valve (manufacture)	26.11	32.10
Ampoules made of glass (hygienic and pharmaceutical) (manufacture)	23.19	26.15
Amusement arcade	92.00	92.71
Amusement goods (commission agent)	46.18	51.18
Amusement guide periodical printing (manufacture)	18.12/9	22.22
Amusement guide periodical publishing	58.14/2	22.13
Amusement machine hire	77.39	71.34
Amusement machines (manufacture)	32.40/1	36.50/1
Amusement park activities	93.21	92.33
Amusement park mechanical rides, water rides, games	93.21	92.33
Amusement park shows, theme exhibits and picnic grounds	93.21	92.33
Anaerobic adhesive (manufacture)	20.52	24.62
Anaesthetic equipment (manufacture)	32.50	33.10
Anaesthetics (manufacture)	21.20	24.42/1
Anaesthetist (public sector)	86.10/1	85.11/1
Analgesics (manufacture)	21.20	24.42/1
Analogue computer (manufacture)	26.20	30.02
Analysis of capital investment proposals consultancy services	70.22/1	74.14/2
Analytical chemist	71.20	74.30
Anchor (manufacture)	25.99	28.75
Anchor handling services	50.20	61.10/2

Activity	SIC 2007	SIC 2003
Andouillettes (manufacture)	10.13	15.13/9
Angle-dozers (manufacture)	28.92/2	29.52/2
Angles made of aluminium (manufacture)	24.42	27.42
Angles of stainless steel (manufacture)	24.10	27.10
Angora rabbit breeding	01.49	01.25
Anhydrite mine or quarry	08.11	14.12
Anhydrite plaster (manufacture)	23.52	26.53
Aniline (wholesale)	46.75	51.55
Aniline dye (manufacture)	20.12	24.12
Animal ambulance activities	75.00	85.20
Animal compound feed (manufacture)	10.91	15.71
Animal drawn vehicle transport	49.39	60.23/9
Animal fat and oil production (non-edible) (manufacture)	10.41	15.41
Animal fat or oils extraction and preparation machinery (manufacture)	28.93	29.53
Animal feed (wholesale)	46.21	51.21
Animal feed supplement (manufacture)	10.91	15.71
Animal grease (manufacture)	10.11	15.11/2
Animal hair (not carded or combed) including horsehair production	01.43	01.22
Animal hair (wholesale)	46.21	51.21
Animal health care and control activities for farm animals	75.00	85.20
Animal health care and control activities for pet animals	75.00	85.20
Animal hospital (RSPCA, PDSA, Blue Cross)	75.00	85.20
Animal hospital run by veterinary surgeon	75.00	85.20
Animal hospital supervised or run by registered veterinarian	75.00	85.20
Animal hunting and trapping	01.70	01.50
Animal offal (inedible) production (manufacture)	10.11	15.11/2
Animal offal processing (manufacture)	10.11	15.11/2
Animal oil refining (manufacture)	10.41	15.42
Animal production support activities other than farm animal boarding and care	01.62/9	01.42/9
Animal propagation, growth and output - activities to promote these, on a fee or contract basis	01.62/9	01.42/9
Animal protection organisations	94.99	91.33
Animal rearing for medical research	01.49	01.25
Animal rearing for production of serum	01.62/9	01.42/9
Animal rental (herds, racehorses)	77.39	71.34
Animal training for circuses, etc.	90.01	92.34/9
Animated film production	59.11/1	92.11/1
Animated video production	59.11/2	92.11/1
Anise growing	01.28	01.13/9
Annealing lehr (manufacture)	28.21	29.21
Anodising (manufacture)	25.61	28.51
Anoraks for men and boys (manufacture)	14.13/1	18.22/1
Anoraks for women and girls (manufacture)	14.13/2	18.22/2
Anthracene (manufacture)	20.14	24.14
Antibiotics (commission agent)	46.18	51.18
Antibiotics (manufacture)	21.10	24.41
Antibiotics (wholesale)	46.46	51.46
Anti-corrosive coatings application work	43.34/1	45.44
Anti-corrosive paint (manufacture)	20.30/1	24.30/1
Anti-freeze mixtures (excluding pure ethyl glycol) (manufacture)	20.59	24.66
Anti-freezing preparations and prepared de-icing fluids (commission agent)	46.12	51.12
Antifriction metal (manufacture)	24.45	27.45
Anti-icing equipment and systems for aircraft (manufacture)	30.30	35.30
Anti-infectives (manufacture)	21.20	24.42/1
Anti-knock compounds (manufacture)	20.59	24.66
Anti-knock preparations and additives for mineral oils and similar products (commission agent)	46.12	51.12
Antimony (manufacture)	24.45	27.45
Anti-perspirant (manufacture)	20.42	24.52
Anti-pollution vessel services	50.20	61.10/2
Antique books (retail)	47.79/1	52.50/1
Antique glass (manufacture)	23.11	26.11
Antiques (retail)	47.79/1	52.50/1
Antiques (wholesale)	46.47	51.47/9
Anti-roll bars for motor vehicles (manufacture)	29.32	34.30
Anti-rust preparations (manufacture)	20.59	24.66
Anti-rust treatment of motor vehicles	45.20	50.20
Antiseptics (manufacture)	21.20	24.42/1
Antisera and other blood fractions (manufacture)	21.20	24.42/1

Activity	SIC 2007	SIC 2003
Antisera and vaccines (commission agent)	46.18	51.18
Antisera and vaccines (wholesale)	46.46	51.46
Anti-sprouting products (manufacture)	20.20	24.20
Anti-sprouting products (wholesale)	46.75	51.55
Anvils (manufacture)	25.73	28.62
Apartment buildings buying and selling	68.10	70.12
Apartment buildings letting	68.20/9	70.20/9
Apartment letting (self catering) other than holiday centres and holiday villages or youth hostels	55.20/9	55.23/2
Aperitif (spirit based) (manufacture)	11.01	15.91
Apparatus and equipment for automatically developing photographic film	28.99	33.40/3
Apparel and leather production machinery (manufacture)	28.94	29.54
Apparel cloth woven from yarns spun on the cotton system (manufacture)	13.20	17.21
Apparel made of fur (manufacture)	14.20	18.30
Apparel made of plastic (if only sealed together, not sewn) (manufacture)	22.29	25.24
Apparel made of rubber (if only sealed together, not sewn) (manufacture)	22.19	25.13
Apparel made of sealed rubber (manufacture)	22.19	25.13
Apparel production machinery (manufacture)	28.94	29.54
Appeal Committee of the House of Lords	84.23	75.23
Apple growing	01.24	01.13/9
Apple pomace and pectin (manufacture)	10.89	15.89/9
Apple wine making	11.03	15.94/9
Appliance cords with insulated wire and connectors (manufacture)	27.90	31.30
Appraiser and valuer (not insurance or real estate)	74.90/9	74.87/9
Apprentice school	85.32	80.22
Apricot growing	01.24	01.13/9
Aprons (manufacture)	22.19	25.13
Aprons for domestic use (manufacture)	14.12	18.21
Aprons for industrial use (manufacture)	14.12	18.21
Aquaculture in salt water filled tanks or reservoirs	03.21	05.02
Aquaculture in sea or brackish waters	03.21	05.02
Aquaculture, freshwater	03.22	05.02
Aquarium heater (electric) (manufacture)	27.51	29.71
Aqueduct construction	42.91	45.24
Arbitration of civil actions	84.23	75.23
Arbitrators between management and labour	70.22/9	74.14/9
Arbitrators legal activities	69.10/9	74.11/9
Arc lamp (manufacture)	27.40	31.50
Archery equipment (manufacture)	32.30	36.40
Archimedean screw pump (manufacture)	28.13/1	29.12/1
Architects associations	94.12	91.12
Architectural activities and related technical consultancy	71.11/1	74.20/1
Architectural draughtsman	71.11/1	74.20/1
Architectural drawing publishing	58.11	22.11
Architectural engineering activities	71.12/9	74.20/4
Architectural glass (manufacture)	23.19	26.15
Architrave made of plastic (manufacture)	22.23	25.23/9
Archive activities	91.01/2	92.51
Arc-welding transformers (manufacture)	27.11	31.10
Argon (manufacture)	20.11	24.11
Arm rest for motor vehicle (manufacture)	29.32	36.11
Armchair (manufacture)	31.09	36.11
Armoured amphibious military vehicles (manufacture)	30.40	29.60
Armoured car (except military fighting vehicles) (manufacture)	29.10	34.10
Armoured car services	80.10	74.60/2
Armoured doors (manufacture)	25.99	28.75
Armoured hose made of rubber (manufacture)	22.19	25.13
Armoured or reinforced safes, strong boxes and doors made of base metal (wholesale)	46.66	51.85
Arms (manufacture)	25.40	29.60
Army accoutrement made of leather (manufacture)	15.12	19.20
Army establishment (civilian personnel)	84.22	75.22
Army establishment (service personnel)	84.22	75.22
Army scripture readers association	94.91	91.31
Aromatic crops growing	01.28	01.13/9
Aromatic distilled waters (manufacture)	20.53	24.63
Aromatic hydrocarbons (manufacture)	20.14	24.14
Arrowroot (manufacture)	10.62	15.62
Arsenic (manufacture)	24.45	27.45

Activity	SIC 2007	SIC 2003
Art (retail)	47.78/1	52.48/6
Art clubs	94.99	91.33
Art expert	90.03	92.31/9
Art gallery (not dealer)	91.02	92.52/1
Art instruction	85.52	80.42/9
Art leather work (manufacture)	15.12	19.20
Art metal work (manufacture)	25.99	28.75
Art museums	91.02	92.52/1
Art needlework (manufacture)	13.92/3	17.40/3
Art pottery (manufacture)	23.41	26.21
Art publishing	58.19	22.15
Art work lending and storage	91.01/1	92.51
Artesian well contractor	42.21	45.25
Artichoke growing	01.13	01.12
Articles for religious use of base metals clad with precious metals (manufacture)	32.12	36.22
Articles made from non-wovens (manufacture)	13.95	17.53
Articles made of paper and paperboard n.e.c. (manufacture)	17.29	21.25/9
Articles of fur (retail)	47.71	52.42/1
Articulated link chain (except for motor vehicles and bicycles) (wholesale)	46.69	51.87
Articulated link chain (manufacture)	28.15	29.14
Artificial concentrates (manufacture)	10.89	15.89/9
Artificial corundum (manufacture)	23.99	26.82/9
Artificial eye (manufacture)	32.50	33.10
Artificial flowers and fruit made of paper (manufacture)	32.99	36.63/9
Artificial flowers and fruit made of plastic (manufacture)	32.99	36.63/9
Artificial flowers and fruit made of textiles (manufacture)	32.99	36.63/9
Artificial flowers, foliage and fruit (wholesale)	46.49/9	51.47/9
Artificial fur and articles thereof (manufacture)	14.20	18.30
Artificial honey (manufacture)	10.89	15.62
Artificial horizon (non-electronic) (manufacture)	26.51/3	33.20/2
Artificial insemination activities on a fee or contract basis	01.62/9	01.42/9
Artificial joints and parts for the body (wholesale)	46.46	51.46
Artificial kidney unit	86.90	85.14
Artificial limb (manufacture)	32.50	33.10
Artificial limb and appliance centre	86.90	85.14
Artificial manure (manufacture)	20.15	24.15
Artificial parts for the heart (manufacture)	32.50	33.10
Artificial respiration equipment (manufacture)	32.50	33.10
Artificial stone made of plastic (manufacture)	22.23	25.23/9
Artificial teeth (manufacture)	32.50	33.10
Artificial teeth and dental fittings (wholesale)	46.46	51.46
Artificial waxes (manufacture)	20.41/2	24.51/2
Artillery (manufacture)	25.40	29.60
Artillery ammunition (manufacture)	25.40	29.60
Artist	90.03	92.31/9
Artists' brush (manufacture)	32.91	36.62
Artists' canvases (manufacture)	13.96	17.54/9
Artists' colours (manufacture)	20.30/1	24.30/1
Artists' model	96.09	93.05/9
Artists' tracing cloth (manufacture)	13.96	17.54/9
Artists', students' and sign board painters' colours, modifying tints and similar (commission agent)	46.18	51.18
Arts and crafts school	85.32	80.22
Arts facilities operation	90.04	92.32
Arts, cultural or leisure facilities buildings construction	41.20/1	45.21/1
Asbestos carding (manufacture)	23.99	26.82/1
Asbestos cement products (manufacture)	23.65	26.65
Asbestos felting (manufacture)	23.99	26.82/1
Asbestos mining and quarrying	08.99	14.50
Asbestos mixing (manufacture)	23.99	26.82/1
Asbestos moulding (manufacture)	23.99	26.82/1
Asbestos removal work	39.00	45.25
Asbestos spinning (manufacture)	23.99	26.82/1
Asbestos weaving (manufacture)	23.99	26.82/1
Asbestos, lead paint, and other toxic material abatement	39.00	90.03
Aseptic hospital furniture (manufacture)	32.50	33.10
Ashes and residues of incineration of mining and quarrying waste	38.21	14.50
Asparagus growing	01.13	01.12

Activity	SIC 2007	SIC 2003
Asphalt (manufacture)	23.99	26.82/9
Asphalt (natural) mining and quarrying	08.99	14.50
Asphalt laying plant (manufacture)	28.92/3	29.52/3
Asphalt or similar materials (e.g. Asphalt-based adhesives), articles thereof (manufacture)	23.99	26.82/9
Asphalt paving of roads	42.11	45.23
Asphalt processing plant (manufacture)	28.92/3	29.52/3
Asphalting contractor (civil engineering)	42.11	45.23
Asphaltites and asphaltic rock mining and quarrying	08.99	14.50
Aspirator separators (manufacture)	28.93	29.53
Ass farming and breeding	01.43	01.22
Assay office	71.20	74.30
Assembled rail sections (manufacture)	30.20	35.20
Assembling of books, brochures, etc. (manufacture)	18.14	22.23
Assembling of electronic industrial process control equipment (manufacture)	33.20	33.30/1
Assembling of non-electronic industrial process control equipment (manufacture)	33.20	33.30/2
Assembly and erection of prefabricated non-residential constructions on the site	41.20/1	45.21/1
Assembly and installation of self-manufactured commercial buildings of metal on site	41.20/1	28.11
Assembly and installation of self-manufactured commercial buildings of plastic on site	41.20/1	25.23/9
Assembly and installation of self-manufactured commercial buildings of wood on site	41.20/1	20.30
Assembly and installation of self-manufactured domestic buildings of metal on site	41.20/2	28.11
Assembly and installation of self-manufactured domestic buildings of plastic on site	41.20/2	25.23/9
Assembly and installation of self-manufactured domestic buildings of wood on site	41.20/2	20.30
Assisted-living facilities for the elderly or disabled (charitable)	87.30	85.31/1
Assisted-living facilities for the elderly or disabled (non-charitable)	87.30	85.31/2
Association of corporate and certified accountants	94.12	91.12
Associations for the pursuit of a cultural or recreational activity or hobby	94.99	91.33
Assurance company (life)	65.11	66.01/1
Astrologer	96.09	93.05/9
Astronomical equipment (optical) (manufacture)	26.70/1	33.40/2
Astronomy research and experimental development	72.19	73.10
Asylums (private sector)	86.10/1	85.11/2
Asylums (public sector)	86.10/1	85.11/1
Athletes	93.19/9	92.62/9
Athletic clothing (manufacture)	14.19	18.24/9
Athletic club	93.12	92.62/9
Athletic equipment (manufacture)	32.30	36.40
Athletic footwear (manufacture)	15.20	19.30
Atlas printing (manufacture)	18.12/9	22.22
Atlas publishing	58.11	22.11
Atmospheric pollution control plant (manufacture)	28.25	29.23
Atomic energy research and experimental development	72.19	73.10
Attaché case made of leather or leather substitute (manufacture)	15.12	19.20
Attestations, valuations and preparation of pro forma statements	69.20/1	74.12/1
Attic ventilation fans (manufacture)	28.25	29.71
Attorney	69.10/2	74.11/3
ATVs, go-carts and similar including race cars (manufacture)	29.10	34.10
Aubergine (egg-plant) growing	01.13	01.12
Auction houses (except antiques and second hand goods) (retail)	47.99	52.63
Audio and video recordings (retail)	47.63	52.45
Audio book publishing	58.11	22.11
Audio equipment (retail)	47.43	52.45
Audio separate (manufacture)	26.40	32.30
Audio separates (wholesale)	46.43/1	51.43/1
Audio tape recording, except master copies for records or audio material (manufacture)	18.20/1	22.31
Audio tapes and cassettes (retail)	47.63	52.45
Audio/visual cassettes (retail)	47.43	52.45
Audio/visual equipment (retail)	47.43	52.45
Audio/visual equipment for professional use hire	77.39	71.34
Audiometers (manufacture)	32.50	33.10
Auditing activities	69.20/1	74.12/1
Auger and auger bit (manufacture)	25.73	28.62
Austrian blinds (manufacture)	13.92/1	17.40/1
Author	90.03	92.31/9
Auto correlator (optical) (manufacture)	26.70/1	33.40/2
Auto electrical equipment (manufacture)	29.31	31.61
Auto spare parts (manufacture)	29.32	34.30
Autoclaves (manufacture)	32.50	33.10

Activity	SIC 2007	SIC 2003
Autocycle (manufacture)	30.91	35.41
Automatic data processing equipment hire	77.33	71.33
Automatic gun (manufacture)	25.40	29.60
Automatic pianos (manufacture)	32.20	36.30
Automatic pilots (electronic) (manufacture)	26.51/1	33.20/1
Automatic pilots (non-electronic) (manufacture)	26.51/3	33.20/2
Automatic process control valves (manufacture)	28.12	29.13
Automatic regulating or controlling instruments and apparatus (wholesale)	46.69	51.87
Automatic stop motions (textile machinery) (manufacture)	28.94	29.54
Automatic teller machines (ATMs) computer terminals not mechanically operated (manufacture)	26.20	30.02
Automatic typewriters and word-processing machines (wholesale)	46.66	51.85
Automobile association	94.99	91.33
Automobile association road patrols	52.21/9	50.20
Automobile association service centres	45.20	50.20
Automobile association touring department	79.11	63.30/1
Automobile rental (self drive)	77.11	71.10
Automotive emissions testing equipment (non-electronic) (manufacture)	26.51/3	33.20/2
Automotive production design	71.12/1	74.20/5
Automotive trimmings (manufacture)	13.96	17.54/2
Auxiliary fire brigade services	84.25	75.25
Auxiliary machinery for use with machines for working textiles (wholesale)	46.64	51.83
Auxiliary plant for use with steam generators (manufacture)	25.30	28.30
Auxiliary power unit for aircraft (manufacture)	30.30	35.30
Average adjuster	66.21	67.20
Aviation insurance	65.12	66.03/1
Aviation spirit (manufacture)	19.20/1	23.20/1
Aviation turbine fuel (manufacture)	19.20/1	23.20/1
Avocado growing	01.22	01.13/9
Awning cloth weaving (manufacture)	13.20	17.25
Awnings (manufacture)	13.92/2	17.40/2
Awnings and sun blinds (wholesale)	46.41	51.41
Awnings and sunblinds (retail)	47.51	52.41
Awnings made of plastic (manufacture)	22.29	25.24
Axe (manufacture)	25.73	28.62
Axial compressor (manufacture)	28.13/2	29.12/2
Axial flow pump (manufacture)	28.13/1	29.12/1
Axle for motor vehicle (manufacture)	29.32	34.30
Axle for motorcycle (manufacture)	30.91	35.41
Axles and wheels for locomotive and rolling stock (manufacture)	30.20	35.20
Axles for rail and tramway vehicles (manufacture)	30.20	35.20
Axles made of steel for railway and tramway vehicles (manufacture)	30.20	35.20
Axminster carpet (manufacture)	13.93/1	17.51/1
Azoic dye (manufacture)	20.12	24.12
Babies garments (manufacture)	14.19	18.24/9
Baby baths made of plastic (manufacture)	22.29	25.24
Baby carriage (manufacture)	30.92	36.63/9
Baby carriages (retail)	47.78/9	52.48/9
Baby carriages (wholesale)	46.49/9	51.47/9
Baby clothing (manufacture)	14.19	18.24/9
Baby food (wholesale)	46.38	51.38
Baby foods (manufacture)	10.86	15.88
Baby foods (milk based) (manufacture)	10.86	15.88
Baby linen (manufacture)	14.19	18.24/9
Baby napkins made of towelling (manufacture)	13.92/3	17.40/3
Backing and curling machinery (carpet making) (manufacture)	28.94	29.54
Backward wave oscillator (manufacture)	27.90	31.62
Bacon curing (manufacture)	10.13	15.13/1
Bacon production (manufacture)	10.13	15.13/1
Bacon smoking (manufacture)	10.13	15.13/1
Bacteria bed tile (manufacture)	23.44	26.24
Bacteriologist (non medical)	71.20	74.30
Badges (textile) (manufacture)	13.96	17.54/2
Badges made of metal (manufacture)	25.99	28.75
Badian growing	01.28	01.13/9
Badminton club	93.12	92.62/9
Badminton shuttlecock (manufacture)	32.30	36.40
Bag clasp (manufacture)	25.99	28.75

Activity	SIC 2007	SIC 2003
Bag frame (manufacture)	25.99	28.75
Bagatelle board (manufacture)	32.40/9	36.50/9
Baggage scanning equipment (manufacture)	26.60	33.10
Bagging cloth (manufacture)	13.20	17.25
Bagpipes and reeds (manufacture)	32.20	36.30
Bags made of canvas (manufacture)	13.92/2	17.40/2
Bags made of canvas or cotton cloth (manufacture)	13.92/2	17.40/2
Bags made of chain (manufacture)	32.13	36.61
Bags made of leather or leather substitute (manufacture)	15.12	19.20
Bags made of paper (manufacture)	17.21/1	21.21/1
Bags made of plastic (not designed for prolonged use) (manufacture)	22.22	25.22
Bags made of plastic for packaging (manufacture)	22.22	25.22
Bags made of polyethylene (manufacture)	22.22	25.22
Bags made of transparent regenerated cellulose film (manufacture)	22.22	25.22
Bailiffs activities	69.10/9	74.11/9
Bait digging	03.21	01.25
Bait production	03.21	01.25
Baize (manufacture)	13.99	17.54/9
Baker (retail)	47.24	52.24
Bakers' yeast from distillery (manufacture)	10.89	15.89/9
Bakery (baking main activity) (manufacture)	10.71	15.81
Bakery (selling main activity) (retail)	47.24	52.24
Bakery machinery and ovens (manufacture)	28.93	29.53
Bakery moulders (manufacture)	28.93	29.53
Bakery ovens (industrial) (manufacture)	28.93	29.53
Bakery ovens (wholesale)	46.69	51.87
Bakery products (wholesale)	46.36	51.36
Baking dish, pan and tin (manufacture)	25.99	28.75
Baking powder (manufacture)	10.89	15.89/9
Balaclava helmet (manufacture)	14.19	18.24/1
Balances and scales (wholesale)	46.69	51.87
Balancing machines (electronic) (manufacture)	26.51/1	33.20/1
Balancing machines (non-electronic) (manufacture)	26.51/3	33.20/2
Balata belting (manufacture)	22.19	25.13
Balata gathering	02.30	02.01
Balata goods (excluding belting) (manufacture)	22.19	25.13
Bale breakers (manufacture)	28.94	29.54
Bale handler for agriculture (manufacture)	28.30/2	29.32
Baler for hay and straw (manufacture)	28.30/2	29.32
Baler twine (manufacture)	13.94	17.52
Baling press (not agricultural) (manufacture)	28.29	29.24
Ball and roller bearings (wholesale)	46.69	51.87
Ball bearing (manufacture)	28.15	29.14
Ball clay extraction (mine or opencast working)	08.12	14.22
Ball core (rubber) (manufacture)	22.19	25.13
Ball valves (manufacture)	28.14	29.13
Ballasts for discharge lamps or tubes (wholesale)	46.69	51.87
Ballet company	90.01	92.31/1
Ballet school	85.32	80.22
Ballet shoe (manufacture)	15.20	19.30
Ballistic missile, except intercontinental ballistic missile (ICBM) (manufacture)	25.40	29.60
Balloon (not toy) (manufacture)	30.30	35.30
Balloons, dirigibles and other non-powered aircraft (wholesale)	46.49/9	51.47/9
Balloons, rubber (except pilot and sounding balloons, dirigibles and hot-air balloons) (manufacture)	22.19	25.13
Ballotini (manufacture)	23.19	26.15
Ballpoint pen and refill (manufacture)	32.99	36.63/1
Ball-point, felt-tipped and other porous-tipped pens and markers (wholesale)	46.49/9	51.47/9
Balls for all sports (finished) (manufacture)	32.30	36.40
Balsam gathering	02.30	02.01
Bamboo furniture (other than seating) (manufacture)	31.09	36.14
Bamboo preparation (manufacture)	16.29	20.52
Banana ripening and conditioning (manufacture)	10.39	15.33
Bananas and plantain growing	01.22	01.13/9
Band (musical)	90.01	92.31/1
Band agency	74.90/9	74.87/9
Bandage cloth weaving (manufacture)	13.20	17.21
Banding (woven) (manufacture)	13.99	17.54/2

Activity	SIC 2007	SIC 2003
Bands made of elastic (manufacture)	22.19	25.13
Bands made of plaited metal (manufacture)	25.93	28.73
Bands made of rubber (manufacture)	22.19	25.13
Bands made of uninsulated plaited copper (manufacture)	25.93	28.73
Bands, slings, etc. Made of uninsulated plaited iron or steel (manufacture)	25.93	28.73
Bandsaw blades (manufacture)	25.73	28.62
Bank holding companies	64.20/5	65.23/4
Bank note counting machine (manufacture)	28.23	30.01
Bank note paper (manufacture)	17.12	21.12
Bank note printing (manufacture)	18.12/9	22.22
Bank of England	64.11	65.11
Bankers' clearing house	66.11	67.11
Banking institutions in Channel Islands and Isle of Man activities (not in UK banking sector)	64.92/9	65.22/9
Banknote dispensing machine (manufacture)	28.23	30.01
Banks (deposit taking)	64.19/1	65.12/1
Banks not authorised by the FSA as deposit taking	64.92/9	65.22/9
Banner (making up) (manufacture)	13.92/2	17.40/2
Bannister rails made of wood (manufacture)	16.23	20.30
Banquet catering	56.21	55.52
Baptist church	94.91	91.31
Bar code imprinting services	82.99	74.87/9
Barbed wire and stranded wire (wholesale)	46.74	51.54
Barbed wire made of steel (manufacture)	25.93	28.73
Barber	96.02	93.02
Barbers' and similar chairs (wholesale)	46.46	51.46
Barcode readers and other optical readers (manufacture)	26.20	30.02
Bare printed circuit boards (manufacture)	26.11	32.10
Barge (manufacture)	30.11	35.11
Barge lessee or owner (freight)	50.40	61.20/9
Barge lessee or owner (passenger) (inland waterway service)	50.30	61.20/1
Barge transport (except for inland waterway) freight service	50.20	61.10/2
Bargeboard (manufacture)	16.10	20.10
Barium sulphate (natural) mining	08.91	14.30
Barley growing	01.11	01.11
Barley malting (manufacture)	11.06	15.97
Barley meal production (manufacture)	10.61/1	15.61/1
Barley milling (manufacture)	10.61/1	15.61/1
Barley processing (blocked, flaked, puffed or pearled) (manufacture)	10.61/1	15.61/1
Barometer (electronic) (manufacture)	26.51/1	33.20/1
Barometer (non-electronic) (manufacture)	26.51/3	33.20/2
Barrels made of aluminium (manufacture)	25.92	28.72
Barrels made of iron or steel (manufacture)	25.91	28.71
Barrels made of plastic (manufacture)	22.22	25.22
Barrels made of wood (manufacture)	16.24	20.40
Barrister	69.10/1	74.11/2
Barrow hiring	77.39	71.21/9
Bars made of aluminium (manufacture)	24.42	27.42
Bars made of brass (manufacture)	24.44	27.44
Bars made of copper (manufacture)	24.44	27.44
Bars made of glass (manufacture)	23.19	26.15
Bars of stainless steel (manufacture)	24.10	27.10
Bars, rods, profiles and wire made of lead (manufacture)	24.43	27.43
Bars, rods, profiles and wire made of tin (manufacture)	24.43	27.43
Bars, rods, profiles and wire made of zinc (manufacture)	24.43	27.43
Barytes mine	08.91	14.30
Basalt mine	08.11	14.11
Base exchange plant for water treatment (manufacture)	28.29	29.24
Base metal articles (manufacture)	25.99	28.75
Base paper for printing and writing paper (manufacture)	17.12	21.12
Basement lights made of glass (manufacture)	23.19	26.15
Basic dye (manufacture)	20.12	24.12
Basic slag (ground) (manufacture)	20.15	24.15
Basil growing	01.28	01.13/9
Basins for swimming and paddling pools (manufacture)	32.30	36.40
Basins made of fibre-cement (manufacture)	23.65	26.65
Basins made of metal (manufacture)	25.99	28.75
Basket chair (manufacture)	31.09	36.11

Activity	SIC 2007	SIC 2003
Basket furniture (manufacture)	31.09	36.14
Baskets made of materials (other than plastic) (manufacture)	16.29	20.52
Baskets made of plastic (manufacture)	22.29	25.24
Basketware (manufacture)	16.29	20.52
Bas-relief and haut-relief made of concrete, plaster, cement or artificial stone (manufacture)	23.69	26.66
Bast fibres and special yarns weaving (manufacture)	13.20	17.25
Bast fibres preparation and spinning (manufacture)	13.10	17.17
Batch processing	63.11	72.30
Bath chair (manufacture)	30.92	35.43
Bath preparations (manufacture)	20.42	24.52
Bath salts (manufacture)	20.42	24.52
Bath towel (manufacture)	13.92/3	17.40/3
Bathing caps made of plastic (manufacture)	22.29	25.24
Bathing caps of rubber (manufacture)	22.19	25.13
Bathing pool proprietor	93.11	92.61/9
Baths (wholesale)	46.73	51.53
Baths made of ceramic (manufacture)	23.42	26.22
Baths made of fibre glass (manufacture)	22.23	25.23/9
Baths made of metal (manufacture)	25.99	28.75
Baths made of plastic (manufacture)	22.23	25.23/9
Bats (manufacture)	32.30	36.40
Bats made of ceramic (manufacture)	23.20	26.26
Battenboard (manufacture)	16.21	20.20
Batteries for vehicles (manufacture)	27.20	31.40
Battery charger (manufacture)	27.11	31.10
Battery for car (manufacture)	27.20	31.40
Battery for flash lamp (manufacture)	27.20	31.40
Battery making machine (manufacture)	28.99	29.56
Battery powered electric commercial vehicle (manufacture)	29.10	34.10
Battledress for men (manufacture)	14.12	18.21
Battledress for women (manufacture)	14.12	18.21
Bay growing	01.28	01.13/9
Bayonet (manufacture)	25.71	28.75
Beach chairs and umbrellas renting and leasing	77.21	71.40/1
Beach facilities rental (bathhouses, lockers, chairs, etc.)	93.29	92.72/9
Beach footwear (manufacture)	15.20	19.30
Beach hut proprietor	93.29	92.72/9
Beachwear for women and girls (manufacture)	14.19	18.24/9
Beacon for shipping (manufacture)	30.11	35.11
Beacons for ships (manufacture)	30.11	35.11
Beaded wood (manufacture)	16.10	20.10
Beading made of wood (manufacture)	16.23	20.30
Beadings and mouldings made of wood (manufacture)	16.23	20.30
Beads made of glass (manufacture)	23.19	26.15
Beads made of wood (manufacture)	16.29	20.51
Beakers made of paper (manufacture)	17.22	21.22
Beaming machinery (textile) (manufacture)	28.94	29.54
Beams (manufacture)	16.23	20.30
Bean grinding (manufacture)	10.61/2	15.61/2
Bean growing	01.11	01.12
Bean milling (manufacture)	10.61/2	15.61/2
Bean splitting (manufacture)	10.61/2	15.61/2
Beard trimming	96.02	93.02
Bearing housings (manufacture)	28.15	29.14
Bearing housings and plain shaft bearings (wholesale)	46.69	51.87
Bearing, gearing and driving element parts (manufacture)	28.15	29.14
Bearings (manufacture)	28.15	29.14
Beauty and make-up preparations (manufacture)	20.42	24.52
Beauty parlour	96.02	93.02
Beauty specialist	96.02	93.02
Beauty treatment activities	96.02	93.02
Beauty, make-up and skin-care preparations including sun tan preparations (commission agent)	46.18	51.18
Bed and table linen (commission agent)	46.16	51.16
Bed heads made of metal (manufacture)	31.09	36.14
Bed linen (manufacture)	13.92/3	17.40/3
Bed linen (retail)	47.51	52.41
Bed settee (manufacture)	31.09	36.11

Activity	SIC 2007	SIC 2003
Bedding (retail)	47.51	52.41
Bedfolder (manufacture)	32.99	36.63/9
Bedford cord (not worsted) weaving (manufacture)	13.20	17.21
Bedford cord worsted weaving (manufacture)	13.20	17.23
Beds (mattress and mattress support) (manufacture)	31.03	36.15
Beds (retail)	47.59/9	52.44
Bedsock (manufacture)	14.31	17.71
Bedspread (manufacture)	13.92/3	17.40/3
Bedspreads made of lace (manufacture)	13.92/3	17.40/3
Bedsteads made of metal (manufacture)	31.09	36.14
Bedsteads made of wood (manufacture)	31.09	36.14
Bee keeping	01.49	01.25
Beef extract (manufacture)	10.89	15.13/9
Beef paste (manufacture)	10.13	15.13/9
Beef pickling (manufacture)	10.13	15.13/9
Beehives made of wood (manufacture)	16.29	20.51
Bee-keeping machinery (manufacture)	28.30/2	29.32
Bee-keeping machines (wholesale)	46.61	51.88
Beer (non-alcoholic) (manufacture)	11.05	15.96
Beer (retail)	47.25	52.25
Beer brewing (manufacture)	11.05	15.96
Beer gardens (independent)	56.30/2	55.40/2
Beer gardens (managed)	56.30/2	55.40/4
Beer gardens (tenanted)	56.30/2	55.40/3
Beer halls (independent)	56.30/2	55.40/2
Beer halls (managed)	56.30/2	55.40/4
Beer halls (tenanted)	56.30/2	55.40/3
Beer or distilling dregs for animal feed (commission agent)	46.11	51.11
Beer, wines and liqueurs (wholesale)	46.34/2	51.34/2
Beet pulp (manufacture)	10.81	15.83
Beet seed growing	01.19	01.11
Beet sugar (manufacture)	10.81	15.83
Beet thinning on a fee or contract basis	01.61	01.41
Beetroot growing	01.13	01.12
Bell apparatus (other than telegraphic or telephonic) (manufacture)	27.90	31.62
Bell founding (manufacture)	24.54	27.54
Belleville washer (manufacture)	25.94	28.74
Bellows made of rubber (manufacture)	22.19	25.13
Bells (other than telephone type) (electric) (manufacture)	27.90	31.62
Bells for pedal cycles (manufacture)	25.99	28.75
Bells for telephones (manufacture)	26.30/1	32.20/1
Bells made of base metals (manufacture)	25.99	28.75
Belting duck weaving (manufacture)	13.20	17.21
Belting for domestic appliances made of rubber (manufacture)	22.19	25.13
Belting made of plastic (manufacture)	22.21	25.21
Belting made of rubber (manufacture)	22.19	25.13
Belts made of leather or leather substitute (manufacture)	15.12	19.20
Bench seat (manufacture)	31.09	36.11
Bench vice (manufacture)	25.73	28.62
Bending machines (metal forming) (manufacture)	28.41	29.42
Bends made of steel (manufacture)	24.20	27.22
Benevolent society (charitable services)	88.99	85.32/1
Benevolent society (insurance)	65.12	66.03/1
Benniseed crushing (manufacture)	10.41	15.41
Benniseed oil refining (manufacture)	10.41	15.42
Bent timber (manufacture)	16.10	20.10
Bentwood furniture (manufacture)	31.09	36.14
Benzene (manufacture)	20.14	24.14
Benzole (crude) from gas works	35.21	40.21
Beret (knitted) (manufacture)	14.19	18.24/1
Beret (not knitted) (manufacture)	14.19	18.24/1
Berries, gathering from the wild	02.30	01.13/9
Berthing activities	52.22	63.22
Beryllium (manufacture)	24.45	27.45
Besom (manufacture)	32.91	36.62
Bethnal Green Museum	91.02	92.52/1
Betting activities	92.00	92.71

Activity	SIC 2007	SIC 2003
Betting shop	92.00	92.71
Beverage bottling on a fee or contract basis	82.92	74.82
Beverage crop growing other than wine grapes	01.27	01.13/9
Beverage processing machinery (manufacture)	28.93	29.53
Beverages (commission agent)	46.17	51.17
Beverages (non-distilled, fermented) (manufacture)	11.04	15.95
Beverages (non-specialised) (wholesale)	46.39	51.39
Beverages made of fermented fruit n.e.c. (manufacture)	11.03	15.94/9
Bias binding (manufacture)	13.99	17.54/2
Bible paper (manufacture)	17.12	21.12
Bible society	94.91	91.31
Bicycle chain	28.15	29.14
Bicycle hire	77.21	71.40/1
Bicycle locks with or without keys (manufacture)	25.72	28.63
Bicycle parking operations	52.21/9	63.21
Bicycle pumps (manufacture)	28.13/1	29.12/1
Bicycles (commission agent)	46.15	51.15
Bicycles (non-motorised) (manufacture)	30.92	35.42
Bicycles (retail)	47.64	52.48/5
Bicycles and parts (manufacture)	30.92	35.42
Bicycles and their parts and accessories (wholesale)	46.49/9	51.47/9
Bicycles for children (manufacture)	32.40/9	36.50/9
Bidets made of ceramic, fireclay, etc. (manufacture)	23.42	26.22
Bifurcated rivet (manufacture)	25.94	28.74
Bile processing by knackers (manufacture)	10.11	15.11/2
Bill auditing and freight rate information	74.90/9	63.40
Bill broker on own account (other than discount house)	64.99/1	65.23/3
Bill broking on behalf of others (other than discount house)	66.12	67.12/2
Bill collecting	82.91/1	74.87/1
Bill posting agency	73.11	74.40/2
Billets made of aluminium (manufacture)	24.42	27.42
Billets made of brass (manufacture)	24.44	27.44
Billets made of copper (manufacture)	24.44	27.44
Billets made of semi-finished steel (manufacture)	24.10	27.10
Billfolds made of leather (manufacture)	15.12	19.20
Billiard ball (manufacture)	32.40/1	36.50/1
Billiard cue (manufacture)	32.40/1	36.50/1
Billiard room or saloon	93.11	92.62/9
Billiard table (manufacture)	32.40/1	36.50/1
Billiard table cloth (manufacture)	13.99	17.54/9
Billiards and snooker club	93.12	92.62/9
Bin liners made of plastic (manufacture)	22.22	25.22
Binder twine (manufacture)	13.94	17.52
Binding (woven) (manufacture)	13.99	17.54/2
Binding and finishing of books, brochures, magazines, catalogues etc.(manufacture)	18.14	22.23
Binding and mending of textiles (manufacture)	13.30	17.30
Binding and related services, (manufacture)	18.14	22.23
Binding machine (manufacture)	28.23	30.01
Bingo hall	92.00	92.71
Binoculars (manufacture)	26.70/1	33.40/2
Bins made of metal (manufacture)	25.99	28.75
Bins made of plastic (manufacture)	22.29	25.24
Biochemical analysers (electronic) (manufacture)	26.51/1	33.20/1
Biocides (manufacture)	20.20	24.20
Biofuels from blending of alcohols with petroleum, e.g. Gasohol (manufacture)	19.20/1	23.20/1
Biology research and experimental development	72.11	73.10
Biotech pharmaceuticals (manufacture)	21.20	24.42/1
Biotechnology research and experimental development	72.11	73.10
Birch broom (manufacture)	32.91	36.62
Bird food (manufacture)	10.92	15.72
Bird raising, other than poultry	01.49	01.25
Bird skin production (from hunting)	01.70	01.50
Bird skin production from ranching operation	01.49	01.25
Biscuit making machinery and ovens (manufacture)	28.93	29.53
Biscuit tile (manufacture)	23.31	26.30
Biscuits (manufacture)	10.72	15.82
Bishopsgate Institute	94.99	91.33

Activity	SIC 2007	SIC 2003
Bismuth (manufacture)	24.45	27.45
Bit stock drill (manufacture)	25.73	28.62
Bitumen (manufacture)	19.20/1	23.20/1
Bitumen and flax felts for roofing and damp-proof courses (manufacture)	23.99	26.82/9
Bitumen mining and quarrying	08.99	14.50
Bitumen spreaders (manufacture)	28.92/3	29.52/3
Bituminised building board (manufacture)	17.12	21.12
Bituminous construction materials (commission agent)	46.13	51.13
Bituminous or oil shale and sand extraction	06.10	11.10
Bituminous paint (manufacture)	20.30/1	24.30/1
Bituminous sealants (manufacture)	23.99	26.82/9
Bivalves cultured in sea water	03.21	05.02
Black beer brewing (manufacture)	11.05	15.96
Black powder (manufacture)	20.51	24.61
Black pudding (manufacture)	10.13	15.13/9
Blackberry (cultivated) growing	01.25	01.13/9
Blackboard chalk making machinery (manufacture)	28.99	29.56
Blackboards (manufacture)	28.23	36.63/1
Blackcurrant growing	01.25	01.13/9
Blackplate (manufacture)	24.10	27.10
Blacksmith (not including farriers) (manufacture)	25.62	28.52
Blacksmiths' tools (manufacture)	25.73	28.62
Blackstone quarry	08.11	14.11
Bladder dressing (manufacture)	32.99	36.63/9
Bladder processing (manufacture)	10.11	15.11/2
Blades for bulldozers and angle-dozers (wholesale)	46.63	51.82
Blancmange powder (manufacture)	10.89	15.89/9
Blank audio and video tapes and diskettes, magnetic and optical disks (CDs, DVDs) (wholesale)	46.52	51.43/1
Blank diskettes (manufacture)	26.80	24.65
Blank optical discs (manufacture)	26.80	24.65
Blank tapes and discs (retail)	47.63	52.45
Blanket making up, outside weaving or knitting establishment (manufacture)	13.92/3	17.40/3
Blankets (electric) (manufacture)	27.51	29.71
Blankets including travelling rugs (manufacture)	13.92/3	17.40/3
Blankets made of cotton and man-made fibres (manufacture)	13.92/3	17.40/3
Blankets made of wool (manufacture)	13.92/3	17.40/3
Blanks for corrective spectacle lens (manufacture)	23.19	26.15
Blanks made of aluminium (manufacture)	24.42	27.42
Blast freezing for air transport activities	52.10/2	63.12/1
Blast freezing for land transport activities	52.10/3	63.12/1
Blast freezing for water transport activities	52.10/1	63.12/1
Blast furnace (manufacture)	28.21	29.21
Blasting and associated rock removal work	43.12	45.11
Blasting of construction sites	43.12	45.11
Blasting powder	20.51	24.61
Blazers for men and boys (manufacture)	14.13/1	18.22/1
Blazers for women and girls (manufacture)	14.13/2	18.22/2
Bleach works (manufacture)	13.30	17.30
Bleached paper pulp made by chemical dissolving (manufacture)	17.11	21.11
Bleached paper pulp made by mechanical processes (manufacture)	17.11	21.11
Bleached paper pulp made by non-dissolving processes (manufacture)	17.11	21.11
Bleached paper pulp made by semi-chemical processes (manufacture)	17.11	21.11
Bleaching and dyeing of fabrics (manufacture)	13.30	17.30
Bleaching and dyeing of textile articles, including wearing apparel (manufacture)	13.30	17.30
Bleaching and dyeing of textile fibres (manufacture)	13.30	17.30
Bleaching and dyeing of yarns (manufacture)	13.30	17.30
Bleaching machinery (textile) (manufacture)	28.94	29.54
Bleaching of jeans (manufacture)	13.30	17.30
Bleaching of wool cop, hank, warp, etc. (manufacture)	13.30	17.30
Blenders for domestic use (electric) (manufacture)	27.51	29.71
Blenders for the food industry (manufacture)	28.93	29.53
Blenders for the grain milling industry (manufacture)	28.93	29.53
Blending and bottling of whisky (manufacture)	11.01	15.91
Blending of distilled spirits (manufacture)	11.01	15.91
Blending of distilled spirits by wholesalers (manufacture)	11.01	51.34/2
Blending of fibres on the worsted system (manufacture)	13.10	17.13
Blinds (soft furnishings) (manufacture)	13.92/1	17.40/1

Activity	SIC 2007	SIC 2003
Blinds made of canvas (manufacture)	13.92/2	17.40/2
Blinds made of paper (manufacture)	17.29	21.25/9
Blinds made of plastic (manufacture)	22.23	25.23/9
Blinds made of wood (excluding shop blinds) (manufacture)	16.23	20.30
Blister copper (manufacture)	24.44	27.44
Blister packaging foil-covered packaging	82.92	74.82
Block flooring made of clay (manufacture)	23.32	26.40
Block printing of textiles (manufacture)	13.30	17.30
Blockboard (manufacture)	16.21	20.20
Blocking (printing)	18.13	22.25
Blocking machine (manufacture)	28.99	29.56
Blocks for industrial engines (manufacture)	28.11	29.11
Blocks for the manufacture of smoking pipes (manufacture)	16.29	36.63/9
Blocks made of breeze (manufacture)	23.61	26.61
Blocks made of concrete (manufacture)	23.61	26.61
Blocks made of graphite (manufacture)	23.20	26.26
Blocks made of plastic (manufacture)	22.21	25.21
Blood banks	86.90	85.14
Blood pressure machine operation (coin operated)	96.09	93.05/9
Blood processing (manufacture)	21.10	24.41
Blood pudding (manufacture)	10.13	15.13/9
Blood transfusion service	86.90	85.14
Blood-grouping reagents (manufacture)	21.20	24.42/1
Blooms made of copper (manufacture)	24.44	27.44
Blooms made of semi-finished steel (manufacture)	24.10	27.10
Blotting paper (manufacture)	17.12	21.12
Blouses for women and girls (manufacture)	14.14/2	18.23/2
Blow lamp (manufacture)	25.73	28.62
Blow moulding machine for rubber or plastic (manufacture)	28.96	29.56
Blown glass (manufacture)	23.11	26.11
Blow-out prevention apparatus (manufacture)	28.92/1	29.52/1
Blowpipes (hand held, high or low pressure) (manufacture)	28.49	29.43
Blowroom machinery (textile) (manufacture)	28.94	29.54
Blue brick (manufacture)	23.32	26.40
Blue lias lime kiln (manufacture)	23.52	26.52
Blue pennant stone quarry	08.11	14.11
Blueberry growing	01.25	01.13/9
Blueprinting	82.19	74.85
Board game (manufacture)	32.40/9	36.50/9
Board making machinery (except chipboard) (manufacture)	28.95	29.55
Boarding house	55.90	55.23/9
Boarding of pet animals	96.09	93.05/9
Boarding school accommodation	55.90	55.23/9
Boards made of asbestos (manufacture)	23.99	26.82/1
Boards made of concrete (manufacture)	23.61	26.61
Boards made of glass fibre (manufacture)	23.14	26.14
Boards made of plaster (manufacture)	23.62	26.62
Boat hire for freight (without crew)	77.34/2	71.22/9
Boat hire for passengers (without crew) (not linked with recreational service)	77.34/1	71.22/1
Boat kits for assembly (manufacture)	30.12	35.12
Boat rental for passenger conveyance with crew (except for inland waterway services)	50.10	61.10/1
Boat rental for passenger conveyance with crew (inland waterway service)	50.30	61.20/1
Boat rental for transport of freight with crew (except for inland waterway service)	50.20	61.10/2
Boat rental for transport of freight with crew (inland waterway service)	50.40	61.20/9
Boatbuilding (manufacture)	30.12	35.12
Boats (retail)	47.64	52.48/5
Bobbins for textile machinery (manufacture)	28.94	29.54
Bobbins made of paper and paperboard (manufacture)	17.29	21.25/9
Bobbins made of wood (not textile accessory) (manufacture)	16.29	20.51
Bobbins, spools and cops made of paper and paperboard (manufacture)	17.29	21.25/9
Bodies (coachworks) for motor vehicles (manufacture)	29.20/1	34.20/1
Body building for motor vehicles (manufacture)	29.20/1	34.20/1
Body for bus (manufacture)	29.20/1	34.20/1
Body for car (manufacture)	29.20/1	34.20/1
Body for coach (manufacture)	29.20/1	34.20/1
Body for commercial vehicle (manufacture)	29.20/1	34.20/1
Body for locomotive (manufacture)	30.20	35.20

Activity	SIC 2007	SIC 2003
Body piercing studios	96.09	93.05/9
Body shell for invalid carriage (manufacture)	30.92	35.43
Body shell for motor vehicle made of fibre glass (manufacture)	29.20/1	34.20/1
Body shell for motor vehicle made of plastic (manufacture)	29.20/1	34.20/1
Body-building clubs and facilities	93.13	92.62/9
Bodyguard activities	80.10	74.60/2
Bogie for locomotive (manufacture)	30.20	35.20
Bogies (manufacture)	30.20	35.20
Boiled ham production (manufacture)	10.13	15.13/1
Boiled sweet (manufacture)	10.82/2	15.84/2
Boiler (nuclear powered) (manufacture)	25.30	28.30
Boiler block (manufacture)	23.20	26.26
Boiler cleaning and scaling	81.22/3	74.70/5
Boiler covering (not asbestos or slag wool) (manufacture)	32.99	36.63/9
Boiler drum (manufacture)	25.30	28.30
Boiler feed water heater (manufacture)	25.30	28.30
Boiler for central heating (manufacture)	25.21	28.22
Boiler for domestic use (oil) (manufacture)	27.52	29.72
Boiler for domestic use (solid fuel) (manufacture)	27.52	29.72
Boiler for marine applications (manufacture)	25.30	28.30
Boiler fuel economiser (manufacture)	25.30	28.30
Boiler fuel handling plant (manufacture)	25.30	28.30
Boiler house plant (manufacture)	25.30	28.30
Boiler insurance	65.12	66.03/1
Boiler packing (not asbestos or slag wool) (manufacture)	32.99	36.63/9
Boiler packing made of asbestos (manufacture)	23.99	26.82/1
Boiler suit (manufacture)	14.12	18.21
Boilers and associated equipment and parts (manufacture)	25.30	28.30
Boiler-turbine sets (manufacture)	28.11	29.11
Bolognas (manufacture)	10.13	15.13/9
Bolster (manufacture)	13.92/1	17.40/1
Bolster case (manufacture)	13.92/3	17.40/3
Bolt (manufacture)	25.94	28.74
Bolt cropper (manufacture)	25.73	28.62
Bolt end (manufacture)	25.94	28.74
Bolting cloth (manufacture)	13.96	17.54/9
Bomb fuse (manufacture)	25.40	29.60
Bombs, missiles and other projectiles (wholesale)	46.69	51.87
Bonbon paper (manufacture)	17.29	21.25/9
Bonded abrasives (manufacture)	23.91	26.81
Bonded fibre carpets (manufacture)	13.93/9	17.51/9
Bonded fibre fabric (manufacture)	13.95	17.53
Bonded store, vault or warehouse for air transport activities	52.10/2	63.12/9
Bonded store, vault or warehouse for land transport activities	52.10/3	63.12/9
Bonded store, vault or warehouse for water transport activities	52.10/1	63.12/9
Bonding of fabric to fabric (manufacture)	13.30	17.30
Bone boiling by knackers (manufacture)	10.11	15.11/2
Bone crushing by knackers (manufacture)	10.11	15.11/2
Bone degreasing by knackers (manufacture)	10.11	15.11/2
Bone flour from knackers (manufacture)	10.11	15.11/2
Bone glue (manufacture)	20.52	24.62
Bone meal (manufacture)	10.11	15.11/2
Bone meal from knackers (manufacture)	10.11	15.11/2
Bone oil (manufacture)	10.41	15.41
Bone plates and screws (manufacture)	32.50	33.10
Bone reconstruction cements (manufacture)	32.50	24.42/2
Bone scraping by knackers (manufacture)	10.11	15.11/2
Bone sorting by knackers (manufacture)	10.11	15.11/2
Bone working (manufacture)	32.99	36.63/9
Book cloth weaving (manufacture)	13.20	17.21
Book keeping machine (manufacture)	28.23	30.01
Book lending and storage	91.01/1	92.51
Book printing (manufacture)	18.12/9	22.22
Book publishing	58.11	22.11
Book rental	77.21	71.40/1
Bookbinding (manufacture)	18.14	22.23
Book-binding and book-sewing machinery (wholesale)	46.69	51.87

Activity	SIC 2007	SIC 2003
Bookbinding machine (manufacture)	28.99	29.56
Bookcase (non-domestic) (manufacture)	31.01	36.12
Bookcase made of wood (manufacture)	31.09	36.14
Book-keeping activities	69.20/2	74.12/2
Bookmaker	92.00	92.71
Books (retail)	47.61	52.47
Books (wholesale)	46.49/9	51.47/9
Books, journals and magazine renting and leasing	77.29/9	71.40/9
Boot (manufacture)	15.20	19.30
Boot and shoe board (manufacture)	17.12	21.12
Boot and shoe designing	74.10	74.87/2
Boot closing (manufacture)	15.20	19.30
Boot lace (manufacture)	13.99	17.54/2
Boot or shoe lasts and trees made of wood (manufacture)	16.29	20.51
Boot stiffener (manufacture)	15.20	19.30
Boot upper (manufacture)	15.20	19.30
Bootblack	96.09	93.05/9
Bootee (rubber protective) (manufacture)	22.19	19.30
Boots and shoes (retail)	47.72/1	52.43/1
Borates (natural) mining	08.91	14.30
Border guard administration and operation	84.24	75.24
Borehole drilling	43.13	45.12
Borehole surveying	71.12/2	74.20/6
Borers (mining machinery) (manufacture)	28.92/1	29.52/1
Boring (civil engineering)	43.99/9	45.25
Boring and sinking machinery (wholesale)	46.63	51.82
Boring machine (metal cutting) (manufacture)	28.41	29.42
Boron steel (manufacture)	24.10	27.10
Botanical gardens	91.04	92.53
Botanical products for pharmaceutical use (manufacture)	21.20	24.42/1
Botany spinning (manufacture)	13.10	17.13
Bottle cleaning	81.29/9	74.70/9
Bottle cleaning and or drying machinery (manufacture)	28.29	29.24
Bottle crates made of plastic (manufacture)	22.22	25.22
Bottle stoppers made of glass (manufacture)	23.13	26.13
Bottle tops made of metal (manufacture)	25.92	28.72
Bottled gas (commission agent)	46.12	51.12
Bottles made of glass or crystal (manufacture)	23.13	26.13
Bottles made of plastic (manufacture)	22.22	25.22
Bottling machinery (manufacture)	28.29	29.24
Bottling of fruit and vegetables (manufacture)	10.85	15.33
Bottling on a fee or contract basis	82.92	74.82
Boundary surveying activities	71.12/2	74.20/6
Bovine hides and skins production from knackers (manufacture)	10.11	15.11/1
Bovine semen production	01.42	01.21
Bow thruster (manufacture)	28.99	29.56
Bowling alley	93.11	92.62/9
Bowling alley equipment (manufacture)	28.99	36.50/1
Bowling clubs	93.12	92.62/9
Bowling lanes operation	93.11	92.61/9
Bowls and bowls equipment (manufacture)	32.30	36.40
Bowls club	93.12	92.62/9
Bowls made of glass (manufacture)	23.13	26.13
Bowls made of plastic (manufacture)	22.29	25.24
Bows (manufacture)	32.30	36.40
Bowsers (tanks on wheels) (manufacture)	29.20/2	34.20/2
Box and willow calf leather (manufacture)	15.11	19.10
Box furnace (manufacture)	28.21	29.21
Box pallet (manufacture)	16.24	20.40
Box spring mattress (manufacture)	31.03	36.15
Boxboard (manufacture)	16.10	20.10
Boxed game (manufacture)	32.40/9	36.50/9
Boxed stationery (manufacture)	17.23	21.23
Boxes and other containers made of iron or steel, of capacity not exceeding 300 litres (manufacture)	25.91	28.71
Boxes made of aluminium (manufacture)	25.92	28.72
Boxes made of corrugated cardboard (manufacture)	17.21/9	21.21/3
Boxes made of corrugated paper (manufacture)	17.21/9	21.21/3

Activity	SIC 2007	SIC 2003
Boxes made of iron or steel (manufacture)	25.91	28.71
Boxes made of metal (collapsible) (manufacture)	25.92	28.72
Boxes made of non-corrugated cardboard (manufacture)	17.21/9	21.21/4
Boxes made of non-corrugated paper (manufacture)	17.21/9	21.21/4
Boxes made of plastic (manufacture)	22.22	25.22
Boxes made of rigid board (manufacture)	17.21/9	21.21/4
Boxes made of rigid corrugated board (manufacture)	17.21/9	21.21/3
Boxes made of wood (manufacture)	16.24	20.40
Boxes made of wood (wirebound) (manufacture)	16.24	20.40
Boxing	93.19/9	92.62/9
Boxing arena	93.11	92.61/9
Boxing clubs	93.12	92.62/9
Boxing glove (manufacture)	32.30	36.40
Boxing promoter	93.19/9	92.62/9
Boy scouts	94.99	91.33
Boys brigade	94.99	91.33
Braces (not made of leather or leather substitute) (manufacture)	14.19	18.24/9
Braces (retail)	47.71	52.42/4
Braces (wholesale)	46.42	51.42/9
Braces made of leather (manufacture)	14.19	18.24/9
Brackets made of base metal (manufacture)	25.99	28.75
Braid made of elastic (manufacture)	13.96	17.54/2
Braid made of elastomeric (manufacture)	13.96	17.54/2
Braid made of non-elastic (manufacture)	13.96	17.54/2
Braid made of textile material (manufacture)	13.96	17.54/2
Braille copying (manufacture)	18.14	22.23
Braille pads and other output devices (manufacture)	26.20	30.02
Braille printing (manufacture)	18.12/9	22.22
Brake linings made of asbestos (manufacture)	23.99	26.82/1
Brakes and parts (excluding linings for motor vehicles) (manufacture)	29.32	34.30
Brakes and parts of brakes for locomotive and rolling stock (manufacture)	30.20	35.20
Braking systems for locomotives (manufacture)	30.20	35.20
Bran (manufacture)	10.61/1	15.61/1
Bran cleaners (manufacture)	28.93	29.53
Bran cleaners for the grain milling industry (manufacture)	28.93	29.53
Brandy (manufacture)	11.01	15.91
Brass powder (manufacture)	24.44	27.44
Brassiere (manufacture)	14.14/2	18.23/2
Brattice cloth (manufacture)	13.92/2	17.40/2
Brawn (manufacture)	10.13	15.13/9
Brazing lamp (manufacture)	25.73	28.62
Brazing machines (electric) (manufacture)	28.49	29.43
Brazing machines (gas) (manufacture)	28.49	29.43
Bread (retail)	47.24	52.24
Bread (wholesale)	46.36	51.36
Bread and flour confectionery baking (manufacture)	10.71	15.81
Bread baking including rolls (manufacture)	10.71	15.81
Bread rolls (manufacture)	10.71	15.81
Breadboards made of wood (manufacture)	16.29	20.51
Breading rolls or mills (manufacture)	28.93	29.53
Breakdown lorry (manufacture)	29.10	34.10
Breakfast cereal (cooked) (manufacture)	10.61/2	15.61/2
Breakfast cereal (uncooked) (manufacture)	10.61/2	15.61/2
Breathing apparatus for diving (manufacture)	32.50	33.10
Breathing appliances for medical use (wholesale)	46.46	51.46
Breeches (manufacture)	14.13/1	18.22/1
Breed society	94.99	91.33
Brewery (beer and other brewing products) (manufacture)	11.05	15.96
Brewing machinery and plant (manufacture)	28.93	29.53
Brewing preparations (excluding yeast) (manufacture)	20.59	24.66
Briar pipe (manufacture)	32.99	36.63/9
Brick furnace construction	43.99/9	45.25
Brick kiln construction	43.99/9	45.25
Brick making machinery (manufacture)	28.99	29.56
Bricklaying	43.99/9	45.25
Bricks and blocks made of refractory ceramic (manufacture)	23.20	26.26
Bricks and mouldings made of magnesite (manufacture)	23.20	26.26

Activity	SIC 2007	SIC 2003
Bricks made for refractory insulating (manufacture)	23.20	26.26
Bricks made of alumina (manufacture)	23.20	26.26
Bricks made of bauxite (manufacture)	23.20	26.26
Bricks made of ceramic (manufacture)	23.32	26.40
Bricks made of chrome (manufacture)	23.20	26.26
Bricks made of chromite (manufacture)	23.20	26.26
Bricks made of clay (manufacture)	23.32	26.40
Bricks made of concrete (manufacture)	23.61	26.61
Bricks made of dolomite (manufacture)	23.20	26.26
Bricks made of gannister (manufacture)	23.20	26.26
Bricks made of glass (manufacture)	23.19	26.15
Bricks made of high alumina (manufacture)	23.20	26.26
Bricks made of magnesite (manufacture)	23.20	26.26
Bricks made of magnesite chrome (manufacture)	23.20	26.26
Bricks made of refractory (manufacture)	23.20	26.26
Bricks made of sand lime (manufacture)	23.61	26.61
Bricks made of silica (manufacture)	23.20	26.26
Bricks made of siliceous (manufacture)	23.20	26.26
Bricks made of sillimanite (manufacture)	23.20	26.26
Bridge construction	42.13	45.21/3
Bridge instructor	85.51	92.62/9
Bridge operation	52.21/9	63.21
Bridge plugs (manufacture)	28.92/1	29.52/1
Bridgelayer (tracked military) (manufacture)	30.40	29.60
Bridges for telecommunications (manufacture)	26.30/1	32.20/1
Bridges made in dental labs (manufacture)	32.50	33.10
Bridges made of wood (manufacture)	16.23	20.30
Bridle cutting (manufacture)	15.12	19.20
Briefs for men and boys (manufacture)	14.14/1	18.23/1
Briefs for women and girls (manufacture)	14.14/2	18.23/2
Bright steel bars (manufacture)	24.31	27.31
Brine pit	08.93	14.40
Brine production	08.93	14.40
Briquette solid fuel production (manufacture)	19.20/1	10.10/3
Bristle dressing for brushes (manufacture)	32.91	36.62
Bristles from knackers (manufacture)	10.11	15.11/2
Bristol board (manufacture)	17.12	21.12
Britannia metal (manufacture)	24.43	27.43
Britannia metal founding (manufacture)	24.54	27.54
Britannia metalware (manufacture)	32.13	36.61
British Airports Authority	52.23	63.23
British Association for the Advancement of Science	94.12	91.12
British Board of Film Classifications	94.99	91.33
British Broadcasting Corporation (radio broadcasting)	60.10	92.20/1
British Broadcasting Corporation (television broadcasting)	60.20	92.20/2
British Computer Society	94.12	91.12
British Dental Association	94.12	91.12
British Humanist Association	94.91	91.31
British Jews Society	94.91	91.31
British Legion (other than social clubs)	94.99	91.33
British Library	91.01/1	92.51
British Medical Association	94.12	91.12
British Museum	91.02	92.52/1
British Safety Council	94.99	91.33
British Tourist Authority	79.90/9	63.30/9
Broach for metal working machine tools (manufacture)	28.41	28.62
Broaching machine (metal cutting) (manufacture)	28.41	29.42
Broad bean growing	01.11	01.12
Broadcaster for agricultural use (manufacture)	28.30/2	29.32
Broadcasting transmission rights agent	82.99	74.87/9
Broadmoor Hospital	86.10/1	85.11/1
Brocade weaving (manufacture)	13.20	17.21
Broccoli growing	01.13	01.12
Brochure printing (manufacture)	18.12/9	22.22
Brochure publishing	58.11	22.11
Bromine and bromides (manufacture)	20.13	24.13
Bronze founding (manufacture)	24.54	27.54

Activity	SIC 2007	SIC 2003
Broom (manufacture)	32.91	36.62
Broom handles made of wood (manufacture)	16.29	20.51
Brooms and brushes for domestic use (wholesale)	46.49/9	51.47/9
Brooms and brushes for household use (manufacture)	32.91	36.62
Broth containing meat or vegetables or both (manufacture)	10.89	15.89/1
Brown saddlery (manufacture)	15.12	19.20
Brown stone pottery (manufacture)	23.41	26.21
Brush (electric) (manufacture)	27.51	29.71
Brush (manufacture)	32.91	36.62
Brush (not electrical) for machines (manufacture)	32.91	36.62
Brush back made of wood (manufacture)	16.29	20.51
Brush case (not of leather or plastics) (manufacture)	15.12	19.20
Brush for cosmetics (manufacture)	32.91	36.62
Brush head made of wood (manufacture)	16.29	20.51
Brush top made of wood (manufacture)	16.29	20.51
Brush wood ware (manufacture)	16.29	20.51
Brushes of rubber (manufacture)	22.19	36.62
Brushless shaving cream (manufacture)	20.42	24.52
Brussel sprout growing	01.13	01.12
Brussels carpet (manufacture)	13.93/1	17.51/1
Bucket for construction machinery (manufacture)	28.92/2	29.52/2
Bucket wheel reclaimer (manufacture)	28.22	29.22
Buckets made of canvas (manufacture)	13.92/2	17.40/2
Buckets made of metal (manufacture)	25.99	28.75
Buckets made of plastic (manufacture)	22.29	25.24
Buckets made of rubberised fabric (manufacture)	22.19	25.13
Buckets made of steel (manufacture)	25.91	28.71
Buckets made of wood (manufacture)	16.24	20.40
Buckets, grabs, shovels and grips for cranes, excavators and the like (wholesale)	46.69	51.87
Buckles made of metal (manufacture)	25.99	28.75
Buckram (manufacture)	13.96	17.54/9
Buckram and similar stiffened textile fabrics (manufacture)	13.96	17.54/9
Buckram shape (manufacture)	14.19	18.24/1
Buckskin (manufacture)	15.11	19.10
Buckwheat growing	01.19	01.11
Budgetary control procedures design	70.22/1	74.14/2
Buff and mop made of leather (manufacture)	15.12	19.20
Buffalo milk, raw	01.41	01.21
Buffalo pickers made of leather (manufacture)	15.12	19.20
Buffalo raising and breeding for meat	01.42	01.21
Buffers and buffer parts (manufacture)	30.20	35.20
Buffet (licensed)	56.10/1	55.30/1
Bug zappers without light (manufacture)	27.40	31.62
Buhl cutting (manufacture)	32.13	36.61
Builder and contractor for commercial buildings	41.20/1	45.21/1
Builder and contractor for domestic buildings	41.20/2	45.21/2
Builder and decorator (own account)	43.34/1	45.44
Builder and joiner	43.32	45.42
Builders' carpentry and joinery made of metal (manufacture)	25.12	28.12
Builders' carpentry and joinery made of wood (manufacture)	16.23	20.30
Builders' carpentry and joinery of metal (wholesale)	46.73	51.53
Builders' hoist (manufacture)	28.22	29.22
Builders' knife (manufacture)	25.73	28.62
Builders' ware made of plastic (manufacture)	22.23	25.23/9
Builders' woodwork such as window frames etc. (manufacture)	16.23	20.30
Building and roofing contractor	43.91	45.22
Building boards made of asbestos (manufacture)	23.65	26.65
Building boards made of asbestos cement (manufacture)	23.65	26.65
Building boards made of fibre (manufacture)	16.21	20.20
Building boards made of paper (manufacture)	17.12	21.12
Building boards made of wood waste (manufacture)	16.21	20.20
Building cleaning activities	81.21	74.70/1
Building completion work	43.39	45.45
Building components of zinc e.g. Gutters, roof capping (manufacture)	25.99	28.75
Building debris removal	38.11	90.02
Building demolition and wrecking	43.11	45.11
Building design and drafting	71.11/1	74.20/1

Activity	SIC 2007	SIC 2003
Building maintenance and restoration commercial buildings	41.20/1	45.21/1
Building maintenance and restoration domestic buildings	41.20/2	45.21/2
Building materials (commission agent)	46.13	51.13
Building materials made of clay (non-refractory) (manufacture)	23.32	26.40
Building materials made of vegetable substances (manufacture)	23.65	26.65
Building materials of vegetable materials agglomerated with cement, plaster etc. (manufacture)	23.65	26.65
Building materials such as bricks, wood, sanitary equipment (retail)	47.52	52.46
Building of commercial vessels (manufacture)	30.11	35.11
Building of ferry-boats (manufacture)	30.11	35.11
Building of fish-processing factory vessels (manufacture)	30.11	35.11
Building of motor boats (manufacture)	30.12	35.12
Building of passenger vessels (manufacture)	30.11	35.11
Building of recreation-type hovercraft (manufacture)	30.12	35.12
Building of sailboats with or without auxiliary motor (manufacture)	30.12	35.12
Building plaster (manufacture)	23.52	26.53
Building products made of plastic (manufacture)	22.23	25.23/9
Building research and experimental development	72.19	73.10
Building sales and purchase	68.10	70.12
Building site drainage	43.12	45.11
Building sites clearance	43.12	45.11
Building societies	64.19/2	65.12/2
Building societies' personal finance subsidiaries activities	64.92/1	65.22/1
Building structure design for ancillary services	71.12/9	74.20/4
Buildings painting	43.34/1	45.44
Bulb flats made of steel (manufacture)	24.10	27.10
Bulb for flash lamp (manufacture)	27.40	31.50
Bulb growing	01.13	01.12
Bulbs (wholesale)	46.22	51.22
Bulbs for vacuum flask inners (manufacture)	23.13	26.13
Bulbs made of glass (manufacture)	23.19	26.15
Bulk carrier (cargo ship) (manufacture)	30.11	35.11
Bulk haulage in tanker trucks	49.41	60.24/9
Bulk haulage milk collection at farms	49.41	60.24/9
Bulk liquid and gases storage services for air transport activities	52.10/2	63.12/2
Bulk liquid and gases storage services for land transport activities	52.10/3	63.12/2
Bulk liquid and gases storage services for water transport activities	52.10/1	63.12/2
Bulk road haulage	49.41	60.24/9
Bulldozer and angle-dozer blades (manufacture)	28.92/2	29.52/2
Bulldozers (manufacture)	28.92/2	29.52/2
Bulldozers and angle-dozers (wholesale)	46.63	51.82
Bullion broker on own account	64.99/1	65.23/3
Bullion broking on behalf of others	66.12	67.13
Bullion dealer in investment grades	64.99/1	65.23/3
Bumpers for motor vehicles (manufacture)	29.32	34.30
Bungs made of wood (manufacture)	16.24	20.40
Bunk beds made of metal (manufacture)	31.09	36.14
Bunk beds made of wood (manufacture)	31.09	36.14
Bunkering services	52.22	63.22
Bunkers made of heavy steel plate exceeding 300 litres (manufacture)	25.29	28.21
Bunting (making-up) (manufacture)	13.92/2	17.40/2
Bunting made of cotton (manufacture)	13.20	17.21
Bunting woollen weaving (manufacture)	13.20	17.22
Buoyancy apparatus made of cork (except cork life preservers) (manufacture)	16.29	20.52
Buoys (not plastic) (manufacture)	30.11	35.11
Buoys made of plastic (manufacture)	30.11	35.11
Bureaux de change activities	66.12	67.13
Burettes made of glass (manufacture)	23.19	26.15
Burger bar (take-away)	56.10/3	55.30/3
Burger bar restaurant (unlicensed)	56.10/2	55.30/2
Burger stand	56.10/3	55.30/4
Burglar alarm and system (manufacture)	26.30/1	31.62
Burglar alarm hire	77.39	71.34
Burglar and fire alarm monitoring including installation and maintenance	80.20	74.60/2
Burglar and fire alarms for household use (wholesale)	46.43/9	51.43/9
Burial services	96.03	93.03
Burners (manufacture)	28.21	29.21
Burning oil (manufacture)	19.20/1	23.20/1

Activity	SIC 2007	SIC 2003
Bus (manufacture)	29.10	34.10
Bus and coach passenger facilities at bus and coach stations	52.21/3	63.21
Bus bar (switchgear type) (manufacture)	27.12	31.20
Bus bars, electrical conductors (except switchgear-type) (manufacture)	27.33	31.20
Bus carding	73.11	74.40/2
Bus cleaning (non- specialised)	81.29/9	74.70/9
Bus service	49.31/9	60.21/9
Bus shelters made of metal (manufacture)	25.11	28.11
Bus station operation	52.21/9	63.21
Bus transport (other than inter-city services) (scheduled passenger transport)	49.31/9	60.21/9
Buses operated for transport of employees	49.39	60.23/1
Bush for bearing (manufacture)	28.15	29.14
Business activities n.e.c.	82.99	74.87/9
Business and domestic software development	62.01/2	72.22
Business and employers membership organisations	94.11	91.11
Business brokerage activities	74.90/9	74.87/9
Business brokerage and appraisal activities	74.90/9	74.87/9
Business consultancy activities	70.22/9	74.14/3
Business consultant	70.22/9	74.14/3
Business form printing (manufacture)	18.12/9	22.22
Business forms finishing (manufacture)	18.14	22.23
Business organisations	94.11	91.11
Business systems consultant	70.22/9	74.14/3
Business transfer agent	74.90/9	74.87/9
Business turnaround consultancy services	70.22/9	74.14/3
Business valuation services prior to mergers and/or acquisitions	70.22/1	74.14/2
Butadiene (manufacture)	20.14	24.14
Butane (manufacture)	19.20/1	23.20/1
Butane (wholesale)	46.71/1	51.51/1
Butane extraction from natural gas	06.20	11.10
Butchers shop (retail)	47.22	52.22
Butt welding fittings made of steel (manufacture)	24.20	27.22
Butter (wholesale)	46.33	51.33/1
Butter blending (manufacture)	10.51/2	15.51/2
Butter churns (manufacture)	28.93	29.53
Butter dishes made of metal (manufacture)	25.99	28.75
Butter knife (manufacture)	25.71	28.61
Butter milk (manufacture)	10.51/2	15.51/2
Butter oil (manufacture)	10.51/2	15.51/2
Butter production (manufacture)	10.51/2	15.51/2
Butter workers (manufacture)	28.93	29.53
Butterfat (manufacture)	10.51/2	15.51/2
Butterfly valves (manufacture)	28.14	29.13
Butterscotch (manufacture)	10.82/2	15.84/2
Button and button moulds made of plastic (manufacture)	22.29	36.63/9
Button carding (manufacture)	13.99	36.63/9
Button covering (manufacture)	13.99	36.63/9
Buttons (manufacture)	32.99	36.63/9
Buttons and button bases (not metal or glass) (manufacture)	22.29	36.63/9
Buttons made of glass (manufacture)	32.99	36.63/9
Buttons made of metal (manufacture)	25.99	36.63/9
Buying of wine in bulk and bottling without transformation (wholesale)	46.34/2	51.34/2
Buying wine in bulk with blending, purification and bottling of wine (manufacture)	11.02	51.34/2
Cab hire	49.32	60.22
Cabbage growing	01.13	01.12
Cabinet case made of wood (manufacture)	31.09	36.14
Cabinet components made of plastic (manufacture)	22.29	25.24
Cabinets (non-domestic) (manufacture)	31.01	36.12
Cabinets for kitchens (manufacture)	31.02	36.13
Cabinets for sewing machines (manufacture)	31.09	36.14
Cabinets for televisions (manufacture)	31.09	36.14
Cabinets made of metal (not designed for placing on the floor) (manufacture)	25.99	28.75
Cable accessory (manufacture)	27.32	31.30
Cable conduit made of clay (manufacture)	23.32	26.40
Cable drum made of metal (manufacture)	25.99	28.75
Cable drums made of wood (manufacture)	16.24	20.40
Cable jointing material (manufacture)	27.32	31.30

Activity	SIC 2007	SIC 2003
Cable laying	42.22	45.21/3
Cable made of textile materials (manufacture)	13.94	17.52
Cable made of uninsulated aluminium (manufacture)	25.93	28.73
Cable making machine (manufacture)	28.99	29.56
Cable service	61.10	64.20
Cable sheathing made of aluminium (manufacture)	25.93	28.73
Cable ship (manufacture)	30.11	35.11
Cable strands made of aluminium (manufacture)	25.93	28.73
Cable supported transport systems construction	42.12	45.23
Cable television equipment (manufacture)	26.30/9	32.20/2
Cable-laying vessel services	50.20	61.10/2
Cableway (manufacture)	28.22	29.22
Cableway excavator (manufacture)	28.22	29.22
Cabs for motor vehicles (manufacture)	29.20/1	34.20/1
Cachous (manufacture)	10.82/2	15.84/2
Cadmium (manufacture)	24.45	27.45
Cafeteria (licensed)	56.10/1	55.30/1
Cafeteria (unlicensed)	56.10/2	55.30/2
Cage plant for mining (manufacture)	28.92/1	29.52/1
Caisson (manufacture)	30.11	35.11
Cake board (manufacture)	17.22	21.22
Cake depositing machines (manufacture)	28.93	29.53
Cake mixture (manufacture)	10.61/1	15.61/1
Cakes (manufacture)	10.71	15.81
Cakes (preserved) (manufacture)	10.72	15.82
Cakes (retail)	47.24	52.24
Calcareous cement (manufacture)	23.51	26.51
Calcined dolomite (manufacture)	23.52	26.52
Calcined sulphate plaster (manufacture)	23.52	26.53
Calcium and calcium compounds (manufacture)	20.13	24.13
Calcium carbide (manufacture)	20.13	24.13
Calculating and accounting machines (wholesale)	46.66	51.85
Calculating instruments (non-electronic) (manufacture)	26.51/3	33.20/2
Calculating machine (manufacture)	28.23	30.01
Calculating machines (retail)	47.41	52.48/2
Calculator (electronic) (manufacture)	28.23	30.01
Calendar finishing (manufacture)	18.14	22.23
Calendar printing (manufacture)	18.12/9	22.22
Calender for rubber or plastics working (manufacture)	28.29	29.24
Calendering machinery for textiles (manufacture)	28.29	29.24
Calendering of textiles (manufacture)	13.30	17.30
Calendering or other rolling machine parts (for plastic or rubber) (manufacture)	28.29	29.24
Calico printers' designing	74.10	74.87/2
Calico printers' engraving (manufacture)	18.14	22.23
Calico printing (manufacture)	13.30	17.30
Calico weaving (manufacture)	13.20	17.21
Call centres undertaking market research or public opinion polling	82.20	74.86
Call centres working on a fee or contract basis	82.20	74.86
Call horns (manufacture)	32.20	36.30
Calliopes (manufacture)	32.20	36.30
Callipers (manufacture)	26.51/3	33.20/2
Calorifier (manufacture)	27.52	29.72
Calves' foot jelly (manufacture)	10.13	15.13/9
Calvinistic Methodist Church	94.91	91.31
Cambric weaving (manufacture)	13.20	17.21
Camel back strips for retreading tyres (manufacture)	22.11	25.11
Camel hair spinning on the woollen system (manufacture)	13.10	17.12
Camel hair spinning on the worsted system (manufacture)	13.10	17.13
Camel hair woollen weaving (manufacture)	13.20	17.22
Camel hair worsted weaving (manufacture)	13.20	17.23
Camelid raising and breeding	01.44	01.25
Camels (dromedary) raising and breeding	01.44	01.25
Camera for television (manufacture)	26.30/9	32.20/2
Camera hire	77.21	71.40/1
Cameras (manufacture)	26.70/2	33.40/3
Camp furniture made of wood (manufacture)	31.09	36.14
Campers (transport) rental (self drive)	77.39	71.21/1

Activity	SIC 2007	SIC 2003
Camping goods (manufacture)	13.92/2	17.40/2
Camping goods (retail)	47.64	52.48/5
Camping sites	55.30	55.22
Camping vehicles (retail)	45.19	50.10/1
Camping vehicles (used) (retail)	45.19	50.10/2
Camping vehicles (used) (wholesale)	45.19	50.10/2
Camping vehicles (wholesale)	45.19	50.10/1
Camshaft (not for motor vehicle) (manufacture)	28.15	29.14
Camshaft for motor vehicle engine (manufacture)	28.11	34.30
Canal carrier (freight)	50.40	61.20/9
Canal carrier (passenger)	50.30	61.20/1
Canal cruiser (manufacture)	30.12	35.12
Canal maintenance	52.22	63.22
Canal operation	52.22	63.22
Cancer research and experimental development (other than biotechnological)	72.19	73.10
Candelabra made of base metal (manufacture)	27.40	31.50
Candied peel (manufacture)	10.82/2	15.84/2
Candle (manufacture)	32.99	36.63/9
Candles and tapers (wholesale)	46.49/9	51.47/9
Candlestick (manufacture)	27.40	31.50
Cane chair (manufacture)	31.09	36.11
Cane furniture (manufacture)	31.09	36.14
Cane preparation (manufacture)	16.29	20.52
Cane splitting and weaving (manufacture)	16.29	20.52
Cane working (manufacture)	16.29	20.52
Canisters made of metal (manufacture)	25.99	28.75
Canisters made of plastic (manufacture)	22.22	25.22
Canned broth containing meat or vegetables or both (manufacture)	10.89	15.89/1
Canned soup containing meat or vegetables or both (manufacture)	10.89	15.89/1
Canning machinery (manufacture)	28.29	29.24
Canning of fruit and vegetables (except fruit juices and potatoes) (manufacture)	10.39	15.33
Cannulae (manufacture)	32.50	33.10
Canoe (manufacture)	30.12	35.12
Canoes and sailboats renting and leasing	77.21	71.40/1
Cans and boxes made of aluminium (manufacture)	25.92	28.72
Cans and boxes made of iron or steel (manufacture)	25.91	28.71
Cans and boxes made of tin (manufacture)	25.92	28.72
Cans for food products (manufacture)	25.92	28.72
Cans made of aluminium (manufacture)	25.92	28.72
Cans made of blackplate (manufacture)	25.91	28.71
Cans made of steel (manufacture)	25.91	28.71
Cantaloupe growing	01.13	01.12
Canvas goods (manufacture)	13.92/2	17.40/2
Canvas prepared for use by painters (manufacture)	13.96	17.54/9
Canvas weaving (manufacture)	13.20	17.25
Capacitor for electronic apparatus (manufacture)	26.11	32.10
Capeline felt (manufacture)	14.19	18.24/1
Capers growing	01.13	01.12
Capes made of fur (manufacture)	14.20	18.30
Capital structure consultancy services	70.22/1	74.14/2
Caps and closures made of plastic (manufacture)	22.22	25.22
Caps for bottles made of plastic (manufacture)	22.22	25.22
Caps for petrol, oil or radiator for motor vehicle (manufacture)	29.32	34.30
Caps made of cloth (manufacture)	14.19	18.24/1
Capstan (manufacture)	28.22	29.22
Capsules made of metal (manufacture)	25.92	28.72
Capsuling machinery (manufacture)	28.29	29.24
Car auctions	45.11/2	50.10/2
Car batteries (retail)	45.32	50.30
Car body parts (manufacture)	29.32	34.30
Car clock (manufacture)	26.52	33.50
Car components (manufacture)	29.32	34.30
Car delivery service (by independent contractors)	49.41	60.24/9
Car delivery service (by motor manufacturers)	49.41	60.24/9
Car dismantlers (wholesale)	46.77	51.57
Car hire (self drive)	77.11	71.10
Car leasing	77.11	71.10

Activity	SIC 2007	SIC 2003
Car loose covers (manufacture)	13.92/2	17.40/2
Car park	52.21/9	63.21
Car park construction	41.20/1	45.23
Car polish (manufacture)	20.41/2	24.51/2
Car rental (self drive)	77.11	71.10
Car rental with driver	49.32	60.22
Car telephones (retail)	47.42/1	52.48/8
Car valeting	45.20	50.20
Car wash	45.20	50.20
Car, dog and horse racetrack operation	93.11	92.61/9
Caramel (not sweets) (manufacture)	10.89	15.62
Caramel sweets (manufacture)	10.82/2	15.84/2
Caravan (manufacture)	29.20/3	34.20/3
Caravan (used) (retail)	45.19	50.10/2
Caravan (used) (wholesale)	45.19	50.10/2
Caravan chassis (manufacture)	29.20/3	34.20/3
Caravan holiday site operator, owner or proprietor	55.30	55.22
Caravan residential site letting	68.20/9	70.20/9
Caravan sites	55.30	55.22
Caravan trailers (manufacture)	29.20/3	34.20/3
Caravan winter storage	52.21/9	63.21
Caravans (retail)	45.19	50.10/1
Caravans (touring) rental	77.39	71.21/1
Caravans (wholesale)	45.19	50.10/1
Carbide lanterns (manufacture)	27.40	31.50
Carbine (manufacture)	25.40	29.60
Carbon (manufacture)	20.13	24.13
Carbon and aramid thread weaving (manufacture)	13.20	17.25
Carbon black (manufacture)	20.13	24.13
Carbon brush (manufacture)	27.90	31.62
Carbon dioxide (manufacture)	20.11	24.11
Carbon disulphide (manufacture)	20.13	24.13
Carbon electrodes and other articles of graphite or other carbon for electrical purposes (wholesale)	46.69	51.87
Carbon or graphite electrodes (manufacture)	27.90	31.62
Carbon paper in large sheets (manufacture)	17.12	21.12
Carbon paper in rolls (manufacture)	17.12	21.12
Carbon paper ready for use (manufacture)	17.23	21.23
Carbon paper stencil ready for use (manufacture)	17.23	21.23
Carbon products (except carbon paper and electrical carbon) (manufacture)	23.99	26.82/9
Carbon ribbon (manufacture)	32.99	36.63/1
Carbonate (barytes and witherite) mining	08.91	14.30
Carbonated soft drink (manufacture)	11.07	15.98
Carbonates (commission agent)	46.12	51.12
Carbonates (wholesale)	46.75	51.55
Carbonising base paper (manufacture)	17.12	21.12
Carbonless copy paper ready for use (manufacture)	17.23	21.23
Carboxylic acid (manufacture)	20.14	24.14
Carboy made of plastic (manufacture)	22.22	25.22
Carboys made of glass (manufacture)	23.13	26.13
Carburettor and parts for motor vehicle (manufacture)	28.11	34.30
Carburettors and such for all internal combustion engines (manufacture)	28.11	29.11
Carburettors for industrial engines (manufacture)	28.11	29.11
Card clubs	93.12	92.62/9
Card cutting for index cards (manufacture)	17.23	21.23
Card embossing (manufacture)	18.14	22.23
Card game instruction	85.51	92.62/9
Card tape reader for textile machinery (manufacture)	28.94	29.54
Cardboard (manufacture)	17.12	21.12
Cardboard box making machine (manufacture)	28.95	29.55
Carded asbestos fibre (manufacture)	23.99	26.82/1
Carded sliver preparation for textiles industry (manufacture)	13.10	17.12
Carders (manufacture)	28.94	29.54
Cardigans (knitted) (manufacture)	14.39	17.72
Carding machinery for textiles (manufacture)	28.94	29.54
Carding of trimmings (manufacture)	13.96	17.54/2
Cards for automatic mechanical instruments (manufacture)	32.20	36.30
Cargo handling for air transport activities	52.24/2	63.11

Activity	SIC 2007	SIC 2003
Cargo handling for land transport activities	52.24/3	63.11
Cargo handling for water transport activities	52.24/1	63.11
Cargo ship (manufacture)	30.11	35.11
Cargo sling (manufacture)	13.94	17.52
Cargo superintendent	52.22	63.22
Cargo terminal	52.22	63.22
Carnival article (manufacture)	32.99	36.63/9
Carnival clubs	94.99	91.33
Carpenter n.e.c.	43.32	45.42
Carpenter on building site	43.99/9	45.22
Carpenter's drill (manufacture)	25.73	28.62
Carpentry (not structural)	43.32	45.42
Carpentry (structural)	43.99/9	45.22
Carpet cleaning	96.01	93.01
Carpet fitter	43.33	45.43
Carpet fittings made of metal (manufacture)	25.72	28.63
Carpet making machinery (manufacture)	28.94	29.54
Carpet pile yarn spun on the cotton system (manufacture)	13.10	17.11
Carpet pile yarn spun on the woollen system (manufacture)	13.10	17.12
Carpet pile yarn spun on the worsted and semi-worsted systems (manufacture)	13.10	17.13
Carpet shampoo appliance (not domestic electric) (manufacture)	28.99	29.56
Carpet soap (manufacture)	20.41/1	24.51/1
Carpet sweeper (industrial) (manufacture)	28.99	29.56
Carpet tiles (retail)	47.53	52.48/1
Carpet underlay made of plastic (manufacture)	22.21	25.21
Carpet underlay made of rubber (manufacture)	22.19	25.13
Carpet weaving (manufacture)	13.93/1	17.51/1
Carpets (commission agent)	46.16	51.16
Carpets (other than woven or tufted) (manufacture)	13.93/9	17.51/9
Carpets (retail)	47.53	52.48/1
Carpets (wholesale)	46.47	51.47/9
Carpets and rugs, other than woven or tufted (manufacture)	13.93/9	17.51/9
Carpets made of jute (manufacture)	13.93/9	17.51/9
Carrier (for general hire or reward)	49.41	60.24/9
Carrier equipment (manufacture)	26.30/1	32.20/1
Carrot growing	01.13	01.12
Carry cot (manufacture)	32.99	36.63/9
Cars (manufacture)	29.10	34.10
Cart cover made of canvas (manufacture)	13.92/2	17.40/2
Cartage contractor	49.41	60.24/9
Cartographic and spatial information activities	71.12/2	74.20/6
Carton making machinery (manufacture)	28.95	29.55
Cartoning machinery (manufacture)	28.29	29.24
Cartons and similar containers for carrying liquids (unwaxed) (manufacture)	17.21/9	21.21/5
Cartons and similar containers for carrying liquids (waxed) (manufacture)	17.21/9	21.21/5
Cartons made of corrugated board (manufacture)	17.21/9	21.21/3
Cartons made of corrugated paper (manufacture)	17.21/9	21.21/3
Cartons made of non-corrugated board (manufacture)	17.21/9	21.21/4
Cartons made of non-corrugated paper (manufacture)	17.21/9	21.21/4
Cartoon film production	59.11/1	92.11/1
Cartoon video production	59.11/2	92.11/1
Cartoonists	90.03	92.31/9
Cartridge case (manufacture)	25.40	29.60
Cartridge primer (manufacture)	25.40	29.60
Cartridge refill for fountain pen (manufacture)	32.99	36.63/1
Cartridges and other ammunition (wholesale)	46.69	51.87
Cartridges for riveting guns (manufacture)	25.40	29.60
Case for flash lamp (manufacture)	27.40	31.50
Case hardening (manufacture)	25.61	28.51
Case making materials (manufacture)	17.12	21.12
Case opener (manufacture)	25.73	28.62
Case packing machinery (manufacture)	28.29	29.24
Casein based adhesive (manufacture)	20.52	24.62
Casein production (manufacture)	10.51/9	15.51/9
Casein resins (manufacture)	20.16	24.16
Casement cloth weaving (manufacture)	13.20	17.21
Casements made of metal (manufacture)	25.12	28.12

Activity	SIC 2007	SIC 2003
Cases for clocks and watches (manufacture)	26.52	33.50
Cases for cutlery (not wooden) (manufacture)	15.12	19.20
Cases for jewellery (not wooden) (manufacture)	15.12	19.20
Cases for musical instruments (not wooden) (manufacture)	15.12	19.20
Cases made of corrugated cardboard (manufacture)	17.21/9	21.21/3
Cases made of corrugated fibreboard (manufacture)	17.21/9	21.21/3
Cases made of corrugated paper (manufacture)	17.21/9	21.21/3
Cases made of leather for cutlery, instruments, etc. (manufacture)	15.12	19.20
Cases made of non-corrugated cardboard (manufacture)	17.21/9	21.21/4
Cases made of non-corrugated paper (manufacture)	17.21/9	21.21/4
Cases made of plastic (manufacture)	22.22	25.22
Cases made of wood, for musical instruments (manufacture)	16.29	20.51
Cash and carry predominantly food (wholesale)	46.39	51.39
Cash and credit card imprinting and embossing machine (manufacture)	28.23	30.01
Cash boxes made of metal (manufacture)	25.99	28.75
Cash dispenser (manufacture)	28.23	30.01
Cash register (manufacture)	28.23	30.01
Cash register hire	77.33	71.33
Cash registers and similar machines incorporating a calculating device (wholesale)	46.66	51.85
Cashew nut growing	01.25	01.13/9
Cashmere woollen weaving (manufacture)	13.20	17.22
Cashmere worsted weaving (manufacture)	13.20	17.23
Casing hangars (manufacture)	28.92/1	29.52/1
Casing made of steel (manufacture)	24.20	27.22
Casings for sausages (manufacture)	10.11	15.11/2
Casino	92.00	92.71
Cask assembly machines (manufacture)	28.49	29.43
Cask heads made of wood (manufacture)	16.24	20.40
Caskets (except burial caskets) and cases made of wood (manufacture)	16.29	20.51
Casks made of aluminium (manufacture)	25.92	28.72
Casks made of iron or steel (manufacture)	25.91	28.71
Casks made of wood (manufacture)	16.24	20.40
Cassava growing	01.13	01.11
Cassette player (manufacture)	26.40	32.30
Cassette type recorders (manufacture)	26.40	32.30
Cassock (manufacture)	14.12	18.21
Cast concrete products (manufacture)	23.61	26.61
Cast glass (manufacture)	23.11	26.11
Cast stone units made of precast concrete (manufacture)	23.61	26.61
Casting activities for motion pictures, television and theatre	78.10/1	92.72/1
Casting agencies and bureaux	78.10/1	74.50
Casting machines (manufacture)	28.91	29.51
Casting machines for foundries (manufacture)	28.91	29.51
Casting of aluminium (manufacture)	24.53	27.53
Casting of aluminium products (manufacture)	24.53	27.53
Casting of beryllium products (manufacture)	24.53	27.53
Casting of ferrous metal (manufacture)	24.51	27.51
Casting of ferrous patterns (manufacture)	24.51	27.51
Casting of grey iron (manufacture)	24.51	27.51
Casting of heavy metal and precious metal (manufacture)	24.54	27.54
Casting of iron (manufacture)	24.51	27.51
Casting of iron products (finished or semi-finished) (manufacture)	24.51	27.51
Casting of light metal products (manufacture)	24.53	27.53
Casting of light metals (manufacture)	24.53	27.53
Casting of magnesium products (manufacture)	24.53	27.53
Casting of non-ferrous base metal (manufacture)	24.54	27.54
Casting of ornamental brass (manufacture)	24.54	27.54
Casting of other non-ferrous metals (manufacture)	24.54	27.54
Casting of scandium products (manufacture)	24.53	27.53
Casting of spheroidal graphite iron (manufacture)	24.51	27.51
Casting of steel (manufacture)	24.52	27.52
Casting of steel products (finished or semi-finished) (manufacture)	24.52	27.52
Casting of titanium products (manufacture)	24.53	27.53
Casting of yttrium products (manufacture)	24.53	27.53
Casting pot (manufacture)	23.20	26.26
Castor bean growing	01.11	01.11
Castor oil processing (manufacture)	10.41	15.42

Activity	SIC 2007	SIC 2003
Castor seed crushing (manufacture)	10.41	15.41
Castor sugar (manufacture)	10.81	15.83
Cat and dog raising and breeding	01.49	01.25
Cat food (manufacture)	10.92	15.72
Catalogue publishing	58.19	22.15
Cataloguing and preservation of collections	91.01/1	92.51
Catalysts (manufacture)	20.59	24.66
Catalytic preparations (commission agent)	46.12	51.12
Catalyzers (manufacture)	29.32	34.30
Catamaran (manufacture)	30.12	35.12
Catapult for launching aircraft (manufacture)	28.99	35.30
Catering contractor	56.21	55.52
Catering equipment (electric) (manufacture)	28.93	29.53
Catering equipment hire	77.39	71.34
Catering trade services administration and regulation (public sector)	84.13	75.13
Catgut (manufacture)	32.99	36.63/9
Catgut and similar materials (wholesale)	46.46	51.46
Catheter (manufacture)	32.50	33.10
Cathode ray tube (manufacture)	26.11	32.10
Cathode-ray oscilloscopes and cathode-ray oscillographs (wholesale)	46.52	51.86
Cathode-ray television picture tubes, television camera tubes, other cathode-ray tubes (wholesale)	46.52	51.86
Catholic Apostolic Church	94.91	91.31
Cats' home	96.09	93.05/9
Catseye reflector (manufacture)	23.19	26.15
Catsup (manufacture)	10.84	15.87
Cattle dip (manufacture)	20.20	24.20
Cattle farming	01.42	01.21
Cattle hide leather (manufacture)	15.11	19.10
Cattle raising and breeding for meat	01.42	01.21
Cauliflower growing	01.13	01.12
Caulking compounds and similar non-refractory filling or surfacing preparations (manufacture)	20.30/1	24.30/3
Cautery and light unit (manufacture)	32.50	33.10
Caviar (manufacture)	10.20	15.20/9
Caviar substitute (manufacture)	10.20	15.20/9
Cavity wall insulation	43.29	45.32
CD, DVD recorders (retail)	47.43	52.45
CDs and disks rental	77.22	71.40/4
Ceiling coverings made of plastic (manufacture)	22.23	25.23/9
Ceiling rose (manufacture)	27.40	31.50
Ceiling tiles made of plastic (manufacture)	22.23	25.23/9
Celestine pit	08.91	14.30
Cello (manufacture)	32.20	36.30
Cellular cloth weaving from yarn spun on the cotton system (manufacture)	13.20	17.21
Cellular network operations	61.20	64.20
Cellular phones (manufacture)	26.30/1	32.20/2
Cellular rubber products (manufacture)	22.19	25.13
Cellular telephones (retail)	47.42/1	52.48/8
Cellular wood panel (manufacture)	16.21	20.20
Cellulose (manufacture)	20.16	24.16
Cellulose acetate (manufacture)	20.16	24.16
Cellulose adhesive tape (manufacture)	22.29	25.24
Cellulose based adhesive (manufacture)	20.52	24.62
Cellulose ester and ether ester (manufacture)	20.16	24.16
Cellulose fibre webs (manufacture)	17.12	21.12
Cellulose fibre-cement articles (manufacture)	23.65	26.65
Cellulose nitrate (manufacture)	20.16	24.16
Cellulose paint (manufacture)	20.30/1	24.30/1
Cellulose varnish (manufacture)	20.30/1	24.30/1
Cellulose wadding (manufacture)	17.12	21.12
Cellulose wadding products (manufacture)	17.22	21.22
Cement (manufacture)	23.51	26.51
Cement (wholesale)	46.73	51.53
Cement articles for use in construction (manufacture)	23.61	26.61
Cement based paint (manufacture)	20.30/1	24.30/1
Cement block making machine (manufacture)	28.99	29.56
Cement made of dolomite (manufacture)	23.20	26.26
Cement made of fireclay (manufacture)	23.20	26.26

Activity	SIC 2007	SIC 2003
Cement made of high alumina (manufacture)	23.20	26.26
Cement made of silica and siliceous (manufacture)	23.20	26.26
Cement processing kiln (manufacture)	28.21	29.21
Cement products (manufacture)	23.61	26.61
Cement products n.e.c. (manufacture)	23.69	26.66
Cement refractory jointing (manufacture)	23.20	26.26
Cement wood products (manufacture)	23.61	26.61
Cementing of ships (manufacture)	30.11	35.11
Cemetery	96.03	93.03
Central government administration	84.11	75.11
Central greasing systems (manufacture)	28.99	29.56
Central heating boiler parts (manufacture)	25.21	28.22
Central midwives board	94.12	91.12
Central processing units for computers (manufacture)	26.20	30.02
Central sterile supply department (private sector)	86.10/1	85.11/2
Central sterile supply department (public sector)	86.10/1	85.11/1
Centralised supply and purchasing services (public sector)	81.10	75.14
Centrifugal clothes dryer (manufacture)	28.99	29.56
Centrifugal compressor (manufacture)	28.13/2	29.12/2
Centrifugal pump (manufacture)	28.13/1	29.12/1
Centrifuge (except laboratory type) (manufacture)	28.29	29.24
Centrifuge (laboratory type) (manufacture)	32.50	29.24
Centrifuge parts (except laboratory type) (manufacture)	28.29	29.24
Centrifuges (wholesale)	46.69	51.87
Ceramic articles used in construction (commission agent)	46.13	51.13
Ceramic chemical products (manufacture)	23.44	26.24
Ceramic colours (manufacture)	20.30/1	24.30/1
Ceramic glaze (manufacture)	20.30/1	24.30/1
Ceramic making machine (manufacture)	28.99	29.56
Ceramic pastes production machinery (shaped) (manufacture)	28.99	29.56
Ceramic stove fitting	43.33	45.43
Ceramic transfer litho engraving (manufacture)	18.13	22.25
Ceramic ware for domestic use (manufacture)	23.41	26.21
Cereal and dried vegetable milling or working machinery (wholesale)	46.69	51.87
Cereal breakfast foods (manufacture)	10.61/2	15.61/2
Cereal for sausage filler (manufacture)	10.72	15.82
Cereal grains growing, except rice	01.11	01.11
Cereal grains, flour, groats, meal or pellets (manufacture)	10.61/1	15.61/1
Cereal milling and working machinery renting (non agricultural)	77.39	71.34
Cesspools emptying and cleaning	37.00	90.01
Chain (manufacture)	25.93	28.74
Chain (non-precision) (manufacture)	25.93	28.74
Chain (not articulated transmission) (manufacture)	25.93	28.74
Chain (precision) (manufacture)	28.15	29.14
Chain pulley block (manufacture)	28.22	29.22
Chain saw parts (manufacture)	28.24	29.41
Chain saws (manufacture)	28.24	29.41
Chains made of plastic (manufacture)	22.29	25.24
Chainsaw blades (manufacture)	25.73	28.62
Chair (non-upholstered) (manufacture)	31.09	36.11
Chair (upholstered) (manufacture)	31.09	36.11
Chair frames made of wood (manufacture)	31.09	36.11
Chair seating made of cane or wicker (manufacture)	31.09	36.11
Chairs and seats for offices, workrooms, hotels, restaurants and public premises (manufacture)	31.01	36.12
Chairs made of metal (manufacture)	31.09	36.11
Chairs made of plastic (manufacture)	31.09	36.11
Chaise longue (manufacture)	31.09	36.11
Chalets in holiday centres and holiday villages (provision of short-stay lodging in)	55.20/1	55.23/1
Chalets, not holiday centres, holiday villages or youth hostels (self catering short-stay lodging)	55.20/9	55.23/2
Chalk (ground) production	08.91	14.30
Chalk for drawing or writing (manufacture)	32.99	36.63/1
Chalk pit or quarry	08.11	14.12
Chamber of agriculture	94.11	91.11
Chambers of commerce organisations	94.11	91.11
Chamfered wood (manufacture)	16.10	20.10
Chamois leather (manufacture)	15.11	19.10
Chamomile herb infusions (manufacture)	10.83/1	15.86/1

Activity	SIC 2007	SIC 2003
Chandeliers (manufacture)	27.40	31.50
Channel impeller pump (manufacture)	28.13/1	29.12/1
Channel Islands and Isle of Man banking institutes	64.92/9	65.22/9
Charcoal (other than wood charcoal) (manufacture)	20.14	24.14
Charcoal (wholesale)	46.71/9	51.51/9
Charcoal burning (manufacture)	20.14	24.14
Charcoal production in the forest using traditional methods	02.20	02.01
Charge d'affaires	99.00	99.00
Charity administration	88.99	85.32/1
Chart printing (manufacture)	18.12/9	22.22
Chart publishing	58.11	22.11
Chart seller (retail)	47.62	52.47
Charter flights (freight)	51.21	62.20/9
Charter flights (passenger)	51.10/2	62.20/1
Chartered institute of secretaries	94.12	91.12
Chartered rail travel	79.11	63.30/1
Chartered secretary (firm acting as)	70.22/1	74.14/2
Chartered surveyor	71.12/2	74.20/6
Charters, excursions and other occasional coach services	49.39	60.23/1
Chassis and parts for coaches (manufacture)	29.32	34.30
Chassis fitted with engine (manufacture)	29.10	34.10
Chassis for locomotive (manufacture)	30.20	35.20
Chassis for motor vehicles (manufacture)	29.10	34.10
Chassis for powered invalid carriage (manufacture)	30.92	35.43
Chassis with engine for commercial vehicle (manufacture)	29.10	34.10
Chauffeur driven service	49.32	60.22
Check strap made of leather (manufacture)	15.12	19.20
Check trader activities	64.92/1	65.22/1
Check valves (manufacture)	28.14	29.13
Checking instruments and appliances (electronic) (manufacture)	26.51/1	33.20/1
Checking instruments and appliances (non-electronic) (manufacture)	26.51/3	33.20/2
Cheese (manufacture)	10.51/2	15.51/2
Cheese (wholesale)	46.33	51.33/1
Cheese making machines (manufacture)	28.93	29.53
Cheese moulding machinery (manufacture)	28.93	29.53
Cheese press (manufacture)	28.93	29.53
Cheese pressing machinery (manufacture)	28.93	29.53
Chefs' clothing (manufacture)	14.12	18.21
Chemical contraceptive preparations based on hormones or spermicides (commission agent)	46.18	51.18
Chemical contraceptive products (manufacture)	21.20	24.42/1
Chemical elements (except metals) (manufacture)	20.13	24.13
Chemical elements in disk form and compounds doped for use in electronics (commission agent)	46.12	51.12
Chemical elements in disk form for use in electronics (manufacture)	26.11	24.66
Chemical engineering design projects	71.12/9	74.20/4
Chemical feedstock (manufacture)	19.20/1	23.20/1
Chemical glues (wholesale)	46.75	51.55
Chemical minerals mining	08.91	14.30
Chemical preparations and sensitized emulsions for photographic use (commission agent)	46.18	51.18
Chemical process machine tool (metal working) (manufacture)	28.41	29.42
Chemical products (wholesale)	46.75	51.55
Chemical products and residual products of the chemical or allied industries (commission agent)	46.12	51.12
Chemical products exporter (wholesale)	46.75	51.55
Chemical products importer (wholesale)	46.75	51.55
Chemical seed dresser for agricultural use (manufacture)	28.30/2	29.32
Chemical toilets servicing	37.00	90.01
Chemical woodpulp (manufacture)	17.11	21.11
Chemically modified animal or vegetable fats and mixtures (commission agent)	46.12	51.12
Chemically pure sugars (manufacture)	21.10	24.41
Chemically pure sugars, sugar ethers and sugar esters and their salts (wholesale)	46.46	51.46
Chemicals and fertiliser minerals mining support services provided on a fee or contract basis	09.90	14.30
Chemicals specially prepared for laboratory use (manufacture)	20.59	24.66
Chemist	71.20	74.30
Chemistry research and experimental development	72.19	73.10
Chenille (manufacture)	13.20	17.21
Cheque book printing (manufacture)	18.12/9	22.22
Cheque writing and signing machine (manufacture)	28.23	30.01
Cheroot (manufacture)	12.00	16.00

Activity	SIC 2007	SIC 2003
Cherry brandy (manufacture)	11.01	15.91
Cherry growing	01.24	01.13/9
Chert quarry	08.99	14.50
Chervil growing	01.13	01.12
Chess (electronic) (manufacture)	32.40/9	36.50/9
Chess clubs	93.12	92.62/9
Chess instructor	85.51	92.62/9
Chess set (manufacture)	32.40/9	36.50/9
Chest of drawers (manufacture)	31.09	36.14
Chestnut growing	01.25	01.13/9
Chests made of wood (manufacture)	16.24	20.40
Chewing gum (manufacture)	10.82/2	15.84/2
Chewing tobacco (manufacture)	12.00	16.00
Chick pea growing	01.11	01.12
Chicken cuts (fresh, chilled or frozen) (manufacture)	10.12	15.12
Chicken farm (battery rearing)	01.47	01.24
Chicken food (manufacture)	10.91	15.71
Chicken paste (manufacture)	10.13	15.13/9
Chicken raising and breeding	01.47	01.24
Chicken ready to eat meals (manufacture)	10.85	15.13/9
Chicory growing	01.13	01.12
Chicory root drying (manufacture)	10.61/2	15.61/2
Chiffon weaving from yarn spun on the cotton system (manufacture)	13.20	17.21
Child day-care activities (charitable)	88.91	85.32/1
Child day-care activities (non-charitable)	88.91	85.32/2
Child guidance centre (charitable)	88.99	85.32/1
Child guidance centre (non-charitable)	88.99	85.32/2
Children's and other holiday homes	55.20/9	55.23/9
Children's bicycles and tricycles (non-motorised) (manufacture)	30.92	35.42
Children's boarding homes and hostels (charitable)	87.90	85.31/1
Children's boarding homes and hostels (non-charitable)	87.90	85.31/2
Children's carriage (manufacture)	30.92	36.63/9
Children's clothing (exporter) (wholesale)	46.42	51.42/2
Children's clothing (importer) (wholesale)	46.42	51.42/2
Children's clothing (wholesale)	46.42	51.42/2
Children's home (charitable)	87.90	85.31/1
Children's home (non-charitable)	87.90	85.31/2
Children's hospital (private sector)	86.10/1	85.11/2
Children's hospital (public sector)	86.10/1	85.11/1
Children's wear (retail)	47.71	52.42/2
Children's zoos	91.04	92.53
Chilled water for cooling purposes production and distribution	35.30	40.30
Chilli growing	01.28	01.13/9
Chillies and peppers capsicum sop. Growing	01.28	01.13/9
Chimney cleaning	81.22/3	74.70/5
Chimney construction	43.99/9	45.25
Chimney liners made of clay (manufacture)	23.32	26.40
Chimney pots made of ceramic (manufacture)	23.32	26.40
Chimney pots made of clay (manufacture)	23.32	26.40
Chimneys made of steel (manufacture)	25.11	28.11
China (retail)	47.59/9	52.44
China (wholesale)	46.44	51.44
China clay (ground) production	08.12	14.22
China clay pit	08.12	14.22
China stone mine	08.12	14.22
China, glassware, wallpaper and cleaning materials exporter (wholesale)	46.44	51.44
China, glassware, wallpaper and cleaning materials importer (wholesale)	46.44	51.44
Chintz glazing (manufacture)	13.30	17.30
Chintz weaving from yarn spun on the cotton system (manufacture)	13.20	17.21
Chipboard agglomerated with non-mineral binding substances (manufacture)	16.21	20.20
Chipboard press (manufacture)	28.49	29.43
Chippers for road surfacing (manufacture)	28.92/3	29.52/3
Chiropodist (NHS)	86.90	85.14
Chiropodist (private)	86.90	85.14
Chiropractor clinic (own account)	86.90	85.14
Chlorate explosive (manufacture)	20.51	24.61
Chlorinated rubber based paint (manufacture)	20.30/1	24.30/1

Activity	SIC 2007	SIC 2003
Chlorination plant for water treatment (manufacture)	28.29	29.24
Chlorine and chloride (manufacture)	20.13	24.13
Chocolate (manufacture)	10.82/1	15.84/1
Chocolate and cocoa making machinery (manufacture)	28.93	29.53
Chocolate and sugar confectionery (wholesale)	46.36	51.36
Chocolate and sweets (retail)	47.24	52.24
Chocolate confectionery (manufacture)	10.82/1	15.84/1
Chocolate couverture (manufacture)	10.82/1	15.84/1
Choke and coil (electronic) (manufacture)	26.11	31.10
Choke manifolds (manufacture)	28.12	29.13
Chop house (licensed)	56.10/1	55.30/1
Chopped roving and strand made of glass fibre (manufacture)	23.14	26.14
Choppers (manufacture)	25.71	28.61
Christmas card printing (manufacture)	18.12/9	22.22
Christmas cracker (manufacture)	17.29	36.63/9
Christmas decorations made of paper (manufacture)	17.29	36.63/9
Christmas tree growing	01.29	02.01
Christmas tree lights (manufacture)	27.40	31.50
Christmas tree lights (wholesale)	46.47	51.43/9
Christmas trees and other assemblies of valves (manufacture)	28.14	29.13
Chromatographs (electronic) (manufacture)	26.51/1	33.20/1
Chrome alloys (manufacture)	24.45	27.45
Chrome magnesite shape (manufacture)	23.20	26.26
Chrome ore mining and preparation	07.29	13.20
Chrome plating (manufacture)	25.61	28.51
Chrome production and refining (manufacture)	24.45	27.45
Chrome tanning (manufacture)	15.11	19.10
Chrome wire made by drawing (manufacture)	24.45	27.45
Chromite articles (manufacture)	23.20	26.26
Chromium (manufacture)	24.45	27.45
Chromium compounds (excluding prepared pigments) (manufacture)	20.13	24.13
Chromium pigment (manufacture)	20.12	24.12
Chromium plating (manufacture)	25.61	28.51
Chromium, manganese, lead and copper oxides and hydroxides (wholesale)	46.75	51.55
Chronic sick hospital (private sector)	86.10/1	85.11/2
Chronic sick hospital (public sector)	86.10/1	85.11/1
Chronometer (manufacture)	26.52	33.50
Church Army	94.91	91.31
Church Commission	94.91	91.31
Church in Wales	94.91	91.31
Church Lads' Brigade	94.99	91.33
Church Missionary Society	94.91	91.31
Church of Christ Scientist	94.91	91.31
Church of England	94.91	91.31
Church of Ireland	94.91	91.31
Church of Scotland	94.91	91.31
Church schools at nursery and primary level	85.10	80.10
Church schools at secondary level	85.31	80.21
Churches and other ecclesiastical buildings construction	41.20/1	45.21/1
Churns made of aluminium (manufacture)	25.92	28.72
Churns made of iron or steel (manufacture)	25.91	28.71
Churns made of wood (manufacture)	16.24	20.40
Chutney (manufacture)	10.39	15.33
Cider (alcoholic) (manufacture)	11.03	15.94/1
Cider (non-alcoholic) (manufacture)	11.07	15.98
Cider apple growing	01.24	01.13/9
Cider making machinery (manufacture)	28.93	29.53
Cider merchant (wholesale)	46.34/2	51.34/2
Cider pectin (manufacture)	10.89	15.89/9
Cider perry (manufacture)	11.03	15.94/1
Cigar (manufacture)	12.00	16.00
Cigar box made of wood (manufacture)	16.24	20.40
Cigar holder (manufacture)	22.29	36.63/9
Cigar importer (wholesale)	46.35	51.35
Cigar making machinery (manufacture)	28.93	29.53
Cigar merchant (wholesale)	46.35	51.35
Cigarette (manufacture)	12.00	16.00

Activity	SIC 2007	SIC 2003
Cigarette cases made of metal (manufacture)	25.99	28.75
Cigarette holder (manufacture)	22.29	36.63/9
Cigarette importer (wholesale)	46.35	51.35
Cigarette lighter (manufacture)	32.99	36.63/9
Cigarette lighters (wholesale)	46.49/9	51.47/9
Cigarette making machinery (manufacture)	28.93	29.53
Cigarette merchant (wholesale)	46.35	51.35
Cigarette packets (manufacture)	17.21/9	21.21/9
Cigarette paper (uncut in rolls) (manufacture)	17.12	21.12
Cigarette paper in booklets (manufacture)	17.29	21.25/9
Cigarette tube (manufacture)	17.29	21.25/9
Cigarettes (retail)	47.26	52.26
Cigarillo (manufacture)	12.00	16.00
Cigars (retail)	47.26	52.26
Cigars, cheroots, cigarillos and cigarettes (commission agent)	46.17	51.17
Cine camera (manufacture)	26.70/2	33.40/3
Cine club	59.14	92.13
Cinema	59.14	92.13
Cinema club	59.14	92.13
Cinema kiosk (retail)	47.11	52.11/3
Cinematographic equipment (manufacture)	26.70/2	33.40/3
Cinematographic film colouring, developing, printing or repairing	59.12	92.11/9
Cinematographic sensitized film (manufacture)	20.59	24.64
Cinnamon growing	01.28	01.13/9
Circles made of aluminium (manufacture)	24.42	27.42
Circles made of brass (manufacture)	24.44	27.44
Circles made of copper (manufacture)	24.44	27.44
Circuit breaker (moulded case) (manufacture)	27.12	31.20
Circuit breaker for power (manufacture)	27.12	31.20
Circuit protection device (electronic) (manufacture)	26.11	31.20
Circular addressing	82.19	74.85
Circular hollow sections made of steel (manufacture)	24.20	27.22
Circular or reciprocating saws (manufacture)	28.24	29.41
Circular sawblades (manufacture)	25.73	28.62
Circular saws for all materials (manufacture)	25.73	28.62
Circulator pump (manufacture)	28.13/1	29.12/1
Circus	90.01	92.34/9
Circus tent rental	77.39	71.34
Cistern floats made of plastic (manufacture)	22.23	25.23/9
Cistern made of metal exceeding 300 litres (manufacture)	25.29	28.21
Cisterns made of plastic (manufacture)	22.23	25.23/9
Citizens Advice Bureau	88.99	85.32/1
Citizens initiative or protest movements	94.99	91.33
Citric acid (manufacture)	20.14	24.14
City and Guilds of London Institute	85.32	80.22
City guild (goldsmiths' company, stationers' company, etc.)	94.11	91.11
City mission	94.91	91.31
Civic restaurant (licensed)	56.10/1	55.30/1
Civic trust	94.99	91.33
Civil defence administration	84.22	75.22
Civil engineering construction	42.99	45.21/3
Civil engineering constructions for long-distance communication	42.22	45.21/3
Civil engineering constructions for power lines	42.22	45.21/3
Civil engineering constructions for power plants	42.22	45.21/3
Civil engineering constructions for urban communication	42.22	45.21/3
Civil engineering contractor	42.99	45.21/3
Civil engineering machinery and equipment (wholesale)	46.63	51.82
Civil engineering machinery and equipment rental (without operator)	77.32	71.32
Civil engineering research and experimental development	72.19	73.10
Civil engineering structure painting	43.34/1	45.44
Civil service college	85.32	80.22
Cladding wall panels made of precast concrete (manufacture)	23.61	26.61
Claddings (external)	43.99/9	45.25
Claddings (internal)	43.33	45.43
Clairvoyant	96.09	93.05/9
Clamp (manufacture)	25.73	28.62
Clamping and towing away of vehicles	52.21/9	63.21

Activity	SIC 2007	SIC 2003
Clarification plant for water treatment (manufacture)	28.29	29.24
Clasps (manufacture)	25.99	28.75
Clay (commission agent)	46.13	51.13
Clay (wholesale)	46.73	51.53
Clay and kaolin mining support services provided on a fee or contract basis	09.90	14.22
Clay extraction for brick, pipe and tile production	08.12	14.22
Clay mining	08.12	14.22
Clay quarrying	08.12	14.22
Clean towel company	96.01	93.01
Cleaning and polishing preparations (manufacture)	20.41/2	24.51/2
Cleaning cloth (non-woven) (manufacture)	13.95	17.53
Cleaning cloth (not of bonded fibre fabric) (manufacture)	13.92/3	17.40/3
Cleaning materials (retail)	47.78/9	52.48/9
Cleaning materials (wholesale)	46.44	51.44
Cleaning of heat and air ducts	81.22/2	74.70/4
Cleaning of industrial machinery	81.22/9	74.70/9
Cleaning of the inside of road and sea tankers	81.29/9	74.70/9
Cleaning powder (other than detergents and scouring powder) (manufacture)	20.41/2	24.51/2
Cleaning service for factory, office or shop	81.21	74.70/1
Cleaning services for computer rooms	81.22/2	74.70/4
Cleaning services for hospitals	81.22/2	74.70/4
Cleaning services n.e.c.	81.29/9	74.70/9
Cleaning up oil spills and other pollutions in ocean and seas including coastal areas	39.00	90.03
Cleaning up oil spills and other pollutions in surface water	39.00	90.03
Cleaning up oil spills and other pollutions on land	39.00	90.03
Cleaning, filling, packing or wrapping machine parts (manufacture)	28.29	29.24
Cleaning, sorting or grading machines for seeds, grain or dried leguminous vegetables (manufacture)	28.93	29.53
Cleaning, wringing, ironing, pressing, dyeing, etc. Machines for textile yarn and fibres (wholesale)	46.64	51.83
Cleansing tissues (manufacture)	17.22	21.22
Clear gum confectionery (manufacture)	10.82/2	15.84/2
Clearing agents for photographic use (manufacture)	20.59	24.64
Clearing house (banking)	66.11	67.11
Cleat for pleasure boat (manufacture)	30.12	35.12
Cleavers (manufacture)	25.71	28.61
Clementine growing	01.23	01.13/9
Clerical vestment (manufacture)	14.12	18.21
Climbing clothing for men and boys (weatherproof) (manufacture)	14.13/1	18.22/1
Climbing clothing for women and girls (weatherproof) (manufacture)	14.13/2	18.22/2
Climbing frame (manufacture)	32.30	36.40
Clinic (health service)	86.90	85.14
Clinico-pathological and other diagnostic activities pertaining to animals	75.00	85.20
Clinkers and hydraulic cement (manufacture)	23.51	26.51
Cloakroom (not railway, etc.)	96.09	93.05/9
Cloaks for men and boys (manufacture)	14.13/1	18.22/1
Cloaks for women and girls (manufacture)	14.13/2	18.22/2
Clock (electric) (manufacture)	26.52	33.50
Clock (manufacture)	26.52	33.50
Clock and watch glass (manufacture)	23.19	26.15
Clock case made of wood (manufacture)	26.52	33.50
Clocks (retail)	47.77	52.48/4
Clocks (wholesale)	46.48	51.47/9
Clog (manufacture)	15.20	19.30
Closed circuit television equipment (CCTV) (manufacture)	26.30/9	32.20/2
Closed die forging (manufacture)	25.50	28.40
Closing machinery (manufacture)	28.29	29.24
Closures made of metal (manufacture)	25.92	28.72
Closures made of plastic (manufacture)	22.22	25.22
Cloth (wholesale)	46.41	51.41
Cloth beetling (manufacture)	13.30	17.30
Cloth crease resisting treatment (manufacture)	13.30	17.30
Cloth degreasing (manufacture)	13.30	17.30
Cloth dressing (manufacture)	13.30	17.30
Cloth dyeing (manufacture)	13.30	17.30
Cloth embossing (manufacture)	13.30	17.30
Cloth ending and mending (manufacture)	13.30	17.30
Cloth finishing (manufacture)	13.30	17.30
Cloth fireproofing (manufacture)	13.30	17.30

Activity	SIC 2007	SIC 2003
Cloth made of cotton and similar man made fibres (manufacture)	13.20	17.21
Cloth made of wire (manufacture)	25.93	28.73
Cloth mercerising (manufacture)	13.30	17.30
Cloth merchant (wholesale)	46.41	51.41
Cloth piece goods printing (manufacture)	13.30	17.30
Cloth proofing (manufacture)	13.30	17.30
Cloth rot proofing (manufacture)	13.30	17.30
Cloth shrinking (manufacture)	13.30	17.30
Cloth waterproofing	13.30	17.30
Clothes airer (electric) (manufacture)	27.51	29.71
Clothes brush (manufacture)	32.91	36.62
Clothes designer	74.10	74.87/2
Clothes hangers made of wood (manufacture)	16.29	20.51
Clothes hire	77.29/9	71.40/9
Clothes hook (manufacture)	25.99	28.75
Clothes horse made of wood (manufacture)	16.29	20.51
Clothes pegs made of plastic (manufacture)	22.29	25.24
Clothes pegs made of wood (manufacture)	16.29	20.51
Clothes washing and drying machines for domestic use (wholesale)	46.43/9	51.43/9
Clothing (commission agent)	46.16	51.16
Clothing (wholesale)	46.42	51.42/9
Clothing accessories (manufacture)	14.19	18.24/9
Clothing accessories (wholesale)	46.42	51.42/9
Clothing accessories made of fur or leather (retail)	47.71	52.42/1
Clothing accessories made of fur or leather (wholesale)	46.42	51.42/1
Clothing accessories, children's, other than of fur or leather (retail)	47.71	52.42/2
Clothing accessories, men's, other than of fur or leather (retail)	47.71	52.42/4
Clothing accessories, women's, other than of fur or leather (retail)	47.71	52.42/3
Clothing exporter (wholesale)	46.42	51.42/9
Clothing fabrics (retail)	47.51	52.41
Clothing importer (wholesale)	46.42	51.42/9
Clothing made of asbestos (manufacture)	23.99	26.82/1
Clothing made of sheepskin (manufacture)	14.20	18.30
Clothing outfitter (wholesale)	46.42	51.42/9
Clothing pad (manufacture)	14.19	18.24/9
Clothing textiles (wholesale)	46.41	51.41
Clotted cream (manufacture)	10.51/1	15.51/1
Clove growing	01.28	01.13/9
Clover growing	01.19	01.11
Clubs (manufacture)	32.30	36.40
Clutch (not for motor vehicle) (manufacture)	28.15	29.14
Clutch and parts for motor vehicles (manufacture)	29.32	34.30
Clutch linings made of asbestos (manufacture)	23.99	26.82/1
Clutches and shaft couplings including universal joints (excluding motor vehicles) (wholesale)	46.69	51.87
Coach (manufacture)	29.10	34.10
Coach bolts and screws (manufacture)	25.94	28.74
Coach engine (manufacture)	29.10	34.10
Coach hire with driver	49.39	60.23/1
Coach services (non-scheduled)	49.39	60.23/1
Coach trimming (manufacture)	13.96	17.54/2
Coaches of sport	85.51	92.62/9
Coachwork for motor vehicles (manufacture)	29.20/1	34.20/1
Coal (commission agent)	46.12	51.12
Coal (wholesale)	46.71/9	51.51/9
Coal and coke (retail)	47.78/9	52.48/9
Coal carbonisation (manufacture)	19.10	23.10
Coal cleaning, sizing, grading and pulverising (hard, deep mined)	05.10/1	10.10/1
Coal cleaning, sizing, grading and pulverising (hard, opencast)	05.10/2	10.10/2
Coal contractor (opencast)	05.10/2	10.10/2
Coal cutter (manufacture)	28.92/1	29.52/1
Coal depot (wholesale)	46.71/9	51.51/9
Coal factor (commission agent)	46.12	51.12
Coal merchant (wholesale)	46.71/9	51.51/9
Coal mine (deep or drift)	05.10/1	10.10/1
Coal or rock cutters and tunnelling machinery (wholesale)	46.63	51.82
Coal plough (manufacture)	28.92/1	29.52/1
Coal preparation (deep mined)	05.10/1	10.10/1

Activity	SIC 2007	SIC 2003
Coal preparation (opencast)	05.10/2	10.10/2
Coal preparation plant (manufacture)	28.92/1	29.52/1
Coal pumping station	49.50	60.30
Coal recovery from dumps, tips etc.	05.10/2	10.10/2
Coal recovery of from culm banks	05.10/2	10.10/2
Coal site (opencast)	05.10/2	10.10/2
Coal stockyard for land transport activities	52.10/3	63.12/9
Coal stockyard for water transport activities	52.10/1	63.12/9
Coal tar (crude) from gas works	35.21	40.21
Coal tar (crude) from manufactured fuel plants (manufacture)	19.20/1	10.10/3
Coal tar (refined) (manufacture)	20.14	24.14
Coal tar distillation (manufacture)	20.14	24.14
Coal tar naphtha (manufacture)	20.14	24.14
Coal tar pitch, articles thereof (manufacture)	23.99	26.82/9
Coal washing (deep mined)	05.10/1	10.10/1
Coal washing (opencast)	05.10/2	10.10/2
Coast guards administration and operation	84.24	75.24
Coastal defence construction	42.91	45.24
Coastal water transport (freight)	50.20	61.10/2
Coastal water transport for passengers	50.10	61.10/1
Coat and hat racks made of wood (manufacture)	16.29	20.51
Coat hangers made of plastic (manufacture)	22.29	25.24
Coat hangers made of wood (manufacture)	16.29	20.51
Coat stand (non-domestic) (manufacture)	31.01	36.12
Coated abrasives (manufacture)	23.91	26.81
Coated electrodes for electric arc-welding (manufacture)	25.93	28.73
Coated or cored wire (manufacture)	25.93	28.73
Coated roadstone production	08.12	14.21
Coated tarmacadam production	08.12	14.21
Coating machine for bookbinding or paper working (manufacture)	28.99	29.56
Coating machinery for textiles (manufacture)	28.94	29.54
Coating of purchased garments (manufacture)	13.30	17.30
Coating woollen weaving (manufacture)	13.20	17.22
Coating worsted weaving (manufacture)	13.20	17.23
Coats for men and boys (manufacture)	14.13/1	18.22/1
Coats for women and girls (manufacture)	14.13/2	18.22/2
Co-axial cable and co-axial conductors for domestic use (wholesale)	46.43/9	51.43/9
Co-axial cable and co-axial conductors for industrial use (wholesale)	46.69	51.87
Cobalt (manufacture)	24.45	27.45
Cobalt mining and preparation	07.29	13.20
Cock made of wood (manufacture)	16.24	20.40
Cockle gathering	03.11	05.01
Cocks for industrial use (manufacture)	28.14	29.13
Cocktail cabinet (manufacture)	31.09	36.14
Cocoa (manufacture)	10.82/1	15.84/1
Cocoa (wholesale)	46.37	51.37
Cocoa bean roasting and dressing (manufacture)	10.82/1	15.84/1
Cocoa beans, peeling and preparation	01.63	01.13/9
Cocoa butter (manufacture)	10.82/1	15.84/1
Cocoa fat (manufacture)	10.82/1	15.84/1
Cocoa growing	01.27	01.13/9
Cocoa oil (manufacture)	10.82/1	15.84/1
Cocoa powder (manufacture)	10.82/1	15.84/1
Cocoa products (manufacture)	10.82/1	15.84/1
Coconut flakes including desiccated but (not sugared) (manufacture)	10.39	15.33
Coconut growing	01.26	01.13/9
Coconut oil refining (manufacture)	10.41	15.42
Coconut shy	93.21	92.33
Cod liver oil refining (manufacture)	10.41	15.42
Coffee (manufacture)	10.83/2	15.86/2
Coffee (wholesale)	46.37	51.37
Coffee and chicory essence and extract (manufacture)	10.83/2	15.86/2
Coffee bags (manufacture)	10.83/2	15.86/2
Coffee bar, room or saloon (unlicensed)	56.10/2	55.30/2
Coffee blending (manufacture)	10.83/2	15.86/2
Coffee essence and extract (manufacture)	10.83/2	15.86/2
Coffee extracts and concentrates (manufacture)	10.83/2	15.86/2

Activity	SIC 2007	SIC 2003
Coffee grinding and roasting (manufacture)	10.83/2	15.86/2
Coffee growing	01.27	01.13/9
Coffee husks and skins (commission agent)	46.11	51.11
Coffee or tea makers (electric) (manufacture)	27.51	29.71
Coffee percolator (electric) (manufacture)	27.51	29.71
Coffee processing (manufacture)	10.83/2	15.86/2
Coffee processing machinery (manufacture)	28.93	29.53
Coffee products (manufacture)	10.83/2	15.86/2
Coffee roasting (manufacture)	10.83/2	15.86/2
Coffee substitutes (manufacture)	10.83/2	15.86/2
Coffee table (manufacture)	31.09	36.14
Coffee, tea, cocoa and spices exporter (wholesale)	46.37	51.37
Coffee, tea, cocoa and spices importer (wholesale)	46.37	51.37
Coffer-dam construction (manufacture)	30.11	35.11
Coffin board (manufacture)	32.99	20.51
Coffin cloth (manufacture)	13.10	17.12
Coffin frilling (manufacture)	13.96	17.54/2
Coffins (manufacture)	32.99	20.51
Coiffeur	96.02	93.02
Coil ignition (manufacture)	29.31	31.61
Coil springs (not for motor vehicle suspension) (manufacture)	25.93	28.74
Coils made of copper (manufacture)	24.44	27.44
Coin operated games (manufacture)	32.40/1	36.50/1
Coin sorting, wrapping and counting machines (manufacture)	28.23	30.01
Coin striking (manufacture)	32.11	36.21
Coin-operated gambling machine establishments	92.00	92.71
Coin-operated games arcade (other than gaming machines)	93.29	92.72/9
Coins (manufacture)	32.11	36.21
Coins (retail)	47.78/9	52.48/5
Coke (wholesale)	46.71/9	51.51/9
Coke gas	35.21	40.21
Coke merchant (wholesale)	46.71/9	51.51/9
Coke or semi-coke of coal (commission agent)	46.12	51.12
Coke oven gas (manufacture)	19.10	23.10
Coke oven products (manufacture)	19.10	23.10
Coke petroleum (manufacture)	19.20/1	23.20/1
Coke production (manufacture)	19.10	23.10
Cola oil refining (manufacture)	10.41	15.42
Cola production (manufacture)	11.07	15.98
Colanders made of metal (manufacture)	25.99	28.75
Colanders made of plastic (manufacture)	22.29	25.24
Cold cathode valve or tube (manufacture)	26.11	32.10
Cold chisel (manufacture)	25.73	28.62
Cold drawing or stretching of steel wire (manufacture)	24.34	27.34
Cold drawn steel bars (manufacture)	24.31	27.31
Cold drawn steel sections (manufacture)	24.31	27.31
Cold finished steel bars (manufacture)	24.31	27.31
Cold formed steel angles (manufacture)	24.33	27.33
Cold formed steel channels (manufacture)	24.33	27.33
Cold formed steel sections (manufacture)	24.33	27.33
Cold pressing of base metals (manufacture)	25.50	28.40
Cold reduced steel slit strip < 600 mm (manufacture)	24.32	27.32
Cold reduced steel slit strip >= 600mm (manufacture)	24.10	27.10
Cold reduced wide steel strip >= 600mm (cold reduced coil) (manufacture)	24.10	27.10
Cold rolled narrow steel strip < 600 mm (manufacture)	24.32	27.32
Cold rolled narrow steel strip >= 600mm (manufacture)	24.10	27.10
Cold rolled steel plate (manufacture)	24.10	27.10
Cold rolled steel sheet (manufacture)	24.10	27.10
Cold rolled steel slit strip >= 600mm (manufacture)	24.10	27.10
Cold rolled wide steel strip >= 600mm (cold rolled wide coil) (manufacture)	24.10	27.10
Cold stamping of base metals (manufacture)	25.50	28.40
Cold storage equipment (manufacture)	28.25	29.23
Cold store for air transport activities	52.10/2	63.12/1
Cold store for land transport activities	52.10/3	63.12/1
Cold store for water transport activities	52.10/1	63.12/1
Cold-folded ribbed sheets and sandwich panels (manufacture)	24.33	27.33
Cold-formed ribbed sheets and sandwich panels (manufacture)	24.33	27.33

Activity	SIC 2007	SIC 2003
Collapsible boat (not inflatable dinghy) (manufacture)	30.12	35.12
Collapsible box made of wood (manufacture)	16.24	20.40
Collar stud (manufacture)	32.99	36.63/9
Collars for men and boys (manufacture)	14.19	18.24/9
Collating machine for bookbinders (manufacture)	28.99	29.56
Collating machinery (manufacture)	28.23	30.01
Collating of books, brochures, etc. (manufacture)	18.14	22.23
Collecting ,sorting, separating, stripping of used goods to obtain reusable parts (wholesale)	46.77	51.57
Collecting society	65.12	66.03/1
Collection and removal of non hazardous debris and rubble	38.11	90.02
Collection and treatment of radioactive nuclear waste	38.12	23.30
Collection of bio-hazardous waste	38.12	90.02
Collection of female human urine for hormone extraction	86.90	85.14
Collection of non hazardous construction and demolition waste	38.11	90.02
Collection of non hazardous recyclable materials	38.11	90.02
Collection of non hazardous waste output of textile mills	38.11	90.02
Collection of nuclear waste	38.12	90.02
Collection of rain water	36.00	41.00
Collection of refuse in litter bins in public places	38.11	90.03
Collection of used oil from shipment or garages	38.12	90.02
Collection of water from rivers, lakes, wells	36.00	41.00
Collectors stamps and coins (wholesale)	46.49/9	51.47/9
College of agriculture	85.32	80.22
College of art	85.32	80.22
College of higher education (degree level)	85.42/1	80.30/2
College of music	85.32	80.22
College of nursing	85.41	80.30/1
College of technology	85.32	80.22
Colloidal precious metals (commission agent)	46.12	51.12
Collotype printing (manufacture)	18.12/9	22.22
Colognes (manufacture)	20.42	24.52
Colorimeters (electronic) (manufacture)	26.51/1	33.20/1
Colorimeters (non-electronic) (manufacture)	26.51/3	33.20/2
Colour filter (unmounted) (manufacture)	32.50	33.40/1
Colour lake (manufacture)	20.12	24.12
Colour television tubes (manufacture)	26.11	32.10
Coloured glass (manufacture)	23.11	26.11
Colouring matter (wholesale)	46.75	51.55
Colours for food and cosmetics (manufacture)	20.12	24.12
Colours in dry, liquid or paste form (manufacture)	20.12	24.12
Column (fabricated structural steelwork) (manufacture)	25.11	28.11
Column (process plant) (manufacture)	25.30	28.30
Colza growing	01.11	01.11
Colza oil production (manufacture)	10.41	15.41
Comb for textile machinery (manufacture)	28.94	29.54
Combers' shoddy for woollen industry (manufacture)	13.10	17.12
Combination rope (manufacture)	13.94	17.52
Combine harvester (manufacture)	28.30/2	29.32
Combined facilities support activities	81.10	70.32
Combined office admin. Services (e.g. Reception, billing, record keeping, personnel, mail services)	82.11	74.85
Combined secretarial activities	82.11	74.85
Combing and slubbing of wool on a commission basis (manufacture)	13.10	17.13
Combing leather (manufacture)	15.11	19.10
Combing machinery for textiles (manufacture)	28.94	29.54
Combs (electric) (manufacture)	27.51	29.71
Combs (other than of hard rubber, plastic or metal) (manufacture)	32.99	36.63/9
Combs of hard rubber (manufacture)	22.19	36.63/9
Combs of metal (manufacture)	25.99	36.63/9
Combs of plastic (manufacture)	22.29	36.63/9
Combs, hair-slides, hairpins, curling pins (wholesale)	46.49/9	51.47/9
Commercial art gallery (retail)	47.78/1	52.48/6
Commercial artist	73.11	74.40/2
Commercial buildings construction	41.20/1	45.21/1
Commercial cleaner	81.21	74.70/1
Commercial machinery rental and operating leasing	77.39	71.34
Commercial notebooks (manufacture)	17.23	22.22
Commercial or industrial workers (supply) (temporary employment agency)	78.20	74.50

Activity	SIC 2007	SIC 2003
Commercial printed matter printing (manufacture)	18.12/9	22.22
Commercial school	85.32	80.22
Commercial services administration and regulation (public sector)	84.13	75.13
Commercial stationery (manufacture)	17.23	22.22
Commercial stationery binders (manufacture)	17.23	22.22
Commercial stationery business forms (manufacture)	17.23	22.22
Commercial stationery registers (manufacture)	17.23	22.22
Commercial vehicle (light) hire (without driver)	77.12	71.21/9
Commercial vehicle (medium and heavy type) contract hire (without driver)	77.12	71.21/9
Commercial vehicle (medium and heavy type) hire (without driver)	77.12	71.21/9
Commercial vehicle hire with driver	49.41	60.24/9
Commercial vehicle park	52.21/9	63.21
Commercial vehicles (manufacture)	29.10	34.10
Comminution plant for effluent treatment (manufacture)	28.29	29.24
Commission mending of textiles (manufacture)	13.30	17.30
Commissioners of northern lighthouses	52.22	63.22
Commodities dealing for investment purposes	64.99/1	65.23/3
Commodity and transport capacity exchanges for gaseous fuels	35.23	40.22
Commodity contracts brokerage	66.12	67.12/2
Commodity contracts exchanges administration	66.11	67.11
Common (local authority or municipally owned)	93.29	92.72/9
Commonwealth Armed Forces	99.00	99.00
Commonwealth Government Service	99.00	99.00
Commonwealth Institute	99.00	99.00
Commonwealth Secretariat	99.00	99.00
Commonwealth War Graves Commission	99.00	99.00
Communication centre (civil air)	52.23	63.23
Communication devices using infrared signal (e.g. Remote controls) (manufacture)	26.30/1	32.20/1
Communication equipment rental and operating leasing	77.39	71.34
Communication lines construction	42.22	45.21/3
Communication services administration and regulation (public sector)	84.13	75.13
Communications telemetry	61.90	64.20
Community amenity services administration (public sector)	84.12	75.12
Community and neighbourhood activities (charitable)	88.99	85.32/1
Community and neighbourhood activities (non-charitable)	88.99	85.32/2
Community centre	94.99	91.33
Community dental service clinics	86.23	85.13
Community health service	86.90	85.14
Community heating plant	35.30	40.30
Community homes for children (charitable)	87.90	85.31/1
Community homes for children (non-charitable)	87.90	85.31/2
Community medical service clinics	86.90	85.14
Community organisations	94.99	91.33
Community psychiatric nurse (NHS)	86.90	85.14
Compact disc players (manufacture)	26.40	32.30
Compact disc players (retail)	47.43	52.45
Compact disc reproduction from master copies (manufacture)	18.20/1	22.31
Compact disc sound recording publishing	59.20	22.14
Compact discs (recorded) (wholesale)	46.43/1	51.43/1
Companies court	84.23	75.23
Company promoting	66.19	67.13
Company registration agent	66.11	67.11
Company secretary	69.20/2	74.12/2
Comparators (electronic) (manufacture)	26.51/1	33.20/1
Comparators (non-electronic) (manufacture)	26.51/3	33.20/2
Compass (drawing) (manufacture)	26.51/3	33.20/2
Compass (magnetic) (manufacture)	26.51/3	33.20/2
Compilation of financial statements	69.20/1	74.12/1
Completion of ceilings	43.32	45.42
Components for clocks and watches (manufacture)	26.52	33.50
Composing room equipment (manufacture)	28.99	29.56
Composite diagnostic or laboratory reagents (manufacture)	20.59	24.66
Composition and purity testing and analysis	71.20	74.30
Composition asbestos (manufacture)	23.99	26.82/1
Composition cork (manufacture)	16.29	20.52
Composition for printing (manufacture)	18.13	22.24
Composition leather (manufacture)	15.11	19.10

Activity	SIC 2007	SIC 2003
Compound animal feed (manufacture)	10.91	15.71
Compound feed stuff (wholesale)	46.21	51.21
Compound fertiliser (manufacture)	20.15	24.15
Compound flavour (blended flavour concentrates) (manufacture)	20.53	24.63
Compound plasticisers and stabilisers for rubber or plastics (commission agent)	46.12	51.12
Compound plasticisers for rubber or plastics (manufacture)	20.59	24.66
Compounds of rare earth metals (wholesale)	46.75	51.55
Compounds of rare earth metals, yttrium or scandium (commission agent)	46.12	51.12
Compounds of yttrium and scandium (wholesale)	46.75	51.55
Compounds with nitrogen functions (commission agent)	46.12	51.12
Comprehensive schools	85.31	80.21
Compressed air production and distribution	35.30	40.30
Compressed industrial gases (manufacture)	20.11	24.11
Compressibility testing equipment (non-electronic) (manufacture)	26.51/3	33.20/2
Compression ignition engines for industrial use (manufacture)	28.11	29.11
Compressor engine (manufacture)	28.11	29.11
Compressor for air or other gas (manufacture)	28.13/2	29.12/2
Compressor for refrigerators (manufacture)	28.13/2	29.12/2
Compressor parts (manufacture)	28.13/2	29.12/2
Compressors for refrigerating equipment (wholesale)	46.69	51.87
Compressors for use in civil aircraft (wholesale)	46.69	51.87
Compulsory social security administration concerning family and child benefits	84.30	75.30
Compulsory social security administration concerning government employee pension schemes	84.30	75.30
Compulsory social security administration concerning permanent loss of income due to disablement	84.30	75.30
Compulsory social security administration concerning retirement pensions	84.30	75.30
Compulsory social security administration concerning unemployment benefits	84.30	75.30
Compulsory social security administration of sickness, maternity or temporary disablement benefits	84.30	75.30
Computer (electronic) (manufacture)	26.20	30.02
Computer (manufacture)	26.20	30.02
Computer audit consultancy services	62.02	72.10
Computer consultancy (software)	62.02	72.22
Computer dating agency	96.09	93.05/9
Computer discs and tapes (unrecorded) (manufacture)	26.80	24.65
Computer equipment (commission agent)	46.14	51.14
Computer facilities management activities	62.03	72.30
Computer games (retail)	47.41	52.48/5
Computer games design	62.01/1	72.22
Computer games publishing	58.21	72.21
Computer hardware acceptance testing services	62.02	72.10
Computer hardware research and experimental development	72.19	73.10
Computer media reproduction (manufacture)	18.20/3	22.33
Computer numerically controlled (CNC) machine tools (wholesale)	46.62	51.81
Computer numerically controlled (CNC) metal cutting machines (manufacture)	28.41	29.42
Computer peripheral equipment (manufacture)	26.20	30.02
Computer peripheral equipment (retail)	47.41	52.48/2
Computer print-out paper (manufacture)	17.23	21.23
Computer projectors (video beamers) (manufacture)	26.20	32.30
Computer related activities (other)	62.09	72.60
Computer repair training	85.32	80.22
Computer site planning services	62.02	72.10
Computer store (manufacture)	26.20	30.02
Computer system (manufacture)	26.20	30.02
Computer terminal unit (manufacture)	26.20	30.02
Computer to plate CTP processing of plates for relief printing (manufacture)	18.13	22.24
Computer to plate CTP processing of plates for relief stamping	18.13	22.24
Computer training	85.59	80.42/9
Computer-controlled machine tools (wholesale)	46.62	51.81
Computer-controlled machinery for sewing and knitting machines (wholesale)	46.64	51.83
Computer-controlled machinery for the textile industry (wholesale)	46.64	51.83
Computers and non-customised software (retail)	47.41	52.48/2
Computers and peripheral equipment (wholesale)	46.51	51.84
Computing machinery and equipment rental and operating leasing	77.33	71.33
Concentrated animal feed and feed supplements (manufacture)	10.91	15.71
Concentrated dried milk (manufacture)	10.51/9	15.51/9
Concert halls operation	90.04	92.32
Concertina (manufacture)	32.20	36.30
Concerts production	90.01	92.31/1

Activity	SIC 2007	SIC 2003
Concrete articles n.e.c. (manufacture)	23.69	26.66
Concrete block making machinery (manufacture)	28.99	29.56
Concrete coating of metals (manufacture)	25.61	28.51
Concrete dry mix (manufacture)	23.63	26.63
Concrete haulage by a unit which is (not the manufacturer)	49.41	60.24/9
Concrete mixer (manufacture)	28.92/3	29.52/3
Concrete placing machinery (manufacture)	28.92/3	29.52/3
Concrete pumps (manufacture)	28.13/1	29.12/1
Concrete surfacing machinery (manufacture)	28.92/3	29.52/3
Concrete work (building)	43.99/9	45.25
Concrete-mixer lorries (manufacture)	29.10	34.10
Condensate extraction	06.20	11.10
Condensation, polycondensation and polyaddition products (plastic material) (manufacture)	20.16	24.16
Condensed milk (manufacture)	10.51/1	15.51/1
Condenser (steam) (manufacture)	25.30	28.30
Condenser (vapour) (manufacture)	25.30	28.30
Condenser for air conditioning equipment (air or water cooled) (manufacture)	28.25	29.23
Condenser unit for refrigerator (manufacture)	28.25	29.23
Condiment set made of metal (manufacture)	25.99	28.75
Condiments (manufacture)	10.84	15.87
Conductor cable made of steel reinforced aluminium (manufacture)	25.93	28.73
Conduits made of ceramic (manufacture)	23.32	26.40
Conduits made of clay (manufacture)	23.32	26.40
Confectioner's novelty (manufacture)	10.82/2	15.84/2
Confectioners, tobacconists and newsagents (CTN's) (retail)	47.11	52.11/1
Confectionery (commission agent)	46.17	51.17
Confectionery (medicated) (manufacture)	10.82/2	15.84/2
Confectionery (wholesale)	46.36	51.36
Confectionery machines and processing equipment (manufacture)	28.93	29.53
Confectionery made of chocolate (manufacture)	10.82/1	15.84/1
Confectionery made of sugar (manufacture)	10.82/2	15.84/2
Confederation of British industry	94.11	91.11
Conference centre letting (not self-owned)	68.31	70.31
Conference centre letting (self owned)	68.20/2	70.20/1
Conference organisers	82.30/2	74.87/4
Confetti paper (manufacture)	17.29	36.63/9
Conjuring apparatus (manufacture)	32.99	36.63/9
Conjuror	90.01	92.31/1
Connecting of electric appliances and household equipment, including baseboard heating	43.21	45.31
Conservation and Preservation Society	94.99	91.33
Conservative and Unionist Party	94.92	91.32
Conservative Association	94.92	91.32
Construction and constructional toys (wholesale)	46.49/9	51.47/7
Construction and demolition waste collection	38.11	90.02
Construction equipment (manufacture)	28.92/3	29.52/3
Construction factories	41.20/1	45.21/1
Construction machinery (wholesale)	46.63	51.82
Construction machinery and equipment rental (without operator)	77.32	71.32
Construction machinery and equipment rental with operator	43.99/9	45.50
Construction machinery exporter (wholesale)	46.63	51.82
Construction machinery importer (wholesale)	46.63	51.82
Construction materials (retail)	47.52	52.46
Construction materials (wholesale)	46.73	51.53
Construction materials from demolished buildings (wholesale)	46.77	51.57
Construction materials made of glass (commission agent)	46.13	51.13
Construction model (manufacture)	32.40/9	36.50/9
Construction of airport buildings	41.20/1	45.21/1
Construction of arts, cultural or leisure facilities buildings	41.20/1	45.21/1
Construction of assembly plants	41.20/1	45.21/1
Construction of chemical plants (except buildings)	42.99	45.21/3
Construction of civil engineering constructions for long-distance and urban pipelines	42.21	45.21/3
Construction of commercial buildings	41.20/1	45.21/1
Construction of domestic buildings	41.20/2	45.21/2
Construction of drilling platforms, floating or submersible (manufacture)	30.11	35.11
Construction of hospitals	41.20/1	45.21/1
Construction of housing association and local authority housing	41.20/2	45.21/2
Construction of indoor sports facilities	41.20/1	45.21/1

Activity	SIC 2007	SIC 2003
Construction of industrial facilities (except buildings)	42.99	45.21/3
Construction of irrigation systems (canals)	42.21	45.24
Construction of multi-family buildings, including high-rise buildings	41.20/2	45.21/2
Construction of non-recreational inflatable rafts	30.11	35.11
Construction of office buildings	41.20/1	45.21/1
Construction of other vehicular and pedestrian ways	42.11	45.23
Construction of outdoor sports facilities (except buildings)	42.99	45.23
Construction of outdoor swimming pools	43.99/9	45.21/1
Construction of parking garages	41.20/1	45.21/1
Construction of primary, secondary and other schools	41.20/1	45.21/1
Construction of pumping stations	42.21	45.21/3
Construction of refineries (except buildings)	42.99	45.21/3
Construction of religious buildings	41.20/1	45.21/1
Construction of residential buildings:	41.20/2	45.21/2
Construction of sewage disposal plants	42.21	45.21/3
Construction of sewer systems	42.21	45.21/3
Construction of single-family houses	41.20/2	45.21/2
Construction of tunnels	42.13	45.21/3
Construction of underground railways	42.12	45.23
Construction of utility projects for electricity	42.22	45.21/3
Construction of utility projects for telecommunications	42.22	45.21/3
Construction of warehouses	41.20/1	45.21/1
Construction of workshops	41.20/1	45.21/1
Construction services administration and regulation (public sector)	84.13	75.13
Construction sets (manufacture)	32.40/9	36.50/9
Construction site huts made of metal (manufacture)	25.11	28.11
Construction supervision	71.11/1	74.20/1
Constructional engineering	42.99	45.21/3
Constructional toy (manufacture)	32.40/9	36.50/9
Consular office	99.00	99.00
Consular services abroad administration and operation (public sector)	84.21	75.21
Consultant civil or structural engineer	71.12/9	74.20/4
Consultant design engineer	71.12/1	74.20/5
Consultant engineer (civil or structural)	71.12/9	74.20/4
Consultant engineer (other than civil or structural)	71.12/1	74.20/5
Consumer associations	94.99	91.33
Consumer credit granting company (other than banks or building societies)	64.92/1	65.22/1
Consumers' association	94.99	91.33
Contact lens (manufacture)	32.50	33.40/1
Contact lenses (retail)	47.78/2	52.48/7
Contacts and other electrical carbon and graphite products (manufacture)	27.90	31.30
Container for typewriter, radio, etc. Made of leather (manufacture)	15.12	19.20
Container handling crane (manufacture)	28.22	29.22
Container handling services for water transport activities	52.24/1	63.11
Container made of glass tubing (hygienic and pharmaceutical) (manufacture)	23.19	26.15
Container made of plastic for closed transit (manufacture)	22.22	25.22
Container rental	77.39	71.21/9
Container ship (manufacture)	30.11	35.11
Containers and canisters made of cardboard n.e.c. (manufacture)	17.21/9	21.21/9
Containers designed for carriage by one or more means of transport (wholesale)	46.69	51.87
Containers for carriage by one or more modes of transport (manufacture)	29.20/2	34.20/2
Containers for compressed or liquefied gases made of metal (manufacture)	25.29	28.21
Containers for freight (manufacture)	29.20/2	34.20/2
Containers made of corrugated paper or paperboard n.e.c. (manufacture)	17.21/9	21.21/9
Containers made of foil (manufacture)	25.92	28.72
Containers made of glass or crystal (manufacture)	23.13	26.13
Containers made of metal of a capacity exceeding 300 litres (manufacture)	25.29	28.21
Containers made of paper and paperboard n.e.c. (manufacture)	17.21/9	21.21/9
Containers made of solid board n.e.c. (manufacture)	17.21/9	21.21/9
Containers made of tubular glass (manufacture)	23.13	26.13
Containers made of wood (commission agent)	46.13	51.13
Containers made of wood (manufacture)	16.24	20.40
Contingency insurance	65.12	66.03/1
Continuation school	85.59	80.42/9
Continuing care retirement communities (charitable)	87.30	85.31/1
Continuing care retirement communities (non-charitable)	87.30	85.31/2
Continuous cast products made of steel (manufacture)	24.10	27.10

Activity	SIC 2007	SIC 2003
Continuous cast rod made of aluminium (manufacture)	24.42	27.42
Continuous cast rod made of copper (manufacture)	24.44	27.44
Continuous cast rods of other base non-ferrous metals (manufacture)	24.45	27.45
Continuous filament yarn of man-made fibres (manufacture)	20.60	24.70
Continuous miner (manufacture)	28.92/1	29.52/1
Continuous stationery (manufacture)	17.23	21.23
Contraceptive chemical preparations based on hormones or spermicides (wholesale)	46.46	51.46
Contract car hire (self drive)	77.11	71.10
Contract cleaning service	81.21	74.70/1
Contract cutting of textiles (not self-owned) (manufacture)	13.30	17.30
Contractors' plant (wholesale)	46.63	51.82
Control surfaces for aircraft (manufacture)	30.30	35.30
Control units for computers (manufacture)	26.20	30.02
Controllers interface cards (manufacture)	26.12	32.10
Convalescent home (private sector providing medical care)	86.10/1	85.11/2
Convalescent home (public sector providing medical care)	86.10/1	85.11/1
Convalescent home without medical care (charitable)	87.90	85.31/1
Convalescent homes	87.10	85.14
Convalescent homes without medical care (non-charitable)	87.90	85.31/2
Convent (not school or orphanage)	94.91	91.31
Convent schools at secondary level	85.31	80.21
Conventional missiles (manufacture)	25.40	29.60
Conversion of complete vehicles to motor caravans (manufacture)	29.20/3	34.20/3
Conversion of ships (manufacture)	30.11	35.11
Converter for computer (manufacture)	26.20	30.02
Converters for hot metal handling (manufacture)	28.91	29.51
Converters, ladles, ingot moulds and casting machines (wholesale)	46.69	51.87
Convertible furniture (manufacture)	31.09	36.11
Converting machinery (electrical) (manufacture)	27.11	31.10
Conveyer belts made of plastic (manufacture)	22.29	25.24
Conveying plant (hydraulic and pneumatic) (manufacture)	28.22	29.22
Conveyor and feeder (not for agriculture or mining) (manufacture)	28.22	29.22
Conveyor bands made of leather (manufacture)	15.12	19.20
Conveyor belting (woven) (manufacture)	13.96	17.54/2
Conveyor belts made of plastic (manufacture)	22.21	25.21
Conveyor belts made of rubber (manufacture)	22.19	25.13
Conveyor for agricultural use (manufacture)	28.30/2	29.32
Conveyor for underground mining (manufacture)	28.92/1	29.52/1
Conveyors (manufacture)	28.22	29.22
Cooked and preserved meat (manufacture)	10.13	15.13/9
Cooked meats (retail)	47.22	52.22
Cooker (electric) (manufacture)	27.51	29.71
Cooker (gas) (manufacture)	27.52	29.72
Cooker (oil) (manufacture)	27.52	29.72
Cooker (solid fuel) (manufacture)	27.52	29.72
Cookies (manufacture)	10.72	15.82
Cooking and heating appliances for domestic use (gas) (manufacture)	27.52	29.72
Cooking and heating appliances for domestic use (solid fuel) (manufacture)	27.52	29.72
Cooking appliance for commercial catering (non-electric) (manufacture)	28.93	29.53
Cooking appliances for domestic use (non-electric) (manufacture)	27.52	29.72
Cooking equipment for commercial catering (electric) (manufacture)	28.93	29.53
Cooking fat (compound) (manufacture)	10.42	15.43
Cooking foil made of aluminium (manufacture)	24.42	27.42
Cooking or heating equipment for non-domestic use (wholesale)	46.69	51.87
Cooking utensils made of metal (manufacture)	25.99	28.75
Cooking utensils made of plastic (manufacture)	22.29	25.24
Cooking utensils made of wood (manufacture)	16.29	20.51
Cooling and bulk packing of crops for primary market	01.63	01.41
Cooling equipment for non-domestic use (manufacture)	28.25	29.23
Cooling products for motor vehicles	47.30	50.50
Cooling tower for air conditioning (manufacture)	28.25	29.23
Cooling towers and similar for direct cooling by means of re-circulated water (manufacture)	28.29	29.24
Coop cleaning	01.62/9	01.42/9
Cooper's products (manufacture)	16.24	20.40
Cooper's products reconditioning (manufacture)	16.24	20.40
Cooper's wood (manufacture)	16.24	20.40
Co-oxymeters (electronic) (manufacture)	26.51/1	33.20/1

Activity	SIC 2007	SIC 2003
Cop paper (manufacture)	17.29	21.25/9
Cop tube (manufacture)	17.29	21.25/9
Co-polymer plastics (manufacture)	20.16	24.16
Copper (wholesale)	46.72	51.52
Copper goods (retail)	47.78/9	52.48/9
Copper mining and preparation	07.29	13.20
Copper ore and concentrate extraction and preparation	07.29	13.20
Copper plate engraver (artistic)	90.03	92.31/9
Copper plate printing (manufacture)	18.12/9	22.22
Copper refining (manufacture)	24.44	27.44
Copper smelting (manufacture)	24.44	27.44
Coppice and pulpwood growing	02.10	02.01
Copra (coconut) crushing (manufacture)	10.41	15.41
Cops made of wood (manufacture)	16.29	20.51
Copying machine (xerographic) (manufacture)	28.23	30.01
Copyright acquisition and registration for musical compositions	59.20	74.87/9
Copyright protection society	94.12	91.12
Copyrights preparation	69.10/9	74.11/1
Copywriter	73.11	74.40/2
Coral gathering	03.11	05.01
Cord made of asbestos (manufacture)	23.99	26.82/1
Cord made of elastic (manufacture)	13.99	17.54/2
Cord made of elastomeric material (manufacture)	13.99	17.54/2
Cordage made of textile material (manufacture)	13.94	17.52
Cordage, rope, twine and nets (retail)	47.78/9	52.48/9
Cordial (non-alcoholic) (manufacture)	11.07	15.98
Cordite (manufacture)	20.51	24.61
Cordless telephones (except cellular) (manufacture)	26.30/1	32.20/1
Corduroy weaving from yarn spun on the cotton system (manufacture)	13.20	17.21
Core preparation and analysis activities	71.12/2	74.20/6
Core sampling for construction	43.13	45.12
Core spun yarn spun on the cotton system (manufacture)	13.10	17.11
Coriander growing	01.28	01.13/9
Cork goods (retail)	47.59/9	52.44
Cork goods (wholesale)	46.49/9	51.47/9
Cork life preservers (manufacture)	32.99	20.52
Cork products (except cork life preservers)(manufacture)	16.29	20.52
Cork, gathering from the wild	02.30	02.01
Corn (wholesale)	46.21	51.21
Corn chandler (wholesale)	46.21	51.21
Corn exchange (commission agent)	46.11	51.11
Corn factor (commission agent)	46.11	51.11
Corn merchant (wholesale)	46.21	51.21
Corn oil (manufacture)	10.62	15.62
Corn or other cereal grains (manufacture)	10.61/1	15.61/1
Cornflake (manufacture)	10.61/2	15.61/2
Cornflour (manufacture)	10.61/1	15.61/1
Coroners court	84.23	75.23
Corporate finance companies	66.12	67.12/2
Corporate hospitality catering	56.21	55.52
Correctional services	84.23	75.23
Corrective glasses (manufacture)	32.50	33.40/1
Correlator (optical) (manufacture)	26.70/1	33.40/2
Correspondence college (not leading to degree level qualifications)	85.59	80.42/9
Correspondence college specialising in higher education courses (degree level)	85.42/1	80.30/2
Corrosion engineering activities	71.12/9	74.20/4
Corrugated packing case (manufacture)	17.21/9	21.21/3
Corrugated paper (manufacture)	17.21/1	21.21/1
Corrugated paper board (manufacture)	17.21/1	21.21/1
Corrugated plate, sheet or strip made of aluminium (manufacture)	24.42	27.42
Corrugated sheets made of fibre-cement (manufacture)	23.65	26.65
Corrugated sheets made of steel (manufacture)	24.10	27.10
Corselet (manufacture)	14.14/2	18.23/2
Corset (manufacture)	14.14/2	18.23/2
Corset belt (manufacture)	14.14/2	18.23/2
Corset cloth weaving (from yarn spun on the cotton system) (manufacture)	13.20	17.21
Corset lace (manufacture)	13.99	17.54/2

Activity	SIC 2007	SIC 2003
Corsetiere (retail)	47.71	52.42/3
Cosmetic soap (manufacture)	20.42	24.51/1
Cosmetics (commission agent)	46.18	51.18
Cosmetics (manufacture)	20.42	24.52
Cosmetics (retail)	47.75	52.33
Cosmetics (wholesale)	46.45	51.45
Cosmetology and barber schools	85.32	80.22
Cost accountant	69.20/1	74.12/1
Cost accounting programmes design	70.22/1	74.14/2
Cost draughtsman (legal)	69.20/1	74.12/1
Cost draughtsman (quantity surveyor)	74.90/2	74.20/3
Costume designing	74.10	74.87/2
Costume jewellery (manufacture)	32.13	36.61
Costume or imitation jewellery (manufacture)	32.13	36.61
Costumes for women and girls (manufacture)	14.13/2	18.22/2
Cot blanket (manufacture)	13.92/3	17.40/3
Cot frame (manufacture)	31.09	36.14
Cot mattress (manufacture)	31.03	36.15
Cot quilt (manufacture)	13.92/3	17.40/3
Cots (textile machinery accessory) (manufacture)	28.94	29.54
Cottages and cabins without housekeeping services, provided in holiday centres and holiday villages	55.20/1	55.23/1
Cottages in holiday centres and holiday villages (provision of short-stay lodging in)	55.20/1	55.23/1
Cottages, not in holiday centres, holiday villages, youth hostels (self catering short-stay lodging)	55.20/9	55.23/2
Cotter pin (manufacture)	25.94	28.74
Cotton (wholesale)	46.21	51.21
Cotton broker (commission agent)	46.11	51.11
Cotton carding (manufacture)	13.10	17.11
Cotton combing (manufacture)	13.10	17.11
Cotton cord and velveteen finishing (manufacture)	13.30	17.30
Cotton doubling (manufacture)	13.10	17.11
Cotton drawing (manufacture)	13.10	17.11
Cotton fabric bleaching, dyeing or otherwise finishing (manufacture)	13.30	17.30
Cotton ginning	01.63	01.41
Cotton gins (manufacture)	28.94	29.54
Cotton growing	01.16	01.11
Cotton lap, sliver, rovings and other intermediate bobbin (manufacture)	13.10	17.11
Cotton linters production (manufacture)	10.41	15.41
Cotton opening (manufacture)	13.10	17.11
Cotton patch quilt (manufacture)	13.92/3	17.40/3
Cotton rags (wholesale)	46.77	51.57
Cotton reeling (manufacture)	13.10	17.11
Cotton seed crushing including delinting or cleaning (manufacture)	10.41	15.41
Cotton seed oil production (manufacture)	10.41	15.41
Cotton seed oil refining (manufacture)	10.41	15.42
Cotton size (wholesale)	46.75	51.55
Cotton sorting (manufacture)	13.10	17.11
Cotton spinning (manufacture)	13.10	17.11
Cotton spreaders (manufacture)	28.94	29.54
Cotton thread mill (manufacture)	13.10	17.16
Cotton warehouse for air transport activities	52.10/2	63.12/9
Cotton warehouse for land transport activities	52.10/3	63.12/9
Cotton warehouse for water transport activities	52.10/1	63.12/9
Cotton warp (manufacture)	13.10	17.11
Cotton waste (wholesale)	46.77	51.57
Cotton waste bleaching, dying or otherwise finishing (manufacture)	13.30	17.30
Cotton waste spinning (manufacture)	13.10	17.11
Cotton weaving (manufacture)	13.20	17.21
Cotton wool and tissues (manufacture)	32.50	24.42/2
Cotton yarn (manufacture)	13.10	17.11
Cotton yarn doubling (manufacture)	13.10	17.11
Cotton yarn gassing (manufacture)	13.30	17.30
Cotton yarn polishing (manufacture)	13.30	17.30
Cotton yarn printing (manufacture)	13.30	17.30
Cotton yarn twisting (manufacture)	13.10	17.11
Cotton yarn warping (manufacture)	13.10	17.11
Cotton yarn winding (manufacture)	13.10	17.11
Cotton, silk, etc. embroidering (except lace and apparel) (manufacture)	13.92/3	17.40/3

Activity	SIC 2007	SIC 2003
Cotton-linters pulp (manufacture)	17.11	21.11
Cottonseed growing	01.11	01.11
Cotton-type fabrics (manufacture)	13.20	17.21
Cotton-type yarn (manufacture)	13.10	17.11
Couch (manufacture)	31.09	36.11
Council for Accreditation of Correspondence Colleges	85.59	80.42/9
Council for National Academic Awards	85.42/1	80.30/2
Counterpane (manufacture)	13.92/3	17.40/3
Counters for shops (manufacture)	31.01	36.12
Counting and dating machines (manufacture)	28.23	30.01
Counting instruments (non-electric) (manufacture)	26.51/3	33.20/2
County court	84.23	75.23
Coupling for articulated motor vehicle (manufacture)	29.32	34.30
Couplings and flange adapters made of iron or steel (manufacture)	24.20	27.22
Courgette growing	01.13	01.12
Courier (travel)	79.90/1	63.30/3
Courier activities (other than national post activities) licensed	53.20/1	64.12
Courier activities (other than national post activities) unlicensed	53.20/2	64.12
Coursing	93.19/9	92.62/9
Court of appeal	84.23	75.23
Court of protection	84.23	75.23
Court of session (Scotland)	84.23	75.23
Court of the Lord Lyon	84.23	75.23
Court reporting services	82.99	74.85
Couscous (manufacture)	10.73	15.85
Covers made of waterproofed canvas (manufacture)	13.92/2	17.40/2
Coving made of plastic (manufacture)	22.23	25.23/9
Cow pea growing	01.11	01.12
Cows' milk (raw) production	01.41	01.21
Crabbing machinery for textiles (manufacture)	28.94	29.54
Cracker for process plant (manufacture)	25.30	28.30
Craft and collectors' clubs	94.99	91.33
Craftwork (retail)	47.78/9	52.48/9
Cramp (manufacture)	25.73	28.62
Crane (manufacture)	28.22	29.22
Crane hire (without operator)	77.32	71.32
Crane hook (manufacture)	25.99	28.75
Crane lorries rental (without operator)	77.32	71.32
Crane lorry (manufacture)	29.10	34.10
Crane vans (manufacture)	30.20	35.20
Crank wheel for pedal cycle (manufacture)	30.92	35.42
Cranks (manufacture)	28.15	29.14
Crankshaft (not for motor vehicle engine) (manufacture)	28.15	29.14
Crankshaft for motor vehicle (manufacture)	28.11	34.30
Crates made of wood (manufacture)	16.24	20.40
Crating and de-crating machinery (manufacture)	28.29	29.24
Cravats (manufacture)	14.19	18.24/9
Cravats made of fur (manufacture)	14.20	18.30
Crawler loader (manufacture)	28.92/2	29.52/2
Crawler tractor (manufacture)	28.92/2	29.52/2
Crayon (manufacture)	32.99	36.63/1
Cream (sterilised) (manufacture)	10.51/1	15.51/1
Cream (wholesale)	46.33	51.33/1
Cream from fresh homogenized liquid milk (manufacture)	10.51/1	15.51/1
Cream from fresh pasteurized liquid milk (manufacture)	10.51/1	15.51/1
Cream production (manufacture)	10.51/1	15.51/1
Cream separator for industrial use (manufacture)	28.93	29.53
Cream soda (manufacture)	11.07	15.98
Creamery (not farm or retail shop) (manufacture)	10.51/1	15.51/1
Creasing machine for bookbinding (manufacture)	28.99	29.56
Creating and placing advertising	73.11	74.40/2
Creation of stands and other display structures and sites	73.11	74.40/2
Crèche (charitable)	88.91	85.32/1
Crèche (non-charitable)	88.91	85.32/2
Credit and debt counselling services (charitable)	88.99	85.32/1
Credit and debt counselling services (non-charitable)	88.99	85.32/2
Credit bureau	82.91/2	74.87/1

Activity	SIC 2007	SIC 2003
Credit card issuer (sole activity - requiring full payment at end of credit period)	64.92/1	65.22/1
Credit or finance broking	66.19	67.13
Credit rating	82.91/2	74.87/1
Credit trader (retail)	47.99	52.63
Credit unions	64.92/1	65.22/1
Cremation board	96.03	93.03
Cremation services	96.03	93.03
Crematorium	96.03	93.03
Creosote (manufacture)	20.14	24.14
Crepe weaving (manufacture)	13.20	17.24
Creped paper (manufacture)	17.12	21.12
Cress growing	01.13	01.12
Cresylic acid (manufacture)	20.14	24.14
Cresylic resins (manufacture)	20.16	24.16
Cretonne weaving (manufacture)	13.20	17.21
Cricket ball and equipment (manufacture)	32.30	36.40
Cricket club	93.12	92.62/9
Criminal investigation department	84.24	75.24
Crinkled paper (manufacture)	17.12	21.12
Crispbread (manufacture)	10.72	15.82
Crocheted articles (manufacture)	14.39	17.72
Crocheted fabric (manufacture)	13.91	17.60
Crocheted fabrics (manufacture)	13.91	17.60
Crockery (retail)	47.59/9	52.44
Crockery hire	77.29/9	71.40/9
Crop and grass drying plant operation by contractor	01.61	01.41
Crop drying and disinfecting for primary market	01.63	01.41
Crop establishing for subsequent crop production, on a fee or contract basis	01.61	01.41
Crop growing in combination with farming of livestock	01.50	01.30
Crop harvesting and preparation	01.61	01.41
Crop preparation for primary market (cleaning, trimming, grading, etc.)	01.63	01.41
Crop production support activities	01.61	01.41
Crop spraying on a fee or contract basis	01.61	01.41
Crop treatment on a fee or contract basis	01.61	01.41
Crop wax covering, polishing and wrapping for primary market	01.63	01.41
Cropping machinery for textiles (manufacture)	28.94	29.54
Croquet club	93.12	92.62/9
Cross linking adhesive (manufacture)	20.52	24.62
Crossbows (manufacture)	32.30	36.40
Cross-talk meters (electronic) (manufacture)	26.51/1	33.20/1
Crown agents for overseas governments and administrations	99.00	99.00
Crown cork (manufacture)	25.92	28.72
Crown corks and stoppers (wholesale)	46.69	51.87
Crown court	84.23	75.23
Crown prosecution service	84.23	75.23
Crucibles made of fireclay (manufacture)	23.20	26.26
Crucibles made of fireclay or graphite (manufacture)	23.20	26.26
Crucibles made of graphite (manufacture)	23.20	26.26
Crucibles made of refractory ceramic (manufacture)	23.20	26.26
Crude benzole from coke ovens (manufacture)	19.10	23.10
Crude coal tar from coke ovens (manufacture)	19.10	23.10
Crude coal tar production (manufacture)	19.10	23.10
Crude gaseous hydrocarbon production (natural gas)	06.20	11.10
Crude glycerol (manufacture)	20.41/1	24.51/1
Crude natural phosphates (manufacture)	20.15	24.15
Crude oil (wholesale)	46.71/1	51.51/1
Crude oil exploration	71.12/2	74.20/6
Crude oil extraction	06.10	11.10
Crude oil refining (manufacture)	19.20/1	23.20/1
Crude oils obtained by decantation processes	06.10	11.10
Crude oils obtained by dehydration processes	06.10	11.10
Crude oils obtained by desalting processes	06.10	11.10
Crude oils obtained by stabilisation processes	06.10	11.10
Crude petroleum (wholesale)	46.71/1	51.51/1
Crude petroleum extraction	06.10	11.10
Crude petroleum jelly (at refinery) (manufacture)	19.20/1	23.20/1
Crude petroleum production	06.10	11.10

Activity	SIC 2007	SIC 2003
Crude petroleum production from bituminous shale and sand	06.10	11.10
Crude vegetable oil production (manufacture)	10.41	15.41
Crumpet making (manufacture)	10.71	15.81
Crusaders' union	94.91	91.31
Crushed pigment colours (manufacture)	20.12	24.12
Crusher (food or drink machinery) (manufacture)	28.93	29.53
Crushing and breaking of stone	08.11	14.11
Crushing machine for mining (manufacture)	28.92/1	29.52/1
Crushing plant (not for mines) (manufacture)	28.92/3	29.52/3
Crushing, cleaning and sorting of demolition waste to obtain secondary raw materials	38.32	37.20
Crushing, cleaning and sorting of glass	38.32	37.20
Crushing, cleaning and sorting of glass to produce secondary raw materials	38.32	37.20
Crustacean and mollusc canning (manufacture)	10.20	15.20/9
Crustacean and mollusc preservation by drying (manufacture)	10.20	15.20/9
Crustacean and mollusc products (manufacture)	10.20	15.20/9
Crustacean and mollusc salting (manufacture)	10.20	15.20/9
Crustacean freezing (manufacture)	10.20	15.20/1
Crustacean preservation (other than by freezing) (manufacture)	10.20	15.20/9
Crustaceans (retail)	47.23	52.23
Crustaceans (wholesale)	46.38	51.38
Crustaceans cultured in sea water	03.21	05.02
Crutches (manufacture)	32.50	33.10
Crystal articles (manufacture)	23.13	26.13
Crystallised fruit (manufacture)	10.82/2	15.84/2
Crystalliser for chemical industry (manufacture)	28.99	29.56
CT scanners (manufacture)	26.60	33.10
Cucumber growing	01.13	01.12
Cue for billiards or snooker (manufacture)	32.40/1	36.50/1
Cuff link (not of, or clad in, precious metal, or of precious/semi precious stones) (manufacture)	32.13	36.61
Cuffs for men and boys (manufacture)	14.19	18.24/9
Culinary glassware (manufacture)	23.13	26.13
Culm (wholesale)	46.71/9	51.51/9
Cultivator (manufacture)	28.30/2	29.32
Cultivator tine (manufacture)	28.30/2	29.32
Cultural associations	94.12	91.12
Cultural education	85.52	80.42/9
Cultural organisation (professional)	94.12	91.12
Cultural organisations (hobby)	94.99	91.33
Cultural services administration (public sector)	84.12	75.12
Cumene (manufacture)	20.14	24.14
Cupboard (manufacture)	31.09	36.14
Cupboards for kitchens (manufacture)	31.02	36.13
Cups and saucers made of china or porcelain (manufacture)	23.41	26.21
Cups made of paper (manufacture)	17.22	21.22
Cups made of plastic (manufacture)	22.29	25.24
Curd production (manufacture)	10.51/2	15.51/2
Curing machinery for textiles (manufacture)	28.94	29.54
Curios (retail)	47.78/9	52.48/9
Curlers (electric) (manufacture)	27.51	29.71
Currant growing	01.25	01.13/9
Currency broking	66.12	67.13
Current checking instruments (electronic) (manufacture)	26.51/1	33.20/1
Curry powder (manufacture)	10.84	15.87
Currying of fur skins and hides with the hair on (manufacture)	15.11	18.30
Curtain cleaning	96.01	93.01
Curtain cleaning (not lace dressing)	96.01	93.01
Curtain hooks, rings and runners made of plastic (manufacture)	22.29	25.24
Curtain loop (manufacture)	13.99	17.54/2
Curtain material (retail)	47.53	52.44
Curtain rail and runners made of metal (manufacture)	25.72	28.63
Curtain rail, rollers and fittings made of plastic (manufacture)	22.29	25.24
Curtain walling made of metal (manufacture)	25.12	28.12
Curtains (made-up) (manufacture)	13.92/1	17.40/1
Curtains (retail)	47.53	52.44
Curtains, drapes and interior blinds (commission agent)	46.16	51.16
Cushion covers (manufacture)	13.92/1	17.40/1
Cushioning for upholstery made of rubber (manufacture)	22.19	25.13

Activity	SIC 2007	SIC 2003
Cushions (manufacture)	13.92/1	17.40/1
Custard powder (manufacture)	10.89	15.89/9
Custodians and settlement services	66.12	67.12/2
Custom software development	62.01/2	72.22
Custom tailored outerwear for men and boys (manufacture)	14.13/1	18.22/1
Custom tailoring for men and boys (manufacture)	14.13/1	18.22/1
Custom tailoring for women and girls (manufacture)	14.13/2	18.22/2
Customs administration	84.11	75.11
Customs clearance agents activities	52.29	63.40
Customs co-operation council	99.00	99.00
Cut flowers and flower bud production	01.19	01.12
Cut soles for footwear (manufacture)	15.20	19.30
Cut, make and trim on a fee or contract basis (manufacture)	14.19	18.24/3
Cut, make, trim of fire-resistant and protective safety clothing, fee or contract basis(manufacture)	32.99	18.24/3
Cutlasses (manufacture)	25.71	28.75
Cutlery (commission agent)	46.15	51.15
Cutlery (electro plated nickel silver) (manufacture)	25.71	28.61
Cutlery (manufacture)	25.71	28.61
Cutlery (retail)	47.59/9	52.44
Cutlery (wholesale)	46.49/9	51.44
Cutlery case (not leather or plastics) (manufacture)	15.12	19.20
Cutlery case made of wood (manufacture)	16.29	20.51
Cutlery for domestic use (manufacture)	25.71	28.61
Cutlery handles made of horn, ivory, tortoise shell, etc. (manufacture)	32.99	36.63/9
Cutlery hire	77.29/9	71.40/9
Cutlery made of plastic (manufacture)	22.29	25.24
Cutlery made of precious metal (manufacture)	32.12	36.22
Cutter for dental use (manufacture)	32.50	33.10
Cutter for wood (manufacture)	28.49	29.43
Cutting blades for machines or mechanical appliances (manufacture)	25.73	28.62
Cutting machine for bookbinding (manufacture)	28.99	29.56
Cutting machine for metal (manufacture)	28.41	29.42
Cutting machine for textile fibres (manufacture)	28.94	29.54
Cutting machinery for coal or rock (manufacture)	28.92/1	29.52/1
Cutting machinery for textile fabrics (manufacture)	28.94	29.54
Cutting of metals by laser beam (manufacture)	25.62	28.52
Cutting oil (manufacture)	19.20/9	23.20/9
Cutting torch (manufacture)	28.49	29.43
Cutting, cover laying, gluing, collating books, brochures, magazines, catalogues etc.(manufacture)	18.14	22.23
Cutting, shaping and finishing of stone for use as roofing (manufacture)	23.70	26.70
Cutting, shaping and finishing of stone for use in cemeteries (manufacture)	23.70	26.70
Cutting, shaping and finishing of stone for use in construction (manufacture)	23.70	26.70
Cutting, shaping and finishing of stone for use on roads (manufacture)	23.70	26.70
Cyanides, cyanide oxides and complex cyanides (wholesale)	46.75	51.55
Cyanoacrylate adhesive (manufacture)	20.52	24.62
Cyclamates (manufacture)	21.10	24.41
Cycle accessories (retail)	47.64	52.48/5
Cycle agent (retail)	47.64	52.48/5
Cycle bags made of leather (manufacture)	15.12	19.20
Cycle club	93.12	92.62/9
Cycles (non-motorised) (manufacture)	30.92	35.42
Cycles (wholesale)	46.49/9	51.47/9
Cycles and parts (manufacture)	30.92	35.42
Cycles fitted with an auxiliary engine (manufacture)	30.91	35.41
Cyclic alcohols (manufacture)	20.14	24.14
Cyclic hydrocarbons (saturated and unsaturated) (manufacture)	20.14	24.14
Cyclic hydrocarbons (wholesale)	46.75	51.55
Cyclohexane (manufacture)	20.14	24.14
Cyclometer (manufacture)	30.92	35.42
Cyclone separators (manufacture)	28.93	29.53
Cyclotron (manufacture)	27.90	31.62
Cylinder engraving for gravure printing (manufacture)	18.13	22.24
Cylinder etching for gravure printing (manufacture)	18.13	22.24
Cylinder for hydraulic equipment (manufacture)	28.12	29.12/2
Cylinder for pneumatic control equipment (manufacture)	28.12	29.12/2
Cylinder heads for industrial engines (manufacture)	28.11	29.11
Cylinder inserts for industrial engines (manufacture)	28.11	29.11

Activity	SIC 2007	SIC 2003
Cylinder liner for motor vehicle (manufacture)	28.11	34.30
Cylinder liners for industrial engines (manufacture)	28.11	29.11
Cylinder made of hardened paper (manufacture)	17.29	21.25/9
Cylinders made of board (open ended for posting documents) (manufacture)	17.21/9	21.21/9
Cylindrical roller bearing (manufacture)	28.15	29.14
Cytometers (electronic) (manufacture)	26.51/1	33.20/1
Dairy concentrate (animal feed) (manufacture)	10.91	15.71
Dairy farm machinery (wholesale)	46.61	51.88
Dairy farming	01.41	01.21
Dairy grocer's shop (retail)	47.29	52.27
Dairy industry machinery (manufacture)	28.93	29.53
Dairy machinery (not farm) (wholesale)	46.69	51.87
Dairy machinery and plant (not agricultural) (manufacture)	28.93	29.53
Dairy machinery rental (non agricultural)	77.39	71.34
Dairy moulding machinery (manufacture)	28.93	29.53
Dairy preparation of cheese and butter (manufacture)	10.51/2	15.51/2
Dairy preparation of milk and cream (manufacture)	10.51/1	15.51/1
Dairy preparation of milk products n.e.c. (manufacture)	10.51/9	15.51/9
Dairy produce exporter (wholesale)	46.33	51.33/1
Dairy produce importer (wholesale)	46.33	51.33/1
Dairy produce n.e.c (wholesale)	46.33	51.33/1
Dairy products (retail)	47.29	52.27
Dairyman (retail)	47.29	52.27
Dam construction	42.91	45.24
Damage evaluators activities	66.21	67.20
Damask weaving (not woollen or worsted) (manufacture)	13.20	17.21
Damask woollen weaving (manufacture)	13.20	17.22
Damask worsted weaving (manufacture)	13.20	17.23
Damp proofing of buildings	43.99/9	45.22
Dance band	90.01	92.31/1
Dance hall	93.29	92.34/1
Dance productions	90.01	92.31/1
Dancing academy (ballroom)	85.52	92.34/1
Dancing master	85.52	92.34/1
Dancing school	85.52	92.34/1
Dancing schools and dance instructor activities	85.52	92.34/1
Dandelion coffee (manufacture)	10.83/2	15.86/2
Dark room equipment (manufacture)	26.70/2	33.40/3
Dart (manufacture)	32.40/1	36.50/1
Dartboard (manufacture)	32.40/1	36.50/1
Dashboard instruments (electric) (manufacture)	29.31	31.61
Data analysis consultancy services	62.01/2	72.22
Data archiving and backup services	62.09	72.22
Data broadcasting integrated with radio	60.10	92.20/1
Data broadcasting integrated with television	60.20	92.20/2
Data conversion	63.11	72.30
Data files preparation for multi-media printing on CD- ROM (manufacture)	18.13	22.24
Data files preparation for multi-media printing on internet applications (manufacture)	18.13	22.24
Data files preparation for multi-media printing on paper (manufacture)	18.13	22.24
Data network management and support services (wired telecommunications)	61.10	64.20
Data preparation services	63.11	72.30
Data processing	63.11	72.30
Data processing equipment (electronic (other than electronic calculators)) (manufacture)	26.20	30.02
Data processing equipment (non-electronic) (manufacture)	28.23	30.01
Data storage services	63.11	72.40
Data transmission (via cables, broadcasting, relay or satellite)	61.10	64.20
Data transmission link line (manufacture)	26.30/1	32.20/1
Database running activities	63.11	72.40
Database structure and content design	62.01/2	72.40
Date sealing stamps (manufacture)	32.99	36.63/1
Date stamp and accessories (manufacture)	32.99	36.63/1
Dates growing	01.22	01.13/9
Dating services	96.09	93.05/9
Day care for disabled children (charitable)	88.91	85.32/1
Day care for disabled children (non-charitable)	88.91	85.32/2
Day centres for the elderly, the physically or the mentally ill (charitable)	88.10	85.32/1
Day centres for the elderly, the physically or the mentally ill (non-charitable)	88.10	85.32/2

Activity	SIC 2007	SIC 2003
Day continuation school	85.59	80.42/9
Day nursery (charitable)	88.91	85.32/1
Day nursery (non-charitable)	88.91	85.32/2
De-aeration plant for water treatment (manufacture)	28.29	29.24
Dealer in stocks and shares on own account	64.99/1	65.23/3
Dealing in finance markets for others (e.g. Stock broking), related activities (not fund management)	66.12	67.12/2
Dealing in securities on behalf of others	66.12	67.12/2
Debt collector	82.91/1	74.87/1
Debt purchasing	64.99/2	65.22/2
De-caffeinated coffee (manufacture)	10.83/2	15.86/2
Decal printing (manufacture)	18.12/9	22.22
Decatising machinery for textiles (manufacture)	28.94	29.54
Deck arresters for aircraft (manufacture)	28.99	35.30
Deck chairs made of wood (manufacture)	31.09	36.11
Deck for oil platform (manufacture)	30.11	35.11
Decking for ships (manufacture)	30.11	35.11
Decompression chamber (manufacture)	28.99	29.56
Decontamination and cleaning up of surface water following accidental pollution	39.00	90.03
Decontamination of industrial plants or sites	39.00	90.03
Decontamination of nuclear plants and sites	39.00	90.03
Decontamination of soil and groundwater	39.00	90.03
Decontamination of soils and groundwater at the place of pollution using biological methods	39.00	90.03
Decontamination of soils and groundwater at the place of pollution using chemical methods	39.00	90.03
Decontamination of soils and groundwater at the place of pollution using mechanical methods	39.00	90.03
Decontamination of surface water	39.00	90.03
Decontamination services	81.22/2	74.70/4
Decorated building stone (manufacture)	23.70	26.70
Decorating of buildings	43.34/1	45.44
Decorative restaurant carts, dessert cart, food wagons (manufacture)	31.01	35.50
Decorative tile made of glazed earthenware (manufacture)	23.31	26.30
Decorative unsupported polyvinyl chloride film and sheet (manufacture)	22.21	25.21
Decorators' size (manufacture)	20.52	24.62
Dedicated business telephone network services (wired telecommunications)	61.10	64.20
Deed box (manufacture)	25.99	28.75
Deeds preparation	69.10/9	74.11/9
Deep coal mines	05.10/1	10.10/1
Deep freeze unit for domestic use (manufacture)	27.51	29.71
Defence activities	84.22	75.22
Defrosting and demisting equipment for vehicles (manufacture)	29.31	31.61
Degreasing and carbonising of wool (manufacture)	13.10	17.12
De-humidification of buildings	43.99/9	45.25
Dehydrating fruit for human consumption (manufacture)	10.39	15.33
Dehydrating of vegetables for human consumption (manufacture)	10.39	15.33
De-icing equipment for aircraft (manufacture)	30.30	35.30
De-icing fluid (manufacture)	20.59	24.66
Delay lines and networks (manufacture)	26.30/1	31.62
Delicatessen shop (retail)	47.29	52.27
Delivery hose made of rubber (manufacture)	22.19	25.13
Delivery pump (manufacture)	28.13/1	29.12/1
Delivery tricycles (non-motorised) (manufacture)	30.92	35.42
Demisters (electrical) (manufacture)	29.31	31.61
Demolition contracting	43.11	45.11
Demolition equipment rental with operator	43.99/9	45.50
Demolition or wrecking of buildings and other structures	43.11	45.11
Denatured ethyl alcohol (manufacture)	20.14	15.92
Denim weaving (manufacture)	13.20	17.21
Densified wood (manufacture)	16.21	20.20
Density measuring optical equipment (electronic) (manufacture)	26.51/1	33.20/1
Density measuring optical equipment (non-electronic) (manufacture)	26.51/3	33.20/2
Dental activities in operating rooms	86.23	85.13
Dental brush (manufacture)	32.50	33.10
Dental cement (manufacture)	32.50	24.42/2
Dental chair (manufacture)	32.50	33.10
Dental cleansing preparation (manufacture)	20.42	24.52
Dental clinic	86.23	85.13
Dental clinic (health service)	86.23	85.13
Dental college or school	85.42/1	80.30/2

Activity	SIC 2007	SIC 2003
Dental drill engines (manufacture)	32.50	33.10
Dental filling (manufacture)	32.50	24.42/2
Dental hospital (private sector)	86.10/1	85.11/2
Dental hospital (public sector)	86.10/1	85.11/1
Dental hygienist	86.90	85.14
Dental instrument (manufacture)	32.50	33.10
Dental laboratory furnaces (manufacture)	32.50	29.24
Dental laboratory instruments and equipment (manufacture)	32.50	33.10
Dental mirror (manufacture)	32.50	33.10
Dental practice activities	86.23	85.13
Dental receptionist	86.23	85.13
Dental service administration (public sector)	84.12	75.12
Dental surgeon (not employed full time by a hospital)	86.23	85.13
Dental surgical instruments and equipment (manufacture)	32.50	33.10
Dental therapist	86.90	85.14
Dental wax (manufacture)	20.59	24.66
Dental wax and other dental plaster preparations (manufacture)	32.50	24.42/2
Dental wax and other preparations for use in dentistry with a basis of plaster (commission agent)	46.12	51.12
Dentifrices (manufacture)	20.42	24.52
Dentist	86.23	85.13
Denture (manufacture)	32.50	33.10
Denture fixative preparations (manufacture)	20.42	24.52
Deodorant (manufacture)	20.42	24.52
Deodoriser for household use (manufacture)	20.41/2	24.51/2
Deodorisers (manufacture)	20.41/2	24.51/2
Deoxidiser made of aluminium (manufacture)	24.42	27.42
Department stores (retail)	47.19	52.12
Depilatory (manufacture)	20.42	24.52
Depleted uranium and thorium and their compounds (wholesale)	46.75	51.55
Deposit broker	66.19	67.13
Derrick erection in situ, repairing and dismantling	09.10	11.20
Derricks (manufacture)	28.22	29.22
Derricks, cranes, mobile lifting frames (wholesale)	46.69	51.87
Derv (manufacture)	19.20/1	23.20/1
Desalination plant for water treatment (manufacture)	28.29	29.24
Desalting of sea or ground water to produce water	36.00	41.00
Desiccants (chemical) (manufacture)	20.59	24.66
Desiccator made of glass (manufacture)	23.19	26.15
Design consultant for civil and structural engineering	71.12/9	74.20/4
Design consultant for industrial process and production	71.12/1	74.20/5
Design office for civil and structural engineering	71.12/9	74.20/4
Design office for industrial process and production	71.12/1	74.20/5
Designing (artistic)	90.03	92.31/9
Designing of structure and content of an interactive leisure and entertainment software database	62.01/1	72.40
Designing of structure and content of business and domestic software databases	62.01/2	72.40
De-sizing machinery for textiles (manufacture)	28.94	29.54
Desk tray made of metal (manufacture)	25.99	28.75
Desks (manufacture)	31.01	36.12
Desktop computers (manufacture)	26.20	30.02
Desserts with a milk base (manufacture)	10.51/9	15.51/9
Detection apparatus (manufacture)	27.90	31.62
Detention centres	84.23	75.23
Detergent (soapless, formulated) (manufacture)	20.41/1	24.51/1
Detergent (synthetic) (manufacture)	20.41/1	24.51/1
Detonating fuse (manufacture)	20.51	24.61
Detonator (manufacture)	20.51	24.61
Developing building projects for commercial buildings hotels, stores, shopping malls, restaurants	41.10	70.11
Development and preparation of mineral properties and sites	43.12	45.11
Development capital company	64.30/3	65.23/5
Development for building projects for own operation	68.20/9	70.20/9
Development of building projects for residential buildings	41.10	70.11
Devotional article (manufacture)	32.99	36.63/9
De-woolling (manufacture)	10.11	15.11/3
Dextrin (manufacture)	10.62	15.62
Dextrin based adhesive (manufacture)	20.52	24.62
Dextrose (manufacture)	10.62	15.62
Diabetic food (manufacture)	10.86	15.88

Activity	SIC 2007	SIC 2003
Diagnostic reagents (manufacture)	21.20	24.42/1
Diagnostic reagents and other pharmaceutical products (commission agent)	46.18	51.18
Diagnostic reagents n.e.c. (wholesale)	46.46	51.46
Dial for telephone (manufacture)	26.30/1	32.20/1
Dial-up internet access provision	61.90	64.20
Dialysis plant for water treatment (manufacture)	28.29	29.24
Diamond broker (commission agent)	46.18	51.18
Diamond cutting (manufacture)	32.12	36.22
Diamond drilling of concrete and asphalt	43.99/9	45.25
Diamond impregnated disc and wheel (manufacture)	23.91	26.81
Diamond tipped tool (manufacture)	25.73	28.62
Diamond working (manufacture)	32.12	36.22
Diaper supply services	96.01	93.01
Diaphragm pump (manufacture)	28.13/1	29.12/1
Diaphragm valves (manufacture)	28.14	29.13
Diary printing (manufacture)	18.12/9	22.22
Diathermy apparatus (manufacture)	32.50	33.10
Diatomite bed	08.99	14.50
Dictating machines (manufacture)	28.23	32.30
Dictionary publishing	58.11	22.11
Die (press tool) (manufacture)	25.73	28.62
Die casting machines for foundries (manufacture)	28.91	29.51
Die casting of aluminium (manufacture)	24.53	27.53
Die casting of copper or copper alloy (manufacture)	24.54	27.54
Die casting of non-ferrous base metal (manufacture)	24.54	27.54
Die for machine tools (manufacture)	25.73	28.62
Die forging of ferrous metals (manufacture)	25.50	28.40
Die pellet (manufacture)	25.73	28.62
Die sinking of stationery (manufacture)	18.13	22.25
Die sinking or stamping finishing activities, (manufacture)	18.14	22.23
Die stamping machines (metal forming) (manufacture)	28.41	29.42
Die stamping of stationery (manufacture)	18.13	22.25
Dielectric heating equipment (manufacture)	28.21	29.21
Diesel electric locomotive (manufacture)	30.20	35.20
Diesel engines for industrial use (manufacture)	28.11	29.11
Diesel fuel (wholesale)	46.71/1	51.51/1
Diesel locomotive (manufacture)	30.20	35.20
Diesel oil (manufacture)	19.20/1	23.20/1
Dietary foods for special medical purposes (manufacture)	10.86	15.88
Dietetic food (excluding milk based) (manufacture)	10.86	15.88
Dietetic food with a milk base (manufacture)	10.86	15.88
Dietetic foods (wholesale)	46.38	51.38
Diethyl phenylamine diamine sulphate (chlorine tablets) (manufacture)	20.14	24.14
Differential unit for motor vehicle (manufacture)	29.32	34.30
Diffraction apparatus (electronic) (manufacture)	26.51/1	33.20/1
Digger (elevator and shaker) (manufacture)	28.30/2	29.32
Digital computer (manufacture)	26.20	30.02
Digital imposition (manufacture)	18.13	22.24
Digital machines (manufacture)	26.20	30.02
Digital mapping activities	71.12/2	74.20/6
Digital photographic cameras (manufacture)	26.70/2	32.30
Dimensional survey activities	71.12/2	74.20/6
Dinghy made of rubber (manufacture)	30.12	35.12
Dining chair (manufacture)	31.09	36.11
Dining room (unlicensed)	56.10/2	55.30/2
Dining table (manufacture)	31.09	36.14
Dinnerware flatware hollowware of base metals clad with precious metals (manufacture)	32.12	36.22
Dinting machine for mining (manufacture)	28.92/1	29.52/1
Diode (manufacture)	26.11	32.10
Diodes, transistors, thyristors, diacs and triacs (wholesale)	46.52	51.86
Diols, polyalcohols, cyclical alcohols and their derivatives (commission agent)	46.12	51.12
Diols, polyalcohols, cyclical alcohols and their derivatives (wholesale)	46.75	51.55
Diplomatic missions	99.00	99.00
Direct arc furnace (manufacture)	28.21	29.21
Direct current (dc) generator sets (manufacture)	27.11	31.10
Direct current (dc) motors and generators (manufacture)	27.11	31.10
Direct dye (manufacture)	20.12	24.12

Activity	SIC 2007	SIC 2003
Direct mailing	82.19	74.85
Direct selling of firewood to the customers premises (retail)	47.99	52.63
Direct selling of fuel to the customers premises (retail)	47.99	52.63
Direct selling of heating oil to the customers premises (retail)	47.99	52.63
Directed energy weapons (manufacture)	25.40	29.60
Direction finding compasses and other navigational instruments and appliances (wholesale)	46.69	51.87
Direction finding compasses, other navigational instruments and appliances (electronic) (wholesale)	46.52	51.86
Direction, production and support activities to circus performances	90.02	92.34/9
Directional drilling services	09.10	11.20
Directly reduced iron (manufacture)	24.10	27.10
Directories and compilations (in print) publishing	58.12	22.11
Directors (theatre)	90.02	92.31/1
Directory printing (manufacture)	18.12/9	22.22
Dirigibles (manufacture)	30.30	35.30
Dirt track racing	93.19/9	92.62/9
Disablement services centres	86.90	85.14
Disaster relief organisations (charitable)	88.99	85.32/1
Disaster relief organisations (non-charitable)	88.99	85.32/2
Disc brakes (manufacture)	29.32	34.30
Disc cutting machines for stone, ceramic, asbestos cement and similar (not portable) (manufacture)	28.49	29.43
Disc cutting machines for stone, ceramics, asbestos-cement or similar (portable) (manufacture)	28.24	29.41
Disc harrow (manufacture)	28.30/2	29.32
Discharge lamp (electronic) and other flashlight apparatus (manufacture)	26.70/2	33.40/3
Discharge lamp (manufacture)	27.40	31.50
Discharged prisoners' hostel (charitable)	87.90	85.31/1
Discharged prisoners' hostel (non-charitable)	87.90	85.31/2
Discotheques (licensed to sell alcohol)	56.30/1	55.40/1
Discount company (e.g. Debt factoring)	64.99/2	65.22/2
Discount houses (monetary intermediation)	64.19/1	65.12/1
Discs for automatic mechanical instruments (manufacture)	32.20	36.30
Discs made of aluminium (manufacture)	24.42	27.42
Discs made of bonded abrasives (manufacture)	23.91	26.81
Discs made of brass (manufacture)	24.44	27.44
Discs made of cardboard (manufacture)	17.29	21.25/9
Discs made of copper (manufacture)	24.44	27.44
Dish washing machine parts (industrial type) (manufacture)	28.29	29.24
Dish washing machines for commercial use (wholesale)	46.69	51.87
Dish washing machines for domestic use (wholesale)	46.43/9	51.43/9
Dish-cloths and similar articles (manufacture)	13.92/3	17.40/3
Dishes made of paper (manufacture)	17.22	21.22
Dishes made of plastic (manufacture)	22.29	25.24
Dishes made of wood (manufacture)	16.29	20.51
Dishwasher for domestic use (manufacture)	27.51	29.71
Dishwashing machine for commercial catering (manufacture)	28.29	29.24
Dish-washing preparations (manufacture)	20.41/1	24.51/1
Disinfectant (manufacture)	20.20	24.20
Disinfectants (commission agent)	46.12	51.12
Disinfectants for agricultural and other use (manufacture)	20.20	24.20
Disinfecting of dwellings and other buildings	81.29/1	74.70/3
Dismantling of automobile wrecks for materials recovery	38.31	37.10
Dismantling of automobiles, computers, and other equipment for re-sale of usable parts (wholesale)	46.77	51.57
Dismantling of computers for materials recovery	38.31	37.10
Dismantling of large-scale machinery and equipment (manufacture)	33.20	28.52
Dismantling of ship wrecks for materials recovery	38.31	37.10
Dismantling of televisions for materials recovery	38.31	37.10
Dismantling of wrecks for materials recovery	38.31	37.10
Dispensing chemist (retail)	47.73	52.31
Dispensing ophthalmic optician (retail)	47.78/2	52.48/7
Dispensing optician (retail)	47.78/2	52.48/7
Dispensing optometrist (retail)	47.78/2	52.48/7
Disperse dye (manufacture)	20.12	24.12
Dispersions of synthetic resin (manufacture)	20.16	24.16
Display cabinet (refrigerated) (manufacture)	28.25	29.23
Display cabinet for domestic use (manufacture)	31.09	36.14
Display cases for shops (manufacture)	31.01	36.12
Display components (plasma, polymer, LCD) (manufacture)	26.11	32.10
Display stand (manufacture)	16.23	20.30

Activity	SIC 2007	SIC 2003
Disposable baby napkins made of paper or cellulose wadding (manufacture)	17.22	21.22
Disposable bed linen made of paper or cellulose wadding (manufacture)	17.22	21.22
Disposable clothing (manufacture)	14.19	18.24/9
Disposal of non-hazardous waste by combustion or incineration or other methods	38.21	90.02
Disposal of nuclear waste	38.22	23.30
Disposal of sick or dead animals (toxic)	38.22	90.02
Disposal of used goods such as refrigerators to eliminate harmful waste	38.22	90.02
Dissecting instrument (manufacture)	32.50	33.10
Dissolving chemical wood pulp (manufacture)	17.11	21.11
Distemper (manufacture)	20.30/1	24.30/1
Distemper brush (manufacture)	32.91	36.62
Distilled water (commission agent)	46.12	51.12
Distilled water (manufacture)	20.13	24.13
Distilled water (wholesale)	46.75	51.55
Distillery draft production (manufacture)	20.14	15.92
Distilling machinery for potable spirits (manufacture)	28.29	29.24
Distilling or rectifying plant (manufacture)	28.29	29.24
Distilling or rectifying plant (wholesale)	46.69	51.87
Distilling or rectifying plant for beverage industries (manufacture)	28.29	29.24
Distilling or rectifying plant for chemical industries (manufacture)	28.29	29.24
Distilling or rectifying plant for petroleum refineries (manufacture)	28.29	29.24
Distribution and supply of gaseous fuels of all kinds through a system of mains	35.22	40.22
Distribution of water through mains, by trucks or other means	36.00	41.00
Distribution services administration and regulation (public sector)	84.13	75.13
District community physician	86.21	85.12
District nurse	86.90	85.14
Divan bed (mattress and mattress support) (manufacture)	31.03	36.15
Divided lightweight skirt (dress made) (manufacture)	14.13/2	18.22/2
Dividing heads and other special attachments for machine tools (manufacture)	28.49	28.62
Diving contracting (non leisure)	52.22	63.22
Diving equipment (excluding breathing apparatus) (manufacture)	28.99	29.56
Diving services incidental to oil and gas exploration	09.10	11.20
Diving suit made of rubber (manufacture)	22.19	25.13
DIY equipment (retail)	47.52	52.46
DIY materials (retail)	47.52	52.46
Dobbies (textile machinery) (manufacture)	28.94	29.54
Dock authority	52.22	63.22
Dock leveller (manufacture)	28.22	29.22
Dockside cranes (manufacture)	28.22	29.22
Doctor (unspecified)	86.21	85.12
Doctors receptionist	86.21	85.12
Document copying equipment (manufacture)	28.23	30.01
Document copying service	82.19	74.85
Document handling machine (manufacture)	28.23	30.01
Document preparation	82.19	74.85
Document shredder (manufacture)	28.23	30.01
Documents of title printing (manufacture)	18.12/9	22.22
Dog biscuit (manufacture)	10.92	15.72
Dog breeding (for greyhound racing)	93.19/9	92.62/9
Dog food (manufacture)	10.92	15.72
Dog lead made of leather (manufacture)	15.12	19.20
Dog racing	93.19/9	92.62/9
Dog soap (manufacture)	20.41/1	24.51/1
Dog training for security purposes	80.10	74.60/2
Dogs' home	96.09	93.05/9
Doilies made of paper (manufacture)	17.22	21.22
Doilies made of plastic (manufacture)	22.29	25.24
Doilies made of textiles (manufacture)	13.92/3	17.40/3
Do-it-yourself machinery and equipment hire	77.29/9	71.40/1
Dolls (manufacture)	32.40/9	36.50/9
Dolls (wholesale)	46.49/9	51.47/7
Dolls and doll garments, parts and accessories (manufacture)	32.40/9	36.50/9
Dolls' carriages (wholesale)	46.49/9	51.47/7
Dolls' clothes (manufacture)	32.40/9	36.50/9
Dolls' cots (manufacture)	32.40/9	36.50/9
Dolls' houses (manufacture)	32.40/9	36.50/9
Dolls made of rubber (manufacture)	32.40/9	36.50/9

Activity	SIC 2007	SIC 2003
Dolls' prams (manufacture)	32.40/9	36.50/9
Dolomite (ground) (manufacture)	23.70	26.70
Dome lights made of plastic (manufacture)	22.23	25.23/9
Domestic agency (temporary employment agency)	78.20	74.50
Domestic electrical appliances (commission agent)	46.15	51.15
Domestic electrical appliances (retail)	47.54	52.45
Domestic furniture (retail)	47.59/9	52.44
Domestic hollow ware made of metal (manufacture)	25.99	28.75
Domestic ironmongery (wholesale)	46.49/9	51.47/9
Domestic machinery (wholesale)	46.43/9	51.43/9
Domestic non-electric cooking equipment (manufacture)	27.52	29.72
Domestic non-electric cooking ranges (manufacture)	27.52	29.72
Domestic non-electric heating equipment (manufacture)	27.52	29.72
Domestic utensils made of aluminium (manufacture)	25.99	28.75
Domestic woodware (manufacture)	16.29	20.51
Domino clubs	93.12	92.62/9
Donkey-carts (manufacture)	30.99	35.50
Door and window catches (manufacture)	25.72	28.63
Door fittings made of metal (manufacture)	25.72	28.63
Door frames made of metal (manufacture)	25.12	28.12
Door frames made of plastic (manufacture)	22.23	25.23/9
Door frames made of wood (manufacture)	16.23	20.30
Door furniture for buildings (handles, hinges, knobs, etc.) Made of plastic (manufacture)	22.23	25.23/9
Door hardware for buildings, furniture and vehicles (manufacture)	25.72	28.63
Doors (other than safe doors) made of metal (manufacture)	25.12	28.12
Doors (retail)	47.52	52.46
Doors (wholesale)	46.73	51.53
Doors for aircraft (manufacture)	30.30	35.30
Doors for motor vehicles (manufacture)	29.32	34.30
Doors made of plastic (manufacture)	22.23	25.23/9
Doors made of wood (manufacture)	16.23	20.30
Door-to-door sales (retail)	47.99	52.63
Doped compounds for use in electronics (manufacture)	20.59	24.66
Dosing and proportioning pump (manufacture)	28.13/1	29.12/1
Dosing plant for water treatment (manufacture)	28.29	29.24
Double bass (manufacture)	32.20	36.30
Double cream (manufacture)	10.51/1	15.51/1
Double glazing (retail)	47.52	52.46
Double glazing made of metal (manufacture)	25.12	28.12
Double glazing made of plastic (manufacture)	22.23	25.23/9
Doubled glass fibre (manufacture)	23.14	26.14
Doubled yarn made of glass fibre (manufacture)	23.14	26.14
Doubling machinery for textiles (manufacture)	28.94	29.54
Dough dividers (manufacture)	28.93	29.53
Dough making machinery (manufacture)	28.93	29.53
Dowel pin (manufacture)	16.29	20.51
Down of vegetable origin (manufacture)	13.10	17.17
Down production (manufacture)	10.12	15.12
Downhole photography services	74.20/2	74.81/3
Downhole-fishing services	09.10	11.20
Downhole-milling services	09.10	11.20
Downproof cloth weaving (manufacture)	13.20	17.21
Drafting tables and machines (manufacture)	26.51/3	33.20/2
Drafting tables and other drawing, marking out or mathematical calculating instruments (wholesale)	46.69	51.87
Drag hounds	93.19/9	92.62/9
Drag scraper (manufacture)	28.22	29.22
Dragline excavator (manufacture)	28.92/2	29.52/2
Drainage of agricultural or forestry land	43.12	45.11
Draining and pumping services incidental to oil and gas extraction, on a fee or contract basis	09.10	11.20
Drainpipes (wholesale)	46.74	51.54
Drainpipes and fittings made of clay (manufacture)	23.32	26.40
Drainpipes and fittings made of plastic (manufacture)	22.21	25.21
Drains maintenance	37.00	90.01
Draper (retail)	47.51	52.41
Draper (wholesale)	46.41	51.41
Drapery cleaning	96.01	93.01
Draughts clubs	93.12	92.62/9

Activity	SIC 2007	SIC 2003
Draughts set (manufacture)	32.40/9	36.50/9
Draughtsman for industrial process and production	71.12/1	74.20/5
Draw bench (metal forming) (manufacture)	28.41	29.42
Draw knife (manufacture)	25.73	28.62
Drawers (non-domestic) (manufacture)	31.01	36.12
Drawing ink (manufacture)	20.59	24.66
Drawing instrument (manufacture)	26.51/3	33.20/2
Drawing instruments case made of wood (not containing instruments) (manufacture)	16.29	20.51
Drawing machine (metal forming) (manufacture)	28.41	29.42
Drawing machinery for textiles (manufacture)	28.94	29.54
Drawing paper (manufacture)	17.12	21.12
Drawing pin (manufacture)	25.93	28.73
Drawn products made of aluminium (manufacture)	24.42	27.42
Drawn products made of copper (manufacture)	24.44	27.44
Drawn sheet glass (manufacture)	23.11	26.11
Dredger (manufacture)	30.11	35.11
Dredging contractor	42.91	45.24
Dredging for water projects	42.91	45.24
Dredging of waterways	42.91	45.24
Dress and jacket knitted ensemble (manufacture)	14.13/2	18.22/2
Dress belts (not made of leather or leather substitute) (manufacture)	14.19	18.24/9
Dress binding (manufacture)	13.99	17.54/2
Dress fabric (woven (not wool)) (manufacture)	13.20	17.21
Dress gloves made of fabric (manufacture)	14.19	18.24/9
Dress goods woollen weaving (manufacture)	13.20	17.22
Dress goods worsted weaving (manufacture)	13.20	17.23
Dress materials (retail)	47.51	52.41
Dress shield (manufacture)	14.19	18.24/9
Dress shop (retail)	47.71	52.42/3
Dressed line made of flax (manufacture)	13.10	17.14
Dressers for kitchens (manufacture)	31.02	36.13
Dresses for women and girls (manufacture)	14.13/2	18.22/2
Dressing and dying of furskins and hides with the hair on (manufacture)	15.11	18.30
Dressing case made of leather or leather substitute (manufacture)	15.12	19.20
Dressing gown cord and girdle (manufacture)	13.99	17.54/2
Dressing gown for women and girls (manufacture)	14.14/2	18.23/2
Dressing gowns for men and boys (manufacture)	14.14/1	18.23/1
Dressing of leather (manufacture)	15.11	19.10
Dressing of textiles and textile articles, including wearing apparel (manufacture)	13.30	17.30
Dressing table (manufacture)	31.09	36.14
Dressmaker (retail)	47.71	52.42/3
Dressmaking (manufacture)	14.13/2	18.22/2
Dried egg (manufacture)	10.89	15.89/9
Dried fish (wholesale)	46.38	51.38
Dried flower production	01.19	01.12
Dried fruit (except field dried) (manufacture)	10.39	15.33
Dried fruit (wholesale)	46.38	51.38
Dried fruit cleaning (manufacture)	10.39	15.33
Dried herbs (except field dried) (manufacture)	10.84	15.87
Dried leguminous vegetables growing	01.11	01.11
Dried milk (manufacture)	10.51/9	15.51/9
Dried vegetables (except field dried) (manufacture)	10.39	15.33
Dried, salted or smoked meat (manufacture)	10.13	15.13/9
Drill (powered portable) (manufacture)	28.24	29.41
Drill bits for well drilling (manufacture)	28.92/1	28.62
Drill for agricultural use (manufacture)	28.30/2	29.32
Drill pipe made of steel (manufacture)	24.20	27.22
Drill tools (interchangeable) (manufacture)	25.73	28.62
Drill weaving from yarn spun on the cotton system (manufacture)	13.20	17.21
Drilling contractor for offshore oil or gas well	09.10	11.20
Drilling jars for mining (manufacture)	28.92/1	29.52/1
Drilling machine (metal cutting) (manufacture)	28.41	29.42
Drilling mud (manufacture)	20.59	24.66
Drilling or milling machines for stone, ceramics, asbestos-cement and similar articles (manufacture)	28.49	29.43
Drilling services to oil and gas extraction wells	09.10	11.20
Drilling ship (manufacture)	30.11	35.11
Drills and hammer drills (manufacture)	28.24	29.41

Activity	SIC 2007	SIC 2003
Drink processing including combined processing and packaging or bottling machinery (manufacture)	28.93	29.53
Drinking chocolate (manufacture)	10.82/1	15.84/1
Drinking glass (manufacture)	23.13	26.13
Drinks mixed with distilled alcoholic beverages (manufacture)	11.01	15.91
Dripping (manufacture)	10.11	15.11/2
Drive shaft for motor vehicles (manufacture)	29.32	34.30
Driving belts made of leather (manufacture)	15.12	19.20
Driving elements (manufacture)	28.15	29.14
Driving instruction	85.53	80.41
Driving school activities	85.53	80.41
Driving schools for occupational drivers e.g. Of trucks, buses, coaches	85.32	80.22
Drop forging of ferrous metals (manufacture)	25.50	28.40
Drop hammers (manufacture)	28.41	29.42
Drop stamping of base non-ferrous metals (manufacture)	25.50	28.40
Drop stamping of ferrous metals (manufacture)	25.50	28.40
Droving services	01.62/9	01.42/9
Drug (medicinal) (manufacture)	21.20	24.42/1
Drug and narcotic crops growing	01.28	01.11
Drug store (retail)	47.73	52.31
Druggist (retail)	47.73	52.31
Druggists' sundries (wholesale)	46.46	51.46
Druggists' sundriesman (wholesale)	46.46	51.46
Drugs (retail)	47.73	52.31
Drugs (wholesale)	46.46	51.46
Drum (musical instrument) (manufacture)	32.20	36.30
Drums (containers) made of plastic (manufacture)	22.22	25.22
Drums and similar packings made of wood (manufacture)	16.24	20.40
Drums made of aluminium (manufacture)	25.92	28.72
Drums made of iron or steel (manufacture)	25.91	28.71
Dry bakery products (manufacture)	10.72	15.82
Dry battery (non-rechargeable) (manufacture)	27.20	31.40
Dry cleaner	96.01	93.01
Dry cleaning machinery (manufacture)	28.94	29.54
Dry cleaning machines and laundry type washing machines (wholesale)	46.69	51.87
Dry dock construction	42.91	45.24
Dryers (electric) (manufacture)	27.51	29.71
Dryers for agriculture (manufacture)	28.93	29.53
Dryers for wood, paper pulp, paper or paperboard (manufacture)	28.99	29.56
Dryers for wood, paper pulp, paper or paperboard (wholesale)	46.69	51.87
Drying machine for the chemical industry (manufacture)	28.99	29.56
Drying machinery (commercial) for textiles (manufacture)	28.94	29.54
Drying machines for laundries or dry cleaners (manufacture)	28.94	29.54
Drying machines with a capacity exceeding 10 kgs (wholesale)	46.69	51.87
Drying of textiles and textile articles, including wearing apparel (manufacture)	13.30	17.30
Drying of timber (manufacture)	16.10	20.10
Drying out of buildings (incl. Water damage)	43.99/9	45.25
Duchesse set (manufacture)	13.92/3	17.40/3
Duck (fresh, chilled or frozen) slaughter and dressing (manufacture)	10.12	15.12
Duck farming	01.47	01.24
Duck raising and breeding	01.47	01.24
Duck weaving (manufacture)	13.20	17.21
Duct of heavy steel plate (manufacture)	25.30	28.30
Ducting made of plastic (manufacture)	22.23	25.23/9
Dummies for presentation (manufacture)	18.13	22.25
Dump truck (manufacture)	29.10	34.10
Dumpers for off road use (manufacture)	28.92/2	34.10
Dungarees (manufacture)	14.12	18.21
Duplicating ink (manufacture)	20.59	24.66
Duplicating machines (excluding copiers) (manufacture)	28.23	30.01
Duplicating machines rental and operating leasing	77.33	71.33
Duplicating paper (cut to size) (manufacture)	17.23	21.23
Duplicating service	82.19	74.85
Duplicator stencils ready for use (manufacture)	17.23	21.23
Dust cloths (manufacture)	13.92/3	17.40/3
Dust collector for air conditioning equipment (manufacture)	28.25	29.23
Dust sheet (manufacture)	13.92/3	17.40/3
Dust, powder and flakes made of zinc (manufacture)	24.43	27.43

Activity	SIC 2007	SIC 2003
Dustbins made of metal (manufacture)	25.99	28.75
Dustbins made of plastic (manufacture)	22.29	25.24
Duster (cleaning cloth (not of bonded fibre fabric)) (manufacture)	13.92/3	17.40/3
Dustman	38.11	90.02
Dustpan made of metal (manufacture)	25.99	28.75
Dustpans made of plastic (manufacture)	22.29	25.24
Duty and tax collection	84.11	75.11
Duvet (manufacture)	13.92/3	17.40/3
Dvd distribution	59.13/2	92.12
Dvd players (retail)	47.43	52.45
Dvd recorders and players (manufacture)	26.40	32.30
Dvd rental	77.22	71.40/5
Dvds (recorded) (wholesale)	46.43/1	51.43/1
Dvds (retail)	47.63	52.45
Dwellings buying and selling	68.10	70.12
Dwellings letting	68.20/9	70.20/9
Dye (manufacture)	20.12	24.12
Dye cycle controller (textile machinery) (manufacture)	28.94	29.54
Dyed lamb including beaver lamb (manufacture)	15.11	18.30
Dyeing machinery for textiles (manufacture)	28.94	29.54
Dyeing of wool fleece (manufacture)	13.10	17.12
Dyeline copying machine (manufacture)	28.23	30.01
Dyer and cleaner	96.01	93.01
Dyes (wholesale)	46.75	51.55
Dyes and pigments from any source in basic or concentrated forms (manufacture)	20.12	24.12
Dyes for food, drink and cosmetics (manufacture)	20.12	24.12
Dyes modified for dying acrylic fibres (manufacture)	20.12	24.12
Dyesprings (textile machinery accessory) (manufacture)	28.94	29.54
Dyework (manufacture)	13.30	17.30
Dyke construction	42.91	45.24
Dykes and static barrages construction	42.91	45.24
Dynamite (manufacture)	20.51	24.61
Dynamo (not for vehicle) (manufacture)	27.11	31.10
Dynamo for vehicle (manufacture)	29.31	31.61
Dynamo lighting set for cycles (manufacture)	29.31	31.61
Ear and noise plugs (e.g. For swimming and noise protection)(manufacture)	32.99	36.40
Ear, nose and throat hospital (private sector)	86.10/1	85.11/2
Ear, nose and throat hospital (public sector)	86.10/1	85.11/1
Ear, nose and throat specialist (private practice)	86.22	85.12
Ear, nose and throat specialist (public sector)	86.10/1	85.11/1
Earphone (manufacture)	26.40	32.30
Earth boring machine (manufacture)	28.92/1	29.52/1
Earth colours and fluorspar mining	08.91	14.30
Earth leveller (manufacture)	28.92/2	29.52/2
Earth mover (construction equipment) (manufacture)	28.92/2	29.52/2
Earth moving equipment rental with operator	43.99/9	45.50
Earth moving excavation	43.12	45.11
Earth moving machinery (manufacture)	28.92/2	29.52/2
Earth sciences research and experimental development (other than biotechnological)	72.19	73.10
Earthenware (retail)	47.59/9	52.44
Earthenware (wholesale)	46.49/9	51.44
Earthenware for domestic use (manufacture)	23.41	26.21
Earthmoving contractor	43.12	45.11
Earthmoving equipment hire (without operator)	77.32	71.32
Easel (manufacture)	31.01	36.12
Ebonite, vulcanite or hard rubber goods (manufacture)	22.19	25.13
Echo sounders (manufacture)	26.51/1	33.20/1
Echocardiographs (manufacture)	26.60	33.10
Ecological movements	94.99	91.33
Economic aid missions accredited to foreign governments (public sector)	84.21	75.21
Economic and social planning administration (public sector)	84.11	75.11
Economic and Social Research Council	72.20	73.20
Economic boiler (manufacture)	25.30	28.30
Economic services administration and regulation (public sector)	84.13	75.13
Economics, research and experimental development	72.20	73.20
Economisers (manufacture)	25.30	28.30
Economist	70.22/9	74.14/3

Activity	SIC 2007	SIC 2003
Edible fats of animal origin rendering (manufacture)	10.11	15.11/2
Edible nut flour or meal production (manufacture)	10.61/2	15.61/2
Edible nuts (retail)	47.21	52.21
Edible nuts (wholesale)	46.31	51.31
Edible nuts growing	01.25	01.13/9
Edible offal (processed) production (manufacture)	10.11	15.11/2
Edible oil and fat processing machinery (manufacture)	28.93	29.53
Edible oils and fats (wholesale)	46.33	51.33/3
Edible oils and fats exporter (wholesale)	46.33	51.33/3
Edible oils and fats importer (wholesale)	46.33	51.33/3
Edible oils and fats of animal or vegetable origin (wholesale)	46.33	51.33/3
Edible seaweed growing	03.21	05.02
Edible tallow production (manufacture)	10.11	15.11/2
Educational agency	96.09	93.05/9
Educational association	94.12	91.12
Educational consulting	85.60	74.14/9
Educational guidance counselling activities	85.60	74.14/9
Educational notebooks (manufacture)	17.23	22.22
Educational research and experimental development	72.20	73.20
Educational services administration (public sector)	84.12	75.12
Educational stationery (manufacture)	17.23	22.22
Educational stationery binders (manufacture)	17.23	22.22
Educational stationery business forms (manufacture)	17.23	22.22
Educational stationery registers	17.23	22.22
Educational supplies (except furniture) (wholesale)	46.90	51.90
Educational support activities	85.60	74.14/9
Educational testing activities	85.60	74.14/9
Educational testing evaluation activities	85.60	74.14/9
Eel grass gathering	02.30	02.01
Eel pie shop	56.10/3	55.30/3
Eels (retail)	47.23	52.23
Eels (wholesale)	46.38	51.38
Effluent treatment plant (manufacture)	28.29	29.24
Egg box made of wood (manufacture)	16.24	20.40
Egg boxes made of metal (manufacture)	25.99	28.75
Egg boxes made of paper (manufacture)	17.29	21.25/9
Egg boxes made of plastic (manufacture)	22.22	25.22
Egg cleaning, sorting and grading machines (manufacture)	28.30/2	29.32
Egg cup made of wood (manufacture)	16.29	20.51
Egg cups made of plastic (manufacture)	22.29	25.24
Egg drying (manufacture)	10.89	15.89/9
Egg grading and packing (wholesale)	46.33	51.33/2
Egg hatchery	01.47	01.24
Egg packing station (wholesale)	46.33	51.33/2
Egg pickling (manufacture)	10.89	15.89/9
Egg plant growing	01.13	01.12
Egg production	01.47	01.24
Egg production from poultry	01.47	01.24
Egg products (wholesale)	46.33	51.33/3
Egg products and egg albumin (manufacture)	10.89	15.89/9
Egg substitute (manufacture)	10.89	15.89/9
Egg trays and other moulded pulp packaging products (manufacture)	17.29	21.25/9
Eggs (powdered or reconstituted) (manufacture)	10.89	15.89/9
Eggs (retail)	47.29	52.27
Eggs (wholesale)	46.33	51.33/2
Eggs exporter (wholesale)	46.33	51.33/2
Eggs importer (wholesale)	46.33	51.33/2
Eiderdowns (manufacture)	13.92/3	17.40/3
Ejector pump (manufacture)	28.13/1	29.12/1
Ejector seat for aircraft (manufacture)	30.30	35.30
Elastic and elastomeric fabric (manufacture)	13.91	17.60
Elastic fabric (not more than 30 cm wide) (manufacture)	13.96	17.54/2
Elastic or elastomeric knitted or netted fabric more than 30 cm wide (manufacture)	13.91	17.60
Elasticity testing equipment (non-electronic) (manufacture)	26.51/3	33.20/2
Elastomeric fabric (not more than 30 cm wide) (manufacture)	13.96	17.54/2
Elbows made of steel (manufacture)	24.20	27.22
Electric accumulators including parts thereof (manufacture)	27.20	31.40

Activity	SIC 2007	SIC 2003
Electric and other industrial and laboratory furnaces (manufacture)	28.21	29.21
Electric and other industrial and laboratory incinerators (manufacture)	28.21	29.21
Electric and other industrial and laboratory ovens (manufacture)	28.21	29.21
Electric bells (manufacture)	27.90	31.62
Electric blankets (wholesale)	46.43/9	51.43/9
Electric cable (manufacture)	27.32	31.30
Electric control and distribution boards (manufacture)	27.12	31.20
Electric discharge metal working tool (manufacture)	28.41	29.42
Electric fireplace logs (manufacture)	27.40	31.50
Electric household heating equipment (permanently mounted) (manufacture)	28.21	29.71
Electric household type furnaces (manufacture)	28.21	29.21
Electric insect lamps (manufacture)	27.40	31.50
Electric lanterns (manufacture)	27.40	31.50
Electric lighting equipment (manufacture)	27.40	31.50
Electric motors, generators (manufacture)	27.11	31.10
Electric power switches (manufacture)	27.12	31.20
Electric rail locomotives (manufacture)	30.20	35.20
Electric swimming pool heaters (permanently mounted) (manufacture)	28.21	29.21
Electric tea makers (manufacture)	27.51	29.71
Electricaire unit (manufacture)	27.51	29.71
Electrical and electronic engineering design projects	71.12/9	74.20/4
Electrical and electronic equipment for motor vehicles (manufacture)	29.31	31.61
Electrical apparatus for line telephony or telegraphy (wholesale)	46.69	51.87
Electrical apparatus for switching or protecting electrical circuits (manufacture)	27.12	31.20
Electrical appliances for domestic use (manufacture)	27.51	29.71
Electrical appliances, accessories and fittings (retail)	47.54	52.45
Electrical appliances, accessories and fittings for industry (wholesale)	46.69	51.87
Electrical base metal conduit and fittings (manufacture)	27.90	31.62
Electrical capacitors (manufacture)	27.90	32.10
Electrical carbon (manufacture)	27.90	31.62
Electrical ceramic fittings (manufacture)	23.43	26.23
Electrical condensers and similar components (manufacture)	27.90	32.10
Electrical conduit tube made of steel (manufacture)	24.20	27.22
Electrical conduit tubing, base metal (manufacture)	27.90	31.62
Electrical contractor (construction)	43.21	45.31
Electrical domestic appliance rental and leasing	77.29/9	71.40/9
Electrical door opening and closing devices (manufacture)	27.90	31.62
Electrical equipment for engines and vehicles (manufacture)	29.31	31.61
Electrical equipment for vehicles and aircraft (manufacture)	29.31	31.61
Electrical heating appliances (wholesale)	46.43/9	51.43/9
Electrical household appliances (excluding radios, televisions, etc) (wholesale)	46.43/9	51.43/9
Electrical household appliances (retail)	47.54	52.45
Electrical installation equipment for domestic use (wholesale)	46.43/9	51.43/9
Electrical insulating components made of ceramic (manufacture)	23.43	26.23
Electrical insulators (except glass or porcelain) (manufacture)	27.90	31.62
Electrical insulators and insulating fittings for electrical machines or equipment (wholesale)	46.69	51.87
Electrical insulators made of glass (manufacture)	23.19	26.15
Electrical machinery and apparatus and materials for professional use (wholesale)	46.69	51.87
Electrical motors (wholesale)	46.69	51.87
Electrical outlets or sockets (manufacture)	27.33	31.20
Electrical paper (manufacture)	17.12	21.12
Electrical pedestrian signalling equipment (manufacture)	27.90	31.62
Electrical power systems instrumentation design activities	71.12/1	74.20/5
Electrical relays (manufacture)	27.12	31.20
Electrical security alarm systems e.g. Safes and vaults (not installed or maintained) (retail)	47.59/9	52.48/2
Electrical sheet steel (not finally annealed) (manufacture)	24.10	27.10
Electrical signs (manufacture)	27.90	31.62
Electrical soldering equipment (manufacture)	27.90	29.43
Electrical steel (manufacture)	24.10	27.10
Electrical traffic lights (manufacture)	27.90	31.62
Electrical welding equipment (manufacture)	27.90	29.43
Electrical wiring of buildings	43.21	45.31
Electrically powered commercial vehicles (manufacture)	29.10	34.10
Electricity distribution	35.13	40.13
Electricity distribution and control apparatus (manufacture)	27.12	31.20
Electricity distribution operations by lines, poles, meters, and wiring	35.13	40.13
Electricity generation	35.11	40.11

Activity	SIC 2007	SIC 2003
Electricity generation by gas turbine	35.11	40.11
Electricity meter (electronic) (manufacture)	26.51/1	33.20/1
Electricity meter (non-electronic) (manufacture)	26.51/3	33.20/2
Electricity power agents	35.14	40.13
Electricity power brokers	35.14	40.13
Electricity production	35.11	40.11
Electricity production from diesel and renewables generation facilities	35.11	40.11
Electricity production from hydroelectric generation facilities	35.11	40.11
Electricity production from thermal generation facilities	35.11	40.11
Electricity sales	35.14	40.13
Electricity sales agents	35.14	40.13
Electricity sales to the user	35.14	40.13
Electricity transmission	35.12	40.12
Electro medical equipment (manufacture)	26.60	33.10
Electro medical pacemaker (manufacture)	26.60	33.10
Electro medical stimulator (manufacture)	26.60	33.10
Electro plated nickel silver cutlery (manufacture)	25.71	28.61
Electro slag furnace (manufacture)	28.21	29.21
Electro zinc coated sheet steel (manufacture)	24.10	27.10
Electrochemical apparatus for industrial use (manufacture)	26.60	33.10
Electrochemical metal working machine tools (manufacture)	28.41	29.42
Electrocoats paint (manufacture)	20.30/1	24.30/1
Electrodes for welding (manufacture)	27.90	31.62
Electro-diagnostic apparatus (manufacture)	26.60	33.10
Electro-diagnostic apparatus for medical use (wholesale)	46.46	51.46
Electro-encephalographs (manufacture)	26.60	33.10
Electrolysis specialist	96.02	93.02
Electrolytic chemical process plant (manufacture)	28.49	31.62
Electrolytic chromium/chromium oxide coated steel (manufacture)	24.10	27.10
Electrolytic copper (manufacture)	24.44	27.44
Electrolytically metal coated sheet steel (manufacture)	24.10	27.10
Electro-magnetic pumps (manufacture)	28.13/1	29.12/1
Electro-magnetic-pulse (magnetic-forming) metal forming machines (manufacture)	28.41	29.42
Electromagnets (manufacture)	27.90	31.62
Electromyographs (manufacture)	26.60	33.10
Electron microscope (manufacture)	26.51/1	33.20/1
Electron tubes (manufacture)	26.11	32.10
Electronic active components (manufacture)	26.11	32.10
Electronic aircraft engine instruments (manufacture)	26.51/1	33.20/1
Electronic and telecommunications equipment and parts (wholesale)	46.52	51.86
Electronic apparatus for testing physical and mechanical properties of materials (manufacture)	26.51/1	33.20/1
Electronic automotive emissions testing equipment (manufacture)	26.51/1	33.20/1
Electronic bulletin board services (wireless telecommunications)	61.20	64.20
Electronic components (wholesale)	46.52	51.86
Electronic condensers (manufacture)	26.11	32.10
Electronic connectors (manufacture)	26.11	31.20
Electronic counter (manufacture)	26.51/1	33.20/1
Electronic crystals and crystal assemblies (manufacture)	26.11	32.10
Electronic design consultant	71.12/1	74.20/5
Electronic environmental controls and automatic controls for appliances (manufacture)	26.51/1	33.20/1
Electronic equipment for household use renting leasing	77.29/9	71.40/9
Electronic filter (manufacture)	27.90	31.62
Electronic flame and burner control (manufacture)	26.51/1	33.20/1
Electronic flight recorders (manufacture)	26.51/1	33.20/1
Electronic games (domestic) (manufacture)	26.40	36.50/9
Electronic GPS devices (manufacture)	26.51/1	33.20/1
Electronic humidistats (manufacture)	26.51/1	33.20/1
Electronic hydronic limit controls (manufacture)	26.51/1	33.20/1
Electronic instruments and appliances for measuring, testing, and navigation (manufacture)	26.51/1	33.20/1
Electronic integrated circuits (manufacture)	26.11	32.10
Electronic integrated circuits and micro-assemblies (wholesale)	46.52	51.86
Electronic laboratory analytical instruments (manufacture)	26.51/1	33.20/1
Electronic laboratory incubators and sundry laboratory apparatus for measuring, testing(manufacture)	26.51/1	33.20/1
Electronic machinery, apparatus and materials for professional use (wholesale)	46.52	51.86
Electronic mail services (wired telecommunications)	61.10	64.20
Electronic makeup (manufacture)	18.13	22.24
Electronic message and information services (wireless telecommunications)	61.20	64.20

Activity	SIC 2007	SIC 2003
Electronic metal detectors (manufacture)	26.51/1	33.20/1
Electronic micro-assemblies of moulded module, micromodule or similar types (manufacture)	26.11	32.10
Electronic miscellaneous unspecified equipment (manufacture)	27.90	31.62
Electronic motion detectors (manufacture)	26.51/1	33.20/1
Electronic musical instrument (manufacture)	32.20	36.30
Electronic passive components (manufacture)	26.11	32.10
Electronic physical properties testing and inspection equipment (manufacture)	26.51/1	33.20/1
Electronic pneumatic gauges (manufacture)	26.51/1	33.20/1
Electronic polygraph machines (manufacture)	26.51/1	33.20/1
Electronic publishing of books	58.11	22.11
Electronic pulse (signal) generators (manufacture)	26.51/1	33.20/1
Electronic scoreboards (manufacture)	27.90	31.62
Electronic tally counters (manufacture)	26.51/1	33.20/1
Electronic testing equipment (manufacture)	26.51/1	33.20/1
Electronic timer (not clock or watch) (manufacture)	26.52	33.50
Electronic toys and games with replaceable software (manufacture)	26.40	36.50/9
Electronic tube (manufacture)	26.11	32.10
Electronic tubes (wholesale)	46.52	51.86
Electronic valve (manufacture)	26.11	32.10
Electronic valves (wholesale)	46.52	51.86
Electrophoresis	71.20	74.30
Electroplating (manufacture)	25.61	28.51
Electroplating equipment (manufacture)	28.49	31.62
Electrostatic copying machine (manufacture)	28.23	30.01
Electrostatic precipitator (manufacture)	28.29	29.24
Electrotherapeutic equipment (manufacture)	26.60	33.10
Electro-thermic appliances for domestic use (manufacture)	27.51	29.71
Electro-thermic hair-dressing or hand drying apparatus (wholesale)	46.43/9	51.43/9
Electrotyping (manufacture)	18.13	22.24
Elemental gases (manufacture)	20.11	24.11
Elevated highways construction	42.13	45.21/3
Elevated railways (scheduled passenger transport)	49.31/1	60.21/3
Elevator (manufacture)	28.22	29.22
Elevator bands made of leather (manufacture)	15.12	19.20
Elevator belting made of rubber (manufacture)	22.19	25.13
Elevator for agricultural use (manufacture)	28.30/2	29.32
Elevators with continuous action for underground use (manufacture)	28.92/1	29.52/1
Embassy	99.00	99.00
Embossing (manufacture)	18.13	22.25
Embossing devices (hand operated) for labels (manufacture)	32.99	36.63/1
Embossing machinery for textiles (manufacture)	28.94	29.54
Embossing machines for working paper and board (manufacture)	28.95	29.55
Embrocation (manufacture)	21.20	24.42/1
Embroidering on made-up textile goods (manufacture)	13.92/3	17.40/3
Embroidery cotton (manufacture)	13.10	17.16
Embroidery lace (manufacture)	13.99	17.54/1
Embroidery making materials (retail)	47.51	52.41
Embroidery on made up textile goods	13.30	17.30
Emery cloth (manufacture)	23.91	26.81
Emery extraction	08.99	14.50
Emery paper (manufacture)	23.91	26.81
Emery wheel (manufacture)	23.91	26.81
Emigration agency (not of foreign government, etc.)	96.09	93.05/9
Employee benefit plans	65.30	66.02
Employers organisations	94.11	91.11
Employment agency (temporary)	78.20	74.50
Employment consultants	78.10/9	74.50
Employment placement agencies	78.10/9	74.50
Employment rehabilitation centre (charitable)	88.99	85.32/1
Employment rehabilitation centre (non-charitable)	88.99	85.32/2
Emu raising and breeding	01.49	01.25
Emulsion (gas lift) pumps (manufacture)	28.13/1	29.12/1
Emulsion adhesive (manufacture)	20.52	24.62
Emulsion paint (manufacture)	20.30/1	24.30/1
Emulsions of synthetic resin (manufacture)	20.16	24.16
Enamel (manufacture)	20.30/1	24.30/1
Enamel glass in the mass (manufacture)	23.19	26.15

Activity	SIC 2007	SIC 2003
Enamelled tile (glazed) (manufacture)	23.31	26.30
Enamelling of metals including vitreous enamelling (manufacture)	25.61	28.51
Encapsulation, preparation and other treatment of nuclear waste for storage	38.22	23.30
Encaustic tile (manufacture)	23.31	26.30
Encyclopaedia publishing	58.11	22.11
End mill (manufacture)	28.41	28.62
Ending and mending of textiles (manufacture)	13.30	17.30
Endodontic dentistry	86.23	85.13
Endoscopes (manufacture)	26.60	33.10
Enema preparations (manufacture)	21.20	24.42/1
Energy drinks (manufacture)	11.07	15.98
Energy efficiency consultancy activities	74.90/1	74.20/6
Energy services administration and regulation (public sector)	84.13	75.13
Engine block for motor vehicle (finished) (manufacture)	28.11	34.30
Engine cleaning waste (wholesale)	46.77	51.57
Engine for motor vehicle (manufacture)	29.10	34.10
Engine packing made of asbestos (manufacture)	23.99	26.82/1
Engine rental and operating leasing	77.39	71.34
Engineering associations	94.12	91.12
Engineering brick (manufacture)	23.32	26.40
Engineering contractor responsible for complete process plant	71.12/9	74.20/9
Engineering design activities for the construction of civil engineering works	71.12/9	74.20/4
Engineering design services for industrial process and production	71.12/1	74.20/5
Engineering drawing publishing	58.11	22.11
Engineering research and experimental development	72.19	73.10
Engineering steel (manufacture)	24.10	27.10
Engineers' draughtsman	71.12/1	74.20/5
Engineers' plant and stores (wholesale)	46.69	51.87
Engineers' stampings and pressings of base non-ferrous metals (manufacture)	25.50	28.40
Engineers' stampings and pressings of ferrous metals (manufacture)	25.50	28.40
Engines (internal combustion) for motor vehicles (manufacture)	29.10	34.10
Engines (internal combustion) for motorcycles (manufacture)	30.91	35.41
Engines and parts for marine use (manufacture)	28.11	29.11
Engines and parts for railways (manufacture)	28.11	29.11
Engines for agricultural machinery (manufacture)	28.11	29.11
Engines for aircraft (manufacture)	30.30	35.30
Engines for aircraft (wholesale)	46.69	51.87
Engines for combine harvesters (manufacture)	28.11	29.11
Engines for construction equipment (manufacture)	28.11	29.11
Engines for forklift trucks (manufacture)	28.11	29.11
Engines for industrial application (manufacture)	28.11	29.11
Engines for lawn mowers (manufacture)	28.11	29.11
Engines for locomotives (manufacture)	28.11	29.11
Engines for marine use (manufacture)	28.11	29.11
Engines for motorcycles (manufacture)	30.91	34.10
Engines for railway vehicles (manufacture)	28.11	29.11
Engravers	90.03	92.31/9
Engraving (personalised) on precious metal (manufacture)	32.12	36.22
Engraving for printing (manufacture)	18.13	22.24
Engraving of personal non-precious metal products (manufacture)	32.12	36.22
Enquiry agency	80.30	74.87/9
Enriched thorium (manufacture)	20.13	23.30
Enriched uranium and plutonium and their compounds (commission agent)	46.12	51.12
Enriched uranium production (manufacture)	20.13	23.30
Enriched uranium supply to nuclear reactors (wholesale)	46.71/9	51.51/9
Ensembles (manufacture)	14.13/2	18.22/2
Entertainment activities n.e.c.	93.29	92.34/9
Entrance telephones (manufacture)	26.30/1	32.20/1
Envelope addressing service	82.19	74.85
Envelope making machine (manufacture)	28.95	29.55
Envelope stuffing machine (manufacture)	28.23	30.01
Envelope stuffing, sealing and mailing service including for advertising	82.19	74.85
Envelopes and letter-cards (manufacture)	17.23	21.23
Envelopes for bottles made of straw (manufacture)	16.29	20.52
Envelopes made of glass (manufacture)	23.19	26.15
Envelopes made of glass for light bulbs and electronic valves (manufacture)	23.19	26.15
Environmental consultants	71.12/9	74.20/4

Activity	SIC 2007	SIC 2003
Environmental controls and automatic controls for appliances (non-electronic) (manufacture)	26.51/3	33.20/2
Environmental engineering consultancy activities	71.12/9	74.20/4
Environmental movements	94.99	91.33
Environmental pollution research and experimental development	72.19	73.10
Environmental project consultancy activities	74.90/1	74.20/6
Environmental services administration (public sector)	84.12	75.12
Enzymes (wholesale)	46.75	51.55
Enzymes and other organic compounds (commission agent)	46.12	51.12
Enzymes and other organic compounds (manufacture)	20.14	24.14
Episcopal Church in Scotland	94.91	91.31
Episcope (manufacture)	26.70/2	33.40/3
Epoxide adhesive (manufacture)	20.52	24.62
Epoxide resins (manufacture)	20.16	24.16
Epoxides (manufacture)	20.14	24.14
Epoxy paint (manufacture)	20.30/1	24.30/1
Equipment for concrete crushing and screening roadworks (manufacture)	28.92/3	29.52/3
Equipment for dispersing liquids or powders (manufacture)	28.29	29.24
Equipment for measuring and recording (manufacture)	26.52	33.50
Equipment for projecting liquids or powders (manufacture)	28.29	29.24
Equipment for spraying liquids or powders (manufacture)	28.29	29.24
Equipment for testing physical and mechanical properties of materials (non-electronic) (manufacture)	26.51/3	33.20/2
Equipment layout and other plant design services	71.12/1	74.20/5
Eraser rubber (manufacture)	22.19	25.13
Erection of roadway barriers	42.11	45.23
Erection of roofs	43.91	45.22
Escalator (manufacture)	28.22	29.22
Escape chute for aircraft (manufacture)	13.92/2	17.40/2
Escort agency	96.09	93.05/9
Essential oils (wholesale)	46.75	51.55
Essential oils and essence (other than turpentine) (manufacture)	20.53	24.63
Essential oils and mixtures of odiferous substances (commission agent)	46.12	51.12
Essential oils merchant (wholesale)	46.75	51.55
Estate agent	68.31	70.31
Estate car (manufacture)	29.10	34.10
Estate company (owning and managing)	68.20/9	70.20/9
Esters (but (not polyesters)) (manufacture)	20.14	24.14
Esters of methacrylic acid (manufacture)	20.14	24.14
Etchers	90.03	92.31/9
Etching for printing (manufacture)	18.13	22.24
Ethane diol (excluding anti-freeze mixtures) (manufacture)	20.14	24.14
Ethane extraction from natural gas	06.20	11.10
Ethane production by refining (manufacture)	19.20/1	23.20/1
Ethanol (synthetic) (manufacture)	20.14	24.14
Ethers, organic peroxides, epoxides, acetals and hemiacetals and their compounds (commission agent)	46.12	51.12
Ethers, organic peroxides, epoxides, acetals and hemiacetals and their derivatives (wholesale)	46.75	51.55
Ethnic and minority group organisations	94.99	91.33
Ethyl alcohol (non-potable) obtained by fermentation (manufacture)	20.14	15.92
Ethylene (manufacture)	20.14	24.14
Ethylene glycol (excluding anti-freeze mixtures) (manufacture)	20.14	24.14
Ethylene polymers (manufacture)	20.16	24.16
European Communities Representatives and Information Office	99.00	99.00
European Community	99.00	99.00
European Free Trade Association	99.00	99.00
Evangelists Society	94.91	91.31
Evaporated milk (manufacture)	10.51/1	15.51/1
Evaporator (manufacture)	25.30	28.30
Evaporator for refrigeration machinery (manufacture)	28.25	29.23
Excavation	43.12	45.11
Excavator (manufacture)	28.92/2	29.52/2
Excursion agency	79.11	63.30/1
Excursion, cruise or sightseeing boat operation (except for inland waterway service)	50.10	61.10/1
Excursion, cruise or sightseeing boats operation (inland waterway service)	50.30	61.20/1
Executive and legislative administration (public sector)	84.11	75.11
Executive employment placement and search activities	78.10/9	74.50
Executive personnel (supply) (temporary employment agency)	78.20	74.50
Executive recruitment consultant	78.10/9	74.50
Exfoliated vermiculite (manufacture)	23.99	26.82/9

Activity	SIC 2007	SIC 2003
Exhaust pipes for motor vehicles (manufacture)	29.32	34.30
Exhaust sales and fitting centre (retail)	45.32	50.30
Exhaust systems and components for motor vehicles (manufacture)	29.32	34.30
Exhaust valves for internal combustion engines (manufacture)	28.11	29.11
Exhibition centre letting (not self-owned)	68.31	70.31
Exhibition centre letting (self owned)	68.20/2	70.20/1
Exhibition contracting and organising	82.30/1	74.87/3
Exhibition stand (manufacture)	16.23	20.30
Exhibition stand design	82.30/1	74.87/3
Exhibition stand hire	82.30/1	74.87/3
Expanded clay (manufacture)	23.99	26.82/9
Expanded metal (manufacture)	25.93	28.73
Expanded vermiculite (manufacture)	23.99	26.82/9
Expansion analysers (electronic) (manufacture)	26.51/1	33.20/1
Expansion joints made of rubber (manufacture)	22.19	25.13
Expansion meter (non-electronic) (manufacture)	26.51/3	33.20/2
Expansion tank made of metal exceeding 300 litres (manufacture)	25.29	28.21
Exploration for gas or oil	71.12/2	74.20/6
Explorer	72.19	73.10
Explosive signalling flares (manufacture)	20.51	24.61
Explosives (manufacture)	20.51	24.61
Explosives (wholesale)	46.75	51.55
Export confirming house, general or undefined (commission agent)	46.19	51.19
Export consultant	73.20	74.13
Export credit guarantee department	65.12	66.03/1
Export finance company (other than in banks' sector)	64.92/9	65.22/9
Export packer	52.29	63.40
Export purchasing, general or undefined (commission agent)	46.19	51.19
Exposure meter (electric) (manufacture)	26.51/1	33.20/1
Express coach service on scheduled routes	49.39	60.21/1
Extension cords made from purchased insulated wire (manufacture)	27.90	31.30
Extension cords with insulated wire and connectors (manufacture)	27.90	31.30
Exterior cleaning of buildings	81.22/9	74.70/9
Exterior painting of buildings	43.34/1	45.44
Exterior plaster application in buildings or other constructions incl. Related lathing materials	43.31	45.41
Exterior stucco application in buildings or other constructions incl. Related lathing materials	43.31	45.41
Exterminating of insects, rodents and other pests (except agricultural)	81.29/1	74.70/3
Extracts and juices of meat, fish, crustaceans or molluscs (manufacture)	10.89	15.13/9
Extracts of aromatic products (manufacture)	20.53	24.63
Extruded products made of copper (manufacture)	24.44	27.44
Extruded sections made of aluminium (manufacture)	24.42	27.42
Extruded tubes made of aluminium (manufacture)	24.42	27.42
Extruder for rubber or plastics (manufacture)	28.96	29.56
Extruding machinery for textiles (manufacture)	28.94	29.54
Extruding, drawing, texturing or cutting machinery for man-made textile materials (wholesale)	46.64	51.83
Extrusion compounds (plastics) (manufacture)	20.16	24.16
Extrusion ingots made of aluminium (manufacture)	24.42	27.42
Extrusions made of aluminium (manufacture)	24.42	27.42
Eye hospital (private sector)	86.10/1	85.11/2
Eye hospital (public sector)	86.10/1	85.11/1
Eye specialist (private practice)	86.22	85.12
Eye specialist (public sector)	86.10/1	85.11/1
Eyelet (manufacture)	25.99	28.75
Fabian Society	94.92	91.32
Fabric made of asbestos (manufacture)	23.99	26.82/1
Fabric processing machinery (manufacture)	28.94	29.54
Fabric wallcoverings (manufacture)	17.24	21.24
Fabricated structural steelwork for buildings (manufacture)	25.11	28.11
Fabrics (retail)	47.51	52.41
Fabrics (wholesale)	46.41	51.41
Fabrics coated with gum or amylaceous substances (manufacture)	13.96	17.54/9
Fabrics impregnated, coated, covered or laminated with plastics (manufacture)	13.96	17.54/9
Face powder or cream (manufacture)	20.42	24.52
Facial massage	96.02	93.02
Facilities management	81.10	70.32
Facsimile transmission apparatus (manufacture)	26.30/1	32.20/1
Factice (manufacture)	20.17	24.17

Activity	SIC 2007	SIC 2003
Factoring company (buying book debts)	64.99/2	65.22/2
Factory bus service	49.39	60.21/9
Factory cleaning contractor	81.21	74.70/1
Factory letting	68.20/9	70.20/9
Factory or office canteens	56.29	55.51
Factory rebuilding of motor vehicle engines (manufacture)	29.10	34.10
Faculty of actuaries	94.12	91.12
Fair organiser	82.30/1	74.87/3
Fairground activities	93.21	92.33
Fairground organs (manufacture)	32.20	36.30
Fairground rides (manufacture)	28.99	36.63/9
Fairs and shows of a recreational nature	93.29	92.33
Faller (textile machinery accessory) (manufacture)	28.94	29.54
False beard (manufacture)	32.99	36.63/9
False eyebrow (manufacture)	32.99	36.63/9
Family doctor service	86.21	85.12
Family Planning Association clinics (not providing medical treatment)	86.90	85.14
Family Planning Associations (not clinics)	88.99	85.32/1
Family planning centre providing medical treatment without accommodation	86.22	85.12
Family Welfare Association	88.99	85.32/1
Fan (electric, domestic) (manufacture)	27.51	29.71
Fan belts for motor vehicles (manufacture)	22.19	25.13
Fan coil unit (manufacture)	28.25	29.23
Fancy articles and goods made of glass (manufacture)	23.19	26.15
Fancy dress hire	77.21	71.40/1
Fancy goods (retail)	47.78/9	52.48/9
Fancy goods (wholesale)	46.49/9	51.47/8
Fancy hosiery (manufacture)	14.31	17.71
Fancy leather goods (manufacture)	15.12	19.20
Fancy paper (manufacture)	17.12	21.12
Fancy pastry (manufacture)	10.71	15.81
Fans (domestic) (manufacture)	28.25	29.71
Fans (non-domestic) (manufacture)	28.25	29.23
Fans and ventilating or recycling hoods for domestic use (wholesale)	46.43/9	51.43/9
Farinaceous products (manufacture)	10.73	15.85
Farm animal boarding and care (except pets)	01.62/1	01.42/1
Farm animal feeds produced from slaughter waste (manufacture)	10.91	15.71
Farm animal pound	01.62/1	01.42/1
Farmhouse short stay accommodation	55.20/9	55.23/9
Farmyard manure spreader (manufacture)	28.30/2	29.32
Farriers, on a fee or contract basis	01.62/9	28.52
Fashion (manufacture)	14.13/2	18.22/2
Fashion agent	82.99	74.87/9
Fashion artist	82.99	74.87/9
Fashion designing	74.10	74.87/2
Fashion jewellery (manufacture)	32.13	36.61
Fashion photography	74.20/9	74.81/9
Fashion printing (manufacture)	18.12/9	22.22
Fast food outlet with restaurant (unlicensed)	56.10/2	55.30/2
Fasteners made of metal (manufacture)	25.94	28.74
Fast-food restaurants, licensed	56.10/1	55.30/1
Fast-food restaurants, unlicensed	56.10/2	55.30/2
Fat of marine animals production (manufacture)	10.41	15.41
Fat recovery from knackers (manufacture)	10.11	15.11/2
Fat splitting and distilling (manufacture)	20.14	24.14
Fats (edible) (manufacture)	10.42	15.43
Fatty acid (manufacture)	20.14	24.14
Fatty amines and quaternary ammonium salts (manufacture)	21.10	24.41
Fax machines (manufacture)	26.30/1	32.20/1
Feather curling (manufacture)	32.99	36.63/9
Feather duster (manufacture)	32.91	36.62
Feather ornament (manufacture)	32.99	36.63/9
Feather production (manufacture)	10.12	15.12
Feather purifying (manufacture)	32.99	36.63/9
Feather sorting (manufacture)	32.99	36.63/9
Feathers (wholesale)	46.90	51.90
Federations of business and employers' membership organisations	94.11	91.11

Activity	SIC 2007	SIC 2003
Feed supplements for animals (manufacture)	10.91	15.71
Feeders (manufacture)	28.93	29.53
Feldspar mining and quarrying	08.99	14.50
Fellmongery (manufacture)	10.11	15.11/3
Felt (manufacture)	13.99	17.54/9
Felt finishing machinery (wholesale)	46.64	51.83
Felt hat bleaching and dying (manufacture)	14.19	18.24/1
Felt hat body making (manufacture)	14.19	18.24/1
Felt hat finishing (manufacture)	14.19	18.24/1
Felt made of asbestos (manufacture)	23.99	26.82/1
Felt made of glass fibre (manufacture)	23.14	26.14
Felt or non-woven fabric production or finishing machines (manufacture)	28.94	29.54
Felt tipped pen (manufacture)	32.99	36.63/1
Feltboard including felt paper (manufacture)	17.12	21.12
Felting made of rubber (manufacture)	22.19	25.13
Felts or non-wovens production and finishing machines (manufacture)	28.94	29.54
Fencing by agricultural contractor	01.61	01.41
Fencing contractor (not agricultural)	43.29	45.34
Fencing made of plastic (manufacture)	22.23	25.23/9
Fencing made of steel wire (manufacture)	25.93	28.73
Fencing made of wood (assembled) (manufacture)	16.23	20.30
Fenders made of cork (manufacture)	16.29	20.52
Fennel growing	01.13	01.12
Fern collecting, cutting, gathering	02.30	02.01
Ferrite parts for electronic apparatus (manufacture)	26.11	31.10
Ferro alloys (high carbon ferro manganese) (manufacture)	24.10	27.10
Ferro aluminium (manufacture)	24.10	27.10
Ferro chromium (manufacture)	24.10	27.10
Ferro concrete bar bending and fixing contractor	43.99/9	45.25
Ferro molybdenum (manufacture)	24.10	27.10
Ferro nickel (manufacture)	24.10	27.10
Ferro niobium (manufacture)	24.10	27.10
Ferro phosphorus (manufacture)	24.10	27.10
Ferro titanium (manufacture)	24.10	27.10
Ferro tungsten (manufacture)	24.10	27.10
Ferro vanadium (manufacture)	24.10	27.10
Ferro zirconium (manufacture)	24.10	27.10
Ferro-alloys (except high carbon ferro-manganese production) (manufacture)	24.10	27.10
Ferrosilicon (manufacture)	24.10	27.10
Ferrosilicon chromium (manufacture)	24.10	27.10
Ferrosilicon manganese (manufacture)	24.10	27.10
Ferrosilicon titanium (manufacture)	24.10	27.10
Ferrosilicon tungsten (manufacture)	24.10	27.10
Ferrous and non-ferrous metal ores (wholesale)	46.72	51.52
Ferrous and non-ferrous metals in primary forms (wholesale)	46.72	51.52
Ferrous and non-ferrous semi-finished metal products n.e.c. (wholesale)	46.72	51.52
Ferrous metal foundry (manufacture)	24.51	27.51
Ferrous products production by reduction of iron ore (manufacture)	24.10	27.10
Ferry (manufacture)	30.11	35.11
Ferry transport for passengers (inland waterway service)	50.30	61.20/1
Fertiliser (manufacture)	20.15	24.15
Fertiliser distributor or broadcaster (manufacture)	28.30/2	29.32
Fertiliser minerals mining	08.91	14.30
Fertilisers (commission agent)	46.12	51.12
Fertilisers (retail)	47.76	52.48/9
Fertilisers (wholesale)	46.75	51.55
Fertilizing plough machinery (manufacture)	28.30/2	29.32
Festive, carnival or other entertainment articles, conjuring tricks and novelty jokes (wholesale)	46.49/9	51.47/7
Festoon blinds (manufacture)	13.92/1	17.40/1
Fibre board (manufacture)	16.21	20.20
Fibre building board (manufacture)	16.21	20.20
Fibre cement (manufacture)	23.65	26.65
Fibre core for wire rope (manufacture)	13.94	17.52
Fibre crop growing	01.16	01.11
Fibre dressing for brushes (manufacture)	32.91	36.62
Fibre optic apparatus (manufacture)	26.70/1	33.40/2
Fibre optic cable for data transmission or live transmission of images (manufacture)	27.31	31.30

Activity	SIC 2007	SIC 2003
Fibre tipped pen (manufacture)	32.99	36.63/1
Fibrillated yarn (manufacture)	20.60	24.70
Field and track clubs	93.12	92.62/9
Field and track stadium	93.11	92.61/9
Field preparation on a fee or contract basis	01.61	01.41
Fig growing	01.22	01.13/9
Figured glass (manufacture)	23.11	26.11
Figurines made of glass (manufacture)	23.19	26.15
Filament tow (manufacture)	20.60	24.70
Filament wire made of steel (manufacture)	24.34	27.34
Filament wire spiralling machines (manufacture)	28.41	29.42
File (hand tool) (manufacture)	25.73	28.62
Filing cabinet (manufacture)	31.01	36.12
Filing cabinet made of metal (not designed to be placed on the floor) (manufacture)	25.99	28.75
Filling and sealing compounds for painters (manufacture)	20.30/1	24.30/3
Filling machinery (manufacture)	28.29	29.24
Filling station (motor fuel and lubricants)	47.30	50.50
Film and photo clubs	94.99	91.33
Film and sheet of decorated unsupported polyvinyl chloride (manufacture)	22.21	25.21
Film bonded warehouse for air transport activities	52.10/2	63.12/9
Film bonded warehouse for land transport activities	52.10/3	63.12/9
Film bonded warehouse for water transport activities	52.10/1	63.12/9
Film broker	59.13/1	92.12
Film copying (not motion picture)	74.20/3	74.81/4
Film cutting activities	59.12	92.11/9
Film distribution	59.13/1	92.12
Film distribution rights acquisition	59.13/1	92.12
Film editing	59.12	92.11/9
Film hiring agency	59.13/1	92.12
Film lending and storage	91.01/1	92.51
Film library	59.13/1	92.12
Film made of cellophane (manufacture)	22.21	25.21
Film made of plastic (manufacture)	22.21	25.21
Film made of polyethylene (manufacture)	22.21	25.21
Film made of polypropylene (manufacture)	22.21	25.21
Film made of polythene (manufacture)	22.21	25.21
Film made of polyvinyl chloride (PVC) (manufacture)	22.21	25.21
Film processing	74.20/3	74.81/4
Film processing activities	59.12	92.11/9
Film producer (own account)	59.11/1	92.11/1
Film production for projection or broadcasting	59.11/1	92.11/1
Film reader for textile machinery (manufacture)	28.94	29.54
Film rental	59.13/1	92.12
Film sound track dubbing and synchronisation	59.12	92.11/9
Film studios	59.11/1	92.11/1
Film title printing	59.12	92.11/9
Filter cloth (made-up) (manufacture)	13.92/2	17.40/2
Filter cloth weaving (manufacture)	13.96	17.54/9
Filter for pneumatic control equipment (manufacture)	28.12	29.12/2
Filter paper and paperboard (cut to size) (manufacture)	17.29	21.25/9
Filter paper stock (manufacture)	17.12	21.12
Filtering and purifying machinery for the industrial preparation of food or drink (manufacture)	28.93	29.53
Filtering or purifying machinery parts (manufacture)	28.29	29.24
Filters for oil, petrol and air for internal combustion engines (not motor vehicle) (wholesale)	46.69	51.87
Filtration elements made of plastic (manufacture)	22.29	25.24
Filtration equipment and apparatus (wholesale)	46.69	51.87
Filtration equipment for hydraulic equipment (manufacture)	28.29	29.24
Filtration equipment for the chemical industry (manufacture)	28.29	29.24
Finance corporation for industry	64.92/9	65.22/9
Finance house activities (non-deposit taking)	64.92/1	65.22/1
Financial advisor	66.19	67.13
Financial and credit reporting	82.91/2	74.87/1
Financial futures, options and other derivatives dealing in on own account	64.99/1	65.23/3
Financial intermediation n.e.c.	64.99/9	65.23/9
Financial leasing	64.91	65.21
Financial management consultancy services (except corporate tax)	70.22/1	74.14/2
Financial markets administration	66.11	67.11

Activity	SIC 2007	SIC 2003
Financial services (public sector)	84.11	75.11
Financial transactions centre	66.19	67.13
Findings and stampings made of base metal for jewellery (manufacture)	32.13	36.61
Findings and stampings made of precious metals for jewellery (manufacture)	32.12	36.22
Fine art expert	90.03	92.31/9
Fine arts schools (except academic)	85.52	80.42/9
Fine cut tobacco (manufacture)	12.00	16.00
Fine or coarse animal hair, not including sheep or goats wool	01.49	01.22
Fingering wool (manufacture)	13.10	17.12
Fingerling production, freshwater	03.22	05.02
Fingerling production, marine	03.21	05.02
Fingerprinting services	80.10	74.60/2
Finings (manufacture)	20.59	24.66
Finished or semi-finished dice, semiconductor (manufacture)	26.11	24.66
Finished or semi-finished wafers, semiconductor (manufacture)	26.11	24.66
Finishing agents, dye carriers and similar industrial chemical products (commission agent)	46.12	51.12
Finishing and polishing machine tools for optical, spectacle or clock or watch faces (manufacture)	28.49	29.43
Finishing machinery for textiles (manufacture)	28.94	29.54
Finishing of chairs and seats	31.09	36.11
Finishing of leather wearing apparel (manufacture)	13.30	17.30
Finishing of wearing apparel n.e.c. (manufacture)	13.30	17.30
Finishing services for CD-ROMS, (manufacture)	18.14	22.23
Fire (electric) (manufacture)	27.51	29.71
Fire (gas) (manufacture)	27.52	29.72
Fire (oil) (manufacture)	27.52	29.72
Fire alarm and system (manufacture)	26.30/1	31.62
Fire alarm hire	77.39	71.34
Fire alarm systems, sending signals to a control station (manufacture)	26.30/1	31.62
Fire and explosion protection and control consultancy activities	71.12/2	74.20/6
Fire authorities	84.25	75.25
Fire brigades	84.25	75.25
Fire engine (manufacture)	29.10	34.10
Fire extinguisher (hand held) (manufacture)	28.29	29.24
Fire extinguisher charges and preparations (commission agent)	46.12	51.12
Fire extinguishers (excluding motor vehicle) (wholesale)	46.69	51.87
Fire extinguishing apparatus (excluding hand operated chemical extinguishers) (manufacture)	28.29	29.24
Fire extinguishing chemicals (manufacture)	20.59	24.66
Fire fighting and fire prevention	84.25	75.25
Fire insurance	65.12	66.03/1
Fire logs and pellets, of pressed wood, or of coffee or soybean grounds and the like (manufacture)	16.29	20.51
Fire refined copper (manufacture)	24.44	27.44
Fire resistant and protective safety clothing of leather (manufacture)	32.99	18.10
Fire screen (manufacture)	31.09	36.14
Fire service activities	84.25	75.25
Fire tender (manufacture)	29.10	34.10
Firearms for hunting, sporting or protective use (manufacture)	25.40	29.60
Firearms, sporting, hunting or target shooting rifles (wholesale)	46.69	51.87
Firebrick and shape (manufacture)	23.20	26.26
Fireclay mine or quarry	08.12	14.22
Fire-fighting protection suits (manufacture)	32.99	18.24/9
Firelighter (manufacture)	32.99	36.63/9
Fire-places cleaning	81.22/3	74.70/5
Fireproofing work	43.29	45.32
Fire-resistant and protective safety clothing (manufacture)	32.99	18.24/9
Firewood (retail)	47.78/9	52.48/9
Firework (manufacture)	20.51	24.61
Firework displays	93.29	92.34/9
Fireworks (commission agent)	46.12	51.12
Firing plant for boilers, etc. (manufacture)	25.30	28.30
First aid boxes (commission agent)	46.18	51.18
First aid boxes (wholesale)	46.46	51.46
First-degree level higher education	85.42/1	80.30/2
Fiscal services (public sector)	84.11	75.11
Fish (retail)	47.23	52.23
Fish (wholesale)	46.38	51.38
Fish and chip shop	56.10/3	55.30/3
Fish and chip stand	56.10/3	55.30/4

Activity	SIC 2007	SIC 2003
Fish and marine mammal oil extraction (manufacture)	10.41	15.41
Fish and other aquatic animal meals and solubles unfit for human consumption (manufacture)	10.20	15.20/9
Fish boxes made of wood (manufacture)	16.24	20.40
Fish breeding, freshwater	03.22	01.25
Fish breeding, marine	03.21	05.02
Fish cakes (manufacture)	10.20	15.20/9
Fish canning (manufacture)	10.20	15.20/9
Fish curing (other than by distributors) (manufacture)	10.20	15.20/9
Fish dish (prepared) production (manufacture)	10.85	15.20/9
Fish dishes, including fish and chips (manufacture)	10.85	15.20/9
Fish distribution (wholesale)	46.38	51.38
Fish drying (manufacture)	10.20	15.20/9
Fish eater (manufacture)	25.71	28.61
Fish factor (commission agent)	46.17	51.17
Fish farming in fresh water, including farming of freshwater ornamental fish	03.22	05.02
Fish farming, marine	03.21	05.02
Fish fillet production (manufacture)	10.20	15.20/9
Fish fingers (manufacture)	10.85	15.20/9
Fish fry production, freshwater	03.22	05.02
Fish fry production, marine	03.21	05.02
Fish hatcheries and farms service activities, freshwater	03.22	05.02
Fish hatcheries and farms service activities, marine	03.21	05.02
Fish hatcheries, freshwater	03.22	05.02
Fish hatcheries, marine	03.21	05.02
Fish hook (manufacture)	32.30	36.40
Fish liver oil (unrefined) production (manufacture)	10.41	15.41
Fish liver oil refining (manufacture)	10.41	15.42
Fish meal (manufacture)	10.20	15.20/9
Fish oil (crude) production (manufacture)	10.41	15.41
Fish paste (manufacture)	10.20	15.20/9
Fish plates (hot rolled) (manufacture)	24.10	27.10
Fish plates and sole plates (non-rolled) (manufacture)	24.10	27.10
Fish plates for arches made of steel (manufacture)	25.93	28.74
Fish preservation (other than by freezing) (manufacture)	10.20	15.20/9
Fish preservation by freezing (manufacture)	10.20	15.20/1
Fish processing (not freezing) (manufacture)	10.20	15.20/9
Fish processing machines and equipment (manufacture)	28.93	29.53
Fish products (manufacture)	10.20	15.20/9
Fish salting (manufacture)	10.20	15.20/9
Fish stall (retail)	47.81	52.62
Fish stock management consultancy services	70.22/9	05.01
Fish, crustacean and mollusc cooking (manufacture)	10.20	15.20/9
Fish, crustacean and mollusc preparation and preservation, by immersing in brine (manufacture)	10.20	15.20/9
Fish, crustacean and mollusc smoking (manufacture)	10.20	15.20/9
Fishing (recreational)	93.19/9	92.62/9
Fishing boats (manufacture)	30.11	35.11
Fishing by line, except for recreation or sport	03.11	05.01
Fishing for shellfish	03.11	05.01
Fishing gear (retail)	47.64	52.48/5
Fishing in ocean, sea, coastal or inland waters	03.11	05.01
Fishing line (manufacture)	13.94	17.52
Fishing net (manufacture)	13.94	17.52
Fishing net mending (manufacture)	13.94	17.52
Fishing net yarn made of cotton (manufacture)	13.10	17.11
Fishing on a commercial basis in inland waters	03.12	05.01
Fishing on a commercial basis in ocean and coastal waters	03.11	05.01
Fishing rods, line fishing tackle and articles for hunting or fishing (wholesale)	46.49/9	51.47/9
Fishing service activities	03.11	05.01
Fishing services administration and regulation (public sector)	84.13	75.13
Fishing tackle (manufacture)	32.30	36.40
Fishing tackle (retail)	47.64	52.48/5
Fishing vessel (manufacture)	30.11	35.11
Fishmonger (retail)	47.23	52.23
Fishmonger (wholesale)	46.38	51.38
Fitness centre equipment and appliances (manufacture)	32.30	36.40
Fitness centre operation	93.13	92.62/9
Fittings and fixtures (wholesale)	46.74	51.54

Activity	SIC 2007	SIC 2003
Fittings and furnishing for hotels (manufacture)	31.01	36.12
Fittings and furnishings for banks (manufacture)	31.01	36.12
Fittings and furnishings for bars (manufacture)	31.01	36.12
Fittings and furnishings for laboratories (manufacture)	31.01	36.12
Fittings and furnishings for libraries (manufacture)	31.01	36.12
Fittings and furnishings for museums (manufacture)	31.01	36.12
Fittings and furnishings for offices (manufacture)	31.01	36.12
Fittings and furnishings for public houses (manufacture)	31.01	36.12
Fittings and furnishings for restaurants (manufacture)	31.01	36.12
Fittings and furnishings for shops (manufacture)	31.01	36.12
Fittings for tubes made of cast iron (manufacture)	24.51	27.21
Fittings for tubes made of cast steel (manufacture)	24.51	27.21
Fittings made of rubber (manufacture)	22.19	25.13
Fittings made of steel (manufacture)	24.20	27.22
Fixed transmitters (manufacture)	26.30/9	32.20/2
Fixer for photographic use (manufacture)	20.59	24.64
Flag fabric (woollen) (manufacture)	13.20	17.22
Flag making up (manufacture)	13.92/2	17.40/2
Flags made of clay (manufacture)	23.31	26.30
Flags made of non-refractory ceramic (manufacture)	23.31	26.30
Flagstone merchant (wholesale)	46.73	51.53
Flagstone quarry	08.11	14.11
Flagstones made of precast concrete (manufacture)	23.61	26.61
Flake made of aluminium (manufacture)	24.42	27.42
Flake made of copper (manufacture)	24.44	27.44
Flaked coconut including desiccated but (not sugared) (manufacture)	10.39	15.33
Flaked maize (manufacture)	10.61/1	15.61/1
Flame and burner control (non-electronic) (manufacture)	26.51/3	33.20/2
Flame throwers (manufacture)	25.40	29.60
Flange jointing sets (manufacture)	25.93	28.74
Flanges made of steel (manufacture)	24.20	27.22
Flannel (manufacture)	13.20	17.22
Flannel ending (manufacture)	13.30	17.30
Flannel filling (manufacture)	13.30	17.30
Flannel finishing (manufacture)	13.30	17.30
Flannel preparing (manufacture)	13.30	17.30
Flannel scouring (manufacture)	13.30	17.30
Flannel shrinking (manufacture)	13.30	17.30
Flannelette raising and finishing (manufacture)	13.30	17.30
Flannelette weaving (manufacture)	13.20	17.21
Flaps, diaphragms and other parts of hydraulic and pneumatic valves (manufacture)	28.12	29.13
Flare stack and flareboom erection work	43.99/9	45.25
Flash lamp case (manufacture)	27.40	31.50
Flashcubes (manufacture)	27.40	31.50
Flashlight apparatus (manufacture)	26.70/2	33.40/3
Flashlights (manufacture)	27.40	31.50
Flat glass (manufacture)	23.11	26.11
Flat glass (retail)	47.52	52.46
Flat glass (wholesale)	46.73	51.53
Flat letting	68.20/9	70.20/9
Flat letting agency	68.31	70.31
Flat rolled steel products in coils or straight lengths < 600 mm (manufacture)	24.32	27.32
Flat rolled steel products in coils or straight lengths >= 600mm (manufacture)	24.10	27.10
Flat trailer (motor drawn) (manufacture)	29.20/2	34.20/2
Flat ware made of base metal (manufacture)	25.99	28.75
Flats in holiday centres and holiday villages (provision of short-stay lodging in)	55.20/1	55.23/1
Flats, not in holiday centres, holiday villages or youth hostels (self catering short-stay lodging)	55.20/9	55.23/2
Flatwork for sport and recreational installations (commercial buildings)	41.20/1	45.23
Flatwork machine for laundry (manufacture)	28.94	29.54
Flavourings (wholesale)	46.75	51.55
Flax (wholesale)	46.21	51.21
Flax carding (manufacture)	13.10	17.14
Flax deseeding (manufacture)	13.10	17.14
Flax dressing (manufacture)	13.10	17.14
Flax growing	01.16	01.11
Flax hackling (manufacture)	13.10	17.14
Flax preparing (manufacture)	13.10	17.14

Activity	SIC 2007	SIC 2003
Flax roughing (manufacture)	13.10	17.14
Flax sorting (manufacture)	13.10	17.14
Flax spinning (manufacture)	13.10	17.14
Flax tow (manufacture)	13.10	17.14
Flax type yarns (manufacture)	13.10	17.14
Flax woven cloth (manufacture)	13.20	17.25
Flax yarn bleaching, dyeing or otherwise finishing (manufacture)	13.30	17.30
Flax-type fibre preparation and spinning (manufacture)	13.10	17.14
Fleet tender (manufacture)	30.11	35.11
Flexible paper packaging (manufacture)	17.29	21.25/9
Flexible plastic foam (manufacture)	22.21	25.21
Flexible shaft drive tool (manufacture)	28.29	29.43
Flexible ventilating ducting made of textiles (manufacture)	13.92/2	17.40/2
Flexographic ink (manufacture)	20.30/2	24.30/2
Flexographic printing (manufacture)	18.12/9	22.22
Flexographic printing machine (manufacture)	28.99	29.56
Flexographic printing on labels or tags (manufacture)	18.12/1	21.25/1
Flight recorder (electric) (manufacture)	26.51/1	31.62
Flight simulator (electronic) (manufacture)	30.30	35.30
Flint bed, pit or quarry	08.12	14.21
Flint cloth (manufacture)	23.91	26.81
Flint for lighters (manufacture)	32.99	36.63/9
Flint grit production	08.12	14.21
Flint paper (manufacture)	23.91	26.81
Float glass (manufacture)	23.11	26.11
Floating bridge company	52.22	63.22
Floating casinos	92.00	92.71
Floating crane (manufacture)	30.11	35.11
Floating docks construction (manufacture)	30.11	35.11
Floating drilling rig operation for petroleum or natural gas exploration or production	09.10	11.20
Floating harbour (manufacture)	30.11	35.11
Floating landing stages construction (manufacture)	30.11	35.11
Floating tanks construction (manufacture)	30.11	35.11
Flocculating agents (chemical) (manufacture)	20.13	24.13
Flock (wholesale)	46.41	51.41
Flock made of cotton (manufacture)	13.20	17.21
Flock made of glass fibre (manufacture)	23.14	26.14
Flong paperboard (manufacture)	17.12	21.12
Floodgates, movable barrages and hydro-mechanical structures construction	42.91	45.24
Floor and quarry tiles made of unglazed clay (manufacture)	23.32	26.40
Floor and wall tiles made of concrete and terrazzo (manufacture)	23.61	26.61
Floor cleaning equipment for industrial use leasing	77.39	71.34
Floor cleanser (manufacture)	20.41/2	24.51/2
Floor covering laying	43.33	45.43
Floor coverings (hard surface) (manufacture)	22.23	36.63/9
Floor coverings (retail)	47.53	52.48/1
Floor coverings (wholesale)	46.73	51.47/9
Floor coverings made of plastic (manufacture)	22.23	25.23/1
Floor coverings made of printed vinyl (manufacture)	22.23	25.23/1
Floor coverings made of rubber (manufacture)	22.19	25.13
Floor coverings made of supported vinyl (manufacture)	22.23	25.23/1
Floor coverings of natural cork (manufacture)	16.29	20.52
Floor polish (manufacture)	20.41/2	24.51/2
Floor polisher (electric) (manufacture)	27.51	29.71
Floor rugs made of jute (manufacture)	13.93/9	17.51/9
Floor screeding	43.99/9	45.25
Floor seal (manufacture)	20.41/2	24.51/2
Floor sweepers (hand operated mechanical) (manufacture)	32.91	36.62
Floor tiles (not ceramic) (retail)	47.53	52.48/1
Floor units made of precast concrete (manufacture)	23.61	26.61
Flooring contractor	43.33	45.43
Flooring made of rubber (manufacture)	22.19	25.13
Flooring made of wood (not parquet flooring) (manufacture)	16.10	20.10
Flooring made of wood (unassembled) (manufacture)	16.10	20.10
Flooring systems made of metal (manufacture)	25.11	28.11
Floppy disk (manufacture)	26.80	24.65
Floppy disk drives (manufacture)	26.20	30.02

Activity	SIC 2007	SIC 2003
Florist (retail)	47.76	52.48/9
Flotation vessel of steel, for oil platform (manufacture)	30.11	35.11
Flour (manufacture)	10.61/1	15.61/1
Flour (wholesale)	46.38	51.38
Flour and meal manufacturing machinery (manufacture)	28.93	29.53
Flour confectionery (manufacture)	10.71	15.81
Flour confectionery (retail)	47.24	52.24
Flour confectionery (wholesale)	46.36	51.36
Flour confectionery machinery (manufacture)	28.93	29.53
Flour milling (manufacture)	10.61/1	15.61/1
Flour mixes and prepared blended flour and dough for biscuits (manufacture)	10.61/1	15.61/1
Flour mixes and prepared blended flour and dough for bread (manufacture)	10.61/1	15.61/1
Flour mixes and prepared blended flour and dough for cakes (manufacture)	10.61/1	15.61/1
Flour mixes and prepared blended flour and dough for pancakes (manufacture)	10.61/1	15.61/1
Flour of cereal grains production (manufacture)	10.61/1	15.61/1
Flour of dried leguminous vegetables production (manufacture)	10.61/2	15.61/2
Flour or meal of roots or tubers (manufacture)	10.61/2	15.61/2
Flours and meals of meat (manufacture)	10.11	15.11/2
Flow measuring and control instrument (non-electronic) (manufacture)	26.51/3	33.20/2
Flow meters (electronic) (manufacture)	26.51/1	33.20/1
Flow meters (non-electronic) (manufacture)	26.51/3	33.20/2
Flower and plants exporter (wholesale)	46.22	51.22
Flower and plants importer (wholesale)	46.22	51.22
Flower growing	01.19	01.12
Flower pots and tubs made of plastic (manufacture)	22.29	25.24
Flower pots made of clay (manufacture)	23.49	26.25
Flower pots made of concrete, plaster, cement or artificial stone (manufacture)	23.69	26.66
Flower salesman (wholesale)	46.22	51.22
Flower seed growing	01.19	01.12
Flowers (retail)	47.76	52.48/9
Flowers (wholesale)	46.22	51.22
Flowers and plants rental and leasing	77.29/9	71.40/9
Flowline assembly (hydraulic equipment) (manufacture)	28.12	29.12/2
Flue brush (manufacture)	32.91	36.62
Flue tiles made of clay (manufacture)	23.32	26.40
Fluid power equipment (manufacture)	28.12	29.12/2
Fluid power systems (manufacture)	28.12	29.12/2
Fluid seals made of rubber (manufacture)	22.19	25.13
Fluid-displacement services	09.10	11.20
Fluorescent ballasts (i.e. Transformers) (manufacture)	27.11	31.10
Fluorescent brightening agent (manufacture)	20.12	24.12
Fluorescent tube (manufacture)	27.40	31.50
Fluorimeter (electronic) (manufacture)	26.51/1	33.20/1
Fluorimeter (non-electronic) (manufacture)	26.51/3	33.20/2
Fluorine, hydrofluoric acid and fluorides (manufacture)	20.13	24.13
Fluorspar (wholesale)	46.76	51.56
Fluorspar mining	08.91	14.30
Flushing cisterns made of plastic (manufacture)	22.23	25.23/9
Fluting paper (manufacture)	17.12	21.12
Flux (commission agent)	46.12	51.12
Flux (manufacture)	20.59	24.66
Fly dressing (manufacture)	32.30	36.40
Fly paper (manufacture)	20.20	24.20
Flying club	93.12	92.62/9
Flying school (for airline pilots)	85.32	63.23
Flying school activities (not type rating)	85.53	80.41
Flying schools for commercial airline pilots	85.32	63.23
Flying schools not issuing commercial certificates and permits	85.53	80.41
Flying training for professional pilots	85.32	80.22
Flywheel (not for motor vehicle engine) (manufacture)	28.15	29.14
Flywheels and pulleys including pulley blocks (wholesale)	46.69	51.87
Foam backed fabric finishing (manufacture)	13.30	17.30
Foam backing (single textile material) (manufacture)	13.30	17.30
Foam backing (texture material sandwich) (manufacture)	13.30	17.30
Foam rubber (manufacture)	22.19	25.13
Foamed slag (manufacture)	23.99	26.82/9
Fodder (wholesale)	46.21	51.21

Activity	SIC 2007	SIC 2003
Fodder maize and other grass growing	01.19	01.11
Fodder preparing equipment (manufacture)	28.30/2	29.32
Fodder root growing	01.19	01.11
Fog signal (manufacture)	20.51	24.61
Fog signalling equipment (manufacture)	30.20	35.20
Foil bags (manufacture)	25.99	28.75
Foil containers made of aluminium (manufacture)	25.92	28.72
Foil laminate made of aluminium (manufacture)	24.42	27.42
Foil made of aluminium (decorated, embossed or cut to size) (manufacture)	24.42	27.42
Foil made of aluminium (not put up as a packaging product) (manufacture)	24.42	27.42
Foil made of brass (manufacture)	24.44	27.44
Foil made of copper (manufacture)	24.44	27.44
Foil made of plastic (manufacture)	22.21	25.21
Foil packaging goods, made of aluminium (manufacture)	24.42	27.42
Foil stock made of aluminium (manufacture)	24.42	27.42
Folding bed (manufacture)	31.09	36.14
Folding boat made of rubber (manufacture)	30.12	35.12
Folding boxboard (manufacture)	17.12	21.12
Folding boxes made of board (manufacture)	17.21/9	21.21/9
Folding machinery for paper and board (not for office use) (manufacture)	28.95	29.55
Folding paperboard containers (manufacture)	17.21/9	21.21/9
Folding perambulator (manufacture)	30.92	36.63/9
Follow-up milk (manufacture)	10.86	15.88
Follow-up milk for infants (manufacture)	10.86	15.88
Fondant (manufacture)	10.82/2	15.84/2
Food (commission agent)	46.17	51.17
Food (general) (retail)	47.11	52.11/3
Food (non-specialised) (wholesale)	46.39	51.39
Food and beverage machinery (wholesale)	46.69	51.87
Food and drink preparation and manufacturing machinery for industrial use (wholesale)	46.69	51.87
Food and drink press (manufacture)	28.93	29.53
Food bottling and packaging on a fee or contract basis	82.92	74.82
Food for particular nutritional uses (manufacture)	10.86	15.88
Food freezer for domestic use (manufacture)	27.51	29.71
Food freezer over 12 cubic feet capacity (manufacture)	28.25	29.23
Food hygiene testing activities	71.20	74.30
Food mixer (electric) (manufacture)	27.51	29.71
Food n.e.c. including fish, crustaceans and molluscs exporter (wholesale)	46.38	51.38
Food n.e.c. including fish, crustaceans and molluscs importer (wholesale)	46.38	51.38
Food preparation in market stalls	56.10/3	55.30/4
Food preparation machinery for hotels and restaurants (manufacture)	28.93	29.53
Food processing equipment (industrial) (manufacture)	28.93	29.53
Food processing machinery incl. combined processing, packaging or bottling machinery (manufacture)	28.93	29.53
Food products enriched with vitamins or proteins (manufacture)	10.89	15.89/9
Food supplements (manufacture)	10.89	15.89/9
Food, beverage and tobacco industry machinery (wholesale)	46.69	51.87
Food, beverages and tobacco (non-specialised) exporter (wholesale)	46.39	51.39
Food, beverages and tobacco (non-specialised) importer (wholesale)	46.39	51.39
Foods for persons suffering from carbohydrate metabolism disorders (manufacture)	10.86	15.88
Foods to meet the expenditure of intense muscular effort, especially for sportsmen (manufacture)	10.86	15.88
Foot and cycle path construction	42.99	45.23
Foot clinic (NHS)	86.90	85.14
Foot clinic (private)	86.90	85.14
Foot support (manufacture)	32.50	33.10
Football Association	93.19/9	92.62/9
Football case made of leather (manufacture)	32.30	36.40
Football clubs	93.12	92.62/9
Football ground	93.11	92.61/9
Football pools	92.00	92.71
Football stadium	93.11	92.61/9
Footwear (commission agent)	46.16	51.16
Footwear (manufacture)	15.20	19.30
Footwear (retail)	47.72/1	52.43/1
Footwear (wholesale)	46.42	51.42/3
Footwear exporter (wholesale)	46.42	51.42/3
Footwear importer (wholesale)	46.42	51.42/3
Footwear leather preparation (manufacture)	15.11	19.10

Activity	SIC 2007	SIC 2003
Footwear made of asbestos (manufacture)	23.99	26.82/1
Footwear made of textile fabric with applied soles (manufacture)	14.19	18.24/9
Footwear made of textiles without applied soles (manufacture)	14.19	17.71
Footwear making or repairing machinery (manufacture)	28.94	29.54
Footwear manufacturing and repairing machinery (wholesale)	46.64	51.83
Footwear parts and accessories made of plastic (manufacture)	22.29	19.30
Footwear rental and leasing	77.29/9	71.40/9
Forage (wholesale)	46.21	51.21
Forage harvester (manufacture)	28.30/2	29.32
Forage kale and similar forage products growing	01.19	01.11
Forage plants seed production including grasses	01.19	01.11
Forage production	01.19	01.11
Forcemeat (manufacture)	10.13	15.13/9
Foreign armed forces	99.00	99.00
Foreign economic aid services administration (public sector)	84.21	75.21
Foreign embassy	99.00	99.00
Foreign exchange broker	66.12	67.13
Foreign government service	99.00	99.00
Forest enterprises	02.10	02.01
Forest harvesting residues, gathering of these for energy	02.20	02.01
Forest machinery (manufacture)	28.30/2	29.32
Forest management consulting services	02.40	74.14/9
Forest pest control	02.40	02.02
Forest tree nursery operation	02.10	02.01
Forestry fire protection	02.40	02.02
Forestry inventories	02.40	02.02
Forestry land drainage	43.12	45.11
Forestry machinery and equipment rental and leasing (without operator)	77.31	71.31
Forestry machinery, accessories and implements (wholesale)	46.61	51.88
Forestry service activities	02.40	02.02
Forestry services administration and regulation (public sector)	84.13	75.13
Forestry support services	02.40	02.02
Forests and timber tract planting, replanting, transplanting, thinning and conservation	02.10	02.01
Forged bars (manufacture)	24.10	27.10
Forged rail accessories (manufacture)	24.10	27.10
Forged sections (manufacture)	24.10	27.10
Forged semi-finished products (manufacture)	24.10	27.10
Forges (manufacture)	25.73	28.62
Forging (manufacture)	25.50	28.40
Forging bars made of aluminium (manufacture)	24.42	27.42
Forging furnace (manufacture)	28.21	29.21
Forging machine (metal forming) (metal working) (manufacture)	28.41	29.42
Fork (cutlery) (manufacture)	25.71	28.61
Forklift truck (manufacture)	28.22	29.22
Forklift trucks (wholesale)	46.69	51.87
Forks made of plastic (manufacture)	22.29	25.24
Formaldehyde (manufacture)	20.14	24.14
Forming machine (high energy rate) (manufacture)	28.41	29.42
Forming machine for glass working (multi-head) (manufacture)	28.99	29.56
Forming machine for rubber or plastics (manufacture)	28.96	29.56
Forms publishing	58.19	22.15
Formulated pesticide (manufacture)	20.20	24.20
Formwork (civil engineering)	43.99/9	45.25
Fortune telling (fairground)	93.21	92.33
Fortune telling (not fairground)	96.09	93.05/9
Forwarding agents	52.29	63.40
Foundation garment (manufacture)	14.14/2	18.23/2
Foundations construction	43.99/9	45.25
Founding of non-ferrous base metal (manufacture)	24.54	27.54
Foundry alloy made of aluminium (manufacture)	24.42	27.42
Foundry bonding clays (manufacture)	20.59	24.66
Foundry coke (manufacture)	19.10	23.10
Foundry core binder (manufacture)	20.59	24.66
Foundry facing (manufacture)	20.59	24.66
Foundry ingot made of aluminium (manufacture)	24.42	27.42
Foundry moulding pattern made of wood (manufacture)	16.29	20.51
Foundry moulds (for rubber or plastic) production machines (manufacture)	28.99	29.56

Activity	SIC 2007	SIC 2003
Foundry moulds forming machinery (manufacture)	28.99	29.56
Foundry pig iron (manufacture)	24.10	27.10
Foundry preparation (manufacture)	20.59	24.66
Fountain pen (manufacture)	32.99	36.63/1
Fountain pen nib (manufacture)	32.99	36.63/1
Fountain pens, Indian ink drawing pens, stylograph pens and other pens (wholesale)	46.49/9	51.47/9
Four wheel drive vehicles with a weight not exceeding 3.5 tonnes (new) (retail)	45.11/1	50.10/1
Four wheel drive vehicles with a weight not exceeding 3.5 tonnes (new) (wholesale)	45.11/1	50.10/1
Four wheel drive vehicles with a weight not exceeding 3.5 tonnes (used) (retail)	45.11/2	50.10/2
Four wheel drive vehicles with a weight not exceeding 3.5 tonnes (used) (wholesale)	45.11/2	50.10/2
Fourdrinier (manufacture)	28.95	29.55
Fracture/stimulation services	09.10	11.20
Frame and carcass cramps (manufacture)	28.49	29.43
Frame for motor tricycle (manufacture)	30.91	35.41
Frame for motorcycle (manufacture)	30.91	35.41
Frame for pedal cycle (manufacture)	30.92	35.42
Frame for pedal tricycle (manufacture)	30.92	35.42
Frames for artists canvases (manufacture)	16.29	20.51
Frames for mattress support made of wood (manufacture)	31.09	36.14
Frames made of plastic (manufacture)	22.23	25.23/9
Franchisers	74.90/9	74.87/9
Franking machine (manufacture)	28.23	30.01
Fraternities	94.99	91.33
Free wheel for pedal cycle (manufacture)	30.92	35.42
Freeholder of leasehold property	68.20/9	70.20/9
Freelance journalist	90.03	92.40
Freemasons	94.99	91.33
Freestone mine or quarry	08.11	14.11
Freezing industrial equipment, including assemblies of components (manufacture)	28.25	29.23
Freight air transport (non-scheduled)	51.21	62.20/9
Freight air transport (scheduled)	51.21	62.10/9
Freight air transport equipment operational leasing (without operator)	77.35/2	71.23/9
Freight aircraft rental services with crew (non-scheduled)	51.21	62.20/9
Freight broker	52.29	63.40
Freight container hire	77.12	71.21/9
Freight contractor	52.29	63.40
Freight ferry (domestic or coastal)	50.20	61.10/2
Freight ferry (river or estuary)	50.40	61.20/9
Freight ferry (sea going)	50.20	61.10/2
Freight ferry transport (inland waterway service)	50.40	61.20/9
Freight forwarding	52.29	63.40
Freight land transport equipment rental (without driver)	77.39	71.21/9
Freight shipping service (except for inland waterway service)	50.20	61.10/2
Freight shipping service (sea and coastal)	50.20	61.10/2
Freight transport by animal-drawn vehicles	49.41	60.24/9
Freight transport by inter-urban railways	49.20	60.10/9
Freight transport by man-drawn vehicles	49.41	60.24/9
Freight transport on mainline rail networks	49.20	60.10/9
Freight transport operation by road	49.41	60.24/9
Freight vessel rental with crew (inland waterway service)	50.40	61.20/9
Freight water transport equipment leasing (without operator)	77.34/2	71.22/9
French chalk production	08.99	14.50
French polish (manufacture)	20.30/1	24.30/1
French polishing (manufacture)	31.09	36.14
Frequency converter (not power) (manufacture)	27.11	31.10
Frequency meter (electronic) (manufacture)	26.51/1	33.20/1
Frequency meter (non-electronic) (manufacture)	26.51/3	33.20/2
Fresh fruit (wholesale)	46.31	51.31
Fresh pastry (manufacture)	10.71	15.81
Freshwater aquatic animal taking	03.12	05.01
Freshwater crustacean and mollusc taking	03.12	05.01
Freshwater crustaceans, bivalves, other molluscs and other aquatic animals, culture of	03.22	05.02
Freshwater fishing	03.12	05.01
Freshwater materials gathering	03.12	05.01
Friction material and unmounted articles thereof, with a mineral or cellulose base (manufacture)	23.99	26.82/9
Friction material made of non-metallic mineral (manufacture)	23.99	26.82/9
Fried fish shop	56.10/3	55.30/3

Activity	SIC 2007	SIC 2003
Friendly society (not collecting society)	65.11	66.01/1
Frieze cloth (manufacture)	13.20	17.22
Frilling (manufacture)	13.96	17.54/2
Fringe (textile material) (manufacture)	13.96	17.54/2
Frog farming	03.22	05.02
Front-end shovel loaders (wholesale)	46.63	51.82
Frozen and refrigerated goods storage services, for air transport activities	52.10/2	63.12/1
Frozen and refrigerated goods storage services, for land transport activities	52.10/3	63.12/1
Frozen and refrigerated goods storage services, for water transport activities	52.10/1	63.12/1
Frozen food store (retail)	47.11	52.11/3
Frozen meals based on meat (manufacture)	10.85	15.13/9
Fruit and vegetable concentrates (manufacture)	10.32	15.32
Fruit and vegetable exporter (wholesale)	46.31	51.31
Fruit and vegetable importer (wholesale)	46.31	51.31
Fruit and vegetable juices (wholesale)	46.34/1	51.34/1
Fruit and vegetable juices exporter (wholesale)	46.34/1	51.34/1
Fruit and vegetable juices importer (wholesale)	46.34/1	51.34/1
Fruit and vegetable market porterage (wholesale)	46.31	51.31
Fruit and vegetables (commission agent)	46.17	51.17
Fruit and vegetables (processed) (wholesale)	46.31	51.38
Fruit and vegetables (unprocessed) (wholesale)	46.31	51.31
Fruit bearing vegetables growing	01.13	01.12
Fruit bowls made of wood (manufacture)	16.29	20.51
Fruit cake baking (manufacture)	10.71	15.81
Fruit cleaning, sorting or grading machines (manufacture)	28.30/2	29.32
Fruit cordial (manufacture)	11.07	15.98
Fruit drinks (non-alcoholic) (manufacture)	11.07	15.98
Fruit dropping compound (manufacture)	20.20	24.20
Fruit freezing (manufacture)	10.39	15.33
Fruit jelly (preserve) (manufacture)	10.39	15.33
Fruit juice (manufacture)	10.32	15.32
Fruit juice preparation machinery (manufacture)	28.93	29.53
Fruit loaf baking (manufacture)	10.71	15.81
Fruit or vegetable food products (manufacture)	10.39	15.33
Fruit packing, for primary market	01.63	01.41
Fruit peel preserving in sugar (manufacture)	10.82/2	15.84/2
Fruit pickling (manufacture)	10.39	15.33
Fruit pie making (manufacture)	10.71	15.81
Fruit preserving (manufacture)	10.39	15.33
Fruit preserving in sugar (manufacture)	10.82/2	15.84/2
Fruit processing and preserving (except in sugar) (manufacture)	10.39	15.33
Fruit processing machines and equipment (manufacture)	28.93	29.53
Fruit pulp (manufacture)	10.39	15.33
Fruit salesman (wholesale)	46.31	51.31
Fruit seed growing	01.25	01.12
Fruit setting compound (manufacture)	20.20	24.20
Fruit shop (retail)	47.21	52.21
Fruit squash (manufacture)	11.07	15.98
Fruit stall keeper (retail)	47.81	52.62
Fruit syrup (manufacture)	11.07	15.98
Fruit tree and vine trimming, on a fee or contract basis	01.61	01.41
Fruit waxing	01.63	01.41
Fruit wines other than cider and perry (manufacture)	11.03	15.94/9
Fruit, nuts or vegetables preserved by immersing in oil (manufacture)	10.39	15.33
Fruit, nuts or vegetables preserved by immersing in vinegar (manufacture)	10.39	15.33
Fruiterer (retail)	47.21	52.21
Fruiterer (wholesale)	46.31	51.31
Frying pans (electric) (manufacture)	27.51	29.71
Frying pans (non-electric) (manufacture)	25.99	28.75
Fuel (commission agent)	46.12	51.12
Fuel additive (manufacture)	20.59	24.66
Fuel bunkers leasing	77.39	71.34
Fuel bunkers made of metal exceeding 300 litres (manufacture)	25.29	28.21
Fuel burner (other than oil or gas) (manufacture)	28.21	29.21
Fuel elements for nuclear reactors production (manufacture)	20.13	23.30
Fuel for motor vehicles and motorcycles	47.30	50.50
Fuel heavy fuel oil (manufacture)	19.20/1	23.20/1

Activity	SIC 2007	SIC 2003
Fuel injection equipment for industrial engines (manufacture)	28.13/1	29.12/1
Fuel oil (manufacture)	19.20/1	23.20/1
Fuel oil bulk distribution (wholesale)	46.71/1	51.51/1
Fuel oil for household use (retail)	47.78/9	52.48/9
Fuel pump for industrial engine (manufacture)	28.13/1	29.12/1
Fuel pump for internal combustion piston engine, for aircraft (manufacture)	28.13/1	29.12/1
Fuel services administration and regulation (public sector)	84.13	75.13
Fuel tank for motor vehicle (manufacture)	29.32	34.30
Fuel tanks for aircraft (manufacture)	30.30	35.30
Fuel wood (retail)	47.78/9	52.48/9
Fuel wood production	02.10	02.01
Fuels (other than petroleum) (wholesale)	46.71/9	51.51/9
Fuels exporter (other than petroleum) (wholesale)	46.71/9	51.51/9
Fuels importer (other than petroleum) (wholesale)	46.71/9	51.51/9
Fuller's earth pit	08.12	14.22
Fulling mill (manufacture)	13.30	17.30
Fulminates, cyanates and thiocyanates (wholesale)	46.75	51.55
Fume cupboards (manufacture)	31.09	36.14
Fumigating block (manufacture)	20.20	24.20
Fumigation services	81.29/1	74.70/3
Fun fair	93.21	92.33
Function room (licensed)	56.10/1	55.30/1
Fund management activities	66.30	67.12/1
Fundamental research administration (public sector)	84.11	75.11
Funding and administration of government provided retirement pensions,	84.30	75.30
Funding and administration of government provided sickness, work-accident and unemployment insurance	84.30	75.30
Fundraising organisation services on a contract or fee basis	82.99	74.87/9
Funeral and related activities	96.03	93.03
Funeral direction	96.03	93.03
Funeral furnishing	96.03	93.03
Funerary stonework (manufacture)	23.70	26.70
Funfair articles (manufacture)	32.40/1	36.50/1
Funfair games (manufacture)	32.40/1	36.50/1
Fungicide (manufacture)	20.20	24.20
Fungicides, rodenticides and similar products (commission agent)	46.12	51.12
Fungicides, rodenticides and similar products (wholesale)	46.75	51.55
Funicular railway	49.31/9	60.21/9
Funnels made of plastic (manufacture)	22.29	25.24
Fur animal raising	01.49	01.25
Fur articles (wholesale)	46.42	51.42/9
Fur broker (commission agent)	46.16	51.16
Fur clothing for adults (wholesale)	46.42	51.42/1
Fur dressing (manufacture)	15.11	18.30
Fur dressing and dyeing (manufacture)	15.11	18.30
Fur farming	01.49	01.25
Fur merchant (wholesale)	46.42	51.42/1
Fur skin assemblies including dropped fur skins, plates, mats and strips (manufacture)	14.20	18.30
Fur skin production from ranching operation	01.49	01.25
Furnace (electric) (manufacture)	28.21	29.21
Furnace block and pot (manufacture)	23.20	26.26
Furnace burners, mechanical stokers and grates and mechanical ash dischargers wholesale)	46.69	51.87
Furnace cleaning	81.22/3	74.70/5
Furnace for strip processing line (manufacture)	28.21	29.21
Furnace, furnace burner and industrial oven parts (manufacture)	28.21	29.21
Furnaces and furnace burners (manufacture)	28.21	29.21
Furnaces, ovens, incinerators, for industrial or laboratory use (excluding bakery ovens) (wholesale)	46.69	51.87
Furnishing articles (made-up) (manufacture)	13.92/1	17.40/1
Furnishing contractor (wholesale)	46.47	51.47/1
Furnishing fabric (woven (not wool or worsted)) (manufacture)	13.20	17.21
Furnishing fabric worsted weaving (manufacture)	13.20	17.23
Furnishing fabrics woollen weaving (manufacture)	13.20	17.22
Furnishing lace (manufacture)	13.99	17.54/1
Furniture (commission agent)	46.15	51.15
Furniture (wholesale)	46.47	51.47/1
Furniture components made of wood (manufacture)	31.09	36.14
Furniture covers (manufacture)	13.92/1	17.40/1
Furniture designing	74.10	74.87/2

Activity	SIC 2007	SIC 2003
Furniture exporter (wholesale)	46.47	51.47/1
Furniture finishing (except chairs and seats) (manufacture)	31.09	36.14
Furniture fittings made of metal (manufacture)	25.72	28.63
Furniture fittings made of plastic (manufacture)	22.29	25.24
Furniture for bedrooms (other than mattresses and mattress supports) (manufacture)	31.09	36.14
Furniture for churches (manufacture)	31.01	36.12
Furniture for cinemas (manufacture)	31.01	36.12
Furniture for drawing offices (manufacture)	31.01	36.12
Furniture for gardens (manufacture)	31.09	36.14
Furniture for kitchens (manufacture)	31.02	36.13
Furniture for laboratories (manufacture)	31.01	36.12
Furniture for libraries (manufacture)	31.01	36.12
Furniture for living rooms (manufacture)	31.09	36.14
Furniture for medical, surgical, dental or veterinary use (manufacture)	32.50	33.10
Furniture for museums (manufacture)	31.01	36.12
Furniture for nurseries (manufacture)	31.09	36.14
Furniture for offices (manufacture)	31.01	36.12
Furniture for offices (wholesale)	46.65	51.85
Furniture for public houses (manufacture)	31.01	36.12
Furniture for restaurants (manufacture)	31.01	36.12
Furniture for schools (manufacture)	31.01	36.12
Furniture for schools (wholesale)	46.65	51.85
Furniture for ships (manufacture)	31.01	36.12
Furniture for shops (manufacture)	31.01	36.12
Furniture for workrooms (manufacture)	31.01	36.12
Furniture importer (wholesale)	46.47	51.47/1
Furniture kit (manufacture)	31.09	36.14
Furniture made of bamboo (other than seating) (manufacture)	31.09	36.14
Furniture made of concrete, plaster, cement or artificial stone (manufacture)	23.69	26.66
Furniture made of fibre-cement (manufacture)	23.65	26.65
Furniture parts made of wood (manufacture)	31.09	36.14
Furniture polish (manufacture)	20.41/2	24.51/2
Furniture removal	49.42	60.24/1
Furniture rental and leasing	77.29/9	71.40/9
Furniture repository for air transport activities	52.10/2	63.12/9
Furniture repository for land transport activities	52.10/3	63.12/9
Furniture repository for water transport activities	52.10/1	63.12/9
Furrier (manufacture)	14.20	18.30
Furrier (retail)	47.71	52.42/1
Furrier (wholesale)	46.42	51.42/1
Furs (commission agent)	46.16	51.16
Furskin articles (manufacture)	14.20	18.30
Furskin assemblies (manufacture)	14.20	18.30
Furskin pouffes, unstuffed (manufacture)	14.20	18.30
Furskin production (from hunting)	01.70	01.50
Furskins (wholesale)	46.24	51.24/1
Furskins exporter (wholesale)	46.24	51.24/1
Furskins importer (wholesale)	46.24	51.24/1
Furze collecting, cutting or gathering	02.10	02.01
Fuse and fusegear (power) (manufacture)	27.12	31.20
Fuse for explosives (manufacture)	20.51	24.61
Fuse for shells and bombs (manufacture)	25.40	29.60
Fuse wire (manufacture)	24.44	27.44
Fusebox for domestic use (manufacture)	27.12	31.20
Fusel oil (manufacture)	20.59	24.66
Fuselage for aircraft (manufacture)	30.30	35.30
Fuses for domestic use (manufacture)	27.12	31.20
Fuses, relays and apparatus for protecting electrical circuits (wholesale)	46.69	51.87
Fusing presses (manufacture)	28.94	29.54
Fustian weaving (manufacture)	13.20	17.21
Futures commodity contracts exchanges administration	66.11	67.11
Gabardine (cotton) weaving (manufacture)	13.20	17.21
Gaiters made of leather (manufacture)	15.20	19.30
Galloon ribbon (manufacture)	13.96	17.54/2
Galoshes made of rubber (manufacture)	15.20	19.30
Galvanised sheet steel (manufacture)	24.10	27.10
Galvanised sheets (wholesale)	46.72	51.52

Activity	SIC 2007	SIC 2003
Galvanising (manufacture)	25.61	28.51
Galvanometer (manufacture)	26.51/3	33.20/2
Gambling activities	92.00	92.71
Game (retail)	47.22	52.22
Game (wholesale)	46.32	51.32
Game bird (fresh, chilled or frozen) dressing or preparation (manufacture)	10.12	15.12
Game bird farming	01.49	01.25
Game propagation	01.70	01.50
Games and toys (manufacture)	32.40/9	36.50/9
Games and toys (retail)	47.65	52.48/5
Games and toys (wholesale)	46.49/9	51.47/7
Games apparatus (retail)	47.65	52.48/5
Games for professional and arcade use (manufacture)	32.40/1	36.50/1
Gaming (automatic slot) machines (manufacture)	32.40/1	36.50/1
Gaming board for Great Britain	92.00	92.71
Gaming club	92.00	92.71
Gaming machine hire	77.39	71.34
Gammaglobulin (manufacture)	21.20	24.42/1
Ganister (wholesale)	46.73	51.53
Ganister extraction	08.99	14.50
Garage (parking)	52.21/9	63.21
Garage letting (lock up)	68.20/9	70.20/9
Garage made of wood (manufacture)	16.23	20.30
Garage selling used motor vehicles (retail)	45.11/2	50.10/2
Garage tools (wholesale)	46.69	51.87
Garages made of asbestos cement and concrete (manufacture)	23.65	26.65
Garbage collection	38.11	90.02
Garden and horticultural net (manufacture)	13.94	17.52
Garden centre (retail)	47.76	52.48/9
Garden chairs (manufacture)	31.09	36.11
Garden fork (manufacture)	25.73	28.62
Garden frames made of metal (manufacture)	25.12	28.12
Garden frames made of wood (manufacture)	16.23	20.30
Garden hose made of rubber (manufacture)	22.19	25.13
Garden seating (manufacture)	31.09	36.11
Garden seeds and plants (retail)	47.76	52.48/9
Garden shears (manufacture)	25.73	28.62
Garden tool hire	77.29/9	71.40/1
Garden trowel (manufacture)	25.73	28.62
Gardening clubs	94.99	91.33
Gardening tools (retail)	47.52	52.46
Gardening tools (wholesale)	46.61	51.88
Gardens and sport installations, planting and maintenance on a fee or contract basis	81.30	01.41
Garlic growing	01.13	01.12
Garments made of rabbit fur (manufacture)	14.20	18.30
Garnet abrasives (manufacture)	23.91	26.81
Garnetters (manufacture)	28.94	29.54
Garter (manufacture)	14.19	18.24/9
Gas (bottled) (retail)	47.78/9	52.48/9
Gas agents (mains gas)	35.23	40.22
Gas appliances (retail)	47.59/9	52.44
Gas bottling and distribution (wholesale)	46.71/9	51.51/9
Gas brokers (mains gas)	35.23	40.22
Gas burner (manufacture)	28.21	29.21
Gas chromatograph (manufacture)	26.51/3	33.20/2
Gas cleansing plant (manufacture)	28.25	29.23
Gas combustion pumps (manufacture)	28.13/1	29.12/1
Gas compressor (manufacture)	28.13/2	29.12/2
Gas cylinder outlet valves (manufacture)	28.14	29.13
Gas desulphurisation	06.20	11.10
Gas discharge lamp (manufacture)	27.40	31.50
Gas extraction (natural gas)	06.20	11.10
Gas extraction service activities	09.10	11.20
Gas generators (manufacture)	28.29	29.24
Gas guns (manufacture)	25.40	29.60
Gas lanterns (manufacture)	27.40	31.50
Gas lighter (electric) (manufacture)	27.51	29.71

Activity	SIC 2007	SIC 2003
Gas liquefaction for land transportation purposes	52.21/9	11.10
Gas liquefaction for water transportation purposes	52.22	11.10
Gas mantle ring and rod (manufacture)	23.20	26.26
Gas mantles and tubular gas mantle fabric (manufacture)	13.96	17.54/9
Gas masks (manufacture)	32.99	33.10
Gas meter (electronic) (manufacture)	26.51/1	33.20/1
Gas meter (non-electronic) (manufacture)	26.51/3	33.20/2
Gas meter diaphragm made of leather (manufacture)	15.12	19.20
Gas offshore pipeline laying	42.21	45.21/3
Gas oil (manufacture)	19.20/1	23.20/1
Gas oil (wholesale)	46.71/9	51.51/9
Gas or water generator parts (manufacture)	28.29	29.24
Gas pipes made of steel (manufacture)	24.20	27.22
Gas production for the purpose of gas supply	35.21	40.21
Gas retort and kiln lining (manufacture)	23.20	26.26
Gas transport via pipelines	49.50	60.30
Gas turbine (excluding turbo-jets and turbo-propellers) parts (manufacture)	28.11	29.11
Gas turbine (industrial engine) (manufacture)	28.11	29.11
Gas turbine for marine use (manufacture)	28.11	29.11
Gas works	35.21	40.21
Gas, water and electricity meter reading	82.99	74.87/9
Gaseous fuels (other than petroleum) (wholesale)	46.71/9	51.51/9
Gaseous petroleum fuels (wholesale)	46.71/1	51.51/1
Gasket (manufacture)	28.29	29.24
Gaskets (excluding motor vehicle) (wholesale)	46.69	51.87
Gaskets made of asbestos (manufacture)	23.99	26.82/1
Gasoline (wholesale)	46.71/1	51.51/1
Gasoline lanterns (manufacture)	27.40	31.50
Gasoline motor fuel (manufacture)	19.20/1	23.20/1
Gassing yarn (manufacture)	13.30	17.30
Gate made of wood (manufacture)	16.23	20.30
Gate valves (manufacture)	28.14	29.13
Gates made of metal (manufacture)	25.12	28.12
Gateways for telecommunications (manufacture)	26.30/1	32.20/1
Gathering machine (paper working) (manufacture)	28.99	29.56
Gauge (electronic) (manufacture)	26.51/1	33.20/1
Gauge (non-electronic) (manufacture)	26.51/3	33.20/2
Gauge glass (manufacture)	23.19	26.15
Gauntlet (protective) (manufacture)	32.99	18.24/9
Gauze (surgical) (manufacture)	32.50	24.42/2
Gauze weaving (manufacture)	13.20	17.21
Gear box (not for motor vehicle) (manufacture)	28.15	29.14
Gear box for motor vehicle (manual or automatic) (manufacture)	29.32	34.30
Gear box for motorcycle (manufacture)	30.91	35.41
Gear cutting (not for motor vehicle) (manufacture)	28.15	29.14
Gear for pedal cycle (manufacture)	30.92	35.42
Gear making or finishing machines (metal cutting) (manufacture)	28.41	29.42
Gear pumps (manufacture)	28.13/1	29.12/1
Geared motor unit (manufacture)	28.15	29.14
Gearing (manufacture)	28.15	29.14
Gears (manufacture)	28.15	29.14
Gears, gearing, ball screws, gear boxes, other speed changers (excluding motor vehicles) (wholesale)	46.69	51.87
Geese farming	01.47	01.24
Gelatine (manufacture)	20.59	24.62
Gelatine derivatives (manufacture)	20.59	24.62
Gelignite (manufacture)	20.51	24.61
Gem stones mining and quarrying	08.99	14.50
Genealogical organisation services	96.09	93.05/9
Genealogist	96.09	93.05/9
General cleaning of houses or apartments	81.21	74.70/1
General Council of the Bar	94.12	91.12
General dealer (wholesale)	46.90	51.90
General engineering (manufacture)	25.62	28.52
General hospital (public sector)	86.10/1	85.11/1
General hospital psychiatric unit (public sector)	86.10/1	85.11/1
General mechanical maintenance and repair of machinery (manufacture)	33.12	28.52
General medical consultant (private practice)	86.21	85.12

Activity	SIC 2007	SIC 2003
General medical consultant (public sector)	86.10/1	85.11/1
General Medical Council	94.12	91.12
General medical practitioner	86.21	85.12
General medicine consultant (private sector)	86.10/1	85.11/2
General merchandise warehouses for air transport activities	52.10/2	63.12/9
General Nursing Council	94.12	91.12
General personnel administration and operational services (public sector)	84.11	75.14
General printing (manufacture)	18.12/9	22.22
General public administration activities	84.11	75.11
General store with predominant sale of food beverages or tobacco products (licensed) (retail)	47.11	52.11/2
General store with predominant sale of food beverages or tobacco products (unlicensed) (retail)	47.11	52.11/3
General stores in which the sale of food beverages or tobacco products is not predominant (retail)	47.19	52.12
General-purpose machinery parts (manufacture)	28.29	29.24
Generating sets (wholesale)	46.69	51.87
Generating station	35.11	40.11
Generator engine (manufacture)	28.11	29.11
Generator set (manufacture)	27.11	31.10
Generators (dynamos and alternators) (manufacture)	29.31	31.61
Genito-urinary specialist (private practice)	86.22	85.12
Genito-urinary specialist (public sector)	86.10/1	85.11/1
Geodetic surveying activities	71.12/2	74.20/6
Geographical publishing	58.11	22.11
Geological and prospecting activities	71.12/2	74.20/6
Geological surveying for petroleum or natural gas (not geological consultancy)	71.12/2	74.20/6
Geological test drilling, test boring and core sampling	43.13	45.12
Geologist (consultant)	71.12/2	74.20/6
Geophysical consultancy activities (engineering related)	71.12/2	74.20/6
Geophysical instruments and appliances (electronic) (manufacture)	26.51/1	33.20/1
Geophysical instruments and appliances (non-electronic) (manufacture)	26.51/3	33.20/2
Geophysical test drilling, test boring and core sampling	43.13	45.12
Geophysical, geologic and seismic surveying	71.12/2	74.20/6
Geotechnical engineering consultancy activities	71.12/9	74.20/4
Geriatric hospital (private sector)	86.10/1	85.11/2
Geriatric hospital (public sector)	86.10/1	85.11/1
Geriatrician (public sector)	86.10/1	85.11/1
Germanium (manufacture)	24.45	27.45
GFCI (ground fault circuit interrupters) (manufacture)	27.33	31.20
Gherkin growing	01.13	01.12
Gherkin pickling (manufacture)	10.39	15.33
Gift shop (retail)	47.78/9	52.48/9
Gilding (printing service) (manufacture)	18.14	22.23
Gilding of metals (manufacture)	25.61	28.51
Gill leather (manufacture)	15.11	19.10
Gilt (manufacture)	32.13	36.61
Gimp (manufacture)	13.96	17.54/2
Gin (manufacture)	11.01	15.91
Gingelly oil refining (manufacture)	10.41	15.42
Gingelly seed crushing (manufacture)	10.41	15.41
Ginger beer (manufacture)	11.07	15.98
Ginger growing	01.28	01.13/9
Gingham weaving (manufacture)	13.20	17.21
Girl Guides Association	94.99	91.33
Girls' Brigade	94.99	91.33
Girls' Friendly Society	94.99	91.33
Glace kid (manufacture)	15.11	19.10
Gland extracts (manufacture)	21.10	24.41
Gland processing (manufacture)	21.10	24.41
Glands and other organs, extracts thereof and other human or animal substances (commission agent)	46.18	51.18
Glands, other organs and their extracts and other human or animal substances n.e.c. (wholesale)	46.46	51.46
Glass (retail)	47.52	52.46
Glass ball (manufacture)	23.19	26.15
Glass ball, bar, rod and tube for processing (manufacture)	23.19	26.15
Glass cutter (manufacture)	25.73	28.62
Glass cutting (shaping) machines for faceting or for cut-glass articles (cold glass) (manufacture)	28.49	29.43
Glass cutting machines of the wheel or diamond type (cold glass) (manufacture)	28.49	29.43
Glass engraving machines of the grinding wheel or diamond type (manufacture)	28.49	29.43
Glass eyes (manufacture)	32.50	33.10

Activity	SIC 2007	SIC 2003
Glass fibre spinning and doubling (manufacture)	23.14	26.14
Glass fibre woven fabric (manufacture)	13.20	17.25
Glass fibres (manufacture)	23.14	26.14
Glass in the mass (manufacture)	23.19	26.15
Glass inners for vacuum flasks and other vacuum vessels (manufacture)	23.13	26.13
Glass mirrors (manufacture)	23.12	26.12
Glass mirrors for motor vehicles (not further assembled) (manufacture)	23.12	26.12
Glass paper (manufacture)	23.91	26.81
Glass polish (manufacture)	20.41/2	24.51/2
Glass polishing machines (manufacture)	28.49	29.43
Glass powder (manufacture)	20.30/1	24.30/1
Glass rental and leasing	77.29/9	71.40/9
Glass shaping and processing (manufacture)	23.12	26.12
Glass waste (wholesale)	46.77	51.57
Glass wool (manufacture)	23.14	26.14
Glass, glassware and glass fibre or yarn production machinery (manufacture)	28.99	29.56
Glasshouses with metal frame (manufacture)	25.11	28.11
Glassine paper (manufacture)	17.12	21.12
Glassware (hygienic and pharmaceutical) (manufacture)	23.19	26.15
Glassware (retail)	47.59/9	52.44
Glassware (wholesale)	46.44	51.44
Glassware for domestic use (manufacture)	23.13	26.13
Glassware for laboratory, hygienic or pharmaceutical use (manufacture)	23.19	26.15
Glassware for technical use (manufacture)	23.19	26.15
Glassware used in imitation jewellery (manufacture)	23.19	26.15
Glazed fireplace brick (manufacture)	23.31	26.30
Glazed rice (manufacture)	10.61/2	15.61/2
Glazed tile (manufacture)	23.31	26.30
Glazed tiles for fireplaces (manufacture)	23.31	26.30
Glazes and engobes and similar preparations (manufacture)	20.30/1	24.30/1
Glazing	43.34/2	45.44
Glazing bars (manufacture)	25.12	28.12
Glazing contractor	43.34/2	45.44
Glider (manufacture)	30.30	35.30
Glider club	93.12	92.62/9
Gliders and hang-gliders (wholesale)	46.49/9	51.47/9
Globe valves (manufacture)	28.14	29.13
Globes (manufacture)	32.99	22.11
Globes made of glass (manufacture)	23.19	26.15
Glove cleaning	96.01	93.01
Glove leather preparation (manufacture)	15.11	19.10
Gloves (other than knitted) (manufacture)	14.19	18.24/9
Gloves (wholesale)	46.42	51.42/9
Gloves and gauntlets of unstitched rubber (manufacture)	22.19	25.13
Gloves for children (manufacture)	14.19	18.24/9
Gloves made of cloth (manufacture)	14.19	18.24/9
Gloves made of fur (manufacture)	14.19	18.24/9
Gloves made of fur or leather (retail)	47.71	52.42/1
Gloves made of fur or leather (wholesale)	46.42	51.42/1
Gloves made of leather (not sports) (manufacture)	14.19	18.24/9
Gloves made of textiles for household use (manufacture)	14.19	18.24/9
Gloves made of unstitched plastic (manufacture)	22.29	25.24
Gloves, children's, other than of fur or leather (retail)	47.71	52.42/2
Gloves, men's, other than of fur or leather (retail)	47.71	52.42/4
Gloves, women's, other than of fur or leather (retail)	47.71	52.42/3
Glow plugs (manufacture)	29.31	31.61
Glucose (manufacture)	10.62	15.62
Glucose syrup (manufacture)	10.62	15.62
Glue (manufacture)	20.52	24.62
Glue laminated wood (manufacture)	16.21	20.20
Glueing of books, brochures, etc. (manufacture)	18.14	22.23
Glue-laminated and metal connected prefabricated wooden roof trusses (manufacture)	16.23	20.30
Glues (commission agent)	46.12	51.12
Gluing machinery for bookbinders, etc. (manufacture)	28.99	29.56
Gluing machines (manufacture)	28.49	29.43
Gluten (manufacture)	10.62	15.62
Gluten-free foods (manufacture)	10.86	15.88

Activity	SIC 2007	SIC 2003
Glycerol (commission agent)	46.12	51.12
Glycerol (manufacture)	20.41/1	24.51/1
Glycoside, vegetable alkaloids and their salts, ethers, esters and other derivatives (wholesale)	46.46	51.46
Glycosides and their salts, ethers, esters and other derivatives (manufacture)	21.10	24.41
Glycosides, vegetable alkaloids, their salts, ethers, esters and other derivatives(commission agent)	46.18	51.18
Goat farming	01.45	01.22
Goat milk (raw) production	01.45	01.22
Goat raising and breeding	01.45	01.22
Goggles (manufacture)	32.50	33.40/1
Gold (manufacture)	24.41	27.41
Gold and other precious metals (wholesale)	46.72	51.52
Gold and silver braid (manufacture)	32.12	36.22
Gold and silver bullion (manufacture)	24.41	27.41
Gold and silver embroidery (manufacture)	32.12	36.22
Gold and silver mounting (manufacture)	32.12	36.22
Gold blocking (manufacture)	18.14	22.23
Gold laceman (manufacture)	32.12	36.22
Gold leaf (manufacture)	32.12	36.22
Gold mining and preparation	07.29	13.20
Gold rolled onto base metals or silver production (manufacture)	24.41	27.41
Gold stamping (manufacture)	18.14	22.23
Goldbeaters' skin or bung (manufacture)	15.11	19.10
Goldsmiths' articles (manufacture)	32.12	36.22
Goldsmiths' articles of base metals clad with precious metals (manufacture)	32.12	36.22
Goldsmiths' articles of precious metals (manufacture)	32.12	36.22
Golf ball (finished) (manufacture)	32.30	36.40
Golf ball core (manufacture)	22.19	25.13
Golf carts (manufacture)	29.10	34.10
Golf club	93.12	92.62/9
Golf club (manufacture)	32.30	36.40
Golf course construction	42.99	45.23
Golf courses	93.11	92.61/9
Golf links	93.11	92.61/9
Goliath type crane (manufacture)	28.22	29.22
Goods agent (not transport authority)	52.29	63.40
Goods handling operations	52.29	63.40
Goods handling station operation	52.21/9	63.21
Goods n.e.c. exporter (wholesale)	46.90	51.90
Goods n.e.c. importer (wholesale)	46.90	51.90
Goods van for railways (manufacture)	30.20	35.20
Goods vending machines (manufacture)	28.29	29.24
Goods wagon for railways (manufacture)	30.20	35.20
Goose (fresh, chilled or frozen) slaughter and dressing (manufacture)	10.12	15.12
Goose raising and breeding	01.47	01.24
Gooseberry growing	01.25	01.13/9
Gouge (wood frame) (manufacture)	25.73	28.62
Government department (building and civil engineering works division)	42.99	45.21/3
Government records and archives maintenance and storage (public sector)	91.01/2	75.14
Government research establishment (other than biotechnological)	72.19	73.10
Government training centre	85.32	80.22
Gowns (manufacture)	14.13/2	18.22/2
Gowns for academic, legal or ecclesiastical use (manufacture)	14.12	18.21
GPS devices (non-electronic) (manufacture)	26.51/3	33.20/2
Grab (manufacture)	28.92/2	29.52/2
Grader (manufacture)	28.92/2	29.52/2
Graders and levellers (wholesale)	46.63	51.82
Graduate school for business studies	85.42/1	80.30/2
Graduated glassware (manufacture)	23.19	26.15
Grain (wholesale)	46.21	51.21
Grain auger (manufacture)	28.30/2	29.32
Grain broker (commission agent)	46.11	51.11
Grain brushing machines (manufacture)	28.93	29.53
Grain cleaning, sorting and grading machines (manufacture)	28.30/2	29.32
Grain drier (manufacture)	28.30/2	29.32
Grain drying	01.63	01.41
Grain maize growing	01.11	01.11
Grain milling (manufacture)	10.61/1	15.61/1

Activity	SIC 2007	SIC 2003
Grain milling industry machinery (manufacture)	28.93	29.53
Grain oriented electrical sheet steel (manufacture)	24.10	27.10
Grain processing machinery and plant (manufacture)	28.93	29.53
Grain silos operation for air transport activities	52.10/2	63.12/3
Grain silos operation for land transport activities	52.10/3	63.12/3
Grain silos operation for water transport activities	52.10/1	63.12/3
Grain warehouse for air transport activities	52.10/2	63.12/3
Grain warehouse for land transport activities	52.10/3	63.12/3
Grain warehouse for water transport activities	52.10/1	63.12/3
Grain, seeds and animal feeds exporter (wholesale)	46.21	51.21
Grain, seeds and animal feeds importer (wholesale)	46.21	51.21
Grammar schools	85.31	80.21
Gramophone (manufacture)	26.40	32.30
Gramophone accessory (manufacture)	26.40	32.30
Gramophone cabinet (manufacture)	26.40	32.30
Gramophone record publishing	59.20	22.14
Gramophone record reproduction from master copies (manufacture)	18.20/1	22.31
Gramophone records (except master copies) including blanks for cutting) (manufacture)	18.20/1	22.31
Gramophone records (retail)	47.63	52.45
Gramophone records (wholesale)	46.43/1	51.43/1
Gramophone records, recorded tapes, CDs etc. and equipment for playing them, exporter (wholesale)	46.43/1	51.43/1
Gramophone records, recorded tapes, CDs etc. and equipment for playing them, importer (wholesale)	46.43/1	51.43/1
Granary for air transport activities	52.10/2	63.12/3
Granary for land transport activities	52.10/3	63.12/3
Granary for water transport activities	52.10/1	63.12/3
Granite (wholesale)	46.73	51.53
Granite quarrying (rough trimming and sawing)	08.11	14.11
Granite working (manufacture)	23.70	26.70
Grant giving activities by membership organisations or others	94.99	91.33
Grant making foundations	94.99	91.33
Granulator for the chemical industry (manufacture)	28.99	29.56
Grape production	01.21	01.13/1
Grapefruit growing	01.23	01.13/9
Graphic designer	74.10	74.87/2
Graphics tablets and other input devices (manufacture)	26.20	30.02
Graphite (manufacture)	23.99	26.82/9
Graphite (natural) mining	08.99	14.50
Graphite electrodes production machinery (manufacture)	28.99	29.56
Graphite products (other than block and crucible) (manufacture)	23.99	26.82/9
Graphologist	96.09	93.05/9
Grapnel (manufacture)	25.99	28.75
Grates (mechanical) (manufacture)	28.21	29.21
Grates for domestic use (non-electric) (manufacture)	27.52	29.72
Grating (mounted, (not photographic)) (manufacture)	32.50	33.40/1
Grating (unmounted, optical) (manufacture)	32.50	33.40/1
Gravel (wholesale)	46.73	51.53
Gravel and sand breaking and crushing	08.12	14.21
Gravel and sand pit support services provided on a fee or contract basis	09.90	14.21
Gravel packing services	09.10	11.20
Gravel pit or quarry	08.12	14.21
Gravity casting of non-ferrous base metal (manufacture)	24.54	27.54
Gravure ink (manufacture)	20.30/2	24.30/2
Gravure printing machine (manufacture)	28.99	29.56
Gravure printing on labels or tags (manufacture)	18.12/1	21.25/1
Gravy (manufacture)	10.84	15.87
Grazing	01.62/9	01.42/9
Grease formulation outside refineries (manufacture)	19.20/9	23.20/9
Greaseproof paper (manufacture)	17.12	21.12
Greases (at refinery) (manufacture)	19.20/1	23.20/1
Greases (wholesale)	46.71/9	51.51/9
Greengrocer (retail)	47.21	52.21
Greenhouse made of wood (manufacture)	16.23	20.30
Greeting card printing (manufacture)	18.12/9	22.22
Greeting cards (wholesale)	46.49/9	51.47/9
Greeting cards publishing	58.19	22.15
Greetings cards (retail)	47.62	52.47
Grenade (manufacture)	25.40	29.60

Activity	SIC 2007	SIC 2003
Grey board (manufacture)	17.12	21.12
Greyhound racing stadium	93.11	92.61/9
Greyhound track	93.11	92.61/9
Greyhound training	93.19/9	92.62/9
Grids made of wood (manufacture)	16.29	20.51
Grilles made of metal (not cast) (manufacture)	25.12	28.12
Grills (electric) (manufacture)	27.51	29.71
Grills made of wire (manufacture)	25.93	28.73
Grinders (electric) (manufacture)	27.51	29.71
Grinding (metal finishing) (manufacture)	25.61	28.51
Grinding and other mineral processing machinery (manufacture)	28.92/3	29.52/3
Grinding machines (metal cutting) (manufacture)	28.41	29.42
Grinding machines for glass (manufacture)	28.99	29.56
Grinding mill for agricultural use (manufacture)	28.30/2	29.32
Grinding mills (manufacture)	28.93	29.53
Grinding paste (manufacture)	23.91	26.81
Grinding tools (powered portable) (manufacture)	28.24	29.41
Grinding wheel cutting and dressing machines (manufacture)	28.49	29.43
Grinding, smoothing, polishing and graining machines for stone, ceramics, asbestos	28.49	29.43
Grindstones made of bonded abrasives (manufacture)	23.91	26.81
Grist milling (manufacture)	10.61/1	15.61/1
Grit extraction plant for effluent treatment (manufacture)	28.29	29.24
Gritting machine (manufacture)	28.92/3	29.52/3
Groats production (manufacture)	10.61/1	15.61/1
Grocer with alcohol licence (retail)	47.11	52.11/2
Grocer without alcohol licence (retail)	47.11	52.11/3
Grocery stall (retail)	47.81	52.62
Grooming of pet animals	96.09	93.05/9
Grooved wood (manufacture)	16.10	20.10
Ground coffee (manufacture)	10.83/2	15.86/2
Ground effect vehicles (manufacture)	30.30	35.30
Ground equipment for spacecraft (excluding electronic or telemetric equipment) (manufacture)	30.30	35.30
Ground flying trainers (manufacture)	30.30	35.30
Ground flying trainers (wholesale)	46.69	51.87
Ground station for relay satellite communication (manufacture)	26.30/9	32.20/2
Ground work contracting	42.11	45.23
Ground, landlord	68.20/9	70.20/9
Groundnut crushing (manufacture)	10.41	15.41
Groundnut growing	01.11	01.11
Groundnut oil refining (manufacture)	10.41	15.42
Groundsheet made of rubber (manufacture)	22.19	25.13
Groundsman	93.11	92.61/9
Grout packers (manufacture)	22.19	25.13
Grouting contractor (building)	43.99/9	45.25
Grouting contractor (civil engineering)	43.99/9	45.25
Growing materials, gathering from the wild	02.30	02.01
Growing of berries	01.25	01.13/9
Growing of citrus fruits	01.23	01.13/9
Growing of forest tree seeds	02.10	01.12
Growing of oleaginous fruits other than olives	01.26	01.11
Guano (wholesale)	46.75	51.55
Guano mining	08.91	14.30
Guard activities	80.10	74.60/2
Guest house (licensed)	55.20/9	55.23/9
Guest house (unlicensed)	55.20/9	55.23/9
Guide (other than tourist)	96.09	93.05/9
Guided weapon airborne delivery system, not intercontinental ballistic missile (ICBM) (manufacture)	25.40	29.60
Guided weapon launching gear and launch control post (electronic) (manufacture)	26.51/1	33.20/1
Guided weapon warheads (manufacture)	25.40	29.60
Guided weapon, except intercontinental ballistic missile (ICBM) (manufacture)	25.40	29.60
Guilds and similar organisations	94.11	91.11
Guinea fowl production	01.47	01.24
Guinea fowl raising and breeding	01.47	01.24
Guitar (manufacture)	32.20	36.30
Gullies made of concrete (manufacture)	23.61	26.61
Gum (manufacture)	20.52	24.62
Gummed paper ready for use (manufacture)	17.23	21.23

Activity	SIC 2007	SIC 2003
Gums (wholesale)	46.75	51.55
Gun (manufacture)	25.40	29.60
Gun carriage mounting or platform (manufacture)	25.40	29.60
Gun cases made of leather (manufacture)	15.12	19.20
Guncotton (manufacture)	20.51	24.61
Gunnery control instrument (electronic) (manufacture)	26.51/1	33.20/1
Gunnery control instrument (non-electronic) (manufacture)	26.51/3	33.20/2
Gunnery control instrument (optical) (manufacture)	26.70/1	33.40/2
Gunpowder (manufacture)	20.51	24.61
Gunstock made of wood (manufacture)	16.29	20.51
Gut for musical instruments and sports goods (manufacture)	32.99	36.63/9
Gut scraping and spinning (manufacture)	32.99	36.63/9
Gutta percha goods (manufacture)	22.19	25.13
Gutter and fittings made of plastic (manufacture)	22.23	25.23/9
Gymnasium	93.11	92.62/9
Gymnasium and athletic articles and equipment (wholesale)	46.49/9	51.47/9
Gymnasium equipment and appliances (manufacture)	32.30	36.40
Gymnastics instruction	85.51	92.62/9
Gynaecologist (private practice)	86.22	85.12
Gynaecologist (public sector)	86.10/1	85.11/1
Gypsum mine or quarry	08.11	14.12
Gypsum plaster (manufacture)	23.52	26.53
Gypsum plaster products (manufacture)	23.62	26.62
Gyroscope (manufacture)	28.99	33.20/2
Haberdashery (narrow fabrics) (manufacture)	13.96	17.54/2
Haberdashery (retail)	47.51	52.41
Haberdashery (wholesale)	46.41	51.41
Hacksaw blades (manufacture)	25.73	28.62
Haematite quarry	07.10	13.10
Haematologist (public sector)	86.10/1	85.11/1
Haggis (manufacture)	10.13	15.13/9
Hair (animal by-product) from knackers (manufacture)	10.11	15.11/2
Hair brush (manufacture)	32.91	36.62
Hair clippers (electric) (manufacture)	27.51	29.71
Hair clippers (manufacture)	25.71	28.61
Hair comb made of plastic (manufacture)	22.29	36.63/9
Hair curler made of plastic (manufacture)	22.29	36.63/9
Hair dressing for brushes (manufacture)	32.91	36.62
Hair dressing for upholsterers (manufacture)	13.10	17.17
Hair dryer (electric) (manufacture)	27.51	29.71
Hair dyeing (textile) (manufacture)	13.30	17.30
Hair grips and pins made of metal (manufacture)	25.99	36.63/9
Hair lacquers (manufacture)	20.42	24.52
Hair nets (manufacture)	14.19	18.24/9
Hair nets made of lace (manufacture)	14.19	18.24/9
Hair pad making (manufacture)	32.99	36.63/9
Hair pins of hard rubber(manufacture)	22.19	36.63/9
Hair preparation for wig making (manufacture)	32.99	36.63/9
Hair preparations (manufacture)	20.42	24.52
Hair rollers and similar of hard rubber (manufacture)	22.19	36.63/9
Hair slides (manufacture)	32.99	36.63/9
Haircord weaving (manufacture)	13.20	17.21
Hairdressers' sundriesman (wholesale)	46.45	51.45
Hairdressing activities	96.02	93.02
Half shaft (manufacture)	29.32	34.30
Halfway group homes for persons with social or personal problems (charitable)	87.90	85.31/1
Halfway group homes for persons with social or personal problems (non-charitable)	87.90	85.31/2
Halfway homes for delinquents and offenders (charitable)	87.90	85.31/1
Halfway homes for delinquents and offenders (non-charitable)	87.90	85.31/2
Hall stand (manufacture)	31.09	36.14
Halls of residence	55.90	55.23/9
Halogen or sulphur compounds of non-metals (commission agent)	46.12	51.12
Halogen or sulphur compounds of non-metals (wholesale)	46.75	51.55
Halogenated derivatives of hydrocarbon (manufacture)	20.14	24.14
Halogens and halides (inorganic) (manufacture)	20.13	24.13
Ham boiling (manufacture)	10.13	15.13/1
Ham cooking or preparing in bulk (manufacture)	10.13	15.13/1

Activity	SIC 2007	SIC 2003
Ham curing (manufacture)	10.13	15.13/1
Ham production (manufacture)	10.13	15.13/1
Ham smoking (manufacture)	10.13	15.13/1
Hammer (manufacture)	25.73	28.62
Hammer (portable, powered) (manufacture)	28.24	29.41
Hammer forging of steel (manufacture)	25.50	28.40
Hammers (wholesale)	46.74	51.54
Hammocks (manufacture)	13.94	17.52
Hampton Court Gardens and Park	93.29	92.72/9
Hamster raising and breeding	01.49	01.25
Hand block printing of textiles (manufacture)	13.30	17.30
Hand cart hire	77.39	71.21/9
Hand cream (manufacture)	20.42	24.52
Hand knitting yarns (retail)	47.51	52.41
Hand knitting yarns (wholesale)	46.41	51.41
Hand luggage made of leather (manufacture)	15.12	19.20
Hand made paper (manufacture)	17.12	21.12
Hand mending yarns (wholesale)	46.41	51.41
Hand or foot operated air pumps (wholesale)	46.69	51.87
Hand or foot operated pumps (manufacture)	28.13/1	29.12/1
Hand printing sets (manufacture)	32.99	36.63/1
Hand riddles (manufacture)	32.99	36.63/9
Hand sieves (manufacture)	32.99	36.63/9
Hand tools (manufacture)	25.73	28.62
Hand tools (wholesale)	46.74	51.54
Hand tools with non-electric motor parts (manufacture)	28.24	29.41
Hand tools with self contained motor or pneumatic drive (manufacture)	28.24	29.41
Hand towel (manufacture)	13.92/3	17.40/3
Hand truck made of metal (manufacture)	28.22	35.50
Handbags (retail)	47.72/2	52.43/2
Handbags (wholesale)	46.49/9	51.47/9
Handbags and the like of composition leather (manufacture)	15.12	19.20
Handbags made of leather or leather substitutes (manufacture)	15.12	19.20
Handcarts (manufacture)	30.99	35.50
Hand-held computers PDA (manufacture)	26.20	30.02
Handicraft articles made of wood (manufacture)	16.29	20.51
Handicrafts shop (retail)	47.78/9	52.48/9
Handkerchief folding (manufacture)	14.19	18.24/9
Handkerchief hemming (manufacture)	14.19	18.24/9
Handkerchief made of paper (manufacture)	17.22	21.22
Handkerchief made of textile material (manufacture)	14.19	18.24/9
Handlebar for motorcycle (manufacture)	30.91	35.41
Handlebar for pedal cycle (manufacture)	30.92	35.42
Handles and bodies for brooms made of wood (manufacture)	16.29	20.51
Handles and bodies for brushes made of wood (manufacture)	16.29	20.51
Handles and bodies for tools made of wood (manufacture)	16.29	20.51
Handles for canes, umbrellas and similar (manufacture)	16.29	36.63/9
Handles for furniture made of plastic (manufacture)	22.29	25.24
Handles made of wood (manufacture)	16.29	20.51
Handling plant (hydraulic and pneumatic) (manufacture)	28.22	29.22
Hand-operated lifting capstans (manufacture)	28.22	29.22
Hand-operated lifting hoists (manufacture)	28.22	29.22
Hand-operated lifting jacks (manufacture)	28.22	29.22
Hand-operated lifting pulley tackle (manufacture)	28.22	29.22
Hand-operated lifting winches (manufacture)	28.22	29.22
Handsaw (manufacture)	25.73	28.62
Hand-woven tapestries (manufacture)	13.92/3	17.40/3
Hang glider (manufacture)	30.30	35.30
Hanging or fitting wooden wall coverings	43.33	45.43
Harbour authority	52.22	63.22
Harbour construction	42.91	45.24
Harbour operation	52.22	63.22
Hard coal agglomeration (manufacture)	19.20/1	10.10/3
Hard coal mining (opencast) support services, provided on a fee or contract basis	09.90	10.10/2
Hard coal mining (underground)	05.10/1	10.10/1
Hard coal mining (underground) support services, provided on a fee or contract basis	09.90	10.10/1
Hard coal recovery from tips	05.10/2	10.10/2

Activity	SIC 2007	SIC 2003
Hard coke (manufacture)	19.10	23.10
Hard coke breeze (manufacture)	19.10	23.10
Hard disk drives (manufacture)	26.20	30.02
Hard drive media (manufacture)	26.80	24.65
Hard hats and other personal safety equipment of plastics (manufacture)	32.99	25.24
Hard metal tipped tools (manufacture)	25.73	28.62
Hard soap (manufacture)	20.41/1	24.51/1
Hardboard (manufacture)	16.21	20.20
Hard-coal briquettes (manufacture)	19.20/1	10.10/3
Hardness testing instrument (non-electronic) (manufacture)	26.51/3	33.20/2
Hardware (commission agent)	46.15	51.15
Hardware (retail)	47.52	52.46
Hardware consultancy	62.02	72.10
Hardware disaster recovery services	62.02	72.10
Hardware equipment and supplies (wholesale)	46.74	51.54
Hardware installation services	62.02	72.10
Hardware, plumbing and heating equipment (wholesale)	46.74	51.54
Hardware, plumbing and heating equipment and supplies exporter (wholesale)	46.74	51.54
Hardware, plumbing and heating equipment and supplies importer (wholesale)	46.74	51.54
Hardwood flooring strip (manufacture)	16.22	20.30
Hardwoods (wholesale)	46.73	51.53
Harmoniums (manufacture)	32.20	36.30
Harmoniums with free metal reeds (manufacture)	32.20	36.30
Harness (manufacture)	15.12	19.20
Harness and saddlery leather preparation (manufacture)	15.11	19.10
Harness front and rosette made of leather (manufacture)	15.12	19.20
Harpsichord (manufacture)	32.20	36.30
Harrow (manufacture)	28.30/2	29.32
Harvesters (manufacture)	28.30/2	29.32
Harvesters (wholesale)	46.61	51.88
Harvesting or threshing machinery harvesters, threshers, sorters (manufacture)	28.30/2	29.32
Hat and cap leather preparation (manufacture)	15.11	19.10
Hat bands (manufacture)	13.96	17.54/2
Hat box made of leather or leather substitute (manufacture)	15.12	19.20
Hat lining (manufacture)	14.19	18.24/1
Hat materials (wholesale)	46.42	51.42/9
Hat pad (manufacture)	14.19	18.24/1
Hat shape (manufacture)	14.19	18.24/1
Hatch cover (mechanically operated) (manufacture)	28.99	29.56
Hatchet (manufacture)	25.73	28.62
Hats made of cloth (manufacture)	14.19	18.24/1
Hats made of felt (manufacture)	14.19	18.24/1
Hats made of fur (manufacture)	14.19	18.24/1
Hats made of fur fabric (manufacture)	14.19	18.24/1
Hats made of paper (manufacture)	17.29	36.63/9
Hats made of silk (manufacture)	14.19	18.24/1
Hats made of wool (manufacture)	14.19	18.24/1
Hatters' fur (manufacture)	14.20	18.30
Haulage in tanker trucks by road	49.41	60.24/9
Haulage of automobiles by road	49.41	60.24/9
Haulage of logs by road	49.41	60.24/9
Haulage tractors rental (without driver)	77.12	71.21/9
Hauling engine for mining (stationary) (manufacture)	28.92/1	29.52/1
Haversack (manufacture)	13.92/2	17.40/2
Hay (wholesale)	46.21	51.21
Hay making equipment (manufacture)	28.30/2	29.32
Hazard warning lamp hire	77.32	71.32
Hazardous waste collection (e.g. Batteries, used cooking oils, etc.)	38.12	90.02
Hazelnut growing	01.25	01.13/9
Head office of catering company	70.10	74.15/4
Head office of construction company	70.10	74.15/3
Head office of motor trades company	70.10	74.15/5
Head office of other non-financial company	70.10	74.15/9
Head office of production company	70.10	74.15/8
Head office of retail company	70.10	74.15/7
Head office of service trades company	70.10	74.15/6
Head office of transport company	70.10	74.15/2

Activity	SIC 2007	SIC 2003
Head office of wholesale company	70.10	74.15/1
Headgear for sports (manufacture)	32.30	36.40
Headgear made of asbestos (manufacture)	23.99	26.82/1
Headgear made of furskins (manufacture)	14.19	18.24/1
Headgear made of plastic (manufacture)	22.29	25.24
Heading machine for mining (manufacture)	28.92/1	29.52/1
Headphones (manufacture)	26.40	32.30
Headset (not telecommunication type) (manufacture)	26.40	32.30
Headsquare (manufacture)	14.19	18.24/9
Heald (textile machinery accessory) (manufacture)	28.94	29.54
Health activities for military personnel in the field	84.22	75.22
Health and safety and other hazard protection and control consultancy activities	71.12/2	74.20/6
Health care services administration (public sector)	84.12	75.12
Health centre	86.90	85.14
Health clubs	93.13	93.04
Health farm	96.04	93.04
Health foods (retail)	47.29	52.27
Health insurance	65.12	66.03/1
Health visitor	86.90	85.14
Hearing aid (electronic) (manufacture)	26.60	33.10
Hearing aids (retail)	47.74/1	52.32/1
Hearing aids (wholesale)	46.46	51.46
Hearses drawn by animals (manufacture)	30.99	35.50
Hearth brush (manufacture)	32.91	36.62
Hearth or wall tiles made of non-refractory ceramic (manufacture)	23.31	26.30
Hearth tile made of clay (unglazed) (manufacture)	23.31	26.30
Heat and air-conditioning installation	43.22	45.33
Heat emitter (space heating equipment) (non-electric) (manufacture)	27.52	29.72
Heat exchange units and machinery for liquefying air and other gases (wholesale)	46.69	51.87
Heat exchange units for air conditioning (manufacture)	28.25	29.23
Heat exchanger for process plant (manufacture)	25.30	28.30
Heat insulated tanks for central heating (wholesale)	46.74	51.54
Heat insulating ceramic goods made of siliceous fossil meals (manufacture)	23.20	26.26
Heat insulating materials (other than asbestos) (manufacture)	23.99	26.82/9
Heat meters (electronic) (manufacture)	26.51/1	33.20/1
Heat meters (non-electronic) (manufacture)	26.51/3	33.20/2
Heat resisting glassware for cooking purposes (manufacture)	23.13	26.13
Heat sensitive adhesive tape made of plastic (manufacture)	22.29	25.24
Heat setting machinery for textiles (manufacture)	28.94	29.54
Heat treatment furnace (manufacture)	28.21	29.21
Heat treatment of fruit and vegetables (manufacture)	10.39	15.33
Heat treatment of milk (manufacture)	10.51/1	15.51/1
Heat treatment salts (manufacture)	20.59	24.66
Heater for motor vehicle (manufacture)	27.51	29.71
Heath collecting, cutting or gathering	02.10	02.01
Heating and cooking appliances for domestic use (oil fired) (manufacture)	27.52	29.72
Heating and plumbing contracting	43.22	45.33
Heating appliances for domestic use (non-electric) (manufacture)	27.52	29.72
Heating engineering (buildings)	43.22	45.33
Heating equipment and supplies (wholesale)	46.74	51.54
Heating oil (wholesale)	46.71/9	51.51/9
Heating resistors (electric) (manufacture)	27.51	29.71
Heating service contracting	43.22	45.33
Heating systems for buildings design activities	71.12/9	74.20/4
Heating taps (manufacture)	28.14	29.13
Heating valves (manufacture)	28.14	29.13
Heating/melting high frequency induction or dielectric equipment (manufacture)	28.21	29.21
Heavy forging (manufacture)	25.50	28.40
Heavy goods vehicle (manufacture)	29.10	34.10
Heavy haulage by road	49.41	60.24/9
Heavy lift vessel services	50.20	61.10/2
Heavy wire (manufacture)	25.93	28.73
Hectograph (manufacture)	28.23	30.01
Hedge trimmers (powered portable) (manufacture)	28.24	29.41
Hedge trimming on a fee or contract basis (except as an agricultural service activity)	81.30	01.41
Hedgecutter for agricultural use (manufacture)	28.30/2	29.32
Heel and sole made of rubber (manufacture)	22.19	19.30

Activity	SIC 2007	SIC 2003
Heel replacement services (while you wait)	95.23	52.74
Heels made of leather (manufacture)	15.20	19.30
Helical rotor pump (manufacture)	28.13/1	29.12/1
Helical springs (manufacture)	25.93	28.74
Helical-wire cutting machines for stone, ceramics, asbestos-cement or similar (manufacture)	28.49	29.43
Helicoidal pumps (manufacture)	28.13/1	29.12/1
Helicopter (manufacture)	30.30	35.30
Helicopter freight services (non-scheduled)	51.21	62.20/9
Helicopter passenger services (non-scheduled)	51.10/2	62.20/1
Helicopter rotors for aircraft (manufacture)	30.30	35.30
Helicopters (wholesale)	46.69	51.87
Helideck erection work	43.99/9	45.25
Hemp (unprocessed) (wholesale)	46.21	51.21
Hemp carding (manufacture)	13.10	17.17
Hemp dressing (manufacture)	13.10	17.17
Hemp rope, cord or line (manufacture)	13.94	17.52
Hemp sorting (manufacture)	13.10	17.17
Hemp spinning (manufacture)	13.10	17.17
Hemp weaving (manufacture)	13.20	17.25
Heraldic chasing and seal engraving (manufacture)	18.14	22.23
Heraldic engraving (manufacture)	18.14	22.23
Heraldic painting	90.03	92.31/9
Herb infusions (commission agent)	46.17	51.17
Herb seller (food) (retail)	47.21	52.21
Herb tea (manufacture)	10.83/1	15.86/1
Herbalist (food) (retail)	47.21	52.21
Herbicide (manufacture)	20.20	24.20
Herbicides and insecticides (wholesale)	46.75	51.55
Herbs (culinary) growing	01.13	01.12
Herbs (wholesale)	46.31	51.31
Herd leasing	77.39	71.34
Herd testing services	01.62/9	01.42/9
Herring oil (wholesale)	46.33	51.33/3
Herring oil refining (manufacture)	10.41	15.42
Herrings (wholesale)	46.38	51.38
Hessian (manufacture)	13.20	17.25
Hessian (wholesale)	46.41	51.41
Heterocyclic compounds (commission agent)	46.12	51.12
Heterocyclic compounds (manufacture)	20.14	24.14
Heterocyclic compounds (wholesale)	46.75	51.55
Hexachrome printing (manufacture)	18.12/9	22.22
Hide and skin broker (commission agent)	46.11	51.11
Hide degreasing (manufacture)	10.11	15.11/1
Hide pickling (manufacture)	10.11	15.11/1
Hides (wholesale)	46.24	51.24/9
Hides and skins preparation, tanning, working or repairing machinery (manufacture)	28.94	29.54
Hides and skins production from abattoirs (manufacture)	10.11	15.11/1
Hides and skins production from knackers (manufacture)	10.11	15.11/1
Hides and skins production from slaughterhouses (manufacture)	10.11	15.11/1
Hides, skins and leather exporter (wholesale)	46.24	51.24/9
Hides, skins and leather importer (wholesale)	46.24	51.24/9
Hi-fi equipment (manufacture)	26.40	32.30
Hi-fi equipment (retail)	47.43	52.45
High carbon ferro-manganese (carbon over 2%) (manufacture)	24.10	27.10
High Court of Justice	84.23	75.23
High court of Justice in Bankruptcy	84.23	75.23
High Court of Justiciary (Scotland)	84.23	75.23
High speed tool steel (manufacture)	24.10	27.10
High tenacity yarn made of viscose rayon (manufacture)	20.60	24.70
Higher education (sub degree level)	85.41	80.30/1
Higher education at post-graduate level	85.42/2	80.30/3
Higher education at the first degree level	85.42/1	80.30/2
Highway cleaning of snow and ice	81.29/9	90.03
Highway construction	42.11	45.23
Hinge (manufacture)	25.72	28.63
Hinny farming and breeding	01.43	01.22
Hire purchase company (other than in banks' sector)	64.92/1	65.22/1

Activity	SIC 2007	SIC 2003
Historical club	94.99	91.33
Historical museums	91.02	92.52/1
Historical research	96.09	93.05/9
Historical sites and buildings preservation	91.03	92.52/2
Hobby instructor (own account)	93.29	92.72/9
Hockey club	93.12	92.62/9
Hockey stick (manufacture)	32.30	36.40
Hockey, cricket, rugby stadiums operation	93.11	92.61/9
Hoe (manufacture)	25.73	28.62
Hoists (electric wire or chain) (manufacture)	28.22	29.22
Hoists (hand operated pulley and sheave block) (manufacture)	28.22	29.22
Hoists, hydraulic, mechanical, pneumatic (not builders, hand operated and electrical) (manufacture)	28.22	29.22
Holding company activities for banks	64.20/5	65.23/4
Holding company in agricultural sector	64.20/1	74.15/9
Holding company in catering sector	64.20/9	74.15/4
Holding company in construction sector	64.20/3	74.15/3
Holding company in financial services sector	64.20/5	65.23/9
Holding company in motor trades sector	64.20/4	74.15/5
Holding company in production sector	64.20/2	74.15/8
Holding company in property sector	64.20/9	74.15/9
Holding company in retail sector	64.20/4	74.15/7
Holding company in transport sector	64.20/9	74.15/2
Holding company in wholesale sector	64.20/4	74.15/1
Holding company n.e.c.	64.20/9	74.15/9
Hole punches (manufacture)	28.23	30.01
Holiday and other short stay accommodation, provided in holiday centres and holiday villages	55.20/1	55.23/1
Holiday camp	55.20/1	55.23/1
Holiday centres and villages	55.20/1	55.23/1
Holiday home (not charitable)	55.20/9	55.23/2
Holiday information centre	79.90/9	63.30/9
Hollow bars made of steel (manufacture)	24.20	27.22
Hollow drill bars made of steel (manufacture)	24.10	27.10
Hollow glass (manufacture)	23.13	26.13
Hollow partition made of clay (manufacture)	23.32	26.40
Hollow profiles of cast-iron (manufacture)	24.51	27.21
Hollow sections made of aluminium (manufacture)	24.42	27.42
Hollow ware (domestic) made of metal (manufacture)	25.99	28.75
Hollow ware made of plastic (manufacture)	22.29	25.24
Hollow ware made of refractory (manufacture)	23.20	26.26
Home for the blind (charitable)	87.30	85.31/1
Home for the blind (non-charitable)	87.30	85.31/2
Home for the disabled (charitable)	87.30	85.31/1
Home for the disabled (non-charitable)	87.30	85.31/2
Home for the elderly (charitable)	87.30	85.31/1
Home for the elderly (non-charitable)	87.30	85.31/2
Home help service (charitable)	88.10	85.32/1
Home help service (non-charitable)	88.10	85.32/2
Home nurse (NHS)	86.90	85.14
Homeopath (not registered medical practitioner)	86.90	85.14
Homeopath (registered medical practitioner)	86.22	85.12
Homeopathic preparations (manufacture)	21.20	24.42/1
Homes for the elderly with minimal nursing care (charitable)	87.30	85.31/1
Homes for the elderly with minimal nursing care (non-charitable)	87.30	85.31/2
Homes for the elderly with nursing care	87.10	85.14
Homogenised food preparations (manufacture)	10.86	15.88
Homogenised fruit and vegetables (manufacture)	10.39	15.33
Homogenised milk production (manufacture)	10.51/1	15.51/1
Homogenisers (manufacture)	28.93	29.53
Hones (bonded) (manufacture)	23.91	26.81
Honey (wholesale)	46.38	51.38
Honey and beeswax production	01.49	01.25
Honey processing and packing	01.49	01.25
Honing machine (metal cutting) (manufacture)	28.41	29.42
Hook and eye (manufacture)	25.99	28.75
Hooks and coupling devices (manufacture)	30.20	35.20
Hoops made of wood (manufacture)	16.24	20.40
Hoopwood production	02.10	02.01

Activity	SIC 2007	SIC 2003
Hooves from knackers production (manufacture)	10.11	15.11/2
Hop bitters (manufacture)	11.07	15.98
Hop cones growing	01.28	01.11
Hop extracts (manufacture)	10.89	15.89/9
Hops (wholesale)	46.21	51.21
Horizontal drilling services	09.10	11.20
Hormonal contraceptive medicaments (manufacture)	21.20	24.42/1
Hormone (not plant hormone) (manufacture)	21.10	24.41
Hormones and their derivatives (commission agent)	46.18	51.18
Hormones and their derivatives (wholesale)	46.46	51.46
Horn and tortoise shell working (manufacture)	32.99	36.63/9
Horn pressing (manufacture)	32.99	36.63/9
Horns (musical) (manufacture)	32.20	36.30
Horns for motor vehicle (electric) (manufacture)	29.31	31.61
Horse box trailers (manufacture)	29.20/2	34.20/2
Horse breeding society	94.99	91.33
Horse clipping	96.09	93.05/9
Horse collars made of leather (manufacture)	15.12	19.20
Horse drawn trailer (manufacture)	30.99	35.50
Horse drawn truck (manufacture)	30.99	35.50
Horse farming and breeding	01.43	01.22
Horse race betting levy board	92.00	92.71
Horse training (racehorse)	93.19/9	92.62/9
Horse whips (manufacture)	15.12	36.63/9
Horse-chestnut gathering	02.30	02.01
Horsehair (wholesale)	46.21	51.21
Horsehair curling (manufacture)	13.10	17.17
Horsehair dressing (manufacture)	13.10	17.17
Horsehair hackling (manufacture)	13.10	17.17
Horsehair sorting (manufacture)	13.10	17.17
Horsehair teasing (manufacture)	13.10	17.17
Horserace totalisator board	92.00	92.71
Horses (wholesale)	46.23	51.23
Horticultural machinery (wholesale)	46.61	51.88
Horticultural machinery hire (without operator)	77.31	71.31
Hose and pipe fittings made of plastic (manufacture)	22.21	25.21
Hose bleaching, dyeing or otherwise finishing (manufacture)	13.30	17.30
Hose made of plastic (manufacture)	22.21	25.21
Hose made of rubber (manufacture)	22.19	25.13
Hosepiping made of textiles (manufacture)	13.96	17.54/2
Hosiery (knitted and crocheted) (manufacture)	14.31	17.71
Hosiery (wholesale)	46.42	51.42/9
Hosiery blank (manufacture)	14.31	17.71
Hosiery finishing (manufacture)	13.30	17.30
Hosiery knitting machinery (manufacture)	28.94	29.54
Hosiery printing (manufacture)	13.30	17.30
Hosiery scouring (manufacture)	13.30	17.30
Hosiery shrinking (manufacture)	13.30	17.30
Hosiery trimming	13.30	17.30
Hospice (private sector)	86.10/1	85.11/2
Hospice (public sector)	86.10/1	85.11/1
Hospital activities (private sector)	86.10/1	85.11/2
Hospital activities (public sector)	86.10/1	85.11/1
Hospital beds with mechanical fittings (manufacture)	32.50	33.10
Hospital contribution scheme	65.12	66.03/1
Hospital laundry	96.01	93.01
Hospital saving association	65.12	66.03/1
Hospital schools at nursery and primary level	85.10	80.10
Hospital schools at secondary level	85.31	80.21
Hostel for the homeless (charitable)	87.90	85.31/1
Hostel for the homeless (non-charitable)	87.90	85.31/2
Hostels (not social work)	55.90	55.23/9
Hot air balloons (manufacture)	30.30	35.30
Hot dip coating (metal finishing) (manufacture)	25.61	28.51
Hot dip metal coated sheet steel (manufacture)	24.10	27.10
Hot dip zinc coated sheet steel (manufacture)	24.10	27.10
Hot dog vendor	56.10/3	55.30/4

Activity	SIC 2007	SIC 2003
Hot finished steel tube (manufacture)	24.20	27.22
Hot glass working machinery (manufacture)	28.99	29.56
Hot melt adhesive (manufacture)	20.52	24.62
Hot metals handling machinery and equipment (manufacture)	28.91	29.51
Hot plates (electric) (manufacture)	27.51	29.71
Hot pressing of ferrous metals (manufacture)	25.50	28.40
Hot rolled steel angles (l-sections) (manufacture)	24.10	27.10
Hot rolled steel base plates (manufacture)	24.10	27.10
Hot rolled steel beams (manufacture)	24.10	27.10
Hot rolled steel bearing piling (manufacture)	24.10	27.10
Hot rolled steel channels (manufacture)	24.10	27.10
Hot rolled steel columns (manufacture)	24.10	27.10
Hot rolled steel cut lengths (manufacture)	24.10	27.10
Hot rolled steel fish plates (manufacture)	24.10	27.10
Hot rolled steel flat bars (manufacture)	24.10	27.10
Hot rolled steel heavy sections (manufacture)	24.10	27.10
Hot rolled steel hexagonal bars (manufacture)	24.10	27.10
Hot rolled steel h-sections (manufacture)	24.10	27.10
Hot rolled steel i-sections (manufacture)	24.10	27.10
Hot rolled steel joists (manufacture)	24.10	27.10
Hot rolled steel light sections (manufacture)	24.10	27.10
Hot rolled steel narrow strip (manufacture)	24.10	27.10
Hot rolled steel plate (manufacture)	24.10	27.10
Hot rolled steel quarto plate (manufacture)	24.10	27.10
Hot rolled steel railway materials (manufacture)	24.10	27.10
Hot rolled steel reversing mill plate (manufacture)	24.10	27.10
Hot rolled steel round bars (manufacture)	24.10	27.10
Hot rolled steel sections for mining frames (manufacture)	24.10	27.10
Hot rolled steel sheet (manufacture)	24.10	27.10
Hot rolled steel sheet piling (manufacture)	24.10	27.10
Hot rolled steel sole plates (manufacture)	24.10	27.10
Hot rolled steel special bars (manufacture)	24.10	27.10
Hot rolled steel special sections (manufacture)	24.10	27.10
Hot rolled steel square bars (manufacture)	24.10	27.10
Hot rolled steel t-sections (manufacture)	24.10	27.10
Hot rolled steel u-sections (manufacture)	24.10	27.10
Hot rolled steel wide strip (hot rolled wide coil) (manufacture)	24.10	27.10
Hot spraying electrical machines (metal or metal carbides) (manufacture)	28.29	29.43
Hot stamping of ferrous metals (manufacture)	25.50	28.40
Hot water bottles made of rubber (manufacture)	22.19	25.13
Hot water engineer	43.22	45.33
Hot water heaters (wholesale)	46.74	51.54
Hot water production and distribution	35.30	40.30
Hotel (licensed with restaurant)	55.10	55.10/1
Hotel (unlicensed with restaurant)	55.10	55.10/2
Hotel without restaurant	55.10	55.10/3
Hot-tap operation services	09.10	11.20
House agent	68.31	70.31
House building and repairing	41.20/2	45.21/2
House furnisher (retail)	47.59/9	52.44
House insurance	65.12	66.03/1
House letting (private)	68.20/9	70.20/9
House letting agency	68.31	70.31
House shoe (manufacture)	15.20	19.30
Houseboat (manufacture)	30.12	35.12
Housecoats (manufacture)	14.13/2	18.22/2
Household and personal hygiene paper (manufacture)	17.22	21.22
Household articles and equipment n.e.c. (retail)	47.59/9	52.44
Household articles made of metal (manufacture)	25.99	28.75
Household cellulose wadding paper products (manufacture)	17.22	21.22
Household furnishing articles made of textile materials (retail)	47.59/9	52.44
Household furniture (retail)	47.59/9	52.44
Household goods (commission agent)	46.15	51.15
Household goods hire	77.29/9	71.40/9
Household goods n.e.c. exporter (wholesale)	46.49/9	51.47/9
Household goods n.e.c. Importer (wholesale)	46.49/9	51.47/9
Household linen (wholesale)	46.41	51.41

Activity	SIC 2007	SIC 2003
Household non-electrical appliances (retail)	47.59/9	52.44
Household non-electrical appliances (wholesale)	46.49/9	51.47/9
Household stores (retail)	47.19	52.12
Household textile made-up articles (manufacture)	13.92/3	17.40/3
Household textiles (manufacture)	13.92/3	17.40/3
Household textiles (retail)	47.51	52.41
Household textiles (wholesale)	46.41	51.41
Household utensils (retail)	47.59/9	52.44
Household utensils made of meta (manufacture	25.99	28.75
Household utensils made of plastic (manufacture)	22.29	25.24
Household utensils made of wood (manufacture)	16.29	20.51
Housewares rental and leasing	77.29/9	71.40/9
Housing association (building houses for later sale)	41.10	70.11
Housing association (building work)	41.20/2	45.21/2
Housing association (social housing for rental)	68.20/1	70.20/9
Housing services administration (public sector)	84.12	75.12
Hovercraft (manufacture)	30.11	35.11
Hovercraft operator between UK and international ports (passenger)	50.10	61.10/1
Howitzer (manufacture)	25.40	29.60
Hull telephone service	61.10	64.20
Human or animal corpse burial or incineration	96.03	93.03
Human plasma extract (manufacture)	21.20	24.42/1
Human resources management consultancy services	70.22/9	74.14/9
Human resources provision on a long term or permanent basis	78.30	74.50
Human waste water collection and transport by sewers, collectors, tanks and other means of transport	37.00	90.01
Humanities research and experimental development	72.20	73.20
Humidifier for air conditioning equipment (manufacture)	28.25	29.23
Humidistats (non-electronic) (manufacture)	26.51/3	33.20/2
Hunt kennels	93.19/9	92.62/9
Hunt stables	93.19/9	92.62/9
Hunting and trapping (commercial) promotion activities	94.99	01.50
Hunting for sport or recreation	93.19/9	92.62/9
Hunting or trapping of animals for food	01.70	01.50
Hunting or trapping of animals for fur	01.70	01.50
Hunting or trapping of animals for pets	01.70	01.50
Hunting or trapping of animals for skin	01.70	01.50
Hunting or trapping of animals for use in research	01.70	01.50
Hunting or trapping of animals for use in zoos	01.70	01.50
Hunting requisites (manufacture)	32.30	36.40
Hunting services administration and regulation (public sector)	84.13	75.13
Hunting, trapping and related service activities	01.70	01.50
Hurdles made of wood (manufacture)	16.29	20.51
Huts made of wood (manufacture)	16.23	20.30
Hybrid computer (manufacture)	26.20	30.02
Hybrid integrated circuits (electronic) (manufacture)	26.11	32.10
Hybrid machines (manufacture)	26.20	30.02
Hyde Park	93.29	92.72/9
Hydrated lime (manufacture)	23.52	26.52
Hydraulic and pneumatic components (manufacture)	28.12	29.12/2
Hydraulic and pneumatic conveying plant (manufacture)	28.22	29.22
Hydraulic and pneumatic cylinders (manufacture)	28.12	29.12/2
Hydraulic and pneumatic handling plant (manufacture)	28.22	29.22
Hydraulic and pneumatic hoses and fittings (manufacture)	28.12	29.12/2
Hydraulic and pneumatic power engine and motor parts (manufacture)	28.12	29.12/2
Hydraulic and pneumatic power engines and motors (wholesale)	46.69	51.87
Hydraulic and pneumatic valves (manufacture)	28.12	29.13
Hydraulic brake fluid (less than 70% petroleum oil) (manufacture)	20.59	24.66
Hydraulic brake fluids (commission agent)	46.12	51.12
Hydraulic brakes (manufacture)	28.41	29.42
Hydraulic construction (subsurface work)	43.99/9	45.24
Hydraulic engineering design projects	71.12/9	74.20/4
Hydraulic equipment for aircraft (manufacture)	28.12	29.12/2
Hydraulic exhauster (manufacture)	28.12	29.12/2
Hydraulic hose made of rubber (manufacture)	22.19	25.13
Hydraulic leather (manufacture)	15.11	19.10
Hydraulic lime (manufacture)	23.52	26.52
Hydraulic oil formulation outside refineries (manufacture)	19.20/9	23.20/9

Activity	SIC 2007	SIC 2003
Hydraulic power engines and motors (manufacture)	28.12	29.12/2
Hydraulic power production and distribution	35.30	40.30
Hydraulic research station	72.19	73.10
Hydraulic transmission equipment (manufacture)	28.12	29.14
Hydraulic transmission liquids (manufacture)	20.59	24.66
Hydraulic turbine (manufacture)	28.11	29.11
Hydraulic turbine and water wheel parts (manufacture)	28.11	29.11
Hydraulic turbines and parts thereof: (manufacture)	28.11	29.11
Hydraulic turbines and water wheels (wholesale)	46.69	51.87
Hydro (accommodation)	55.20/9	55.23/9
Hydro electric power station	35.11	40.11
Hydro pneumatic device (manufacture)	28.12	29.12/2
Hydrocarbon derivatives (commission agent)	46.12	51.12
Hydrocarbon derivatives (sulphated, nitrated or nitrosated) (manufacture)	20.14	24.14
Hydrocarbon liquids mining, by liquefaction or pyrolysis	06.20	11.10
Hydrocarbons (not fuels) (manufacture)	20.14	24.14
Hydrochloric acid (manufacture)	20.13	24.13
Hydrofoil (manufacture)	30.11	35.11
Hydrogen (manufacture)	20.11	24.11
Hydrogen chloride (commission agent)	46.12	51.12
Hydrogen chloride (wholesale)	46.75	51.55
Hydrogen peroxide (manufacture)	20.13	24.13
Hydrogen peroxide (wholesale)	46.75	51.55
Hydrogen, argon, nitrogen, oxygen and rare gases (commission agent)	46.12	51.12
Hydrographic instrument and apparatus (electronic) (manufacture)	26.51/1	33.20/1
Hydrographic instrument and apparatus (non-electronic) (manufacture)	26.51/3	33.20/2
Hydrographic surveying activities	71.12/2	74.20/6
Hydrologic surveying activities	71.12/2	74.20/6
Hydrological instrument (electronic) (manufacture)	26.51/1	33.20/1
Hydrological instrument (non-electronic) (manufacture)	26.51/3	33.20/2
Hydrometers (electronic) (manufacture)	26.51/1	33.20/1
Hydrometers (non-electronic) (manufacture)	26.51/3	33.20/2
Hydrometers, non-medical thermometers, pyrometers, barometers, hygrometers and the like (wholesale)	46.69	51.87
Hydronic limit controls (non-electronic) (manufacture)	26.51/3	33.20/2
Hydrostatic transmissions (manufacture)	28.12	29.12/2
Hydrosulphite (manufacture)	20.13	24.13
Hygiene contracting	81.29/9	90.03
Hygienic articles made of rubber (manufacture)	22.19	25.13
Hygienic glassware (other than containers) (manufacture)	23.19	26.15
Hygienic paper (uncut) (manufacture)	17.12	21.12
Hyperbaric chambers (manufacture)	32.50	33.10
Hyperbaric welding services	09.10	11.20
Hypermarket selling mainly foodstuffs with alcohol licence (retail)	47.11	52.11/2
Hypermarket selling mainly foodstuffs without alcohol licence (retail)	47.11	52.11/3
Hypochlorites, chlorates and perchlorates (wholesale)	46.75	51.55
Hypodermic syringe and equipment (manufacture)	32.50	33.10
Ice (for human consumption)	35.30	15.98
Ice (not for human consumption)	35.30	40.30
Ice box made of wood (manufacture)	31.09	36.14
Ice breaking services	52.22	63.22
Ice chest made of wood (manufacture)	31.09	36.14
Ice cream (manufacture)	10.52	15.52
Ice cream (wholesale)	46.36	51.36
Ice cream conservator (manufacture)	28.25	29.23
Ice cream parlour	56.10/3	55.30/3
Ice cream powder (manufacture)	10.52	15.52
Ice cream retailer (take away)	56.10/3	55.30/3
Ice cream vans	56.10/3	55.30/4
Ice hockey club	93.12	92.62/9
Ice skating rink	93.11	92.61/1
Ice-hockey arenas operation	93.11	92.61/9
Ice-skates (manufacture)	32.30	36.40
Icing sugar (manufacture)	10.81	15.83
Igneous rock quarry	08.11	14.11
Ignition coil (manufacture)	29.31	31.61
Ignition equipment (other than coils and magnetos) (manufacture)	29.31	31.61
Ignition magnetos (manufacture)	29.31	31.61

Activity	SIC 2007	SIC 2003
Illuminated glassware (manufacture)	23.19	26.15
Illuminated signs and nameplates (manufacture)	27.40	31.50
Illuminated signs and name-plates (wholesale)	46.69	51.87
Illuminated street furniture made of plastic (manufacture)	22.29	25.24
Illuminated traffic signs (manufacture)	27.40	31.50
Illuminating (illustrating)	90.03	92.31/9
Image converters and intensifiers (manufacture)	26.11	32.10
Image projectors (manufacture)	26.70/2	33.40/3
Image setting for letterpress processes (manufacture)	18.13	22.24
Image setting for offset printing processes (manufacture)	18.13	22.24
Image transmission via cables, broadcasting, relay or satellite	61.10	64.20
Image with sound internet broadcasting	60.20	72.40
Imitation fur (woven long pile fabrics) (manufacture)	13.20	17.21
Imitation fur obtained by knitting (manufacture)	13.91	17.60
Imitation fur of long pile fabrics made on the woollen system (manufacture)	13.20	17.22
Imitation jewellery (manufacture)	32.13	36.61
Imitation jewellery (wholesale)	46.48	51.47/4
Imitation jewellery exporter (wholesale)	46.48	51.47/4
Imitation jewellery importer (wholesale)	46.48	51.47/4
Imitation leather clothes for men and boys (manufacture)	14.11	18.10
Imitation leather clothes for women and girls (manufacture)	14.11	18.10
Imitation pearls (manufacture)	32.13	36.61
Imitation pearls (wholesale)	46.48	51.47/4
Immersion heater (electric) (manufacture)	27.51	29.71
Immersion heaters (wholesale)	46.43/9	51.43/9
Immersion treatment of wood (manufacture)	16.10	20.10
Immunoglobin (manufacture)	21.20	24.42/1
Impeller pumps (manufacture)	28.13/1	29.12/1
Imperial War Museum	91.02	92.52/1
Impregnated cleaning and polishing cloth (manufacture)	20.41/2	24.51/2
Impregnating purchased garments (manufacture)	13.30	17.30
Impresario	90.01	92.31/1
Improved wood (manufacture)	16.21	20.20
Inbound call centres	82.20	74.86
Incandescent mantle (manufacture)	13.96	17.54/9
Incendiary composition (manufacture)	20.51	24.61
Incineration of hazardous waste	38.22	90.02
Incinerator (manufacture)	28.21	29.21
Incinerator cleaning	81.22/3	74.70/5
Incunabula (retail)	47.79/1	52.50/1
Independent auctioneers	82.99	74.87/9
Independent Broadcasting Authority (radio broadcasting)	60.10	92.20/1
Independent financial advisors (not specialising in insurance or pensions advice)	66.19	67.13
Independent suspension units for motor vehicles (manufacture)	29.32	34.30
Index card (manufacture)	17.23	21.23
Indian ink (manufacture)	20.59	24.66
Indicating measuring instrument for vehicles and aircraft (electric) (manufacture)	29.31	31.61
Indicator panel (manufacture)	27.90	31.62
Indigo (wholesale)	46.75	51.55
Indoor game (manufacture)	32.40/9	36.50/9
Induction furnace (manufacture)	28.21	29.21
Induction or dielectric heating equipment for industrial or laboratory use (wholesale)	46.69	51.87
Induction unit for air conditioning equipment (manufacture)	28.25	29.23
Inductor (electronic) (manufacture)	26.11	31.10
Industrial adhesives (manufacture)	20.52	24.62
Industrial air heater for boilers (manufacture)	25.30	28.30
Industrial belting made of rubber (manufacture)	22.19	25.13
Industrial benzole (manufacture)	19.20/1	23.20/1
Industrial broom and mop (manufacture)	32.91	36.62
Industrial brush (manufacture)	32.91	36.62
Industrial canteen (run by catering contractor)	56.29	55.52
Industrial carpet sweeper (manufacture)	28.99	29.56
Industrial catalyst (manufacture)	20.59	24.66
Industrial chemicals (commission agent)	46.12	51.12
Industrial chemicals (wholesale)	46.75	51.55
Industrial cleaning	81.21	74.70/1
Industrial cleaning preparation (manufacture)	20.59	24.66

Activity	SIC 2007	SIC 2003
Industrial clothing (manufacture)	14.12	18.21
Industrial clothing hire from laundries	96.01	93.01
Industrial consultants	71.12/1	74.20/5
Industrial design consultants	71.12/1	74.20/5
Industrial design service	71.12/1	74.20/5
Industrial development consultancy services	70.22/9	74.14/9
Industrial dyes (wholesale)	46.75	51.55
Industrial engine parts (manufacture)	28.11	29.11
Industrial equipment (commission agent)	46.14	51.14
Industrial equipment cleaning (non-specialised)	81.29/9	74.70/9
Industrial estate letting	68.20/9	70.20/9
Industrial fatty acids (commission agent)	46.12	51.12
Industrial fatty alcohols (wholesale)	46.75	51.55
Industrial gases (manufacture)	20.11	24.11
Industrial gases (wholesale)	46.75	51.55
Industrial glassware (not container) (manufacture)	23.19	26.15
Industrial insurance	65.12	66.03/1
Industrial intake taps (manufacture)	28.14	29.13
Industrial leather (manufacture)	15.12	19.20
Industrial leather welders aprons (manufacture)	14.11	18.10
Industrial materials (general or undefined) (wholesale)	46.90	51.90
Industrial mixing equipment for the chemical industry (manufacture)	28.99	29.56
Industrial monocarboxylic fatty acids (commission agent)	46.12	51.12
Industrial monocarboxylic fatty acids and acid oils from refining (wholesale)	46.75	51.55
Industrial non-refractory ceramic products (manufacture)	23.44	26.24
Industrial ossature in metal (manufacture)	25.11	28.11
Industrial ovens erection	43.99/9	45.25
Industrial paper (manufacture)	17.12	21.12
Industrial polishing cloths made of fur (manufacture)	14.20	18.30
Industrial process control equipment (electronic) (manufacture)	26.51/2	33.30/1
Industrial process control equipment (non-electronic) (manufacture)	26.51/4	33.30/2
Industrial protective headgear (manufacture)	32.99	18.24/1
Industrial quality stones (manufacture)	32.12	36.22
Industrial regulating valves (manufacture)	28.14	29.13
Industrial robots for multiple uses (manufacture)	28.99	29.56
Industrial salt (wholesale)	46.75	51.55
Industrial soap (manufacture)	20.41/1	24.51/1
Industrial spark and compression ignition engine (manufacture)	28.11	29.11
Industrial special purpose trucks (manufacture)	28.22	29.22
Industrial spirit from petroleum (manufacture)	19.20/1	23.20/1
Industrial taps (manufacture)	28.14	29.13
Industrial timer (manufacture)	26.52	33.50
Industrial tractor (manufacture)	28.22	29.22
Industrial transformer (electronic) (manufacture)	26.11	31.10
Industrialised building component made of timber (manufacture)	16.23	20.30
Inedible flours, meal and pellets of fish, crustaceans and molluscs production (manufacture)	10.20	15.20/9
Inert gases such as carbon dioxide (manufacture)	20.11	24.11
Infant food (milk based) (manufacture)	10.86	15.88
Infant food (other than milk based) (manufacture)	10.86	15.88
Infant formulae (manufacture)	10.86	15.88
Infant schools	85.20	80.10
Infants' clothing (retail)	47.71	52.42/2
Infants' clothing (wholesale)	46.42	51.42/2
Infectious disease hospital (public sector)	86.10/1	85.11/1
Infectious disease specialist (private practice)	86.22	85.12
Infectious disease specialist (public sector)	86.10/1	85.11/1
Infirmary (private sector)	86.10/1	85.11/2
Infirmary (public sector)	86.10/1	85.11/1
Inflatable air bed made of plastic (manufacture)	22.29	25.24
Inflatable boats (manufacture)	30.12	35.12
Inflatable boats for pleasure or sports (wholesale)	46.49/9	51.47/9
Inflatable cushion made of rubber (manufacture)	22.19	25.13
Inflatable dinghy made of rubber (manufacture)	30.12	35.12
Inflatable liferaft made of rubber (manufacture)	30.12	35.12
Inflatable mattress made of rubber (manufacture)	22.19	25.13
Inflatable motor boats (manufacture)	30.12	35.12
Inflatable plastic products (excluding playballs) (manufacture)	22.29	25.24

Activity	SIC 2007	SIC 2003
Inflatable rafts (manufacture)	30.12	35.12
Inflatable vessels for pleasure or sports (wholesale)	46.49/9	51.47/9
Inflator for cycle type tyres (manufacture)	28.13/1	29.12/1
Information and cultural services abroad administration and operation (public sector)	84.21	75.21
Information bureau (not tourist)	82.99	74.87/9
Information bureau for tourists	79.90/9	63.30/9
Information processing equipment	26.20	30.02
Information search services on a fee or contract basis	63.99	74.87/9
Information systems strategic review and planning services	62.02	72.22
Information technology consultancy activities	62.02	72.22
Infrared lamps (manufacture)	27.40	31.50
Infrared remote controls (manufacture)	26.30/1	32.20/1
Infrared systems for night vision (manufacture)	26.70/1	33.40/2
Ingot mould and bottom (manufacture)	28.91	29.51
Ingots made of brass (manufacture)	24.44	27.44
Ingots made of copper (manufacture)	24.44	27.44
Ingots of stainless steel (manufacture)	24.10	27.10
Ingots of steel (manufacture)	24.10	27.10
In-house trust activities	64.30/2	65.23/2
Injection moulding equipment (for rubber or plastic) (manufacture)	28.96	29.56
Injury insurance	65.12	66.03/1
Ink for impregnating ink pads (manufacture)	20.59	24.66
Ink pad (manufacture)	32.99	36.63/1
Inlaid wood (manufacture)	16.29	20.51
Inland water transport (freight)	50.40	61.20/9
Inland water transport (passenger)	50.30	61.20/1
Inland waterways signalling, safety or traffic control equipment (manufacture)	30.20	35.20
Inlet valves for internal combustion engines (manufacture)	28.11	29.11
Inner tube for tyre (manufacture)	22.11	25.11
Inns of Court	94.12	91.12
Inns with letting rooms (short-stay lodgings)	55.20/9	55.23/9
Inorganic acid (manufacture)	20.13	24.13
Inorganic acids (commission agent)	46.12	51.12
Inorganic bases (manufacture)	20.13	24.13
Inorganic chemical (manufacture)	20.13	24.13
Inorganic compounds (manufacture)	20.13	24.13
Inquiry agency	80.30	74.87/9
Insect raising	01.49	01.25
Insecticide (manufacture)	20.20	24.20
Insecticides (wholesale)	46.75	51.55
Insecticides, herbicides, plant growth regulators and anti-sprouting products (commission agent)	46.12	51.12
Insetting (manufacture)	18.13	22.25
Insoles made of leather (manufacture)	15.20	19.30
Insolvency management	70.22/1	74.14/2
Installation (erection) work of self-manufactured builders' ware of metal	43.32	28.12
Installation (erection) work of self-manufactured builders' ware of plastic	43.32	25.23/9
Installation (erection) work of self-manufactured builders' ware of wood	43.32	20.30
Installation and repair of electronic locking devices with monitoring	80.20	74.60/2
Installation and repair of electronic safes security vaults with monitoring	80.20	74.60/2
Installation and repair of mechanical locking devices with monitoring	80.20	74.60/2
Installation and repair of mechanical safes and security vaults with monitoring	80.20	74.60/2
Installation in buildings of fittings and fixtures n.e.c.	43.29	45.34
Installation of accumulators, primary cells and primary batteries (manufacture)	33.20	31.40
Installation of aerials and residential antennas	43.21	45.31
Installation of agricultural and forestry machinery (manufacture)	33.20	29.32
Installation of air conditioning equipment and ducts	43.22	45.33
Installation of air conditioning plant	43.22	45.33
Installation of airport runway lighting	43.21	45.34
Installation of assemblies and sub-assemblies and the like, into motor vehicles (manufacture)	33.20	34.10
Installation of automated and revolving doors	43.29	45.31
Installation of bearings, gears, gearing and driving elements (manufacture)	33.20	29.14
Installation of blinds and awnings	43.29	45.34
Installation of bowling alley equipment (manufacture)	33.20	36.50/1
Installation of builders carpentry and joinery (roofing materials)	43.91	20.30
Installation of built-in furniture	43.32	45.42
Installation of burglar alarm systems	43.21	45.31
Installation of cables	43.21	45.31

Activity	SIC 2007	SIC 2003
Installation of car telephones (retail)	47.42/1	52.48/8
Installation of catering equipment (manufacture)	33.20	29.53
Installation of ceilings	43.32	45.42
Installation of ceramic pipes, conduit, guttering and pipe fittings (manufacture)	33.20	26.40
Installation of clocks (manufacture)	33.20	33.50
Installation of coldrooms	43.22	45.33
Installation of compressors (manufacture)	33.20	29.12/2
Installation of computer network cabling and other telecommunications system cables	43.21	45.31
Installation of cooling towers	43.22	45.33
Installation of crash barriers	42.11	45.23
Installation of doors	43.32	45.42
Installation of drilling platforms and the like (manufacture)	33.20	35.11
Installation of duct work	43.22	45.33
Installation of earth-moving and excavating equipment (manufacture)	33.20	29.52/2
Installation of electric motors, generators and transformers (manufacture)	33.20	31.10
Installation of electric solar energy collectors	43.22	45.31
Installation of electrical equipment for engines and vehicles n.e.c. (manufacture)	33.20	31.61
Installation of electrical heating systems (except baseboard heating)	43.22	45.31
Installation of electrical systems in cable television wiring, including fibre optic	43.21	45.31
Installation of electrical systems in computer network, including fibre optic	43.21	45.31
Installation of electrical wiring and fittings	43.21	45.31
Installation of electricity distribution and control apparatus (manufacture)	33.20	31.20
Installation of electronic valves and tubes and other electronic components (manufacture)	33.20	32.10
Installation of elevators	43.29	45.31
Installation of engines and turbines (except aircraft, vehicle and cycle) (manufacture)	33.20	29.11
Installation of equipment for concrete crushing and screening and roadworks (manufacture)	33.20	29.52/3
Installation of escalators	43.29	45.31
Installation of fabricated metal products (manufacture)	33.20	28.75
Installation of factory assembly lines (manufacture)	33.20	28.52
Installation of false floors and computer floors	43.33	45.43
Installation of fasteners, screw machine products, chain and springs (manufacture)	33.20	28.74
Installation of fire alarms	43.21	45.31
Installation of fire and burglar alarm systems if together with monitoring of the same systems	80.20	45.31
Installation of fire sprinkler systems	43.22	45.33
Installation of furnaces	43.22	45.33
Installation of furnaces and furnace burners (manufacture)	33.20	29.21
Installation of furniture	43.32	45.42
Installation of gas fittings	43.22	45.33
Installation of gas heating systems	43.22	45.33
Installation of gas meters	43.22	45.33
Installation of general purpose machinery n.e.c. (manufacture)	33.20	29.24
Installation of glass	43.34/2	45.44
Installation of heating and ventilation apparatus	43.22	45.33
Installation of illuminated road signs and street furniture	43.21	45.34
Installation of illumination and signalling systems for roads, railways, airports and harbours	43.21	45.34
Installation of industrial irradiation and electromedical equipment (manufacture)	33.20	33.10
Installation of industrial machinery and equipment (manufacture)	33.20	28.11
Installation of industrial mainframe and similar computers (manufacture)	33.20	30.02
Installation of instruments and apparatus for measuring, checking, testing, navigating (manufacture)	33.20	33.20/1
Installation of insulated wire and cable (manufacture)	33.20	31.30
Installation of intelecommunications wiring	43.21	45.31
Installation of joinery	43.32	45.42
Installation of large scale central heating boilers e.g. For large residential blocks (manufacture)	33.20	28.22
Installation of lawn sprinkler systems	43.22	45.33
Installation of lifting and handling equipment (except lifts and escalators) (manufacture)	33.20	29.22
Installation of lifts	43.29	45.31
Installation of lighting systems	43.21	45.31
Installation of lightning conductors	43.29	45.31
Installation of locks and hinges (manufacture)	33.20	28.63
Installation of machine tools (metal working) (manufacture)	33.20	29.42
Installation of machine tools (other than metal working) (manufacture)	33.20	29.43
Installation of machinery for bookbinding (manufacture)	33.20	29.56
Installation of machinery for food, beverage and tobacco processing (manufacture)	33.20	29.53
Installation of machinery for metallurgy (manufacture)	33.20	29.51
Installation of machinery for mining (manufacture)	33.20	29.52/1
Installation of machinery for paper and paperboard production (manufacture)	33.20	29.55
Installation of machinery for printing (manufacture)	33.20	29.56

Activity	SIC 2007	SIC 2003
Installation of machinery for textile, apparel and leather production (manufacture)	33.20	29.54
Installation of machinery for working rubber or plastics and making products of these (manufacture)	33.20	29.56
Installation of mainframe and similar computers and peripheral equipment (manufacture)	33.20	30.02
Installation of medical and surgical equipment and apparatus (manufacture)	33.20	33.10
Installation of metal grilles and gates	43.32	45.42
Installation of metal partitioning	43.32	45.42
Installation of metal shutters	43.32	45.42
Installation of metal tanks (manufacture)	33.20	28.21
Installation of millstones, grindstones, polishing stones and the like (manufacturing)	33.20	26.81
Installation of mirrors	43.34/2	45.44
Installation of motor vehicle parts and accessories (not as part of production process)	45.20	50.20
Installation of motor vehicle parts and accessories, not part of the manufacturing process	45.20	50.20
Installation of movable wooden partitions	43.32	45.42
Installation of non-domestic cooling and ventilating equipment (manufacture)	33.20	29.23
Installation of non-domestic machinery for drying wood, paper pulp etc. (manufacture)	33.20	29.56
Installation of non-electric solar energy collectors	43.22	45.33
Installation of non-electronic instruments and appliances for measuring, testing, etc. (manufacture)	33.20	33.20/2
Installation of non-illuminated road signs, bollards etc.	42.11	45.23
Installation of office machinery (manufacture)	33.20	30.01
Installation of office switchboards and telephone lines	43.21	45.31
Installation of offshore pipelines from oil or gas wells	42.21	45.21/3
Installation of oil heating systems	43.22	45.33
Installation of optical precision instruments (manufacture)	33.20	33.40/2
Installation of other electrical apparatus (manufacture)	33.20	31.62
Installation of outdoor pumping or filtration equipment	43.29	45.34
Installation of outdoor transformer and other outdoor electrical distribution apparatus	43.21	45.34
Installation of personal computers and peripheral equipment	62.09	30.02
Installation of photographic and cinematographic equipment (manufacture)	33.20	33.40/3
Installation of plumbing	43.22	45.33
Installation of professional radio, television, sound and video equipment (manufacture)	33.20	32.30
Installation of pumps (manufacture)	33.20	29.12/1
Installation of radio and television transmitters (manufacture)	33.20	32.20/2
Installation of radios in motor vehicles (retail)	47.43	52.45
Installation of refrigeration	43.22	45.33
Installation of roadway traffic monitoring and guidance equipment	43.21	45.34
Installation of sanitary equipment	43.22	45.33
Installation of satellite dishes	43.21	45.31
Installation of seats in aircraft, ships, trains and the like	33.20	36.11
Installation of security alarms	43.21	45.31
Installation of sound insulation	43.29	45.32
Installation of special purpose machinery n.e.c. (manufacture)	33.20	29.56
Installation of sprinkler systems	43.22	45.33
Installation of steam generators (not central heating boilers) incl. related pipework (manufacture)	33.20	28.30
Installation of steam piping	43.22	45.33
Installation of steel drums and similar (manufacture)	33.20	28.71
Installation of street lighting and electrical signals	43.21	45.34
Installation of suspended ceilings	43.32	45.42
Installation of taps and valves (manufacture)	33.20	29.13
Installation of telecommunications equipment	33.20	32.20/1
Installation of telecommunications wiring systems	43.21	45.31
Installation of telephone lines	43.21	45.31
Installation of thermal insulation	43.29	45.32
Installation of tools (manufacture)	33.20	28.62
Installation of tubes and pipes of glass, including installation of glass pipe (manufacture)	33.20	26.15
Installation of tubes, pipes and hoses, of plastics (manufacture)	33.20	25.21
Installation of unmounted lenses (manufacture)	33.20	33.40/1
Installation of vacuum cleaning systems	43.29	45.31
Installation of ventilation	43.22	45.33
Installation of vibration insulation	43.29	45.32
Installation of weapons and weapon systems (manufacture)	33.20	29.60
Installation of windows made of any material	43.32	45.42
Installation of wire products (manufacture)	33.20	28.73
Installation of wooden door-frames	43.32	45.42
Installation of wooden fitted kitchens	43.32	45.42
Installation of wooden shop fittings	43.32	45.42
Installation of wooden staircases	43.32	45.42
Installation of wooden wall coverings	43.32	45.42

Activity	SIC 2007	SIC 2003
Instant coffee (manufacture)	10.83/2	15.86/2
Instant print film (manufacture)	20.59	24.64
Instantaneous or storage water heaters (electric) (wholesale)	46.43/9	51.43/9
Instantaneous or storage water heaters (non-electric) (wholesale)	46.43/9	51.47/9
Instep support (manufacture)	32.50	33.10
Institute of Actuaries	94.12	91.12
Institute of British Water Colour Painters	94.12	91.12
Institute of Chartered Accountants in England and Wales	94.12	91.12
Institute of Chartered Accountants of Scotland	94.12	91.12
Institute of Civil Engineers	94.12	91.12
Institute of Cost and Management Accountants	94.12	91.12
Institute of Hygiene	94.12	91.12
Institute of Incorporated Photographers	94.12	91.12
Institute of Mechanical Engineers	94.12	91.12
Instruction for chefs, hoteliers and restaurateurs	85.32	80.22
Instructors of sport	85.51	92.62/9
Instrument case made of wood (manufacture)	16.29	20.51
Instrument panel clock (manufacture)	26.52	33.50
Instruments and apparatus for measuring electrical quantities (electronic) (wholesale)	46.52	51.86
Instruments and apparatus used for medical, surgical, dental or veterinary purposes (manufacture)	32.50	33.10
Instruments and appliances for dental science (wholesale)	46.46	51.46
Instruments and devices for doctors and hospitals (wholesale)	46.46	51.46
Instruments for educational or exhibition purposes (manufacture)	32.99	36.63/9
Instruments for measuring flow, level, pressure etc. of liquids or gassed (electronic) (wholesale)	46.52	51.86
Instruments for measuring or checking flow, level, pressure etc. of liquids or gases (wholesale)	46.69	51.87
Instruments for testing physical and mechanical properties of materials (electronic) (manufacture)	26.51/1	33.20/1
Insulated cabinets made of wood (manufacture)	31.09	36.14
Insulated ceramic fittings (manufacture)	23.43	26.23
Insulated electrical cable (manufacture)	27.32	31.30
Insulated fittings made of glass (manufacture)	23.19	26.15
Insulated mains cable for power distribution (manufacture)	27.32	31.30
Insulated monolithic, hybrid and passive circuit (manufacture)	26.11	32.10
Insulated plastic fittings (manufacture)	22.29	25.24
Insulated winding wire (wholesale)	46.69	51.87
Insulated wire (manufacture)	27.32	31.30
Insulated wire and cable made of aluminium (manufacture)	27.32	31.30
Insulated wire and cable made of copper (manufacture)	27.32	31.30
Insulated wire and cable made of steel (manufacture)	27.32	31.30
Insulating (heat and sound) sheet, tiles, blocks and granules made of plastic (manufacture)	22.23	25.23/9
Insulating cloth tape (manufacture)	22.19	25.13
Insulating contractor (buildings)	43.29	45.32
Insulating fittings (other than ceramic for vehicles and aircraft) (manufacture)	29.31	31.61
Insulating material made of glass fibre (manufacture)	23.14	26.14
Insulating material made of rubber (manufacture)	22.19	25.13
Insulating materials made of cork (manufacture)	16.29	20.52
Insulating oil (at refineries) (manufacture)	19.20/1	23.20/1
Insulating oil formulation outside refineries (manufacture)	19.20/9	23.20/9
Insulating work activities	43.29	45.32
Insulation made of asbestos (manufacture)	23.99	26.82/1
Insulators made of ceramic (manufacture)	23.43	26.23
Insulators made of glass (manufacture)	23.19	26.15
Insurance (non-life)	65.12	66.03/1
Insurance agent (not employed by insurance company)	66.22	67.20
Insurance agents activities	66.22	67.20
Insurance broker (not employed by insurance company)	66.22	67.20
Insurance brokers activities	66.22	67.20
Insurance consultancy services	66.22	67.20
Insurance risk evaluators activities	66.21	67.20
Integrated circuits (analogue or digital) (manufacture)	26.11	32.10
Integrated circuits (wholesale)	46.52	51.86
Integrated engineering activities for turnkey projects	71.12/9	74.20/9
Integrated mechanical and electrical system testing and analysis	71.20	74.30
Intensifier for hydraulic equipment (manufacture)	28.12	29.12/2
Intensifier for photographic use (manufacture)	20.59	24.64
Intensifier for pneumatic control equipment (manufacture)	28.12	29.12/2
Inter Varsity Fellowship of Evangelical Unions	94.91	91.31
Interbank (worldwide financial telecommunications society)	66.19	67.13

Activity	SIC 2007	SIC 2003
Interchangeable tools for dies (manufacture)	25.73	28.62
Interchangeable tyre flaps for retreading tyres (manufacture)	22.11	25.11
Interchangeable tyre treads for retreading tyres (manufacture)	22.11	25.11
Inter-city coach services on scheduled routes	49.39	60.21/1
Intercontinental ballistic missiles (ICBM) (manufacture)	30.30	29.60
Inter-dealer brokers	64.99/1	65.23/3
Interface cards (manufacture)	26.12	32.10
Interior decor design	74.10	74.87/2
Interior decorator activities	74.10	74.87/2
Interior designers	74.10	74.87/2
Interior painting of buildings	43.34/1	45.44
Interior plaster application in buildings or other constructions incl. related lathing materials	43.31	45.41
Interior sprung mattress (manufacture)	31.03	36.15
Interior stucco application in buildings or other constructions incl. Related lathing materials	43.31	45.41
Interlining weaving from yarn spun on the cotton system (manufacture)	13.20	17.21
Intermediate bulk containers (other than drums made of plastic) (manufacture)	22.23	25.23/9
Intermediate goods of mined or quarried non-metallic minerals e.g. Sand, gravel, clay (manufacture)	23.20	26.26
Intermediation in buying selling and renting of real estate	68.31	70.31
Internal combustion engine for motor vehicles (manufacture)	29.10	34.10
Internal combustion engines and parts (manufacture)	28.11	29.11
Internal combustion engines for motorcycles (manufacture)	30.91	35.41
Internal combustion engines for tractors (manufacture)	29.10	34.10
Internal combustion piston engines (manufacture)	28.11	29.11
Internal combustion piston marine engines (manufacture)	28.11	29.11
Internal combustion piston railway engines (manufacture)	28.11	29.11
International Labour Office	99.00	99.00
International Monetary Fund	99.00	99.00
International organisation (e.g. United Nations, International Labour Office)	99.00	99.00
International peace keeping forces contribution including assignment of manpower	84.21	75.21
Internet abuse monitoring	80.30	74.60/1
Internet access providers (wireless telecommunications)	61.20	64.20
Internet auctions (retail)	47.91	52.63
Internet car auctions	45.11/2	50.10/2
Internet radio broadcasting	60.10	72.40
Internet retail sales (retail)	47.91	52.61
Interpreter	74.30	74.85
Inulin (manufacture)	10.62	15.62
Invalid carriage (electrically propelled) (manufacture)	30.92	35.43
Invalid carriage (manually propelled) (manufacture)	30.92	35.43
Invalid carriage (power operated) (manufacture)	30.92	35.43
Invalid carriage parts and accessories (manufacture)	30.92	35.43
Invalid carriages with or without motor (retail)	47.74/9	52.32/9
Invalid carriages with or without motor (wholesale)	46.46	51.46
Invalid food (milk based) (manufacture)	10.86	15.88
Invalid food (other than milk based) (manufacture)	10.86	15.88
Invert sugar (manufacture)	10.81	15.83
Investigation activities	80.30	74.60/1
Investment advisory services	66.19	67.13
Investment broking	66.12	67.12/2
Investment casting equipment (manufacture)	28.91	29.51
Investment fund activities	64.30/1	65.23/1
Investment trusts activities	64.30/1	65.23/1
Invisible mending	95.29	52.74
Invoice discounting	64.99/2	65.22/2
Invoicing machine (manufacture)	28.23	30.01
Iodine and iodides (manufacture)	20.13	24.13
Ion exchange plant for water treatment (manufacture)	28.29	29.24
Ion-exchangers based on polymers (manufacture)	20.16	24.16
Iridium (manufacture)	24.41	27.41
Iron (commission agent)	46.12	51.12
Iron (electric) (manufacture)	27.51	29.71
Iron (manufacture)	24.10	27.10
Iron (wholesale)	46.72	51.52
Iron foundry (manufacture)	24.51	27.51
Iron of exceptional purity production by electrolysis or other chemical processes (manufacture)	24.10	27.10
Iron ore beneficiation and agglomeration	07.10	13.10
Iron ore calcining	07.10	13.10

Activity	SIC 2007	SIC 2003
Iron ore crushing	07.10	13.10
Iron ore mine or quarry	07.10	13.10
Iron ore mining support services provided on a fee or contract basis	09.90	13.10
Iron ore preparation	07.10	13.10
Iron ore sintering	07.10	13.10
Iron ore washing	07.10	13.10
Iron powder production (manufacture)	24.10	27.10
Iron pyrites extraction (not for iron production)	08.91	14.30
Iron pyrites roasting (manufacture)	20.13	23.30
Iron roughnecks (manufacture)	28.92/1	29.52/1
Iron shot (manufacture)	24.10	27.10
Iron yard (wholesale)	46.72	51.52
Ironing machine for domestic use (electric) (manufacture)	27.51	29.71
Ironing machine for non-domestic use (manufacture)	28.94	29.54
Ironmonger (retail)	47.52	52.46
Ironmonger (wholesale)	46.74	51.54
Ironmongery (commission agent)	46.15	51.15
Irradiation equipment (manufacture)	26.60	33.10
Irradiators (manufacture)	28.93	29.53
Irrigation system construction	42.21	45.24
Irrigation systems operation on a fee or contract basis	01.61	01.41
Isinglass (manufacture)	20.59	24.62
Isolating and make or break switches (electronic) (manufacture)	26.11	31.20
Isolating gases (manufacture)	20.11	24.11
Isolation hospital (public sector)	86.10/1	85.11/1
Isotopes and compounds thereof (commission agent)	46.12	51.12
Isotopic separation machinery or apparatus (manufacture)	28.99	29.56
Issuing house	66.19	67.13
Ivory working (manufacture)	32.99	36.63/9
Jack for motor vehicle (manufacture)	28.22	29.22
Jacket leg of steel plate for oil platform (manufacture)	30.11	35.11
Jacket substructure design and other foundation design services	71.12/9	74.20/4
Jackets for men and boys (manufacture)	14.13/1	18.22/1
Jackets for women and girls (manufacture)	14.13/2	18.22/2
Jacks (other than for motor vehicles) (manufacture)	28.22	29.22
Jacks and hoists of a kind used for raising vehicles (wholesale)	46.69	51.87
Jacquard machinery for carpet making (manufacture)	28.94	29.54
Jacquard textile machinery (manufacture)	28.94	29.54
Jam (manufacture)	10.39	15.33
Jam pot covers made of plastic (manufacture)	22.22	25.22
Janitorial services	81.21	74.70/1
Japanning (metal finishing) (manufacture)	25.61	28.51
Jars made of ceramic (manufacture)	23.49	26.25
Jars made of fibre-cement (manufacture)	23.65	26.65
Jars made of glass (manufacture)	23.13	26.13
Jars made of plastic (manufacture)	22.22	25.22
Jeans cloth weaving (manufacture)	13.20	17.21
Jeans for men and boys (manufacture)	14.13/1	18.22/1
Jeans for women and girls (manufacture)	14.13/2	18.22/2
Jellied eel shop	56.10/3	55.30/3
Jelly (table) (manufacture)	10.39	15.33
Jelly powder (manufacture)	10.39	15.33
Jerry can made of plastic (manufacture)	22.22	25.22
Jerseys (knitted) (manufacture)	14.39	17.72
Jerusalem artichoke growing	01.13	01.12
Jet engine (manufacture)	30.30	35.30
Jet mine	08.91	14.30
Jet ornaments and jewellery (manufacture)	32.12	36.22
Jet pump (manufacture)	28.12	29.12/1
Jet ware (pottery) (manufacture)	23.41	26.21
Jewel case (not wood or metal) (manufacture)	15.12	19.20
Jewellers' materials (wholesale)	46.49/9	51.47/9
Jewellers' rouge (manufacture)	20.12	24.12
Jewellery (commission agent)	46.18	51.12
Jewellery (gilded and silvered) (manufacture)	32.13	36.61
Jewellery (gold or silver plated) (manufacture)	32.12	36.22
Jewellery (retail)	47.77	52.48/4

Activity	SIC 2007	SIC 2003
Jewellery (wholesale)	46.48	51.47/3
Jewellery containing imitation gem stones (manufacture)	32.13	36.61
Jewellery designing	74.10	74.87/2
Jewellery engraving (not distributive trades) (manufacture)	32.12	36.22
Jewellery exporter (wholesale)	46.48	51.47/3
Jewellery importer (wholesale)	46.48	51.47/3
Jewellery made of ceramic (manufacture)	32.13	36.61
Jewellery made of glass (manufacture)	23.19	26.15
Jewellery made of platinum (manufacture)	32.12	36.22
Jewellery made of precious metal (manufacture)	32.12	36.22
Jewellery made of semi-precious stones (manufacture)	32.12	36.22
Jewellery of base metal clad with precious metal (manufacture)	32.12	36.22
Jewellery polishing (manufacture)	32.12	36.22
Jewellery rental and leasing	77.29/9	71.40/9
Jewellery with precious stones (manufacture)	32.12	36.22
Jewish board of family and children's services	88.99	85.32/1
Jewish synagogue	94.91	91.31
Jigs (manufacture)	28.29	29.43
Jigs and gauges (wholesale)	46.62	51.81
Jigsaw puzzle (manufacture)	32.40/9	36.50/9
Job dyeing	96.01	93.01
Job printing (manufacture)	18.12/9	22.22
Jobbing waiter	96.09	93.05/9
Jockey	93.19/9	92.62/9
Jockey club	93.12	92.62/9
Joint organisation of employers and trade unions	94.11	91.11
Jointing (precision component) (manufacture)	28.29	29.24
Joints made of asbestos (manufacture)	23.99	26.82/1
Jokes and novelties (manufacture)	32.99	36.63/9
Journal and periodical publishing	58.14/2	22.13
Journal rental	77.21	71.40/1
Journalists	90.03	92.40
Journalists associations	94.12	91.12
Judge	84.23	75.23
Judge advocates	84.23	75.23
Judges of sport	93.19/9	92.62/9
Juice squeezers (electric) (manufacture)	27.51	29.71
Jujube (manufacture)	10.82/2	15.84/2
Juke boxes leasing	77.21	71.40/1
Jukeboxes (manufacture)	26.40	32.30
Jumpers (knitted) (manufacture)	14.39	17.72
Junction box (manufacture)	27.33	31.20
Junior schools	85.20	80.10
Junket powder (manufacture)	10.51/9	15.51/9
Justice of the Peace	84.23	75.23
Jute calendering (manufacture)	13.30	17.30
Jute cloth (manufacture)	13.20	17.25
Jute fabrics bleaching, dyeing or otherwise finishing (manufacture)	13.30	17.30
Jute sacking (manufacture)	13.20	17.25
Jute sorting (manufacture)	13.10	17.17
Jute spinning (manufacture)	13.10	17.17
Jute textile bast fibre growing	01.16	01.11
Jute tow (manufacture)	13.10	17.17
Jute weaving (manufacture)	13.20	17.25
Jute winding (manufacture)	13.10	17.17
Jute yarn (manufacture)	13.10	17.17
Juvenile correction homes (charitable)	87.90	85.31/1
Juvenile correction homes (non-charitable)	87.90	85.31/2
Juvenile outfitter (retail)	47.71	52.42/2
Kaolin mining	08.12	14.22
Kapok seed crushing (manufacture)	10.41	15.41
Kapok seed oil refining (manufacture)	10.41	15.42
Kapok willowing (manufacture)	13.10	17.17
Karaoke machines (manufacture)	26.40	32.30
Kayak building (manufacture)	30.12	35.12
KD sets for cars at least 50% of value of complete vehicle (manufacture)	29.10	34.10
KD sets for commercial vehicles at least 50% of value of complete vehicle (manufacture)	29.10	34.10

Activity	SIC 2007	SIC 2003
KD sets for vehicles if the value is less than half the value of the complete vehicle (manufacture)	29.32	34.30
Keene's cement (manufacture)	23.51	26.51
Kegs made of aluminium (manufacture)	25.92	28.72
Kegs made of iron or steel (manufacture)	25.91	28.71
Kegs made of plastic (manufacture)	22.22	25.22
Kegs made of wood (manufacture)	16.24	20.40
Kelp collecting, cutting and gathering (uncultivated)	03.11	05.01
Kenaf and other textile bast fibre growing	01.16	01.11
Kennel master	93.19/9	92.62/9
Kennels (not racing)	96.09	93.05/9
Kennels and garages (racing)	93.19/9	92.62/9
Kensington Gardens	93.29	92.72/9
Kerbs and edging made of pre-cast concrete (manufacture)	23.61	26.61
Kerbstone (not concrete) (manufacture)	23.70	26.70
Kernel crushing (manufacture)	10.41	15.41
Kerosene (manufacture)	19.20/1	23.20/1
Kerosene (wholesale)	46.71/9	51.51/9
Kerosene lanterns (manufacture)	27.40	31.50
Ketchup (manufacture)	10.84	15.87
Ketone and quinone function compounds (commission agent)	46.12	51.12
Ketone and quinone function compounds (wholesale)	46.75	51.55
Ketones (manufacture)	20.14	24.14
Kettle (electric) (manufacture)	27.51	29.71
Kettles (non-electric) (manufacture)	25.99	28.75
Kew gardens	91.04	92.53
Key (manufacture)	25.72	28.63
Key blank (manufacture)	25.72	28.63
Key cutting services (while you wait)	96.09	52.74
Key tags and cases made of leather (manufacture)	15.12	19.20
Keyboard instruments (manufacture)	32.20	36.30
Keyboard pipe organs with free metal reeds (manufacture)	32.20	36.30
Keyboard stringed instruments (manufacture)	32.20	36.30
Keyboards for computers (manufacture)	26.20	30.02
Kiln furniture (manufacture)	23.20	26.26
Kiln lining (manufacture)	23.20	26.26
Kindergartens	85.10	80.10
Kipper (manufacture)	10.20	15.20/9
Kitchen cloth made of paper (manufacture)	17.22	21.22
Kitchen foil made of aluminium (manufacture)	24.42	27.42
Kitchen knife (manufacture)	25.71	28.61
Kitchen linen (manufacture)	13.92/3	17.40/3
Kitchen seating (fitted) (manufacture)	31.02	36.11
Kitchen towels made of paper (manufacture)	17.22	21.22
Kitchen units (retail)	47.59/9	52.44
Kitchenware made of ceramics (manufacture)	23.41	26.21
Kitchenware made of glass (manufacture)	23.13	26.13
Kitchenware made of plastic (manufacture)	22.29	25.24
Kitchenware made of wood (manufacture)	16.29	20.51
Kitchenware rental and leasing	77.29/9	71.40/9
Kite (not toy) (manufacture)	30.30	35.30
Kits for embroidery, etc (commission agent)	46.16	51.16
Kiwi fruit growing	01.25	01.13/9
Klystron (manufacture)	26.11	32.10
Knickers (manufacture)	14.14/2	18.23/2
Knife (cutlery) (manufacture)	25.71	28.61
Knife sharpener (electric) (manufacture)	27.51	29.71
Knife valves (manufacture)	28.14	29.13
Knife with folding blade (manufacture)	25.71	28.61
Knifegrinder (travelling)	96.09	93.05/9
Knitted bonnet (manufacture)	14.19	18.24/1
Knitted bootees (manufacture)	14.19	18.24/9
Knitted dress and jacket ensemble (manufacture)	14.13/2	18.22/2
Knitted dresses for women and girls (manufacture)	14.13/2	18.22/2
Knitted fabrics (manufacture)	13.91	17.60
Knitted gloves (manufacture)	14.19	18.24/9
Knitted goods finishing (manufacture)	13.30	17.30
Knitted goods printing (manufacture)	13.30	17.30

Activity	SIC 2007	SIC 2003
Knitted goods scouring (manufacture)	13.30	17.30
Knitted goods shrinking (manufacture)	13.30	17.30
Knitted goods trimming (manufacture)	13.30	17.30
Knitted mittens and mitts (manufacture)	14.19	18.24/9
Knitted nightwear for men and boys (manufacture)	14.14/1	18.23/1
Knitted nightwear for women and girls (manufacture)	14.14/2	18.23/2
Knitted or netted elastic over 30 cm wide (manufacture)	13.91	17.60
Knitted outerwear for men and boys (manufacture)	14.13/1	18.22/1
Knitted outerwear for women and girls (manufacture)	14.13/2	18.22/2
Knitted scarf (manufacture)	14.19	18.24/9
Knitted shawl (manufacture)	14.19	18.24/9
Knitted skirts (manufacture)	14.13/2	18.22/2
Knitted suits for women and girls (manufacture)	14.13/2	18.22/2
Knitted swimwear (manufacture)	14.19	18.24/9
Knitted swimwear for infants (manufacture)	14.19	18.24/9
Knitted ties (manufacture)	14.19	18.24/9
Knitted underclothing for infants (manufacture)	14.19	18.24/9
Knitted underwear for men and boys (manufacture)	14.14/1	18.23/1
Knitted underwear for women and girls (manufacture)	14.14/2	18.23/2
Knitted vests for men and boys (manufacture)	14.14/1	18.23/1
Knitted vests for women and girls (manufacture)	14.14/2	18.23/2
Knitting machine (manufacture)	28.94	29.54
Knitting machines (retail)	47.54	52.45
Knitting machines (wholesale)	46.64	51.83
Knitting needles made of metal (manufacture)	25.93	28.73
Knitting needles made of plastic (manufacture)	22.29	25.24
Knitting yarn (retail)	47.51	52.41
Knitting yarn made of wool (manufacture)	13.10	17.12
Knitting yarn made of worsted (manufacture)	13.10	17.13
Knitting yarns (cotton) (manufacture)	13.10	17.11
Knitting yarns (man made fibres) (manufacture)	13.10	17.11
Knitwear (manufacture)	14.39	17.72
Knives for horticultural use (manufacture)	25.73	28.62
Knives for industrial use (manufacture)	25.73	28.62
Knives for machines (manufacture)	25.73	28.62
Knives for tradesmen (manufacture)	25.73	28.62
Knives made of plastic (manufacture)	22.29	25.24
Knobs for furniture made of plastic (manufacture)	22.29	25.24
Knotted carpets (manufacture)	13.93/9	17.51/9
Knotted net, tulle, lace, braid etc. making machines (manufacture)	28.94	29.54
Knotted netting of twine, cordage or rope (manufacture)	13.94	17.52
Kraft wrapping and packaging paper (manufacture)	17.12	21.12
Labelling machine for office use (manufacture)	28.23	30.01
Labelling machinery (not for office use) (manufacture)	28.29	29.24
Labelling, stamping and imprinting on a fee or contract basis	82.92	74.82
Labels (manufacture)	13.96	17.54/2
Labels (not self-adhesive) made of plastic (manufacture)	22.29	25.24
Labels (printed) made of gummed paper (manufacture)	18.12/1	21.25/1
Labels (printed) made of paper (manufacture)	18.12/1	21.25/1
Labels (unprinted) made of gummed paper (manufacture)	17.29	21.25/2
Labels (unprinted) made of paper (manufacture)	17.29	21.25/2
Labels made of textiles (manufacture)	13.96	17.54/2
Labels made of woven fabric (manufacture)	13.96	17.54/2
Laboratory analytical instruments (non-electronic) (manufacture)	26.51/3	33.20/2
Laboratory benches, stools, and other laboratory seating (manufacture)	31.01	36.12
Laboratory furnace (manufacture)	28.21	29.21
Laboratory furniture, cabinets and tables (manufacture)	31.01	36.12
Laboratory incubators and sundry lab apparatus for measuring, testing (non-electronic) (manufacture)	26.51/3	33.20/2
Laboratory non-refractory ceramic products (manufacture)	23.44	26.24
Laboratory sterilisers (manufacture)	32.50	29.24
Laboratory type distilling apparatus (manufacture)	32.50	29.24
Laboratory type sensitive balances (electronic) (manufacture)	26.51/1	33.20/1
Laboratory type sensitive balances (non-electronic) (manufacture)	26.51/3	33.20/2
Laboratory ultrasonic cleaning machinery (manufacture)	32.50	29.24
Labour affairs services administration and regulation (public sector)	84.13	75.13
Labour organisations	94.20	91.20
Labour party	94.92	91.32

Activity	SIC 2007	SIC 2003
Labour recruitment	78.10/9	74.50
Lac gathering	02.30	02.01
Lace (manufacture)	13.99	17.54/1
Lace and embroidery in the piece, in strips or in motifs (manufacture)	13.99	17.54/1
Lace bleaching (not on commission) (manufacture)	13.99	17.54/1
Lace bleaching, dyeing and dressing (on commission) (manufacture)	13.30	17.30
Lace cleaning and mending (not net mending)	96.01	93.01
Lace clipping (manufacture)	13.99	17.54/1
Lace curtains (manufacture)	13.92/1	17.40/1
Lace designing	74.10	74.87/2
Lace drawing (manufacture)	13.99	17.54/1
Lace dressing (manufacture)	13.99	17.54/1
Lace dyeing (not on commission) (manufacture)	13.99	17.54/1
Lace edging (manufacture)	13.99	17.54/1
Lace embroidery (manufacture)	13.99	17.54/1
Lace ending (manufacture)	13.99	17.54/1
Lace finishing (manufacture)	13.99	17.54/1
Lace flouncing (manufacture)	13.99	17.54/1
Lace mending (manufacture)	13.99	17.54/1
Lace net (manufacture)	13.99	17.54/1
Lace scalloping (manufacture)	13.99	17.54/1
Lace tablecloth (manufacture)	13.92/3	17.40/3
Lace trimming (manufacture)	13.99	17.54/1
Laces for boots and shoes (manufacture)	13.99	17.54/2
Lacquer (manufacture)	20.30/1	24.30/1
Lacquering (metal finishing) (manufacture)	25.61	28.51
Lacquering, varnishing and gilding of furniture (manufacture)	31.09	36.14
Lacquers (retail)	47.52	52.46
Lactones (coumarin, methylcoumarins and ethylcoumarins) (manufacture)	20.14	24.14
Lactones (other than coumarin, methylcoumarins and ethylcoumarins) (manufacture)	21.10	24.41
Lactones (wholesale)	46.46	51.46
Lactose production (manufacture)	10.51/9	15.51/9
Ladder hire	77.32	71.32
Ladder tape (textile material) (manufacture)	13.96	17.54/2
Ladders made of metal (manufacture)	25.99	28.75
Ladders made of metal for fire-fighting vehicles (manufacture)	25.99	28.75
Ladders made of wood (manufacture)	16.29	20.51
Ladies fan (manufacture)	14.19	18.24/9
Ladies handbags made of leather (manufacture)	15.12	19.20
Ladies' outfitter (retail)	47.71	52.42/3
Ladle (manufacture)	25.71	28.61
Ladles for handling hot metals (manufacture)	28.91	29.51
Lager brewing (manufacture)	11.05	15.96
Lagging rope made of asbestos (manufacture)	23.99	26.82/1
Lake (pigment) (manufacture)	20.12	24.12
Lake steamer service	50.30	61.20/1
Lambskin clothing (manufacture)	14.20	18.30
Laminaria (manufacture)	32.50	24.42/2
Laminate made wholly of plastics and/or transparent regenerated cellulose film (manufacture)	22.21	25.21
Laminated glass (manufacture)	23.12	26.12
Laminated plastic film (manufacture)	22.21	25.21
Laminated thermosetting plastics sheet (manufacture)	22.21	25.21
Laminated veneer wood (manufacture)	16.21	20.20
Laminated wood products (manufacture)	16.21	20.20
Laminates and foils laminated with paper or paperboard (manufacture)	17.12	21.12
Laminates made of plastic (manufacture)	22.21	25.21
Laminates of aluminium foil with other materials (manufacture)	24.42	27.42
Laminating (manufacture)	18.13	22.25
Laminating machine for office use (manufacture)	28.23	30.01
Laminating machinery (paper working) (manufacture)	28.95	29.55
Laminating of textile material (manufacture)	13.30	17.30
Laminboard (manufacture)	16.21	20.20
Lamp chimneys made of glass (manufacture)	23.19	26.15
Lamp holder (electric) (manufacture)	27.33	31.20
Lamp making machine (manufacture)	28.99	29.56
Lamps (manufacture)	27.40	31.50
Lamps for cycles (manufacture)	27.40	31.61

Activity	SIC 2007	SIC 2003
Lamps made of glass (manufacture)	23.19	26.15
Lampshades (not of glass or plastics) (manufacture)	27.40	31.50
Lampshades (retail)	47.59/9	52.44
Lampshades, reflectors, covers and diffusers made of plastic (manufacture)	22.29	25.24
Land agent	68.31	70.31
Land and building company	41.10	70.11
Land buying and selling	68.10	70.12
Land clearing equipment and machinery (manufacture)	28.92/2	29.52/2
Land drainage contractor	43.12	45.11
Land investment company	41.10	70.11
Land letting	68.20/9	70.20/9
Land reclamation work	43.12	45.11
Land registry	84.13	75.13
Land subdivision with land improvement (e.g. Adding of roads etc.)	42.99	45.23
Land surveying activities	71.12/2	74.20/6
Land surveyor (not valuer)	71.12/2	74.20/6
Land valuer or surveyor	68.31	70.31
Landfill for construction	43.12	45.11
Landfill for the disposal of refuse and waste	38.21	90.02
Landing gear for aircraft (manufacture)	30.30	35.30
Landing nets (manufacture)	32.30	36.40
Landing stage	52.22	63.22
Landing stage (floating) (manufacture)	30.11	35.11
Landlord (boarding house)	55.90	55.23/9
Landlord of real estate	68.20/9	70.20/9
Landscape architecture	71.11/2	74.20/2
Landscape contracting	81.30	01.41
Landscape gardening	81.30	01.41
Landscape measures for protecting the environment	81.30	01.41
Language instruction and conversational skills instruction	85.59	80.42/9
Languages research and experimental development	72.20	73.20
Lanolin recovery (manufacture)	10.41	15.41
Lapping machine (metal cutting) (manufacture)	28.41	29.42
Lapping of textiles (manufacture)	13.30	17.30
Lapping tools (manufacture)	25.73	28.62
Laptop computers (manufacture)	26.20	30.02
Lard (wholesale)	46.33	51.33/3
Lard from knackers (manufacture)	10.11	15.11/2
Lard oil (manufacture)	10.41	15.41
Lard refining (manufacture)	10.11	15.11/2
Laser (excluding complete equipment using laser components) (manufacture)	26.70/1	33.40/2
Laser cutting or welding machine tools (metal working) (manufacture)	28.41	29.42
Laser printers (wholesale)	46.51	51.84
Laser surgical apparatus (manufacture)	32.50	33.10
Lasts made of wood (manufacture)	16.29	20.51
Latch (manufacture)	25.72	28.63
Latex foam (manufacture)	22.19	25.13
Lathe (metal cutting) (manufacture)	28.41	29.42
Lathe chuck (manufacture)	28.41	29.42
Lathe tool (manufacture)	25.73	28.62
Launch barge services	50.20	61.10/2
Launch vehicle for spacecraft (manufacture)	30.30	35.30
Launching gear for aircraft (manufacture)	28.99	35.30
Launderette	96.01	93.01
Laundry	96.01	93.01
Laundry blue (manufacture)	20.12	24.12
Laundry brush (manufacture)	32.91	36.62
Laundry machinery (manufacture)	28.94	29.54
Laundry receiving office	96.01	93.01
Laundry starch (manufacture)	10.62	15.62
Laundry-type washing and dry-cleaning machines (wholesale)	46.69	51.87
Lavatory pans made of plastic (manufacture)	22.23	25.23/9
Lavatory seat cover (manufacture)	13.92/3	17.40/3
Laver gathering (cultivated)	03.21	05.02
Laver growing	03.21	05.02
Law agent	69.10/9	74.11/9
Law and order administration and operation	84.24	75.24

Activity	SIC 2007	SIC 2003
Law college	85.42/1	80.30/2
Law publishing	58.19	22.15
Law research and experimental development	72.20	73.20
Law Society	94.12	91.12
Law writing	69.10/9	74.11/9
Lawn mower (manufacture)	28.30/2	29.32
Lawn mowers (retail)	47.52	52.46
Lawn mowers however operated (wholesale)	46.61	51.88
Lawn sand (manufacture)	20.15	24.15
Lawyer	69.10/2	74.11/3
Laying or fitting carpets and linoleum floor coverings including of rubber or plastic	43.33	45.43
Laying or fitting other wooden floor coverings	43.33	45.43
Laying out the dead	96.03	93.03
Laying tiling or fitting marble, granite or slate floor coverings	43.33	45.43
Laying tiling or fitting terrazzo, marble, granite or slate wall coverings	43.33	45.43
Laying, tiling, hanging or fitting ceramic wall or floor tiles	43.33	45.43
Laying, tiling, hanging or fitting concrete stone wall or floor tiles	43.33	45.43
Laying, tiling, hanging or fitting cut stone wall or floor tiles	43.33	45.43
Laying, tiling, hanging or fitting floor and wall covering	43.33	45.43
Layouts for presentation (manufacture)	18.13	22.25
Lead (manufacture)	24.43	27.43
Lead (wholesale)	46.72	51.52
Lead acid batteries (manufacture)	27.20	31.40
Lead coated steel sheet (manufacture)	24.10	27.10
Lead mining and preparation	07.29	13.20
Lead ore and concentrate extraction and preparation	07.29	13.20
Lead paint (manufacture)	20.30/1	24.30/1
Lead wire made by drawing (manufacture)	24.43	27.43
Leaded light (manufacture)	23.19	26.15
Leaf springs (manufacture)	25.93	28.74
Leaflet publishing	58.11	22.11
Leafy or stem vegetables growing	01.13	01.12
Leak testing and flow monitoring activities	71.20	74.30
Learned journal publishing	58.14/1	22.13
Learned societies	94.12	91.12
Learning centres offering remedial courses	85.59	80.42/9
Leasing of intellectual property and the like (not copyrighted works e.g. Books and software)	77.40	74.87/9
Leasing of non-financial intangible assets	77.40	74.87/9
Leather (commission agent)	46.11	51.11
Leather (wholesale)	46.24	51.24/9
Leather articles for use in machinery or mechanical appliances (manufacture)	15.12	19.20
Leather belting for use in machinery (manufacture)	15.12	19.20
Leather clothes (manufacture)	14.11	18.10
Leather clothing for adults (retail)	47.71	52.42/1
Leather clothing for adults (wholesale)	46.42	51.42/1
Leather dressing (manufacture)	15.11	19.10
Leather dying (manufacture)	15.11	19.10
Leather enamelling (manufacture)	15.11	19.10
Leather fillings (manufacture)	15.20	19.30
Leather garments for men and boys (manufacture)	14.11	18.10
Leather garments for women and girls (manufacture)	14.11	18.10
Leather gilding (manufacture)	15.11	19.10
Leather goods (commission agent)	46.16	51.16
Leather goods (not industrial) (manufacture)	15.12	19.20
Leather goods (retail)	47.72/2	52.43/2
Leather goods (wholesale)	46.49/9	51.47/9
Leather industrial work accessories (manufacture)	14.11	18.10
Leather proofing (manufacture)	15.11	19.10
Leather shoe-laces (manufacture)	15.12	19.20
Leather tanning and dressing (manufacture)	15.11	19.10
Leather trimmings (manufacture)	15.11	19.10
Leather wearing apparel (manufacture)	14.11	18.10
Leather working machine (manufacture)	28.94	29.54
Leather, hides and skins working machinery (wholesale)	46.64	51.83
Leathercloth (manufacture)	13.96	17.54/9
Leathercloth made of polyvinyl chloride (manufacture)	13.96	17.54/9
Leavers lace (manufacture)	13.99	17.54/1

Activity	SIC 2007	SIC 2003
Leaves for springs (manufacture)	25.93	28.74
Lectern (manufacture)	31.01	36.12
Lecturers	90.01	92.31/9
Leek growing	01.13	01.12
Left luggage lockers (manufacture)	25.99	28.75
Legal activities n.e.c.	69.10/9	74.11/9
Legal Aid Society	94.99	91.33
Legal associations	94.12	91.12
Legal documentation and certification activities	69.10/9	74.11/9
Legal examiner activities	69.10/9	74.11/9
Legal sciences research and experimental development	72.20	73.20
Legal services in connection with the disposal of assets by auction	69.10/9	74.11/9
Legation	99.00	99.00
Leggings and gaiters made of cloth (manufacture)	15.20	19.30
Leggings made of leather (manufacture)	15.20	19.30
Leguminous crops growing	01.11	01.12
Leisure centres	93.11	92.61/9
Leisure craft made of rubber (manufacture)	30.12	35.12
Lemon growing	01.23	01.13/9
Lemonade powder (manufacture)	11.07	15.98
Lemonade production (manufacture)	11.07	15.98
Lending and storage of books, periodicals	91.01/1	92.51
Lending and storage of CDs, DVDs	91.01/1	92.51
Lending and storage of maps music	91.01/1	92.51
Leno fabric weaving (manufacture)	13.20	17.21
Lens (mounted, (not photographic)) (manufacture)	32.50	33.40/1
Lens (pressed or moulded, unworked, (not coloured glass for traffic signals)) (manufacture)	23.19	26.15
Lens (unmounted) (manufacture)	32.50	33.40/1
Lens made of coloured glass for rail and road signals (not optically worked) (manufacture)	23.19	26.15
Lenses (except ophthalmic) (manufacture)	26.70/1	33.40/1
Lentil growing	01.11	01.11
Lentil splitting, grinding or milling (manufacture)	10.61/2	15.61/2
Leprosaria (public sector)	86.10/1	85.11/1
Lessee of tolls	52.21/9	63.21
Letter card (manufacture)	17.23	21.23
Letter file (manufacture)	17.21/9	21.21/9
Letter opening machine (manufacture)	28.23	30.01
Letter or resume writing	82.19	74.85
Letterpress ink (manufacture)	20.30/2	24.30/2
Letterpress printing (manufacture)	18.12/9	22.22
Letterpress printing machine (manufacture)	28.99	29.56
Letterpress publishing	58.19	22.15
Lettuce growing	01.13	01.12
Level crossing control gear (manufacture)	30.20	35.20
Level gauges (electronic) (manufacture)	26.51/1	33.20/1
Level gauges (non-electronic) (manufacture)	26.51/3	33.20/2
Level measuring and control instruments (electronic) (manufacture)	26.51/1	33.20/1
Level measuring and control instruments (non-electronic) (manufacture)	26.51/3	33.20/2
Levellers (manufacture)	28.92/2	29.52/2
Levelling and grading of construction sites	43.12	45.11
Levels (manufacture)	28.29	33.20/2
Liability insurance	65.12	66.03/1
Liberal democrat party	94.92	91.32
Libraries	91.01/1	92.51
Library access to IT facilities including internet	91.01/1	92.51
Library training courses (it, information literacy, basic skills)	91.01/1	92.51
Librettist	90.03	92.31/9
Licensed bars (independent)	56.30/2	55.40/2
Licensed bars (managed)	56.30/2	55.40/4
Licensed bars (tenanted)	56.30/2	55.40/3
Licensed carriers	53.20/1	64.12
Licensed porter	96.09	93.05/9
Licensed victualler (independent)	56.30/2	55.40/2
Licensed victualler (managed)	56.30/2	55.40/4
Licensed victualler (tenanted)	56.30/2	55.40/3
Licensing for the right to reproduce, distribute and use computer software	58.29	72.21
Lichen gathering	02.30	02.01

Activity	SIC 2007	SIC 2003
Life assurance	65.11	66.01/1
Life re-insurance	65.20/1	66.01/2
Life sciences research and experimental development (other than biotechnological)	72.19	73.10
Life vests (manufacture)	32.99	25.13
Lifebelts (manufacture)	32.99	25.13
Lifebelts made of cork (manufacture)	32.99	20.52
Lifeboat (manufacture)	30.11	35.11
Lifebuoy made of cork (manufacture)	32.99	20.52
Lifebuoy made of rubber (manufacture)	30.11	35.11
Lifeguard training	85.59	80.42/9
Lifejacket (manufacture)	32.99	25.13
Lifejacket made of canvas (manufacture)	13.92/2	17.40/2
Lifejacket made of cork (manufacture)	32.99	20.52
Liferaft (not rubber inflatable) (manufacture)	30.11	35.11
Lift (manufacture)	28.22	29.22
Lift and escalator maintenance (manufacture)	28.22	29.22
Lift for motor vehicle (manufacture)	28.22	29.22
Lift operating company	49.39	60.23/9
Lift operator	49.39	60.23/9
Lifting and handling equipment (manufacture)	28.22	29.22
Lifting and handling equipment (wholesale)	46.69	51.87
Lifting and handling equipment parts (manufacture)	28.22	29.22
Lifts, skip hoists, escalators and moving walkways (wholesale)	46.69	51.87
Light bulb (manufacture)	27.40	31.50
Light bulbs including fluorescent and neon tubes (manufacture)	27.40	31.50
Light emitting diodes (LED) (manufacture)	26.11	32.10
Light emitting diodes (wholesale)	46.52	51.86
Light fittings made of plastic (manufacture)	22.29	25.24
Light fuel oil (manufacture)	19.20/1	23.20/1
Light metal containers (wholesale)	46.69	51.87
Light metal packaging (manufacture)	25.92	28.72
Light motor vehicle (not exceeding 3.5 tonnes) renting or leasing	77.11	71.10
Light outerwear for women and girls (manufacture)	14.13/2	18.22/2
Light pens (manufacture)	26.20	30.02
Light, medium and heavy petroleum oils (commission agent)	46.12	51.12
Lighter (ship) (manufacture)	30.11	35.11
Lighter fuel in containers not exceeding 300cc (liquid or liquefied gas) (manufacture)	32.99	36.63/9
Lighter lessee or owner	52.22	63.22
Lighterage activities	52.22	63.22
Lighthouse activities	52.22	63.22
Lighthouse Authority	52.22	63.22
Lighting equipment (manufacture)	27.40	31.50
Lighting equipment (retail)	47.59/9	52.44
Lighting equipment (wholesale)	46.47	51.43/9
Lighting equipment for aircraft (manufacture)	27.40	31.61
Lighting equipment for boats (manufacture)	27.40	31.61
Lighting equipment for motor vehicles (manufacture)	27.40	31.61
Lighting fitting (other than glassware) (manufacture)	27.40	31.50
Lighting fittings parts made of plastic (manufacture)	22.29	25.24
Lighting fixture of table lamps (manufacture)	27.40	31.50
Lightning arresters (manufacture)	27.33	31.20
Lightship	52.22	63.22
Lightship (manufacture)	30.11	35.11
Lightweight jackets for women and girls (manufacture)	14.13/2	18.22/2
Lignite (brown coal) mining including mining through liquefaction methods	05.20	10.20
Lignite fuel briquettes (manufacture)	19.20/1	10.20
Lignite mining	05.20	10.20
Lignite mining support services provided on a fee or contract basis	09.90	10.20
Lignite or peat (commission agent)	46.12	51.12
Lignite tars production (manufacture)	19.10	23.10
Lignite washing, dehydrating, pulverising etc. To improve quality or facilitate transport or storage	05.20	10.20
Limb fitting centre	86.90	85.14
Lime (ammonium nitrate) (manufacture)	20.15	24.15
Lime (manufacture)	23.52	26.52
Lime growing	01.23	01.13/9
Lime processing kiln (manufacture)	28.21	29.21
Limestone (ground) (manufacture)	23.70	26.70

Activity	SIC 2007	SIC 2003
Limestone (wholesale)	46.73	51.53
Limestone including dolomite mine or quarry	08.11	14.12
Limestone quarrying, crushing and breaking for constructional purposes	08.11	14.12
Limestone working (manufacture)	23.70	26.70
Limestone, gypsum and chalk quarrying support services provided on a fee or contract basis	09.90	14.12
Linchpin (manufacture)	25.94	28.74
Lincrusta (manufacture)	17.24	21.24
Line apparatus (carrier, duplex and repeater) (manufacture)	26.30/1	32.20/1
Line pipe made of steel (manufacture)	24.20	27.22
Line telegraphy apparatus (manufacture)	26.30/1	32.20/1
Line telegraphy or telegraphy apparatus (wholesale)	46.52	51.86
Line telephony apparatus (manufacture)	26.30/1	32.20/1
Line yarn made of flax (manufacture)	13.10	17.14
Line yarn made of hard fibre (manufacture)	13.94	17.52
Linear acting (cylinders) hydraulic and pneumatic power engines and motors (wholesale)	46.69	51.87
Linemen's safety belts and other belts for occupational use (manufacture)	32.99	19.20
Linen and linen goods (wholesale)	46.41	51.41
Linen and union cloth (manufacture)	13.20	17.25
Linen bleaching (manufacture)	13.30	17.30
Linen buckram weaving (manufacture)	13.96	17.54/9
Linen dyeing (manufacture)	13.30	17.30
Linen hire (associated with laundry service)	96.01	93.01
Linen printing (manufacture)	13.30	17.30
Linen weaving (manufacture)	13.20	17.25
Liner (ship) (manufacture)	30.11	35.11
Liner hanger equipment (manufacture)	28.92/1	29.52/1
Liner made of non-woven polyethylene (manufacture)	22.22	25.22
Lingerie (manufacture)	14.14/2	18.23/2
Linguistics research and experimental development	72.20	73.20
Linings for hats (manufacture)	14.19	18.24/1
Link chain (welded) (manufacture)	25.93	28.74
Lino tiles (retail)	47.53	52.48/1
Linoleum (manufacture)	22.23	36.63/9
Linoleum (wholesale)	46.73	51.47/9
Linoleum laying	43.33	45.43
Linseed crushing (manufacture)	10.41	15.41
Linseed growing	01.11	01.11
Linseed oil production (manufacture)	10.41	15.41
Linseed oil refining (manufacture)	10.41	15.42
Lip make-up and eye make-up preparations (commission agent)	46.18	51.18
Lipstick (manufacture)	20.42	24.52
Liquefaction and regasification of natural gas for transport	09.10	11.10
Liquefied gas for motor purposes (commission agent)	46.12	51.12
Liquefied or compressed industrial gases (manufacture)	20.11	24.11
Liquefied or compressed industrial or medical refrigerant gases (manufacture)	20.11	24.11
Liquefied or compressed medical gases (manufacture)	20.11	24.11
Liquefied petroleum gases (wholesale)	46.71/1	51.51/1
Liqueurs (manufacture)	11.01	15.91
Liqueurs (wholesale)	46.34/2	51.34/2
Liquid and compressed air (commission agent)	46.12	51.12
Liquid and compressed air (wholesale)	46.75	51.55
Liquid butane gas (manufacture)	19.20/1	23.20/1
Liquid coffee (manufacture)	10.83/2	15.86/2
Liquid dielectric transformers (wholesale)	46.69	51.87
Liquid elevator parts (manufacture)	28.12	29.12/1
Liquid elevators (manufacture)	28.13/1	29.12/1
Liquid fuels (other than petroleum) (wholesale)	46.71/9	51.51/9
Liquid hydrocarbon fractions draining and separation	06.20	11.10
Liquid lustres (manufacture)	20.30/1	24.30/1
Liquid or compressed air (manufacture)	20.11	24.11
Liquid or liquefied-gas fuels for lighters in containers (300cc or more) (wholesale)	46.49/9	51.47/9
Liquid petroleum fuels (wholesale)	46.71/1	51.51/1
Liquid propane gas (manufacture)	19.20/1	23.20/1
Liquid soap (manufacture)	20.41/1	24.51/1
Liquid steel (manufacture)	24.10	27.10
Liquid sugar (manufacture)	10.81	15.83
Liquid supply meter (non-electronic) (manufacture)	26.51/3	33.20/2

Activity	SIC 2007	SIC 2003
Liquids bottling on a fee or contract basis	82.92	74.82
Liquids transport via pipelines	49.50	60.30
Liquorice (manufacture)	10.82/2	15.84/2
Listing machine (manufacture)	28.23	30.01
Literary agency	74.90/9	74.87/9
Literature and book club	94.99	91.33
Lithium batteries (manufacture)	27.20	31.40
Litho plate making (sensitized) (manufacture)	20.59	24.64
Litho plate making (unsensitized) (manufacture)	18.13	22.24
Litho stone working (manufacture)	23.70	26.70
Lithographic artist (own account)	90.03	92.31/9
Lithographic ink (manufacture)	20.30/2	24.30/2
Lithographic printing (manufacture)	18.12/9	22.22
Lithographic printing on labels or tags (manufacture)	18.12/1	21.25/1
Lithographic stones and wood blocks (manufacture)	18.13	22.24
Lithography (manufacture)	18.13	22.25
Lithotriptors (manufacture)	32.50	33.10
Litter box refuse collection (public)	38.11	90.02
Live animal exporter (wholesale)	46.23	51.23
Live animal importer (wholesale)	46.23	51.23
Live animals (commission agent)	46.11	51.11
Live animals (wholesale)	46.23	51.23
Live poultry (wholesale)	46.23	51.23
Live storage rack (manufacture)	28.22	29.22
Livery (manufacture)	14.12	18.21
Livestock (wholesale)	46.23	51.23
Livestock insurance	65.12	66.03/1
Lloyd's Register of Shipping	71.20	74.30
Lloyd's underwriter (non-life)	65.12	66.03/1
Loaded electronic boards (manufacture)	26.12	32.10
Loaded printed circuit boards (manufacture)	26.12	32.10
Loader for mining (manufacture)	28.92/1	29.52/1
Loading and unloading of freight railway cars	52.24/3	63.11
Loading and unloading of goods travelling via air transport	52.24/2	63.11
Loading and unloading of goods travelling via rail transportation	52.24/3	63.11
Loading and unloading of goods travelling via water transport	52.24/1	63.11
Loading and unloading of passengers' luggage travelling via air transport	52.24/2	63.11
Loading and unloading of passengers' luggage travelling via water transport	52.24/1	63.11
Loading and unloading passengers' luggage travelling via rail transportation	52.24/3	63.11
Loading shovel (manufacture)	28.92/2	29.52/2
Loading slings (manufacture)	13.94	17.52
Loan company (other than in banks' sector)	64.92/1	65.22/1
Lobbying activities	70.21	74.14/1
Lobe pump (manufacture)	28.13/1	29.12/1
Lobsterling production, freshwater	03.22	05.02
Lobsterling production, marine	03.21	05.02
Local authority art galleries and museums	91.02	92.52/1
Local authority baths (hot water and sauna)	96.04	93.04
Local authority canal services	52.22	63.22
Local authority car parks	52.21/9	63.21
Local authority cemeteries	96.03	93.03
Local authority citizen's advice bureau	88.99	85.32/2
Local authority civil engineering department	42.99	45.21/3
Local authority community homes (children)	87.90	85.31/2
Local authority concert halls and theatres	90.04	92.32
Local authority crematoriums	96.03	93.03
Local authority docks and harbours	52.22	63.22
Local authority drainage services	37.00	90.01
Local authority engineer's department	42.99	45.21/3
Local authority fire brigade services	84.25	75.25
Local authority football and other sports grounds	93.11	92.61/9
Local authority freight ferry services on rivers, canals and lakes	50.40	61.20/9
Local authority funeral services	96.03	93.03
Local authority highways construction and maintenance	42.11	45.23
Local authority home help service	88.10	85.32/2
Local authority homes for the disabled and the elderly	87.30	85.31/2
Local authority house building and maintenance	41.20/2	45.21/2

Activity	SIC 2007	SIC 2003
Local authority leisure centres	93.11	92.61/9
Local authority lighthouse service	52.22	63.22
Local authority lodging houses	87.90	85.31/2
Local authority municipal airport	52.23	63.23
Local authority observation and assessment centres	84.23	75.23
Local authority or new town direct labour department (domestic dwellings)	41.20/2	45.21/2
Local authority parks and gardens	93.29	92.72/9
Local authority passenger ferry services on rivers, canals and lakes	50.30	61.20/1
Local authority pest control department	81.29/1	74.70/3
Local authority probation service	88.99	85.32/2
Local authority recreational facilities	93.11	92.61/9
Local authority refuse disposal	38.21	90.02
Local authority restaurants, cafes, snack bars, etc. (unlicensed)	56.10/2	55.30/2
Local authority road construction and major repairs	42.11	45.23
Local authority road passenger transport services	49.31/9	60.21/9
Local authority school crossing patrols	84.24	75.24
Local authority school meals service	56.29	55.51
Local authority sewage services	37.00	90.01
Local authority social services department	88.99	85.32/2
Local authority sports facilities (incl. Football and other sports grounds, swimming baths, etc.)	93.11	92.61/9
Local authority street lighting	43.21	45.34
Local authority swimming pool	93.11	92.61/9
Local authority traffic wardens	84.24	75.24
Local authority transport department	49.31/9	60.21/9
Local government administration	84.11	75.11
Local radio station (broadcasting)	60.10	92.20/1
Lock (manufacture)	25.72	28.63
Lock construction	42.91	45.24
Lock for motor vehicle (manufacture)	25.72	28.63
Lock gates (manufacture)	25.11	28.11
Lock washer (manufacture)	25.94	28.74
Locker (manufacture)	31.01	36.12
Locknit fabric (manufacture)	13.91	17.60
Locks (wholesale)	46.74	51.54
Locksmiths (manufacture)	25.72	28.63
Locomotive (manufacture)	30.20	35.20
Locomotive parts and accessories (manufacture)	30.20	35.20
Locomotives (wholesale)	46.69	51.87
Locust bean growing	01.25	01.13/9
Lodge activities	94.99	91.33
Lodging house (local authority)	87.90	85.31/2
Lodging house (private)	55.90	55.23/9
Log decorticators (manufacture)	28.49	29.43
Log sawing (manufacture)	16.10	20.10
Log slicing, peeling or chipping (manufacture)	16.10	20.10
Log transport within the forest	02.40	02.02
Loganberry growing	01.25	01.13/9
Logged timber (wholesale)	46.73	51.53
Logging	02.20	02.01
Logging service activities	02.40	02.02
London Museum	91.02	92.52/1
Loofah articles (manufacture)	16.29	20.52
Loom (manufacture)	28.94	29.54
Loom made of wood (manufacture)	16.29	20.51
Loom winder (manufacture)	28.94	29.54
Loose cover for furniture (manufacture)	13.92/1	17.40/1
Loose glass fibre (manufacture)	23.14	26.14
Loose leaf binder (manufacture)	17.23	22.22
Lord Chancellor's Department	84.23	75.23
Lord's Day Observance Society	94.91	91.31
Lorries (retail)	45.19	50.10/1
Lorries (used) (retail)	45.19	50.10/2
Lorries (used) (wholesale)	45.19	50.10/2
Lorries (wholesale)	45.19	50.10/1
Lorry (manufacture)	29.10	34.10
Lorry loader (manufacture)	28.22	29.22
Loss adjuster	66.21	67.20

Activity	SIC 2007	SIC 2003
Lottery ticket sales	92.00	92.71
Loudspeaker (manufacture)	26.40	32.30
Low and non-alcoholic beer (manufacture)	11.05	15.96
Low and non-alcoholic wine based on concentrated grape must (manufacture)	11.02	15.93/2
Low and non-alcoholic wine from fresh grapes and grape juice (manufacture)	11.02	15.93/1
Low carbon ferro manganese (carbon 2% or less) (manufacture)	24.10	27.10
Low energy and energy-reduced foods (manufacture)	10.86	15.88
Low loader trailer (manufacture)	29.20/2	34.20/2
Low sodium foods (manufacture)	10.86	15.88
Low temperature carbonisation solid fuel (not ovoid or briquettes) (manufacture)	19.10	23.10
Low-sodium or sodium-free dietary salts (manufacture)	10.86	15.88
Loyalty programme administration	82.99	74.87/9
Lozenge (medicated) (manufacture)	10.82/2	15.84/2
Lozenge (not medicated) (manufacture)	10.82/2	15.84/2
Lubricants (wholesale)	46.71/9	51.51/9
Lubricating grease formulation outside refineries (manufacture)	19.20/9	23.20/9
Lubricating oil (at refinery) (manufacture)	19.20/1	23.20/1
Lubricating oil additive (manufacture)	20.59	24.66
Lubricating oil formulation outside refineries (manufacture)	19.20/9	23.20/9
Lubricating oils (commission agent)	46.12	51.12
Lubricating oils and greases (wholesale)	46.71/9	51.51/9
Lubricating products for motor vehicles	47.30	50.50
Lubricating pump (not for internal combustion engine) (manufacture)	28.13/1	29.12/1
Lubricator (manufacture)	28.29	29.24
Luggage and the like of leather (manufacture)	15.12	19.20
Luggage handbags made of paperboard (manufacture)	15.12	19.20
Luggage made of leather or leather substitute (manufacture)	15.12	19.20
Luggage trucks (hand propelled) (manufacture)	30.99	35.50
Luggage van for railway (manufacture)	30.20	35.20
Luggage, handbags made of plastic sheeting (manufacture)	15.12	19.20
Luggage, handbags made of textile materials (manufacture)	15.12	19.20
Luminophores (manufacture)	20.12	24.12
Luncheon bar (licensed)	56.10/1	55.30/1
Luncheon club	56.29	55.51
Luncheon voucher company	82.99	74.87/9
Lupin growing	01.11	01.11
Lyes (manufacture)	20.13	24.13
Lyric author	90.03	92.31/9
Lysine and glutamic acid and salts thereof (wholesale)	46.46	51.46
Lysine, glutamic acid and their salts (commission agent)	46.18	51.18
Macaroni (manufacture)	10.73	15.85
Macaroni, spaghetti or similar products machinery (manufacture)	28.93	29.53
Machine broker (commission agent)	46.14	51.14
Machine covers (manufacture)	13.92/2	17.40/2
Machine gun (manufacture)	25.40	29.60
Machine parts made of wood (manufacture)	16.29	20.51
Machine printing of textiles (manufacture)	13.30	17.30
Machine rigging (manufacture)	33.20	28.52
Machine tool interchangeable tools (manufacture)	25.73	28.62
Machine tool special attachments (excluding for metal working) (manufacture)	28.49	29.43
Machine tools (ultrasonic) (metal working) (manufacture)	28.41	29.42
Machine tools (wholesale)	46.62	51.81
Machine tools exporter (wholesale)	46.62	51.81
Machine tools for cork, bone, hard rubber, hard plastics or similar hard materials (manufacture)	28.49	29.43
Machine tools for working cold glass (manufacture)	28.49	29.43
Machine tools importer (wholesale)	46.62	51.81
Machine tools rental and operating leasing	77.39	71.34
Machine tools, for working metal, plasma arc (manufacture)	28.41	29.42
Machine tools, for working metals (manufacture)	28.41	29.42
Machine tools, for working metals, ultrasonic waves (manufacture)	28.41	29.42
Machine tools, for working metals, using a laser beam (manufacture)	28.41	29.42
Machine tools, for working metals, using a magnetic pulse (manufacture)	28.41	29.42
Machine tools, for working wood (manufacture)	28.49	29.43
Machinery (commission agent)	46.14	51.14
Machinery (not containing electrical connectors) n.e.c. parts (manufacture)	28.29	29.24
Machinery (undefined) (wholesale)	46.90	51.90
Machinery accessories made of leather (manufacture)	15.12	19.20

Activity	SIC 2007	SIC 2003
Machinery and apparatus for filtering or purifying gases (wholesale)	46.69	51.87
Machinery and equipment for offices (wholesale)	46.66	51.85
Machinery and equipment used by amateurs or as a hobby e.g. Home repair tools rental and leasing	77.29/9	71.40/9
Machinery and industrial plant design	71.12/1	74.20/5
Machinery belting (woven) (manufacture)	13.96	17.54/2
Machinery belting made of leather (manufacture)	15.12	19.20
Machinery for cleaning or drying bottles and for aerating beverages (manufacture)	28.29	29.24
Machinery for industrial use rental and operating leasing	77.39	71.34
Machinery for liquefying air or gas (manufacture)	28.25	29.23
Machinery for making wooden clogs, soles and heels for shoes (manufacture)	28.49	29.43
Machinery for treating minerals by screening, sorting, separating, washing, crushing (manufacture)	28.92/1	29.52/1
Machinery n.e.c. For use in trade, navigation and other services (wholesale)	46.69	51.87
Machinery n.e.c., for industrial use (except mining, construction, textile) (wholesale)	46.69	51.87
Machinery n.e.c., for industrial use (except mining, construction, textile) exporter (wholesale)	46.69	51.87
Machinery n.e.c., for industrial use (except mining, construction, textile) importer (wholesale)	46.69	51.87
Machinery stockist (undefined) (wholesale)	46.90	51.90
Machines and appliances for testing the mechanical properties of materials (wholesale)	46.69	51.87
Machines for cleaning, sorting or grading eggs, fruit (manufacture)	28.30/2	29.32
Machines for the assembly of electric or electronic lamps, tubes (valves) or bulbs (manufacture)	28.99	29.56
Machines for transcribing data media in coded form (manufacture)	26.20	30.02
Machining centre (metal working) (manufacture)	28.41	29.42
Machinists precision tools (manufacture)	28.29	33.20/2
Mackintoshes for men and boys (manufacture)	14.13/1	18.22/1
Mackintoshes for women and girls (manufacture)	14.13/2	18.22/2
Made-to-order software	62.01/2	72.40
Made-up filter cloth (manufacture)	13.92/2	17.40/2
Made-up goods of sailcloth (manufacture)	13.92/2	17.40/2
Magazine paper (manufacture)	17.12	21.12
Magazine printing (manufacture)	18.12/9	22.22
Magazine publishing	58.14/2	22.13
Magazines (wholesale)	46.49/9	51.47/9
Magazines rental	77.21	71.40/1
Maggot breeding	01.49	01.25
Magistrates' court	84.23	75.23
Magnesite chrome shape (manufacture)	23.20	26.26
Magnesium (manufacture)	24.45	27.45
Magnesium sulphates (natural kieserite) mining	08.91	14.30
Magnetic card (manufacture)	26.80	24.65
Magnetic card readers (manufacture)	26.20	30.02
Magnetic card storage units (manufacture)	26.20	30.02
Magnetic compass (manufacture)	26.51/3	33.20/2
Magnetic disc (unrecorded) (manufacture)	26.80	24.65
Magnetic disk drives (manufacture)	26.20	30.02
Magnetic flash drives (manufacture)	26.20	30.02
Magnetic lifting heads (wholesale)	46.69	51.87
Magnetic or optical readers (manufacture)	26.20	30.02
Magnetic or optical readers (wholesale)	46.51	51.84
Magnetic recording head (manufacture)	26.40	32.30
Magnetic resonance imaging (MRI) equipment (manufacture)	26.60	33.10
Magnetic storage devices for computers (manufacture)	26.20	30.02
Magnetic tape (unrecorded) (manufacture)	26.80	24.65
Magnetic tape recorders (manufacture)	26.40	32.30
Magneto (manufacture)	29.31	31.61
Magneto-dynamos (manufacture)	29.31	31.61
Magnetometric (subsurface) surveying activities	71.12/2	74.20/6
Magnetron (manufacture)	26.11	32.10
Magnetrons, klystrons and microwave tubes (wholesale)	46.52	51.86
Magnifying glass (manufacture)	26.70/1	33.40/2
Magnolia metal (manufacture)	24.43	27.43
Mail distribution and delivery	53.10	64.11
Mail handling machines (envelope stuffing, sealing, addressing; opening, sorting) (manufacture)	28.23	30.01
Mail order (retail)	47.91	52.61
Mail order sales of motor vehicle parts and accessories (retail)	45.32	50.30
Mailbox rental	82.19	64.11
Mailing finishing services such as customisation, envelope preparation, (manufacture)	18.14	22.23
Mailing lists (in print) publishing	58.12	22.11
Mailing pre-sorting	82.19	74.85

Activity	SIC 2007	SIC 2003
Mainframe computers (manufacture)	26.20	30.02
Maintenance of graves	96.03	93.03
Maintenance of mausoleums	96.03	93.03
Maintenance of motor vehicles	45.20	50.20
Maisonettes letting	68.20/9	70.20/9
Maize (flaked) production (manufacture)	10.61/1	15.61/1
Maize flour and meal production (manufacture)	10.61/1	15.61/1
Maize starch (manufacture)	10.62	15.62
Make-up and beauty treatment	96.02	93.02
Make-up preparation (manufacture)	20.42	24.52
Making of architectural maquettes	71.11/1	74.20/1
Malleable castings (manufacture)	24.51	27.51
Malt and malt products (manufacture)	11.06	15.97
Malt extract (manufacture)	10.89	15.89/9
Malt liquors (manufacture)	11.05	15.96
Malted milk production (manufacture)	10.89	15.89/9
Maltose (manufacture)	10.62	15.62
Mammographs (manufacture)	26.60	33.10
Management and operation on a continuing basis of data processing facilities belonging to others	62.03	72.30
Management audits consultancy services	70.22/9	74.14/3
Management consultancy activities	70.22/9	74.14/3
Management training establishment	85.32	80.22
Managing and providing the staff for sports facilities	93.11	92.61/9
Mandarin growing	01.23	01.13/9
Manganese alloys (manufacture)	24.45	27.45
Manganese dioxide cells (manufacture)	27.20	31.40
Manganese mining and preparation	07.29	13.20
Manganese oxide (manufacture)	20.12	24.12
Manganese production and refining (manufacture)	24.45	27.45
Manganese wire made by drawing (manufacture)	24.45	27.45
Mango growing	01.22	01.13/9
Mangold growing	01.19	01.11
Manhole or access covers made of plastic (manufacture)	22.23	25.23/9
Manicure and pedicure preparations (commission agent)	46.18	51.18
Manicure and pedicure preparations (manufacture)	20.42	24.52
Manicure and pedicure sets (manufacture)	25.71	28.61
Manicure case made of leather (manufacture)	15.12	19.20
Manicurist	96.02	93.02
Manifold for industrial engine (manufacture)	28.11	29.11
Man-made fibre (not glass fibre) (manufacture)	20.60	24.70
Man-made fibre bulking (other than in man-made fibre producing establishments) (manufacture)	13.10	17.15
Man-made fibre crimping (other than in man-made fibre producing establishments) (manufacture)	13.10	17.15
Man-made fibre fabric bleaching, dyeing, printing or otherwise finishing (manufacture)	13.30	17.30
Man-made fibre texturing (other than in man-made fibre producing establishments) (manufacture)	13.10	17.15
Man-made fibre texturing, bulking, crimping in man-made fibre producing establishments (manufacture)	13.10	17.15
Man-made fibre waste (commission agent)	46.18	51.18
Man-made fibre weaving from yarns spun on the cotton system (manufacture)	13.20	17.21
Man-made fibre weaving of fabrics from yarns spun on the woollen system (manufacture)	13.20	17.22
Man-made fibre weaving of fabrics from yarns spun on worsted and semi-worsted systems (manufacture)	13.20	17.23
Man-made fibre yarn bleaching, dyeing or otherwise finishing (manufacture)	13.30	17.30
Man-made fibres and yarns (commission agent)	46.12	51.12
Man-made fibres spinning on the cotton system (manufacture)	13.10	17.11
Man-made fibres spinning on the woollen system (manufacture)	13.10	17.12
Man-made fibres spinning on the worsted and semi-worsted systems (manufacture)	13.10	17.13
Man-made fibres twisting on the cotton system (manufacture)	13.10	17.11
Man-made fibres twisting on the woollen system (manufacture)	13.10	17.12
Man-made fibres twisting on the worsted and semi-worsted systems (manufacture)	13.10	17.13
Man-made fibres warping on the cotton system (manufacture)	13.10	17.11
Man-made fibres warping on the woollen system (manufacture)	13.10	17.12
Man-made fibres warping on the worsted and semi-worsted systems (manufacture)	13.10	17.13
Man-made fibres winding on the cotton system (manufacture)	13.10	17.11
Man-made fibres winding on the woollen system (manufacture)	13.10	17.12
Man-made fibres winding on the worsted and semi-worsted systems (manufacture)	13.10	17.13
Man-made staple fibres, not carded, combed or otherwise processed for spinning (manufacture)	20.60	24.70
Man-made textile fibre or yarn producing machinery (manufacture)	28.94	29.54
Man-made tow (manufacture)	20.60	24.70
Manometers (electronic) (manufacture)	26.51/1	33.20/1

Activity	SIC 2007	SIC 2003
Manometers (non-electronic) (manufacture)	26.51/3	33.20/2
Mansions letting	68.20/9	70.20/9
Manually propelled trucks (manufacture)	30.99	35.50
Manufacture of hot-rolled rods of steel	24.10	27.10
Manufacture of metal combs (manufacture)	25.99	28.75
Manufacturing furrier (manufacture)	14.20	18.30
Manufacturing services administration and regulation (public sector)	84.13	75.13
Manure (wholesale)	46.75	51.55
Manure spreader (manufacture)	28.30/2	29.32
Manure spreaders, seeders (wholesale)	46.61	51.88
Manuscript book (manufacture)	18.12/9	22.22
Map and plan publishing	58.11	22.11
Map lending and storage	91.01/1	92.51
Map printing (manufacture)	18.12/9	22.22
Map seller (retail)	47.62	52.47
Maple syrup (manufacture)	10.81	15.83
Marble (wholesale)	46.73	51.53
Marble masonry working (manufacture)	23.70	26.70
Marble quarrying (rough trimming and sawing)	08.11	14.11
Marbles made of glass (manufacture)	23.19	26.15
Margarine (manufacture)	10.42	15.43
Margarine (wholesale)	46.33	51.33/3
Marina construction	42.91	45.24
Marinas	93.29	92.62/9
Marine and freshwater crustaceans and molluscs gathering	03.11	05.01
Marine animal crude oil and fat production (manufacture)	10.41	15.41
Marine aquaculture	03.21	05.02
Marine cargo lighterage	52.22	63.22
Marine cargo superintendent	52.22	63.22
Marine cargo surveyor	71.20	74.30
Marine consultant (other than environmental consultancy)	74.90/9	74.20/6
Marine crustacean and mollusc gathering	03.11	05.01
Marine diesel oil (manufacture)	19.20/1	23.20/1
Marine fireboat services	84.25	75.25
Marine fishing	03.11	05.01
Marine fishing vessels engaged in processing and preserving of fish	03.11	05.01
Marine insurance	65.12	66.03/1
Marine insurance survey activities	71.20	74.30
Marine non-propulsion engines (manufacture)	28.11	29.11
Marine or power boiler parts (manufacture)	25.30	28.30
Marine paint (manufacture)	20.30/1	24.30/1
Marine propulsion engines (wholesale)	46.69	51.87
Marine salvage	52.22	63.22
Marine screw propeller (manufacture)	25.99	28.75
Marine store waste (wholesale)	46.77	51.57
Marine surveyor	71.20	74.30
Marine tow out services	50.20	61.10/2
Marionette show	93.29	92.34/9
Maritime agent	52.29	63.40
Maritime search and rescue (military)	84.22	75.22
Marker boards (manufacture)	28.23	36.12
Marker pen (manufacture)	32.99	36.63/1
Market research agency	73.20	74.13
Market research consultant	73.20	74.13
Market research organisation	73.20	74.13
Market, social and economic research services	73.20	74.13
Marketing campaigns	73.11	74.40/2
Marketing management consultancy activities	70.22/9	74.14/9
Marking ink (manufacture)	20.59	24.66
Marl mining	08.11	14.12
Marmalade (manufacture)	10.39	15.33
Marquee (manufacture)	13.92/2	17.40/2
Marquee hire	77.21	71.40/1
Marriage and family guidance (charitable)	88.99	85.32/1
Marriage and family guidance (non-charitable)	88.99	85.32/2
Marriage bureau	96.09	93.05/9
Marshmallow (manufacture)	10.82/2	15.84/2

Activity	SIC 2007	SIC 2003
Martial arts instruction	85.51	92.62/9
Marzipan sweets (manufacture)	10.82/2	15.84/2
Mashed potatoes (dehydrated) production (manufacture)	10.31	15.31
Mask and respirator (not medical) (manufacture)	26.60	33.10
Mason (building)	43.99/9	45.25
Mass radiography service	86.90	85.14
Massage apparatus (manufacture)	32.50	33.10
Massage salons	96.04	93.04
Master alloys of copper (manufacture)	24.44	27.44
Master of Ceremonies	96.09	93.05/9
Mastics (manufacture)	20.30/1	24.30/3
Mastics and sealants (wholesale)	46.73	51.53
Masts and spars for pleasure boats (manufacture)	30.12	35.12
Masts and spars for ships (manufacture)	30.11	35.11
Mat made of glass fibre (manufacture)	23.14	26.14
Match (manufacture)	20.51	36.63/9
Matches (wholesale)	46.49/9	51.47/9
Matchet (manufacture)	25.73	28.62
Maté growing	01.27	01.13/9
Materials, residues and by-products used as animal feed (wholesale)	46.21	51.21
Maternity and child welfare services	86.90	85.14
Maternity clinic	86.90	85.14
Maternity hospital (private sector)	86.10/1	85.11/2
Maternity hospital (public sector)	86.10/1	85.11/1
Mathematical instrument (non-electronic) (manufacture)	26.51/3	33.20/2
Mathematical research and experimental development	72.19	73.10
Matrice for record production	59.20	22.14
Mats and matting made of coconut fibre (manufacture)	13.93/9	17.51/9
Mats and matting made of coir (manufacture)	13.93/9	17.51/9
Mats and matting made of sisal (manufacture)	13.93/9	17.51/9
Mats and rugs made of fur (manufacture)	14.20	18.30
Mats made of cork (manufacture)	16.29	20.52
Mats made of jute (manufacture)	13.93/9	17.51/9
Mats made of rubber (manufacture)	22.19	25.13
Mattes made of copper (manufacture)	24.44	27.44
Mattes of nickel production (manufacture)	24.45	27.45
Matting made of cane (manufacture)	16.29	20.52
Matting made of rushes (manufacture)	16.29	20.52
Matting made of woven plastic (manufacture)	22.23	25.23/1
Mattock (manufacture)	25.73	28.62
Mattress base (manufacture)	31.03	36.15
Mattress made of glass fibre (manufacture)	23.14	26.14
Mattress made of plastic foam (manufacture)	31.03	36.15
Mattress made of sponge (manufacture)	31.03	36.15
Mattress support made of metal (manufacture)	31.03	36.15
Matzos (manufacture)	10.72	15.82
Mayonnaise (manufacture)	10.84	15.87
MCC	93.12	92.62/9
Mead (manufacture)	11.03	15.94/9
Meal from grain (manufacture)	10.61/1	15.61/1
Meal of dried leguminous vegetables production (manufacture)	10.61/2	15.61/2
Meals on wheels catering	56.29	55.52
Measuring and controlling equipment rental and operating leasing	77.39	71.34
Measuring instruments and appliances (electronic) (manufacture)	26.51/1	33.20/1
Measuring instruments and appliances (non-electronic) (manufacture)	26.51/3	33.20/2
Measuring instruments and equipment (wholesale)	46.69	51.87
Measuring rods and tapes (manufacture)	28.29	33.20/2
Measuring rule (manufacture)	28.29	33.20/2
Measuring tape (manufacture)	28.29	33.20/2
Meat (except poultry meat) processing and preserving (manufacture)	10.11	15.11/1
Meat (wholesale)	46.32	51.32
Meat and bone meal from knackers (manufacture)	10.11	15.11/2
Meat and fish market porterage (wholesale)	46.39	51.39
Meat and meat products (retail)	47.22	52.22
Meat and meat products exporter (wholesale)	46.32	51.32
Meat and meat products importer (wholesale)	46.32	51.32
Meat and meat products in specialised stores (retail)	47.22	52.22

Activity	SIC 2007	SIC 2003
Meat and poultry meat processing (other than bacon and ham) (manufacture)	10.13	15.13/9
Meat and poultry meat products (manufacture)	10.13	15.13/9
Meat canning, cooking and preserving (manufacture)	10.13	15.13/9
Meat chilling or freezing for human consumption (manufacture)	10.11	15.11/1
Meat dealer (retail)	47.22	52.22
Meat extract (manufacture)	10.89	15.13/9
Meat for domestic animals (wholesale)	46.38	51.38
Meat juices (manufacture)	10.89	15.13/9
Meat meal (ground meat) (manufacture)	10.11	15.11/2
Meat pate (manufacture)	10.13	15.13/9
Meat pie shop	56.10/3	55.30/3
Meat pies and puddings (manufacture)	10.13	15.13/9
Meat porter (wholesale)	46.32	51.32
Meat processing machinery (manufacture)	28.93	29.53
Meat production (fresh, chilled or frozen) in carcasses or cuts (manufacture)	10.11	15.11/1
Meat pudding (manufacture)	10.13	15.13/9
Meat rillettes (manufacture)	10.13	15.13/9
Meat salesman (wholesale)	46.32	51.32
Mechanical and electrical installation for buildings design activities	71.12/9	74.20/4
Mechanical ash dischargers (manufacture)	28.21	29.21
Mechanical crushing of metal waste (cars, washing machines, etc.) With sorting and separation	38.32	37.10
Mechanical crushing of metal waste from used bikes	38.32	37.10
Mechanical engineering (general) (manufacture)	25.62	28.52
Mechanical industrial robots for lifting, handling (manufacture)	28.22	29.22
Mechanical leather preparation (manufacture)	15.11	19.10
Mechanical lifting manipulators (manufacture)	28.22	29.22
Mechanical manipulators (manufacture)	28.22	29.22
Mechanical power transmission bearing housings (manufacture)	28.15	29.14
Mechanical power transmission camshafts (manufacture)	28.15	29.14
Mechanical power transmission chain (manufacture)	28.15	29.14
Mechanical power transmission cranks (manufacture)	28.15	29.14
Mechanical power transmission crankshafts (manufacture)	28.15	29.14
Mechanical power transmission plain shaft bearings (manufacture)	28.15	29.14
Mechanical power transmission plant (manufacture)	28.15	29.14
Mechanical power transmission shafts (manufacture)	28.15	29.14
Mechanical reduction of large iron pieces such as railway wagons into secondary raw materials	38.32	37.10
Mechanical shovels (manufacture)	28.92/2	29.52/2
Mechanical shovels, shovel loaders, excavators, with 360 degree revolving superstructure (wholesale)	46.63	51.82
Mechanical stokers (manufacture)	28.21	29.21
Mechanical woodpulp (manufacture)	17.11	21.11
Mechanical, industrial and systems engineering design projects	71.12/9	74.20/4
Mechano-therapy appliances (manufacture)	32.50	33.10
Medals (new) (retail)	47.78/9	52.48/5
Media entertainment equipment renting and leasing	77.29/1	71.40/3
Media for sound or video recording (unrecorded) (manufacture)	26.80	24.65
Media representation	73.12	74.40/1
Medical and biological photography	74.20/2	74.81/3
Medical and dental instruments and supplies (manufacture)	32.50	33.10
Medical and paramedical equipment (e.g. Crutches) rental and leasing	77.29/9	71.40/9
Medical appliances (manufacture)	32.50	33.10
Medical associations	94.12	91.12
Medical consultant (public sector)	86.10/1	85.11/1
Medical diagnostic preparations, including pregnancy tests (manufacture)	21.20	24.42/1
Medical goods (commission agent)	46.18	51.18
Medical goods (retail)	47.74/9	52.32/9
Medical goods (wholesale)	46.46	51.46
Medical group practice	86.21	85.12
Medical impregnated bandages, dressings, gauze and wadding (manufacture)	21.20	24.42/1
Medical instrument (non-optical) (manufacture)	32.50	33.10
Medical laboratories	86.90	85.14
Medical laser equipment (manufacture)	26.60	33.10
Medical nucleonic apparatus (manufacture)	32.50	33.10
Medical paraffin (manufacture)	19.20/1	23.20/1
Medical personnel (supply) (temporary employment agency)	78.20	74.50
Medical research establishment not attached to hospital (other than biotechnological)	72.19	73.10
Medical rubber dressings (manufacture)	32.50	25.13
Medical rubber goods (not dressings) (manufacture)	32.50	25.13

Activity	SIC 2007	SIC 2003
Medical school	85.42/1	80.30/2
Medical sciences research and experimental development (other than biotechnological)	72.19	73.10
Medical thermometers (manufacture)	32.50	33.20/2
Medical, surgical, dental and veterinary furniture (wholesale)	46.46	51.46
Medical, surgical, dental or veterinary examination tables (manufacture)	32.50	33.10
Medical, surgical, dental or veterinary operating tables (manufacture)	32.50	33.10
Medicaments (manufacture)	21.20	24.42/1
Medicaments containing alkaloids or their derivatives (wholesale)	46.46	51.46
Medicaments containing hormones (wholesale)	46.46	51.46
Medicaments containing hormones but (not antibiotics) (commission agent)	46.18	51.18
Medicaments containing penicillins or other antibiotics (commission agent)	46.18	51.18
Medicaments containing penicillins or other antibiotics (wholesale)	46.46	51.46
Medicated confectionery (manufacture)	10.82/2	15.84/2
Medicated dressings (manufacture)	32.50	24.42/2
Medicinal active substances to be used for their pharmacological properties (manufacture)	21.10	24.41
Medicinal feed additives (veterinary) (manufacture)	21.10	24.41
Medicinal pumps (manufacture)	28.13/1	29.12/1
Medicine (manufacture)	21.20	24.42/1
Medicine dealer (retail)	47.73	52.31
Medium density fibreboard (MDF) and other fibreboard (manufacture)	16.21	20.20
Medium fuel oil (manufacture)	19.20/1	23.20/1
Megaphone (manufacture)	26.40	32.30
Melamine (manufacture)	20.14	24.14
Melamine resins (manufacture)	20.16	24.16
Melanges and similar spreads (manufacture)	10.42	15.43
Melon growing	01.13	01.12
Melting furnace (manufacture)	28.21	29.21
Membership organisations n.e.c.	94.99	91.33
Memory store for computers (manufacture)	26.20	30.02
Menagerie	91.04	92.53
Mending of textile articles, including wearing apparel (manufacture)	13.30	17.30
Men's bespoke tailor (retail)	47.71	52.42/4
Men's clothier and outfitter (retail)	47.71	52.42/4
Men's clothing (retail)	47.71	52.42/4
Men's clothing (wholesale)	46.42	51.42/9
Men's outfitter (retail)	47.71	52.42/4
Men's wear dealer (retail)	47.71	52.42/4
Mental handicap hospital (public sector)	86.10/1	85.11/1
Mental health specialist (private practice)	86.22	85.12
Mental health specialist (public sector)	86.10/1	85.11/1
Mental hospital (private sector)	86.10/1	85.11/2
Mental hospital (public sector)	86.10/1	85.11/1
Mentally handicapped adult training	85.59	80.42/9
Mercerising machinery for textiles (manufacture)	28.94	29.54
Mercerising of textiles and textile articles, including wearing apparel (manufacture)	13.30	17.30
Mercerising yarn (manufacture)	13.30	17.30
Merchandising display finishing (manufacture)	18.14	22.23
Merchant converter (textiles) (wholesale)	46.41	51.41
Merchant Navy	50.20	61.10/2
Mercuric dioxide cells (manufacture)	27.20	31.40
Mercury vapour lamp (manufacture)	27.40	31.50
Merino yarn spinning (manufacture)	13.10	17.13
Mesh bags made of plastic (manufacture)	22.22	25.22
Messenger licensed	53.20/1	64.12
Messenger service licensed	53.20/1	64.12
Messenger service unlicensed	53.20/2	64.12
Messenger unlicensed	53.20/2	64.12
Metal and non-metal waste and scrap and materials for recycling (wholesale)	46.77	51.57
Metal badges and metal military insignia (manufacture)	25.99	28.75
Metal broker (not scrap) (commission agent)	46.12	51.12
Metal coating of plastics	22.29	25.24
Metal cutting machine (numerically controlled) (manufacture)	28.41	29.42
Metal cutting machine tool (manufacture)	28.41	29.42
Metal detectors (non-electronic) (manufacture)	26.51/3	33.20/2
Metal dinnerware bowls (manufacture)	25.99	28.75
Metal dinnerware platters (manufacture)	25.99	28.75
Metal drum reconditioning (manufacture)	25.91	28.71

Activity	SIC 2007	SIC 2003
Metal etching (manufacture)	18.13	22.24
Metal finishing	25.61	28.51
Metal forging, pressing, stamping and roll-forming (manufacture)	25.50	28.40
Metal forming machine (numerically controlled) (manufacture)	28.41	29.42
Metal framed upholstery for seating (manufacture)	31.09	36.11
Metal frameworks for blast furnaces (manufacture)	25.11	28.11
Metal frameworks for construction of bridges (manufacture)	25.11	28.11
Metal frameworks for construction of masts (manufacture)	25.11	28.11
Metal frameworks for construction of towers (manufacture)	25.11	28.11
Metal frameworks for lifting and handling equipment (manufacture)	25.11	28.11
Metal goods for office use (manufacture)	25.99	28.75
Metal hair curlers (manufacture)	25.99	28.75
Metal hollow ware pots (manufacture)	25.99	28.75
Metal hollowware kettles (manufacture)	25.99	28.75
Metal objects production directly from metal powders by heat treatment (manufacture)	25.50	28.40
Metal oxides, hydroxides and peroxides (commission agent)	46.12	51.12
Metal oxides, hydroxides and peroxides (wholesale)	46.75	51.55
Metal pickling substances (manufacture)	20.59	24.66
Metal plates (manufacture)	25.99	28.75
Metal polish (manufacture)	20.41/2	24.51/2
Metal pre-treatment paint (manufacture)	20.30/1	24.30/1
Metal road signs (manufacture)	25.99	28.75
Metal rolling mills (wholesale)	46.69	51.87
Metal rolling mills and rolls for such mills (manufacture)	28.91	29.51
Metal sand for sandblasting (manufacture)	24.10	27.10
Metal skeletons for bridges (manufacture)	25.11	28.11
Metal skeletons for masts (manufacture)	25.11	28.11
Metal skeletons for towers (manufacture)	25.11	28.11
Metal spinning	25.99	28.75
Metal spraying (manufacture)	25.61	28.51
Metal spraying machine (manufacture)	28.29	29.24
Metal stockholder (wholesale)	46.72	51.52
Metal structures and parts of structures (manufacture)	25.11	28.11
Metal treatment chemical (manufacture)	20.59	24.66
Metal umbrella handles and frames (manufacture)	25.99	28.75
Metal vacuum jugs and bottles (manufacture)	25.99	28.75
Metal waste and scrap (commission agent)	46.12	51.12
Metal window fixing	43.32	45.42
Metal working machine tool (physical process) (manufacture)	28.41	29.42
Metal working machine tool parts (manufacture)	28.41	29.42
Metallic closures (manufacture)	25.92	28.72
Metallic halogenates (commission agent)	46.12	51.12
Metallic halogenates (wholesale)	46.75	51.55
Metallic paint (manufacture)	20.30/1	24.30/1
Metallised leathers (manufacture)	15.11	19.10
Metallised yarn (manufacture)	13.96	17.54/9
Metalloids (commission agent)	46.12	51.12
Metalloids (wholesale)	46.75	51.55
Metallurgical coke (manufacture)	19.10	23.10
Metallurgist (private practice)	71.20	74.30
Metallurgy machinery (manufacture)	28.91	29.51
Metals (commission agent)	46.12	51.12
Metals (wholesale)	46.72	51.52
Metals and metal ores exporter (wholesale)	46.72	51.52
Metals and metal ores importer (wholesale)	46.72	51.52
Metalware for domestic use (wholesale)	46.49/9	51.44
Meteorological instruments (electronic) (manufacture)	26.51/1	33.20/1
Meteorological instruments (non-electronic) (manufacture)	26.51/3	33.20/2
Meteorological optical instruments (electronic) (manufacture)	26.70/1	33.20/1
Meteorological optical instruments (non-electronic) (manufacture)	26.51/3	33.20/2
Meter housing boxes made of plastic (manufacture)	22.23	25.23/9
Meter reading on a fee or contract basis	82.99	74.87/9
Metering pump (manufacture)	28.13/1	29.12/1
Meters (other than for electricity and parking) (electronic) (manufacture)	26.51/1	33.20/1
Meters (other than for electricity and parking) (non-electronic) (manufacture)	26.51/3	33.20/2
Meters for electricity (electronic) (manufacture)	26.51/1	33.20/1
Meters for electricity (non-electronic) (manufacture)	26.51/3	33.20/2

Activity	SIC 2007	SIC 2003
Meters for liquid supply (electronic) (manufacture)	26.51/1	33.20/1
Meters for liquid supply (non-electronic) (manufacture)	26.51/3	33.20/2
Meters for petrol pumps (electronic) (manufacture)	26.51/1	33.20/1
Meters for petrol pumps (non-electronic) (manufacture)	26.51/3	33.20/2
Meters for water (electronic) (manufacture)	26.51/1	33.20/1
Meters for water (non-electronic) (manufacture)	26.51/3	33.20/2
Methane extraction from natural gas	06.20	11.10
Methanol (manufacture)	20.14	24.14
Methanol (wholesale)	46.75	51.55
Methodist Church	94.91	91.31
Methylated spirits (manufacture)	20.14	15.92
Metronome (electronic or mechanical) (manufacture)	32.20	36.30
Metropolitan area passenger railway transportation by underground, metro and similar systems	49.31/1	60.21/3
Metropolitan Police Commissioners Office	84.24	75.24
Metropolitan scheduled passenger land transport other than underground, metro and similar systems	49.31/9	60.21/9
Mica goods (manufacture)	23.99	26.82/9
Mica mining and quarrying	08.99	14.50
Mica slab and sheet processing (manufacture)	23.99	26.82/9
Mice, joysticks and trackballs (manufacture)	26.20	30.02
Microbiological cultures, toxins, etc. (manufacture)	21.10	24.41
Microchip (manufacture)	26.11	32.10
Microchips (wholesale)	46.52	51.86
Microcircuit (manufacture)	26.11	32.10
Micro-computers (manufacture)	26.20	30.02
Microfiche readers (manufacture)	26.70/2	33.40/3
Microfilm equipment (manufacture)	26.70/2	33.40/3
Microfilm readers (manufacture)	26.70/2	33.40/3
Micro-filming activities	74.20/2	74.81/3
Micrometer (manufacture)	26.51/3	33.20/2
Micropalaeontogical analysis activities	71.12/2	74.20/6
Microphone (manufacture)	26.40	32.30
Microphotography equipment (manufacture)	26.70/2	33.40/2
Microprocessors (manufacture)	26.11	32.10
Microprojection equipment (manufacture)	26.70/2	33.40/2
Microscopes (except optical) and diffraction equipment (wholesale)	46.69	51.87
Microscopes (other than optical) (manufacture)	26.51/3	33.20/2
Microwave components (manufacture)	26.11	32.10
Microwave ovens (manufacture)	27.51	29.71
Microwave ovens (wholesale)	46.43/9	51.43/9
Microwave tube (manufacture)	26.11	32.10
Middle schools deemed primary	85.20	80.10
Midwife (NHS)	86.90	85.14
Midwife (private)	86.90	85.14
Migrant worker accommodation	55.90	55.23/9
Military aid missions accredited to foreign governments (public sector)	84.21	75.21
Military base hospitals	86.10/1	85.11/1
Military carbine (manufacture)	25.40	29.60
Military clothing (manufacture)	14.12	18.21
Military college	85.42/1	80.30/2
Military defence administration	84.22	75.22
Military fighting tanks (manufacture)	30.40	29.60
Military fighting vehicles (manufacture)	30.40	29.60
Military hospital (public sector)	86.10/1	85.11/1
Military logistics	84.22	75.22
Military museums	91.02	92.52/1
Military ports	84.22	75.22
Military rifle (manufacture)	25.40	29.60
Military school	85.32	80.22
Military tribunals administration and operation	84.23	75.23
Milk (wholesale)	46.33	51.33/1
Milk bar	56.10/3	55.30/3
Milk based baby food (manufacture)	10.86	15.88
Milk chocolate (manufacture)	10.82/1	15.84/1
Milk churns made of aluminium (manufacture)	25.92	28.72
Milk churns made of iron or steel (manufacture)	25.91	28.71
Milk cocoa (manufacture)	10.82/1	15.84/1
Milk collection by tanker	49.41	60.24/9

Activity	SIC 2007	SIC 2003
Milk converting machinery (manufacture)	28.93	29.53
Milk drinks (flavoured) (manufacture)	11.07	15.98
Milk homogenising (manufacture)	10.51/1	15.51/1
Milk or cream in solid form (manufacture)	10.51/9	15.51/9
Milk pan (manufacture)	25.99	28.75
Milk pasteurisation plant (manufacture)	28.93	29.53
Milk powder (manufacture)	10.51/9	15.51/9
Milk processing machinery (manufacture)	28.93	29.53
Milk production (evaporated, condensed, etc.) (manufacture)	10.51/1	15.51/1
Milk products other than liquid milk and cream, butter, cheese n.e.c. (manufacture)	10.51/9	15.51/9
Milk roundsman (not farmer) (retail)	47.99	52.63
Milk shake base (manufacture)	11.07	15.98
Milk sterilising (manufacture)	10.51/1	15.51/1
Milk ultra heat treatment (manufacture)	10.51/1	15.51/1
Milking machine (manufacture)	28.30/2	29.32
Milking machines (wholesale)	46.61	51.88
Milkman (not farmer) (retail)	47.99	52.63
Mill board (manufacture)	17.12	21.12
Millboard made of asbestos (manufacture)	23.99	26.82/1
Millet growing	01.11	01.11
Millinery (wholesale)	46.42	51.42/9
Millinery dealer (retail)	47.71	52.42/3
Millinery importer (wholesale)	46.42	51.42/9
Millinery made of felt (manufacture)	14.19	18.24/1
Milling cutter (manufacture)	25.73	28.62
Milling machine (food processing) (manufacture)	28.93	29.53
Milling machine (metal cutting) (manufacture)	28.41	29.42
Milling machinery for textiles (manufacture)	28.94	29.54
Millstone and grindstone cutting (manufacture)	23.91	26.81
Millstones made of bonded abrasives (manufacture)	23.91	26.81
Mincemeat (manufacture)	10.39	15.33
Mine case and component (manufacture)	25.40	29.60
Mine detectors (electronic) (manufacture)	26.51/1	31.62
Mine detectors (non-electronic) (manufacture)	26.51/3	33.20/2
Mine detectors, pulse (signal) generators; metal detectors (manufacture)	26.51/3	31.62
Mine sinking	43.99/9	45.25
Minefield clearance	39.00	90.03
Mineral and pharmaceutical nutritional ingredients for food and feeding stuff (manufacture)	21.10	24.41
Mineral colours (manufacture)	20.12	24.12
Mineral cutter (manufacture)	28.92/1	29.52/1
Mineral dressing plant (manufacture)	28.92/1	29.52/1
Mineral insulating materials (manufacture)	23.99	26.82/9
Mineral insulation products (manufacture)	23.99	26.82/9
Mineral oil blending (manufacture)	19.20/9	23.20/9
Mineral oil extraction	06.10	11.10
Mineral oil refining (manufacture)	19.20/1	23.20/1
Mineral resource services administration and regulation (public sector)	84.13	75.13
Mineral surveyor	71.12/2	74.20/6
Mineral water bottling (manufacture)	11.07	15.98
Mineral water exporter (wholesale)	46.34/1	51.34/1
Mineral water importer (wholesale)	46.34/1	51.34/1
Mineral water production (manufacture)	11.07	15.98
Mineral waters (wholesale)	46.34/1	51.34/1
Mineral wool (manufacture)	23.99	26.82/9
Minerals treatment machinery (manufacture)	28.92/1	29.52/1
Miners' lamp (manufacture)	27.40	31.50
Miniature circuit breaker (manufacture)	27.12	31.20
Minibus (manufacture)	29.10	34.10
Minibuses with a weight not exceeding 3.5 tonnes (new) (retail)	45.11/1	50.10/1
Minibuses with a weight not exceeding 3.5 tonnes (new) (wholesale)	45.11/1	50.10/1
Minibuses with a weight not exceeding 3.5 tonnes (used) (retail)	45.11/2	50.10/2
Minibuses with a weight not exceeding 3.5 tonnes (used) (wholesale)	45.11/2	50.10/2
Mini-computers (manufacture)	26.20	30.02
Mining and quarrying of residual class 08990, support services provided on a fee or contract basis	09.90	14.50
Mining engineering design projects	71.12/9	74.20/4
Mining equipment rental and operating leasing	77.39	71.34
Mining locomotives and mining rail cars (manufacture)	30.20	35.20

Activity	SIC 2007	SIC 2003
Mining machinery (manufacture)	28.92/1	29.52/1
Mining machinery and equipment (wholesale)	46.63	51.82
Mining of non-ferrous metal ore	07.29	13.20
Mining research establishment	72.19	73.10
Mining services administration and regulation (public sector)	84.13	75.13
Mining site preparation and overburden removal	43.12	45.11
Mining timber (sawn) (manufacture)	16.10	20.10
Mining tool (bit) (manufacture)	28.92/1	28.62
Mining tool (powered portable) (manufacture)	28.24	29.41
Ministry of Defence (civilian personnel)	84.22	75.22
Ministry of Defence (forces personnel)	84.22	75.22
Ministry of Defence Headquarters	84.22	75.22
Ministry of Defence research and development (other than biotechnological)	72.19	73.10
Mint herb infusions maté (manufacture)	10.83/1	15.86/1
Mint sauce (manufacture)	10.84	15.87
Mirror frame made of wood (manufacture)	16.29	20.51
Mirror glass (manufacture)	23.12	26.12
Mirrors for medical use (manufacture)	32.50	33.10
Mirrors for motor vehicles (manufacture)	23.12	26.12
Missiles (guided weapons), except intercontinental ballistic missile (ICBM) (manufacture)	25.40	29.60
Missionary Society	94.91	91.31
Mitre (manufacture)	26.51/3	33.20/2
Mixed beverages containing fruit wines (manufacture)	11.03	15.94/9
Mixed business retailing both food and non food goods but non-food predominating (retail)	47.19	52.12
Mixed farming	01.50	01.30
Mixed industrial gases (manufacture)	20.11	24.11
Mixing machine for working rubber or plastic (manufacture)	28.96	29.56
Mobile bank (not self propelled) (manufacture)	29.20/3	34.20/3
Mobile canteen (not self propelled) (manufacture)	29.20/3	34.20/3
Mobile crane (manufacture)	28.22	29.22
Mobile food carts	56.10/3	55.30/4
Mobile home letting (residential)	68.20/9	70.20/9
Mobile library (not trailer) (manufacture)	29.10	34.10
Mobile lifting frames (manufacture)	28.22	29.22
Mobile telephone (manufacture)	26.30/1	32.20/2
Mobile telephone services	61.20	64.20
Mobile telephones (retail)	47.42/1	52.48/8
Mobile telephones for motor vehicles (retail)	47.42/1	52.48/8
Mobile welding repair of fabricated metal products (not of machinery) (manufacture)	33.11	28.52
Mobile x-ray unit (not trailer) (manufacture)	29.10	34.10
Model kit (manufacture)	32.40/9	36.50/9
Model railway installations	93.29	92.34/9
Model ship made by shipbuilder (manufacture)	30.11	35.11
Modelling pastes (commission agent)	46.12	51.12
Modelling pastes (manufacture)	20.59	24.66
Models for educational or exhibition purposes (manufacture)	32.99	36.63/9
Models for geographical use made of wax or plaster (manufacture)	32.99	36.63/9
Models for recreational use (manufacture)	32.40/9	36.50/9
Models for window display made of plastic (manufacture)	22.29	36.63/9
Models made of plaster (manufacture)	32.99	36.63/9
Models made of wax (manufacture)	32.99	36.63/9
Modem interface cards (manufacture)	26.12	32.10
Modems (manufacture)	26.30/1	32.20/1
Modular exhibition elements made of metal (manufacture)	25.11	28.11
Modules for oil platform (manufacture)	30.11	35.11
Mohair spinning on the woollen system (manufacture)	13.10	17.12
Mohair spinning on the worsted system (manufacture)	13.10	17.13
Mohair woollen weaving (manufacture)	13.20	17.22
Mohair worsted weaving (manufacture)	13.20	17.23
Molassed feeding stuff containing more than 30% molasses (manufacture)	10.91	15.71
Molasses (manufacture)	10.81	15.83
Mole catching by contractors	01.61	01.41
Moles for mining (manufacture)	28.92/1	29.52/1
Moleskin finishing (manufacture)	14.20	18.30
Mollusc farming, except aquatic molluscs	01.49	01.25
Mollusc preservation (other than by freezing) (manufacture)	10.20	15.20/9
Mollusc preservation by freezing (manufacture)	10.20	15.20/1

Activity	SIC 2007	SIC 2003
Molluscicides (manufacture)	20.20	24.20
Molluscs (retail)	47.23	52.23
Molluscs and other aquatic animals cultured in sea water	03.21	05.02
Molluscs distribution (wholesale)	46.38	51.38
Molybdenum (manufacture)	24.45	27.45
Molybdenum mining and preparation	07.29	13.20
Monastery	94.91	91.31
Money changer	66.12	67.13
Money lender	64.92/1	65.22/1
Money order activities	64.19/1	65.12/1
Monitor cables (manufacture)	26.11	31.30
Monitoring activities by mechanical or electrical protective devices	80.20	74.60/2
Monitoring equipment for radio and television (manufacture)	26.30/9	32.20/2
Monitoring of electronic security alarm systems	80.20	74.60/2
Monitors for computers (manufacture)	26.20	30.02
Monitors for videos (manufacture)	26.40	32.30
Mono and polycarboxyclic acids including acetic acid (manufacture)	20.14	24.14
Monocle (manufacture)	32.50	33.40/1
Monocular (manufacture)	26.70/1	33.40/2
Monofilament or strip (manufacture)	20.60	24.70
Monohydric alcohols (commission agent)	46.12	51.12
Monohydric alcohols (manufacture)	20.14	24.14
Monohydric alcohols (wholesale)	46.75	51.55
Monolithic integrated circuits (manufacture)	26.11	32.10
Monopod tower made of steel plate (manufacture)	25.11	28.11
Montejus (compressed air chamber elevators) (manufacture)	28.12	29.12/1
Monumental stonework (manufacture)	23.70	26.70
Mop (manufacture)	32.91	36.62
Moped (manufacture)	30.91	35.41
Moped sales (retail)	45.40	50.40
Moped sales (wholesale)	45.40	50.40
Mops for household use (manufacture)	32.91	36.62
Moquette (not woollen) weaving (manufacture)	13.20	17.21
Moquette woollen weaving (manufacture)	13.20	17.22
Morbid anatomy specialist (private practice)	86.22	85.12
Morbid anatomy specialist (public sector)	86.10/1	85.11/1
Mordant dye (manufacture)	20.12	24.12
Mortar (ordnance) (manufacture)	25.40	29.60
Mortar bomb (manufacture)	25.40	29.60
Mortar mixers (manufacture)	28.92/3	29.52/3
Mortar spreaders (manufacture)	28.92/3	29.52/3
Mortars (manufacture)	23.64	26.64
Mortars (powdered) (manufacture)	23.64	26.64
Mortars made of refractory (manufacture)	23.20	26.26
Mortgage agent	66.19	67.13
Mortgage broker activities	66.19	67.13
Mortgage corporation for agriculture	64.92/9	65.22/9
Mortgage finance companies' activities (other than banks and building societies)	64.92/2	65.22/3
Mortising machines (manufacture)	28.49	29.43
Mortuary	96.03	93.03
Mosaic cube (manufacture)	23.31	26.30
Mosaic cubes made of glass (manufacture)	23.19	26.15
Mosaic glazed tiles (manufacture)	23.31	26.30
Mosque	94.91	91.31
Moss collecting, cutting or gathering	02.30	02.01
Moss litter (manufacture)	23.99	26.82/9
Moss litter (wholesale)	46.76	51.56
MOT testing station	71.20	74.30
Motel (licensed with restaurant)	55.10	55.10/1
Motel (unlicensed with restaurant)	55.10	55.10/2
Motel without restaurant	55.10	55.10/3
Motion compensation equipment for oil drilling rigs (manufacture)	28.92/1	29.52/1
Motion detectors (non-electronic) (manufacture)	26.51/3	33.20/2
Motion picture developing	74.20/3	74.81/4
Motion picture distribution activities	59.13/1	92.12
Motion picture film laboratory activities	59.12	92.11/9
Motion picture production	59.11/1	92.11/1

Activity	SIC 2007	SIC 2003
Motion picture production equipment rental and leasing	77.39	71.34
Motion picture projection	59.14	92.13
Motion pictures distribution to other industries	59.13/1	92.12
Motion pictures post-production activities	59.12	92.11/9
Motive power depot (railway)	52.21/9	63.21
Motor accessories dealer (retail)	45.32	50.30
Motor accessories dealer (wholesale)	45.31	50.30
Motor and aviation spirit (commission agent)	46.12	51.12
Motor bike taxi service	49.32	60.22
Motor boats (manufacture)	30.12	35.12
Motor bus scheduled passenger transport	49.31/9	60.21/9
Motor car (manufacture)	29.10	34.10
Motor coach (manufacture)	29.10	34.10
Motor coach service	49.39	60.23/1
Motor coach with driver (private hire)	49.39	60.23/1
Motor for hydraulic equipment (manufacture)	28.12	29.12/2
Motor for pneumatic equipment (manufacture)	28.12	29.12/2
Motor fuel (manufacture)	19.20/1	23.20/1
Motor generator sets (manufacture)	27.11	31.10
Motor homes (used) (retail)	45.19	50.10/2
Motor homes (used) (wholesale)	45.19	50.10/2
Motor insurance	65.12	66.03/1
Motor repair depot	45.20	50.20
Motor scooter (manufacture)	30.91	35.41
Motor spirit (manufacture)	19.20/1	23.20/1
Motor spirit distribution (wholesale)	46.71/1	51.51/1
Motor starting and controlling gear (manufacture)	27.12	31.20
Motor tricycle and parts (manufacture)	30.91	35.41
Motor vehicle (used) exporter	45.19	50.10/2
Motor vehicle accessories, fittings and parts made of plastic (manufacture)	22.29	25.24
Motor vehicle collection	49.41	60.24/9
Motor vehicle design	71.12/1	74.20/5
Motor vehicle electrical generators (manufacture)	29.31	31.61
Motor vehicle electrical ignition wiring harnesses (manufacture)	29.31	31.61
Motor vehicle electrical power window and door systems (manufacture)	29.31	31.61
Motor vehicle painting and body repairing	45.20	50.20
Motor vehicle parts and accessories (retail)	45.32	50.30
Motor vehicle parts and accessories (wholesale)	45.31	50.30
Motor vehicle purchased gauges into instrument panels (manufacture)	29.31	31.61
Motor vehicle reconditioning by manufacturer (manufacture)	29.10	34.10
Motor vehicle servicing	45.20	50.20
Motor vehicle spraying	45.20	50.20
Motor vehicle with a weight not exceeding 3.5 tonnes (new) exporter	45.11/1	50.10/1
Motor vehicle with a weight not exceeding 3.5 tonnes (new) importer	45.11/1	50.10/1
Motor vehicle with a weight not exceeding 3.5 tonnes (used) importer	45.11/2	50.10/2
Motor vehicles (manufacture)	29.10	34.10
Motor vehicles certification	71.20	74.30
Motor vehicles for commercial use (manufacture)	29.10	34.10
Motor vehicles with a weight not exceeding 3.5 tonnes (new) (retail)	45.11/1	50.10/1
Motor vehicles with a weight not exceeding 3.5 tonnes (new) (wholesale)	45.11/1	50.10/1
Motor vehicles with a weight not exceeding 3.5 tonnes (used) (retail)	45.11/2	50.10/2
Motor vehicles with a weight not exceeding 3.5 tonnes (used) (wholesale)	45.11/2	50.10/2
Motorcycle (manufacture)	30.91	35.41
Motorcycle exporter (wholesale)	45.40	50.40
Motorcycle hire	77.39	71.21/1
Motorcycle importer (wholesale)	45.40	50.40
Motorcycle parts and accessories (manufacture)	30.91	35.41
Motorcycle parts and accessories (retail)	45.40	50.40
Motorcycle parts and accessories (wholesale)	45.40	50.40
Motorcycle rental	77.39	71.21/1
Motorcycle sales (retail)	45.40	50.40
Motorcycle sales (wholesale)	45.40	50.40
Motorhomes (retail)	45.19	50.10/1
Motorhomes (wholesale)	45.19	50.10/1
Motorised caravans (manufacture)	29.10	34.10
Motorised tanks and other armoured fighting vehicles (wholesale)	46.69	51.87
Motorists' organisation (not road patrol or touring service)	94.99	91.33

Activity	SIC 2007	SIC 2003
Motorists' organisation (road patrol)	52.21/9	50.20
Motorists' organisation touring department	79.11	63.30/1
Motors and engines of a kind typically found on aircraft (manufacture)	30.30	35.30
Motors for aircraft (manufacture)	30.30	35.30
Motorway and other dual carriageway construction	42.11	45.23
Motorway maintenance unit	52.21/9	63.21
Motorway services cafeteria (unlicensed)	56.10/2	55.30/2
Motorway services petrol filling station	47.30	50.50
Mould (engineers' small tools) (manufacture)	25.73	28.62
Mould for foundry (manufacture)	25.73	29.56
Mouldable refractory (manufacture)	23.20	26.26
Moulded case circuit breaker (manufacture)	27.12	31.20
Moulded rubber bottoms for footwear (manufacture)	22.19	19.30
Moulded skirting board made of wood (manufacture)	16.23	20.30
Moulders for bakery (manufacture)	28.93	29.53
Moulders for rubber or plastic (manufacture)	28.96	29.56
Moulding boxes for any material (manufacture)	25.73	29.56
Moulding compounds (plastics) (manufacture)	20.16	24.16
Moulding machine for rubber or plastic (manufacture)	28.96	29.56
Moulding machine for wood, etc. (manufacture)	28.49	29.43
Moulding machine for working rubber or plastics (manufacture)	25.73	29.56
Moulding machines for dairies (manufacture)	28.93	29.53
Mouldings for upholstery made of rubber (manufacture)	22.19	25.13
Mouldings made of magnesite (manufacture)	23.20	26.26
Mouldings made of plastic (manufacture)	22.29	25.24
Mouldings made of wood (manufacture)	16.23	20.30
Moulds made of silica (manufacture)	23.20	26.26
Moulds, moulding boxes for metal foundries, mould bases and moulding patterns (wholesale)	46.69	51.87
Mount cutting (manufacture)	17.29	21.25/9
Mountain guides	93.19/9	92.62/9
Mountain refuges	55.20/2	55.21
Mountaineering equipment (manufacture)	32.30	36.40
Mounted piezo-electric crystals (manufacture)	26.11	32.10
Mounted piezo-electric crystals (wholesale)	46.52	51.86
Mounting paper on linen (manufacture)	17.29	21.25/9
Moutant (manufacture)	20.52	24.62
Mouth blown signalling instruments (manufacture)	32.20	36.30
Mouth organ (manufacture)	32.20	36.30
Movements for clocks and watches (manufacture)	26.52	33.50
Moving walkways (manufacture)	28.22	29.22
Mowers for agricultural use (manufacture)	28.30/2	29.32
Mowers for lawns, parks and sports grounds (manufacture)	28.30/2	29.32
Mud logging services	09.10	11.20
Mudline suspension and tie-back equipment (manufacture)	28.92/1	29.52/1
Muffles (refractory product) (manufacture)	23.20	26.26
Muffs made of fur (manufacture)	14.20	18.30
Mulberry growing	01.25	01.13/9
Mule farming and breeding	01.43	01.22
Multicellular glass block (manufacture)	23.19	26.15
Multi-disciplinary research and development (not biotechnological or social sciences and humanities)	72.19	73.10
Multi-disciplinary research and development predominantly on social sciences and humanities	72.20	73.10
Multi-function office equipment (manufacture)	26.20	30.02
Multigraphing	82.19	74.85
Multi-layer paper obtained by compression (manufacture)	17.12	21.12
Multiple insulating glass (manufacture)	23.12	26.12
Multiple-walled insulating units of glass (manufacture)	23.12	26.12
Multiplexers for telephone exchanges (manufacture)	26.30/1	32.20/1
Multipurpose development project services administration (public sector)	84.13	75.13
Multi-wall paper sack (manufacture)	17.21/1	21.21/1
Mungo (carded or combed) (wholesale)	46.76	51.56
Municipal bus service	49.31/9	60.21/9
Museums of all kinds	91.02	92.52/1
Museums of furniture, costumes, ceramics, silverware	91.02	92.52/1
Museums of jewellery	91.02	92.52/1
Mushroom (wild) gathering	02.30	01.12
Mushroom growing (cultivated)	01.13	01.12
Mushroom spawn growing	01.30	01.12

Activity	SIC 2007	SIC 2003
Mushrooms (retail)	47.21	52.21
Mushrooms (wholesale)	46.31	51.31
Music (printed) publishing	59.20	22.14
Music box mechanisms (manufacture)	32.20	36.30
Music club	94.99	91.33
Music composer	90.03	92.31/9
Music copyist and transcriber (own account)	90.03	92.31/9
Music downloads (on-line publishing with provision of downloaded content)	59.20	72.40
Music hall	90.04	92.32
Music plate engraving (manufacture)	18.13	22.24
Music printing (manufacture)	18.12/9	22.22
Music shop (retail)	47.59/1	52.45
Music tape publishing	59.20	22.14
Music tape reproduction from master copies (manufacture)	18.20/1	22.31
Music teacher (own account)	85.32	80.22
Musical box (manufacture)	32.20	36.30
Musical instrument parts and accessories (manufacture)	32.20	36.30
Musical instrument rental	77.21	71.40/1
Musical instrument tuners (electronic) (manufacture)	32.20	36.30
Musical instruments (commission agent)	46.18	51.18
Musical instruments (retail)	47.59/1	52.45
Musical instruments (wholesale)	46.49/1	51.47/5
Musical instruments exporter (wholesale)	46.49/1	51.47/5
Musical instruments importer (wholesale)	46.49/1	51.47/5
Musical instruments including electronic (manufacture)	32.20	36.30
Musical instruments rental and leasing	77.29/9	71.40/9
Musical scores (retail)	47.59/1	52.45
Musicians	90.01	92.31/1
Muslin clipping (manufacture)	13.30	17.30
Muslin dressing (manufacture)	13.30	17.30
Muslin ending (manufacture)	13.30	17.30
Muslin finishing (manufacture)	13.30	17.30
Muslin gassing (manufacture)	13.30	17.30
Muslin mending (manufacture)	13.30	17.30
Muslin weaving (manufacture)	13.20	17.21
Mussel gathering	03.11	05.01
Mussel production, freshwater	03.22	05.02
Mussel production, marine	03.21	05.02
Mustard (manufacture)	10.84	15.87
Mustard flour and meal (manufacture)	10.84	15.87
Mustard oil production (manufacture)	10.41	15.41
Mustard processing machine (manufacture)	28.93	29.53
Mustard seed crushing (manufacture)	10.41	15.41
Mustard seed growing	01.11	01.11
Mutual funds management	66.30	67.12/1
Myograph (manufacture)	32.50	33.10
NAAFI canteen	56.29	55.51
NAAFI clubs	56.30/2	55.40/4
NAAFI headquarters	56.29	55.52
NAAFI shop with alcohol licence (retail)	47.11	52.11/2
NAAFI shop without alcohol licence (retail)	47.11	52.11/3
Nacelles for aircraft (manufacture)	30.30	35.30
Nail (not wire) (manufacture)	25.93	28.73
Nail brush (manufacture)	32.91	36.62
Nail file (manufacture)	25.71	28.61
Nail preparation (cosmetic) (manufacture)	20.42	24.52
Nailing machines (manufacture)	28.49	29.43
Nails made of steel wire (manufacture)	25.93	28.73
Nails, tacks, drawing pins and staples (wholesale)	46.74	51.54
Nameplates made of metal (manufacture)	25.99	28.75
Nameplates made of plastic (manufacture)	22.29	25.24
Napery lace (manufacture)	13.99	17.54/1
Naphtha (LDF) (manufacture)	19.20/1	23.20/1
Naphthalene (manufacture)	20.14	24.14
Napkin liners (manufacture)	17.22	21.22
Napkins made of paper (manufacture)	17.22	21.22
Narrow fabric (not elastic or elastomeric) (manufacture)	13.96	17.54/2

Activity	SIC 2007	SIC 2003
Narrow gauge railway (recreational)	93.29	92.72/9
Narrow slabs of semi-finished steel (manufacture)	24.10	27.10
Narrow woven fabrics, including weftless fabrics assembled by means of an adhesive (manufacture)	13.96	17.54/2
National council for civil liberties	94.99	91.33
National foundation for educational research	72.20	73.20
National galleries (Scotland)	91.02	92.52/1
National gallery	91.02	92.52/1
National greyhound racing club	93.12	92.62/9
National institute for adult continuing education	85.59	80.42/9
National library for the blind	91.01/1	92.51
National library of Scotland	91.01/1	92.51
National library of Wales	91.01/1	92.51
National maritime board	94.12	91.12
National maritime museum	91.02	92.52/1
National physical laboratory	72.19	73.10
National portrait gallery	91.02	92.52/1
National savings bank	64.19/1	65.12/1
National society for the prevention of cruelty to children	88.99	85.32/1
National trust (the)	94.99	91.33
National trust garden (property)	91.02	92.52/1
National union of students (not trading activities)	94.99	91.33
Native sulphur mining	08.91	14.30
Natural cork in plates, sheets, strips, crushed, granulated or ground (commission agent)	46.18	51.18
Natural environment research council	72.19	73.10
Natural gas booster/compression site	35.22	40.22
Natural gas condensates separation	06.20	11.10
Natural gas distribution	35.22	40.22
Natural gas exploration	71.12/2	74.20/6
Natural gas production well	06.20	11.10
Natural gas storage	35.22	40.22
Natural history museum	91.02	92.52/1
Natural material used in flavours or perfumes (manufacture)	20.53	24.63
Natural pearls gathering of	03.11	05.01
Natural sciences research and experimental development (other than biotechnological)	72.19	73.10
Natural sponge preparation (manufacture)	32.99	36.63/9
Natural uranium and plutonium and their compounds (commission agent)	46.12	51.12
Natural uranium production (manufacture)	24.46	23.30
Naturalisation agent	96.09	93.05/9
Nature reserves including wildlife preservation	91.04	92.53
Nautical instrument (non-electronic) (manufacture)	26.51/3	33.20/2
Nautical school	85.32	80.22
Naval architect	71.12/1	74.20/5
Naval dockyard (shipbuilding and repairing) (manufacture)	30.11	35.11
Naval ships of all types (manufacture)	30.11	35.11
Navigation activities	52.22	63.22
Navigation machinery (wholesale)	46.69	51.87
Navigational instruments and appliances (electronic) (manufacture)	26.51/1	33.20/1
Navigational instruments and appliances (non-electronic) (manufacture)	26.51/3	33.20/2
Neatsfoot oil (manufacture)	10.41	15.42
Necktie (manufacture)	14.19	18.24/9
Neckwear for women (manufacture)	14.19	18.24/9
Nectarine growing	01.24	01.13/9
Needle roller bearings (manufacture)	28.15	29.14
Needle valves (manufacture)	28.14	29.13
Needlefelt (other than carpet underlay) (manufacture)	13.99	17.54/9
Needlefelt carpet underlay (manufacture)	13.93/9	17.51/9
Needleloom and bonded fibre rugs (manufacture)	13.93/9	17.51/9
Needleloom and bonded fibre tiles (manufacture)	13.93/9	17.51/9
Needleloom carpet (manufacture)	13.93/9	17.51/9
Needleloom carpeting (manufacture)	13.93/9	17.51/9
Needleloom felt (other than carpet underlay) (manufacture)	13.99	17.54/9
Needleloom felt carpet underlay (manufacture)	13.93/9	17.51/9
Needles for sewing (retail)	47.51	52.41
Needles for sewing machines (manufacture)	28.94	29.54
Needles made of metal (manufacture)	25.93	28.73
Needles used in medicine (manufacture)	32.50	33.10
Needles, etc for sewing (wholesale)	46.41	51.41

Activity	SIC 2007	SIC 2003
Negatoscopes (manufacture)	26.70/2	33.40/3
Negotiations of business and employer organisations	94.11	91.11
Nematocide (manufacture)	20.20	24.20
Neon (manufacture)	20.11	24.11
Neon tube (manufacture)	27.40	31.50
Net and window furnishing type fabrics (manufacture)	13.91	17.60
Net curtaining knitted or crocheted fabric (manufacture)	13.91	17.60
Net curtains (retail)	47.53	52.44
Net fabrics in the piece, in strips or in motifs (manufacture)	13.99	17.54/1
Nets for horticulture (manufacture)	13.94	17.52
Netted fabric (manufacture)	13.91	17.60
Netting made of plastic (not woven or knotted) (manufacture)	22.29	25.24
Netting made of steel wire (manufacture)	25.93	28.73
Netting made of wire (manufacture)	25.93	28.73
Netting products (manufacture)	13.94	17.52
Network interface (manufacture)	26.20	30.02
Network interface cards (manufacture)	26.12	32.10
Neuropath	86.90	85.14
Neutral spirits production (manufacture)	20.14	15.92
Newmarket Heath	93.11	92.61/9
News agency activities	63.91	92.40
News clipping service	63.99	92.40
News ink (manufacture)	20.30/2	24.30/2
Newspaper printing (manufacture)	18.11	22.21
Newspaper publishing	58.13	22.12
Newspapers (retail)	47.62	52.47
Newspapers (wholesale)	46.49/9	51.47/9
Newsprint (manufacture)	17.12	21.12
Newsvendor (retail)	47.89	52.62
NiCad batteries (manufacture)	27.20	31.40
Nickel (manufacture)	24.45	27.45
Nickel alloys (manufacture)	24.45	27.45
Nickel mining and preparation	07.29	13.20
Nickel silver (manufacture)	24.44	27.44
Nickel wire made by drawing (manufacture)	24.45	27.45
Nicotine preparation (manufacture)	20.20	24.20
Niger seed growing	01.11	01.11
Night safe (manufacture)	25.99	28.75
Night-clubs (licensed to sell alcohol)	56.30/1	55.40/1
Night-dresses for women and girls (manufacture)	14.14/2	18.23/2
Nightlight (manufacture)	32.99	36.63/9
Nightwear for infants (manufacture)	14.19	18.24/9
Nightwear for men and boys (manufacture)	14.14/1	18.23/1
Nightwear for women and girls (manufacture)	14.14/2	18.23/2
NiMH batteries (manufacture)	27.20	31.40
Nippers (manufacture)	25.73	28.62
Nitrate of soda importer (wholesale)	46.75	51.55
Nitrates and nitrites of potassium (manufacture)	20.15	24.15
Nitrates of potassium (commission agent)	46.12	51.12
Nitric acid, sulphonitric acid and ammonia (commission agent)	46.12	51.12
Nitric and sulphonitric acid (manufacture)	20.15	24.15
Nitro glycerine (manufacture)	20.51	24.61
Nitro-cellulose coated textile fabric (manufacture)	13.96	17.54/9
Nitrogen (manufacture)	20.11	24.11
Nitrogen products (manufacture)	20.15	24.15
Nitrogen resin type paint (manufacture)	20.30/1	24.30/1
Nitrogen-function organic compounds including amine (manufacture)	20.14	24.14
Nitrogenous straight fertiliser (manufacture)	20.15	24.15
Nitrogenous, phosphatic or potassic fertilisers (manufacture)	20.15	24.15
Nitrous oxide (manufacture)	20.11	24.11
Nodular pig iron (manufacture)	24.10	27.10
Noil (wholesale)	46.76	51.56
Noils (woollen industry) (manufacture)	13.10	17.12
Noise control consultancy activities	74.90/1	74.20/6
Nominee company	66.19	67.13
Non electronic calculators (manufacture)	28.23	30.01
Non-alcoholic beverages (commission agent)	46.17	51.17

Activity	SIC 2007	SIC 2003
Non-alcoholic beverages (retail)	47.25	52.25
Non-alcoholic flavoured and/or sweetened waters (manufacture)	11.07	15.98
Non-alloy pig iron (manufacture)	24.10	27.10
Non-alloy steel (manufacture)	24.10	27.10
Non-compound animal and cattle feed (not from grain milling or oilseed cakes and meal) (manufacture)	10.91	15.71
Non-current carrying plastic junction boxes (manufacture)	27.33	25.24
Non-current carrying plastic pole line fittings (manufacture)	27.33	25.24
Non-current carrying plastic switch covers (manufacture)	27.33	25.24
Non-dairy milk and cheese substitutes (manufacture)	10.89	15.89/9
Non-defatted flour production (manufacture)	10.41	15.41
Non-domestic cooling and ventilation equipment parts (manufacture)	28.25	29.23
Non-electric household heating equipment (permanently mounted) (manufacture)	28.21	29.72
Non-electric household-type furnaces (manufacture)	28.21	29.21
Non-electrical apparatus for testing physical and mechanical properties of materials (manufacture)	26.51/3	33.20/2
Non-electrical lamps and light fittings (wholesale)	46.47	51.47/9
Non-electrical lighting equipment (manufacture)	27.40	31.50
Non-electrical welding and soldering equipment (manufacture)	28.29	29.43
Non-ferrous metal foundry (manufacture)	24.54	27.54
Non-ferrous metal ore mining of class 07290, support services provided on a fee or contract basis	09.90	13.20
Non-ferrous metal ore quarrying	07.29	13.20
Non-ferrous metal ores mining and preparation	07.29	13.20
Non-ferrous other metals production (manufacture)	24.45	27.45
Non-life reinsurance	65.20/2	66.03/2
Non-life reinsurance related to pension funding	65.20/2	66.02
Non-metal waste and scrap recycling into secondary raw materials	38.32	37.20
Non-metallic mineral substances, articles thereof (manufacture)	23.99	26.82/9
Non-military aid programmes to developing countries (public sector)	84.21	75.21
Non-oriented electrical steel sheet (manufacture)	24.10	27.10
Non-residential buildings letting	68.20/9	70.20/9
Non-return, reflux and check valves (manufacture)	28.14	29.13
Non-scheduled air transport of passengers	51.10/2	62.20/1
Non-scheduled passenger transport n.e.c.	49.39	60.23/9
Non-specialised painting of metal structures (including ships)	43.34/1	45.44
Non-store auctions (retail)	47.99	52.63
Non-store commission agents (retail)	47.99	52.63
Non-vulcanisable thermoplastic elastomers (manufacture)	20.16	24.16
Non-wood products, gathering from the wild	02.30	02.01
Non-woven bonded fibre fabrics (manufacture)	13.95	17.53
Non-woven liners made of polyethylene (manufacture)	22.22	25.22
Non-woven sacks made of polyethylene (manufacture)	22.22	25.22
Non-wovens (manufacture)	13.95	17.53
Non-wovens and articles made from non-wovens (manufacture)	13.95	17.53
Noodle (manufacture)	10.73	15.85
Notary activities	69.10/9	74.11/9
Notary public	69.10/9	74.11/9
Notched bars made of aluminium (manufacture)	24.42	27.42
Notepad (manufacture)	17.23	22.22
Notice plates made of plastic (manufacture)	22.29	25.24
Nottingham lace (manufacture)	13.99	17.54/1
Nougat (manufacture)	10.82/2	15.84/2
Novelties made of plastic (manufacture)	22.29	36.63/9
Novelty goods made of leather (manufacture)	15.12	19.20
Nozzle for gas turbine aero engine (manufacture)	30.30	35.30
Nozzles made of refractory ceramic (manufacture)	23.20	26.26
Nuclear fired boiler (manufacture)	25.30	28.30
Nuclear fuel (except enrichment of uranium or thorium) (manufacture)	24.46	23.30
Nuclear fuel plant (manufacture)	25.30	28.30
Nuclear fuel processing (except enrichment of uranium or thorium) (manufacture)	24.46	23.30
Nuclear magnetic resonance apparatus (manufacture)	32.50	33.10
Nuclear plant certification	71.20	74.30
Nuclear power station	35.11	40.11
Nuclear reactor parts (manufacture)	25.30	28.30
Nuclear reactors (manufacture)	25.30	28.30
Nucleonic instrument (manufacture)	26.51/1	33.20/1
Nucleonic medical apparatus (manufacture)	32.50	33.10
Nuffield Hospital Trust	86.10/1	85.11/2
Numbering stamps (manufacture)	32.99	36.63/1

Activity	SIC 2007	SIC 2003
Numerical control and indication equipment for machine tools (electronic) (manufacture)	26.51/1	33.20/1
Numerical control and indication equipment for machine tools (non-electronic) (manufacture)	26.51/3	33.20/2
Numismatist (retail)	47.78/9	52.48/5
Nuns' clothing (manufacture)	14.12	18.21
Nurse (private)	86.90	85.14
Nursery (horticulture)	01.30	01.12
Nursery equipment (manufacture)	32.30	36.40
Nursery schools	85.10	80.10
Nursery square (manufacture)	13.92/3	17.40/3
Nurses' uniforms for men (manufacture)	14.12	18.21
Nurses' uniforms for women (manufacture)	14.12	18.21
Nursing agency (supplying nurses) (temporary employment agency)	78.20	74.50
Nursing care facilities	87.10	85.14
Nursing co-operative	86.90	85.14
Nursing home with medical care (under the direct supervision of medical doctors)	86.10/2	85.11/3
Nursing homes	87.10	85.14
Nursing society	94.12	91.12
Nut (manufacture)	25.94	28.74
Nut and bean confectionery (manufacture)	10.82/2	15.84/2
Nut foods and pastes (manufacture)	10.39	15.33
Nut preserving in sugar (manufacture)	10.82/2	15.84/2
Nut processing and preservation (except in sugar) (manufacture)	10.39	15.33
Nut processing machines and equipment (manufacture)	28.93	29.53
Nut shelling, grinding and preparing (manufacture)	10.39	15.33
Nutmeg, mace and cardamoms growing	01.28	01.13/9
Nuts preserved by freezing (manufacture)	10.39	15.33
Nuts, gathering from the wild	02.30	01.13/9
O-acetylsalicylic acids (manufacture)	21.10	24.41
Oat cake (manufacture)	10.72	15.82
Oat flour and meal (manufacture)	10.61/1	15.61/1
Oat grinding, rolling, crushing or flaking (manufacture)	10.61/1	15.61/1
Oats (manufacture)	10.61/1	15.61/1
Oats growing	01.11	01.11
Observation telescopes (manufacture)	26.70/1	33.40/2
Occupation and training centre for the mentally disordered (non-charitable)	88.10	85.32/2
Occupation and training centres for the mentally disordered (charitable)	88.10	85.32/1
Occupational therapist (private)	86.90	85.14
Oceanographic or hydrological instruments (electronic) (manufacture)	26.51/1	33.20/1
Oceanographic or hydrological instruments (non-electronic) (manufacture)	26.51/3	33.20/2
Ochre pit	08.91	14.30
Ochres (pigments) (manufacture)	20.12	24.12
Odoriferous products (manufacture)	20.53	24.63
Off licence (not public house) (retail)	47.25	52.25
Offal (edible) preparation (i.e. removal, freezing, packing, etc.) (manufacture)	10.11	15.11/1
Offal salesman (wholesale)	46.32	51.32
Office and shop construction	41.20/1	45.21/1
Office box files and similar articles (manufacture)	17.21/9	21.21/9
Office cleaning contractor	81.21	74.70/1
Office container renting	77.39	71.32
Office equipment (retail)	47.41	52.48/2
Office equipment hire	77.33	71.33
Office furniture (retail)	47.59/9	52.48/2
Office furniture (wholesale)	46.65	51.85
Office furniture hire	77.33	71.33
Office machinery (commission agent)	46.14	51.14
Office machinery (manufacture)	28.23	30.01
Office machinery and equipment (manufacture)	28.23	30.01
Office machinery and equipment leasing	77.33	71.33
Office machinery and equipment rental and operating leasing	77.33	71.33
Office of High Commissioner	99.00	99.00
Office or desk articles of base metals clad with precious metals (manufacture)	32.12	36.22
Office seating (manufacture)	31.01	36.11
Office supplies (retail)	47.62	52.47
Office supplies made of plastic (manufacture)	22.29	25.24
Office support personnel (supply) (temporary employment agency)	78.20	74.50
Office systems made of paper and board (manufacture)	17.21/9	21.21/9
Officers' messes	56.29	55.51

Activity	SIC 2007	SIC 2003
Offices letting	68.20/9	70.20/9
Official receiver	84.23	75.23
Official solicitor	84.23	75.23
Off-road motor vehicles with a weight exceeding 3.5 tonnes (new) (retail)	45.19	50.10/1
Off-road motor vehicles with a weight exceeding 3.5 tonnes (new) (wholesale)	45.19	50.10/1
Off-road motor vehicles with a weight exceeding 3.5 tonnes (used) (retail)	45.19	50.10/2
Off-road motor vehicles with a weight exceeding 3.5 tonnes (used) (wholesale)	45.19	50.10/2
Off-road motor vehicles with a weight not exceeding 3.5 tonnes (new) (retail)	45.11/1	50.10/1
Off-road motor vehicles with a weight not exceeding 3.5 tonnes (new) (wholesale)	45.11/1	50.10/1
Off-road motor vehicles with a weight not exceeding 3.5 tonnes (used) (retail)	45.11/2	50.10/2
Off-road motor vehicles with a weight not exceeding 3.5 tonnes (used) (wholesale)	45.11/2	50.10/2
Offset litho printing machine (manufacture)	28.99	29.56
Offset printing (manufacture)	18.12/9	22.22
Offset sheet fed printing machinery for offices (wholesale)	46.66	51.85
Offshore floating drilling rig (manufacture)	30.11	35.11
Offshore natural gas pipeline operation	49.50	60.30
Offshore oil pipeline laying	42.21	45.21/3
Offshore oil pipeline operation	49.50	60.30
Offshore positioning services	52.22	63.22
Offshore supply vessel services	50.20	61.10/2
Offshore support vessel (manufacture)	30.11	35.11
Off-track betting	92.00	92.71
Ohmmeter (manufacture)	26.51/3	33.20/2
Oil (edible) (manufacture)	10.41	15.42
Oil additive (manufacture)	20.59	24.66
Oil and gas exploration in connection with oil and gas extraction, including traditional prospecting	09.10	11.20
Oil and gas extraction service activities provided on a fee or contract basis	09.10	11.20
Oil and gas field fire fighting services	09.10	11.20
Oil and gas well casing, cementing, tubing and lining services	09.10	11.20
Oil and gas well cementing services	09.10	11.20
Oil and gas well coiled-tubing wellwork	09.10	11.20
Oil and gas well conductor driving services	09.10	11.20
Oil and gas well cutting, casing and abandonment services	09.10	11.20
Oil and gas well pipe refurbishment services	09.10	11.20
Oil and gas well sleeving repair services	09.10	11.20
Oil based lubricating oils (manufacture)	19.20/9	23.20/9
Oil based sealants (manufacture)	23.99	26.82/9
Oil cake (wholesale)	46.21	51.21
Oil dispersant (manufacture)	20.41/1	24.51/1
Oil extraction service activities	09.10	11.20
Oil field equipment rental and operating leasing	77.39	71.34
Oil filter for motor vehicle (manufacture)	28.29	29.24
Oil fuel burner (manufacture)	28.21	29.21
Oil kernel meal production (manufacture)	10.41	15.41
Oil merchant (retail)	47.78/9	52.48/9
Oil merchant (wholesale)	46.71/9	51.51/9
Oil nut meal production (manufacture)	10.41	15.41
Oil palms growing	01.26	01.11
Oil pipeline terminal operating (for petroleum)	49.50	60.30
Oil platform fabrication of steel plate (manufacture)	30.11	35.11
Oil platform operation	06.10	11.10
Oil platform structural sections (manufacture)	30.11	35.11
Oil production platform (fixed concrete or composite steel/concrete) construction	43.99/9	45.25
Oil production well or platform operating	06.10	11.10
Oil refinery (manufacture)	19.20/1	23.20/1
Oil refining industry machinery (other than plant) (manufacture)	28.29	29.24
Oil seal (manufacture)	28.29	29.24
Oil seed cake and meal (manufacture)	10.41	15.41
Oil seed crushing (manufacture)	10.41	15.41
Oil seeds (wholesale)	46.21	51.21
Oil seeds growing	01.11	01.11
Oil shale mine	06.10	11.10
Oil shale retorting	06.10	11.10
Oil spill clearance on land	39.00	90.03
Oil spill pollution control services	39.00	90.03
Oil spills at sea containment, dispersion and clean up services	39.00	90.03
Oil stabilisation plant operation	06.10	11.10

Activity	SIC 2007	SIC 2003
Oil storage tank made of metal for domestic use exceeding 300 litres (manufacture)	25.29	28.21
Oil trading (commodity broking) (commission agent)	46.12	51.12
Oilcakes and other residual products of oil production (manufacture)	10.41	15.41
Oilcloth (wholesale)	46.41	51.41
Oil-cushion pumps (manufacture)	28.13/1	29.12/1
Oil-rig transportation by towing or pushing	50.20	61.10/2
Oils and fats (chemically modified) (manufacture)	20.59	24.66
Oils and other products of distilling of high temperature coal tar, pitch and pitch tar (wholesale)	46.75	51.55
Oilskins for men and boys (manufacture)	14.13/1	18.22/1
Oilskins for women and girls (manufacture)	14.13/2	18.22/2
Oilstones (bonded) (manufacture)	23.91	26.81
Ointment (manufacture)	21.20	24.42/1
Old age and sick visiting (charitable)	88.10	85.32/1
Old age and sick visiting (non-charitable)	88.10	85.32/2
Old people's sheltered housing (charitable)	87.30	85.31/1
Old people's sheltered housing (non-charitable)	87.30	85.31/2
Old persons' home (local authority)	87.30	85.31/2
Old persons' warden assisted dwellings (charitable)	87.30	85.31/1
Old persons' warden assisted dwellings (non-charitable)	87.30	85.31/2
Oleaginous fruits (wholesale)	46.21	51.21
Oleic acid (manufacture)	20.14	24.14
Oleine (manufacture)	20.14	24.14
Oleo resinous paint (manufacture)	20.30/1	24.30/1
Oleo stearin (manufacture)	10.41	15.41
Olive growing	01.26	01.13/9
Olive oil (crude) production (manufacture)	10.41	15.41
Olive oil from self produced olives (if value of production exceeds that of growing)(manufacture)	10.41	01.13/9
Olive oil refining (manufacture)	10.41	15.42
Olive preserving in salt or brine (manufacture)	10.39	15.33
Omelette pan (manufacture)	25.99	28.75
Omnibus repair depot	45.20	50.20
Omnibus service	49.31/9	60.21/9
One hour photo shop (not part of camera shop)	74.20/3	74.81/4
Onion growing	01.13	01.12
On-line advertising material publishing	58.19	72.40
On-line book publishing	58.11	72.40
On-line catalogue publishing	58.19	72.40
On-line computer games publishing	58.21	72.40
On-line database publishing	58.12	72.40
On-line directory publishing	58.12	72.40
On-line employment placement agencies	78.10/9	74.50
On-line forms publishing	58.19	72.40
On-line greeting cards and postcards publishing	58.19	72.40
On-line journal (other than learned journals) and periodical publishing	58.14/2	72.40
On-line learned journal publishing	58.14/1	72.40
On-line mailing list publishing	58.12	72.40
On-line newspaper publishing	58.13	72.40
On-line publishing n.e.c.	58.19	72.40
On-line publishing of posters and reproductions of works of art	58.19	72.40
On-line publishing of statistics and other information	58.19	72.40
On-line publishing photos and engravings	58.19	72.40
On-line software publishing (except computer games on-line publishing)	58.29	72.40
Opacifiers and colours (manufacture)	20.30/1	24.30/1
Opacifying preparations for x-ray examinations (manufacture)	21.20	24.42/1
Open air museums	91.02	92.52/1
Open sections made of steel formed on a roll mill (manufacture)	24.33	27.33
Open University	85.42/1	80.30/2
Opencast coal disposal point	05.10/2	10.10/2
Opencast coal site	05.10/2	10.10/2
Opencast coal working	05.10/2	10.10/2
Open-ended investment companies	64.30/4	65.23/7
Opera house	90.04	92.32
Opera production	90.01	92.31/1
Operating tables (manufacture)	32.50	33.10
Operation of aerial cableways as part of urban, suburban or metropolitan transit	49.31/9	60.21/9
Operation of dance floors	93.29	92.34/1
Operation of electricity and transmission capacity exchanges for electric power	35.14	40.13

Activity	SIC 2007	SIC 2003
Operation of facilities for treatment of hazardous waste	38.22	90.02
Operation of funicular railways as part of urban, suburban or metropolitan transit	49.31/9	60.21/9
Operation of irrigation canals	36.00	41.00
Operation of landfills for the disposal of non-hazardous waste	38.21	90.02
Operation of rail passenger facilities at railway stations	52.21/2	63.21
Operation of recreational transport facilities e.g. marinas	93.29	92.62/9
Operation of ski hills	93.29	92.72/9
Operation of teleferics, funiculars	49.39	60.23/9
Operation of waste transfer facilities for non-hazardous waste	38.11	90.02
Operation of waste transfer stations for hazardous waste	38.12	90.02
Operational services of government owned or occupied buildings (public sector)	81.10	75.14
Ophthalmic clinic	86.90	85.14
Ophthalmic eyeglasses (manufacture)	32.50	33.40/1
Ophthalmic hospital (private sector)	86.10/1	85.11/2
Ophthalmic hospital (public sector)	86.10/1	85.11/1
Ophthalmic instrument (manufacture)	32.50	33.10
Ophthalmic instruments (wholesale)	46.69	51.87
Ophthalmic lenses ground to prescription, safety goggles (manufacture)	32.50	33.40/1
Optical and precision goods (retail)	47.78/9	52.48/2
Optical bleaching agent (manufacture)	20.12	24.12
Optical CD-RW, CD-ROM, DVD-ROM, DVD-RW disk drives (manufacture)	26.20	30.02
Optical comparators (manufacture)	26.70/1	33.40/2
Optical density measuring equipment (electronic) (manufacture)	26.51/1	33.20/1
Optical density measuring equipment (non-electronic) (manufacture)	26.51/3	33.20/2
Optical disk drives (manufacture)	26.20	30.02
Optical element (mounted, (not photographic)) (manufacture)	32.50	33.40/1
Optical element (unmounted) (manufacture)	32.50	33.40/1
Optical elements made of glass (not optically worked) (manufacture)	23.19	26.15
Optical fibre cables for coded data transmission (manufacture)	27.31	31.30
Optical fibre cables made up of individually sheathed fibres (wholesale)	46.69	51.87
Optical fibres, optical fibre bundles and cables (manufacture)	27.31	33.40/2
Optical fire control equipment (manufacture)	26.70/1	33.40/2
Optical glass (manufacture)	23.19	26.15
Optical goods (wholesale)	46.43/9	51.47/9
Optical gun sighting equipment (manufacture)	26.70/1	33.40/2
Optical instruments and appliances (other than photographic goods) (manufacture)	26.70/1	33.40/2
Optical machinist's precision tools (manufacture)	26.70/1	33.40/2
Optical magnifying instruments (manufacture)	26.70/1	33.40/2
Optical media (manufacture)	26.80	24.65
Optical microscope (manufacture)	26.70/1	33.40/2
Optical mirrors (manufacture)	26.70/1	33.40/1
Optical positioning equipment (manufacture)	26.70/1	33.40/2
Optical projector (meteorological) (manufacture)	26.70/1	33.40/2
Optical type measuring and checking appliances and instruments (electronic) (manufacture)	26.51/1	33.20/1
Optical type measuring and checking appliances and instruments (non-electronic) (manufacture)	26.51/3	33.20/2
Optometer (manufacture)	26.60	33.10
Oral and dental hygiene preparations including denture fixative pastes and powders (commission agent)	46.18	51.18
Oral contraceptives (manufacture)	21.20	24.42/1
Oral hygiene preparations (manufacture)	20.42	24.52
Oral pathology	86.23	85.13
Orange growing	01.23	01.13/9
Orangeade production (manufacture)	11.07	15.98
Orbital stations (manufacture)	30.30	35.30
Orchestras	90.01	92.31/1
Ordnance (manufacture)	25.40	29.60
Ores (commission agent)	46.12	51.12
Ores (wholesale)	46.72	51.52
Organ tuning (manufacture)	32.20	36.30
Organdie weaving (manufacture)	13.20	17.21
Organic acids and their esters and halogenated, nitrosated and sulphonated derivatives (manufacture)	20.14	24.14
Organic base chemicals (manufacture)	20.14	24.14
Organic bonded abrasives (manufacture)	23.91	26.81
Organic coated steel sheet (manufacture)	24.10	27.10
Organic composite solvents (manufacture)	20.30/1	24.30/1
Organic compounds including wood distillation products (manufacture)	20.14	24.14
Organic surface-active agents (manufacture)	20.41/1	24.51/1
Organisation and development of electronic money circulation	66.19	67.13

Activity	SIC 2007	SIC 2003
Organisation for economic co-operation and development	99.00	99.00
Organisation of oil producing and exporting countries	99.00	99.00
Organisation of student exchange programmes	85.60	74.14/9
Organist (own account)	90.01	92.31/1
Organo-sulphur and other organo-inorganic compounds (wholesale)	46.75	51.55
Organo-sulphur compounds (manufacture)	20.14	24.14
Oriental goods (retail)	47.78/9	52.48/9
Oriented strand board (OSB) and other particle board (manufacture)	16.21	20.20
Ornamental and building stone quarrying support services provided on a fee or contract basis	09.90	14.11
Ornamental and building stone, breaking and crushing	08.11	14.11
Ornamental braids (manufacture)	13.96	17.54/2
Ornamental ceramic ware (manufacture)	23.41	26.21
Ornamental earthenware glazed tiles (manufacture)	23.31	26.30
Ornamental fish farming, freshwater	03.22	05.02
Ornamental fish farming, marine	03.21	05.02
Ornamental tree and shrub growing	01.30	01.12
Ornamental trimmings (manufacture)	13.96	17.54/2
Ornamentation fitting work	43.39	45.45
Ornaments made of glass (manufacture)	23.13	26.13
Ornaments made of plastic (manufacture)	22.29	25.24
Ornaments made of precious metal (manufacture)	32.12	36.22
Ornaments made of wood (manufacture)	16.29	20.51
Ornaments that are gold or silver plated (manufacture)	32.12	36.22
Orphanages (charitable)	87.90	85.31/1
Orphanages (non-charitable)	87.90	85.31/2
Orthodontic activities	86.23	85.13
Orthopaedic appliances (not footwear) (manufacture)	32.50	33.10
Orthopaedic appliances (retail)	47.74/9	52.32/9
Orthopaedic footwear (manufacture)	32.50	33.10
Orthopaedic goods (wholesale)	46.46	51.46
Orthopaedic hospital (private sector)	86.10/1	85.11/2
Orthopaedic hospital (public sector)	86.10/1	85.11/1
Orthopedic and prosthetic devices (manufacture)	32.50	33.10
Oscilloscope (manufacture)	26.51/1	33.20/1
Osier articles (manufacture)	16.29	20.52
Osier growing	02.20	02.01
Osier preparation (manufacture)	16.29	20.52
Ossature in metal for construction (manufacture)	25.11	28.11
Osteopath (not registered medical practitioner)	86.90	85.14
Osteopath (registered medical practitioner)	86.22	85.12
Ostriches raising and breeding	01.49	01.25
Other adult and other education n.e.c.	85.59	80.42/9
Other alloy steel (manufacture)	24.10	27.10
Other intermediate products exporter (wholesale)	46.76	51.56
Other intermediate products importer (wholesale)	46.76	51.56
Other plastic furniture (manufacture)	31.09	36.14
Other ranks' messes	56.29	55.51
Other tropical and subtropical fruit growing	01.22	01.13/9
Ottoman (manufacture)	31.09	36.11
Outbound call centres	82.20	74.86
Outdoor and road lighting (manufacture)	27.40	31.50
Outdoor furniture (non-upholstered) (manufacture)	31.09	36.14
Outdoor furniture made of metal (manufacture)	31.09	36.14
Outdoor private swimming pools	43.99/9	45.45
Outdoor seating (manufacture)	31.09	36.11
Outdoor sweeping and watering of parking lots, streets, paths, public spaces etc.	81.29/9	90.03
Outerwear for infants (manufacture)	14.19	18.24/9
Outerwear for men and boys (manufacture)	14.13/1	18.22/1
Outerwear for men and boys made of stitched plastic (manufacture)	14.13/1	18.22/1
Outerwear for women and girls made of stitched plastic (manufacture)	14.13/2	18.22/2
Outfitting of all types of motor vehicles (except caravans) (manufacture)	29.20/1	34.20/1
Outfitting of caravans (manufacture)	29.20/3	34.20/3
Outfitting of tankers and removal trailers for transport of goods (manufacture)	29.20/2	34.20/2
Outfitting of trailers and semi-trailers for transport of goods (manufacture)	29.20/2	34.20/2
Outlet boxes for electrical wiring (manufacture)	27.33	31.20
Outside porter	96.09	93.05/9
Oven (food processing) machine (manufacture)	28.93	29.53

Activity	SIC 2007	SIC 2003
Ovens (electric) (manufacture)	27.51	29.71
Ovens for industrial use (except bakery) (manufacture)	28.21	29.21
Ovens, cookers, cooking plates, boiling rings, grills and roasters (electric) (wholesale)	46.43/9	51.43/9
Ovens, cookers, cooking plates, boiling rings, grills and roasters (non-electric) (wholesale)	46.49/9	51.47/9
Ovenware made of glass (manufacture)	23.13	26.13
Overall planning, structuring and control of organisation consultancy services	70.22/9	74.14/3
Overalls for boys (manufacture)	14.12	18.21
Overalls for domestic use (manufacture)	14.12	18.21
Overalls for girls (manufacture)	14.12	18.21
Overalls for men and boys (manufacture)	14.12	18.21
Overalls for women and girls (manufacture)	14.12	18.21
Overboot (manufacture)	15.20	19.30
Overburden removal and other development of mineral properties and sites	43.12	45.11
Overcoating woollen weaving (manufacture)	13.20	17.22
Overcoats for men and boys (manufacture)	14.13/1	18.22/1
Overcoats for women and girls (manufacture)	14.13/2	18.22/2
Overhaul and conversion of aircraft or aircraft engines (manufacture)	30.30	35.30
Overhead line construction	42.22	45.21/3
Overhead line fittings (manufacture)	27.32	31.30
Overhead media foils and other forms of presentation (manufacture)	18.13	22.25
Overhead projection foils production (manufacture)	18.13	22.25
Overhead runway (manufacture)	28.22	29.22
Overhead transparency projectors (manufacture)	26.70/2	33.40/3
Overshoes made of rubber (manufacture)	15.20	19.30
Ovoid solid fuel production (manufacture)	19.20/1	10.10/3
Oxfam (not shops)	88.99	85.32/1
Oxirane (ethylene oxide) (manufacture)	20.14	24.14
Oxygen (manufacture)	20.11	24.11
Oxygen breathing equipment for medical use (manufacture)	32.50	33.10
Oxygen compounds of non metals (excluding carbon dioxide) (manufacture)	20.13	24.13
Oxygen therapy apparatus (manufacture)	32.50	33.10
Oxygen-function compounds (dual or poly) (manufacture)	20.14	24.14
Oxygen-function compounds including aldehydes (manufacture)	20.14	24.14
Oyster bar (licensed)	56.10/1	55.30/1
Oyster cultivation, freshwater	03.22	05.02
Oyster cultivation, marine	03.21	05.02
Oyster fishery, freshwater	03.22	05.02
Oyster fishery, marine	03.21	05.02
Oyster spat production, freshwater	03.22	05.02
Oyster spat production, marine	03.21	05.02
Oysters (wholesale)	46.38	51.38
Ozone therapy apparatus (manufacture)	32.50	33.10
Pacemaker (electro medical) (manufacture)	26.60	33.10
Pace-makers (wholesale)	46.46	51.46
Packaged tour sales	79.11	63.30/1
Packaging activities on a fee or contract basis	82.92	74.82
Packaging machinery (manufacture)	28.29	29.24
Packaging machinery leasing	77.39	71.34
Packaging of solids	82.92	74.82
Packaging products for food e.g. aluminium foil, plastics foil, bags, etc. (retail)	47.78/9	52.48/9
Packaging products made of ceramic (manufacture)	23.49	26.25
Packaging products made of plastic (manufacture)	22.22	25.22
Packer and shipper	52.29	63.40
Packing cases made of fibre board (manufacture)	17.21/9	21.21/9
Packing cases made of wood (manufacture)	16.24	20.40
Packing goods made of plastic (manufacture)	22.22	25.22
Packing machinery (manufacture)	28.29	29.24
Packing made of cardboard (manufacture)	17.12	21.12
Packing made of woven asbestos (manufacture)	23.99	26.82/1
Packing of medicaments into edible capsules	82.92	74.82
Packing paper (manufacture)	17.12	21.12
Packing service incidental to transport	52.29	63.40
Packing, repacking, storage and delivery of waste and scrap without transformation (wholesale)	46.77	51.57
Padding for upholstery (manufacture)	13.10	17.17
Padlock (manufacture)	25.72	28.63
Paediatric dentistry	86.23	85.13
Pagers (manufacture)	26.30/1	32.20/1

Activity	SIC 2007	SIC 2003
Paging activities and maintenance	61.20	64.20
Paging services	61.20	64.20
Pails made of steel (manufacture)	25.91	28.71
Paint (not cement based) (manufacture)	20.30/1	24.30/1
Paint and varnish (retail)	47.52	52.46
Paint and varnish (wholesale)	46.73	51.53
Paint brush (manufacture)	32.91	36.62
Paint pads (manufacture)	32.91	36.62
Paint removers (manufacture)	20.30/1	24.30/1
Paint spraying machine (manufacture)	28.29	29.24
Paint with cement base (manufacture)	20.30/1	24.30/1
Paint, varnish and lacquer (wholesale)	46.73	51.53
Painted steel sheet (manufacture)	24.10	27.10
Painters (artistic)	90.03	92.31/9
Painters and other artists associations	94.12	91.12
Painting contractor	43.34/1	45.44
Painting of furniture (manufacture)	31.09	36.14
Painting of motor vehicles	45.20	50.20
Painting of ships (manufacture)	30.11	35.11
Paints and varnishes (commission agent)	46.13	51.13
Palaeontologist (consultant)	72.19	73.10
Pale fencing production	02.20	02.01
Palladium (manufacture)	24.41	27.41
Pallet hoist (manufacture)	28.22	29.22
Pallet rental	77.39	71.21/9
Pallet truck (manufacture)	28.22	29.22
Palletizer (manufacture)	28.22	29.22
Pallets made of metal (manufacture)	25.99	28.75
Pallets made of plastic (manufacture)	22.29	25.24
Pallets, box pallets and other load boards made of wood (manufacture)	16.24	20.40
Pallets, pallet boards and other load boards made of wood (commission agent)	46.13	51.13
Palm kernel crushing (manufacture)	10.41	15.41
Palm kernel oil refining (manufacture)	10.41	15.42
Palm oil (wholesale)	46.33	51.33/3
Palm oil production (manufacture)	10.41	15.41
Palm oil refining (manufacture)	10.41	15.42
Palmist	96.09	93.05/9
Pamphlet printing (manufacture)	18.12/9	22.22
Pamphlet publishing	58.11	22.11
Pancake making (manufacture)	10.72	15.82
Panel beating services	45.20	50.20
Panel forming machines (manufacture)	28.49	29.43
Panels for motor vehicle bodywork, made of metal or fibreglass (manufacture)	29.32	34.30
Panels made of asbestos (manufacture)	23.99	26.82/1
Panels made of concrete (manufacture)	23.61	26.61
Panels made of fibre-cement (manufacture)	23.65	26.65
Panels made of plaster (manufacture)	23.62	26.62
Panty (manufacture)	14.14/2	18.23/2
Pantyhose (manufacture)	14.31	17.71
Papaya growing	01.22	01.13/9
Paper (not sensitized) (manufacture)	17.12	21.12
Paper (retail)	47.62	52.47
Paper (uncut) for household use (manufacture)	17.12	21.12
Paper and paperboard (corrugated) (manufacture)	17.21/1	21.21/1
Paper and paperboard articles for interior decoration (manufacture)	17.24	21.24
Paper and paperboard coating, covering and impregnation (manufacture)	17.12	21.12
Paper and paperboard intended for further industrial processing (manufacture)	17.12	21.12
Paper and paperboard processing (manufacture)	17.12	21.12
Paper and paperboard production machinery (manufacture)	28.95	29.55
Paper and paperboard production machinery (wholesale)	46.69	51.87
Paper bag making machinery (manufacture)	28.95	29.55
Paper bags (wholesale)	46.76	51.56
Paper boards (wholesale)	46.76	51.56
Paper clips made of metal (manufacture)	25.99	28.75
Paper converting (unspecified) (manufacture)	17.29	21.25/9
Paper creping (manufacture)	17.29	21.25/9
Paper cut to size (not packaging products) (manufacture)	17.29	21.25/9

Activity	SIC 2007	SIC 2003
Paper embossing (manufacture)	17.29	21.25/9
Paper fasteners made of metal (manufacture)	25.99	28.75
Paper in bulk (wholesale)	46.76	51.56
Paper lace (manufacture)	17.22	21.22
Paper made of asbestos (manufacture)	23.99	26.82/1
Paper made of vegetable fibres for corrugated cardboard (manufacture)	17.12	21.12
Paper making machinery (manufacture)	28.95	29.55
Paper merchant (wholesale)	46.76	51.56
Paper novelties (manufacture)	17.29	36.63/9
Paper or paperboard cards for use on jacquard machines (manufacture)	17.29	21.25/9
Paper patterns (manufacture)	17.29	21.25/9
Paper perforating (manufacture)	17.29	21.25/9
Paper shavings (manufacture)	17.29	21.25/9
Paper staining (manufacture)	17.24	21.24
Paper transfer for embroidery, etc. (manufacture)	17.29	21.25/9
Paperhanging	43.33	45.43
Papier mache works (manufacture)	17.29	21.25/9
Parachute (manufacture)	13.92/2	17.40/2
Parachutes and rotochutes (commission agent)	46.16	51.16
Paraffin (manufacture)	19.20/1	23.20/1
Paraffin (retail)	47.78/9	52.48/9
Paraffin (wholesale)	46.75	51.55
Paraffin for medicinal use (manufacture)	19.20/1	23.20/1
Paraffin wax (manufacture)	19.20/1	23.20/1
Parallel slide valves (manufacture)	28.14	29.13
Para-medical practitioner activities	86.90	85.14
Parasol (manufacture)	32.99	36.63/9
Parboiled or converted rice (manufacture)	10.61/2	15.61/2
Parcel packing and gift wrapping on a fee or contract basis	82.92	74.82
Parcels delivery service (not post office) licensed	53.20/1	64.12
Parcels delivery service (not post office) unlicensed	53.20/2	64.12
Parcels, distribution and delivery of. by the post office	53.10	64.11
Parchment and imitation parchment paper (manufacture)	17.12	21.12
Parchment made of leather (manufacture)	15.11	19.10
Paring and slicing machines (manufacture)	28.49	29.43
Park (local authority or municipally owned)	93.29	92.72/9
Park laying out, planting and maintenance on a fee or contract basis	81.30	01.41
Parking lot markings painting	42.11	45.23
Parking lot operation	52.21/9	63.21
Parking meter coin collection services	82.99	74.87/9
Parking meter services	52.21/9	63.21
Parking meters (manufacture)	26.52	33.50
Parliamentary agent	69.10/9	74.11/9
Parquet floor laying (not by manufacturer)	43.33	45.43
Parquet flooring (manufacture)	16.22	20.30
Parsley growing	01.13	01.12
Parsnip growing	01.13	01.12
Particle accelerator (manufacture)	27.90	31.62
Particleboard agglomerated with non-mineral binding substances (manufacture)	16.21	20.20
Partitioning made of metal (manufacture)	25.12	28.12
Partitions (non-domestic) (manufacture)	31.01	36.12
Partnership agent	74.90/9	74.87/9
Parts and accessories for electroplating machinery (manufacture)	28.49	31.62
Parts and accessories for machine tools for working hard materials e.g. Wood, stone (manufacture)	28.49	29.43
Parts and accessories for stationary drills, machines, riveters, sheet metal cutters (manufacture)	28.49	29.43
Parts and accessories for stationary machine tools for nailing, stapling, glueing etc. (manufacture)	28.49	29.43
Parts for electric lamps and electronic valves made of glass (manufacture)	23.19	26.15
Parts for motor vehicles (not electric) (manufacture)	29.32	34.30
Parts for portable hand held power tools (manufacture)	28.24	29.41
Parts of bearings, gearing and driving elements (manufacture)	28.15	29.14
Parts of coats for men and boys (manufacture)	14.13/1	18.22/1
Parts of coats for women and girls (manufacture)	14.13/2	18.22/2
Parts of ensembles for women and girls (manufacture)	14.13/2	18.22/2
Parts of jackets for men and boys (manufacture)	14.13/1	18.22/1
Parts of jackets for women and girls (manufacture)	14.13/2	18.22/2
Parts of milking machines and dairy machinery, n.e.c. (manufacturing)	28.30/2	29.53
Parts of skirts for women and girls (manufacture)	14.13/2	18.22/2

Activity	SIC 2007	SIC 2003
Parts of suits for men and boys (manufacture)	14.13/1	18.22/1
Parts of suits for women and girls (manufacture)	14.13/2	18.22/2
Parts of trousers for men and boys (manufacture)	14.13/1	18.22/1
Parts of trousers for women and girls (manufacture)	14.13/2	18.22/2
Passage agent	79.11	63.30/1
Passenger agent (not transport authority)	79.11	63.30/1
Passenger air transport (non-scheduled)	51.10/2	62.20/1
Passenger air transport (scheduled)	51.10/1	62.10/1
Passenger air transport over regular routes	51.10/1	62.10/1
Passenger aircraft rental services with crew (non-scheduled)	51.10/2	62.20/1
Passenger cargo liner (manufacture)	30.11	35.11
Passenger carriage for railways (manufacture)	30.20	35.20
Passenger cars (manufacture)	29.10	34.10
Passenger conveyor (manufacture)	28.22	29.22
Passenger ferry (river or estuary)	50.30	61.20/1
Passenger ferry between UK and international ports	50.10	61.10/1
Passenger ferry on domestic or coastal routes	50.10	61.10/1
Passenger ferry transport (inland waterway)	50.30	61.20/1
Passenger land transport equipment self drive rental (other than motor vehicles)	77.39	71.21/1
Passenger scheduled land transport (other than interurban railways or inter-city coach services)	49.31/9	60.21/9
Passenger shipping service (sea and coastal)	50.10	61.10/1
Passenger terminal services	52.22	63.22
Passenger transport by animal-drawn vehicles	49.39	60.23/9
Passenger transport by inter-city rail services	49.10	60.10/1
Passenger transport by inter-urban railways (other than inter-city services)	49.10	60.10/9
Passenger transport by man-drawn vehicles	49.39	60.23/9
Passenger vessel building (manufacture)	30.11	35.11
Passenger water transport equipment leasing (without operator)	77.34/1	71.22/1
Passport photography	74.20/1	74.81/2
Passport printing (manufacture)	18.12/9	22.22
Pasta products, canned or frozen (manufacture)	10.73	15.85
Pasta, cooked, stuffed or otherwise prepared	10.85	15.85
Pastas (manufacture)	10.73	15.85
Paste brush (manufacture)	32.91	36.62
Paste made of aluminium (manufacture)	20.30/1	24.30/1
Paste made of asbestos (manufacture)	23.99	26.82/1
Pastel (manufacture)	32.99	36.63/1
Pasteurized fresh liquid milk (manufacture)	10.51/1	15.51/1
Pastille (manufacture)	10.82/2	15.84/2
Pastrami and other salted, dried or smoked meats (manufacture)	10.13	15.13/9
Pastry (retail)	47.24	52.24
Pastry and buns (preserved) (manufacture)	10.72	15.82
Pastry brush (manufacture)	32.91	36.62
Pastry roller food preparation machinery (manufacture)	28.93	29.53
Patent agent	69.10/9	74.11/1
Patent broker	74.90/9	74.87/9
Patent fuel (wholesale)	46.71/9	51.51/9
Patent fuel production (manufacture)	19.20/1	10.10/3
Patent leather (manufacture)	15.11	19.10
Patent medicines (wholesale)	46.46	51.46
Patents preparation	69.10/9	74.11/1
Pâtés (manufacture)	10.13	15.13/9
Pathological laboratory	86.90	85.14
Pattern card (manufacture)	17.29	21.25/9
Pavement artist	96.09	93.05/9
Pavement light (manufacture)	23.19	26.15
Paving blocks made of glass (manufacture)	23.19	26.15
Paving blocks made of wood (manufacture)	16.23	20.30
Paving contractor	42.11	45.23
Paving machinery (manufacture)	28.92/3	29.52/3
Paving made of non-refractory ceramic (manufacture)	23.31	26.30
Paving slabs made of concrete (manufacture)	23.61	26.61
Paving stone (manufacture)	23.70	26.70
Paving tiles made of unglazed clay (manufacture)	23.31	26.30
Pawnbroker (principally lending money)	64.92/1	65.22/1
Pawnshops (principally dealing in second-hand goods) (retail)	47.79/9	52.50/9
Pay and personnel agency (armed forces)	84.22	75.22

Activity	SIC 2007	SIC 2003
Paying agent	66.19	67.13
Payroll bureau	69.20/2	74.12/2
Pea and pie vendor	56.10/3	55.30/3
Pea growing	01.11	01.12
Pea splitters (manufacture)	28.93	29.53
Pea splitting, milling or grinding (manufacture)	10.61/2	15.61/2
Peach growing	01.24	01.13/9
Peak cap (manufacture)	14.19	18.24/1
Peanut butter (manufacture)	10.39	15.33
Peanut growing	01.11	01.11
Pear growing	01.24	01.13/9
Pearl drilling (manufacture)	32.12	36.22
Pearl gathering	03.11	05.01
Pearl stringing (manufacture)	32.12	36.22
Pearls production (manufacture)	32.12	36.22
Peat (wholesale)	46.71/9	51.51/9
Peat agglomeration	08.92	10.30
Peat briquettes (manufacture)	19.20/1	10.30
Peat cutting and digging	08.92	10.30
Peat extraction	08.92	10.30
Peat extraction support services, provided on a fee or contract basis	09.90	10.30
Peat products (pots or for chemical use, etc.) (manufacture)	23.99	26.82/9
Peat, preparation to facilitate transport or storage	08.92	10.30
Peat, preparation to improve quality	08.92	10.30
Pebble dredging	08.12	14.21
Pecuniary loss insurance	65.12	66.03/1
Pedal bins made of metal (manufacture)	25.99	28.75
Pedal bins made of plastic (manufacture)	22.29	25.24
Pedals for bicycles (manufacture)	30.92	35.42
Pedestrian ways construction	42.11	45.23
Pedicure	96.02	93.02
Pedometers (electronic) (manufacture)	26.51/1	33.20/1
Pedometers (non-electronic) (manufacture)	26.51/3	33.20/2
Peeled or cut vegetables, mixed fresh salads, packaged (manufacture)	10.39	01.41
Peeled, cut fresh vegetables, mixed salads, packed (manufacture)	10.39	51.31
Pelmets made of plastic (manufacture)	22.29	25.24
Pelt from fellmongery (manufacture)	10.11	15.11/3
Pen nibs (manufacture)	32.99	36.63/1
Pencil (manufacture)	32.99	36.63/1
Pencil leads (manufacture)	32.99	36.63/1
Pencil sharpeners (manufacture)	28.23	30.01
Pencil-making machinery (manufacture)	28.49	29.43
Pencils (retail)	47.62	52.47
Pencils, crayons, leads, drawing charcoals, writing or drawing chalks and tailors chalk (wholesale)	46.49/9	51.47/9
Pencil-sharpening machines (manufacture)	28.23	30.01
Penetrating oil (manufacture)	19.20/9	23.20/9
Penholder (manufacture)	32.99	36.63/1
Pennants (manufacture)	13.92/2	17.40/2
Pens (retail)	47.62	52.47
Pens for writing or drawing (manufacture)	32.99	36.63/1
Pension (accommodation)	55.90	55.23/9
Pension consultancy services	66.29	67.20
Pension consultants (own account)	66.29	67.20
Pension fund (autonomous)	65.30	66.02
Pension fund management	66.30	67.12/1
Pension funding except compulsory social security	65.30	66.02
Pension funds and plans	65.30	66.02
Pensions appeal tribunal	84.23	75.23
Penstock made of steel (manufacture)	25.30	28.30
Penstock valves (manufacture)	28.14	29.13
People's dispensary for sick animals (not animal care units)	75.00	85.20
Pepper (ground) (manufacture)	10.84	15.87
Pepper growing	01.28	01.12
Pepper substitute (manufacture)	10.84	15.87
Peptic substances, mucilages and thickeners (commission agent)	46.17	51.17
Peptone derivatives (manufacture)	20.59	24.66
Peptones (manufacture)	20.59	24.66

Activity	SIC 2007	SIC 2003
Peptones/protein substances and derivatives (commission agent)	46.12	51.12
Peracetic acid (manufacture)	20.14	24.14
Perambulator (manufacture)	30.92	36.63/9
Perambulator awning (manufacture)	13.92/2	17.40/2
Perambulators (retail)	47.78/9	52.48/9
Perambulators (wholesale)	46.49/9	51.47/9
Perchlorate explosive (manufacture)	20.51	24.61
Perchloroethylene (manufacture)	20.14	24.14
Percolator (electric) (manufacture)	27.51	29.71
Percolators made of metal (non-electric) (manufacture)	25.99	28.75
Percussion cap (manufacture)	20.51	24.61
Percussion instrument (manufacture)	32.20	36.30
Perforated metal (manufacture)	25.50	28.40
Performance testing of complete machinery	71.20	74.30
Performers associations	94.12	91.12
Performing arts schools (except academic)	85.52	80.42/9
Performing arts schools providing tertiary education	85.42/1	80.30/2
Performing arts support activities	90.02	92.31/1
Performing Rights Society	94.12	91.12
Perfume (manufacture)	20.42	24.52
Perfume (retail)	47.75	52.33
Perfume (wholesale)	46.45	51.45
Perfume compounds (blended perfume concentrates) (manufacture)	20.53	24.63
Perfumery and flavour synthetic chemicals (manufacture)	20.53	24.63
Perfumery, cosmetic and toilet and bath preparations (commission agent)	46.18	51.18
Perfumes and cosmetics exporter (wholesale)	46.45	51.45
Perfumes and cosmetics importer (wholesale)	46.45	51.45
Periodical printing (manufacture)	18.12/9	22.22
Periodical publishing	58.14/2	22.13
Periodicals lending and storage	91.01/1	92.51
Peripheral equipment for computer uses including card punches and verifiers (manufacture)	26.20	30.02
Periscopes (manufacture)	26.70/1	33.40/2
Perishable food preparations of bread, pastry or cake (manufacture)	10.89	15.81
Perishable prepared fruit and vegetables (manufacture)	10.39	15.33
Perishable prepared salads; mixed salads (manufacture)	10.39	15.33
Perishable prepared tofu bean curd (manufacture)	10.39	15.33
Perishable prepared vegetables, packaged peeled or cut (manufacture)	10.39	15.33
Peristaltic pumps (manufacture)	28.13/1	29.12/1
Periwinkle gathering	03.11	05.01
Permanent magnets (ceramic and ferrite) (manufacture)	23.44	31.62
Permanent magnets (metallic) (manufacture)	25.99	31.62
Permanent magnets and electro-magnetic couplings, clutches and brakes (wholesale)	46.69	51.87
Permanent residential caravan (manufacture)	29.20/3	34.20/3
Permanent way material (except rails production) (manufacture)	24.10	27.10
Peroxides (inorganic) (manufacture)	20.13	24.13
Perry (manufacture)	11.03	15.94/1
Personal computers and workstations (manufacture)	26.20	30.02
Personal injury insurance	65.12	66.03/1
Personal safety devices of metal (manufacture)	32.99	28.75
Personal stationery printing (manufacture)	18.12/9	22.22
Personal watercraft (manufacture)	30.12	35.12
Personnel carrier (armoured fighting vehicle) (manufacture)	30.40	29.60
Personnel provision (temporary employment agency)	78.20	74.50
Pest control in connection with agriculture	01.61	01.41
Pest control services (except agricultural)	81.29/1	74.70/3
Pest destruction service (not especially for agriculture)	81.29/1	74.70/3
Pesticide inorganic chemicals (excluding formulated preparations) (manufacture)	20.13	24.13
Pesticide organic chemicals (excluding formulated preparations) (manufacture)	20.14	24.14
Pesticides and other agrochemical products (manufacture)	20.20	24.20
Pet animal breeding, other than fish	01.49	01.25
Pet animal feeds produced from slaughter waste (manufacture)	10.92	15.72
Pet animal food (wholesale)	46.38	51.38
Pet animals (retail)	47.76	52.48/9
Pet bird raising and breeding	01.49	01.25
Pet fish feeds (manufacture)	10.92	15.72
Pet food (retail)	47.76	52.48/9
Pet food including canned (manufacture)	10.92	15.72

Activity	SIC 2007	SIC 2003
Pet foods (manufacture)	10.92	15.72
Pet scanners (manufacture)	26.60	33.10
Pet shop (retail)	47.76	52.48/9
Pet sitting services	96.09	93.05/9
Petersham ribbon (manufacture)	13.96	17.54/2
Petro-chemical industry machinery (other than plant) (manufacture)	28.29	29.24
Petro-chemical industry products (manufacture)	19.20/1	23.20/1
Petrol (manufacture)	19.20/1	23.20/1
Petrol filling station	47.30	50.50
Petrol industrial engines (manufacture)	28.11	29.11
Petrol station pump (manufacture)	28.13/1	29.12/1
Petroleum and natural gas mining support activities	09.10	11.20
Petroleum and petroleum products exporter (wholesale)	46.71/1	51.51/1
Petroleum and petroleum products importer (wholesale)	46.71/1	51.51/1
Petroleum briquettes (manufacture)	19.20/1	23.20/1
Petroleum coke (manufacture)	19.20/1	23.20/1
Petroleum coke, bitumen and other residues of petroleum (commission agent)	46.12	51.12
Petroleum coke, bitumen and other residues of petroleum oils (wholesale)	46.75	51.55
Petroleum drilling equipment (manufacture)	28.92/1	29.52/1
Petroleum exploration	71.12/2	74.20/6
Petroleum feedstock (manufacture)	19.20/1	23.20/1
Petroleum gas (manufacture)	19.20/1	23.20/1
Petroleum gases and gaseous hydrocarbons (excluding natural gas) (commission agent)	46.12	51.12
Petroleum geologist	71.12/2	74.20/6
Petroleum grease (at refinery) (manufacture)	19.20/1	23.20/1
Petroleum grease formulation outside refineries (manufacture)	19.20/9	23.20/9
Petroleum jelly and paraffin wax (commission agent)	46.12	51.12
Petroleum jelly formulation outside refineries (manufacture)	19.20/9	23.20/9
Petroleum product (at refineries) (manufacture)	19.20/1	23.20/1
Petroleum products distribution (wholesale)	46.71/1	51.51/1
Petroleum refining (manufacture)	19.20/1	23.20/1
Petroleum societies without refineries (manufacture)	19.20/9	23.20/9
Petroleum test well drilling	09.10	11.20
Petroleum well drilling	09.10	11.20
Petrophysical interpretation activities	71.12/2	74.20/6
Petticoat (manufacture)	14.14/2	18.23/2
Pew (manufacture)	31.09	36.11
Pewter (manufacture)	24.43	27.43
Pewter ware (manufacture)	25.99	28.75
Ph meters (electronic) (manufacture)	26.51/1	33.20/1
Ph meters (non-electronic) (manufacture)	26.51/3	33.20/2
Ph/gas blood analysers (electronic) (manufacture)	26.51/1	33.20/1
Pharmaceutical chemicals (manufacture)	21.10	24.41
Pharmaceutical chemist (retail)	47.73	52.31
Pharmaceutical chemist (wholesale)	46.46	51.46
Pharmaceutical crops growing	01.28	01.11
Pharmaceutical glassware (other than containers) (manufacture)	23.19	26.15
Pharmaceutical goods (commission agent)	46.18	51.18
Pharmaceutical goods exporter (wholesale)	46.46	51.46
Pharmaceutical goods importer (wholesale)	46.46	51.46
Pharmaceutical medicament products (manufacture)	21.20	24.42/1
Pharmaceutical non-medicament products (manufacture)	32.50	24.42/2
Pharmaceutical society	94.12	91.12
Pharmaceuticals for veterinary use (manufacture)	21.20	24.42/1
Pharmacy (retail)	47.73	52.31
Phenol (manufacture)	20.14	24.14
Phenolic resins (manufacture)	20.16	24.16
Phenols, phenol-alcohols and derivatives of phenols (wholesale)	46.75	51.55
Phenols, phenol-alcohols and phenol derivatives (commission agent)	46.12	51.12
Philatelist (retail)	47.78/9	52.48/5
Phonecards and similar cards containing integrated circuits (smart cards) (manufacture)	26.12	32.10
Phonetic printing (manufacture)	18.12/9	22.22
Phosphates (natural) mining	08.91	14.30
Phosphates of ammonium carbonates (manufacture)	20.15	24.15
Phosphates of triammonium (commission agent)	46.12	51.12
Phosphates of triammonium carbonates (manufacture)	20.15	24.15
Phosphatic straight fertiliser (manufacture)	20.15	24.15

Activity	SIC 2007	SIC 2003
Phosphides, carbides, hydrides, nitrides azides, silicides and borides (wholesale)	46.75	51.55
Phosphides, carbides, hydrides, nitrides, azides, silicides and borides (commission agent)	46.12	51.12
Phosphinates, phosphonates, phosphates and polyphosphates (commission agent)	46.12	51.12
Phosphinates, phosphonates, phosphates and polyphosphates (wholesale)	46.75	51.55
Phosphoric esters and esters of other inorganic acids and their derivatives (wholesale)	46.75	51.55
Phosphoric esters and esters of other inorganic acids, their salts and derivatives(commission agent)	46.12	51.12
Phosphorous compounds (excluding phosphatic fertiliser) (manufacture)	20.13	24.13
Photo and engraving publishing	58.19	22.15
Photo diode (manufacture)	26.11	32.10
Photo electric cell (manufacture)	26.11	32.10
Photo electric exposure meter (manufacture)	26.70/2	33.20/1
Photo engraving (manufacture)	18.13	22.24
Photo lithography (manufacture)	18.13	22.25
Photo pick-up services (retail)	47.78/9	52.48/2
Photo semi-conductor device (manufacture)	26.11	32.10
Photo-cathode valves or tubes (manufacture)	26.11	32.10
Photocopier printing (manufacture)	18.12/9	22.22
Photocopiers (retail)	47.41	52.48/2
Photocopying	82.19	74.85
Photo-copying apparatus (wholesale)	46.66	51.85
Photocopying machinery (manufacture)	28.23	30.01
Photo-engraving machine (manufacture)	28.99	29.56
Photoflash bulb (manufacture)	27.40	31.50
Photogrammetric equipment (electronic) (manufacture)	26.51/1	33.20/1
Photogrammetric equipment (non-electronic) (manufacture)	26.51/3	33.20/2
Photograph colouring	74.20/3	74.81/4
Photograph copying	74.20/3	74.81/4
Photograph developing	74.20/3	74.81/4
Photograph enlarging	74.20/3	74.81/4
Photograph finishing	74.20/3	74.81/4
Photograph mount (manufacture)	17.29	21.25/9
Photograph mounting	74.20/3	74.81/4
Photograph printing	74.20/3	74.81/4
Photographic base paper (manufacture)	17.12	21.12
Photographic chemicals (manufacture)	20.59	24.64
Photographic colour printing	74.20/3	74.81/4
Photographic developer (manufacture)	20.59	24.64
Photographic enlarger (manufacture)	26.70/2	33.40/3
Photographic equipment (commission agent)	46.18	51.18
Photographic equipment (manufacture)	26.70/2	33.40/3
Photographic equipment hire	77.21	71.40/1
Photographic film (sensitized) (manufacture)	20.59	24.64
Photographic film (unsensitized) (manufacture)	22.21	25.21
Photographic film instrument (manufacture)	26.70/2	33.40/3
Photographic film plate (sensitised) (manufacture)	20.59	24.64
Photographic film processing activities (for the motion picture and television industries)	59.12	92.11/9
Photographic flashbulbs and flashcubes (wholesale)	46.43/9	51.47/6
Photographic goods (retail)	47.78/9	52.48/2
Photographic goods (wholesale)	46.43/9	51.47/6
Photographic goods exporter (wholesale)	46.43/9	51.47/6
Photographic goods importer (wholesale)	46.43/9	51.47/6
Photographic light meters (manufacture)	26.70/2	33.20/1
Photographic machines (coin-operated)	96.09	93.05/1
Photographic paper (commission agent)	46.18	51.18
Photographic plates (manufacture)	20.59	24.64
Photographic plates and film and instant print film (commission agent)	46.18	51.18
Photographic studio	74.20/1	74.81/2
Photographic unexposed film (manufacture)	20.59	24.64
Photographic unsensitized film (manufacture)	22.21	25.21
Photographing of live events such as weddings, graduations, conventions, fashion shows, etc.	74.20/9	74.81/9
Photography for commercials, publishers or tourism purposes	74.20/9	74.81/9
Photography schools (except commercial)	85.52	80.42/9
Photogravure machine (manufacture)	28.99	29.56
Photogravure printing (manufacture)	18.12/9	22.22
Photojournalists	74.20/9	92.40
Photolitho machine (manufacture)	28.99	29.56
Photolithography equipment for the manufacture of semi-conductors (manufacturing)	28.99	33.40/3

Activity	SIC 2007	SIC 2003
Photometers (electronic) (manufacture)	26.70/1	33.20/1
Photometers (non-electronic) (manufacture)	26.51/3	33.20/2
Photomicrography	74.20/2	74.81/3
Photosensitive semi-conductor devices (manufacture)	26.11	32.10
Phototypesetting (manufacture)	18.13	22.24
Phthalic anhydride (manufacture)	20.14	24.14
Physical culture expert	93.19/9	92.62/9
Physical or chemical analysis instruments and apparatus (non-electronic) (wholesale)	46.69	51.87
Physical properties testing and inspection equipment (non-electronic) (manufacture)	26.51/3	33.20/2
Physical sciences research and experimental development	72.19	73.10
Physical well-being activities	96.04	93.04
Physicist	71.20	74.30
Physics research and experimental development	72.19	73.10
Physiologist	86.22	85.12
Physiotherapist (private)	86.90	85.14
Physiotherapy clinic	86.90	85.14
Piano (manufacture)	32.20	36.30
Piano hire	77.21	71.40/1
Piano teachers and other music instruction	85.52	80.42/9
Piano tuning	95.29	52.74
Piano wire made of steel (manufacture)	24.34	27.34
Pianofortes (retail)	47.59/1	52.45
Piccalilli production (manufacture)	10.39	15.33
Pick (manufacture)	25.73	28.62
Pickets (of wood) production	02.20	02.01
Picking bands made of leather (manufacture)	15.12	19.20
Pickle including beetroot and onion (manufacture)	10.39	15.33
Pickling of fruit and vegetables (manufacture)	10.39	15.33
Pickling preparations (commission agent)	46.12	51.12
Pickling preparations for metal treatment (manufacture)	20.59	24.66
Pick-up arm and cartridge for record player (manufacture)	26.40	32.30
Pick-up baler (manufacture)	28.30/2	29.32
Picture agency	74.20/9	92.40
Picture frame made of wood (manufacture)	16.29	20.51
Picture frame mount (manufacture)	17.29	21.25/9
Picture framing (retail)	47.78/9	52.48/9
Picture postcard (manufacture)	18.12/9	22.22
Picture postcards (retail)	47.78/9	52.48/9
Picture restoring	90.03	92.31/9
Picture transmitter (manufacture)	26.30/1	32.20/1
Piece goods (retail)	47.51	52.41
Piece goods (wholesale)	46.41	51.41
Piece goods dyeing (manufacture)	13.30	17.30
Piece goods made of unsupported rubber sheeting (manufacture)	22.19	25.13
Pieces roughly shaped by forging (manufacture)	24.10	27.10
Pier operation (not amusement)	52.22	63.22
Pier owner or authority (not amusement)	52.22	63.22
Piercing of base metal (manufacture)	25.50	28.40
Pies (other than meat) (manufacture)	10.72	15.82
Piezo electric crystal (manufacture)	26.11	32.10
Piezo-electric quartz (commission agent)	46.12	51.12
Piezo-electric quartz (manufacture)	20.14	24.14
Piezo-electric quartz (wholesale)	46.75	51.55
Pig farming	01.46	01.23
Pig jobber (wholesale)	46.23	51.23
Pig raising and breeding	01.46	01.23
Pigeon pea growing	01.11	01.12
Pigments (prepared) (manufacture)	20.30/1	24.30/1
Pigs (wholesale)	46.23	51.23
Pikelet making (manufacture)	10.72	15.82
Pile carpet mat weaving (manufacture)	13.93/1	17.51/1
Pile carpet weaving (manufacture)	13.93/1	17.51/1
Pile carpets of cotton, tufted (manufacture)	13.93/1	17.51/2
Pile carpets of cotton, woven (manufacture)	13.93/1	17.51/1
Pile carpets of man-made fibres, tufted (manufacture)	13.93/1	17.51/2
Pile carpets of man-made fibres, woven (manufacture)	13.93/1	17.51/1
Pile carpets of wool, tufted (manufacture)	13.93/1	17.51/2

Activity	SIC 2007	SIC 2003
Pile carpets of wool, woven (manufacture)	13.93/1	17.51/1
Pile driving	43.99/9	45.25
Pile driving equipment (manufacture)	28.92/3	29.52/3
Pile fabric bleaching and finishing (manufacture)	13.30	17.30
Pile knitted fabric (manufacture)	13.91	17.60
Pile rugs and mats of cotton, woven (manufacture)	13.93/1	17.51/1
Pile rugs and mats of man-made fibres, woven (manufacture)	13.93/1	17.51/1
Pile rugs and mats of wool, woven (manufacture)	13.93/1	17.51/1
Pile rugs, mats and tiles of cotton, tufted (manufacture)	13.93/1	17.51/2
Pile rugs, mats and tiles of man-made fibres, tufted (manufacture)	13.93/1	17.51/2
Pile rugs, mats and tiles of wool, tufted (manufacture)	13.93/1	17.51/2
Pile-drivers (manufacture)	28.92/3	29.52/3
Pile-extractors (manufacture)	28.92/3	29.52/3
Pilfer-proof metal caps (manufacture)	25.92	28.72
Piling (building)	43.99/9	45.25
Piling contractor (civil engineering)	43.99/9	45.25
Pilings (of wood) production	02.20	02.01
Pilings (tubular welded) (manufacture)	25.11	28.11
Pillars made of ceramic (manufacture)	23.20	26.26
Pillion seats for motorcycles (manufacture)	30.91	35.41
Pillow (manufacture)	13.92/1	17.40/1
Pillow case (manufacture)	13.92/3	17.40/3
Pills (medicinal) (manufacture)	21.20	24.42/1
Pilotage activities	52.22	63.22
Pin cushion (manufacture)	13.92/3	17.40/3
Pincers (manufacture)	25.73	28.62
Pineapple growing	01.22	01.13/9
Pinking shears (manufacture)	25.71	28.61
Pins made of metal (manufacture)	25.93	28.73
Pin-tables (manufacture)	32.40/1	36.50/1
Pipe and pipe fittings made of brass (manufacture)	24.44	27.44
Pipe blanks made of copper (manufacture)	24.44	27.44
Pipe case (not leather or plastic) (manufacture)	15.12	19.20
Pipe covering sections made of asbestos (manufacture)	23.99	26.82/1
Pipe cutters (manufacture)	25.73	28.62
Pipe fittings made of aluminium (manufacture)	24.42	27.42
Pipe fittings made of copper (manufacture)	24.44	27.44
Pipe fittings of cast-iron (manufacture)	24.51	27.21
Pipe making machinery (manufacture)	28.99	29.56
Pipe organ (manufacture)	32.20	36.30
Pipe stems of hard rubber (manufacture)	22.19	36.63/9
Pipe system construction for steam generators (manufacture)	25.30	28.30
Pipe tobacco (manufacture)	12.00	16.00
Pipeclay pit	08.12	14.22
Pipeline and ancillary equipment testing activities	71.20	74.30
Pipeline construction	42.21	45.21/3
Pipeline contracting	42.21	45.21/3
Pipeline design activities	71.12/9	74.20/4
Pipeline operator	49.50	60.30
Pipeline supports (manufacture)	25.11	28.11
Pipes and conduits made of clay (manufacture)	23.32	26.40
Pipes and fittings made of ceramics (manufacture)	23.32	26.40
Pipes and fittings made of pitch fibre (manufacture)	23.99	26.82/9
Pipes and fittings made of plastic (manufacture)	22.21	25.21
Pipes for motor vehicles (manufacture)	29.32	34.30
Pipes made of aluminium (manufacture)	24.42	27.42
Pipes made of asbestos cement (manufacture)	23.65	26.65
Pipes made of clay (manufacture)	23.32	26.40
Pipes made of concrete (manufacture)	23.61	26.61
Pipes made of copper (manufacture)	24.44	27.44
Pipes made of fibre-cement (manufacture)	23.65	26.65
Pipes made of refractory ceramic (manufacture)	23.20	26.26
Pipes made of rubber (manufacture)	22.19	25.13
Pipes made of steel (manufacture)	24.20	27.22
Pipes of cast-iron (manufacture)	24.51	27.21
Pipettes made of glass (manufacture)	23.19	26.15
Pique weaving (manufacture)	13.20	17.21

Activity	SIC 2007	SIC 2003
Pirns (textile machinery accessory) (manufacture)	28.94	29.54
Pistachio growing	01.25	01.13/9
Pistol (manufacture)	25.40	29.60
Piston for industrial engine (manufacture)	28.11	29.11
Piston for motor vehicle engine (manufacture)	28.11	34.30
Piston ring for industrial engine (manufacture)	28.11	29.11
Piston ring for motor vehicle engine (manufacture)	28.11	34.30
Piston rings for all internal combustion engines (manufacture)	28.11	29.11
Pistons for all internal combustion engines (manufacture)	28.11	29.11
Pit bottom machinery (manufacture)	28.92/1	29.52/1
Pit props (of wood) production	02.20	02.01
Pit props (wholesale)	46.73	51.53
Pitch and pitch coke (manufacture)	19.10	24.14
Pitch pipes (manufacture)	32.20	36.30
Pit-head winding gear (wholesale)	46.63	51.82
Pizza (manufacture)	10.72	15.82
Pizza, frozen or otherwise preserved (manufacture)	10.85	15.82
Plaid Cymru	94.92	91.32
Plain bearing (manufacture)	28.15	29.14
Plaiting machinery for textiles (manufacture)	28.94	29.54
Plaiting material preparation (manufacture)	16.29	20.52
Plaiting of textiles (manufacture)	13.30	17.30
Plaits and products of plaiting materials (manufacture)	16.29	20.52
Plan chests made of metal (manufacture)	25.99	28.75
Plan printing (manufacture)	18.12/9	22.22
Plane (manufacture)	25.73	28.62
Planer tool (manufacture)	25.73	28.62
Planers for road surfacing (manufacture)	28.92/3	29.52/3
Planetary probes (manufacture)	30.30	35.30
Planing machine (metal cutting) (manufacture)	28.41	29.42
Planing machine for wood (not portable powered) (manufacture)	28.49	29.43
Plank (manufacture)	16.10	20.10
Plank glueing machines (manufacture)	28.49	29.43
Plant and equipment for industrial use hire	77.39	71.34
Plant growing for bulbs	01.30	01.12
Plant growing for cuttings and slips	01.30	01.12
Plant growing for roots	01.30	01.12
Plant growing for tubers	01.30	01.12
Plant growth regulators (manufacture)	20.20	24.20
Plant growth regulators (wholesale)	46.75	51.55
Plant hire for construction rental (without operator)	77.32	71.32
Plant hire for construction rental with operator	43.99/9	45.50
Plant hormone (manufacture)	20.20	24.20
Plant parts preserving in sugar (manufacture)	10.82/2	15.84/2
Plant propagation	01.30	01.12
Plant support of fabricated steelwork (manufacture)	25.11	28.11
Planter for agricultural use (manufacture)	28.30/2	29.32
Planting, laying out and maintenance of gardens, parks and green areas for sports installations	81.30	01.41
Plants (retail)	47.76	52.48/9
Plants (wholesale)	46.22	51.22
Plants bearing vegetable fibres, retting of	01.16	01.11
Plants for planting or ornamental purposes	01.30	01.12
Plants used chiefly in pharmacy or for insecticidal, fungicidal or similar purposes	01.28	01.11
Plaster (manufacture)	23.52	26.53
Plaster (wholesale)	46.73	51.53
Plaster articles for use in construction (manufacture)	23.62	26.62
Plaster bandages (manufacture)	32.50	24.42/2
Plaster cast (manufacture)	32.99	36.63/9
Plaster of Paris (manufacture)	23.52	26.53
Plaster products for construction purposes (manufacture)	23.62	26.62
Plasterboard (manufacture)	23.62	26.62
Plasterboards (wholesale)	46.73	51.53
Plastering contractor	43.31	45.41
Plastic bicycles and tricycles designed to be ridden (manufacture)	32.40/9	36.50/9
Plastic brush (complete) (manufacture)	32.91	36.62
Plastic coated steel sheet (manufacture)	24.10	27.10
Plastic coated twine, cordage rope and cables of textile fibres (manufacture)	13.94	17.52

Activity	SIC 2007	SIC 2003
Plastic coating of metals (manufacture)	25.61	28.51
Plastic coating services of identity cards, etc. (while you wait)	96.09	52.74
Plastic electrical conduit tubing (manufacture)	27.33	25.23/9
Plastic game (manufacture)	32.40/9	36.50/9
Plastic headgear (other than hard hats) made of plastic (manufacture)	22.29	25.24
Plastic materials in primary forms (wholesale)	46.76	51.55
Plastic non-current carrying face plates (manufacture)	27.33	25.24
Plastic office-type binding equipment or tape binding (manufacture)	28.23	30.01
Plastic packaging (wholesale)	46.76	51.56
Plastic product making machines (manufacture)	28.96	29.56
Plastic semi-manufactures (manufacture)	22.21	25.21
Plastic shell upholstery (manufacture)	31.09	36.11
Plastic wire binding and finishing of books and brochures, (manufacture)	18.14	22.23
Plastics in primary forms (manufacture)	20.16	24.16
Plastics working machinery (manufacture)	28.96	29.56
Plate glass (manufacture)	23.11	26.11
Plate glass insurance	65.12	66.03/1
Plate making for printing (manufacture)	18.13	22.24
Plate polish (manufacture)	20.41/2	24.51/2
Plate processes direct to plate (also photopolymer plates) (manufacture)	18.13	22.24
Plate setting for letterpress processes (manufacture)	18.13	22.24
Plate setting for offset printing processes (manufacture)	18.13	22.24
Plate warmers for domestic use (electric) (manufacture)	27.51	29.71
Plate warmers for domestic use (non-electric) (manufacture)	27.52	29.72
Plates made of aluminium (manufacture)	24.42	27.42
Plates made of ceramic for domestic use (manufacture)	23.41	26.21
Plates made of paper (manufacture)	17.22	21.22
Plates made of plastic (semi-manufactures) (manufacture)	22.21	25.21
Plates made of plastic (tableware) (manufacture)	22.29	25.24
Plates made of rubber (semi-manufactures) (manufacture)	22.19	25.13
Plates, sheets, strip and foil made of lead (manufacture)	24.43	27.43
Plates, sheets, strip and foil made of tin (manufacture)	24.43	27.43
Plates, sheets, strip and foil made of zinc (manufacture)	24.43	27.43
Platework repair of central heating boilers and radiators (manufacture)	33.11	28.22
Platform for drilling rig (manufacture)	30.11	35.11
Platform trailer (motor drawn) (manufacture)	29.20/2	34.20/2
Plating (metal finishing) (manufacture)	25.61	28.51
Platinum (manufacture)	24.41	27.41
Platinum group metals (manufacture)	24.41	27.41
Platinum mining and preparation	07.29	13.20
Playballs made of rubber (manufacture)	32.40/9	36.50/9
Playground equipment (manufacture)	32.30	36.40
Playgroup (charitable)	88.91	85.32/1
Playgroup (non-charitable)	88.91	85.32/2
Playing cards (manufacture)	32.40/9	36.50/9
Playing cards (wholesale)	46.49/9	51.47/7
Playwright	90.03	92.31/9
Pleasure and sporting boats (manufacture)	30.12	35.12
Pleasure boat hiring as an integral part of recreational facilities	93.29	92.62/9
Pleasure boat rental with crew (e.g. For fishing cruises) (except for inland waterway service)	50.10	61.10/1
Pleasure boats rental	77.21	71.40/1
Pleasure ground	93.29	92.72/9
Pleasure pier	93.29	92.72/9
Pleasure port construction	42.91	45.24
Pleasure steamer caterer	56.29	55.52
Pleated paper (manufacture)	17.29	21.25/9
Pleating and similar work on textiles (manufacture)	13.30	17.30
Pleating of textiles (manufacture)	13.30	17.30
Pliers (manufacture)	25.73	28.62
Plough (manufacture)	28.30/2	29.32
Plough disc (manufacture)	28.30/2	29.32
Ploughs (wholesale)	46.61	51.88
Plug (electronic) (manufacture)	26.11	31.20
Plug and socket (electric) (manufacture)	27.33	31.20
Plug valves (manufacture)	28.14	29.13
Plugging and abandoning oil and gas wells	09.10	11.20
Plugs, sockets and other apparatus for protecting electrical circuits for domestic use (wholesale)	46.43/9	51.43/9

Activity	SIC 2007	SIC 2003
Plugs, sockets and the like, for switching or protecting industrial electrical circuits (wholesale)	46.69	51.87
Plum growing	01.24	01.13/9
Plumbers' merchant (wholesale)	46.74	51.54
Plumbing and pipe fittings made of metal (not cast) (manufacture)	25.99	28.75
Plumbing contractor	43.22	45.33
Plumbing equipment and supplies (wholesale)	46.74	51.54
Plush silk (manufacture)	13.20	17.24
Plush woollen weaving (manufacture)	13.20	17.22
Plush worsted weaving (manufacture)	13.20	17.23
Plutonium processing (manufacture)	20.13	23.30
Pluvium insurance	65.12	66.03/1
Plywood (manufacture)	16.21	20.20
Plywood (wholesale)	46.73	51.53
Plywood press (manufacture)	28.49	29.43
Pneumatic and hydraulic conveying plant (manufacture)	28.22	29.22
Pneumatic and hydraulic handling plant (manufacture)	28.22	29.22
Pneumatic and other continuous action elevators and conveyors for goods or materials (wholesale)	46.69	51.87
Pneumatic equipment and systems for aircraft (manufacture)	28.12	29.12/2
Pneumatic gauges (non-electronic) (manufacture)	26.51/3	33.20/2
Pneumatic nailers (manufacture)	28.24	29.41
Pneumatic power engines and motors (manufacture)	28.12	29.12/2
Pneumatic power tools (portable) (manufacture)	28.24	29.41
Pneumatic rivet guns (manufacture)	28.24	29.41
Pneumatic tyre making or retreading machines (manufacture)	28.96	29.56
Pneumatic tyres (manufacture)	22.11	25.11
Pochette made of leather (manufacture)	15.12	19.20
Pocket book made of leather (manufacture)	15.12	19.20
Pocket knife (manufacture)	25.71	28.61
Pocket timer (manufacture)	26.52	33.50
Pocket watch (manufacture)	26.52	33.50
Pocketing weaving (manufacture)	13.20	17.21
Poet	90.03	92.31/9
Poetry club	94.99	91.33
Point locks (manufacture)	30.20	35.20
Point of sale unit (manufacture)	28.23	30.01
Point-of-sale (pos) computer terminals not mechanically operated (manufacture)	26.20	30.02
Polarimeters (electronic) (manufacture)	26.51/1	33.20/1
Polarimeters (non-electronic) (manufacture)	26.51/3	33.20/2
Polarising elements (manufacture)	32.50	33.40/1
Pole fencing production	02.20	02.01
Poles (of wood) production	02.20	02.01
Police authorities	84.24	75.24
Police court mission	88.99	85.32/2
Police laboratories	71.20	75.24
Police records maintenance	84.24	75.24
Policy formulation consultancy services	70.22/9	74.14/3
Polish (manufacture)	20.41/2	24.51/2
Polished rice (manufacture)	10.61/2	15.61/2
Polishes and creams (manufacture)	20.41/2	24.51/2
Polishes and creams for leather (manufacture)	20.41/2	24.51/2
Polishes and creams for wood (manufacture)	20.41/2	24.51/2
Polishes for coachwork (manufacture)	20.41/2	24.51/2
Polishes for glass (manufacture)	20.41/2	24.51/2
Polishes for metal (manufacture)	20.41/2	24.51/2
Polishing (metal finishing) (manufacture)	25.61	28.51
Polishing cloths and pads, made of unprepared, non-bonded fibre fabric (manufacture)	13.92/3	17.40/3
Polishing machine for glass (manufacture)	28.99	29.56
Polishing mop (manufacture)	32.91	36.62
Polishing paste and powder (manufacture)	20.41/2	24.51/2
Polishing stones made of bonded abrasives (manufacture)	23.91	26.81
Political organisations	94.92	91.32
Pollution measuring	71.20	74.30
Pollution standards, dissemination and information services (public sector)	84.12	75.12
Polony (manufacture)	10.13	15.13/9
Polyamide compounds (manufacture)	20.16	24.16
Polyamide man-made fibre (manufacture)	20.60	24.70
Polyamides (manufacture)	20.16	24.16

Activity	SIC 2007	SIC 2003
Polyamides in primary forms (commission agent)	46.12	51.12
Polyamides in primary forms (wholesale)	46.76	51.55
Polycarbonates, alkyd and epoxide resins (commission agent)	46.12	51.12
Polyester adhesive (manufacture)	20.52	24.62
Polyester man-made fibre (manufacture)	20.60	24.70
Polyester paint (manufacture)	20.30/1	24.30/1
Polyester resins (manufacture)	20.16	24.16
Polyesters (manufacture)	20.16	24.16
Polyethers (manufacture)	20.16	24.16
Polyethers and polyesters (commission agent)	46.12	51.12
Polyethers, polyesters, polycarbonates, alkyd and epoxide resins (wholesale)	46.76	51.55
Polyethylene (manufacture)	20.16	24.16
Polygraph machines (non-electronic) (manufacture)	26.51/3	33.20/2
Polygraph services	80.10	74.60/2
Polymers (manufacture)	20.16	24.16
Polymers of ethylene and styrene in primary forms (wholesale)	46.76	51.55
Polymers of ethylene in primary forms (commission agent)	46.12	51.12
Polymers of propylene and other olefins in primary forms (commission agent)	46.12	51.12
Polymers of styrene in primary forms (commission agent)	46.12	51.12
Polymers of vinyl acetate, other vinyl esters and vinyl polymers in primary forms (commission agent)	46.12	51.12
Polymers of vinyl chloride and other halogenated olefins in primary forms (commission agent)	46.12	51.12
Polymers of vinyl chloride and other halogenated olefins in primary forms (wholesale)	46.75	51.55
Polypropylene (manufacture)	20.16	24.16
Polypropylene fabrics (manufacture)	13.20	17.25
Polystyrene (manufacture)	20.16	24.16
Polytechnics	85.42/1	80.30/2
Polytetrafluoroethylene (PTFE) (manufacture)	20.16	24.16
Polyurethane adhesive (manufacture)	20.52	24.62
Polyurethane coated textile fabrics (manufacture)	13.96	17.54/9
Polyurethane paint (manufacture)	20.30/1	24.30/1
Polyurethanes (manufacture)	20.16	24.16
Polyvinyl acetate (PVA) (manufacture)	20.16	24.16
Polyvinyl acetate and co-polymer adhesives (manufacture)	20.52	24.62
Polyvinyl chloride (PVC) (manufacture)	20.16	24.16
Pome fruit growing	01.24	01.13/9
Pomelo growing	01.23	01.13/9
Pomfret (pontefract) cakes (manufacture)	10.82/2	15.84/2
Pompons (manufacture)	13.96	17.54/2
Pontoons construction (manufacture)	30.11	35.11
Pony Club	93.12	92.62/9
Poodle clipping	96.09	93.05/9
Pop group	90.01	92.31/1
Poplin weaving (manufacture)	13.20	17.21
Pork (salted or pickled) (manufacture)	10.13	15.13/1
Pork butcher (retail)	47.22	52.22
Pork butcher (wholesale)	46.32	51.32
Pork pie (manufacture)	10.13	15.13/9
Porosimeter (manufacture)	26.51/3	33.20/2
Port Authority	52.22	63.22
Port guards administration and operation	84.24	75.24
Port of London Authority	52.22	63.22
Portable building metalwork (manufacture)	25.11	28.11
Portable forges (manufacture)	25.73	28.62
Portable lamp (electric) (manufacture)	27.40	31.50
Portable power tool parts (manufacture)	28.24	29.41
Portable road sign hire for construction	77.32	71.32
Portable space heaters (manufacture)	27.51	29.71
Portable wooden buildings (manufacture)	16.23	20.30
Portal and pedestal jib cranes (manufacture)	28.22	29.22
Porter brewing (manufacture)	11.05	15.96
Porters	96.09	93.05/9
Portfolio management services	66.30	67.12/1
Portland cement (manufacture)	23.51	26.51
Portrait photographer	74.20/1	74.81/2
Portrait photography	74.20/1	74.81/2
Positioner for pneumatic control equipment (manufacture)	28.12	29.12/2
Positive displacement pump (reciprocating) (manufacture)	28.13/1	29.12/1

Activity	SIC 2007	SIC 2003
Posphoaminolipids (commission agent)	46.18	51.18
Posphoaminolipids, amides and their salts and derivatives (wholesale)	46.46	51.46
Post activities	53.10	64.11
Post office regional headquarters	53.10	64.11
Post peeling machines (manufacture)	28.49	29.43
Post press services in support of printing activities, (manufacture)	18.14	22.23
Post production film activities	59.12	92.11/9
Post van for railways (manufacture)	30.20	35.20
Postage franking machines (manufacture)	28.23	30.01
Postage meters (manufacture)	28.23	30.01
Postage stamp perforating (manufacture)	18.12/9	22.22
Postage stamp printing (manufacture)	18.12/9	22.22
Postal giro and postal savings bank activities	64.19/1	65.12/1
Postal headquarters	53.10	64.11
Postal sorting office	53.10	64.11
Postcard publishing	58.19	22.15
Postcards (plain) (manufacture)	17.23	21.23
Poste restante	53.10	64.11
Poster advertising	73.11	74.40/2
Poster aerographing (manufacture)	18.13	22.25
Poster printing (manufacture)	18.12/9	22.22
Poster publishing	58.19	22.15
Poster writing (manufacture)	18.13	22.24
Post-graduate college	85.42/2	80.30/3
Post-harvest crop activities	01.63	01.41
Posts (of wood) production	02.20	02.01
Posts made of precast concrete (manufacture)	23.61	26.61
Post-secondary non-tertiary vocational education	85.41	80.30/1
Potash mine	08.91	14.30
Potassic straight fertiliser (manufacture)	20.15	24.15
Potassium compounds (manufacture)	20.13	24.13
Potassium salts (manufacture)	20.15	24.15
Potassium salts (natural) mining	08.91	14.30
Potato chip production (frozen, raw, steamed or boiled) (manufacture)	10.31	15.31
Potato crisp (manufacture)	10.31	15.31
Potato dehydrating for animal feed (manufacture)	10.91	15.71
Potato flour and meal (manufacture)	10.31	15.31
Potato growing	01.13	01.11
Potato harvester and sorter (manufacture)	28.30/2	29.32
Potato peeling (industrial) (manufacture)	10.31	15.31
Potato processing and preserving (manufacture)	10.31	15.31
Potato products (wholesale)	46.31	51.38
Potato puff (manufacture)	10.31	15.31
Potato snacks production (manufacture)	10.31	15.31
Potato starch (manufacture)	10.62	15.62
Potato stick (manufacture)	10.31	15.31
Potato straw (manufacture)	10.31	15.31
Potatoes (prepared frozen) production (manufacture)	10.31	15.31
Potatoes (retail)	47.21	52.21
Potatoes (wholesale)	46.31	51.31
Potentiometric recorder (electronic) (manufacture)	26.51/1	33.20/1
Potentiometric recorder (non-electronic) (manufacture)	26.51/3	33.20/2
Pots made of ceramic (manufacture)	23.49	26.25
Pots made of glass (manufacture)	23.13	26.13
Pots made of paper (manufacture)	17.22	21.22
Pots made of plastic (not flower pots) (manufacture)	22.22	25.22
Potted meat. (manufacture)	10.13	15.13/9
Potted shrimp (manufacture)	10.20	15.20/9
Potters' clay mine or quarry	08.12	14.22
Pottery (retail)	47.59/9	52.44
Pottery (wholesale)	46.44	51.44
Pottery for domestic use (manufacture)	23.41	26.21
Pottery made of stone (manufacture)	23.41	26.21
Pottery making machinery (manufacture)	28.99	29.56
Pottery rental and leasing	77.29/9	71.40/9
Potting soil mixtures of natural soil, sand, clays and minerals (manufacture)	20.15	24.15
Potting soil with peat as main constituent (manufacture)	20.15	24.15

Activity	SIC 2007	SIC 2003
Pouch for tobacco (manufacture)	15.12	19.20
Pouch made of leather or leather substitute (manufacture)	15.12	19.20
Pouches containing an assortment of paper stationery (manufacture)	17.23	21.23
Pouffe (manufacture)	13.92/1	17.40/1
Poult weaving (manufacture)	13.20	17.21
Poultry (fresh, chilled or frozen) production (manufacture)	10.12	15.12
Poultry (wholesale)	46.32	51.32
Poultry and game (retail)	47.22	52.22
Poultry canning (manufacture)	10.13	15.13/9
Poultry caponising	01.62/9	01.42/9
Poultry dishes (manufacture)	10.85	15.13/9
Poultry dressing (manufacture)	10.12	15.12
Poultry farming	01.47	01.24
Poultry fat (edible) rendering (manufacture)	10.12	15.12
Poultry grit (manufacture)	10.91	15.71
Poultry hatcheries	01.47	01.24
Poultry house made of wood (manufacture)	16.23	20.30
Poultry keeping machinery (manufacture)	28.30/2	29.32
Poultry meat preparation (manufacture)	10.12	15.12
Poultry meat production and preserving (manufacture)	10.12	15.12
Poultry packing (manufacture)	10.12	15.12
Poultry potting (manufacture)	10.13	15.13/9
Poultry processing machines and equipment (manufacture)	28.93	29.53
Poultry raising and breeding	01.47	01.24
Poultry slaughtering (manufacture)	10.12	15.12
Poultry spice (wholesale)	46.21	51.21
Poultry-keeping machines (wholesale)	46.61	51.88
Powder compact made of plastic (manufacture)	22.29	36.63/9
Powder made of aluminium (manufacture)	24.42	27.42
Powder made of copper (manufacture)	24.44	27.44
Powder made of glass (manufacture)	20.30/1	24.30/1
Powder metallurgy (manufacture)	25.50	28.40
Powder puff (manufacture)	13.99	36.63/9
Powdered broth containing meat or vegetables or both (manufacture)	10.89	15.89/1
Powdered soup containing meat or vegetables or both (manufacture)	10.89	15.89/1
Powdered sugar (manufacture)	10.81	15.83
Powders and flakes made of lead (manufacture)	24.43	27.43
Powders and flakes made of tin (manufacture)	24.43	27.43
Powders and pastes used in soldering, brazing or welding (manufacture)	20.59	24.66
Powders for cosmetic or toilet use (commission agent)	46.18	51.18
Power boats of all types (manufacture)	30.12	35.12
Power control for aircraft (manufacture)	30.30	35.30
Power generators (manufacture)	27.11	31.10
Power line construction	42.22	45.21/3
Power station	35.11	40.11
Power structural steelwork (manufacture)	25.11	28.11
Power supply unit for electronic applications (manufacture)	27.11	31.10
Power switching equipment (manufacture)	27.12	31.20
Power tool (portable) (manufacture)	28.24	29.41
Power tools (portable electric) (manufacture)	28.24	29.41
Power-driven buffers (manufacture)	28.24	29.41
Power-driven cranes (manufacture)	28.22	29.22
Power-driven grinders (manufacture)	28.24	29.41
Power-driven impact wrenches (manufacture)	28.24	29.41
Power-driven lifting capstans (manufacture)	28.22	29.22
Power-driven lifting hoists (manufacture)	28.22	29.22
Power-driven lifting jacks (manufacture)	28.22	29.22
Power-driven lifting pulley tackle (manufacture)	28.22	29.22
Power-driven lifting winches (manufacture)	28.22	29.22
Power-driven loading and unloading derricks (manufacture)	28.22	29.22
Power-driven mobile lifting frames (manufacture)	28.22	29.22
Power-driven planers (manufacture)	28.24	29.41
Power-driven powder actuated nailers (manufacture)	28.24	29.41
Power-driven routers (manufacture)	28.24	29.41
Power-driven shears and nibblers (manufacture)	28.24	29.41
Power-driven staplers (manufacture)	28.24	29.41
Power-driven straddle carriers (manufacture)	28.22	29.22

Activity	SIC 2007	SIC 2003
Powered barrow (manufacture)	28.92/2	29.52/2
Powered roof support for mining (manufacture)	28.92/1	29.52/1
Pram blanket (outside knitting or weaving establishment) (manufacture)	13.92/3	17.40/3
Precast cement articles for use in construction (manufacture)	23.61	26.61
Precast concrete articles for use in construction (manufacture)	23.61	26.61
Precast concrete products (manufacture)	23.61	26.61
Precast concrete products (wholesale)	46.73	51.53
Precious and semi-precious stones in the worked state production (manufacture)	32.12	36.22
Precious metal foil laminates (manufacture)	24.41	27.41
Precious metal ores mining and preparation	07.29	13.20
Precious metals production (manufacture)	24.41	27.41
Precious stone cutting (manufacture)	32.12	36.22
Precious stones (wholesale)	46.76	51.56
Precision balance (non-electronic) (manufacture)	26.51/3	33.20/2
Precision chain (manufacture)	28.15	29.14
Precision drawing instrument (manufacture)	26.51/3	33.20/2
Precision screw (manufacture)	25.94	28.74
Precision tube made of steel (manufacture)	24.20	27.22
Pre-convalescent hospital (private sector)	86.10/1	85.11/2
Pre-convalescent hospital (public sector)	86.10/1	85.11/1
Prefabricated building metalwork (manufacture)	25.11	28.11
Prefabricated buildings (wholesale)	46.73	51.53
Prefabricated buildings and components made of concrete (manufacture)	23.61	26.61
Prefabricated buildings made of metal (manufacture)	25.11	28.11
Prefabricated buildings made of plastic (manufacture)	22.23	25.23/9
Prefabricated buildings made of wood (commission agent)	46.13	51.13
Prefabricated buildings made of wood (manufacture)	16.23	20.30
Prefabricated buildings or elements thereof made of wood (manufacture)	16.23	20.30
Prefabricated constructions (civil engineering) assembly and erection	42.99	45.21/3
Prefabricated constructions (commercial) assembly and erection	41.20/1	45.21/1
Prefabricated constructions (domestic) assembly and erection	41.20/2	45.21/2
Prefabricated roof timbers (manufacture)	16.23	20.30
Prefabricated structural parts for construction, of cement, concrete, artificial stone (manufacture)	23.61	26.61
Premier jus (manufacture)	10.11	15.11/2
Preparation and linkage of digital data (manufacture)	18.13	22.24
Preparatory schools	85.20	80.10
Prepared additives for cement (manufacture)	20.59	24.66
Prepared binders for foundry moulds or cores (commission agent)	46.12	51.12
Prepared culture media for micro-organisms (manufacture)	20.59	24.66
Prepared dyes (manufacture)	20.30/1	24.30/1
Prepared feeds for farm animals (manufacture)	10.91	15.71
Prepared feeds for farm animals (wholesale)	46.21	51.21
Prepared meat dishes (manufacture)	10.85	15.13/9
Prepared pigments, opacifiers and colours (commission agent)	46.13	51.13
Prepared rubber accelerators (commission agent)	46.12	51.12
Prepared typewriter ribbons (manufacture)	32.99	36.63/1
Prepared waxes (manufacture)	20.41/2	24.51/2
Preparing the dead for burial or cremation	96.03	93.03
Pre-press data input electronic make-up (manufacture)	18.13	22.24
Pre-press data input optical character recognition, electronic make-up (manufacture)	18.13	22.24
Pre-press data input scanning (manufacture)	18.13	22.24
Pre-primary education	85.10	80.10
Pre-recorded tape, except master copies for records or audio material (manufacture)	18.20/1	22.31
Presbyterian Church	94.91	91.31
Presbyterian Church of Wales	94.91	91.31
Preservation society for historic houses	91.03	92.52/2
Preserved cream (manufacture)	10.51/1	15.51/1
Preserved fruit (wholesale)	46.31	51.38
Preserved fruit and vegetables (retail)	47.21	52.27
Preserved meat (manufacture)	10.13	15.13/9
Preserved pastry goods and cakes (manufacture)	10.72	15.82
Preserved railway operation	93.21	92.33
Pre-shave lotion (manufacture)	20.42	24.52
Press (hydraulic) (metal forming) (manufacture)	28.41	29.42
Press (mechanical) (metal forming) (manufacture)	28.41	29.42
Press (metal forming) (manufacture)	28.41	29.42
Press (pneumatic) (metal forming) (manufacture)	28.41	29.42

Activity	SIC 2007	SIC 2003
Press clipping service	63.99	92.40
Press cloth (manufacture)	13.20	17.22
Press cutting agency	63.99	92.40
Press for chipboard (manufacture)	28.49	29.43
Press for food and drink (manufacture)	28.93	29.53
Press machinery for working rubber or plastics (manufacture)	28.96	29.56
Press photographers	74.20/9	92.40
Press stud (manufacture)	25.99	36.63/9
Press tool (manufacture)	25.73	28.62
Press used to make wine, cider, fruit juices, etc. (manufacture)	28.93	29.53
Pressboard (manufacture)	17.12	21.12
Pressed felt (not paper or roofing) (manufacture)	13.99	17.54/9
Pressed wool felt (manufacture)	13.99	17.54/9
Presses for the manufacture of particle board (manufacture)	28.49	29.43
Press-fasteners (manufacture)	32.99	36.63/9
Press-fasteners made of metal (manufacture)	25.99	36.63/9
Pressing and valeting	96.01	93.01
Pressing of base metal (manufacture)	25.50	28.40
Pressing of wearing apparel on a fee or contract basis	96.01	93.01
Presspahn (manufacture)	17.12	21.12
Press-studs (manufacture)	32.99	36.63/9
Pressure cooker (manufacture)	25.99	28.75
Pressure die casting of non-ferrous base metal (manufacture)	24.54	27.54
Pressure forming machines for rubber or plastic (manufacture)	28.96	29.56
Pressure measuring and control instrument (electronic) (manufacture)	26.51/1	33.20/1
Pressure measuring and control instrument (non-electronic) (manufacture)	26.51/3	33.20/2
Pressure pipes made of pre-stressed concrete (manufacture)	23.61	26.61
Pressure reducing valves (manufacture)	28.14	29.13
Pressure sensitive adhesive tape made of plastic (manufacture)	22.29	25.24
Pressure sensitive cloth-tape (manufacture)	13.99	17.54/9
Pressure switch (electronic) (manufacture)	26.51/1	33.20/1
Pressure treatment of wood (manufacture)	16.10	20.10
Pressurised containers certification	71.20	74.30
Pre-stressed concrete products (manufacture)	23.61	26.61
Pretzels whether sweet or salted (manufacture)	10.72	15.82
Preventoria providing hospital type care (public sector)	86.10/1	85.11/1
Primary and pre-primary education	85.20	80.10
Primary battery (manufacture)	27.20	31.40
Primary cells (manufacture)	27.20	31.40
Primary cells and primary batteries for domestic use (wholesale)	46.43/9	51.43/9
Primary cells and primary batteries for industrial use (wholesale)	46.69	51.87
Primary copper (manufacture)	24.44	27.44
Primary education	85.20	80.10
Primary products of stainless steel (manufacture)	24.10	27.10
Primary schools	85.20	80.10
Primary, secondary and other schools construction	41.20/1	45.21/1
Prime mover generator sets (manufacture)	27.12	31.20
Primer for cartridge (manufacture)	25.40	29.60
Primer paint (manufacture)	20.30/1	24.30/1
Princess Mary's RAFNS	84.22	75.22
Print cloth weaving (manufacture)	13.20	17.21
Print colouring (manufacture)	18.13	22.25
Printed circuit (manufacture)	26.11	32.10
Printed circuits (wholesale)	46.52	51.86
Printed felt base floorcovering (manufacture)	22.23	25.23/1
Printed labels (manufacture)	18.12/1	21.25/1
Printed labels of textile materials (manufacture)	13.96	17.54/2
Printed matter for accounting and technical use (manufacture)	17.23	22.22
Printed matter publishing	58.19	22.15
Printed paper bags (manufacture)	17.21/1	21.21/1
Printed paper or board finishing (manufacture)	18.14	22.23
Printed sheets finishing (manufacture)	18.14	22.23
Printer and monitor connectors (manufacture)	26.11	31.30
Printer cables (manufacture)	26.11	31.30
Printer ink cartridges (manufacture)	26.20	30.02
Printer ink cartridges (refilling)	26.20	30.02
Printer servers (manufacture)	26.20	30.02

Activity	SIC 2007	SIC 2003
Printers and plotters (manufacture)	26.20	30.02
Printers' blankets made of rubber (manufacture)	22.19	25.13
Printers' cards (manufacture)	17.23	21.23
Printers' designing (manufacture)	18.13	22.25
Printers for computers (manufacture)	26.20	30.02
Printers' varnish (manufacture)	20.30/2	24.30/2
Printers' weaving (manufacture)	13.20	17.21
Printing (undefined) (manufacture)	18.12/9	22.22
Printing and writing paper ready for use (manufacture)	17.23	21.23
Printing block and plates preparation and production machinery, equipment and apparatus (wholesale)	46.69	51.87
Printing by computer printers (manufacture)	18.12/9	22.22
Printing by duplication machines (manufacture)	18.12/9	22.22
Printing by embossers (manufacture)	18.12/9	22.22
Printing by quick printing (manufacture)	18.12/9	22.22
Printing devices (hand operated) (manufacture)	32.99	36.63/1
Printing directly onto ceramics (manufacture)	18.12/9	22.22
Printing ink (commission agent)	46.12	51.12
Printing ink (manufacture)	20.30/2	24.30/2
Printing ink (wholesale)	46.75	51.55
Printing machine or press (manufacture)	28.99	29.56
Printing machinery (wholesale)	46.69	51.87
Printing machinery for textiles (manufacture)	28.94	29.54
Printing machines (sheet fed office type offset) (manufacture)	28.23	30.01
Printing of banknotes	18.12/9	22.22
Printing of magazines appearing less than four times a week (manufacture)	18.12/9	22.22
Printing of other security papers (manufacture)	18.12/9	22.22
Printing of periodicals appearing at least four times a week (manufacture)	18.11	22.21
Printing of smart cards (manufacture)	18.12/9	22.22
Printing of sound tracks	59.20	92.11/9
Printing on labels or tags (manufacture)	18.12/1	21.25/1
Printing onto glass (manufacture)	18.12/9	22.22
Printing onto metal (manufacture)	18.12/9	22.22
Printing onto plastic (manufacture)	18.12/9	22.22
Printing onto sanitary goods and toilet requisites of paper (manufacture)	18.12/9	21.22
Printing onto textiles (manufacture)	18.12/9	22.22
Printing onto wood (manufacture)	18.12/9	22.22
Printing paper (manufacture)	17.12	21.12
Printing plate engraving (manufacture)	18.13	22.24
Printing roller engraving (manufacture)	18.13	22.24
Prisms (mounted, (not photographic)) (manufacture)	32.50	33.40/1
Prisms (pressed or moulded, unworked) (manufacture)	23.19	26.15
Prisms (unmounted) (manufacture)	32.50	33.40/1
Prison administration and operation	84.23	75.23
Prison hospitals	86.10/1	85.11/1
Prisons (excluding naval and military)	84.23	75.23
Private branch exchange (PBX) equipment (manufacture)	26.30/1	32.20/1
Private consultants clinics	86.22	85.12
Private detective	80.30	74.60/1
Private hire car with driver	49.32	60.22
Private hospital	86.10/1	85.11/2
Private investigator activities	80.30	74.60/1
Private lodging house	55.90	55.23/9
Private security activities	80.10	74.60/2
Private training providers	85.59	80.42/1
Probate registry	84.23	75.23
Probation and after care service	88.99	85.32/2
Process block making (manufacture)	18.13	22.24
Process control equipment (electric) (manufacture)	26.51/4	33.30/2
Process control equipment (electronic) (manufacture)	26.51/2	33.30/1
Process control valves (manufacture)	28.14	29.13
Process control valves, gate valves, globe valves and other valves (wholesale)	46.69	51.87
Process engineering contractor	71.12/9	74.20/9
Process engraving (manufacture)	18.13	22.24
Process heater (manufacture)	25.30	28.30
Process oil refining (manufacture)	19.20/1	23.20/1
Process oils (manufacture)	19.20/1	23.20/1
Process pipework (manufacture)	25.30	28.30

Activity	SIC 2007	SIC 2003
Process plate engraving (manufacture)	18.13	22.24
Process pressure sphere (manufacture)	25.30	28.30
Process pressure vessel (manufacture)	25.30	28.30
Process server	69.10/9	74.11/9
Process timers (manufacture)	26.52	33.50
Processed asbestos fibre (manufacture)	23.99	26.82/1
Processed cheese (manufacture)	10.51/2	15.51/2
Processed fruit (wholesale)	46.38	51.38
Processed meat and meat products (wholesale)	46.32	51.32
Processed vegetables (wholesale)	46.38	51.38
Processing cleaning, melting, grinding of plastic or rubber waste to granulates	38.32	37.20
Processing of food, beverage and tobacco waste and residual substances into secondary raw materials	38.32	37.20
Processing of used cooking oils and fats into secondary raw materials	38.32	37.20
Producer gas or water gas generators (wholesale)	46.69	51.87
Production and distribution of cooled air	35.30	40.30
Production line robot (wholesale)	46.69	51.87
Production management consultancy services (other than for construction)	70.22/9	74.14/9
Production of compost from organic waste	38.21	90.02
Production of granular iron	24.10	27.10
Production of ice for cooling purposes (manufacture)	35.30	40.30
Production of ice for food (manufacture)	35.30	15.98
Production of theatrical and non-theatrical television programmes	59.11/3	92.11/1
Production riser tensioners (manufacture)	28.92/1	29.52/1
Production riser tie-back equipment (manufacture)	28.92/1	29.52/1
Professional examination review courses	85.59	80.42/9
Professional organisations	94.12	91.12
Profile shapes of plastic materials (rods, tubes, etc.) (manufacture)	22.21	25.21
Profile shapes of rubber (manufacture)	22.19	25.13
Profiled steel sheet (manufacture)	24.33	27.33
Profit improvement programmes consultancy services	70.22/9	74.14/3
Programmer for textile machinery (manufacture)	28.94	29.54
Programming services	62.01/2	72.22
Project management	71.12/9	74.20/9
Projection screen (manufacture)	26.70/2	33.40/3
Projector (photographic or cinematographic) (manufacture)	26.70/2	33.40/3
Projector for cinema (manufacture)	26.70/2	33.40/3
Projector lamp (manufacture)	27.40	31.50
Promotion of sporting events	93.19/9	92.62/9
Proof reading	82.19	74.85
Propagation, growth and output of animals, promotion service activities	01.62/9	01.42/9
Propane (manufacture)	19.20/1	23.20/1
Propane extraction from natural gas	06.20	11.10
Propane gas (wholesale)	46.71/1	51.51/1
Propellant powder (manufacture)	20.51	24.61
Propellant powders and prepared explosives (commission agent)	46.12	51.12
Propeller for aircraft (manufacture)	30.30	35.30
Propeller rotor blades (manufacture)	30.30	35.30
Propeller shaft for motor vehicle (manufacture)	29.32	34.30
Propelling or sliding pencils (wholesale)	46.49/9	51.47/9
Propelling pencil (manufacture)	32.99	36.63/1
Propergol fuels and other propellant powders (manufacture)	20.51	24.61
Property consultant (own account)	68.31	70.31
Property developer	41.10	70.11
Property insurance	65.12	66.03/1
Property investment company	41.10	70.11
Property leasing (other than conference centres and exhibition halls)	68.20/9	70.20/9
Property management (as agents for owners)	68.32	70.32
Property owners' association	94.11	91.11
Property unit trusts	64.30/5	65.23/8
Props made of ceramic (manufacture)	23.20	26.26
Propulsion engine for marine use (manufacture)	28.11	29.11
Propylene (manufacture)	20.14	24.14
Propylene oxide (manufacture)	20.14	24.14
Propylene polymers (manufacture)	20.16	24.16
Prospectus finishing (manufacture)	18.14	22.23
Prospectus printing (manufacture)	18.12/9	22.22
Prosthesis and orthopaedic appliances (wholesale)	46.46	51.46

Activity	SIC 2007	SIC 2003
Protective clothing for industrial use (manufacture)	14.12	18.21
Protective coatings application work	43.34/1	45.44
Protective footwear made of plastic (manufacture)	15.20	19.30
Protective glasses (manufacture)	32.50	33.40/1
Protective gloves for industrial use (manufacture)	32.99	18.24/9
Protective headgear (manufacture)	32.99	18.24/1
Protective headgear for industrial use (manufacture)	32.99	18.24/1
Protein (synthetic) for animal feed (manufacture)	10.91	15.71
Protein concentrates (animal food) (manufacture)	10.91	15.71
Protein substances (manufacture)	20.59	24.66
Protest movement activities	94.99	91.33
Proton microscope (manufacture)	26.51/1	33.20/1
Provender (wholesale)	46.21	51.21
Provident fund (life)	65.11	66.01/1
Provident fund (non-life)	65.12	66.03/1
Provision exchange (commission agent)	46.17	51.17
Provision of residential care and treatment for the elderly and disabled by paramedical staff	87.30	85.14
Provision of supplies for domestic emergency use in case of peacetime disasters	84.24	75.24
Provisions (wholesale)	46.39	51.39
Provitamins, vitamins and their derivatives (commission agent)	46.18	51.18
Provitamins, vitamins and their derivatives (manufacture)	21.10	24.41
Provitamins, vitamins and their derivatives (wholesale)	46.46	51.46
Pruning knife (manufacture)	25.71	28.61
Pruning shears (manufacture)	25.73	28.62
Psychiatric clinic	86.90	85.14
Psychiatric day hospital	86.90	85.14
Psychiatric unit (private sector)	86.10/1	85.11/2
Psychiatrist (private practice)	86.22	85.12
Psychological testing apparatus (manufacture)	32.50	33.10
Psychologist	86.90	85.14
Psychology research and experimental development	72.20	73.20
Psychology testing apparatus (manufacture)	32.50	33.10
Psychometry	93.29	92.72/9
Public address equipment (wholesale)	46.69	51.87
Public address system (manufacture)	26.40	32.30
Public administration of education programmes	84.12	75.12
Public administration of environment programmes	84.12	75.12
Public administration of health programmes	84.12	75.12
Public administration of housing programmes	84.12	75.12
Public administration of recreation programmes	84.12	75.12
Public administration of research and development policies	84.12	75.12
Public administration of social services programmes	84.12	75.12
Public administration of sport programmes	84.12	75.12
Public analyst	71.20	74.30
Public baths	96.04	93.04
Public broadcasting equipment (manufacture)	26.40	32.30
Public debt services administration	84.11	75.11
Public fund services administration	84.11	75.11
Public health laboratory	86.90	85.14
Public houses (independent)	56.30/2	55.40/2
Public houses (managed)	56.30/2	55.40/4
Public houses (tenanted)	56.30/2	55.40/3
Public opinion polling	73.20	74.13
Public order and safety administration, regulation and operation	84.24	75.24
Public park	93.29	92.72/9
Public record searching	82.99	74.87/9
Public relations and communication	70.21	74.14/1
Public relations consultant (not advertising agency)	70.21	74.14/1
Public schools	85.31	80.21
Public service vehicle operator	49.31/9	60.21/9
Public speaker	90.01	92.31/9
Public speaking training	85.59	80.42/9
Public stenography services	82.99	74.85
Public trust office	66.19	67.13
Public works contractor	42.99	45.21/3
Publicans' broker	74.90/9	74.87/9
Publishers (other than of newspapers, books and periodicals)	58.19	22.15

Activity	SIC 2007	SIC 2003
Publisher's case making (manufacture)	18.14	22.23
Publishing of music and sheet books	59.20	22.14
Publishing of software for business	58.29	72.21
Publishing of software for operating systems	58.29	72.21
Publishing of stamps, banknotes, advertising material, catalogues and other printed matter n.e.c.	58.19	22.22
Publishing on CD- ROM	58.11	22.11
Pudding mixture (manufacture)	10.61/1	15.61/1
Puffed rice (manufacture)	10.61/2	15.61/2
Puffed wheat (manufacture)	10.61/2	15.61/2
Pulled wool production (manufacture)	10.11	15.11/3
Pulley (manufacture)	28.15	29.14
Pulley block (manufacture)	28.22	29.22
Pulley made of wood (manufacture)	16.29	20.51
Pulley tackle (manufacture)	28.22	29.22
Pulley tackle and hoists (wholesale)	46.69	51.87
Pulley wheel (manufacture)	28.15	29.14
Pullovers (knitted or crocheted) (manufacture)	14.39	17.72
Pulp for paper (manufacture)	17.11	21.11
Pulp making machinery (manufacture)	28.95	29.55
Pulping recycled paper (manufacture)	17.11	21.11
Pulpit (manufacture)	31.01	36.12
Pulpwood production	02.10	02.01
Pulse (signal) generators (non-electronic) (manufacture)	26.51/3	33.20/2
Pulses (wholesale)	46.31	51.31
Pulverising machinery (not for mines) (manufacture)	28.92/3	29.52/3
Pulverising machinery for the chemical industry (manufacture)	28.99	29.56
Pumice extraction	08.99	14.50
Pumice stones (bonded) (manufacture)	23.91	26.81
Pump (not for hydraulic or for internal combustion engine) (manufacture)	28.13/1	29.12/1
Pump for hydraulic equipment (manufacture)	28.12	29.12/1
Pump leather (manufacture)	15.12	19.20
Pump parts (manufacture)	28.13/1	29.12/1
Pump stations operation	49.50	60.30
Pumping of oil and gas wells	09.10	11.20
Pumping plant (wholesale)	46.69	51.87
Pumps and parts (non-electric) for oil, gas, petrol or water on motor vehicles (manufacture)	28.13/1	29.12/1
Pumps for concrete (wholesale)	46.63	51.82
Pumps for liquids (excluding motor vehicles) (wholesale)	46.69	51.87
Pumps for liquids whether or not fitted with measuring devices (manufacture)	28.13/1	29.12/1
Punch and Judy show	93.29	92.34/9
Punch presses (manufacture)	28.41	29.42
Punchcard readers (manufacture)	26.20	30.02
Punched card and punched paper tape stock (manufacture)	17.12	21.12
Punched card machine (other than for computer use) (manufacture)	28.23	30.01
Punches for hand tools (interchangeable) (manufacture)	25.73	28.62
Punches for machine tools (interchangeable) (manufacture)	25.73	28.62
Punching machine (metal forming) (manufacture)	28.41	29.42
Puncture repair outfit made of rubber (manufacture)	22.19	25.13
Punnets made of cork, straw or plaiting materials (manufacture)	16.29	20.52
Punt (manufacture)	30.12	35.12
Puppet (manufacture)	32.40/9	36.50/9
Puppet shows	93.29	92.34/9
Purchase of wireless access and network capacity	61.20	64.20
Purifying machinery (manufacture)	28.29	29.24
Purses made of leather or leather substitute (manufacture)	15.12	19.20
Push chair (manufacture)	30.92	36.63/9
Push toy on wheels (manufacture)	32.40/9	36.50/9
Putty (manufacture)	20.30/1	24.30/3
Puzzles (manufacture)	32.40/9	36.50/9
Puzzles (wholesale)	46.49/9	51.47/7
PVC polyvinyl chloride as a raw material (manufacture)	20.16	24.16
Pyjama cord (manufacture)	13.99	17.54/2
Pyjamas for men and boys (manufacture)	14.14/1	18.23/1
Pyjamas for women and girls (manufacture)	14.14/2	18.23/2
Pylon erection	43.99/9	45.25
Pylons made of precast concrete (manufacture)	23.61	26.61
Pyridine base (manufacture)	20.14	24.14

Activity	SIC 2007	SIC 2003
Pyrites and pyrrhotite extraction and preparation	08.91	14.30
Pyrometer (non-electronic) (manufacture)	26.51/3	33.20/2
Pyrotechnics (manufacture)	20.51	24.61
Quality assurance consultancy activities	74.90/9	74.14/9
Quality control	71.20	74.30
Quantity surveying activities	74.90/2	74.20/3
Quarry floor brick (manufacture)	23.32	26.40
Quarry tile made of clay (manufacture)	23.32	26.40
Quartz crystal (manufacture)	26.11	32.10
Quartz mining and quarrying	08.99	14.50
Quaternary ammonium salts and fatty amines (manufacture)	21.10	24.41
Quaternary ammonium salts and hydroxides (commission agent)	46.18	51.18
Quaternary ammonium salts and hydroxides (wholesale)	46.46	51.46
Queen Alexandra's RANC	84.22	75.22
Queen Alexandra's RNNS	84.22	75.22
Queen's counsel	69.10/1	74.11/2
Quick freezing of fruit and vegetables (manufacture)	10.39	15.33
Quick frozen foods (wholesale)	46.39	51.39
Quicklime (manufacture)	23.52	26.52
Quilt (filled) (manufacture)	13.92/3	17.40/3
Quilt fringing (manufacture)	13.92/3	17.40/3
Quilt weaving (manufacture)	13.20	17.21
Quince growing	01.24	01.13/9
Quinones (manufacture)	20.14	24.14
Rabbit and other fur animal raising	01.49	01.25
Rabbit breeding	01.49	01.25
Rabbit destroying and trapping on agricultural land	01.61	01.41
Rabbit meat preparation (manufacture)	10.11	15.12
Rabbit skin sorting	01.49	01.25
Rabbit slaughtering (manufacture)	10.11	15.12
Racecourse operation	93.11	92.61/9
Racehorse owner	93.19/1	92.62/1
Racehorse trainer	93.19/9	92.62/9
Racing pool	92.00	92.71
Racing stables	93.19/9	92.62/9
Racing tipster	92.00	92.71
Rack railway	49.31/9	60.21/9
Racket and racket frames (manufacture)	32.30	36.40
Racking (manufacture)	31.01	36.12
Racking systems for large scale heavy duty use in shops, workshops and warehouses (manufacture)	25.11	28.11
Racquet club	93.12	92.62/9
Radar apparatus (wholesale)	46.52	51.86
Radar equipment (manufacture)	26.51/1	33.20/1
Radar station operation	61.90	64.20
Radial flow pump (manufacture)	28.13/1	29.12/1
Radiant for gas and electric fire (manufacture)	23.20	26.26
Radiant panel (space heating equipment) (manufacture)	25.21	28.22
Radiation equipment and detection instruments (non-electronic) (manufacture)	26.51/3	33.20/2
Radiation measuring and detection instruments (electronic) (manufacture)	26.51/1	33.20/1
Radiator (electric) (manufacture)	27.51	29.71
Radiator for motor vehicle (manufacture)	29.32	34.30
Radiator for space heating equipment (manufacture)	25.21	28.22
Radiator grill for motor vehicle (manufacture)	29.32	34.30
Radiators and boilers for central heating (manufacture)	25.21	28.22
Radio (domestic) hire	77.29/1	71.40/3
Radio and television masts made of metal (manufacture)	25.11	28.11
Radio beacons (manufacture)	26.30/9	32.20/2
Radio broadcasting station	60.10	92.20/1
Radio cabinets made of wood (manufacture)	26.40	32.30
Radio cases made of leather (manufacture)	15.12	19.20
Radio communications equipment (manufacture)	26.30/9	32.20/2
Radio despatch offices for taxis, bicycle couriers etc.	52.21/9	63.21
Radio direct sales (retail)	47.91	52.61
Radio equipment for professional use, rental and operating leasing	77.39	71.34
Radio frequency booster stations (manufacture)	26.30/9	32.20/2
Radio navigational aid apparatus (manufacture)	26.51/1	33.20/1
Radio navigational aid apparatus (wholesale)	46.52	51.86

Activity	SIC 2007	SIC 2003
Radio programme transmission	60.10	64.20
Radio receiving set (manufacture)	26.40	32.30
Radio relay service	61.20	64.20
Radio remote control apparatus (manufacture)	26.51/1	33.20/1
Radio remote control apparatus (wholesale)	46.52	51.86
Radio sets and equipment (retail)	47.43	52.45
Radio station (telecommunications)	60.10	64.20
Radio studio	60.10	92.20/1
Radio, television and electrical household equipment n.e.c. exporter (wholesale)	46.43/9	51.43/9
Radio, television and electrical household goods n.e.c. importer (wholesale)	46.43/9	51.43/9
Radioactive compounds production (manufacture)	20.13	23.30
Radioactive in-vivo diagnostic substances (manufacture)	21.20	23.30
Radioactive isotopes (other than of uranium, thorium or plutonium) (manufacture)	20.13	24.13
Radioactive isotopes of uranium, thorium and plutonium (manufacture)	20.13	23.30
Radioactive residues (wholesale)	46.75	51.55
Radioactivity measuring	71.20	74.30
Radiographer (private)	86.90	85.14
Radiographic testing of welds and joints	71.20	74.30
Radiologist (public sector)	86.10/1	85.11/1
Radios and televisions (wholesale)	46.43/9	51.43/9
Radio-telephony apparatus (manufacture)	26.30/9	32.20/2
Radiotherapist (public sector)	86.10/1	85.11/1
Radiotherapy treatment centre	86.22	85.12
Raffia goods (manufacture)	16.29	20.52
Rafters (manufacture)	16.23	20.30
Rag and bone dealer (wholesale)	46.77	51.57
Rag bleaching (manufacture)	13.30	17.30
Rag book making (manufacture)	18.13	22.25
Rag dyeing (manufacture)	13.30	17.30
Rag merchant	46.77	51.57
Ragstone quarry	08.11	14.11
Rail freight terminals operation	52.21/1	63.21
Rail locomotives (manufacture)	30.20	35.20
Rail transport (inter-urban)	49.10	60.10/9
Railbrakes (manufacture)	30.20	35.20
Railings made of metal (manufacture)	25.12	28.12
Railings made of wood (manufacture)	16.23	20.30
Railroad passenger vehicles rental	77.39	71.21/1
Rails of iron, steel or cast iron (manufacture)	24.10	27.10
Railway agent (not transport authority)	52.29	63.40
Railway and tramway coaches (manufacture)	30.20	35.20
Railway and tramway locomotives and specialised parts (manufacture)	30.20	35.20
Railway and tramway rolling stock (manufacture)	30.20	35.20
Railway car seats (manufacture)	30.20	36.11
Railway coach (manufacture)	30.20	35.20
Railway construction	42.12	45.23
Railway dining car or buffet (licensed)	56.10/1	55.30/1
Railway dining cars operated as an integrated operation of railway companies	49.10	60.10/1
Railway freight vehicle hire	77.39	71.21/9
Railway locomotives and rolling stock (manufacture)	30.20	35.20
Railway or tramway coaches, vans and wagons (wholesale)	46.69	51.87
Railway or tramway not self-propelled passenger coaches, goods vans and other wagons (manufacture)	30.20	35.20
Railway passenger vehicle hire	77.39	71.21/1
Railway running shed	52.21/9	63.21
Railway self-propelled car (manufacture)	30.20	35.20
Railway signalling equipment (electric) (manufacture)	27.90	31.62
Railway signalling equipment (mechanical) (manufacture)	30.20	35.20
Railway sleepers made of pre-cast concrete (manufacture)	23.61	26.61
Railway sleepers made of wood (manufacture)	16.10	20.10
Railway sleeping cars operated as an integrated operation of railway companies	49.10	60.10/1
Railway sleeping cars when operated by separate units from the transport provider	55.90	55.23/9
Railway station operation	52.21/9	63.21
Railway test wagon (manufacture)	30.20	35.20
Railway track equipment (mechanical) (manufacture)	30.20	35.20
Railway track fixtures of assembled metal (manufacture)	25.99	28.75
Railway tunnel construction	42.12	45.21/3
Railway tunnelling contractor	42.12	45.21/3

Activity	SIC 2007	SIC 2003
Railway wagon (manufacture)	30.20	35.20
Railway wagon agent	52.29	63.40
Railway wagon axle box and axle lubricator (manufacture)	30.20	35.20
Rain rocket (manufacture)	20.51	24.61
Rain water collection and transportation by sewers, collectors, tanks and other means of transport	37.00	90.01
Raincoats for men and boys (manufacture)	14.13/1	18.22/1
Raincoats for women and girls (manufacture)	14.13/2	18.22/2
Raincoats for women and girls made of stitched plastic (manufacture)	14.13/2	18.22/2
Rainproof garments for men and boys (manufacture)	14.13/1	18.22/1
Rainproof garments for women and girls (manufacture)	14.13/2	18.22/2
Raising machinery for textiles (manufacture)	28.94	29.54
Rakes for garden use (manufacture)	25.73	28.62
Rakes made of wood (manufacture)	16.29	20.51
Ramie and other vegetable textile fibre growing	01.16	01.11
Ramie weaving (manufacture)	13.20	17.25
Ramming material made of refractory (manufacture)	23.20	26.26
Rampton Hospital	86.10/1	85.11/1
Range finder (optical) (manufacture)	26.70/1	33.20/1
Range finders (non-electronic) (manufacture)	26.51/3	33.20/2
Range finders (optical non-electronic) (manufacture)	26.51/3	33.20/2
Range finders (optical) (manufacture)	26.70/1	33.20/1
Ranging drum shearer for mining (manufacture)	28.92/1	29.52/1
Rape growing	01.11	01.11
Rape oil production (manufacture)	10.41	15.41
Rape oil refining (manufacture)	10.41	15.42
Rape seed crushing (manufacture)	10.41	15.41
Rare gases (manufacture)	20.11	24.11
Raschel lace (manufacture)	13.99	17.54/1
Rasp (manufacture)	25.73	28.62
Raspberry growing	01.25	01.13/9
Rat catcher (not especially for agriculture)	81.29/1	74.70/3
Rat destroying and trapping on agricultural land	01.61	01.41
Ravioli (manufacture)	10.73	15.85
Raw bones from knackers (manufacture)	10.11	15.11/2
Raw cotton bleaching, dyeing or otherwise finishing (manufacture)	13.30	17.30
Raw earth metals (commission agent)	46.12	51.12
Raw fur skin production	01.49	01.25
Raw silk dyeing (manufacture)	13.30	17.30
Raw wool (wholesale)	46.21	51.21
Rayon (manufacture)	20.60	24.70
Razor (electric) (manufacture)	27.51	29.71
Razor (not electric) (manufacture)	25.71	28.61
Razor blade (manufacture)	25.71	28.61
Razor blade blanks in strips (manufacture)	25.71	28.61
Razor set (manufacture)	25.71	28.61
Reaching-in machinery for textiles (manufacture)	28.94	29.54
Reactor column (manufacture)	25.30	28.30
Reactor shunt and limiting (manufacture)	27.11	31.10
Reactor vessel (manufacture)	25.30	28.30
Reading glasses (manufacture)	32.50	33.40/1
Reading room (library)	91.01/1	92.51
Ready-made interactive leisure and entertainment software development	62.01/1	72.22
Ready-made software publishing (except computer games publishing)	58.29	72.21
Ready-mixed concrete (manufacture)	23.63	26.63
Ready-mixed wet mortars (manufacture)	23.64	26.64
Real estate agencies	68.31	70.31
Real estate buying and selling	68.10	70.12
Real estate escrow agents activities	68.31	70.31
Real estate investment trusts	64.30/6	65.23/1
Real estate management on a fee or contract basis	68.32	70.32
Real estate owner	68.10	70.12
Real estate photography	74.20/9	74.81/9
Real estate project development	41.10	70.11
Real-time closed captioning	82.99	74.87/9
Reamer (manufacture)	25.73	28.62
Reaper twine (manufacture)	13.94	17.52
Rear digger (manufacture)	28.92/2	29.52/2

Activity	SIC 2007	SIC 2003
Rear digger unit (manufacture)	28.92/2	29.52/2
Rebated wood (manufacture)	16.10	20.10
Receiver or amplifier valves or tubes (manufacture)	26.11	32.10
Receivers for radio broadcasting (manufacture)	26.40	32.30
Receivers for television (manufacture)	26.40	32.30
Receiving royalties or licensing fees for the use of brand names	77.40	74.87/9
Receiving royalties or licensing fees for the use of franchise agreements	77.40	74.87/9
Receiving royalties or licensing fees for the use of mineral exploration and evaluation	77.40	74.87/9
Receiving royalties or licensing fees for the use of patented entities	77.40	74.87/9
Receiving royalties or licensing fees for the use of trademarks or service marks	77.40	74.87/9
Reception apparatus for radio telephony or telegraphy for professional use (wholesale)	46.52	51.86
Reception apparatus for radio-telephony or radio-telegraphy (manufacture)	26.30/9	32.20/2
Reciprocating compressor (manufacture)	28.13/2	29.12/2
Reciprocating displacement compressors (wholesale)	46.69	51.87
Reciprocating positive displacement pumps for liquids (wholesale)	46.69	51.87
Reclaiming metals out of photographic waste, e.g. Fixer solution or photographic films and paper	38.32	37.10
Reclaiming of chemicals from chemical waste	38.32	37.20
Reclaiming of rubber to produce secondary raw materials	38.32	37.20
Record cutters (manufacture)	26.11	32.30
Record lending and storage	91.01/1	92.51
Record player accessories (manufacture)	26.40	32.30
Record player cabinets made of wood (manufacture)	26.40	32.30
Record players (manufacture)	26.40	32.30
Record players (retail)	47.43	52.45
Record players (wholesale)	46.43/1	51.43/1
Record playing mechanism (manufacture)	26.40	32.30
Recorded audio and video tapes, CDs, DVDs and the equipment on which these are played (wholesale)	46.43/1	51.43/1
Recorders made of plastic or wood (manufacture)	32.20	36.30
Recording studio (radio)	59.20	92.20/1
Recording studio (television)	60.20	92.20/2
Records rental	77.22	71.40/4
Records, compact discs and tapes (retail)	47.63	52.45
Recovered wool (mungo and shoddy) (manufacture)	13.10	17.12
Recovery vehicle (tracked military type) (manufacture)	30.40	29.60
Recreational activities n.e.c.	93.29	92.72/9
Recreational and sports goods renting and leasing	77.21	71.40/1
Recreational clothing for men and boys (waterproofed) (manufacture)	14.13/1	18.22/1
Recreational clothing for women and girls (waterproof) (manufacture)	14.13/2	18.22/2
Recreational organisations	94.99	91.33
Recreational services administration (public sector)	84.12	75.12
Recreational vehicle parks and trailer parks	55.30	55.22
Recreational vehicles renting and leasing	77.12	71.21/9
Recreational weatherproof clothing for men and boys (manufacture)	14.13/1	18.22/1
Recreational weatherproof clothing for women and girls (manufacture)	14.13/2	18.22/2
Rectangular hollow steel section (manufacture)	24.20	27.22
Rectified spirits (manufacture)	11.01	15.91
Rectifier plant (electronic) (manufacture)	26.11	31.10
Rectifier, solid state (manufacture)	27.90	32.10
Rectifying plant (manufacture)	28.29	29.24
Rectifying valve and tube (manufacture)	27.90	32.10
Recycled fibre pulp (manufacture)	17.11	21.11
Red Cross Society	88.99	85.32/1
Redcurrant growing	01.25	01.13/9
Redrilling oil and gas wells	09.10	11.20
Reduced-size (scale) models (manufacture)	32.40/9	36.50/9
Reduced-size scale model electrical trains (manufacture)	32.40/9	36.50/9
Reduced-size scale models construction sets (manufacture)	32.40/9	36.50/9
Reducer (photographic) (manufacture)	26.70/2	33.40/3
Reducing and slimming salon activities	96.04	93.04
Reducing valves (manufacture)	28.14	29.13
Reduction gear for marine use (manufacture)	28.99	29.56
Reed (textile machinery accessory) (manufacture)	28.94	29.54
Reed articles (manufacture)	16.29	20.52
Reed collecting, cutting and gathering	02.30	02.01
Reed for musical instrument (manufacture)	32.20	36.30
Reed preparation (manufacture)	16.29	20.52
Reeling and washing of silk (manufacture)	13.10	17.15

Activity	SIC 2007	SIC 2003
Reeling machinery for textiles (manufacture)	28.94	29.54
Reels made of printed polypropylene (manufacture)	22.22	25.22
Reels made of wood (manufacture)	16.29	20.51
Referees legal activities	69.10/9	74.11/9
Refined coal tar (manufacture)	20.14	24.14
Refined petroleum products (wholesale)	46.71/1	51.51/1
Refined sulphur (commission agent)	46.12	51.12
Refined sulphur (wholesale)	46.75	51.55
Refinery gas (manufacture)	19.20/1	23.20/1
Refitting of pleasure craft (manufacture)	30.12	35.12
Refitting of ships (manufacture)	30.11	35.11
Reflectors used in medicine (manufacture)	32.50	33.10
Reformer (manufacture)	25.30	28.30
Refractometers (electronic) (manufacture)	26.51/1	33.20/1
Refractometers (non-electronic) (manufacture)	26.51/3	33.20/2
Refractory articles containing magnesite, dolomite or chromite (manufacture)	23.20	26.26
Refractory blocks (manufacture)	23.20	26.26
Refractory castable (manufacture)	23.20	26.26
Refractory cement (manufacture)	23.20	26.26
Refractory ceramic goods (manufacture)	23.20	26.26
Refractory clays mining	08.12	14.22
Refractory concretes (manufacture)	23.20	26.26
Refractory goods (manufacture)	23.20	26.26
Refractory hollow ware (manufacture)	23.20	26.26
Refractory jointing cement (manufacture)	23.20	26.26
Refractory mouldable (manufacture)	23.20	26.26
Refractory ramming material (manufacture)	23.20	26.26
Refractory tiles (manufacture)	23.20	26.26
Refreshment club	56.29	55.51
Refreshment contracting	56.29	55.52
Refreshment room (unlicensed)	56.10/2	55.30/2
Refrigerant gases (manufacture)	20.11	24.11
Refrigerated haulage by road	49.41	60.24/9
Refrigerated lorry (manufacture)	29.10	34.10
Refrigerated service cabinet (manufacture)	28.25	29.23
Refrigerated wagon for railway (manufacture)	30.20	35.20
Refrigerated warehouses operation for air transport activities	52.10/2	63.12/1
Refrigerated warehouses operation for land transport activities	52.10/3	63.12/1
Refrigerated warehouses operation for water transport activities	52.10/1	63.12/1
Refrigerating and freezing equipment and heat pumps (commercial) (wholesale)	46.69	51.87
Refrigerating and freezing equipment parts (manufacture)	28.25	29.23
Refrigerating equipment (manufacture)	28.25	29.23
Refrigerating or freezing equipment for industrial use (manufacture)	28.25	29.23
Refrigerator cabinets made of wood (manufacture)	28.25	29.23
Refrigerator for commercial use (manufacture)	28.25	29.23
Refrigerator for domestic use (electric) (manufacture)	27.51	29.71
Refrigerators (gas) (manufacture)	27.52	29.72
Refrigerators and freezers for domestic use (wholesale)	46.43/9	51.43/9
Refugee and hunger relief programmes abroad	88.99	75.21
Refugee camp (charitable)	88.99	85.32/1
Refugee camp (non-charitable)	88.99	85.32/2
Refugee services (charitable)	88.99	85.32/1
Refugee services (non-charitable)	88.99	85.32/2
Refuse collection by local authority cleansing department	38.11	90.02
Refuse disposal plant (manufacture)	28.29	29.24
Refuse disposal plant or tip (local authority or municipally owned)	38.21	90.02
Refuse disposal service (not especially for agriculture)	38.21	90.02
Refuse disposal tip operator	38.21	90.02
Refuse disposal vehicle (manufacture)	29.10	34.10
Regent's Park and Primrose Hill	93.29	92.72/9
Regional crime squad	84.24	75.24
Register printing (manufacture)	18.12/9	22.22
Registered veterinarian	75.00	85.20
Registrars Office (Courts of Justice)	84.23	75.23
Registration plate for motor vehicle (manufacture)	29.32	34.30
Regular charter flights for passengers	51.10/2	62.20/1
Rehabilitation hospital (private sector)	86.10/1	85.11/2

Activity	SIC 2007	SIC 2003
Rehabilitation hospital (public sector)	86.10/1	85.11/1
Rehabilitation services for prisoners	84.23	75.23
Re-heating furnace (manufacture)	28.21	29.21
Reinforced concrete engineer (civil engineering)	43.99/9	45.25
Reinforced concrete products (manufacture)	23.61	26.61
Reinforced hose made of rubber (manufacture)	22.19	25.13
Re-insurance company (non-life)	65.20/2	66.03/2
Relay link apparatus (manufacture)	26.30/9	32.20/2
Relay transmitters (manufacture)	26.30/9	32.20/2
Relays for electronic and telecommunications use (manufacture)	26.11	31.20
Relief stamping (manufacture)	18.14	22.23
Relief valves (manufacture)	28.14	29.13
Religious funeral service activities	94.91	91.31
Religious goods (retail)	47.78/9	52.48/9
Religious instruction	85.59	80.42/9
Religious organisations	94.91	91.31
Religious retreat activities	94.91	91.31
Religious services administration (public sector)	84.12	75.12
Religious tract publishing	58.11	22.11
Relish (manufacture)	10.84	15.87
Remand centres	84.23	75.23
REME workshop	45.20	50.20
Remediation activities and other waste management services	39.00	90.03
Remelt ingots made of aluminium (manufacture)	24.42	27.42
Remelting ferrous waste or scrap	24.10	27.10
Remelting scrap ingots of iron	24.10	27.10
Remodelling or renovating existing residential structures	41.20/2	45.21/2
Removal by road transport.	49.42	60.24/1
Removal contractor	49.42	60.24/1
Removal of ink from waste paper and subsequent manufacture of pulp (manufacture)	17.11	21.11
Rendering of lard and other edible fats of animal origin (manufacture)	10.11	15.11/2
Rennet (not artificial) (manufacture)	10.51/9	15.51/9
Renovating of hats	95.29	52.74
Rent collecting agencies	68.32	70.32
Rental of lavatory cubicles	81.29/9	90.03
Rental of pleasure boats with crew for inland water transport	50.30	61.20/1
Rental of vessels with crew for coastal freight water transport	50.20	61.10/2
Rental of vessels with crew for sea freight water transport	50.20	61.10/2
Renting and operating of housing association real estate	68.20/1	70.20/9
Renting and operating of self-owned or leased real estate	68.20/9	70.20/9
Renting of cranes with operator	43.99/9	45.50
Renting of leisure and pleasure equipment as an integral part of recreational facilities	93.29	92.72/9
Renting of other building equipment with operator	43.99/9	45.50
Renting of scaffolds and work platforms with erection and dismantling	43.99/1	45.25
Repair and alteration of clothing	95.29	52.74
Repair and dismantling services of derricks	09.10	11.20
Repair and maintenance for pipes and pipelines (manufacture)	33.11	28.52
Repair and maintenance of above-ground telecommunication lines	42.22	45.21/3
Repair and maintenance of accounting machinery (manufacture)	33.12	72.50
Repair and maintenance of aero-engine parts and sub assemblies (manufacture)	33.16	35.30
Repair and maintenance of aero-space equipment (manufacture)	33.16	35.30
Repair and maintenance of agricultural machinery (manufacture)	33.12	29.32
Repair and maintenance of agricultural tractors (manufacture)	33.12	29.31
Repair and maintenance of air cushion vehicles (manufacture)	33.16	35.30
Repair and maintenance of aircraft (manufacture)	33.16	35.30
Repair and maintenance of aircraft engine instruments (manufacture)	33.13	33.20/1
Repair and maintenance of aircraft engines of all types (manufacture)	33.16	35.30
Repair and maintenance of animal-drawn buggies and wagons (manufacture)	33.17	35.50
Repair and maintenance of auto electricals	45.20	50.20
Repair and maintenance of automatic teller machines (ATMs)	95.11	30.02
Repair and maintenance of automotive emissions testing equipment (manufacture)	33.13	33.20/1
Repair and maintenance of auxiliary plant for steam collectors and accumulators (manufacture)	33.11	28.30
Repair and maintenance of auxiliary plant for use with steam condensers (manufacture)	33.11	28.30
Repair and maintenance of auxiliary plant for use with steam economisers (manufacture)	33.11	28.30
Repair and maintenance of auxiliary plant for use with steam generators (manufacture)	33.11	28.30
Repair and maintenance of auxiliary plant for use with steam superheaters (manufacture)	33.11	28.30
Repair and maintenance of bar code scanners	95.11	30.02

Activity	SIC 2007	SIC 2003
Repair and maintenance of boats (manufacture)	33.15	35.12
Repair and maintenance of carrier equipment modems	95.12	32.20/1
Repair and maintenance of cash registers (manufacture)	33.12	72.50
Repair and maintenance of cellular telephones	95.12	52.74
Repair and maintenance of ceramic pipes, etc. And systems thereof in industrial plants (manufacture)	33.19	26.40
Repair and maintenance of clocks in church towers and the like	33.13	33.50
Repair and maintenance of commercial TV cameras	95.12	32.20/2
Repair and maintenance of commercial vehicles	45.20	50.20
Repair and maintenance of commercial video cameras	95.12	32.20/2
Repair and maintenance of commercial-type general purpose machinery (manufacture)	33.12	29.24
Repair and maintenance of communications transmission bridges	95.12	32.20/1
Repair and maintenance of communications transmission modems	95.12	32.20/1
Repair and maintenance of communications transmission routers	95.12	32.20/1
Repair and maintenance of compressors (manufacture)	33.12	29.12/2
Repair and maintenance of computer monitors	95.11	30.02
Repair and maintenance of computer projectors	95.11	30.02
Repair and maintenance of computer servers	95.11	30.02
Repair and maintenance of computing machinery	95.11	72.50
Repair and maintenance of construction machinery (earth moving type) (manufacture)	33.12	29.52/2
Repair and maintenance of construction machinery (except earth moving type) (manufacture)	33.12	29.52/3
Repair and maintenance of containers for freight (manufacture)	33.11	34.20/2
Repair and maintenance of dedicated computer terminals	95.11	30.02
Repair and maintenance of desktop computers	95.11	30.02
Repair and maintenance of domestic air conditioning	43.22	45.33
Repair and maintenance of domestic boilers	43.22	45.33
Repair and maintenance of domestic cookers	95.22	52.74
Repair and maintenance of domestic ovens	95.22	52.74
Repair and maintenance of domestic ranges	95.22	52.74
Repair and maintenance of earth-moving and excavating equipment (manufacture)	33.12	29.52/2
Repair and maintenance of electric lighting equipment (manufacture)	33.14	31.50
Repair and maintenance of electrical signalling equipment (manufacture)	33.14	31.62
Repair and maintenance of electricity distribution and control apparatus (manufacture)	33.14	31.20
Repair and maintenance of electricity meters	35.13	33.20/2
Repair and maintenance of electrocardiographs (manufacture)	33.13	33.10
Repair and maintenance of electromedical endoscopic equipment (manufacture)	33.13	33.10
Repair and maintenance of electronic equipment for measuring, checking, testing, etc. (manufacture)	33.13	33.20/1
Repair and maintenance of elevators and escalators	43.29	29.22
Repair and maintenance of engines and turbines (except aircraft, vehicle and cycle) (manufacture)	33.12	29.11
Repair and maintenance of equipment for concrete crushing and screening and roadworks manufacture)	33.12	29.52/3
Repair and maintenance of fax machines	95.12	32.20/1
Repair and maintenance of firearms and ordnance (manufacture)	33.11	29.60
Repair and maintenance of fluid power machinery (compressors) (manufacture)	33.12	29.12/2
Repair and maintenance of fluid power machinery (pumps) (manufacture)	33.12	29.12/1
Repair and maintenance of forestry and logging machinery (manufacture)	33.12	29.32
Repair and maintenance of furnaces and furnace burners (manufacture)	33.12	29.21
Repair and maintenance of gas meters	35.22	33.20/2
Repair and maintenance of gas meters (non-electronic) (manufacture)	35.22	33.20/2
Repair and maintenance of gas turbines (manufacture)	33.12	29.11
Repair and maintenance of general purpose machinery n.e.c. (manufacture)	33.12	29.24
Repair and maintenance of glass tubes, etc. And systems thereof in industrial plants (manufacture)	33.19	26.15
Repair and maintenance of hand-held computers (PDA's)	95.11	30.02
Repair and maintenance of hearing aids (manufacture)	33.13	33.10
Repair and maintenance of helicopters (manufacture)	33.16	35.30
Repair and maintenance of industrial process furnaces (manufacture)	33.12	29.21
Repair and maintenance of industrial refrigeration equipment, air purifying equipment (manufacture)	33.12	29.23
Repair and maintenance of industrial time measuring instruments and apparatus (manufacture)	33.13	33.50
Repair and maintenance of industrial type air conditioning (manufacture)	33.12	29.23
Repair and maintenance of internal and external computer modems	95.11	30.02
Repair and maintenance of invalid carriages (manufacture)	33.17	35.43
Repair and maintenance of irradiation apparatus (manufacture)	33.13	33.10
Repair and maintenance of keyboards	95.11	30.02
Repair and maintenance of laptop computers	95.11	30.02
Repair and maintenance of lifting and handling equipment (manufacture)	33.12	29.22
Repair and maintenance of lifting, handling equipment, elevators, moving walkways etc. (manufacture)	33.12	29.22
Repair and maintenance of lifts and escalators (not in buildings or civil engineering) (manufacture)	33.12	29.22
Repair and maintenance of machinery for bookbinding (manufacture)	33.12	29.56
Repair and maintenance of machinery for food, beverage and tobacco processing (manufacture)	33.12	29.53

Activity	SIC 2007	SIC 2003
Repair and maintenance of machinery for metallurgy (manufacture)	33.12	29.51
Repair and maintenance of machinery for mining (manufacture)	33.12	29.52/1
Repair and maintenance of machinery for paper and paperboard production (manufacture)	33.12	29.55
Repair and maintenance of machinery for printing (manufacture)	33.12	29.56
Repair and maintenance of machinery for textile, apparel and leather production (manufacture)	33.12	29.54
Repair and maintenance of machinery for working rubber or plastics (manufacture)	33.12	29.56
Repair and maintenance of magnetic disk drives	95.11	30.02
Repair and maintenance of magnetic flash drives and other storage devices	95.11	30.02
Repair and maintenance of magnetic resonance imaging equipment (manufacture)	33.13	33.10
Repair and maintenance of marine engines (manufacture)	33.12	29.11
Repair and maintenance of materials' properties testing and inspection equipment (manufacture)	33.13	33.20/1
Repair and maintenance of medical and surgical equipment and apparatus (manufacture)	33.13	33.10
Repair and maintenance of medical equipment, electrical (manufacture)	33.14	33.10
Repair and maintenance of medical ultrasound equipment (manufacture)	33.13	33.10
Repair and maintenance of metal cutting or metal forming machine tools and accessories (manufacture)	33.12	29.42
Repair and maintenance of metal working machine tools (manufacture)	33.12	29.42
Repair and maintenance of meteorological instruments (manufacture)	33.13	33.20/1
Repair and maintenance of mice, joysticks, and trackball accessories	95.11	30.02
Repair and maintenance of millstones, grindstones, polishing stones and the like (manufacture)	33.19	26.81
Repair and maintenance of motor cycles	45.40	50.40
Repair and maintenance of motor generator sets (manufacture)	33.14	31.10
Repair and maintenance of non-domestic central heating boilers (manufacture)	33.11	28.22
Repair and maintenance of non-domestic cooling and ventilating equipment (manufacture)	33.12	29.23
Repair and maintenance of non-domestic machinery for drying wood, paper pulp, etc. (manufacture)	33.12	29.56
Repair and maintenance of non-electronic measuring, checking, testing etc. equipment (manufacture)	33.14	33.20/2
Repair and maintenance of nuclear reactors (manufacture)	33.11	28.30
Repair and maintenance of office machinery (other than computers)	33.12	72.50
Repair and maintenance of office, shop and computer centre air conditioning	43.22	45.33
Repair and maintenance of oil and gas extraction machinery (manufacture)	33.12	29.52/1
Repair and maintenance of optical disk drives (CD-RW, CD-ROM, DVD-ROM, DVD-RW)"	95.11	30.02
Repair and maintenance of optical precision instruments (manufacture)	33.13	33.40/2
Repair and maintenance of other machine tools (except metal working) (manufacture)	33.12	29.43
Repair and maintenance of other machine tools (metal working) (manufacture)	33.12	29.42
Repair and maintenance of other rubber products (excluding tyres) (manufacture)	33.19	25.13
Repair and maintenance of pacemakers (manufacture)	33.13	33.10
Repair and maintenance of papermaking machinery (manufacture)	33.12	29.55
Repair and maintenance of parts for marine or power boilers (manufacture)	33.11	28.30
Repair and maintenance of photocopy machines (manufacture)	33.12	72.50
Repair and maintenance of plastic and rubber working machinery (manufacture)	33.12	29.56
Repair and maintenance of plastic tubes etc. And systems thereof in industrial plants (manufacture)	33.19	25.21
Repair and maintenance of pleasure and sporting craft (manufacture)	33.15	35.12
Repair and maintenance of point-of-sale (pos) terminals,	95.11	30.02
Repair and maintenance of primary and storage batteries (manufacture)	33.14	31.40
Repair and maintenance of printers	95.11	30.02
Repair and maintenance of professional electric appliances (manufacture)	33.13	29.71
Repair and maintenance of professional photographic and cinematographic equipment (manufacture)	33.13	33.40/3
Repair and maintenance of professional radio, television, sound and video equipment	95.12	32.30
Repair and maintenance of pumps (manufacture)	33.12	29.12/1
Repair and maintenance of radiation detection and monitoring instruments (manufacture)	33.13	33.20/1
Repair and maintenance of radio and television transmitters	95.12	32.20/2
Repair and maintenance of radio telephony apparatus	95.12	32.20/1
Repair and maintenance of railway cars (manufacture)	33.17	35.20
Repair and maintenance of railway diesel engines (manufacture)	33.12	29.11
Repair and maintenance of railway locomotives (manufacture)	33.17	35.20
Repair and maintenance of railway rolling stock (major) (manufacture)	33.17	35.20
Repair and maintenance of relays and industrial controls (manufacture)	33.14	31.20
Repair and maintenance of reprographic machinery	33.12	72.50
Repair and maintenance of road and other non-domestic exterior lighting equipment (manufacture)	33.14	31.62
Repair and maintenance of rolling stock (minor)	52.21/9	63.21
Repair and maintenance of scanners	95.11	30.02
Repair and maintenance of shopping carts (manufacture)	33.11	35.50
Repair and maintenance of smart card readers	95.11	30.02
Repair and maintenance of spacecraft (manufacture)	33.16	35.30
Repair and maintenance of special purpose machinery n.e.c. (manufacture)	33.12	29.56
Repair and maintenance of sporting and recreational guns (manufacture)	33.11	29.60
Repair and maintenance of steam generators (manufacture)	33.11	28.30
Repair and maintenance of steam or other vapour generators (manufacture)	33.11	28.30

Activity	SIC 2007	SIC 2003
Repair and maintenance of steam turbines (manufacture)	33.12	29.11
Repair and maintenance of surveying instruments (manufacture)	33.13	33.20/1
Repair and maintenance of switchgear and switchboard apparatus (manufacture)	33.14	31.20
Repair and maintenance of tanks, reservoirs and containers of metal (manufacture)	33.11	28.21
Repair and maintenance of taps (manufacture)	33.12	29.13
Repair and maintenance of telephone answering machines	95.12	32.30
Repair and maintenance of telephone sets	95.12	32.20/1
Repair and maintenance of telex machines and other line telephony or telegraphy equipment	95.12	32.20/1
Repair and maintenance of trailers and semi-trailers	45.20	50.20
Repair and maintenance of tramway rolling stock (manufacture)	33.17	35.20
Repair and maintenance of transmissions and other parts for locomotives (manufacture)	33.17	35.20
Repair and maintenance of two-way radios	95.12	32.20/2
Repair and maintenance of underground communication lines	42.22	45.21/3
Repair and maintenance of valves (manufacture)	33.12	29.13
Repair and maintenance of vending machines (manufacture)	33.12	29.24
Repair and maintenance of virtual reality helmets	95.11	30.02
Repair and maintenance of weapons and weapon systems (manufacture)	33.11	29.60
Repair and maintenance of weighing equipment (manufacture)	33.12	29.24
Repair and maintenance of wiring devices for wiring electrical circuits (manufacture)	33.14	31.20
Repair and maintenance of wooden products n.e.c.(manufacture)	33.19	20.51
Repair and maintenance or alteration of ships (manufacture)	33.15	35.11
Repair and rebuilding of organs (in factory) (manufacture)	33.19	36.30
Repair and reconditioning of musical instruments (except organs and historical musical instruments)	95.29	36.30
Repair and restoration of chairs and seats	95.24	36.11
Repair and restoration of furniture n.e.c.	95.24	36.14
Repair and restoration of mattresses	95.24	36.15
Repair and restoration of other kitchen furniture	95.24	36.13
Repair and restoration of other office and shop furniture	95.24	36.12
Repair and restoration of works of art	90.03	92.31/9
Repair and rewiring of armatures (manufacture)	33.14	31.10
Repair and routine maintenance performed on boats by floating dry docks (manufacture)	33.15	35.12
Repair and routine maintenance performed on ships by floating dry docks (manufacture)	33.15	35.11
Repair and servicing in garages, of motor vehicles	45.20	50.20
Repair clamps and collars, made of iron or steel (manufacture)	24.20	27.22
Repair materials made of rubber (manufacture)	22.19	25.13
Repair of automated and revolving doors in buildings and civil engineering works (manufacture)	43.29	28.12
Repair of bicycles	95.29	52.74
Repair of binoculars (manufacture)	33.13	33.40/2
Repair of books	95.29	52.74
Repair of boots	95.23	52.71
Repair of calculators (manufacture)	33.12	72.50
Repair of camping goods made of canvas (manufacture)	33.19	17.40/2
Repair of car bodies	45.20	50.20
Repair of car electrical systems	45.20	50.20
Repair of car electronics	45.20	50.20
Repair of caravans	33.17	34.20/3
Repair of CD players	95.21	52.72
Repair of clock cases and housings of all materials	95.25	52.73
Repair of clock movements and chronometers	95.25	52.73
Repair of clocks	95.25	52.73
Repair of clothes dryers	95.22	52.72
Repair of computers and peripheral equipment	95.11	30.02
Repair of consumer electronics:	95.21	52.72
Repair of cordless telephones	95.12	32.20/1
Repair of cutlery (manufacture)	33.11	28.61
Repair of cycles	95.29	52.74
Repair of domestic audio and video equipment	95.21	52.72
Repair of domestic electrical appliances	95.22	52.72
Repair of domestic lighting articles	95.29	52.74
Repair of dvd players	95.21	52.72
Repair of electronic industrial process control equipment (manufacture)	33.13	33.30/1
Repair of electronic optical equipment (manufacture)	33.13	33.40/2
Repair of electronic transformers (solid state), coils, chokes, and other inductors (manufacture)	33.13	31.10
Repair of electronic valves and tubes and other electronic components (manufacture)	33.13	32.10
Repair of fishing nets (manufacture)	33.19	17.52
Repair of footwear and leather goods	95.23	52.71
Repair of fuel injection systems for motor vehicles	45.20	50.20

Activity	SIC 2007	SIC 2003
Repair of garden edger	95.22	52.72
Repair of garden trimmers	95.22	52.72
Repair of gearing and driving elements (manufacture)	33.12	29.14
Repair of handbags	95.23	52.71
Repair of heads (pickup, recording, read/write, etc.), phonograph needles (manufacturing)	33.13	32.30
Repair of household textile articles	95.29	52.74
Repair of household-type video cameras	95.21	52.72
Repair of jewellery	95.25	52.73
Repair of laboratory distilling apparatus, centrifuges, ultrasonic cleaning machinery (manufacture)	33.13	29.24
Repair of lawnmowers	95.22	29.32
Repair of locks and hinges (manufacture)	33.11	28.63
Repair of luggage	95.23	52.71
Repair of metal structures (manufacture)	33.11	28.11
Repair of microscopes (manufacture)	33.13	33.40/2
Repair of mine detectors (manufacture)	33.13	31.62
Repair of mobile telephones	95.12	52.74
Repair of motor cars (except roadside assistance)	45.20	50.20
Repair of motor vehicle parts	45.20	50.20
Repair of motor vehicle seats	45.20	50.20
Repair of motor vehicle windows	45.20	50.20
Repair of motor vehicle windscreens	45.20	50.20
Repair of motor vehicles (except roadside assistance)	45.20	50.20
Repair of nets and ropework (manufacture)	13.94	17.52
Repair of non-electronic industrial process control equipment (manufacture)	33.13	33.30/2
Repair of non-professional photographic equipment	95.29	52.74
Repair of other power-driven hand-tools (manufacture)	33.12	29.41
Repair of photographic equipment (manufacture)	33.13	33.40/3
Repair of pianos (in factory) (manufacture)	33.19	36.30
Repair of pinball machines and other coin-operated games (manufacture)	33.19	36.50/1
Repair of plexiglas plane windows (manufacture)	33.19	25.24
Repair of prisms and lenses (manufacture)	33.13	33.40/1
Repair of radios	95.21	52.72
Repair of refrigerators	95.22	52.72
Repair of rigging (manufacture)	33.19	17.52
Repair of room air conditioners	95.22	52.72
Repair of ropes (manufacture)	33.19	17.52
Repair of sails (manufacture)	33.19	17.40/2
Repair of sewer systems	42.21	45.21/3
Repair of shoes	95.23	52.71
Repair of snow and leaf blowers	95.22	52.72
Repair of sporting and camping equipment (except tents)	95.29	52.74
Repair of steel shipping drums (manufacture)	33.11	28.71
Repair of stoves	95.22	52.72
Repair of tarpaulins (manufacture)	33.19	17.40/2
Repair of telescopes (manufacture)	33.13	33.40/2
Repair of televisions	95.21	52.72
Repair of tents	95.29	17.40/2
Repair of tools (manufacture)	33.11	28.62
Repair of toys	95.29	52.74
Repair of typewriters (manufacture)	33.12	72.50
Repair of tyres and inner tubes by specialists (manufacture)	22.11	25.12
Repair of tyres and tubes (fitting or replacement)	45.20	50.20
Repair of umbrellas	95.29	52.74
Repair of valves for machinery (manufacture)	33.12	29.13
Repair of video cassette recorders (VCR)	95.21	52.72
Repair of washing machines	95.22	52.72
Repair of watch cases and housings of all materials	95.25	52.73
Repair of watches and clocks	95.25	52.73
Repair or reconditioning of wooden pallets, shipping drums or barrels (manufacture)	33.19	20.40
Repair to bodywork of motor vehicles	45.20	50.20
Repair, maintenance and rewinding of electric motors, generators and transformers (manufacture)	33.14	31.10
Repertory company	90.01	92.31/1
Repository for water transport activities	52.10/1	63.12/9
Repossession services	82.99	74.87/9
Reproduction and composing (manufacture)	18.13	22.24
Reproduction of works of art publishing	58.19	22.15
Reprographic activities (other than printing)	82.19	74.85

Activity	SIC 2007	SIC 2003
Reprographic dummies production (manufacture)	18.13	22.25
Reprographic lay-outs production (manufacture)	18.13	22.25
Reprographic products production (manufacture)	18.13	22.25
Reprographic sketch production (manufacture)	18.13	22.25
Reptile leather (manufacture)	15.11	19.10
Reptile skin production (from hunting)	01.70	01.50
Reptile skin production from ranching operation	01.49	01.25
Research and development consultants (other than biotechnological)	72.19	73.10
Research and experimental development on bioinformatics	72.11	73.10
Research and experimental development on cell and tissue culture and engineering	72.11	73.10
Research and experimental development on DNA/RNA	72.11	73.10
Research and experimental development on gene and RNA vectors	72.11	73.10
Research and experimental development on nanobiotechnology	72.11	73.10
Research and experimental development on process biotechnology techniques	72.11	73.10
Research and experimental development on proteins and other molecules	72.11	73.10
Research association (other than biotechnological)	72.19	73.10
Research chemist (private practice)	72.19	73.10
Research institution (other than biotechnological)	72.19	73.10
Research laboratory (other than biotechnological)	72.19	73.10
Research vessel (manufacture)	30.11	35.11
Reservoir (hydraulic) (manufacture)	28.12	29.12/2
Reservoir (pneumatic) (manufacture)	28.12	29.12/2
Reservoir and tank cleaning	81.22/2	74.70/4
Reservoir construction	42.21	45.24
Reservoirs made of fibre-cement (manufacture)	23.65	26.65
Reservoirs made of metal exceeding 300 litres (manufacture)	25.29	28.21
Reservoirs made of plastic (manufacture)	22.23	25.23/9
Reservoirs, tanks and containers of metal (not for central heating) (300 litres or more) (wholesale)	46.69	51.87
Reservoirs, tanks and containers of metal for central heating (300 litres or more) (wholesale)	46.74	51.54
Residential care (paramedical) in group homes for the emotionally disturbed (charitable)	87.20	85.14
Residential care (paramedical) in mental health halfway houses	87.20	85.14
Residential care (paramedical) in mental retardation facilities	87.20	85.14
Residential care (paramedical) in psychiatric convalescent homes	87.20	85.14
Residential care (social) in group homes for the emotionally disturbed (charitable)	87.20	85.31/1
Residential care (social) in group homes for the emotionally disturbed (non charitable)	87.20	85.31/2
Residential care (social) in mental health halfway houses (charitable)	87.20	85.31/1
Residential care (social) in mental health halfway houses (non-charitable)	87.20	85.31/2
Residential care (social) in mental retardation facilities (charitable)	87.20	85.31/1
Residential care (social) in mental retardation facilities (non-charitable)	87.20	85.31/2
Residential care (social) in psychiatric convalescent homes (charitable)	87.20	85.31/1
Residential care (social) in psychiatric convalescent homes (non-charitable)	87.20	85.31/2
Residential care activities (paramedical) for mental health	87.20	85.14
Residential care activities (paramedical) for mental retardation	87.20	85.14
Residential care activities (paramedical) for substance abuse	87.20	85.14
Residential care activities (social) for learning difficulties (charitable)	87.20	85.31/1
Residential care activities (social) for learning difficulties (non-charitable)	87.20	85.31/2
Residential care activities (social) for mental health (charitable)	87.20	85.31/1
Residential care activities (social) for mental health (non-charitable)	87.20	85.31/2
Residential care activities (social) for substance abuse (charitable)	87.20	85.31/1
Residential care activities (social) for substance abuse (non-charitable)	87.20	85.31/2
Residential care activities for the elderly and disabled (charitable)	87.30	85.31/1
Residential care activities for the elderly and disabled (non-charitable)	87.30	85.31/2
Residential care home for epileptics (charitable)	87.30	85.31/1
Residential care home for epileptics (non-charitable)	87.30	85.31/2
Residential care home for handicapped children (charitable)	87.30	85.31/1
Residential care home for handicapped children (non-charitable)	87.30	85.31/2
Residential care home for the mentally handicapped (charitable)	87.20	85.31/1
Residential care home for the mentally handicapped (non-charitable)	87.20	85.31/2
Residential care home for the mentally ill (charitable)	87.20	85.31/1
Residential care home for the mentally ill (non-charitable)	87.20	85.31/2
Residential care in alcoholism or drug addiction treatment facilities (private sector)	87.20	85.11/2
Residential care in alcoholism or drug addiction treatment facilities (public sector)	87.20	85.11/1
Residential care in rehabilitation centres (private sector)	87.20	85.11/2
Residential care in rehabilitation health centres (public sector)	87.20	85.11/1
Residential chambers letting	68.20/9	70.20/9
Residential mobile home sites operation	68.20/9	70.20/9
Residential nurseries (charitable)	87.90	85.31/1

Activity	SIC 2007	SIC 2003
Residential nurseries (non-charitable)	87.90	85.31/2
Residential nursing care facilities	87.10	85.14
Residential nursing care facilities (not directly supervised by medical doctors)	87.10	85.11/3
Residents' property management	81.10	70.32
Resin bonded glass fibre mouldings (excluding for motor vehicles) (manufacture)	22.29	25.24
Resin gathering	02.30	02.01
Resinoids (manufacture)	20.53	24.63
Resins for paint (manufacture)	20.16	24.16
Resins made of urea formaldehyde (manufacture)	20.16	24.16
Resistance checking instruments (electronic) (manufacture)	26.51/1	33.20/1
Resistor (electronic) (manufacture)	26.11	32.10
Resistors including rheostats and potentiometers (manufacture)	27.90	32.10
Resorcinol formaldehyde adhesive (manufacture)	20.52	24.62
Respirator and mask for medical use (manufacture)	32.50	33.10
Rest homes with nursing care	87.10	85.14
Rest homes without nursing care (charitable)	87.30	85.31/1
Rest homes without nursing care (non-charitable)	87.30	85.31/2
Restaurant (licensed)	56.10/1	55.30/1
Restaurant (unlicensed)	56.10/2	55.30/2
Restoration, copying and retouching of photographs	74.20/3	74.81/4
Restoring of organs and other historical musical instruments (manufacture)	33.19	36.30
Restrictive Practices Court	84.23	75.23
Resuscitation equipment (manufacture)	32.50	33.10
Retail auction house, second-hand goods other than antiques (except internet auctions) (retail)	47.79/9	52.63
Retail sale of antiques including antique books in retail auction houses (except internet auctions)	47.79/1	52.63
Retirement incomes provision	65.30	66.02
Retirement plans	65.30	66.02
Retort carbon (commission agent)	46.12	51.12
Retort setting	43.99/9	45.25
Retorts made of fireclay, silica and siliceous (manufacture)	23.20	26.26
Retorts made of graphite (manufacture)	23.20	26.26
Retorts made of refractory ceramic (manufacture)	23.20	26.26
Review printing (manufacture)	18.12/9	22.22
Review publishing	58.14/2	22.13
Revolution and production counters (wholesale)	46.69	51.87
Revolution counters (electronic) (manufacture)	26.51/1	33.20/1
Revolution counters (non-electronic) (manufacture)	26.51/3	33.20/2
Revolver (manufacture)	25.40	29.60
Revolvers, pistols and other firearms and similar devices (wholesale)	46.69	51.87
Revolving doors made of metal (manufacture)	25.12	28.12
Revue company	90.01	92.31/1
Rewind electric motor (manufacture)	33.14	31.10
Rewinding of armatures on a factory basis (manufacture)	27.11	31.10
Rhodium (manufacture)	24.41	27.41
Ribbon (inked) (manufacture)	32.99	36.63/1
Ribbon made of textile (manufacture)	13.96	17.54/2
Rice cleaning (manufacture)	10.61/2	15.61/2
Rice flaking (manufacture)	10.61/2	15.61/2
Rice flour production (manufacture)	10.61/2	15.61/2
Rice growing	01.12	01.11
Rice hullers (manufacture)	28.93	29.53
Rice husking (manufacture)	10.61/2	15.61/2
Rice milling (manufacture)	10.61/2	15.61/2
Rice pudding (canned) (manufacture)	10.89	15.89/9
Rice rolling (manufacture)	10.61/2	15.61/2
Rice starch (manufacture)	10.62	15.62
Rice transplanting	01.61	01.41
Rice transplanting, on a fee or contract basis	01.61	01.41
Richmond Park	93.29	92.72/9
Rick cloths and covers (manufacture)	13.92/2	17.40/2
Riding caps (manufacture)	32.99	18.24/1
Riding crops (manufacture)	15.12	36.63/9
Riding school	85.51	92.62/9
Riding stables	93.19/9	92.62/9
Rifle butts	93.11	92.62/9
Rigging for ships (manufacture)	25.93	28.73
Rigging machinery for textiles (manufacture)	28.94	29.54

Activity	SIC 2007	SIC 2003
Rigid magnetic disk (manufacture)	26.80	24.65
Rigid plastic foam (manufacture)	22.21	25.21
Ring binders and folders made of plastic (manufacture)	22.29	25.24
Ring spring (manufacture)	25.93	28.74
Ring traveller for textile machinery (manufacture)	28.94	29.54
Rings and washers made of rubber (manufacture)	22.19	25.13
Rings made of asbestos (manufacture)	23.99	26.82/1
Rings, bracelets, necklaces made from base metals plated with precious metals (manufacture)	32.13	36.61
Ripper (manufacture)	28.92/2	29.52/2
Riser connector apparatus (manufacture)	28.92/1	29.52/1
River management	36.00	41.00
River work construction	42.91	45.24
Rivet (manufacture)	25.94	28.74
Road cones made of plastic (manufacture)	22.29	25.24
Road construction and repair	42.11	45.23
Road coverings derived from crude petroleum or bituminous minerals (manufacture)	19.20/1	23.20/1
Road haulage contracting for general hire or reward	49.41	60.24/9
Road haulage contractor	49.41	60.24/9
Road metal production (crushed and processed)	08.12	14.21
Road ripper for mining (manufacture)	28.92/1	29.52/1
Road roller (manufacture)	28.92/3	29.52/3
Road rollers (wholesale)	46.63	51.82
Road signs made of plastic (manufacture)	22.29	25.24
Road surface markings painting	42.11	45.23
Road tanker (not trailer) (manufacture)	29.10	34.10
Road tractor trailer (manufacture)	29.20/2	34.20/2
Road tractor unit (manufacture)	29.10	34.10
Road trailer hire	77.12	71.21/9
Road wheels for motor vehicle (manufacture)	29.32	34.30
Roads operation	52.21/9	63.21
Road-safety testing of motor vehicles	71.20	74.30
Roadside assistance for motor vehicles	52.21/9	50.20
Roadstone (coated) production	08.12	14.21
Roasted iron pyrites (commission agent)	46.12	51.12
Roasted iron pyrites (wholesale)	46.75	51.55
Roasters (electric) (manufacture)	27.51	29.71
Roasting of nuts (manufacture)	10.89	15.89/9
Robes for academic, legal and ecclesiastical use (manufacture)	14.12	18.21
Robots designed for lifting and handling in industry (manufacture)	28.22	29.22
Robots for multiple industrial uses (manufacture)	28.99	29.56
Rock climbing equipment (manufacture)	32.30	36.40
Rock cutting machinery (manufacture)	28.92/1	29.52/1
Rock drill (portable) (manufacture)	28.24	29.41
Rock drilling and earth boring interchangeable tools (e.g. Augers, boring bits, drills)(manufacture)	25.73	28.62
Rock drilling machinery (manufacture)	28.92/1	29.52/1
Rock removal	43.12	45.11
Rock salt production	08.93	14.40
Rocker shovel for mining (manufacture)	28.92/1	29.52/1
Rocket (aerospace) (manufacture)	30.30	35.30
Rocket launch systems (manufacture)	25.40	29.60
Rocket motor (manufacture)	30.30	35.30
Rockingham ware (manufacture)	23.41	26.21
Rockwool (manufacture)	23.99	26.82/9
Rodent destroying (not agricultural)	81.29/1	74.70/3
Rodent destroying and trapping on agricultural land	01.61	01.41
Rodenticide (manufacture)	20.20	24.20
Rodeos	93.29	92.34/9
Rods made of aluminium (manufacture)	24.42	27.42
Rods made of brass (manufacture)	24.44	27.44
Rods made of copper (manufacture)	24.44	27.44
Rods made of glass (manufacture)	23.19	26.15
Rods made of rubber (manufacture)	22.19	25.13
Rods made of steel (in coils) (manufacture)	24.10	27.10
Rods of stainless steel (manufacture)	24.10	27.10
Rods or wires (coated/covered with flux) for gas welding, soldering or brazing (manufacture)	25.93	28.73
Roe production (manufacture)	10.20	15.20/9
Roll mill for rubber or plastic (manufacture)	28.96	29.56

Activity	SIC 2007	SIC 2003
Rolled glass (manufacture)	23.11	26.11
Rolled products made of aluminium (manufacture)	24.42	27.42
Rolled products made of copper (manufacture)	24.44	27.44
Roller (textile machinery accessory) (manufacture)	28.94	29.54
Roller bearing (manufacture)	28.15	29.14
Roller blinds made of canvas (manufacture)	13.92/2	17.40/2
Roller blinds made of wood (manufacture)	16.29	20.51
Roller coverings made of rubber (manufacture)	22.19	25.13
Roller covers made of rubber (manufacture)	22.19	25.13
Roller for agricultural use (manufacture)	28.30/2	29.32
Roller pens and refills (manufacture)	32.99	36.63/1
Roller printing of textiles (manufacture)	13.30	17.30
Roller skates (manufacture)	32.30	36.40
Roller skating rink	93.11	92.61/1
Roller skin (cut) made of leather (manufacture)	15.12	19.20
Roller towel (manufacture)	13.92/3	17.40/3
Rollers for paint (manufacture)	32.91	36.62
Rolling ingots and slabs made of aluminium (manufacture)	24.42	27.42
Rolling mill for metals (manufacture)	28.91	29.51
Rolling pins made of wood	16.29	20.51
Rolling stock (manufacture)	30.20	35.20
Rolls for automatic mechanical instruments (manufacture)	32.20	36.30
Rolls made of alloy or steel forgings (manufacture)	25.50	28.40
Rolls made of iron or steel (manufacture)	28.91	29.51
Rolls made of metal for cable, hose, etc. (manufacture)	25.99	28.75
Roman blinds (manufacture)	13.92/1	17.40/1
Roman Catholic Church	94.91	91.31
Roof covering	43.91	45.22
Roof covering erection	43.91	45.22
Roof insulation contractor	43.29	45.32
Roof lights made of plastic (manufacture)	22.23	25.23/9
Roof struts (manufacture)	16.23	20.30
Roof support (hydraulic) (manufacture)	28.92/1	29.52/1
Roof trusses made of metal (manufacture)	25.11	28.11
Roof units made of precast concrete (manufacture)	23.61	26.61
Roofbolts, plates and accessories (manufacture)	25.94	28.74
Roofing contractor	43.91	45.22
Roofing tiles made of ceramic (manufacture)	23.32	26.40
Roofing tiles made of precast concrete (manufacture)	23.61	26.61
Roofing tiles made of unglazed clay (manufacture)	23.32	26.40
Room divide system (manufacture)	31.09	36.14
Room partitions made of metal, for floor attachment (manufacture)	25.12	28.12
Rooming and boarding houses	55.90	55.23/9
Root crop harvesting and sorting machinery (manufacture)	28.30/2	29.32
Root vegetable growing	01.13	01.12
Rooter (not agricultural) (manufacture)	28.92/2	29.52/2
Roots and tubers growing	01.13	01.11
Roots and tubers with a high starch or inulin content	01.13	01.11
Rope (new) (wholesale)	46.41	51.41
Rope and cables of textile fibres (manufacture)	13.94	17.52
Rope lagging made of asbestos (manufacture)	23.99	26.82/1
Rope made of cotton (manufacture)	13.94	17.52
Rope made of rubber (manufacture)	22.19	25.13
Rope made of wire (manufacture)	25.93	28.73
Rope making machines (manufacture)	28.99	29.56
Rope or cable fitted with metal rings (manufacture)	13.94	17.52
Rope products (manufacture)	13.94	17.52
Rope slings (manufacture)	13.94	17.52
Rope walk (manufacture)	13.94	17.52
Rope, cord and line made of sisal (manufacture)	13.94	17.52
Rope, cord or line made of jute (manufacture)	13.94	17.52
Rope, cord or line made of manila (manufacture)	13.94	17.52
Rope, cord or line made of man-made fibre (manufacture)	13.94	17.52
Rosin size (manufacture)	20.14	24.14
Rotary clubs	94.99	91.33
Rotary displacement compressors (single or multi shaft) (wholesale)	46.69	51.87
Rotary piston lobe-type pumps (manufacture)	28.13/1	29.12/1

Activity	SIC 2007	SIC 2003
Rotary positive displacement pumps for liquids (wholesale)	46.69	51.87
Rotary tables (manufacture)	28.92/1	29.52/1
Rotating compressors (manufacture)	28.13/2	29.12/2
Rotor blades for aircraft (manufacture)	30.30	35.30
Rough terrain industrial trucks (manufacture)	28.22	29.22
Rough trimming and sawing of building and monumental stone	08.11	14.11
Round Table	94.99	91.33
Roundabout for fairground (manufacture)	28.99	36.63/9
Rounds of semi-finished steel for seamless tube production (manufacture)	24.10	27.10
Roundwood production (untreated)	02.20	02.01
Roundwood production for forest-based manufacturing industries	02.20	02.01
Routers for telecommunications (manufacture)	26.30/1	32.20/1
Roving frames (manufacture)	28.94	29.54
Rowing boat (manufacture)	30.12	35.12
Rowing club	93.12	92.62/9
Royal Academy of Arts	94.12	91.12
Royal Academy of Dramatic Art	85.32	80.22
Royal Aeronautical Society	94.12	91.12
Royal Agricultural Society of England	94.12	91.12
Royal Air Force Establishments (civilian personnel)	84.22	75.22
Royal Air Force Establishments (service personnel)	84.22	75.22
Royal Automobile Club headquarters	94.99	91.33
Royal Automobile Club road patrols	52.21/9	50.20
Royal Automobile Club touring department	79.11	63.30/1
Royal Botanical Gardens	91.04	92.53
Royal College of Midwives	94.12	91.12
Royal College of Nursing	94.12	91.12
Royal College of Physicians	94.12	91.12
Royal College of Surgeons	94.12	91.12
Royal Fleet Auxiliary	50.20	61.10/2
Royal Geographical Society	94.12	91.12
Royal Horticultural Society	94.99	91.33
Royal Institute of Chartered Surveyors	94.12	91.12
Royal Institute of Public Health	94.12	91.12
Royal Marines	84.22	75.22
Royal Masonic Benevolent Institute	88.99	85.32/1
Royal Mint (manufacture)	32.11	36.21
Royal Navy establishments (civilian personnel)	84.22	75.22
Royal Navy establishments (service personnel)	84.22	75.22
Royal Observatory	72.19	73.10
Royal Park	93.29	92.72/9
Royal Scottish Automobile Club	94.99	91.33
Royal Scottish Museum (Edinburgh)	91.02	92.52/1
Royal Society	94.12	91.12
Royal Society for Health	94.12	91.12
Royal Society for the Prevention of Accidents	94.99	91.33
Royal Society for the Prevention of Cruelty to Animals (not animal hospitals or homes)	94.99	91.33
Royal Society of Medicine	94.12	91.12
Royal Statistical Society	94.12	91.12
Royal United Services Institution	94.12	91.12
Rubber (vulcanized, unvulcanized or hardened) (manufacture)	22.19	25.13
Rubber (wholesale)	46.76	51.55
Rubber accelerators (manufacture)	20.59	24.66
Rubber based glues and adhesives (manufacture)	20.52	24.62
Rubber based paint (chlorinated) (manufacture)	20.30/1	24.30/1
Rubber coated twine, cordage rope and cables of textile fibres (manufacture)	13.94	17.52
Rubber coating of metals (manufacture)	25.61	28.51
Rubber compounds (manufacture)	22.19	25.13
Rubber gloves (medical) (manufacture)	32.50	25.13
Rubber or plastics working machinery (wholesale)	46.69	51.87
Rubber processing chemicals (manufacture)	20.59	24.66
Rubber products (manufacture)	22.19	25.13
Rubber thread (uncovered) (manufacture)	22.19	25.13
Rubber thread and cord, textile covered, coated or sheathed with rubber or plastics (manufacture)	13.96	17.54/2
Rubber thread or cord covered with textile material (manufacture)	13.96	17.54/2
Rubber trees growing for harvesting of latex	01.29	01.11
Rubber tyres for furniture and other uses (manufacture)	22.11	25.11

Activity	SIC 2007	SIC 2003
Rubber tyres for mobile machinery (manufacture)	22.11	25.11
Rubber tyres for toys (manufacture)	22.11	25.11
Rubber working machinery (manufacture)	28.96	29.56
Rubberised fabrics (manufacture)	22.19	25.13
Rubberised hair (manufacture)	22.19	25.13
Rubberised textile fabric (manufacture)	22.19	25.13
Rubberising of purchased garments (manufacture)	13.30	17.30
Rubber-like gums (balata, etc.) (manufacture)	20.17	24.17
Rubbing stone mine, pit or quarry	08.99	14.50
Rubbish collection	38.11	90.02
Rug making materials (retail)	47.51	52.41
Rug shampooing	96.01	93.01
Rug tufting (manufacture)	13.93/1	17.51/2
Rug weaving (not travelling rug) (manufacture)	13.93/1	17.51/1
Rugby League	93.19/9	92.62/9
Rugby Union	93.19/9	92.62/9
Rugs (other than woven or tufted) (manufacture)	13.93/9	17.51/9
Rugs (retail)	47.53	52.48/1
Rugs (wholesale)	46.47	51.47/9
Rugs made of coir (manufacture)	13.93/9	17.51/9
Rugs made of rag (manufacture)	13.93/9	17.51/9
Rugs made of sheepskin (manufacture)	14.20	18.30
Rugs made of skins (manufacture)	14.20	18.30
Rule (measuring) (manufacture)	28.29	33.20/2
Rulers made of plastic (manufacture)	22.29	25.24
Ruling machinery for printing (manufacture)	28.99	29.56
Rum distilling (manufacture)	11.01	15.91
Running gear for motor vehicles (manufacture)	29.32	34.30
Rush matting (manufacture)	16.29	20.52
Rusk making (manufacture)	10.72	15.82
Russian baths	96.04	93.04
Rustic furniture (manufacture)	31.09	36.14
Rye (manufacture)	10.61/1	15.61/1
Rye flaking (manufacture)	10.61/1	15.61/1
Rye flour and meal (manufacture)	10.61/1	15.61/1
Rye growing	01.11	01.11
Rye milling (manufacture)	10.61/1	15.61/1
Rye rolling (manufacture)	10.61/1	15.61/1
Saccharin tablet (manufacture)	20.14	24.14
Sachets made of plastic (manufacture)	22.22	25.22
Sacks (woven) (manufacture)	13.92/2	17.40/2
Sacks and bags (wholesale)	46.41	51.41
Sacks and bags made of noil (manufacture)	13.92/2	17.40/2
Sacks and bags made of paper (manufacture)	17.21/1	21.21/1
Sacks and bags used for packing of goods (commission agent)	46.16	51.16
Sacks for coal (manufacture)	13.92/2	17.40/2
Sacks made of canvas (manufacture)	13.92/2	17.40/2
Sacks made of jute (manufacture)	13.92/2	17.40/2
Sacks made of kraft paper (manufacture)	17.12	21.12
Sacks made of non-woven polyethylene (manufacture)	22.22	25.22
Sacks made of paper (manufacture)	17.21/1	21.21/1
Sacks made of plastic (manufacture)	22.22	25.22
Sacrificial anodes made of zinc, magnesium or other non-ferrous metal (manufacture)	25.99	28.75
Saddle horse (manufacture)	15.12	19.20
Saddlery (manufacture)	15.12	19.20
Saddlery (retail)	47.72/2	52.43/2
Saddlery and harness made of leather (manufacture)	15.12	19.20
Saddlery and leather goods (wholesale)	46.49/9	51.47/9
Saddles for motorcycles (manufacture)	30.91	35.41
Saddles for pedal cycles (manufacture)	30.92	35.42
Safe (manufacture)	25.99	28.75
Safe deposit company	52.10/3	63.12/9
Safety belt or harness for aircraft crew or passengers (manufacture)	30.30	35.30
Safety belts for cars (manufacture)	29.32	34.30
Safety boots (manufacture)	15.20	19.30
Safety frame for tractors (manufacture)	28.30/1	29.31
Safety fuse (manufacture)	20.51	24.61

Activity	SIC 2007	SIC 2003
Safety fuses, detonating fuses, caps, igniters and electric detonators (commission agent)	46.12	51.12
Safety glass (manufacture)	23.12	26.12
Safety headgear made of metal (manufacture)	32.99	28.75
Safety helmets made of plastic (manufacture)	32.99	25.24
Safety pins (manufacture)	25.93	28.73
Safety razors (manufacture)	25.71	28.61
Safety valves (manufacture)	28.14	29.13
Safflower seed growing	01.11	01.11
Saggar (manufacture)	23.20	26.26
Sago grinding or milling (manufacture)	10.61/2	15.61/2
Sailboards (manufacture)	32.30	36.40
Sailboat building (manufacture)	30.12	35.12
Sailboats for pleasure or sports (wholesale)	46.49/9	51.47/9
Sailcloth weaving (manufacture)	13.20	17.25
Sailing boats less than 100 gross tons (manufacture)	30.12	35.12
Sailing clothing for men and boys (weatherproof) (manufacture)	14.13/1	18.22/1
Sailing clothing for women and girls (weatherproof) (manufacture)	14.13/2	18.22/2
Sailing schools not issuing commercial certificates and permits	85.53	80.41
Sailplane (manufacture)	30.30	35.30
Sails (manufacture)	13.92/2	17.40/2
Sails (wholesale)	46.49/9	51.47/9
Sails for boats, sailboards or landcraft (commission agents)	46.18	51.18
Sainfoin growing	01.19	01.11
Sake (manufacture)	11.03	15.94/9
Salad cream (manufacture)	10.84	15.87
Salad dressing (manufacture)	10.84	15.87
Salami (manufacture)	10.13	15.13/9
Sale of food beverages and tobacco via stalls and markets (retail)	47.81	52.62
Sale of gas to the user through mains	35.23	40.22
Sale of graves	96.03	93.03
Sale via stalls and markets of books (retail)	47.89	52.62
Sale via stalls and markets of carpets and rugs (retail)	47.89	52.62
Sale via stalls and markets of clothing	47.82	52.62
Sale via stalls and markets of consumer electronics (retail)	47.89	52.62
Sale via stalls and markets of footwear (retail)	47.82	52.62
Sale via stalls and markets of games and toys (retail)	47.89	52.62
Sale via stalls and markets of household appliances (retail)	47.89	52.62
Sale via stalls and markets of music and video recordings (retail)	47.89	52.62
Sale via stalls and markets of textiles (retail)	47.82	52.62
Sales management recruitment consultant	78.10/9	74.50
Salicylic acids, o-acetylsalicylic acid and their salts and esters (commission agent)	46.18	51.18
Salicylic medicaments (manufacture)	21.10	24.41
Salines (manufacture)	21.10	24.41
Salmon and trout fishery (hatchery), freshwater	03.22	05.02
Salmon and trout fishery (hatchery), marine	03.21	05.02
Salmon netting	03.11	05.01
Salt crushing, purification and refining by the producer	08.93	14.40
Salt extraction	08.93	14.40
Salt mine	08.93	14.40
Salt preparation (not at salt mine or brine pit)	08.93	14.40
Salt production	08.93	14.40
Salt production by evaporation of sea water or other saline waters	08.93	14.40
Salt production support services provided on a fee or contract basis	09.90	14.40
Salt works	08.93	14.40
Salt, extraction of, from underground including by dissolving and pumping	08.93	14.40
Salt, processing of into food-grade salt, iodised salt (manufacture)	10.84	14.40
Salted crackers (manufacture)	10.72	15.82
Salts of oxometallic or perometallic acids (commission agent)	46.12	51.12
Salvage activities supporting water transport activities	52.22	63.22
Salvage vessel (manufacture)	30.11	35.11
Salvation army	94.91	91.31
Salvation army emigration department	96.09	93.05/9
Salvation army shelter (charitable)	87.90	85.31/1
Samian ware (manufacture)	23.41	26.21
Sample card finishing (manufacture)	18.14	22.23
Sample case made of leather (manufacture)	15.12	19.20
Sample mounting in support of printing activities, (manufacture)	18.14	22.23

Activity	SIC 2007	SIC 2003
Sanatoria providing hospital type care (private sector)	86.10/1	85.11/2
Sanatoria providing hospital type care (public sector)	86.10/1	85.11/1
Sand (wholesale)	46.73	51.53
Sand and gravel merchant (wholesale)	46.73	51.53
Sand blasting for building exteriors	43.99/9	45.25
Sand blasting machines (manufacture)	28.29	29.24
Sand blasting of metals (manufacture)	25.61	28.51
Sand casting of non-ferrous base metal (manufacture)	24.54	27.54
Sand dredging	08.12	14.21
Sand extraction and dredging for industrial use	08.12	14.21
Sand handling, mixing, treatment or reclamation plant for foundries (manufacture)	28.99	29.56
Sand pit	08.12	14.21
Sand quarry	08.12	14.21
Sandals (manufacture)	15.20	19.30
Sandblasting of buildings	43.39	45.45
Sanding and polishing machines for wood (not portable) (manufacture)	28.49	29.43
Sanding or salting of highways, etc.	81.29/9	90.03
Sanding tool (powered portable) (manufacture)	28.24	29.41
Sandpaper (manufacture)	23.91	26.81
Sandstone mine, pit or quarry	08.11	14.11
Sandwich bar	56.10/3	55.30/3
Sandwich cake baking (manufacture)	10.72	15.82
Sandwich panels of coated steel sheet (manufacture)	24.33	28.11
Sandwich spread (manufacture)	10.84	15.87
Sandwiches with cheese filling (manufacture)	10.89	15.51/2
Sandwiches with egg filling (manufacture)	10.89	15.89/9
Sandwiches with fish, crustacean and mollusc filling (manufacture)	10.89	15.20/9
Sandwiches with ham or bacon filling (manufacture)	10.89	15.13/9
Sandwiches with meat or poultry filling, other than ham or bacon (manufacture)	10.89	15.13/9
Sandwiches with vegetable filling (manufacture)	10.89	15.33
Sanforising of textiles and textile articles, including wearing apparel (manufacture)	13.30	17.30
Sanitary cleanser (manufacture)	20.41/2	24.51/2
Sanitary engineering for buildings	43.22	45.33
Sanitary equipment (retail)	47.52	52.46
Sanitary fixtures made of ceramic (manufacture)	23.42	26.22
Sanitary installation connections, rubber pipes (wholesale)	46.74	51.54
Sanitary installation equipment (wholesale)	46.74	51.54
Sanitary installation taps, t-pieces (wholesale)	46.74	51.54
Sanitary installation tubes, pipes, fittings (wholesale)	46.74	51.54
Sanitary porcelain (wholesale)	46.73	51.53
Sanitary taps (manufacture)	28.14	29.13
Sanitary towels made of paper (manufacture)	17.22	21.22
Sanitary towels made of textile wadding (manufacture)	17.22	17.54/9
Sanitary valves (manufacture)	28.14	29.13
Sanitary ware (wholesale)	46.73	51.53
Sanitary ware and fittings made of metal (manufacture)	25.99	28.75
Sanitary ware made of ceramics (manufacture)	23.42	26.22
Sanitary ware made of fireclay (manufacture)	23.42	26.22
Sanitary ware made of plastic (manufacture)	22.23	25.23/9
Sanitary ware made of vitreous china (manufacture)	23.42	26.22
Sash line (manufacture)	13.94	17.52
Satchels made of leather (manufacture)	15.12	19.20
Sateen weaving (manufacture)	13.20	17.21
Satellite circuit rental services	61.30	64.20
Satellite launching	51.22	62.30
Satellite navigation (wholesale)	46.52	51.86
Satellite relay (manufacture)	26.30/9	32.20/2
Satellite terminal stations	61.90	64.20
Satellite tracking	61.90	64.20
Satellites (manufacture)	30.30	35.30
Satin weaving (manufacture)	13.20	17.24
Saturated and impregnated base paper (manufacture)	17.12	21.12
Sauce (manufacture)	10.84	15.87
Saucepan (manufacture)	25.99	28.75
Saucepans made of aluminium (manufacture)	25.99	28.75
Saunas	96.04	93.04
Saunas (retail)	47.52	52.46

Activity	SIC 2007	SIC 2003
Saunas made from wood (manufacture)	16.23	20.30
Sausage filler made of cereal (manufacture)	10.72	15.82
Sausage meat (manufacture)	10.13	15.13/9
Sausage rolls (manufacture)	10.13	15.13/9
Sausage skins (wholesale)	46.32	51.32
Sausage skins and casings (natural) (manufacture)	10.11	15.11/2
Sausages (manufacture)	10.13	15.13/9
Saveloys (manufacture)	10.13	15.13/9
Savings bank	64.19/1	65.12/1
Saw blades for machines including wood cutting (manufacture)	28.49	28.62
Sawdust (wholesale)	46.77	51.57
Sawing machine (metal cutting) (manufacture)	28.41	29.42
Sawing machine for wood (manufacture)	28.49	29.43
Sawing machines for stone, ceramics, asbestos-cement or similar materials (manufacture)	28.49	29.43
Sawlog production	02.20	02.01
Sawmilling (manufacture)	16.10	20.10
Sawn fencing (manufacture)	16.10	20.10
Saws (hand tools) (manufacture)	25.73	28.62
Saws (powered portable) (manufacture)	28.24	29.41
Saws and sawblades (manufacture)	25.73	28.62
Saws and sawblades (wholesale)	46.74	51.54
Saws, screwdrivers and similar hand tools (wholesale)	46.74	51.54
Scaffolding (manufacture)	25.11	28.11
Scaffolding hire (without staff)	77.32	71.32
Scaffolding hiring and erecting	43.99/1	45.25
Scaffolding tubes made of steel (manufacture)	24.20	27.22
Scaffolds and work platform erecting and dismantling	43.99/1	45.25
Scale models (wholesale)	46.49/9	51.47/7
Scales (platform) (manufacture)	28.29	29.24
Scales for domestic use (manufacture)	28.29	29.24
Scales for postal use (manufacture)	28.29	29.24
Scales for shop use (manufacture)	28.29	29.24
Scandium, yttrium and mercury (commission agent)	46.12	51.12
Scanner (printing machinery) (manufacture)	28.99	29.56
Scanners for computer use (manufacture)	26.20	30.02
Scarf (lace or knitted) (manufacture)	14.19	18.24/9
Scarf (not lace or knitted) (manufacture)	14.19	18.24/9
Scenario writer	90.03	92.31/9
Scene lighting, road lighting and other lighting (not domestic) (wholesale)	46.69	51.87
Scene shifters and lighting engineers	90.02	92.31/1
Scenery rental	77.21	71.40/1
Scenic and sightseeing flights	51.10/2	62.20/1
Scenic artist	90.03	92.31/9
Scent sprays (manufacture)	32.99	36.63/9
Scents (wholesale)	46.75	51.55
Scheduled long-distance bus services	49.39	60.21/1
Schiffli embroidery (manufacture)	13.99	17.54/1
Scholastic agent	85.60	93.05/9
School agent	85.60	93.05/9
School bus service	49.39	60.21/9
School canteen	56.29	55.51
School canteen (run by catering contractor)	56.29	55.52
School crossing patrols	84.24	75.24
School dental nurse	86.90	85.14
School dormitories	55.90	55.23/9
School examination board	85.31	80.21
School health service	86.90	85.14
School medical clinic	86.90	85.14
School medical officer	86.21	85.12
School of arts and crafts	85.32	80.22
School of languages	85.41	80.30/1
School of motoring	85.53	80.41
School of speech and drama	85.32	80.22
School photography	74.20/1	74.81/2
School stationery (manufacture)	17.23	22.22
School supplies made of plastic (manufacture)	22.29	25.24
Science museums	91.02	92.52/1

Activity	SIC 2007	SIC 2003
Science research council	72.19	73.10
Scientific laboratory equipment (non-electrical or non-optical) (manufacture)	26.51/3	33.20/2
Scientific machinery rental and operating leasing	77.39	71.34
Scientific models for educational and exhibition purposes (manufacture)	32.99	36.63/9
Scientific organisation	94.12	91.12
Scintigraphy apparatus (manufacture)	32.50	33.10
Scintillation scanners (manufacture)	26.60	33.10
Scissor lift (manufacture)	28.22	29.22
Scissors (manufacture)	25.71	28.61
Scone baking (manufacture)	10.72	15.82
Scooters for children (manufacture)	32.40/9	36.50/9
Scottish Ambulance Service	86.90	85.14
Scottish Nationalist Party	94.92	91.32
Scottish Special Housing Association (building work)	41.20/2	45.21/2
Scourers made of metal (manufacture)	25.99	28.75
Scouring machinery for textiles (manufacture)	28.94	29.54
Scouring pads made of metal (manufacture)	25.99	28.75
Scouring paste or powder coated paper (manufacture)	20.41/2	24.51/2
Scouring pastes (manufacture)	20.41/2	24.51/2
Scouring powder (manufacture)	20.41/2	24.51/2
Scout Association	94.99	91.33
Scrap (wholesale)	46.77	51.57
Scrap iron (wholesale)	46.77	51.57
Scrap leather (wholesale)	46.77	51.57
Scrap merchant (general dealer) (wholesale)	46.77	51.57
Scrap metal (wholesale)	46.77	51.57
Scrap metal recycling into new raw materials (except remelting of ferrous waste and scrap)	38.32	37.10
Scraper (earth moving equipment) (manufacture)	28.92/2	29.52/2
Scraper (hand tool) (manufacture)	25.73	28.62
Scrapers (wholesale)	46.63	51.82
Scraping of fur skins and hides with the hair on (manufacture)	15.11	18.30
Screed laying	43.99/9	45.25
Screen for cinema (manufacture)	26.70/2	33.40/3
Screen printing (except silk screen printing on textiles and apparel) (manufacture)	18.12/9	22.22
Screen printing (manufacture)	18.12/9	22.22
Screen printing of logos (manufacture)	18.12/9	22.22
Screen printing of textiles (manufacture)	13.30	17.30
Screen printing on glass or pottery (manufacture)	18.12/9	22.22
Screen process ink (manufacture)	20.30/2	24.30/2
Screening plant (not for mines) (manufacture)	28.29	29.24
Screening plant for effluent treatment (manufacture)	28.29	29.24
Screens (non-domestic) (manufacture)	31.01	36.12
Screens made of plaiting materials (manufacture)	16.29	20.52
Screw caps made of metal (manufacture)	25.92	28.72
Screw compressor (manufacture)	28.13/2	29.12/2
Screw machine products (manufacture)	25.94	28.74
Screw pump (manufacture)	28.13/1	29.12/1
Screwdrivers (manufacture)	25.73	28.62
Screwdrivers (wholesale)	46.74	51.54
Screwing machines (metal cutting) (manufacture)	28.41	29.42
Screws (self tapping) (manufacture)	25.94	28.74
Screws made of plastic (manufacture)	22.29	25.24
Screws of all types made of metal (manufacture)	25.94	28.74
Scrim weaving from flax, hemp, ramie and man-made fibres processed on the flax system (manufacture)	13.20	17.25
Scrivenery	69.10/9	74.11/9
Scrubber for air conditioning equipment (manufacture)	28.25	29.23
Scrubbing brush (manufacture)	32.91	36.62
Scuba diving breathing equipment (wholesale)	46.49/9	51.47/9
Sculptors	90.03	92.31/9
Scutching of flax (manufacture)	13.10	17.14
Scythe (manufacture)	25.73	28.62
Sea ferry (passenger)	50.10	61.10/1
Sea freight forwarder activities	52.29	63.40
Sea going luxury yachts of 100 gross tons or more (manufacture)	30.11	35.11
Sea mammal catching	01.70	01.50
Sea salt production	08.93	14.40
Sea scout association	94.99	91.33

Activity	SIC 2007	SIC 2003
Sea urchin hunting	03.11	05.01
Sea water desalination	36.00	41.00
Seafood and seafood products (retail)	47.23	52.23
Sea-food processing machines and equipment (manufacture)	28.93	29.53
Seal catching	01.70	01.50
Sealants (bituminous) (manufacture)	23.99	26.82/9
Sealants (oil based) (manufacture)	23.99	26.82/9
Sealants (other than bituminous or oil based) (manufacture)	20.30/1	24.30/3
Sealing machinery (manufacture)	28.29	29.24
Sealing of oil and gas wells	09.10	11.20
Sealing or numbering stamps (wholesale)	46.49/9	51.47/9
Sealing stamps (manufacture)	32.99	36.63/1
Seals for use with sealing wax (manufacture)	32.99	36.63/1
Seals made of rubber (manufacture)	22.19	25.13
Seamless pipes of steel by centrifugal casting (manufacture)	24.52	27.52
Seamless tubes of steel by centrifugal casting (manufacture)	24.52	27.52
Search light (manufacture)	27.40	31.50
Seasoning (manufacture)	10.84	15.87
Sea-squirt hunting	03.11	05.01
Seating (manufacture)	31.09	36.11
Seating for office or school (manufacture)	31.01	36.11
Seating made of metal (not for road vehicle or aircraft) (manufacture)	31.09	36.11
Seats for aircraft (manufacture)	30.30	36.11
Seats for cinema (manufacture)	31.01	36.11
Seats for motor vehicles (manufacture)	29.32	36.11
Seats for ships and floating structures (manufacture)	30.11	36.11
Seats for theatre (manufacture)	31.01	36.11
Seat-sticks (manufacture)	32.99	36.63/9
Seaweed collecting, cutting and gathering (uncultivated)	03.11	05.01
Seaweed processing (manufacture)	10.20	15.20/9
Secateurs (manufacture)	25.73	28.62
Secondary battery (manufacture)	27.20	31.40
Secondary copper (manufacture)	24.44	27.44
Secondary level education	85.31	80.21
Secondary modern schools	85.31	80.21
Secondary schools	85.31	80.21
Second-hand books (retail)	47.79/9	52.50/9
Second-hand clothing (retail)	47.79/9	52.50/9
Second-hand furniture (retail)	47.79/9	52.50/9
Second-hand general goods (retail)	47.79/9	52.50/9
Secretarial college	85.32	80.22
Sectional coldroom (manufacture)	28.25	29.23
Sections cold formed from flat steel products (manufacture)	24.33	27.33
Sections for ships and floating structures (manufacture)	30.11	35.11
Sections made of aluminium (manufacture)	24.42	27.42
Sections made of brass (manufacture)	24.44	27.44
Sections made of copper (manufacture)	24.44	27.44
Sections of stainless steel (manufacture)	24.10	27.10
Securities broking	66.12	67.12/2
Securities dealer on own account	64.99/1	65.23/3
Securities dealing on behalf of others	66.12	67.12/2
Securities exchanges administration	66.11	67.11
Securitization activities	64.99/9	65.23/9
Security activities (not government)	80.10	74.60/2
Security alarms and systems (manufacture)	26.30/1	31.62
Security and commodity contracts dealing activities	66.12	67.12/2
Security consultancy for industrial, household and public services	74.90/9	74.60/2
Security delivery of prisoners	80.10	74.60/2
Security guard services	80.10	74.60/2
Security packaging of pharmaceutical preparations	82.92	74.82
Security paper (manufacture)	17.12	21.12
Security printing (manufacture)	18.12/9	22.22
Security screens made of metal (manufacture)	25.11	28.11
Security shredding of information on any media	80.10	74.60/2
Security systems service activities	80.20	74.60/2
Security transport of valuables and money	80.10	74.60/2
Sedimentation plant for effluent treatment (manufacture)	28.29	29.24

Activity	SIC 2007	SIC 2003
Seed and nut crushing (manufacture)	10.41	15.41
Seed cleaner or pre-cleaner for agricultural use (manufacture)	28.30/2	29.32
Seed cleaning and treating (cereals and other crops)	01.64	01.11
Seed cleaning and treating (fee or contract basis)	01.64	01.41
Seed cleaning and treating (fruit, nuts, beverage and spice crops)	01.64	01.13/9
Seed cleaning and treating (vegetables, horticultural specialties and other nursery products)	01.64	01.12
Seed cleaning, sorting or grading machines (manufacture)	28.30/2	29.32
Seed dressing (manufacture)	20.20	24.20
Seed drying (cereals and other crops)	01.64	01.11
Seed drying (fee or contract basis)	01.64	01.41
Seed drying (fruit, nuts, beverage and spice crops)	01.64	01.13/9
Seed drying (vegetables, horticultural specialties and other nursery products)	01.64	01.12
Seed genetically modified, treatment of these (cereals and other crops)	01.64	01.11
Seed genetically modified, treatment of these (fee or contract basis)	01.64	01.41
Seed genetically modified, treatment of these (fruit, nuts, beverage and spice crops)	01.64	01.13/9
Seed genetically modified, treatment of these (vegetables, horticultural and other nursery products)	01.64	01.12
Seed grading (cereals and other crops)	01.64	01.11
Seed grading (fee or contract basis)	01.64	01.41
Seed grading (fruit, nuts, beverage and spice crops)	01.64	01.13/9
Seed grading (vegetables, horticultural specialties and other nursery products)	01.64	01.12
Seed post harvest processing (cereals and other crops)	01.64	01.11
Seed post harvest processing (fee or contract basis)	01.64	01.41
Seed post harvest processing (fruit, nuts, beverage and spice crops)	01.64	01.13/9
Seed post harvest processing (vegetables, horticultural specialties and other nursery products)	01.64	01.12
Seed potatoes (wholesale)	46.21	51.21
Seed processing for propagation (cereals and other crops)	01.64	01.11
Seed processing for propagation (fee or contract basis)	01.64	01.41
Seed processing for propagation (fruit, nuts, beverage and spice crops)	01.64	01.13/9
Seed processing for propagation (vegetables, horticultural specialties and other nursery products)	01.64	01.12
Seed production for flowers, fruit or vegetables (not for oil)	01.19	01.12
Seed trays made of plastic (manufacture)	22.29	25.24
Seeders (manufacture)	28.30/2	29.32
Seeds (retail)	47.76	52.48/9
Seeds (wholesale)	46.21	51.21
Segment bonded abrasive (manufacture)	23.91	26.81
Seismic surveying for petroleum	71.12/2	74.20/6
Seismometers (electronic) (manufacture)	26.51/1	33.20/1
Seismometers (non-electronic) (manufacture)	26.51/3	33.20/2
Self-adhesive tapes made of plastic (manufacture)	22.29	25.24
Self-copy paper ready for use (manufacture)	17.23	21.23
Self-propelled railway car (manufacture)	30.20	35.20
Self-propelled railway or tramway coaches, vans, maintenance or service vehicles (manufacture)	30.20	35.20
Self-raising and patent flour (manufacture)	10.61/1	15.61/1
Self-service restaurant (licensed)	56.10/1	55.30/1
Self-service restaurant (unlicensed)	56.10/2	55.30/2
Semi-bleached paper pulp made by chemical dissolving (manufacture)	17.11	21.11
Semi-bleached paper pulp made by mechanical processes (manufacture)	17.11	21.11
Semi-bleached paper pulp made by non-dissolving processes (manufacture)	17.11	21.11
Semi-bleached paper pulp made by semi-chemical processes (manufacture)	17.11	21.11
Semi-chemical woodpulp (manufacture)	17.11	21.11
Semi-coke (manufacture)	19.10	23.10
Semi-conductor (not power) (manufacture)	26.11	32.10
Semi-conductor control equipment (converters) (manufacture)	26.11	31.10
Semi-conductor devices (wholesale)	46.52	51.86
Semi-finished dice or wafers, semiconductor (manufacture)	26.11	24.66
Semi-finished products made of rubber (manufacture)	22.19	25.13
Semi-finished products of stainless steel (manufacture)	24.10	27.10
Semi-manufactures made of copper (manufacture)	24.44	27.44
Semi-manufacturing of chrome (manufacture)	24.45	27.45
Semi-manufacturing of manganese (manufacture)	24.45	27.45
Semi-manufacturing of nickel (manufacture)	24.45	27.45
Seminary	85.32	80.22
Semi-precious stones extraction	08.99	14.50
Semi-trailers (manufacture)	29.20/2	34.20/2
Semi-trailers (retail)	45.19	50.10/1
Semi-trailers (used) (retail)	45.19	50.10/2
Semi-trailers (used) (wholesale)	45.19	50.10/2

Activity	SIC 2007	SIC 2003
Semi-trailers (wholesale)	45.19	50.10/1
Semi-worsted yarn spinning (manufacture)	13.10	17.13
Semolina milling (manufacture)	10.61/1	15.61/1
Sensitized cloth (manufacture)	20.59	24.64
Sensitized emulsions for photographic use (manufacture)	20.59	24.64
Sensitized paper (manufacture)	20.59	24.64
Sensor for electric process control equipment (manufacture)	26.51/4	33.30/2
Separation terminal operation (natural gas)	09.10	11.20
Separators for the grain milling industry (manufacture)	28.93	29.53
Septic tanks emptying and cleaning	37.00	90.01
Sera (manufacture)	21.20	24.42/1
Sergeants' messes	56.29	55.51
Serum albumin (manufacture)	21.20	24.42/1
Servers and network servers (manufacture)	26.20	30.02
Service activities incidental to air transportation	52.23	63.23
Service activities incidental to space transportation	52.23	62.30
Service flat letting	68.20/9	70.20/9
Servicing of agricultural machinery (manufacture)	28.30/2	29.32
Servicing of clothes dryers	95.22	52.72
Servicing of domestic electrical appliances	95.22	52.72
Servicing of garden edger	95.22	52.72
Servicing of garden trimmers	95.22	52.72
Servicing of lawnmowers	95.22	29.32
Servicing of motor vehicles	45.20	50.20
Servicing of refrigerators	95.22	52.72
Servicing of room air conditioners	95.22	52.72
Servicing of snow and leaf blowers	95.22	52.72
Servicing of stoves	95.22	52.72
Servicing of washing machines	95.22	52.72
Serviettes made of paper (manufacture)	17.22	21.22
Serving dishes made of base metal (manufacture)	25.99	28.75
Sesame oil refining (manufacture)	10.41	15.42
Sesame seed crushing (manufacture)	10.41	15.41
Sesame seed growing	01.11	01.11
Sett quarry	08.11	14.11
Settee (manufacture)	31.09	36.11
Settlement plant for water treatment (manufacture)	28.29	29.24
Sewage farm	37.00	90.01
Sewage treatment consultancy activities	71.12/2	74.20/6
Sewage treatment plant (manufacture)	28.29	29.24
Sewage works	37.00	90.01
Sewerage construction	42.21	45.21/3
Sewerage system maintenance and operation	37.00	90.01
Sewing machine (manufacture)	28.94	29.54
Sewing machine heads (manufacture)	28.94	29.54
Sewing machinery for bookbinding (manufacture)	28.99	29.56
Sewing machines (retail)	47.54	52.45
Sewing machines (wholesale)	46.64	51.83
Sewing needles (manufacture)	25.93	28.73
Sewing thread (retail)	47.51	52.41
Sewing thread made of cotton (manufacture)	13.10	17.16
Sewing thread reels and similar articles of turned wood (manufacture)	16.29	20.51
Sewing thread, etc (wholesale)	46.41	51.41
Sex articles of rubber (manufacture)	22.19	36.63/9
Sextant (electronic) (manufacture)	26.51/1	33.20/1
Sextant (non-electronic) (manufacture)	26.51/3	33.20/2
Shackle (manufacture)	25.99	28.75
Shades made of glass (manufacture)	23.19	26.15
Shaft bearings (manufacture)	28.15	29.14
Shaft couplings (manufacture)	28.15	29.14
Shaft drilling (civil engineering)	43.99/9	45.25
Shaft sinking	43.99/9	45.25
Shale oil refining (manufacture)	19.20/1	23.20/1
Shallot growing	01.13	01.12
Shampoo (manufacture)	20.42	24.52
Shampoos, hair lacquers and permanent waving or straightening preparations (commission agent)	46.18	51.18
Shandy (manufacture)	11.07	15.98

Activity	SIC 2007	SIC 2003
Shapes of stainless steel (manufacture)	24.10	27.10
Shaping machine (metal cutting) (manufacture)	28.41	29.42
Share dealer on behalf of others	66.12	67.12/2
Share dealer on own account	64.99/1	65.23/3
Shared business telephone network services (wired telecommunications)	61.10	64.20
Sharpening stones made of bonded abrasives (manufacture)	23.91	26.81
Shave hook (manufacture)	25.73	28.62
Shaver (electric) (manufacture)	27.51	29.71
Shavers and hair clippers with self-contained motors (wholesale)	46.43/9	51.43/9
Shaving brush (manufacture)	32.91	36.62
Shaving cream (brushless) (manufacture)	20.42	24.52
Shaving cream (manufacture)	20.42	24.52
Shaving preparations (manufacture)	20.42	24.52
Shaving preparations, personal deodorants and antiperspirants (commission agent)	46.18	51.18
Shaving soap (manufacture)	20.42	24.51/1
Shawls (manufacture)	14.19	18.24/9
Shea butter (manufacture)	10.41	15.42
Shea nut crushing (manufacture)	10.41	15.41
Shearing and plucking of fur skins and hides with the hair on (manufacture)	15.11	18.30
Shearing machine (metal forming) (manufacture)	28.41	29.42
Shearing machinery for textiles (manufacture)	28.94	29.54
Shears for agricultural or horticultural use (manufacture)	25.73	28.62
Shears for garden use (manufacture)	25.73	28.62
Sheath contraceptives made of rubber (manufacture)	22.19	25.13
Sheath knife (manufacture)	25.71	28.61
Sheds made of metal (manufacture)	25.11	28.11
Sheds made of wood (manufacture)	16.23	20.30
Sheep (wholesale)	46.23	51.23
Sheep agisting (grazing)	01.62/9	01.42/9
Sheep and cattle dressings (manufacture)	32.50	24.42/2
Sheep and lambskin pulling (manufacture)	10.11	15.11/3
Sheep dip (manufacture)	20.20	24.20
Sheep farming	01.45	01.22
Sheep milk (raw) production	01.45	01.22
Sheep net (manufacture)	13.94	17.52
Sheep raising and breeding	01.45	01.22
Sheep shearing on a fee or contract basis	01.62/9	01.42/9
Sheep shears (not power) (manufacture)	25.73	28.62
Sheep skin preparation (manufacture)	15.11	19.10
Sheet glass merchant (wholesale)	46.73	51.53
Sheet hemming (textiles) (manufacture)	13.92/3	17.40/3
Sheet metal forming machine (manufacture)	28.41	29.42
Sheet metal printing (manufacture)	18.12/9	22.22
Sheet metal working (manufacture)	25.62	28.52
Sheet music (retail)	47.59/1	52.45
Sheet music printing (manufacture)	18.12/9	22.22
Sheet piling production (manufacture)	24.10	27.10
Sheeting made of non-woven asbestos/rubber composite (manufacture)	23.99	26.82/1
Sheeting made of plastic for roofing and cladding (manufacture)	22.23	25.23/9
Sheeting weaving from flax and man-made fibres processed on the flax system (manufacture)	13.20	17.25
Sheeting weaving from yarn spun on the cotton system (manufacture)	13.20	17.21
Sheets and sheeting made of woven asbestos (manufacture)	23.99	26.82/1
Sheets made of aluminium (manufacture)	24.42	27.42
Sheets made of brass (manufacture)	24.44	27.44
Sheets made of cellophane (manufacture)	22.21	25.21
Sheets made of concrete (manufacture)	23.61	26.61
Sheets made of copper (manufacture)	24.44	27.44
Sheets made of cork (manufacture)	16.29	20.52
Sheets made of fibre cement (manufacture)	23.65	26.65
Sheets made of glass fibre (manufacture)	23.14	26.14
Sheets made of laminated thermosetting plastic (manufacture)	22.21	25.21
Sheets made of plaster (manufacture)	23.62	26.62
Sheets made of plastic (manufacture)	22.21	25.21
Sheets made of polyethylene (manufacture)	22.21	25.21
Sheets made of polypropylene (manufacture)	22.21	25.21
Sheets made of polyvinyl chloride (PVC) (manufacture)	22.21	25.21
Sheets made of rubber (manufacture)	22.19	25.13

Activity	SIC 2007	SIC 2003
Sheets made of textiles (retail)	47.51	52.41
Sheets of square corrugated steel (manufacture)	24.33	27.33
Shell boiler (manufacture)	25.30	28.30
Shell case (manufacture)	25.40	29.60
Shell fish processing machines and equipment (manufacture)	28.93	29.53
Shellac varnish (manufacture)	20.30/1	24.30/1
Shellfish (retail)	47.23	52.23
Shellfish (wholesale)	46.38	51.38
Shellfish freezing (manufacture)	10.20	15.20/1
Shellfish preserving (not freezing) (manufacture)	10.20	15.20/9
Shelter (the charity)	87.90	85.31/1
Shelving (non-domestic) (manufacture)	31.01	36.12
Sheriff's Court (Scotland)	84.23	75.23
Sheriff's officer	69.10/9	74.11/9
Shingle dredging	08.12	14.21
Shingles and shakes (manufacture)	16.23	20.30
Ship disinfecting and exterminating activities	81.29/1	74.70/3
Ship fumigating and scrubbing	81.29/1	74.70/3
Ship hire for freight (without crew)	77.34/2	71.22/9
Ship hire for passengers (without crew)	77.34/1	71.22/1
Ship licence tuition (not commercial certificates)	85.53	80.41
Ship mortgage finance company	64.92/2	65.22/3
Ship propeller blades of metal (manufacture)	25.99	28.75
Ship propellers (manufacture)	25.99	28.75
Ship rental for passengers (without operator)	77.34/1	71.22/1
Ship surveyor	71.20	74.30
Shipbuilding (manufacture)	30.11	35.11
Shiplap cladding made of plastic (manufacture)	22.23	25.23/9
Shipping agent or broker	52.29	63.40
Shipping schools not issuing commercial certificates and permits	85.53	80.41
Ships (commission agent)	46.14	51.14
Ships and boats for the carriage of passengers or goods (wholesale)	46.69	51.87
Ships and boats propellers and blades (wholesale)	46.69	51.87
Ship's bottom composition (manufacture)	20.30/1	24.30/1
Ships certification	71.20	74.30
Ships chandler (wholesale)	46.90	51.90
Ship's fenders (manufacture)	13.94	17.52
Ship's wiring (manufacture)	27.32	31.30
Shire Horse Association	94.99	91.33
Shirt and collar pressing	96.01	93.01
Shirt front (manufacture)	14.19	18.24/9
Shirt neckband (manufacture)	14.19	18.24/9
Shirting weaving from flax and man made fibre processed on the flax system (manufacture)	13.20	17.25
Shirting weaving from yarn spun on the cotton system (manufacture)	13.20	17.21
Shirts for industrial use (manufacture)	14.12	18.21
Shirts for men and boys (manufacture)	14.14/1	18.23/1
Shirts for women and girls (manufacture)	14.14/2	18.23/2
Shock absorber for motor vehicle (manufacture)	29.32	34.30
Shock absorbers; bodies; etc. of railway or tramway locomotives or of rolling stock (manufacture)	30.20	35.20
Shoddy (carded or combed) (wholesale)	46.76	51.56
Shoe brush (manufacture)	32.91	36.62
Shoe dye (manufacture)	20.41/2	24.51/2
Shoe laces (braided) (manufacture)	13.99	17.54/2
Shoe lasts made of plastic (manufacture)	22.29	25.24
Shoe parts made of wood (manufacture)	16.29	19.30
Shoe polish (manufacture)	20.41/2	24.51/2
Shoe shiners	96.09	93.05/9
Shoe trimmings made of textile materials (manufacture)	13.96	17.54/2
Shoes (manufacture)	15.20	19.30
Shoes (retail)	47.72/1	52.43/1
Shoes (wholesale)	46.42	51.42/3
Shoes made of wood (manufacture)	15.20	19.30
Shoetrees made of wood (manufacture)	16.29	20.51
Shooting clubs	93.12	92.62/9
Shooting galleries	93.29	92.34/9
Shooting galleries (manufacture)	28.99	36.63/9
Shop fitter	43.32	45.42

Activity	SIC 2007	SIC 2003
Shop fixtures for display and storage of goods (manufacture)	31.01	36.12
Shop fronts and entrances made of aluminium (manufacture)	25.12	28.12
Shop fronts made of wood (manufacture)	16.23	20.30
Shop letting	68.20/9	70.20/9
Shopping bags made of plastic (designed for prolonged use) (manufacture)	15.12	19.20
Shopping bags made of stitched plastic (manufacture)	15.12	19.20
Shopping carts (hand-propelled) (manufacture)	30.99	35.50
Shore base (sea transport)	52.22	63.22
Shorthand writing	82.19	74.85
Shorthand writing machines (manufacture)	28.23	30.01
Shortline freight railways	49.20	60.10/9
Shorts for men and boys (manufacture)	14.13/1	18.22/1
Shot peening of metals (manufacture)	25.61	28.51
Shotblasting of buildings	43.39	45.45
Shovel loaders (manufacture)	28.92/2	29.52/2
Shovels (manufacture)	25.73	28.62
Show case (manufacture)	31.01	36.12
Showcard (manufacture)	18.12/9	22.22
Shower baths made of plastic (manufacture)	22.23	25.23/9
Shower cabinets made of metal (manufacture)	25.99	28.75
Showroom design	73.11	74.40/2
Shredding of metal waste, end-of-life vehicles	38.32	37.10
Shrimp preserving (not freezing) (manufacture)	10.20	15.20/9
Shrimp production (post-larvae), freshwater	03.22	05.02
Shrimp production (post-larvae), marine	03.21	05.02
Shrimping	03.11	05.01
Shrimps (wholesale)	46.38	51.38
Shrinking machines for textiles (manufacture)	28.94	29.54
Shrinking of textiles and textile articles, including wearing apparel (manufacture)	13.30	17.30
Shroud and cerement (manufacture)	32.50	17.40/3
Shutes made of canvas (manufacture)	13.92/2	17.40/2
Shuttering made of steel (manufacture)	25.11	28.11
Shuttering made of wood (manufacture)	16.23	20.30
Shutters made of metal (manufacture)	25.12	28.12
Shutters made of plastic (manufacture)	22.23	25.23/9
Shutters made of wood (manufacture)	16.23	20.30
Shuttle (textile machinery accessory) (manufacture)	28.94	29.54
Shuttle changing machinery (manufacture)	28.94	29.54
Sickles (manufacture)	25.73	28.62
Side loader (manufacture)	28.22	29.22
Sideboard (manufacture)	31.09	36.14
Sidecars for motorcycles (manufacture)	30.91	35.41
Sieving belts (manufacture)	28.93	29.53
Sifters (manufacture)	28.93	29.53
Sight telescopes (manufacture)	26.70/1	33.40/2
Sightseeing buses	49.39	60.23/1
Sign (electric) erection and maintenance	43.21	45.34
Sign plates made of metal (manufacture)	25.99	28.75
Signal box equipment (manufacture)	30.20	35.20
Signal generator (manufacture)	27.90	31.62
Signal rocket (manufacture)	20.51	24.61
Signalling equipment for airports, inland waterways, ports, roads and tramways (manufacture)	30.20	35.20
Signalling equipment for railways (electro mechanical) (manufacture)	30.20	31.62
Signalling equipment for road traffic (electric) (manufacture)	27.90	31.62
Signalling flares, rain rockets, fog signals and other pyrotechnic articles (commission agent)	46.12	51.12
Signalling glassware (manufacture)	23.19	26.15
Signalling, safety and traffic control equipment for railways (manufacture)	30.20	35.20
Signalling, safety or traffic control equipment (electrical) (manufacture)	30.20	31.62
Signs made of plastic (manufacture)	22.29	25.24
Signs made of wood (manufacture)	16.29	20.51
Signwriting	73.11	74.40/2
Silage making machinery (manufacture)	28.30/2	29.32
Silencer for motor vehicle (manufacture)	29.32	34.30
Silica stone extraction or quarrying	08.99	14.50
Silicates, borates, perborates and other salts of inorganic acids or peroxoacids (wholesale)	46.75	51.55
Siliceous fossil meals mining	08.99	14.50
Silico manganese steel (manufacture)	24.10	27.10

Activity	SIC 2007	SIC 2003
Silicon and sulphur dioxide (commission agent)	46.12	51.12
Silicon and sulphur dioxide (wholesale)	46.75	51.55
Silicones (manufacture)	20.16	24.16
Silicones in primary forms (commission agent)	46.12	51.12
Silicones in primary forms (wholesale)	46.76	51.55
Silk bleaching (manufacture)	13.30	17.30
Silk creping (manufacture)	13.10	17.15
Silk dyeing (manufacture)	13.30	17.30
Silk finishing and weighting (manufacture)	13.30	17.30
Silk printing (manufacture)	13.30	17.30
Silk screen-printing on wearing apparel (manufacture)	13.30	17.30
Silk throwing (manufacture)	13.10	17.15
Silk twisting (manufacture)	13.10	17.15
Silk type fabrics (manufacture)	13.20	17.24
Silk warping (manufacture)	13.10	17.15
Silk waste noil spinning (manufacture)	13.10	17.15
Silk winding (manufacture)	13.10	17.15
Silk worm cocoon production	01.49	01.25
Silk worm raising	01.49	01.25
Silk woven cloth (manufacture)	13.20	17.24
Silk yarn (manufacture)	13.10	17.15
Silk yarn and fabrics (wholesale)	46.41	51.41
Silos made of steel exceeding 300 litres (manufacture)	25.29	28.21
Silos made of wood (manufacture)	16.23	20.30
Siloxanes (manufacture)	20.16	24.16
Silver (manufacture)	24.41	27.41
Silver burnishing (manufacture)	32.12	36.22
Silver mining and preparation	07.29	13.20
Silver ore and concentrate extraction and preparation	07.29	13.20
Silver oxide cells (manufacture)	27.20	31.40
Silver rolled onto base metals production (manufacture)	24.41	27.41
Silversmiths' work (manufacture)	32.12	36.22
Silverware (retail)	47.78/9	52.48/9
Silviculture and other forestry activities	02.10	02.01
Simulator (battle) (manufacture)	27.90	31.62
Simulator (driving) (manufacture)	27.90	31.62
Simulator (other training (except flying trainers)) (manufacture)	27.90	31.62
Singeing machinery for textiles (manufacture)	28.94	29.54
Singer (own account)	90.01	92.31/1
Single feeds, unmixed, for farm animals (manufacture)	10.91	15.71
Single strand wire made of steel (manufacture)	24.34	27.34
Single yarn of man-made continuous fibres, including high tenacity and textured yarn (manufacture)	20.60	24.70
Sinking machine for mining (manufacture)	28.92/1	29.52/1
Sinks made of ceramic fireclay (manufacture)	23.42	26.22
Sinks made of fibre cement (manufacture)	23.65	26.65
Sinks made of metal (other than cast iron) (manufacture)	25.99	28.75
Sinks made of plastic (manufacture)	22.23	25.23/9
Sintering of metals (manufacture)	25.50	28.40
Sirens for motor vehicles (manufacture)	29.31	31.61
Sisal growing and other textile fibre of the genus agave growing	01.16	01.11
Site preparation	43.12	45.11
Sixth form colleges	85.31	80.21
Size reduction equipment for the chemical industry (manufacture)	28.99	29.56
Size separation equipment for the chemical industry (manufacture)	28.99	29.56
Sizing machinery for textiles (manufacture)	28.94	29.54
Skateboards (manufacture)	32.30	36.40
Skeletal trailer (motor drawn) (manufacture)	29.20/2	34.20/2
Sketches for presentation (manufacture)	18.13	22.25
Ski and cable lifts operation	49.39	60.23/9
Ski bindings and poles (manufacture)	32.30	36.40
Ski instructor (own account)	85.51	92.62/9
Ski lifts (manufacture)	28.22	29.22
Ski suits (manufacture)	14.19	18.24/9
Ski wax (manufacture)	20.41/2	24.51/2
Ski-boots (manufacture)	32.30	36.40
Skid chain (manufacture)	25.93	28.74
Skiff building (manufacture)	30.12	35.12

Activity	SIC 2007	SIC 2003
Skiing equipment (manufacture)	32.30	36.40
Skin care preparations (manufacture)	20.42	24.52
Skin drying (manufacture)	10.11	15.11/1
Skin pickling (manufacture)	10.11	15.11/1
Skin production from slaughterhouses (manufacture)	10.11	15.11/1
Skin sorting (manufacture)	10.11	15.11/1
Skins (wholesale)	46.24	51.24/9
Skip hire (waste transportation)	38.11	90.02
Skip plant for mining (manufacture)	28.92/1	29.52/1
Skips made of leather (manufacture)	15.12	19.20
Skirting boards made of plastic (manufacture)	22.23	25.23/9
Skirting boards made of unmoulded wood (manufacture)	16.10	20.10
Skirts for women and girls (dressmade) (manufacture)	14.13/2	18.22/2
Skis (manufacture)	32.30	36.40
Skis renting and leasing	77.21	71.40/1
Skittle alley	93.11	92.62/9
Skylights made of metal (manufacture)	25.12	28.12
Slabs made of brass (manufacture)	24.44	27.44
Slabs made of copper (manufacture)	24.44	27.44
Slabs made of cork (manufacture)	16.29	20.52
Slabs made of glass fibre (manufacture)	23.14	26.14
Slacks for women and girls (manufacture)	14.13/2	18.22/2
Slag cement (manufacture)	23.51	26.51
Slag wool (manufacture)	23.99	26.82/9
Slaked lime (manufacture)	23.52	26.52
Slate (wholesale)	46.73	51.53
Slate mine or quarry	08.11	14.13
Slate polishing (manufacture)	23.70	26.70
Slate quarrying support services provided on a fee or contract basis	09.90	14.13
Slate slab and sheet cutting and preparation (manufacture)	23.70	26.70
Slate slabs (wholesale)	46.73	51.53
Slate working (manufacture)	23.70	26.70
Slates and boards (wholesale)	46.73	51.47/9
Slates for writing (manufacture)	32.99	36.63/1
Slats for the manufacture of pencils (manufacture)	16.29	20.51
Slaughterhouse (manufacture)	10.11	15.11/1
Slaughterhouse machinery (manufacture)	28.93	29.53
Slaughterhouses killing, dressing or packing meat (manufacture)	10.11	15.11/1
Slaughterhouses killing, dressing or packing poultry (manufacture)	10.12	15.12
Sledges (hand-propelled) (manufacture)	30.99	35.50
Sleepers (cross ties) made of iron or steel (hot rolled) (manufacture)	24.10	27.10
Sleepers (wholesale)	46.73	51.53
Sleepers made of wood (manufacture)	16.10	20.10
Sleeping bag (manufacture)	13.92/3	17.40/3
Sleeping bags (commission agent)	46.18	51.18
Sleeves made of steel (manufacture)	24.20	27.22
Slicers for bakeries (manufacture)	28.93	29.53
Slide and negative duplicating	74.20/3	74.81/4
Slide fasteners (manufacture)	32.99	36.63/9
Slide fasteners made of metal (manufacture)	25.99	36.63/9
Slide fasteners made of plastic (manufacture)	22.29	36.63/9
Slide mounting	74.20/3	74.81/4
Slide projector (manufacture)	26.70/2	33.40/3
Slide rules (manufacture)	26.51/3	33.20/2
Slipper soles (manufacture)	15.20	19.30
Slippers (manufacture)	15.20	19.30
Slips (manufacture)	14.14/2	18.23/2
Slitting machine for paper (manufacture)	28.95	29.55
Slitting machinery for textiles (manufacture)	28.94	29.54
Slitting saw (manufacture)	25.73	28.62
Sliver can (textile machinery accessory) (manufacture)	28.94	29.54
Sliver dyeing of wool (manufacture)	13.10	17.12
Sliver knitted fabric (manufacture)	13.91	17.60
Sloe growing	01.24	01.13/9
Slot machine rental	77.39	71.34
Slotting machine (metal working) (manufacture)	28.41	29.42
Slow speed diesel engine for marine use (manufacture)	28.11	29.11

Activity	SIC 2007	SIC 2003
Slub dyeing (manufacture)	13.30	17.30
Slubbing dyeing of wool (manufacture)	13.10	17.12
Sludge vessel (manufacture)	30.11	35.11
Slugs made of aluminium (manufacture)	24.42	27.42
Sluice gates made of steel (manufacture)	25.11	28.11
Slurry transport via pipelines	49.50	60.30
Small arms (manufacture)	25.40	29.60
Small metal hand-operated kitchen appliances and accessories (manufacture)	25.99	28.75
Small ware bleaching (manufacture)	13.30	17.30
Small ware dyeing (manufacture)	13.30	17.30
Small ware made of textiles (manufacture)	13.99	17.54/2
Smallpox hospital (public sector)	86.10/1	85.11/1
Smart card readers (manufacture)	26.20	30.02
Smart cards (manufacture)	26.12	32.10
Smelting furnace (manufacture)	28.21	29.21
Smoke detection equipment (electronic) (manufacture)	26.51/1	33.20/1
Smoked meat (other than bacon and ham) (manufacture)	10.13	15.13/9
Smoked salmon, trout and herring production (manufacture)	10.20	15.20/9
Smokers' requisites (manufacture)	32.99	36.63/9
Smokers' requisites (retail)	47.26	52.26
Smoking pipes (manufacture)	32.99	36.63/9
Smoking pipes and cigarette and cigar holders (wholesale)	46.49/9	51.47/9
Smoothing irons (electric) (wholesale)	46.43/9	51.43/9
Smoothing irons (manufacture)	27.51	29.71
Snack bar	56.10/3	55.30/3
Snack products of puffed or extruded farinaceous or proteinaceous materials (manufacture)	10.72	15.82
Snack products whether sweet or salted (manufacture)	10.72	15.82
Snail farming	01.49	01.25
Snap fasteners (manufacture)	32.99	36.63/9
Snooker club	93.12	92.62/9
Snow and ice clearing of highways, etc.	81.29/9	90.03
Snow blowers (manufacture)	28.92/3	29.52/3
Snow mobiles (manufacture)	29.10	34.10
Snow ploughs (manufacture)	28.92/3	29.52/3
Snow skis, ice skates and roller skates (wholesale)	46.49/9	51.47/9
Snow-ploughs and blowers (wholesale)	46.69	51.87
Snuff (manufacture)	12.00	16.00
Soap (manufacture)	20.41/1	24.51/1
Soap (wholesale)	46.45	51.45
Soap and organic surface-active products and preparations for use as soap (commission agent)	46.18	51.18
Soap chips (manufacture)	20.41/1	24.51/1
Soap flakes (manufacture)	20.41/1	24.51/1
Soap making machinery (manufacture)	28.99	29.56
Soap or detergent coated felt, paper and wadding (manufacture)	20.41/1	24.51/1
Soap powder (manufacture)	20.41/1	24.51/1
Social club (not licensed to sell alcohol)	94.99	91.33
Social clubs (licensed to sell alcohol)	56.30/1	55.40/1
Social Democratic and Labour Party	94.92	91.32
Social medicine specialist (private practice)	86.22	85.12
Social medicine specialist (public sector)	86.10/1	85.11/1
Social Science Research Council	72.20	73.20
Social sciences research and experimental development	72.20	73.20
Social Services Department	88.99	85.32/2
Social welfare society (charitable)	88.99	85.32/1
Social work activities for immigrants (charitable)	88.99	85.32/1
Social work activities for immigrants (non-charitable)	88.99	85.32/2
Social work activities with accommodation (charitable)	87.90	85.31/1
Social work activities with accommodation (non-charitable)	87.90	85.31/2
Social work activities without accommodation (charitable)	88.99	85.32/1
Social work activities without accommodation (non-charitable)	88.99	85.32/2
Social worker (charitable)	88.99	85.32/1
Social worker (non-charitable)	88.99	85.32/2
Society of Apothecaries	94.12	91.12
Society of Arts	94.12	91.12
Society of Friends	94.91	91.31
Sociology research and experimental development	72.20	73.20
Socket set (manufacture)	25.73	28.62

Activity	SIC 2007	SIC 2003
Sockets (electric) (manufacture)	27.33	31.20
Socks and stockings (knitted) (manufacture)	14.31	17.71
Socks for children (manufacture)	14.31	17.71
Socks for men (manufacture)	14.31	17.71
Socks for women and girls (manufacture)	14.31	17.71
Socks made of asbestos (manufacture)	23.99	26.82/1
Socks made of leather (manufacture)	15.20	19.30
Soda (wholesale)	46.75	51.55
Soda water (manufacture)	11.07	15.98
Sodium and sodium compounds (manufacture)	20.13	24.13
Sodium nitrate (commission agent)	46.12	51.12
Sodium nitrate (wholesale)	46.75	51.55
Sodium vapour lamp (manufacture)	27.40	31.50
Sofa (manufacture)	31.09	36.11
Sofa sets (manufacture)	31.09	36.11
Sofabeds (manufacture)	31.09	36.11
Soft drinks (manufacture)	11.07	15.98
Soft drinks (milk based) (manufacture)	10.51/9	15.51/9
Soft drinks (retail)	47.25	52.25
Soft drinks (wholesale)	46.34/1	51.34/1
Soft drinks exporter (wholesale)	46.34/1	51.34/1
Soft drinks importer (wholesale)	46.34/1	51.34/1
Soft drinks machinery (manufacture)	28.93	29.53
Soft furnishing articles, made-up, of knitted or crocheted fabrics (manufacture)	13.92/1	17.40/1
Soft furnishing articles, made-up, of textile material (manufacture)	13.92/1	17.40/1
Soft furnishings (manufacture)	13.92/1	17.40/1
Soft furnishings (retail)	47.59/9	52.44
Soft goods (commission agent)	46.18	51.18
Soft toys (manufacture)	32.40/9	36.50/9
Software (non customised) (wholesale)	46.51	51.84
Software (non-customised) (retail)	47.41	52.48/2
Software (ready-made) publishing (except computer games publishing)	58.29	72.21
Software consultancy	62.02	72.22
Software copyright consultancy activities	69.10/9	74.11/1
Software disaster recovery services	62.09	72.22
Software house	62.01/2	72.22
Software installation services.	62.09	72.22
Software reproduction from master copies (manufacture)	18.20/3	22.33
Software systems maintenance services	62.01/2	72.22
Soil fumigant (manufacture)	20.20	24.20
Solar panels (photovoltaic cell type) (manufacture)	26.11	32.10
Solar panels, domestic (other than photovoltaic cell type) (manufacture)	28.21	29.72
Solar panels, non-domestic (other than photovoltaic cell type) (manufacture)	28.21	29.72
Solariums	96.04	93.04
Solder (manufacture)	24.45	27.45
Soldering irons (electrical, hand-held) (manufacture)	27.90	29.43
Soldering machines (electric) (manufacture)	27.90	29.43
Soldering machines (gas) (manufacture)	28.29	29.43
Sole leather preparation (manufacture)	15.11	19.10
Sole plates (hot rolled) (manufacture)	24.10	27.10
Solenoids for electronic apparatus (manufacture)	26.11	32.10
Solicitor (own account)	69.10/2	74.11/3
Solid fuel briquettes production (manufacture)	19.20/1	10.10/3
Solid fuels (wholesale)	46.71/9	51.51/9
Solid fuels production (manufacture)	19.20/1	10.10/3
Solid sections made of aluminium (manufacture)	24.42	27.42
Solid smokeless ovoids and briquettes preparation (manufacture)	19.20/1	10.10/3
Solid state battery chargers (manufacture)	27.90	31.10
Solid state circuit (manufacture)	26.11	32.10
Solid state fuel cells (manufacture)	27.90	31.10
Solid state inverters (manufacture)	27.90	31.10
Soluble coffee (manufacture)	10.83/2	15.86/2
Soluble starch (manufacture)	10.62	15.62
Soluble tea (manufacture)	10.83/1	15.86/1
Solvent dye (manufacture)	20.12	24.12
Solvent extraction equipment for the chemical industry (manufacture)	28.29	29.24
Solvent recovery equipment for the chemical industry (manufacture)	28.29	29.24

Activity	SIC 2007	SIC 2003
Sonar (manufacture)	26.51/1	33.20/1
Song writer	90.03	92.31/9
Sorbet production (manufacture)	10.52	15.52
Sorghum growing	01.11	01.11
Sorting and pelleting of plastics to produce secondary raw material for tubes, flower pots, pallets	38.32	37.20
Sorting and pelleting of plastics to produce secondary raw materials	38.32	37.20
Sorting, grinding and mixing machinery for earth, stones and other mineral substances (manufacture)	28.92/3	29.52/3
Sound absorbing materials (manufacture)	23.99	26.82/9
Sound equipment rental	77.21	71.40/1
Sound heads (manufacture)	26.40	32.30
Sound insulating materials (manufacture)	23.99	26.82/9
Sound interface cards (manufacture)	26.12	32.10
Sound or visual signalling equipment for cycles and motor vehicles (manufacture)	29.31	31.61
Sound recording and reproducing equipment (manufacture)	26.40	32.30
Sound recording publishing	59.20	22.14
Sound recording reproduction (manufacture)	18.20/1	22.31
Sound recording studios	59.20	92.11/9
Sound transmission via cables, broadcasting, relay or satellite	61.10	64.20
Soup containing meat or vegetables or both (manufacture)	10.89	15.89/1
Sour cherry growing	01.24	01.13/9
Souvenirs (retail)	47.78/9	52.48/9
Soya bean crushing (manufacture)	10.41	15.41
Soya bean grinding (manufacture)	10.61/2	15.61/2
Soya bean milling (manufacture)	10.61/2	15.61/2
Soya bean oil (crude) (manufacture)	10.41	15.41
Soya bean oil refining (manufacture)	10.41	15.42
Soya flour and meal (manufacture)	10.61/2	15.61/2
Soya growing	01.11	01.11
Space heaters (gas) (manufacture)	27.52	29.72
Space heaters (oil) (manufacture)	27.52	29.72
Space heaters for domestic use (electric) (manufacture)	27.51	29.71
Space heating and soil heating apparatus (electric) (wholesale)	46.43/9	51.43/9
Space shuttles (manufacture)	30.30	35.30
Space transport	51.22	62.30
Space transport of freight	51.22	62.30
Space transport of passengers	51.22	62.30
Space vehicle launching	51.22	62.30
Spacecraft (manufacture)	30.30	35.30
Spade (manufacture)	25.73	28.62
Spaghetti (manufacture)	10.73	15.85
Spaghetti canning (manufacture)	10.73	15.85
Spanner (manufacture)	25.73	28.62
Spark erosion machines (metal working) (manufacture)	28.41	29.42
Spark ignition and compression ignition engines (except motor vehicle and outboard) (wholesale)	46.69	51.87
Spark ignition engines for industrial use (manufacture)	28.11	29.11
Sparking plug (manufacture)	29.31	31.61
Sparkling wine (manufacture)	11.02	15.93/1
Spas	96.04	93.04
Spats made of leather (manufacture)	15.20	19.30
Speaker systems (manufacture)	26.40	32.30
Speakers (after dinner etc.)	90.01	92.31/9
Special hospital (private sector)	86.10/1	85.11/2
Special hospital (public sector)	86.10/1	85.11/1
Special purpose caravans (manufacture)	29.20/3	34.20/3
Special purpose machinery n.e.c. (wholesale)	46.69	51.87
Special purpose paper (manufacture)	17.12	21.12
Special purpose railway wagon (manufacture)	30.20	35.20
Special schools at primary and pre-primary level	85.20	80.10
Special schools at secondary level	85.31	80.21
Special sports footwear such as ski boots (wholesale)	46.49/9	51.47/9
Special steelworks crane (manufacture)	28.22	29.22
Specialised cleaning of tanks and reservoirs	81.22/2	74.70/4
Specialised pollution control activities	39.00	90.03
Specialist (not employed full time by a hospital)	86.22	85.12
Specialist medical consultant (private practice)	86.22	85.12
Specialist medical consultation and treatment	86.22	85.12
Specialist physician and surgeon (private practice)	86.22	85.12

Activity	SIC 2007	SIC 2003
Spectacle cases made of leather (manufacture)	15.12	19.20
Spectacle frames (manufacture)	32.50	33.40/1
Spectacle glass (manufacture)	23.19	26.15
Spectacle lens (manufacture)	32.50	33.40/1
Spectacle mounts (manufacture)	32.50	33.40/1
Spectacles (manufacture)	32.50	33.40/1
Spectacles (retail)	47.78/2	52.48/7
Spectrofluorimeter (electronic) (manufacture)	26.51/1	33.20/1
Spectrofluorimeter (non-electronic) (manufacture)	26.51/3	33.20/2
Spectrograph (electronic) (manufacture)	26.51/1	33.20/1
Spectrograph (non-electronic) (manufacture)	26.51/3	33.20/2
Spectrometers (electronic) (manufacture)	26.51/1	33.20/1
Spectrometers (non-electronic) (manufacture)	26.51/3	33.20/2
Spectrophotometer (manufacture)	26.51/1	33.20/1
Spectrum analysers (manufacture)	26.51/1	33.20/1
Speech therapist (NHS)	86.90	85.14
Speech therapist (own account)	86.90	85.14
Speed changers (manufacture)	28.15	29.14
Speed indicators and tachometers (wholesale)	46.69	51.87
Speed reading instruction	85.59	80.42/9
Speedometers (electronic) (manufacture)	26.51/1	33.20/1
Speedometers (non-electronic) (manufacture)	26.51/3	33.20/2
Speedway racing	93.19/9	92.62/9
Spelter (wholesale)	46.72	51.52
Spent (irradiated) fuel elements (cartridges) of nuclear reactors	38.12	40.11
Spent nuclear fuel re-processing (manufacture)	20.13	23.30
Sperm banks	86.90	85.14
Sperm oil refining (manufacture)	10.41	15.42
Spherical roller bearings (manufacture)	28.15	29.14
Spheroidal graphite pig iron (manufacture)	24.10	27.10
Spice (ground) (manufacture)	10.84	15.87
Spice (purifying) (manufacture)	10.84	15.87
Spice (wholesale)	46.37	51.37
Spice broker (commission agent)	46.17	51.17
Spice crops growing	01.28	01.13/9
Spiegeleisen (manufacture)	24.10	27.10
Spills made of wood (manufacture)	16.29	20.51
Spin dryer	27.51	29.71
Spinach growing	01.13	01.12
Spindles (textile machinery accessories) (manufacture)	28.94	29.54
Spindles and spindle flyers (manufacture)	28.94	29.54
Spinning and manufacture of yarn for weaving, for the trade or for further processing (manufacture)	13.10	17.16
Spinning and manufacture of yarn or sewing thread, for the trade or further processing (manufacture)	13.10	17.16
Spinning lathes (metal working) (manufacture)	28.41	29.42
Spinning machinery for textiles (manufacture)	28.94	29.54
Spinning machines (manufacture)	28.94	29.54
Spinning on the cotton system (manufacture)	13.10	17.11
Spinning on the flax system (manufacture)	13.10	17.14
Spinning on the woollen system (manufacture)	13.10	17.12
Spinning on the worsted and semi-worsted systems (manufacture)	13.10	17.13
Spinning wheels made of wood (manufacture)	16.29	20.51
Spiral binding and finishing of books and brochures, (manufacture)	18.14	22.23
Spirit distilling and compounding (manufacture)	11.01	15.91
Spirit level (manufacture)	26.51/3	33.20/2
Spirit of turpentine (manufacture)	20.14	24.14
Spirits (wholesale)	46.34/2	51.34/2
Spiritualist church	94.91	91.31
Spiritualists' activities	96.09	93.05/9
Splints (manufacture)	32.50	33.10
Split pole production	02.20	02.01
Split poles, pickets and other products (manufacture)	16.10	02.01
Splitting or cleaving machines for stone, ceramics, asbestos-cement or similar (manufacture)	28.49	29.43
Splitting, stamping and fragmenting machines (manufacture)	28.49	29.43
Splitwood production	02.20	02.01
Spoke shave (manufacture)	25.73	28.62
Sponge bleaching (manufacture)	32.99	36.63/9
Sponge dressing (manufacture)	13.99	36.63/9

Activity	SIC 2007	SIC 2003
Sponge gathering	03.11	05.01
Sponge importer (wholesale)	46.21	51.21
Sponge iron (manufacture)	24.10	27.10
Sponge trimming (manufacture)	32.99	36.63/9
Sponges made of rubber (manufacture)	22.19	25.13
Spool (textile machinery accessory) (manufacture)	28.94	29.54
Spooling machinery for carpet making (manufacture)	28.94	29.54
Spools made of paper (manufacture)	17.29	21.25/9
Spools made of wood (manufacture)	16.29	20.51
Spoons made of metal (manufacture)	25.71	28.61
Spoons made of plastic (manufacture)	22.29	25.24
Spoons made of wood (manufacture)	16.29	20.51
Sporran (manufacture)	14.19	18.24/9
Sport and game schools	85.51	92.62/9
Sport facilities construction	42.99	45.23
Sport fishing requisites (manufacture)	32.30	36.40
Sport nets (commission agent)	46.16	51.16
Sporting carbine (manufacture)	25.40	29.60
Sporting goods (commission agent)	46.18	51.18
Sporting gun (manufacture)	25.40	29.60
Sporting rifle (manufacture)	25.40	29.60
Sports and outdoor and indoor games, articles and equipment (manufacture)	32.30	36.40
Sports and recreation education	85.51	92.62/9
Sports and recreation grounds, laying out	42.99	45.23
Sports arenas	93.11	92.62/9
Sports bags made of fabric (manufacture)	15.12	19.20
Sports bags made of leather (manufacture)	15.12	19.20
Sports clothes (wholesale)	46.42	51.42/9
Sports club	93.12	92.62/9
Sports equipment made of plastic (manufacture)	32.30	36.40
Sports equipment rental	77.21	71.40/1
Sports facilities operation	93.11	92.61/9
Sports footwear (manufacture)	15.20	19.30
Sports gloves (specialist) (manufacture)	32.30	36.40
Sports goods (manufacture)	32.30	36.40
Sports goods (retail)	47.64	52.48/5
Sports goods (wholesale)	46.49/9	51.47/9
Sports goods carrier (manufacture)	15.12	19.20
Sports insurance	65.12	66.03/1
Sports leagues and regulating bodies	93.19/9	92.62/9
Sports nets (manufacture)	13.94	17.52
Sports outfitter (retail)	47.64	52.48/5
Sports referees	93.19/9	92.62/9
Sportsmen and sportswomen	93.19/9	92.62/9
Sportswear for men and boys (manufacture)	14.13/1	18.22/1
Sportswear for women and girls (manufacture)	14.13/2	18.22/2
Spotlight (manufacture)	27.40	31.50
Spotting table (manufacture)	28.94	29.54
Spray guns (manufacture)	28.29	29.24
Spraying lorry (manufacture)	29.10	34.10
Spraying machine for agricultural use (manufacture)	28.30/2	29.32
Spraying machinery parts (manufacture)	28.29	29.24
Spraying of furniture (manufacture)	31.09	36.14
Spring balance (manufacture)	28.29	29.24
Spring presswork (manufacture)	25.93	28.74
Spring suspension for motor vehicles (manufacture)	29.32	34.30
Spring washer (manufacture)	25.93	28.74
Spring wire mattress (manufacture)	31.03	36.15
Springs (manufacture)	25.93	28.74
Springs for upholstery (manufacture)	25.93	28.74
Springs made of steel for upholstery (manufacture)	25.93	28.74
Sprinklers for fire extinguishing (manufacture)	28.29	29.24
Sprocket chain (manufacture)	28.15	29.14
Spudding in for oil wells	09.10	11.20
Squash club	93.12	92.62/9
Squash drink (manufacture)	11.07	15.98
Squash racket (manufacture)	32.30	36.40

Activity	SIC 2007	SIC 2003
Squeegees (manufacture)	32.91	36.62
Squeeze presses (manufacture)	28.49	29.43
St Andrew's ambulance brigade	86.90	85.14
St James's park	93.29	92.72/9
St John's ambulance brigade	86.90	85.14
Stabiliser for ship (manufacture)	28.99	29.56
Stabilisers and extenders for PVC processing (manufacture)	20.59	24.66
Stabilisers for rubber or plastics (manufacture)	20.59	24.66
Stabilising valve (manufacture)	26.11	32.10
Stacking machines (manufacture)	28.22	29.22
Stadium construction	42.99	45.23
Stadium operation	93.11	92.62/9
Staff canteen (run by catering contractor)	56.29	55.52
Stage lighting (manufacture)	27.40	31.50
Stage productions	90.01	92.31/1
Stage set designers and builders	90.02	92.31/1
Staging of sports events by organizations with their own facilities	93.11	92.62/9
Stain (manufacture)	20.30/1	24.30/1
Stained glass (manufacture)	23.12	26.12
Stainless steel (manufacture)	24.10	27.10
Stair rods made of metal (manufacture)	25.72	28.63
Stair rods made of wood (manufacture)	16.23	20.30
Staircase made of wood (manufacture)	16.23	20.30
Stakes (of wood) production	02.20	02.01
Stamp dealer (retail)	47.78/9	52.48/5
Stamp embossed paper (manufacture)	18.12/9	22.22
Stamp hinges (manufacture)	17.29	21.25/9
Stamping of base metal (manufacture)	25.50	28.40
Stamping or pressing machine tools (manufacture)	28.41	29.42
Stamps (retail)	47.78/9	52.48/5
Stamps made of rubber (manufacture)	32.99	36.63/1
Standby vessel services	50.20	61.10/2
Staple fibre of acetate, synthetic or viscose production (manufacture)	20.60	24.70
Staple removers (manufacture)	28.23	30.01
Staplers (manufacture)	28.23	30.01
Staples (not wire) (manufacture)	25.93	28.73
Staples for office use (manufacture)	25.99	28.75
Staples of man-made fibre (manufacture)	20.60	24.70
Stapling machines (machine tools) (manufacture)	28.49	29.43
Stapling machines for industrial use (manufacture)	28.49	29.43
Stapling machines for office use (manufacture)	28.23	30.01
Starch (manufacture)	10.62	15.62
Starch (wholesale)	46.38	51.38
Starch based adhesives (manufacture)	20.52	24.62
Starch derivatives (wholesale)	46.75	51.55
Starter motor for vehicle (manufacture)	29.31	31.61
Static caravan sales	68.10	70.12
Static converters (wholesale)	46.69	51.87
Static drilling derricks (manufacture)	25.11	28.11
Station wagon (manufacture)	29.10	34.10
Stationary machines for nailing, glueing or otherwise assembling wood, cork bone, etc. (manufacture)	28.49	29.43
Stationary rotary or rotary percussion drills, filing machines, sheet metal cutters (manufacture)	28.49	29.43
Stationers' sundries (wholesale)	46.49/9	51.47/9
Stationery (commission agent)	46.18	51.18
Stationery (retail)	47.62	52.47
Stationery (wholesale)	46.49/9	51.47/9
Stationery paper (manufacture)	17.23	21.23
Statistical services (public sector)	84.11	75.11
Statuary made of concrete, plaster, cement or artificial stone (manufacture)	23.69	26.66
Statuettes and other ornaments made of base metal (manufacture)	25.99	28.75
Statuettes and other ornaments made of wood (commission agent)	46.15	51.15
Statuettes made of ceramic (manufacture)	23.41	26.21
Statuettes made of plastic (manufacture)	22.29	25.24
Statuettes made of wood (manufacture)	16.29	20.51
Stave and cask croze cutting machines (manufacture)	28.49	29.43
Stave jointing, planing, bending machinery (manufacture)	28.49	29.43
Staves made of wood (manufacture)	16.24	20.40

Activity	SIC 2007	SIC 2003
Steak houses (licensed)	56.10/1	55.30/1
Steam accumulator (manufacture)	25.30	28.30
Steam and other vapour turbine parts (manufacture)	28.11	29.11
Steam and sand blasting machinery and appliances (excluding agricultural) (wholesale)	46.69	51.87
Steam baths	96.04	93.04
Steam boiler (manufacture)	25.30	28.30
Steam cleaning for building exteriors	43.99/9	45.25
Steam cleaning machines (manufacture)	28.29	29.24
Steam cleaning of buildings	43.39	45.45
Steam collector (manufacture)	25.30	28.30
Steam engine (manufacture)	28.11	29.11
Steam generator (manufacture)	25.30	28.30
Steam generator parts (manufacture)	25.30	28.30
Steam generators (wholesale)	46.69	51.87
Steam production, collection and distribution	35.30	40.30
Steam pulsators (pulsometers) (manufacture)	28.12	29.12/1
Steam rail locomotives (manufacture)	30.20	35.20
Steam turbine (not marine or for electricity generation) (manufacture)	28.11	29.11
Steam turbine for marine use (manufacture)	28.11	29.11
Steam turbines and other vapour turbines (manufacture)	28.11	29.11
Steaming machinery for textiles (manufacture)	28.94	29.54
Steaming of textiles and textile articles, including wearing apparel (manufacture)	13.30	17.30
Stearic acid (manufacture)	20.14	24.14
Stearin (manufacture)	20.59	24.66
Steatite (talc) mining and quarrying	08.99	14.50
Steel (wholesale)	46.72	51.52
Steel bending	43.99/9	45.25
Steel elements (not self-manufactured) erection	43.99/9	45.25
Steel founders (manufacture)	24.52	27.52
Steel in primary form, from ore or scrap, production (manufacture)	24.10	27.10
Steel making pig iron (manufacture)	24.10	27.10
Steel moulder's composition (manufacture)	23.20	26.26
Steel powders (manufacture)	24.10	27.10
Steel sheet (not finally annealed) (manufacture)	24.10	27.10
Steel shot (manufacture)	24.10	27.10
Steel stockholder (wholesale)	46.72	51.52
Steel wool for domestic use (manufacture)	25.99	28.75
Steelmaking furnace (manufacture)	28.21	29.21
Steelwork erection (building)	43.99/9	45.25
Steelwork erection (civil engineering)	43.99/9	45.25
Steelwork for agricultural buildings (manufacture)	25.11	28.11
Steelwork for bridges (manufacture)	25.11	28.11
Steelwork for buildings (manufacture)	25.11	28.11
Steelwork for commercial buildings (manufacture)	25.11	28.11
Steelwork for distribution depots (manufacture)	25.11	28.11
Steelwork for docks (manufacture)	25.11	28.11
Steelwork for domestic buildings (manufacture)	25.11	28.11
Steelwork for exhibition centres (manufacture)	25.11	28.11
Steelwork for factory buildings (manufacture)	25.11	28.11
Steelwork for glass roofs (manufacture)	25.11	28.11
Steelwork for harbours (manufacture)	25.11	28.11
Steelwork for hospital buildings (manufacture)	25.11	28.11
Steelwork for jetties (manufacture)	25.11	28.11
Steelwork for school buildings (manufacture)	25.11	28.11
Steelwork for tunnels (manufacture)	25.11	28.11
Steelwork for viaducts (manufacture)	25.11	28.11
Steeplejacking	43.99/9	45.25
Steering box for motor vehicle (manufacture)	29.32	34.30
Steering column and gear for powered invalid carriage (manufacture)	30.92	35.43
Steering column for motor vehicle (manufacture)	29.32	34.30
Steering equipment components for motor vehicles (manufacture)	29.32	34.30
Steering gear for marine use (manufacture)	28.99	29.56
Steering wheels for motor vehicle (manufacture)	29.32	34.30
Stemmed drinking vessels made of glass (manufacture)	23.13	26.13
Stencil basepaper (manufacture)	17.12	21.12
Stencil duplicating (manufacture)	17.23	21.23
Stencil duplicating machines (manufacture)	28.23	30.01

Activity	SIC 2007	SIC 2003
Stencil paper in large sheets (manufacture)	17.12	21.12
Stencil paper in rolls (manufacture)	17.12	21.12
Stenography machines (manufacture)	28.23	30.01
Stentering machinery for textiles (manufacture)	28.94	29.54
Step ladders made of wood (manufacture)	16.29	20.51
Steps made of metal (manufacture)	25.99	28.75
Steps made of wood (manufacture)	16.29	20.51
Stereo systems (manufacture)	26.40	32.30
Stereotyping (manufacture)	18.13	22.24
Sterilisation equipment for food and drink (manufacture)	28.93	29.53
Sterilisation of objects or premises (e.g. Operating theatres)	81.22/2	74.70/4
Sterilised bone flour (not for fertilisers) (manufacture)	10.11	15.11/2
Sterilised cream (manufacture)	10.51/1	15.51/1
Sterilisers for medical, surgical or laboratory use (wholesale)	46.46	51.46
Sterilising equipment for medical use (manufacture)	32.50	33.10
Sterilizers (manufacture)	32.50	33.10
Stern gear (manufacture)	28.99	29.56
Steroids used primarily as hormones (commission agent)	46.18	51.18
Steroids used primarily as hormones (wholesale)	46.46	51.46
Sterro metal (manufacture)	24.45	27.45
Stevedoring	52.24/1	63.11
Stewpans (manufacture)	25.99	28.75
Sticking plaster (surgical) (manufacture)	32.50	24.42/2
Stiffened textile fabrics (manufacture)	13.96	17.54/9
Stillage made of metal (manufacture)	25.99	28.75
Stillage made of wood (manufacture)	16.24	20.40
Stillage truck (manufacture)	28.22	29.22
Stilts made of ceramic (manufacture)	23.20	26.26
Stipendiary magistrates	84.23	75.23
Stitch bonding machinery (wholesale)	46.64	51.83
Stitching machine for bookbinding (manufacture)	28.99	29.56
Stitching of books, brochures, etc. (manufacture)	18.14	22.23
Stochastic printing (manufacture)	18.12/9	22.22
Stock control activities	82.99	74.87/9
Stock exchange activities	66.11	67.11
Stock exchange money broker activities	64.99/1	65.23/3
Stock footage, film library activities	59.12	92.11/9
Stock haulage by road	49.41	60.24/9
Stock market reporting service	63.91	92.40
Stock or commodity options exchanges administration	66.11	67.11
Stock preparation plant for paper and board (manufacture)	28.95	29.55
Stockinette goods (manufacture)	14.31	17.71
Stockings (manufacture)	14.31	17.71
Stockings for women and girls (manufacture)	14.31	17.71
Stoles made of fur (manufacture)	14.20	18.30
Stone articles for use in construction (manufacture)	23.61	26.61
Stone carving	43.99/9	45.25
Stone chippings production	08.12	14.21
Stone dust production	08.12	14.21
Stone fruit growing	01.24	01.13/9
Stone furniture (manufacture)	23.70	26.70
Stone setting	43.99/9	45.25
Stone walling	43.99/9	45.25
Stone working (manufacture)	23.70	26.70
Stonemasonry (building)	43.99/9	45.25
Stones (wholesale)	46.73	51.53
Stones for sharpening or polishing (manufacture)	23.91	26.81
Stoneware for domestic use (manufacture)	23.41	26.21
Stonework cleaning and renovation	43.39	45.45
Stop watch (manufacture)	26.52	33.50
Stopcocks for domestic use (manufacture)	28.14	29.13
Stopper insets made of cork (manufacture)	16.29	20.52
Stoppers made of cork (manufacture)	16.29	20.52
Stoppers made of glass (manufacture)	23.13	26.13
Stoppers made of metal (manufacture)	25.92	28.72
Storage cabinets for domestic use (manufacture)	31.09	36.14
Storage facilities n.e.c. for air transport activities	52.10/2	63.12/9

Activity	SIC 2007	SIC 2003
Storage facilities n.e.c. for land transport activities	52.10/3	63.12/9
Storage facilities n.e.c. for water transport activities	52.10/1	63.12/9
Storage heaters (manufacture)	27.51	29.71
Storage of goods in foreign trade zones for air transport activities	52.10/2	63.12/9
Storage of goods in foreign trade zones for land transport activities	52.10/3	63.12/9
Storage of goods in foreign trade zones for water transport activities	52.10/1	63.12/9
Storage tanks made of heavy steel plate exceeding 300 litres (manufacture)	25.29	28.21
Storage tanks made of plastic (manufacture)	22.23	25.23/9
Storage tanks operation for air transport activities	52.10/2	63.12/2
Storage tanks operation for land transport activities	52.10/3	63.12/2
Storage tanks operation for water transport activities	52.10/1	63.12/2
Store detective activities	80.10	74.60/2
Storing yarn (manufacture)	13.30	17.30
Stout brewing (manufacture)	11.05	15.96
Stove (gas) (manufacture)	27.52	29.72
Stove (oil) (manufacture)	27.52	29.72
Stove (solid fuel) (manufacture)	27.52	29.72
Stove cleaning	81.22/3	74.70/5
Stove painting (manufacture)	25.61	28.51
Stoves for domestic use (non-electric) (manufacture)	27.52	29.72
Stowing machine for mining (manufacture)	28.92/1	29.52/1
Straddle carrier (manufacture)	28.22	29.22
Straddle carriers and works trucks fitted with a crane (wholesale)	46.69	51.87
Strained fruit (manufacture)	10.39	15.33
Strained vegetables (manufacture)	10.39	15.33
Straining cloth (manufacture)	13.96	17.54/9
Stranded un-insulated wire made of copper (manufacture)	25.93	28.73
Stranded wires, cables, plaited bands, slings and the like (not electrically insulated) (wholesale)	46.69	51.87
Strap paste for transmission belts (manufacture)	19.20/9	23.20/9
Straps made of leather (manufacture)	15.12	19.20
Strategic business plan consultancy services	70.22/9	74.14/3
Straw (wholesale)	46.21	51.21
Straw and felt hats (wholesale)	46.42	51.42/9
Straw articles (manufacture)	16.29	20.52
Straw hat blocking (manufacture)	14.19	18.24/1
Straw hats (manufacture)	14.19	18.24/1
Strawberry growing	01.25	01.13/9
Strawboard (manufacture)	17.12	21.12
Strawpaper (manufacture)	17.12	21.12
Street car (scheduled passenger transport)	49.31/9	60.21/9
Street cleaning and watering	81.29/9	90.03
Street construction	42.11	45.23
Street furniture (manufacture)	25.99	28.75
Street lighting fixtures (manufacture)	27.40	31.50
Street musician or singer	90.01	92.31/1
Street patrol	80.10	74.60/2
Street photographer	74.20/9	74.81/9
Street sweepers (manufacture)	29.10	34.10
Street sweeping lorry (manufacture)	29.10	34.10
Strength and failure testing	71.20	74.30
Stretch covers for furniture (manufacture)	13.92/1	17.40/1
Stretchers made of canvas (manufacture)	13.92/2	17.40/2
Striking of medals (manufacture)	25.99	28.75
String (manufacture)	13.94	17.52
String bag (manufacture)	13.94	17.52
String made of asbestos (manufacture)	23.99	26.82/1
Stringed instruments (manufacture)	32.20	36.30
Strings for musical instruments (manufacture)	32.20	36.30
Strip flooring made of hardwood (manufacture)	16.22	20.30
Strip processing line furnace (manufacture)	28.21	29.21
Strips made of aluminium (manufacture)	24.42	27.42
Strips made of brass (manufacture)	24.44	27.44
Strips made of copper (manufacture)	24.44	27.44
Strips made of plastic (manufacture)	22.21	25.21
Strips made of rubber (manufacture)	22.19	25.13
Stroboscope (manufacture)	26.51/3	33.20/2
Stroboscopes (wholesale)	46.69	51.87

Activity	SIC 2007	SIC 2003
Strong box (manufacture)	25.99	28.75
Strong room (manufacture)	25.99	28.75
Strong room door (manufacture)	25.99	28.75
Strops made of leather (manufacture)	15.12	19.20
Structural steel (manufacture)	24.10	27.10
Structural steelwork erection (building)	43.99/9	45.25
Structural steelwork erection (civil engineering)	43.99/9	45.25
Structural steelwork for buildings (manufacture)	25.11	28.11
Structural wall panels made of precast concrete (manufacture)	23.61	26.61
Structures for buildings made of aluminium (manufacture)	25.11	28.11
Structures for civil engineering made of aluminium (manufacture)	25.11	28.11
Stucco application in buildings	43.31	45.41
Stud farming	01.43	01.22
Stud link chain (manufacture)	25.93	28.74
Stud services on a fee or contract basis	01.62/9	01.42/9
Student associations	94.99	91.33
Student Christian Movement	94.91	91.31
Student house accommodation	55.90	55.23/9
Student residences	55.90	55.23/9
Student Union	94.99	91.33
Studio couch (manufacture)	31.09	36.11
Study leading to a one year post graduate certificate of education (PGCE)	85.42/1	80.30/2
Stuffed toy (manufacture)	32.40/9	36.50/9
Stuffing (manufacture)	10.84	15.87
Stylographic pen (manufacture)	32.99	36.63/1
Stylus for record player (manufacture)	26.40	32.30
Styrene (manufacture)	20.14	24.14
Styrene polymers (manufacture)	20.16	24.16
Sub post office (principally devoted to post office business)	53.10	64.11
Submarine (manufacture)	30.11	35.11
Submarine cable (manufacture)	27.32	31.30
Submersible motor pump (manufacture)	28.13/1	29.12/1
Subscriber apparatus (telephone) (manufacture)	26.30/1	32.20/1
Substation transformers for electric power distribution (manufacture)	27.11	31.10
Sub-surface surveying activities	71.12/2	74.20/6
Subsurface work	43.99/9	45.24
Suburban area passenger railway transportation by underground, metro and similar systems	49.31/1	60.21/3
Suburban scheduled passenger land transport other than by underground, metro and similar systems	49.31/9	60.21/9
Subway construction	42.12	45.21/3
Suction and discharge hose made of rubber (manufacture)	22.19	25.13
Suet (manufacture)	10.11	15.11/2
Sugar (wholesale)	46.36	51.36
Sugar and chocolate and sugar confectionery exporter (wholesale)	46.36	51.36
Sugar and chocolate and sugar confectionery importer (wholesale)	46.36	51.36
Sugar beet growing	01.13	01.11
Sugar beet harvester (manufacture)	28.30/2	29.32
Sugar beet seed production	01.13	01.11
Sugar cane growing	01.14	01.11
Sugar confectionery (manufacture)	10.82/2	15.84/2
Sugar confectionery (retail)	47.24	52.24
Sugar confectionery making machinery (manufacture)	28.93	29.53
Sugar ethers, sugar esters and their salts and chemically pure sugar (commission agent)	46.18	51.18
Sugar making and refining machinery (manufacture)	28.93	29.53
Sugar milling (manufacture)	10.81	15.83
Sugar refining (manufacture)	10.81	15.83
Sugar substitutes refining and production (manufacture)	10.81	15.83
Sugar sucrose and sugar substitutes from cane, manufacture or refining (manufacture)	10.81	15.83
Sugar sucrose and sugar substitutes from maple, manufacture or refining (manufacture)	10.81	15.83
Sugar sucrose and sugar substitutes from palm, manufacture or refining (manufacture)	10.81	15.83
Sugar syrups (manufacture)	10.81	15.83
Suitcase fittings made of metal (manufacture)	25.72	28.63
Suitcases made of leather or leather substitute (manufacture)	15.12	19.20
Suitcases made of wood (manufacture)	16.24	20.40
Suiting woollen weaving (manufacture)	13.20	17.22
Suiting worsted weaving (manufacture)	13.20	17.23
Suits for men and boys (manufacture)	14.13/1	18.22/1
Suits for women and girls (dressmade) (manufacture)	14.13/2	18.22/2

Activity	SIC 2007	SIC 2003
Sulphate and soda woodpulp (manufacture)	17.11	21.11
Sulphate of ammonia from coke ovens (manufacture)	19.10	23.10
Sulphate of ammonia from gas works	35.21	40.21
Sulphides, sulphites and sulphates (wholesale)	46.75	51.55
Sulphite woodpulp (manufacture)	17.11	21.11
Sulphite wrapping paper (manufacture)	17.12	21.12
Sulphonamides (commission agent)	46.18	51.18
Sulphonamides (manufacture)	21.10	24.41
Sulphonamides (wholesale)	46.46	51.46
Sulphur (manufacture)	20.13	24.13
Sulphur (wholesale)	46.75	51.55
Sulphur dye (manufacture)	20.12	24.12
Sulphuric acid (manufacture)	20.13	24.13
Sun blinds (manufacture)	13.92/2	17.40/2
Sun car (manufacture)	32.99	36.63/9
Sun umbrellas and garden umbrellas (wholesale)	46.49/9	51.47/9
Sunburn prevention and sun tan preparations (manufacture)	20.42	24.52
Sunflower oil refining (manufacture)	10.41	15.42
Sunflower seed crushing (manufacture)	10.41	15.41
Sunflower seed growing	01.11	01.11
Sunflower seed production	01.11	01.11
Sunflower-seed oil production (manufacture)	10.41	15.41
Sunglass blank (manufacture)	23.19	26.15
Sunglasses (manufacture)	32.50	33.40/1
Sunn hemp (manufacture)	13.10	17.17
Sunshade (manufacture)	32.99	36.63/9
Sun-umbrellas (manufacture)	32.99	36.63/9
Superannuation fund (autonomous)	65.30	66.02
Super-heaters (manufacture)	25.30	28.30
Supermarket (selling mainly foodstuffs) with alcohol licence (retail)	47.11	52.11/2
Supermarket (selling mainly foodstuffs) without alcohol licence (retail)	47.11	52.11/3
Superphosphate (manufacture)	20.15	24.15
Superphosphate cements (manufacture)	23.51	26.51
Superstore (selling mainly foodstuffs) with alcohol licence (retail)	47.11	52.11/2
Superstore (selling mainly foodstuffs) without alcohol licence (retail)	47.11	52.11/3
Supper bar or room (unlicensed)	56.10/2	55.30/2
Supply and provision of personnel (temporary employment agency)	78.20	74.50
Supply line (third rail) for railway construction	42.12	45.21/3
Support activities to performing arts e.g. stage set-up, costume and lighting design etc.	90.02	92.32
Support for defence plans and exercises for civilians	84.22	75.22
Supreme court of judicature	84.23	75.23
Surface active chemicals (excluding finished detergents and scouring powder) (manufacture)	20.59	24.66
Surface active preparations (manufacture)	20.41/1	24.51/1
Surface mining of hard coal	05.10/2	10.10/2
Surface tempering machines (manufacture)	28.41	29.42
Surface tension instruments (electronic) (manufacture)	26.51/1	33.20/1
Surface tension instruments (non-electronic) (manufacture)	26.51/3	33.20/2
Surface work on elevated highways, bridges and in tunnels	42.11	45.23
Surface work on streets, roads, highways, bridges or tunnels	42.11	45.23
Surfboard (manufacture)	32.30	36.40
Surge damper for hydraulic equipment (manufacture)	28.99	29.56
Surge suppressors (manufacture)	27.90	31.20
Surgeon (private practice)	86.22	85.12
Surgeon (public sector)	86.10/1	85.11/1
Surgery (doctor's)	86.21	85.12
Surgical and dental instruments and appliances (wholesale)	46.46	51.46
Surgical appliances (retail)	47.74/9	52.32/9
Surgical bandage (manufacture)	32.50	24.42/2
Surgical belts (manufacture)	32.50	33.10
Surgical boot (manufacture)	32.50	33.10
Surgical corset (manufacture)	32.50	33.10
Surgical drapes and sterile string and tissue (manufacture)	32.50	17.40/3
Surgical dressing (manufacture)	32.50	24.42/2
Surgical equipment (manufacture)	32.50	33.10
Surgical gauze (manufacture)	32.50	24.42/2
Surgical goods made of rubber (manufacture)	32.50	25.13
Surgical gut string (manufacture)	32.50	24.42/2

Activity	SIC 2007	SIC 2003
Surgical hosiery (manufacture)	32.50	33.10
Surgical implants (manufacture)	32.50	33.10
Surgical instrument (manufacture)	32.50	33.10
Surgical lint (manufacture)	32.50	24.42/2
Surgical sutures (manufacture)	32.50	24.42/2
Surgical truss (manufacture)	32.50	33.10
Surgical wadding (manufacture)	32.50	24.42/2
Surplice (manufacture)	14.12	18.21
Surveillance activities	80.10	74.60/2
Survey analysis and other social and economic intelligence services	73.20	74.13
Survey design services	73.20	74.13
Surveying activities (industrial and engineering)	71.12/2	74.20/6
Surveying instruments (electronic) (manufacture)	26.51/1	33.20/1
Surveying instruments (non-electronic) (manufacture)	26.51/3	33.20/2
Surveying instruments (optical non-electronic) (manufacture)	26.51/3	33.20/2
Surveying instruments (optical) (manufacture)	26.70/1	33.20/1
Surveying, hydrographic, oceanographic, hydrological and meteorological instruments (wholesale)	46.69	51.87
Surveyor (other than valuer)	71.12/2	74.20/6
Surveyor and valuer (real estate)	68.31	70.31
Survival training	85.59	80.42/9
Suspender (manufacture)	14.14/2	18.23/2
Suspender belt (manufacture)	14.14/2	18.23/2
Suspension railway (manufacture)	28.22	29.22
Suspension shock absorbers for motor vehicle (manufacture)	29.32	34.30
Suspension springs for motor vehicle (manufacture)	29.32	34.30
Swaging machine (metal forming) (manufacture)	28.41	29.42
Swaps, options and other hedging arrangements	64.99/9	65.23/9
Swede growing	01.13	01.12
Sweet crackers (manufacture)	10.72	15.82
Sweet marjoram growing	01.13	01.12
Sweet potato growing	01.13	01.11
Sweetened skimmed whey production (manufacture)	10.51/9	15.51/9
Sweets (retail)	47.24	52.24
Sweets (sugar confectionery) (manufacture)	10.82/2	15.84/2
Swimming and paddling pools (wholesale)	46.49/9	51.47/9
Swimming baths	93.11	92.61/9
Swimming clubs	93.12	92.62/9
Swimming instruction	85.51	92.62/9
Swimming pool cleaning and maintenance activities	81.29/9	74.70/9
Swimming pools	93.11	92.61/9
Swimming pools construction	41.20/1	45.23
Swimwear (manufacture)	14.19	18.24/9
Swine farming	01.46	01.23
Swine raising and breeding	01.46	01.23
Swings (fairground equipment) (manufacture)	28.99	36.63/9
Swings for playgrounds (manufacture)	32.30	36.40
Swiss embroidery (manufacture)	13.99	17.54/1
Switch (electric) (manufacture)	27.33	31.20
Switch boxes for electrical wiring (manufacture)	27.33	31.20
Switchback (fairground)	93.21	92.33
Switchboard for telecommunications (manufacture)	26.30/1	32.20/1
Switches (wholesale)	46.69	51.87
Switches and transducers for electronic applications (manufacture)	26.11	31.20
Switchgear (power) (manufacture)	27.12	31.20
Switching and shunting	52.21/9	60.10/9
Switching and shunting on railways	52.21/9	60.10/1
Switching equipment for telegraph and telex (manufacture)	26.30/1	32.20/1
Sword (manufacture)	25.71	28.75
Swords, cutlasses, bayonets, lances and similar arms (wholesale)	46.69	51.87
Sworn timber measurer	71.20	74.30
Sworn weigher	71.20	74.30
Synagogue	94.91	91.31
Synthetic alcohol (manufacture)	20.14	24.14
Synthetic and organic colouring matter, colouring lakes and preparations (commission agent)	46.12	51.12
Synthetic animal feed protein (manufacture)	10.91	15.71
Synthetic aromatic products (manufacture)	20.14	24.14
Synthetic detergent (manufacture)	20.41/1	24.51/1

Activity	SIC 2007	SIC 2003
Synthetic dyestuffs (manufacture)	20.12	24.12
Synthetic ethyl alcohol (manufacture)	20.14	24.14
Synthetic fibre (manufacture)	20.60	24.70
Synthetic fibre woodpulp (manufacture)	17.11	21.11
Synthetic glycerol (manufacture)	20.14	24.14
Synthetic iron oxide (manufacture)	20.12	24.12
Synthetic or reconstructed precious or semi-precious stones (manufacture)	20.14	24.14
Synthetic or reconstructed precious or semi-precious unworked stones (commission agent)	46.12	51.12
Synthetic or reconstructed precious or semi-precious unworked stones (wholesale)	46.76	51.55
Synthetic organic colouring matter and colouring lakes and preparations based on them (wholesale)	46.75	51.55
Synthetic organic pigment (manufacture)	20.12	24.12
Synthetic precious and semi-precious stones (manufacture)	32.12	36.22
Synthetic resin (wholesale)	46.75	51.55
Synthetic resin adhesive (manufacture)	20.52	24.62
Synthetic resin adhesive (unformulated) (manufacture)	20.16	24.16
Synthetic resins (manufacture)	20.16	24.16
Synthetic rubber (commission agent)	46.12	51.12
Synthetic rubber (manufacture)	20.17	24.17
Synthetic rubber (wholesale)	46.76	51.55
Synthetic rubber and natural rubber mixtures (manufacture)	20.17	24.17
Synthetic, organic or inorganic tanning extracts and preparations (commission agent)	46.12	51.12
Syphons made of glass (manufacture)	23.13	26.13
Syringes (manufacture)	32.50	33.10
Syringes, needles, catheters and cannulae (wholesale)	46.46	51.46
Syrup (sugar) (manufacture)	10.81	15.83
System maintenance and support services	62.01/2	72.22
System software acceptance testing consultancy services	62.02	72.22
Systems analysis (computer)	62.01/2	72.22
Systems and technical consultancy services	62.02	72.22
Table jelly (manufacture)	10.39	15.33
Table linen (manufacture)	13.92/3	17.40/3
Table linen (retail)	47.51	52.41
Table mats made of textiles (manufacture)	13.92/3	17.40/3
Table or parlour games (manufacture)	32.40/9	36.50/9
Table runner (manufacture)	13.92/3	17.40/3
Table tennis ball (manufacture)	32.30	36.40
Table tennis equipment (manufacture)	32.30	36.40
Table water (manufacture)	11.07	15.98
Table-cloths (retail)	47.51	52.41
Table-cloths made of paper (manufacture)	17.22	21.22
Tables for casino games (manufacture)	32.40/1	36.50/1
Tables for domestic use (manufacture)	31.09	36.14
Tables for office or school (manufacture)	31.01	36.12
Tables for turn-tables (manufacture)	26.40	32.30
Tableting and pelleting press for the chemical industry (manufacture)	25.73	29.56
Tableware and kitchenware made of wood (commission agent)	46.15	51.15
Tableware made of base metal (manufacture)	25.99	28.75
Tableware made of ceramic (manufacture)	23.41	26.21
Tableware made of glass (manufacture)	23.13	26.13
Tableware made of lead crystal (manufacture)	23.13	26.13
Tableware made of plastic (manufacture)	22.29	25.24
Tableware made of precious metal (manufacture)	32.12	36.22
Tableware rental and leasing	77.29/9	71.40/9
Tabulating machine cards (manufacture)	17.29	21.25/9
Tabulating machines (manufacture)	28.23	30.01
Tabulating service	63.11	72.30
Tachometer (electronic) (manufacture)	26.51/1	33.20/1
Tachometer (non-electronic) (manufacture)	26.51/3	33.20/2
Tack made of metal (not wire) (manufacture)	25.93	28.73
Taffeta made of silk (manufacture)	13.20	17.24
Taffeta woollen weaving (manufacture)	13.20	17.22
Tail gas (manufacture)	19.20/1	23.20/1
Tailboard lift (manufacture)	28.22	29.22
Tailored outerwear for men and boys (manufacture)	14.13/1	18.22/1
Tailored outerwear for women and girls (manufacture)	14.13/2	18.22/2
Tailored skirts (manufacture)	14.13/2	18.22/2
Tailors' chalk (manufacture)	32.99	36.63/1

Activity	SIC 2007	SIC 2003
Tailors' dummy (not plastic) (manufacture)	32.99	36.63/9
Tailors' dummy made of plastic (manufacture)	22.29	36.63/9
Tailors' pad (manufacture)	14.19	18.24/9
Tailors' shears (manufacture)	25.71	28.61
Tailors' trimmings (wholesale)	46.77	51.57
Take away food shop	56.10/3	55.30/3
Take-out eating places	56.10/3	55.30/4
Talc mine or quarry	08.99	14.50
Talcum powder (manufacture)	20.42	24.52
Tallow (wholesale)	46.76	51.56
Tally counters (non-electronic) (manufacture)	26.51/3	33.20/2
Tamping machines (wholesale)	46.63	51.82
Tampons made of paper and cellulose wadding (manufacture)	17.22	21.22
Tampons made of textile wadding (manufacture)	17.22	17.54/9
Tandems (manufacture)	30.92	35.42
Tangerine growing	01.23	01.13/9
Tanker (ship) (manufacture)	30.11	35.11
Tanker trailer (motor drawn) (manufacture)	29.20/2	34.20/2
Tanker wagon for railway (manufacture)	30.20	35.20
Tanks (tracked armoured fighting vehicles) (manufacture)	30.40	29.60
Tanks and other fighting vehicles (manufacture)	30.40	29.60
Tanks made of galvanised steel exceeding 300 litres (manufacture)	25.29	28.21
Tanks made of glass (manufacture)	23.19	26.15
Tanks made of metal exceeding 300 litres (manufacture)	25.29	28.21
Tanks made of metal for domestic storage exceeding 300 litres (manufacture)	25.29	28.21
Tanks made of plastic (open and closed) (manufacture)	22.23	25.23/9
Tanks, casks, drums, cans, boxes and similar containers (excluding for gas) (wholesale)	46.69	51.87
Tanning agents (synthetic) (manufacture)	20.12	24.12
Tanning beds (manufacture)	28.99	31.62
Tanning leather (manufacture)	15.11	19.10
Tanning of fur skins and hides with the hair on (manufacture)	15.11	18.30
Tanning of hairless skins and hides (manufacture)	15.11	19.10
Tanning preparations (wholesale)	46.75	51.55
Tantalum (manufacture)	24.45	27.45
Tantalum mining and preparation	07.29	13.20
Tap parts (manufacture)	28.14	29.13
Tape bleaching (manufacture)	13.30	17.30
Tape dispensers (manufacture)	28.23	30.01
Tape measure (manufacture)	28.29	33.20/2
Tape office-type binding equipment (manufacture)	28.23	30.01
Tape player and recorder (audio and visual) (manufacture)	26.40	32.30
Tape pre-recording, except master copies for records or audio material (manufacture)	18.20/1	22.31
Tape reader for computers (manufacture)	26.20	30.02
Tape recorder cabinets made of wood (manufacture)	26.40	32.30
Tape recorders (retail)	47.43	52.45
Tape streamers and other magnetic tape storage units (manufacture)	26.20	30.02
Taped radio programming production	59.20	92.20/1
Tapered roller bearings (manufacture)	28.15	29.14
Tapers and the like (manufacture)	32.99	36.63/9
Tapes (music and video) lending and storage	91.01/1	92.51
Tapes (recorded) (wholesale)	46.43/1	51.43/1
Tapes made of asbestos (manufacture)	23.99	26.82/1
Tapes made of non-elastic and non-elastomeric textile materials (manufacture)	13.96	17.54/2
Tapestry (not woollen or worsted) (manufacture)	13.20	17.21
Tapestry making materials (retail)	47.51	52.41
Tapestry woollen weaving (manufacture)	13.20	17.22
Tapioca (manufacture)	10.62	15.62
Tapioca grinding (manufacture)	10.62	15.62
Taps (manufacture)	28.14	29.13
Taps and valves made of plastic (manufacture)	22.23	25.23/9
Taps for domestic use (manufacture)	28.14	29.13
Tar acids (manufacture)	20.14	24.14
Tar laying plant (manufacture)	28.92/3	29.52/3
Tar processing plant (manufacture)	28.92/3	29.52/3
Tar spraying contractor (civil engineering)	42.11	45.23
Tarmacadam (coated) production	08.12	14.21
Tarmacadam laying contracting	42.11	45.23

Activity	SIC 2007	SIC 2003
Tarmacadam laying plant (manufacture)	28.92/3	29.52/3
Tarmacadam processing plant (manufacture)	28.92/3	29.52/3
Tarpaulins (manufacture)	13.92/2	17.40/2
Tarpaulins (retail)	47.51	52.41
Tarpaulins (wholesale)	46.41	51.41
Tarpaulins, awnings, sunblinds and circus tents (commission agent)	46.16	51.16
Tarragon growing	01.13	01.12
Tarts (manufacture)	10.71	15.81
Tassels made of textile material (manufacture)	13.96	17.54/2
Tate Gallery	91.02	92.52/1
Tattooist	96.09	93.05/9
Taverns (independent)	56.30/2	55.40/2
Taverns (managed)	56.30/2	55.40/4
Taverns (tenanted)	56.30/2	55.40/3
Tax consultancy	69.20/3	74.12/3
Tax violation investigation services	84.11	75.11
Taxation schemes	84.11	75.11
Taxation stamps printing (manufacture)	18.12/9	22.22
Taxi (manufacture)	29.10	34.10
Taxi cab service	49.32	60.22
Taxidermy activities (manufacture)	32.99	36.63/9
Taximeters (electronic) (manufacture)	26.51/1	33.20/1
Taximeters (non-electronic) (manufacture)	26.51/3	33.20/2
Taximeters (wholesale)	46.69	51.87
Tea (packing into tea bags) (manufacture)	10.83/1	15.86/1
Tea (wholesale)	46.37	51.37
Tea and coffee grocer (retail)	47.29	52.27
Tea and maté blending (manufacture)	10.83/1	15.86/1
Tea bar	56.10/3	55.30/4
Tea blending (manufacture)	10.83/1	15.86/1
Tea chests made of wood (manufacture)	16.24	20.40
Tea exchange (commission agent)	46.17	51.17
Tea extract and essence (manufacture)	10.83/1	15.86/1
Tea garden (unlicensed)	56.10/2	55.30/2
Tea growing	01.27	01.13/9
Tea merchant (retail)	47.29	52.27
Tea merchant (wholesale)	46.37	51.37
Tea or maté based extracts and preparations (manufacture)	10.83/1	15.86/1
Tea processing machinery and plant (manufacture)	28.93	29.53
Tea room or shop (unlicensed)	56.10/2	55.30/2
Tea sets made of base metal (manufacture)	25.99	28.75
Tea towels (manufacture)	13.92/3	17.40/3
Tea warehouse for air transport activities	52.10/2	63.12/9
Tea warehouse for land transport activities	52.10/3	63.12/9
Tea warehouse for water transport activities	52.10/1	63.12/9
Teacher n.e.c.	85.59	80.42/9
Teachers of sport	85.51	92.62/9
Teachers' Registration Council	94.12	91.12
Teaching aids (electronic) (manufacture)	32.99	36.63/9
Teaching personnel (supply) (temporary employment agency)	78.20	74.50
Teapots made of base metal (manufacture)	25.99	28.75
Teapots made of ceramic (manufacture)	23.41	26.21
Teapots made of precious metal (manufacture)	32.12	36.22
Teasel growing	02.30	02.01
Teasel rod (textile machinery accessory) (manufacture)	28.94	29.54
Teats made of rubber (manufacture)	22.19	25.13
Technical and non-destructive testing services	71.20	74.30
Technical and training manual authors	90.03	92.31/9
Technical and vocational adult education (excl. cultural, sports, recreation education and the like)	85.32	80.42/9
Technical and vocational education	85.32	80.22
Technical and vocational secondary education	85.32	80.22
Technical assistance and training programmes abroad (public sector)	84.21	75.21
Technical automobile inspection activities	71.20	74.30
Technical ceramic products (manufacture)	23.44	26.24
Technical college	85.32	80.22
Technical inspection services of buildings	71.20	74.30
Technical organisations	94.12	91.12

Activity	SIC 2007	SIC 2003
Technical tallow (manufacture)	10.41	15.41
Technical testing of bridges and other engineering structures	71.20	74.30
Technical testing of lifting and handling equipment	71.20	74.30
Technical toy (manufacture)	32.40/9	36.50/9
Technical white oil (manufacture)	19.20/1	23.20/1
Technological museums	91.02	92.52/1
Telecommunication instruments and apparatus (wholesale)	46.52	51.86
Telecommunication network maintenance (wired telecommunications)	61.10	64.20
Telecommunications consultancy activities	71.12/2	74.20/6
Telecommunications equipment (wholesale)	46.52	51.86
Telecommunications equipment other than mobile telephones (retail)	47.42/9	52.48/2
Telecommunications machinery, equipment and materials for professional use (wholesale)	46.52	51.86
Telecommunications resellers	61.90	64.20
Telecommunications satellite relay station	61.30	64.20
Telecommunications wire (manufacture)	27.32	31.30
Teleconferencing services (wired telecommunications)	61.10	64.20
Teleferics (manufacture)	28.22	29.22
Telegram service	61.10	64.20
Telegraph apparatus (manufacture)	26.30/1	32.20/1
Telegraph communication	61.10	64.20
Telegraph poles (manufacture)	16.10	20.10
Telemetering instruments (manufacture)	26.51/1	33.20/1
Telemetric equipment (manufacture)	26.51/1	33.20/1
Telephone (manufacture)	26.30/1	32.20/1
Telephone and communications equipment (wholesale)	46.52	51.86
Telephone and internet access in public facilities	61.90	64.20
Telephone answering machines (manufacture)	26.30/1	32.30
Telephone apparatus (manufacture)	26.30/1	32.20/1
Telephone based information services	63.99	74.87/9
Telephone books (in print) publishing	58.12	22.11
Telephone booths made of metal (manufacture)	25.11	28.11
Telephone cleaning and sterilising service	81.22/2	74.70/4
Telephone communication (wired telecommunications)	61.10	64.20
Telephone direct sales (retail)	47.91	52.61
Telephone exchange	61.10	64.20
Telephone exchange equipment (manufacture)	26.30/1	32.20/1
Telephone exchanges (manufacture)	26.30/1	32.20/1
Telephone handset (manufacture)	26.30/1	32.20/1
Telephone hire (other than by public telephone undertakings)	77.39	71.34
Telephone service (wired telecommunications)	61.10	64.20
Telephone service operation of 0898 numbers	61.10	64.20
Telephone sterilising	81.22/2	74.70/4
Teleprinter (manufacture)	26.30/1	32.20/1
Telescope (manufacture)	26.70/1	33.40/2
Telescopic sights (manufacture)	26.70/1	33.40/2
Teletext and other electronic message and information services (wired telecommunications)	61.10	64.20
Television (domestic) hire	77.29/1	71.40/3
Television broadcasting station	60.20	92.20/2
Television cabinets made of wood (manufacture)	26.40	32.30
Television camera (manufacture)	26.30/9	32.20/2
Television camera lens (manufacture)	26.70/2	33.40/3
Television camera tubes (manufacture)	26.11	32.10
Television cameras for domestic use (wholesale)	46.43/9	51.43/9
Television cameras for professional use (wholesale)	46.52	51.86
Television channel programme creation from purchased and/or self produced programme components	60.20	92.20/2
Television direct sales (retail)	47.91	52.61
Television distribution rights acquisition	59.13/3	92.20/2
Television equipment (not domestic) rental and operating leasing	77.39	71.34
Television goods (retail)	47.43	52.45
Television monitors and displays (manufacture)	26.40	32.30
Television picture tube (manufacture)	26.11	32.10
Television post-production activities	59.12	92.20/2
Television programme distribution activities	59.13/3	92.12
Television programme production activities	59.11/3	92.20/2
Television programmes transmission	60.20	64.20
Television receiver (manufacture)	26.30/9	32.30
Television relay service	60.20	64.20

Activity	SIC 2007	SIC 2003
Television scan coil (manufacture)	26.11	32.10
Television service	60.20	92.20/2
Television sets and equipment (retail)	47.43	52.45
Television studio	59.11/3	92.20/2
Television transmitter (manufacture)	26.30/9	32.20/2
Telewriter (manufacture)	26.30/1	32.20/1
Telex machine (manufacture)	26.30/1	32.20/1
Telex service (wired telecommunications)	61.10	64.20
Temperance association	88.99	85.32/1
Temperance buffet	56.10/2	55.30/2
Temperature measuring and control instrument (non-electronic) (manufacture)	26.51/3	33.20/2
Temperature regulators (manufacture)	28.14	29.13
Temple (for worship)	94.91	91.31
Temporary accommodation for the homeless (charitable)	87.90	85.31/1
Temporary accommodation for the homeless (non-charitable)	87.90	85.31/2
Temporary employment agency activities	78.20	74.50
Temporary homeless shelters (charitable)	87.90	85.31/1
Temporary homeless shelters (non-charitable)	87.90	85.31/2
Tenders (manufacture)	30.20	35.20
Tennis ball core (manufacture)	22.19	25.13
Tennis balls (finished) (manufacture)	32.30	36.40
Tennis club	93.12	92.62/9
Tennis court	93.11	92.61/9
Tennis courts construction	42.99	45.23
Tennis racket (manufacture)	32.30	36.40
Tension strapping tool (manufacture)	25.73	28.62
Tensional steel strapping (manufacture)	25.99	28.75
Tent poles made of wood (manufacture)	16.29	20.51
Tents (manufacture)	13.92/2	17.40/2
Tents (wholesale)	46.49/9	51.47/9
Tents and other camping goods (commission agent)	46.18	51.18
Terminal equipment for telegraphic and data communications (manufacture)	26.30/1	32.20/1
Terminal facilities operation (air transport)	52.23	63.23
Terminal facilities operation (land transport)	52.21/3	63.21
Terminal facilities operation (water transport)	52.22	63.22
Terminals for electronic apparatus (manufacture)	26.11	31.20
Terminals for issuing of tickets and reservations (manufacture)	28.23	30.01
Terneplate (manufacture)	24.10	27.10
Terracotta ware (manufacture)	23.41	26.21
Terrazzo work (building)	43.33	45.43
Territorial Army	84.22	75.22
Terry fabrics (manufacture)	13.91	17.60
Terry towelling (manufacture)	13.20	17.21
Tertiary college	85.32	80.22
Tessellated glazed pavement tiles (manufacture)	23.31	26.30
Tesserae made of earthenware (manufacture)	23.31	26.30
Test benches (electronic) (manufacture)	26.51/1	33.20/1
Test benches (non-electronic) (manufacture)	26.51/3	33.20/2
Test boring for construction	43.13	45.12
Test boring incidental to oil and gas extraction	09.10	11.20
Test drilling for construction	43.13	45.12
Test tube (manufacture)	23.19	26.15
Test wagons for railway (manufacture)	30.20	35.20
Testing and measuring of environmental indicators: air and water pollution	71.20	74.30
Testing instruments and appliances (electronic) (manufacture)	26.51/1	33.20/1
Testing instruments and appliances (non-electronic) (manufacture)	26.51/3	33.20/2
Testing machines and equipment (electronic) (manufacture)	26.51/1	33.20/1
Testing of calculations for building elements	71.20	74.30
Testing of composition and purity of minerals	71.20	74.30
Testing of physical characteristics and performance of materials	71.20	74.30
Testing or analysing laboratory	71.20	74.30
Tetrachloroethylene (manufacture)	20.14	24.14
Textile binding and mending (manufacture)	13.30	17.30
Textile bleaching (manufacture)	13.30	17.30
Textile calendering (manufacture)	13.30	17.30
Textile chemical auxiliaries (manufacture)	20.59	24.66
Textile converter (wholesale)	46.41	51.41

Activity	SIC 2007	SIC 2003
Textile dressing or impregnating machinery (manufacture)	28.94	29.54
Textile dyeing (manufacture)	13.30	17.30
Textile embossing (manufacture)	13.30	17.30
Textile ending and mending (manufacture)	13.30	17.30
Textile fabric making machinery (manufacture)	28.94	29.54
Textile fibre preparation machinery (manufacture)	28.94	29.54
Textile fibre preparation machinery (wholesale)	46.64	51.83
Textile fibres (wholesale)	46.76	51.56
Textile finishing (manufacture)	13.30	17.30
Textile industry machinery (wholesale)	46.64	51.83
Textile lacquering (manufacture)	13.30	17.30
Textile machinery (manufacture)	28.94	29.54
Textile material cordage (manufacture)	13.94	17.52
Textile or wallpaper printing designing	74.10	74.87/2
Textile packing incidental to transport	52.29	63.40
Textile part of electric blankets (manufacture)	13.92/3	17.40/3
Textile plants growing	01.16	01.11
Textile printing machinery (manufacture)	28.94	29.56
Textile raw materials (commission agent)	46.11	51.11
Textile soap (manufacture)	20.41/1	24.51/1
Textile softeners (manufacture)	20.41/1	24.51/1
Textile spinning, doubling or twisting machinery (wholesale)	46.64	51.83
Textile unreeling, folding, or pinking machinery (manufacture)	28.94	29.54
Textile wadding and articles of wadding (manufacture)	17.22	17.54/9
Textile wall coverings (manufacture)	17.24	21.24
Textile wallpaper (manufacture)	17.24	21.24
Textile waste (wholesale)	46.77	51.57
Textile weaving machinery (wholesale)	46.64	51.83
Textile wicks (manufacture)	13.96	17.54/2
Textile winding or reeling machinery (wholesale)	46.64	51.83
Textile yarn impregnated, coated or sheathed with rubber or plastic (manufacture)	13.96	17.54/9
Textile yarn preparation machinery (manufacture)	28.94	29.54
Textiles (commission agent)	46.16	51.16
Textiles (retail)	47.51	52.41
Textiles (wholesale)	46.41	51.41
Textiles and leather finishing materials (manufacture)	20.59	24.66
Textiles exporter (wholesale)	46.41	51.41
Textiles importer (wholesale)	46.41	51.41
Textiles rental and leasing	77.29/9	71.40/9
Textured single yarn (manufacture)	20.60	24.70
Texturing and softening machinery for textiles (manufacture)	28.94	29.54
Thatching	43.91	45.22
The seeking of sponsorship, appearance money and prize money for horse racing	93.19/1	92.62/1
The Stationery Office	58.11	22.11
Theatre halls operation	90.04	92.32
Theatre ticket agency	79.90/9	92.32
Theatrical agency	74.90/9	74.87/9
Theatrical costumes (manufacture)	14.19	18.24/9
Theatrical costumes leasing	77.29/9	71.40/9
Theatrical costumes rental	77.21	71.40/1
Theatrical presentations (live production))	90.01	92.31/1
Theatrical scenery leasing	77.29/9	71.40/9
Theatrical touring company	90.01	92.31/1
Theme park operation	93.21	92.33
Theodolite (electronic) (manufacture)	26.51/1	33.20/1
Theodolite (non-electronic) (manufacture)	26.51/3	33.20/2
Theological college specialising in higher education course	85.42/1	80.30/2
Theosophical Society	94.91	91.31
Therapeutic instruments and appliances (wholesale)	46.69	51.87
Thermal and sound insulating material made of glass fibre (manufacture)	23.14	26.14
Thermionic valves or tubes (manufacture)	26.11	32.10
Thermo forming machines (manufacture)	28.99	29.56
Thermocopier printing (manufacture)	18.12/9	22.22
Thermographs (manufacture)	26.60	33.10
Thermometer (electronic) (manufacture)	26.51/1	33.20/1
Thermometer (non-electronic) (manufacture)	26.51/3	33.20/2
Thermoplastic resins (manufacture)	20.16	24.16

Activity	SIC 2007	SIC 2003
Thermosetting resins (manufacture)	20.16	24.16
Thermostat (electronic) (manufacture)	26.51/1	33.20/1
Thermostat (non-electronic) (manufacture)	26.51/3	33.20/2
Thinners for paint and varnish (manufacture)	20.30/1	24.30/1
Thiourea resins (manufacture)	20.16	24.16
Thorium ores mining	07.21	12.00
Thread (wholesale)	46.41	51.41
Thread counters (manufacture)	26.70/1	33.40/2
Thread for sewing and embroidery, made of cotton (manufacture)	13.10	17.16
Thread guide (textile machinery accessory) (manufacture)	28.94	29.54
Thread made of hemp (manufacture)	13.10	17.16
Thread made of jute (manufacture)	13.10	17.16
Thread made of linen (manufacture)	13.10	17.16
Thread made of silk (manufacture)	13.10	17.16
Thread rollers or machines for working wires (manufacture)	28.41	29.42
Thread rolling machines (manufacture)	28.41	29.42
Threaded and non-threaded fasteners (wholesale)	46.74	51.54
Threaded fasteners (manufacture)	25.94	28.74
Threading die (manufacture)	25.73	28.62
Threading machine (metal cutting) (manufacture)	28.41	29.42
Threading tap (manufacture)	25.73	28.62
Threshers (wholesale)	46.61	51.88
Threshing by contractor	01.61	01.41
Threshing machine (manufacture)	28.30/2	29.32
Thyratron (manufacture)	26.11	32.10
Thyristor (manufacture)	27.90	32.10
Tic tac person	92.00	92.71
Ticket agencies for other entertainment activities	79.90/9	92.34/9
Ticket agencies for theatre	79.90/9	92.32
Ticket agencies for travel	79.11	63.30/1
Ticket cutting and punching (manufacture)	17.29	21.25/9
Ticket issuing machine (manufacture)	28.23	30.01
Ticket machine hire	77.33	71.33
Ticket printing (manufacture)	18.12/9	22.22
Ticket punch (manufacture)	28.23	30.01
Ticket sales activities for sports events	79.90/9	92.62/9
Ticket sales for other recreational activities	79.90/9	92.72/9
Ticking weaving (manufacture)	13.20	17.21
Tie pin (not of, or clad in, precious metal, or of precious/semi precious stones) (manufacture)	32.13	36.61
Tie silk (manufacture)	13.20	17.24
Ties (retail)	47.71	52.42/4
Ties (wholesale)	46.42	51.42/9
Ties made of silk (manufacture)	14.19	18.24/9
Tights (manufacture)	14.31	17.71
Tile making machine (not plastic working) (manufacture)	28.99	29.56
Tiles (other than floor tiles made of plastic) (manufacture)	22.23	25.23/9
Tiles (wholesale)	46.73	51.53
Tiles and construction products, made of baked clay (manufacture)	23.32	26.40
Tiles for wall or floor made of ceramic (retail)	47.52	52.46
Tiles laying or fitting	43.33	45.43
Tiles made of asphalt thermoplastic (manufacture)	22.23	25.23/1
Tiles made of ceramics (manufacture)	23.31	26.30
Tiles made of concrete (manufacture)	23.61	26.61
Tiles made of cork (manufacture)	16.29	20.52
Tiles made of felt (manufacture)	13.93/9	17.51/9
Tiles made of fibre cement (manufacture)	23.65	26.65
Tiles made of glass (manufacture)	23.19	26.15
Tiles made of glazed earthenware (manufacture)	23.31	26.30
Tiles made of needleloom carpet (manufacture)	13.93/9	17.51/9
Tiles made of plaster (manufacture)	23.62	26.62
Tiles made of slate (manufacture)	23.70	26.70
Tiles made of tufted carpet (manufacture)	13.93/1	17.51/2
Tiles made of vinyl asbestos (manufacture)	22.23	25.23/1
Tiles made of woven asbestos (manufacture)	23.99	26.82/1
Tiling contractor (floors and walls)	43.33	45.43
Tiling made of rubber (manufacture)	22.19	25.13
Tillot and seal making (manufacture)	18.14	22.23

Activity	SIC 2007	SIC 2003
Timber (commission agent)	46.13	51.13
Timber broker (commission agent)	46.13	51.13
Timber evaluation	02.40	02.02
Timber felling	02.20	02.01
Timber growing	02.10	02.01
Timber importer (wholesale)	46.73	51.53
Timber measurer	71.20	74.30
Timber merchant (wholesale)	46.73	51.53
Timber yard (wholesale)	46.73	51.53
Time clock (manufacture)	26.52	33.50
Time lock (manufacture)	26.52	33.50
Time recorder (manufacture)	26.52	33.50
Time sharing services (computer)	63.11	72.30
Time switch (manufacture)	26.52	33.50
Time/date stamps (manufacture)	26.52	33.50
Timekeepers of sport	93.19/9	92.62/9
Timer for industrial use (manufacture)	26.52	33.50
Time-share exchange services	79.90/9	63.30/9
Timeshare operations (real estate)	68.20/9	70.20/9
Timetable printing (manufacture)	18.12/9	22.22
Timetable publishing	58.19	22.15
Timing belt for motor vehicles (manufacture)	22.19	25.13
Tin (manufacture)	24.43	27.43
Tin foil (manufacture)	24.43	27.43
Tin mining and preparation	07.29	13.20
Tin openers (electric) (manufacture)	27.51	29.71
Tin ore and concentrate extraction and preparation	07.29	13.20
Tin printing (manufacture)	18.12/9	22.22
Tin wire made by drawing (manufacture)	24.43	27.43
Tinman's snips (manufacture)	25.73	28.62
Tinned broth (manufacture)	10.89	15.89/1
Tinned ham (manufacture)	10.13	15.13/1
Tinned meat (other than tinned ham) (manufacture)	10.13	15.13/9
Tinned soup (manufacture)	10.89	15.89/1
Tinplate (manufacture)	24.10	27.10
Tinplate (wholesale)	46.72	51.52
Tins for food products (manufacture)	25.92	28.72
Tinted glass (manufacture)	23.11	26.11
Tip for cutting tool (manufacture)	25.73	28.62
Tipper (manufacture)	28.22	29.22
Tipping gear and parts thereof for motor vehicles (not hydraulic) (manufacture)	29.32	34.30
Tips made of cork (manufacture)	16.29	20.52
Tissue made of glass fibre (manufacture)	23.14	26.14
Tissue paper (uncut) (manufacture)	17.12	21.12
Titanium (manufacture)	24.45	27.45
Titanium dioxide (manufacture)	20.12	24.12
Titanium oxide (wholesale)	46.75	51.55
Title document printing (manufacture)	18.12/9	22.22
Toast racks made of base metal (manufacture)	25.99	28.75
Toaster (electric) (manufacture)	27.51	29.71
Toastmaster	96.09	93.05/9
Tobacco (commission agent)	46.17	51.17
Tobacco (retail)	47.26	52.26
Tobacco (unmanufactured) (wholesale)	46.21	51.25
Tobacco broker (commission agent)	46.17	51.17
Tobacco exporter (unmanufactured) (wholesale)	46.21	51.25
Tobacco for use in pipes and rolled cigarettes (manufacture)	12.00	16.00
Tobacco growing	01.15	01.11
Tobacco importer (unmanufactured) (wholesale)	46.21	51.25
Tobacco leaves, drying and preparation	01.63	01.11
Tobacco merchant (wholesale)	46.35	51.35
Tobacco preparation and making-up machinery (wholesale)	46.69	51.87
Tobacco processing machinery (manufacture)	28.93	29.53
Tobacco products (manufacture)	12.00	16.00
Tobacco products exporter (wholesale)	46.35	51.35
Tobacco products importer (wholesale)	46.35	51.35
Tobacco refuse (commission agent)	46.11	51.11

Activity	SIC 2007	SIC 2003
Tobacco stemming and redrying (manufacture)	12.00	16.00
Tobacco substitute products (manufacture)	12.00	16.00
Tobacco, homogenised or reconstituted (manufacture)	12.00	16.00
Tobacconist (retail)	47.26	52.26
Tobacconist (wholesale)	46.35	51.35
Tobacconists' sundriesman (wholesale)	46.35	51.35
Toe puff (manufacture)	22.29	19.30
Toffee (manufacture)	10.82/2	15.84/2
Toilet articles made of ceramic (manufacture)	23.41	26.21
Toilet articles made of plastic (manufacture)	22.29	25.24
Toilet articles of base metals clad with precious metals (manufacture)	32.12	36.22
Toilet brush (manufacture)	32.91	36.62
Toilet case (fitted) made of leather (manufacture)	15.12	19.20
Toilet goods (retail)	47.75	52.33
Toilet linen (manufacture)	13.92/3	17.40/3
Toilet paper (cut to size) (manufacture)	17.22	21.22
Toilet paper (uncut) (manufacture)	17.12	21.12
Toilet preparations (manufacture)	20.42	24.52
Toilet preparations (wholesale)	46.45	51.45
Toilet soap (manufacture)	20.42	24.51/1
Toilet water (manufacture)	20.42	24.52
Toiletries (manufacture)	20.42	24.52
Toilets (wholesale)	46.73	51.53
Toll bridge, road or tunnel	52.21/9	63.21
Toluene (manufacture)	20.14	24.14
Tomato growing	01.13	01.12
Tomographs (manufacture)	26.60	33.10
Tone arms (manufacture)	26.40	32.30
Toner (pigment) (manufacture)	20.12	24.12
Toner cartridges (manufacture)	28.23	30.01
Toner for photographic use (manufacture)	20.59	24.64
Tongued wood (manufacture)	16.10	20.10
Tonic water production (manufacture)	11.07	15.98
Tonic wine production (manufacture)	11.02	15.93/2
Tool bar for agricultural use (manufacture)	28.30/2	29.32
Tool handles made of wood (manufacture)	16.29	20.51
Tool holder (manufacture)	28.49	29.43
Toolbags made of leather (manufacture)	15.12	19.20
Tools (not machine tools) (retail)	47.52	52.46
Tools (precision) (manufacture)	25.73	28.62
Tools (wholesale)	46.74	51.54
Tools except power driven hand tools (manufacture)	25.73	28.62
Tools for construction hire (without operator)	77.32	71.32
Tools for mechanics or engineers hire	77.39	71.34
Tools made of wood (manufacture)	16.29	20.51
Tooth brush (electric) (manufacture)	27.51	29.71
Tooth brush (not electric) (manufacture)	32.91	36.62
Tooth brushes (wholesale)	46.49/9	51.47/9
Tooth powder (manufacture)	20.42	24.52
Toothpaste (manufacture)	20.42	24.52
Toothpicks made of bone (manufacture)	32.99	36.63/9
Top soil stripping work	43.12	45.11
Topmaking (wool) (manufacture)	13.10	17.13
Tops (wholesale)	46.76	51.56
Torch (manufacture)	27.40	31.50
Torpedo (manufacture)	25.40	29.60
Torsion bar spring (manufacture)	25.93	28.74
Totalisator	92.00	92.71
Toughened glass (manufacture)	23.12	26.12
Tour operator activities	79.12	63.30/2
Touring caravan (manufacture)	29.20/3	34.20/3
Touring clubs	94.99	91.33
Tourism development consultancy services	70.22/9	74.14/9
Tourism promotion activities	79.90/9	63.30/9
Tourism services administration and regulation (public sector)	84.13	75.13
Tourist assistance activities n.e.c.	79.90/9	63.30/9
Tourist board or information service	79.90/9	63.30/9

Activity	SIC 2007	SIC 2003
Tourist guide activities	79.90/1	63.30/3
Tourist guide instruction	85.32	80.22
Tow of flax (manufacture)	13.10	17.14
Tow yarn made of hard fibres (manufacture)	13.94	17.52
Towel (manufacture)	13.92/3	17.40/3
Towel hire	96.01	93.01
Towel rail (electric) (manufacture)	27.51	29.71
Towel supply company	96.01	93.01
Towelling weaving (manufacture)	13.20	17.21
Towels (retail)	47.51	52.41
Towels made of paper (manufacture)	17.22	21.22
Tower made of steel (manufacture)	25.11	28.11
Tower made of wood (manufacture)	16.23	20.30
Towing and road side assistance	52.21/9	50.20
Towing away of vehicles	52.21/9	63.21
Towing rope (manufacture)	13.94	17.52
Towing services for distressed freight vessels in inland waters	52.22	61.20/9
Towing services for distressed freight vessels on sea and coastal waters	52.22	61.10/2
Towing services for distressed passenger vessels in inland waters	52.22	61.20/1
Towing services for distressed passenger vessels on sea and coastal waters	52.22	61.10/1
Town and city planning	71.11/2	74.20/2
Town crier	96.09	93.05/9
Town gas distribution	35.22	40.22
Town gas production	35.21	40.21
Town-to-airport transport by bus	49.31/9	60.21/9
Town-to-airport transport by rail	49.31/1	60.21/3
Town-to-station transport by bus	49.31/9	60.21/9
Town-to-station transport by rail	49.31/1	60.21/3
Toxic waste treatment service	38.22	90.02
Toy animal (manufacture)	32.40/9	36.50/9
Toy balloon (manufacture)	32.40/9	36.50/9
Toy car circuit (electric) (manufacture)	32.40/9	36.50/9
Toy cars (electric) (manufacture)	32.40/9	36.50/9
Toy cars (pedal) (manufacture)	32.40/9	36.50/9
Toy furniture (manufacture)	32.40/9	36.50/9
Toy guns (not operated by compressed air) (manufacture)	32.40/9	36.50/9
Toy musical instruments including electronic (manufacture)	32.40/9	36.50/9
Toy perambulators and pushchairs (manufacture)	32.40/9	36.50/9
Toy push cart (manufacture)	32.40/9	36.50/9
Toy trains (electric) (manufacture)	32.40/9	36.50/9
Toy trains and accessories (wholesale)	46.49/9	51.47/7
Toy wheelbarrow (manufacture)	32.40/9	36.50/9
Toys (mechanical) (manufacture)	32.40/9	36.50/9
Toys (retail)	47.65	52.48/5
Toys (wholesale)	46.49/9	51.47/7
Toys and games (electronic) with fixed (non replaceable software) (manufacture)	32.40/9	36.50/9
Toys and games exporter (wholesale)	46.49/9	51.47/7
Toys and games importer (wholesale)	46.49/9	51.47/7
Toys and games made of paper (manufacture)	32.40/9	36.50/9
Toys and games made of wood (manufacture)	32.40/9	36.50/9
Toys for professional and arcade use (manufacture)	32.40/1	36.50/1
Toys made of cardboard (manufacture)	32.40/9	36.50/9
Toys made of metal (manufacture)	32.40/9	36.50/9
Toys made of plastic (manufacture)	32.40/9	36.50/9
Toys made of rubber (manufacture)	32.40/9	36.50/9
Tracing cloth (textile finishing) (manufacture)	13.30	17.30
Tracing cloth (woven) (manufacture)	13.96	17.54/9
Tracing cloth weaving (manufacture)	13.96	17.54/9
Tracing paper (manufacture)	17.12	21.12
Track laying and other tractors used in construction (manufacture)	28.92/3	29.52/3
Track laying tractors and other tractors used in mining (manufacture)	28.92/1	29.52/1
Track rods for motor vehicles (manufacture)	29.32	34.30
Tracksuits (manufacture)	14.19	18.24/9
Traction battery (rechargeable) (manufacture)	27.20	31.40
Traction motors with or without associated control equipment (manufacture)	27.11	31.10
Traction or suspension devices for medical beds (manufacture)	32.50	33.10
Tractor (half track) (manufacture)	28.30/1	29.31

Activity	SIC 2007	SIC 2003
Tractor (pedestrian controlled) (manufacture)	28.30/1	29.31
Tractor (skidded unit) (manufacture)	28.30/1	29.31
Tractor (wheeled) (manufacture)	28.30/1	29.31
Tractor for agricultural use (manufacture)	28.30/1	29.31
Tractor for forestry use (manufacture)	28.30/1	29.31
Tractor hire for agriculture (without driver)	77.31	71.31
Tractor hoe (manufacture)	28.30/2	29.32
Tractor parts for wheeled and half-track tractors (manufacture)	28.30/1	29.31
Tractor plough (manufacture)	28.30/2	29.32
Tractor shovel (manufacture)	28.92/2	29.52/2
Tractor winch (manufacture)	28.92/2	29.52/2
Tractors (wholesale)	46.61	51.88
Tractors for agricultural use (wholesale)	46.61	51.88
Tractors for semi-trailers (manufacture)	29.10	34.10
Tractors of a type used on railway station platforms (wholesale)	46.69	51.87
Tractors used in forestry (wholesale)	46.61	51.88
Trade association	94.11	91.11
Trade binding (manufacture)	18.14	22.23
Trade centre	82.30/1	74.87/3
Trade journal printing (manufacture)	18.12/9	22.22
Trade journal publishing	58.14/2	22.13
Trade mark agent	69.10/9	74.11/1
Trade unions	94.20	91.20
Trades exhibition organiser	82.30/1	74.87/3
Trades union congress	94.20	91.20
Tradesmen's knife (manufacture)	25.73	28.62
Trading stamp activities	82.99	74.87/9
Trading stamp printing (manufacture)	18.12/9	22.22
Traffic control equipment for roads and inland waterways (manufacture)	30.20	31.62
Traffic engineering design projects	71.12/9	74.20/4
Traffic indicators for motor vehicles (manufacture)	29.31	31.61
Traffic regulation administration and operation	84.24	75.24
Traffic wardens	84.24	75.24
Trailer (motor drawn) (manufacture)	29.20/2	34.20/2
Trailers (new) (wholesale)	45.19	50.10/1
Trailers (retail)	45.19	50.10/1
Trailers (used) (retail)	45.19	50.10/2
Trailers (used) (wholesale)	45.19	50.10/2
Trailers and semi-trailers (manufacture)	29.20/2	34.20/2
Trailers and semi-trailers for agricultural use (manufacture)	28.30/2	29.32
Trailers and semi-trailers rental	77.12	71.21/9
Train cleaning (non-specialised)	81.29/9	74.70/9
Train disinfecting and exterminating activities	81.29/1	74.70/3
Trainer (electronic training equipment) (manufacture)	32.99	36.63/9
Trainer (racehorse or greyhound)	93.19/9	92.62/9
Training film production	59.11/1	92.11/1
Training of pet animals	96.09	93.05/9
Training stables	93.19/9	92.62/9
Training video production	59.11/2	92.11/1
Tramway (scheduled passenger transport)	49.31/9	60.21/9
Tramways construction	42.12	45.23
Transcribing services from tapes, discs, etc.	74.30	74.85
Transcription of documents, and other secretarial services	82.19	74.85
Transfer moulding press for rubber or plastics (manufacture)	28.96	29.56
Transfer printing (manufacture)	18.12/9	22.22
Transformer (generator, transmission system and distribution) (manufacture)	27.11	31.10
Transformer for electronic apparatus (manufacture)	26.11	31.10
Transformer for industrial use (manufacture)	27.11	31.10
Transformer oil (at refineries) (manufacture)	19.20/1	23.20/1
Transformer oil formulation outside refineries (manufacture)	19.20/9	23.20/9
Transformers (wholesale)	46.69	51.87
Transfusion apparatus (manufacture)	32.50	33.10
Transfusion pods (manufacture)	32.50	33.10
Transistors (manufacture)	26.11	32.10
Translation activities	74.30	74.85
Transmission and distribution voltage regulators (manufacture)	27.11	31.10
Transmission apparatus for radio-broadcasting (manufacture)	26.30/9	32.20/2

Activity	SIC 2007	SIC 2003
Transmission belting made of rubber (manufacture)	22.19	25.13
Transmission belts made of plastic (manufacture)	22.29	25.24
Transmission chain (manufacture)	28.15	29.14
Transmission equipment for telephone and telegraph (manufacture)	26.30/1	32.20/1
Transmission kit for radio-telephony and telegraphy, radio or television broadcasting (wholesale)	46.52	51.86
Transmission line construction	42.12	45.21/3
Transmission of aural programming via over-the-air broadcasts, cable or satellite	60.10	92.20/1
Transmission or conveyor belts or belting, made of textiles (manufacture)	13.96	17.54/2
Transmission pole and line hardware (manufacture)	27.33	31.20
Transmission shafts (manufacture)	28.15	29.14
Transmission v-belts made of rubber (manufacture)	22.19	25.13
Transmitter-receivers (manufacture)	26.30/9	32.20/2
Transmitting and receiving antenna (manufacture)	26.30/9	32.30
Transplant organ banks	86.90	85.14
Transplanter for agricultural use (manufacture)	28.30/2	29.32
Transponders (manufacture)	26.30/9	32.20/2
Transport by towing or pushing of barges (except inland waterway)	50.20	61.10/2
Transport documents issue and procurement	52.29	63.40
Transport equipment (except motor vehicles, motorcycles and bicycles) (wholesale)	46.69	51.87
Transport equipment cleaning (non-specialised)	81.29/9	74.70/9
Transport insurance	65.12	66.03/1
Transport of freight over seas and coastal waters (whether scheduled or not)	50.20	61.10/2
Transport of freight via canals	50.40	61.20/9
Transport of freight via lakes	50.40	61.20/9
Transport of freight via ports	50.40	61.20/9
Transport of freight via rivers	50.40	61.20/9
Transport of gases slurry via pipelines	49.50	60.30
Transport of passengers over seas and coastal waters	50.10	61.10/1
Transport of passengers over water (except for inland waterway service)	50.10	61.10/1
Transport of passengers over water (inland waterway service)	50.30	61.20/1
Transport of passengers via canals	50.30	61.20/1
Transport of passengers via inside harbours	50.30	61.20/1
Transport of passengers via lakes	50.30	61.20/1
Transport of passengers via ports	50.30	61.20/1
Transport of passengers via rivers	50.30	61.20/1
Transport of waste and waste materials	49.41	60.24/9
Transport of water via pipelines	49.50	60.30
Transport operations arranging or carrying out by air	52.29	63.40
Transport operations arranging or carrying out by road	52.29	63.40
Transport operations arranging or carrying out by sea	52.29	63.40
Transport services administration and regulation (public sector)	84.13	75.13
Transport via pipeline	49.50	60.30
Transporter (manufacture)	28.22	29.22
Trash collection	38.11	90.02
Trash compactor for domestic use (electric) (manufacture)	27.51	29.71
Travel accessories (wholesale)	46.49/9	51.47/8
Travel accessories made of leather and leather substitutes (retail)	47.72/2	52.43/2
Travel agency activities	79.11	63.30/1
Travel and fancy goods exporter (wholesale)	46.49/9	51.47/8
Travel and fancy goods importer (wholesale)	46.49/9	51.47/8
Travel goods (retail)	47.72/2	52.43/2
Travel goods made of leather or leather substitute (manufacture)	15.12	19.20
Travel insurance	65.12	66.03/1
Travelling clock (manufacture)	26.52	33.50
Travelling crane (manufacture)	28.22	29.22
Travelling libraries, banks, etc. (not trailers) (manufacture)	29.10	34.10
Travelling rug making-up (outside weaving establishment) (manufacture)	13.92/3	17.40/3
Travelling rugs made of wool (manufacture)	13.92/3	17.40/3
Travelling show	90.01	92.34/9
Travelling trunks made of wood (manufacture)	16.24	20.40
Travelling wave tube (manufacture)	26.11	32.10
Trawl door (manufacture)	28.99	29.56
Trawler (manufacture)	30.11	35.11
Trays made of base metal (manufacture)	25.99	28.75
Trays made of paper (manufacture)	17.22	21.22
Trays made of plastic (manufacture)	22.29	25.24
Trays made of wood (manufacture)	16.29	20.51

Activity	SIC 2007	SIC 2003
Treacle (manufacture)	10.81	15.83
Treadle operated and other non power-operated tools (manufacture)	25.73	28.62
Treatment and coating of metals (manufacture)	25.61	28.51
Treatment and disposal of foul liquids (e.g. Leachate)	38.22	90.02
Treatment and disposal of hazardous waste	38.22	90.02
Treatment and disposal of non-hazardous waste	38.21	90.02
Treatment and disposal of nuclear waste	38.22	23.30
Treatment and disposal of radioactive waste from hospitals, etc.	38.22	90.02
Treatment and disposal of toxic live or dead animals and other contaminated waste	38.22	90.02
Treatment and disposal of transition radioactive waste	38.22	23.30
Treatment of human waste water by means of physical, chemical and biological processes	37.00	90.01
Treatment of organic waste for disposal	38.21	90.02
Treatment of waste water (human, industrial, from swimming pools etc.) by various processes.	37.00	90.01
Treatment of water for industrial and other purposes	36.00	41.00
Treatment, disposal and storage of radioactive nuclear waste	38.22	23.30
Tree growing for extraction of sap	01.29	01.11
Tree nurseries	01.30	01.12
Tree nursery (not fruit or ornamental trees)	02.10	02.01
Tree pruning, replanting, on a fee or contract basis (except as an agricultural service activity)	81.30	01.41
Treefelling (own account)	02.20	02.01
Trellis work made of metal (manufacture)	25.99	28.75
Trellis work made of wood (manufacture)	16.23	20.30
Trench digging	43.12	45.11
Trencher (manufacture)	28.92/2	29.52/2
Tribunals	84.23	75.23
Trichologist	96.02	93.02
Tricycles (including delivery tricycles) (manufacture)	30.92	35.42
Tricycles and parts (manufacture)	30.92	35.42
Tricycles for children (manufacture)	32.40/9	36.50/9
Trimming of books, brochures, etc. (manufacture)	18.14	22.23
Trimmings made of fur (manufacture)	14.20	18.30
Trimmings made of leather (manufacture)	15.11	19.10
Trinitrotoluene (TNT) (manufacture)	20.51	24.61
Trinity House	52.22	63.22
Tripe (retail)	47.22	52.22
Tripe dressing (manufacture)	10.11	15.11/2
Trishaw (cycle rickshaw) taxi service	49.39	60.23/9
Trolley bus (manufacture)	29.10	34.10
Trolley bus (scheduled passenger transport)	49.31/9	60.21/9
Troop carrier (armoured) (manufacture)	30.40	29.60
Tropical helmet (manufacture)	14.19	18.24/1
Trotting Club	93.12	92.62/9
Troughs made of fibre cement (manufacture)	23.65	26.65
Trouser suits for women and girls (manufacture)	14.13/2	18.22/2
Trousers for industrial use (manufacture)	14.12	18.21
Trousers for men and boys (manufacture)	14.13/1	18.22/1
Trousers for women and girls (manufacture)	14.13/2	18.22/2
Trowel (not garden) (manufacture)	25.73	28.62
Truck (commercial vehicle) (manufacture)	29.10	34.10
Truck rental (with driver)	49.41	60.24/9
Truck rental (without driver)	77.12	71.21/9
Trucks and other heavy vehicles exceeding 3.5 tonnes renting and leasing	77.12	71.21/9
True hemp growing	01.16	01.11
Trueing and grinding machines for cold working of glass (manufacture)	28.49	29.43
Truffles growing	01.13	01.12
Truffles, gathering from the wild	02.30	01.12
Truncheons and night sticks (manufacture)	25.40	29.60
Trunk handles made of leather (manufacture)	15.12	19.20
Trunks made of leather (manufacture)	15.12	19.20
Truss rafter (manufacture)	16.23	20.30
Trust territory programme administration (public sector)	84.11	75.11
Trustee, fiduciary and custody services on a fee or contract basis	66.19	67.13
Trustees	66.12	67.12/2
Trusts preparation	69.10/9	74.11/9
T-shirts for men and boys (manufacture)	14.14/1	18.23/1
Tube (electronic) (manufacture)	26.11	32.10
Tube blanks made of copper (manufacture)	24.44	27.44

Activity	SIC 2007	SIC 2003
Tube containers made of plastic (manufacture)	22.22	25.22
Tube coupling and equipment for pneumatics (manufacture)	28.12	29.12/2
Tube fittings made of aluminium (manufacture)	24.42	27.42
Tube fittings made of copper (manufacture)	24.44	27.44
Tube fittings made of glass for electric lights (manufacture)	23.19	26.15
Tube fittings made of paper (manufacture)	17.29	21.25/9
Tube fittings made of steel (manufacture)	24.20	27.22
Tube hollows made of steel (manufacture)	24.20	27.22
Tube mill plant (manufacture)	28.91	29.51
Tube shells made of copper (manufacture)	24.44	27.44
Tuberculosis hospital (public sector)	86.10/1	85.11/1
Tuberous vegetable growing	01.13	01.11
Tubes (valves) or bulbs producing machinery (manufacture)	28.99	29.56
Tubes and fittings made of cast iron (manufacture)	24.51	27.21
Tubes made of aluminium for packaging (collapsible) (manufacture)	25.92	28.72
Tubes made of brass (manufacture)	24.44	27.44
Tubes made of canvas for ventilating purposes (manufacture)	13.92/2	17.40/2
Tubes made of cardboard (not for packing) (manufacture)	17.29	21.25/9
Tubes made of centrifugally cast steel (manufacture)	24.51	27.21
Tubes made of cold drawn steel (manufacture)	24.20	27.22
Tubes made of concrete (manufacture)	23.61	26.61
Tubes made of copper (manufacture)	24.44	27.44
Tubes made of fibre cement (manufacture)	23.65	26.65
Tubes made of glass (manufacture)	23.19	26.15
Tubes made of metal (collapsible) (manufacture)	25.92	28.72
Tubes made of plastic (manufacture)	22.21	25.21
Tubes made of refractory ceramic (manufacture)	23.20	26.26
Tubes made of rubber (manufacture)	22.19	25.13
Tubes made of seamless steel (manufacture)	24.20	27.22
Tubes made of steel (manufacture)	24.20	27.22
Tubes, pipes, tube and pipe fittings made of lead (manufacture)	24.43	27.43
Tubes, pipes, tube and pipe fittings made of tin (manufacture)	24.43	27.43
Tubes, pipes, tube and pipe fittings made of zinc (manufacture)	24.43	27.43
Tubing made of glass (manufacture)	23.19	26.15
Tubing made of plastic (manufacture)	22.21	25.21
Tubing made of rubber (manufacture)	22.19	25.13
Tubing made of steel (manufacture)	24.20	27.22
Tubs made of plastic (manufacture)	22.22	25.22
Tubs made of wood (manufacture)	16.24	20.40
Tubular containers made of aluminium (manufacture)	25.92	28.72
Tubular containers made of glass (manufacture)	23.13	26.13
Tubular containers made of metal (manufacture)	25.92	28.72
Tubular modules for oil rigs (manufacture)	30.11	35.11
Tubular rivets (manufacture)	25.94	28.74
Tufted carpet (manufacture)	13.93/1	17.51/2
Tufted fabrics (other than household textiles) (manufacture)	13.99	17.54/9
Tufting blankets (manufacture)	13.92/3	17.40/3
Tufting household textiles (manufacture)	13.92/3	17.40/3
Tufting machinery (wholesale)	46.64	51.83
Tufting machinery for carpet making (manufacture)	28.94	29.54
Tug (manufacture)	30.11	35.11
Tug boat service for inland waterways	52.22	63.22
Tug boat service for offshore installations	52.22	63.22
Tug boat service for sea barge or off-shore well	52.22	63.22
Tug boat service for sea barges on domestic coastal routes	52.22	63.22
Tug lessee or owner for inland waterways service	52.22	63.22
Tug owner or lessee for in port service or salvage	52.22	63.22
Tugs and pusher craft (wholesale)	46.69	51.87
Tuition for ships' licences for commercial certificates and permits	85.32	63.22
Tulip bulbs (wholesale)	46.21	51.21
Tulles and other net fabrics (manufacture)	13.99	17.54/1
Tulles in motifs (manufacture)	13.99	17.54/1
Tulles in one piece (manufacture)	13.99	17.54/1
Tulles in strips (manufacture)	13.99	17.54/1
Tumble dryer for domestic use (manufacture)	27.51	29.71
Tumblers made of glass (manufacture)	23.13	26.13
Tuner (audio separate) (manufacture)	26.40	32.30

Activity	SIC 2007	SIC 2003
Tuner for radio and television (other than audio separates) (manufacture)	26.40	32.30
Tung oil extraction (manufacture)	10.41	15.41
Tungsten (manufacture)	24.45	27.45
Tunicate hunting	03.11	05.01
Tuning fork (manufacture)	32.20	36.30
Tuning of musical instruments	95.29	52.74
Tunnel oven refractory (manufacture)	23.20	26.26
Tunnelling machine for mining (manufacture)	28.92/1	29.52/1
Tunnels operation	52.21/9	63.21
Tuns made of wood (manufacture)	16.24	20.40
Turbine drilling services	09.10	11.20
Turbine for electricity generation (manufacture)	27.11	31.10
Turbine rental and operating leasing	77.39	71.34
Turbine-generator sets (manufacture)	28.11	29.11
Turbines and parts thereof (manufacture)	28.11	29.11
Turbo alternator (manufacture)	27.11	31.10
Turbo-compressors (wholesale)	46.69	51.87
Turbo-jets and parts for aircraft (manufacture)	30.30	35.30
Turbo-propellers and parts for aircraft (manufacture)	30.30	35.30
Turf accountant	92.00	92.71
Turf commission agency	92.00	92.71
Turf for transplanting	01.30	01.12
Turkey farming	01.47	01.24
Turkey raising and breeding	01.47	01.24
Turkish baths	96.04	93.04
Turkish delight (manufacture)	10.82/2	15.84/2
Turned wood products (manufacture)	16.29	20.51
Turning machine (metal cutting) (manufacture)	28.41	29.42
Turning, engraving, carving, etc. machines for stone, ceramics, and similar (manufacture)	28.49	29.43
Turnip growing	01.13	01.12
Turn-tables (record decks) (manufacture)	26.40	32.30
Turtle hunting	03.11	05.01
Tweed (manufacture)	13.20	17.22
Twill weaving (manufacture)	13.20	17.21
Twin sets (knitted) (manufacture)	14.39	17.72
Twine (manufacture)	13.94	17.52
Twine (wholesale)	46.41	51.41
Twine made of paper (manufacture)	13.10	17.17
Twist cord (fabric) (manufacture)	13.96	17.54/2
Twist drill (manufacture)	25.73	28.62
Twisting machinery for textiles (manufacture)	28.94	29.54
Type metal (manufacture)	24.43	27.43
Type setting machine (manufacture)	28.99	29.56
Typesetting and phototypesetting (manufacture)	18.13	22.24
Type-setting machinery, equipment and apparatus (wholesale)	46.69	51.87
Typewriter (manufacture)	28.23	30.01
Typewriter case made of leather (manufacture)	15.12	19.20
Typewriter rental and operating leasing	77.33	71.33
Typewriter ribbons (manufacture)	32.99	36.63/1
Typewriter ribbons (wholesale)	46.49/9	51.47/9
Typewriters (retail)	47.41	52.48/2
Typewriters (wholesale)	46.66	51.85
Typing, word processing and desk top publication service	82.19	74.85
Tyre alignment and balancing equipment (except wheel balancing) (manufacture)	28.99	29.56
Tyre cord (cotton system) (manufacture)	13.10	17.11
Tyre cord fabric made of high-tenacity man-made yarn (manufacture)	13.96	17.54/9
Tyre cord fabric of high-tenacity man-made yarn (manufacture)	13.96	17.54/9
Tyre dealer (retail)	45.32	50.30
Tyre fabric woven from yarn spun on the cotton system (manufacture)	13.96	17.54/9
Tyre flaps (manufacture)	22.11	25.11
Tyre rebuilding and retreading (manufacture)	22.11	25.12
Tyre repair materials and kits (manufacture)	22.19	25.13
Tyre retreading (manufacture)	22.11	25.12
Tyres (manufacture)	22.11	25.11
Tyres for aircraft (manufacture)	22.11	25.11
Tyres for cars or vans (manufacture)	22.11	25.11
Tyres for commercial vehicles (manufacture)	22.11	25.11

Activity	SIC 2007	SIC 2003
Tyres for cycles (manufacture)	22.11	25.11
Tyres for industrial use (manufacture)	22.11	25.11
Tyres for motorcycles and mopeds (manufacture)	22.11	25.11
Tyres for scooters (manufacture)	22.11	25.11
Tyres for tractors (manufacture)	22.11	25.11
Tyres made of rubber (manufacture)	22.11	25.11
Tyres made of solid rubber (manufacture)	22.11	25.11
Ultrasonic cleaning machines (except laboratory and dental) (manufacture)	27.90	31.62
Ultrasonic diagnostic equipment (manufacture)	26.60	33.10
Ultrasonic sounding instruments (electronic) (manufacture)	26.51/1	33.20/1
Ultrasonic sounding instruments (non-electronic) (manufacture)	26.51/3	33.20/2
Ultra-violet and infra-red apparatus for medical use (wholesale)	46.46	51.46
Ultra-violet lamps (manufacture)	27.40	31.50
Umbrella (manufacture)	32.99	36.63/9
Umbrella trimmings made of textile material (manufacture)	13.96	17.54/2
Umbrellas (retail)	47.78/9	52.48/9
Umbrellas (wholesale)	46.42	51.42/9
Unbleached paper pulp made by chemical dissolving (manufacture)	17.11	21.11
Unbleached paper pulp made by mechanical processes (manufacture)	17.11	21.11
Unbleached paper pulp made by non-dissolving processes (manufacture)	17.11	21.11
Unbleached paper pulp made by semi-chemical processes (manufacture)	17.11	21.11
Uncooked pizza (manufacture)	10.89	15.89/9
Undenatured ethyl alcohol (manufacture)	11.01	15.92
Underclothing for infants (manufacture)	14.19	18.24/9
Underground railways (scheduled passenger transport)	49.31/1	60.21/3
Underground train cleaning (non-specialised)	81.29/9	74.70/9
Underskirt (manufacture)	14.14/2	18.23/2
Undertaking	96.03	93.03
Underwater photography services	74.20/2	74.81/3
Underwater swimming suit made of rubber (manufacture)	22.19	25.13
Underwear for men and boys (manufacture)	14.14/1	18.23/1
Underwear for women and girls (manufacture)	14.14/2	18.23/2
Underwear made of paper (manufacture)	17.22	21.22
Underwriter (life insurance)	65.11	66.01/1
Underwriter (non-life insurance)	65.12	66.03/1
Underwriter (stock and share issues)	64.99/9	65.23/9
Underwriting brokers	66.22	67.20
Undifferentiated goods producing activities of private households for own use	98.10	96.00
Undifferentiated services producing activities of private households for own use	98.20	97.00
Unexposed materials (manufacture)	20.59	24.64
Unglazed building brick (manufacture)	23.32	26.40
Uniform hats and caps (manufacture)	14.19	18.24/1
Uniform helmets (manufacture)	32.99	18.24/1
Uniforms for men and boys (manufacture)	14.12	18.21
Uniforms for women and girls (manufacture)	14.12	18.21
Uninsulated metal cable or insulated cable not useable as a conductor of electricity (manufacture)	25.93	28.73
Uninterruptible power supplies (UPS) (manufacture)	27.90	31.62
Union cloth (cotton/linen) (manufacture)	13.20	17.25
Unionist parties	94.92	91.32
Unit construction and transfer machine (metal working) (manufacture)	28.41	29.42
Unit furniture (non-upholstered) (manufacture)	31.09	36.14
Unit seating for domestic use (upholstered) (manufacture)	31.09	36.11
Unit trust activities	64.30/2	65.23/2
Unitarian Church	94.91	91.31
United Nations and affiliated organisations (not United Nations Association)	99.00	99.00
United Nations associations	94.99	91.33
United Reform Church	94.91	91.31
United Society for Christian Literature	94.91	91.31
Universal ac/dc motors (manufacture)	27.11	31.10
Universal joints for motor vehicles (manufacture)	29.32	34.30
Universities' Central Council on Admissions	85.42/1	80.30/2
University	85.42/1	80.30/2
University canteen	56.29	55.51
University college	85.42/1	80.30/2
University dining halls	56.29	55.51
University halls of residence	55.90	55.23/9
University medical or dental school	85.42/1	80.30/2

Activity	SIC 2007	SIC 2003
Unlicensed carriers	53.20/2	64.12
Unloading cushions (manufacture)	13.94	17.52
Unrecorded media for sound recording or similar recording of other phenomena (commission agent)	46.18	51.18
Unwrought aluminium (manufacture)	24.42	27.42
Unwrought brass (manufacture)	24.44	27.44
Unwrought bronze (manufacture)	24.44	27.44
Unwrought cadmium copper (manufacture)	24.44	27.44
Unwrought copper (manufacture)	24.44	27.44
Unwrought cupro-nickel (manufacture)	24.44	27.44
Unwrought delta metal (manufacture)	24.44	27.44
Unwrought German silver (manufacture)	24.44	27.44
Unwrought gun metal (manufacture)	24.44	27.44
Unwrought manganese bronze (manufacture)	24.44	27.44
Unwrought naval brass (manufacture)	24.44	27.44
Unwrought red metal (manufacture)	24.44	27.44
Upholstered base for mattress (manufacture)	31.03	36.15
Upholstered furniture (other than chairs and seats) (manufacture)	31.09	36.14
Upholsterer (not repair and maintenance) (manufacture)	31.09	36.11
Upholsterer (repair and restoration)	95.24	36.11
Upholsterers' trimmings (textile material) (manufacture)	13.96	17.54/2
Upholsterers' trimmings (wholesale)	46.77	51.57
Upholstery hair fibre and filling (manufacture)	13.10	17.17
Upholstery leather preparation (manufacture)	15.11	19.10
Upholstery of chairs and seats (manufacture)	31.09	36.11
Upper leather (manufacture)	15.11	19.10
Uranium (enriched) (manufacture)	20.13	23.30
Uranium and thorium ore concentration	07.21	12.00
Uranium and thorium ore mining support services provided on a fee or contract basis	09.90	12.00
Uranium metal production from pitchblende or other ores (manufacture)	24.46	23.30
Uranium ore mining	07.21	12.00
Uranium smelting and refining (manufacture)	24.46	23.30
Urban area passenger railway transportation by underground, metro and similar systems	49.31/1	60.21/3
Urban area scheduled passenger land transport other than by underground, metro and similar systems	49.31/9	60.21/9
Urban communication and powerlines construction	42.22	45.21/3
Urban pipelines construction	42.21	45.21/3
Urban planning activities	71.11/2	74.20/2
Urea (not for use as fertiliser) (manufacture)	20.14	24.14
Urea for use as fertiliser (manufacture)	20.15	24.15
Urea, thiourea and melamine resins in primary forms (commission agent)	46.12	51.12
Urea, thiourea and melamine resins in primary forms (wholesale)	46.75	51.55
Ureines (manufacture)	20.14	24.14
Urinals made of ceramic, fireclay, etc. (manufacture)	23.42	26.22
Urine bottle holders and other accessories for medical beds (manufacture)	32.50	33.10
Urological reagents (manufacture)	21.20	24.42/1
Urologist (private practice)	86.22	85.12
Urologist (public sector)	86.10/1	85.11/1
USB cables (manufacture)	26.11	31.30
Vaccine (manufacture)	21.20	24.42/1
Vacuum cleaners for domestic use (manufacture)	27.51	29.71
Vacuum cleaners for industrial and commercial use (manufacture)	28.99	29.56
Vacuum flask (complete) (manufacture)	32.99	36.63/9
Vacuum flask inners (manufacture)	23.13	26.13
Vacuum forming machine (manufacture)	28.99	29.56
Vacuum jar (manufacture)	32.99	36.63/9
Vacuum pump (manufacture)	28.13/1	29.12/1
Vacuum pumps (wholesale)	46.69	51.87
Vacuum treatment of wood (manufacture)	16.10	20.10
Vacuum vessels for personal or household use (manufacture)	32.99	36.63/9
Valances (manufacture)	13.92/3	17.40/3
Valet car parkers	96.09	93.05/9
Valet service	96.01	93.01
Valuer (any trade except real estate)	74.90/9	74.87/9
Valuer (real estate)	68.31	70.31
Valve actuators (electrical (other than electric motors)) (manufacture)	28.14	29.13
Valve actuators (hydraulic and pneumatic) (manufacture)	28.12	29.13
Valve parts (manufacture)	28.14	29.13
Valves (electronic) (manufacture)	26.11	32.10

Activity	SIC 2007	SIC 2003
Valves for aerosols (moulded components) (manufacture)	22.29	25.24
Valves for hydraulic equipment (manufacture)	28.12	29.13
Valves for industrial use (manufacture)	28.14	29.13
Valves for motor vehicle engines (manufacture)	28.11	34.30
Valves for pneumatic control equipment (manufacture)	28.12	29.13
Valves for tyres (manufacture)	28.14	29.13
Van (manufacture)	29.10	34.10
Van hire (exceeding 3.5 tonnes without driver)	77.12	71.21/9
Van rental (self drive not exceeding 3.5 tonnes)	77.11	71.10
Vanadium (manufacture)	24.45	27.45
Vanadium mining and preparation	07.29	13.20
Vane pump (manufacture)	28.13/1	29.12/1
Vanilla growing	01.28	01.13/9
Vaporising oil (manufacture)	19.20/1	23.20/1
Vapour generators (manufacture)	25.30	28.30
Variety agency	74.90/9	74.87/9
Variety artiste (own account)	90.01	92.31/1
Varnish (manufacture)	20.30/1	24.30/1
Varnish removers (manufacture)	20.30/1	24.30/1
Varnishes (retail)	47.52	52.46
Varnishes (wholesale)	46.73	51.53
Varnishing (manufacture)	18.13	22.25
Vascular prostheses (manufacture)	32.50	33.10
Vaseline (at refinery) (manufacture)	19.20/1	23.20/1
Vases made of ceramic (manufacture)	23.41	26.21
Vases made of concrete, plaster, cement or artificial stone (manufacture)	23.69	26.66
Vases made of glassware (manufacture)	23.13	26.13
Vases made of plastic (manufacture)	22.29	25.24
Vat dye (manufacture)	20.12	24.12
Vats made of wood (manufacture)	16.24	20.40
Vegetable dehydrating for human consumption (manufacture)	10.39	15.33
Vegetable dishes (manufacture)	10.85	15.33
Vegetable down (manufacture)	13.10	17.17
Vegetable fats or oils extraction or preparation machinery (manufacture)	28.93	29.53
Vegetable fibre pulp (manufacture)	17.11	21.11
Vegetable growing (except potatoes)	01.13	01.12
Vegetable hair gathering	02.30	02.01
Vegetable harvesting and sorting machinery (manufacture)	28.30/2	29.32
Vegetable juice (manufacture)	10.32	15.32
Vegetable materials used for plaiting growing	02.10	02.01
Vegetable milling (manufacture)	10.61/2	15.61/2
Vegetable oil processing: blowing, boiling, dehydration, hydrogenation (manufacture)	10.41	15.42
Vegetable oil refining (manufacture)	10.41	15.42
Vegetable or resin product derivatives (commission agent)	46.12	51.12
Vegetable or resin product derivatives (wholesale)	46.75	51.55
Vegetable pickling (manufacture)	10.39	15.33
Vegetable plaiting material growing	01.29	01.11
Vegetable preparation and preserving (manufacture)	10.39	15.33
Vegetable processing machines and equipment (manufacture)	28.93	29.53
Vegetable quick freezing (manufacture)	10.39	15.33
Vegetable saps and extracts (commission agent)	46.17	51.17
Vegetable seed growing	01.13	01.12
Vegetable tanning and dyeing extracts (manufacture)	20.12	24.12
Vegetable-based bio diesel (manufacture)	20.59	24.66
Vegetable-based biodiesel (manufacture)	20.59	24.66
Vegetables (retail)	47.21	52.21
Vegetables (unprocessed) (wholesale)	46.31	51.31
Vegetables (wholesale)	46.31	51.31
Vegetarian foods (retail)	47.29	52.27
Vehicle fuel credit card services	64.92/1	65.22/1
Vehicle lamps (bulb and sealed beam unit) (manufacture)	27.40	31.50
Vehicle licence issuing on a fee or contract basis	82.99	75.13
Vehicle motors testing and regulating apparatus (non-electronic) (manufacture)	26.51/3	33.20/2
Vehicles drawn by animals (manufacture)	30.99	35.50
Veiling (not silk) (manufacture)	13.99	17.54/1
Veiling made of silk (manufacture)	13.20	17.24
Vellum (manufacture)	15.11	19.10

Activity	SIC 2007	SIC 2003
Velocity measuring instruments (electronic) (manufacture)	26.51/1	33.20/1
Velocity measuring instruments (non-electronic) (manufacture)	26.51/3	33.20/2
Velvet (manufacture)	13.20	17.21
Velvet cutting and shearing (manufacture)	13.30	17.30
Velvet dyeing (manufacture)	13.30	17.30
Velveteen (manufacture)	13.20	17.21
Velveteen cutting and shearing (manufacture)	13.30	17.30
Velveteen dyeing (manufacture)	13.30	17.30
Vending machine (manufacture)	28.29	29.24
Vending machine sales (retail)	47.99	52.63
Vending machines (wholesale)	46.69	51.87
Veneer (manufacture)	16.21	20.20
Veneer log sawing (manufacture)	16.10	20.10
Veneer press (manufacture)	28.49	29.43
Veneer shearing machines (manufacture)	28.49	29.43
Veneer sheet (manufacture)	16.21	20.20
Veneer splicing machines (manufacture)	28.49	29.43
Ventilating fans (manufacture)	28.25	29.23
Ventilating or recycling hoods (manufacture)	27.51	29.71
Ventilating unit (manufacture)	28.25	29.23
Ventilation ducts cleaning	81.22/2	74.70/4
Ventilation equipment (wholesale)	46.74	51.54
Ventilation equipment for domestic use (manufacture)	28.25	29.71
Ventilation equipment for non-domestic use (manufacture)	28.25	29.23
Ventriloquist	90.01	92.31/1
Venture and development capital companies and funds activities	64.30/3	65.23/5
Vermicelli (manufacture)	10.73	15.85
Vermin destroying (not agricultural)	81.29/1	74.70/3
Vermin destroying and trapping on agricultural land	01.61	01.41
Vermouth (manufacture)	11.04	15.95
Vertical boiler (manufacture)	25.30	28.30
Vervain herb infusions (manufacture)	10.83/1	15.86/1
Vessel laying up and storage services	52.22	63.22
Vessel registration services	52.22	63.22
Vessels for pleasure or sports (wholesale)	46.49/9	51.47/9
Vessels only engaged in processing and preserving fish (other than by freezing) (manufacture)	10.20	15.20/9
Vessels only engaged in processing and preserving fish by freezing (manufacture)	10.20	15.20/1
Vestments for clerical use (manufacture)	14.12	18.21
Vests for men and boys (manufacture)	14.14/1	18.23/1
Vests for women and girls (manufacture)	14.14/2	18.23/2
Veterinary activities	75.00	85.20
Veterinary assistants or other auxiliary veterinary personnel	75.00	85.20
Veterinary biologicals (manufacture)	21.10	24.41
Veterinary drugs (wholesale)	46.46	51.46
Veterinary equipment (manufacture)	32.50	33.10
Veterinary feed additives (medicinal) (manufacture)	21.10	24.41
Veterinary laboratory	75.00	85.20
Veterinary medicines (manufacture)	21.20	24.42/1
Veterinary pharmaceuticals (manufacture)	21.20	24.42/1
Veterinary surgery	75.00	85.20
Viaduct construction	42.13	45.21/3
Vial (manufacture)	23.13	26.13
Viatical settlement company activities	64.99/9	65.23/9
Vices (manufacture)	25.73	28.62
Victoria and Albert Museum	91.02	92.52/1
Video conferencing equipment (manufacture)	26.30/9	32.20/2
Video disc reproduction (manufacture)	18.20/2	22.32
Video equipment (retail)	47.43	52.45
Video game consoles (manufacture)	26.40	36.50/9
Video game consoles (retail)	47.41	52.48/2
Video games (wholesale)	46.49/9	51.47/7
Video games machines (manufacture)	32.40/9	36.50/9
Video games of a kind used with a television receiver (wholesale)	46.49/9	51.47/7
Video interface cards (manufacture)	26.12	32.10
Video post-production activities	59.12	92.11/9
Video producer (own account)	59.11/2	92.11/1
Video production	59.11/2	92.11/1

Activity	SIC 2007	SIC 2003
Video projector (manufacture)	26.40	32.30
Video recorder/player (domestic) hire	77.29/1	71.40/3
Video recorders (retail)	47.43	52.45
Video recording or reproducing apparatus including camcorders (manufacture)	26.40	32.30
Video signalling equipment (manufacture)	26.30/9	32.20/2
Video studios	59.11/2	92.11/1
Video tape and dvd distribution rights acquisition	59.13/2	92.12
Video tape projection	59.14	92.13
Video tape recordings reproduction (manufacture)	18.20/2	22.32
Video tape rental	77.22	71.40/5
Video tapes (retail)	47.63	52.45
Video tapes distribution to other industries	59.13/2	92.12
Videoing of live events such as weddings, graduations, conventions, fashion shows, etc.	74.20/9	74.81/9
Videos (recorded) (wholesale)	46.43/1	51.43/1
Village general store (selling mainly foodstuffs) with alcohol licence (retail)	47.11	52.11/2
Village general store (selling mainly foodstuffs) without alcohol licence (retail)	47.11	52.11/3
Vinegar processing machinery (manufacture)	28.93	29.53
Vinegars (malt, spirit, wine, acetic acid) (manufacture)	10.84	15.87
Vineyards	01.21	01.13/1
Vinyl acetate (manufacture)	20.14	24.14
Vinyl acetate polymers (manufacture)	20.16	24.16
Vinyl chloride polymers (manufacture)	20.16	24.16
Vinyl floor covering (homogeneous and printed) (manufacture)	22.23	25.23/1
Vinyl paint (manufacture)	20.30/1	24.30/1
Vinyl-coated wall coverings (manufacture)	17.24	21.24
Vinyl-coated wallpaper (manufacture)	17.24	21.24
Viola (manufacture)	32.20	36.30
Violin (manufacture)	32.20	36.30
Violin case (not wooden) (manufacture)	15.12	19.20
Violin cases made of wood (manufacture)	16.29	20.51
Virtual gambling web site operation	92.00	92.71
Virtual reality helmets (manufacture)	26.20	30.02
Viscometers (electronic) (manufacture)	26.51/1	33.20/1
Viscometers (non-electronic) (manufacture)	26.51/3	33.20/2
Visible record computer (tabulator) (manufacture)	28.23	30.01
Visitor assistance services	79.90/9	63.30/9
Visitor flats and bungalows provided in holiday centres and holiday villages	55.20/1	55.23/1
Visual display unit for computer (manufacture)	26.20	30.02
Vitreous enamel frits (manufacture)	20.30/1	24.30/1
Vitrifiable enamels (manufacture)	20.30/1	24.30/1
Vitrifiable enamels and glazes, englobes, liquid lustres and glass frit (commission agent)	46.13	51.13
Vitrified bonded abrasives (manufacture)	23.91	26.81
V-jointed wood (manufacture)	16.10	20.10
Vocational education at post-secondary non-tertial level	85.41	80.30/1
Vocational rehabilitation (charitable)	88.10	85.32/1
Vocational rehabilitation (non-charitable)	88.10	85.32/2
Vodka distilling (manufacture)	11.01	15.91
Voile weaving (manufacture)	13.20	17.21
VOIP (voice over internet protocol) provision	61.90	64.20
Voltage checking instruments (manufacture)	26.51/1	33.20/1
Voltage limiters (manufacture)	27.12	31.20
Voltage regulators for vehicles (manufacture)	29.31	31.61
Voltmeter (electronic) (manufacture)	26.51/1	33.20/1
Voltmeter (non-electronic) (manufacture)	26.51/3	33.20/2
Volumetric glassware (manufacture)	23.19	26.15
Voting machines (manufacture)	28.23	30.01
Vulcanized and unvulcanized rubber and articles thereof (commission agent)	46.12	51.12
Vulcanized fibre (manufacture)	22.21	25.21
Vulcanizing machines for working rubber and plastics (manufacture)	28.96	29.56
Wadding made from yarn spun on the cotton system (manufacture)	17.22	17.54/9
Wafer biscuits (manufacture)	10.72	15.82
Waffle irons (manufacture)	27.51	29.71
Waffles (manufacture)	10.71	15.81
Wagon and locomotive frames (manufacture)	30.20	35.20
Wagon cover (manufacture)	13.92/2	17.40/2
Wagon timber (sawn) (manufacture)	16.10	20.10
Waistcoats and other similar articles (knitted) (manufacture)	14.39	17.72

Activity	SIC 2007	SIC 2003
Waistcoats for men and boys (manufacture)	14.13/1	18.22/1
Walking draglines (manufacture)	28.92/2	29.52/2
Walking sticks (manufacture)	32.99	36.63/9
Walking sticks and seat sticks (wholesale)	46.42	51.42/9
Walking sticks made of wood (manufacture)	16.29	36.63/9
Wall boards (wholesale)	46.73	51.53
Wall covering	43.33	45.43
Wall coverings made of plastic (manufacture)	22.23	25.23/9
Wall mountings made of metal (manufacture)	25.99	28.75
Wall panels for structural use made of precast concrete (manufacture)	23.61	26.61
Wall tiles (glazed) (manufacture)	23.31	26.30
Wall tiles made of unglazed clay (manufacture)	23.31	26.30
Wall unit (manufacture)	31.09	36.14
Wallace collection	91.02	92.52/1
Wallets (retail)	47.72/2	52.43/2
Wallets containing an assortment of paper stationery (manufacture)	17.23	21.23
Wallets made of leather or leather substitute (manufacture)	15.12	19.20
Wallpaper (retail)	47.53	52.48/9
Wallpaper (wholesale)	46.73	51.44
Wallpaper and lining paper (manufacture)	17.24	21.24
Wallpaper base (manufacture)	17.12	21.12
Wallpaper hanging	43.33	45.43
Walnut growing	01.25	01.13/9
Walrus catching	01.70	01.50
War ammunition (manufacture)	25.40	29.60
War veterans' associations	94.99	91.33
Wardrobes (manufacture)	31.09	36.14
Wardrobes made of metal (manufacture)	31.09	36.14
Warehouse (general) operation for air transport activities	52.10/2	63.12/9
Warehouse (general) operation for land transport activities	52.10/3	63.12/9
Warehouse (general) operation for water transport activities	52.10/1	63.12/9
Warm air generator (non-electric) (manufacture)	27.52	29.72
Warp dressing (woollen) (manufacture)	13.10	17.12
Warp knitted fabric (manufacture)	13.91	17.60
Warp knitted fabric dyeing and finishing (manufacture)	13.30	17.30
Warp knitting (manufacture)	13.91	17.60
Warp sizing and dressing (worsted) (manufacture)	13.10	17.13
Warp starch (manufacture)	10.62	15.62
Warpers for preparing textile yarns (manufacture)	28.94	29.54
Warping machinery (manufacture)	28.94	29.54
Warship (manufacture)	30.11	35.11
Wash basins made of metal (manufacture)	25.99	28.75
Wash basins made of plastic (manufacture)	22.23	25.23/9
Wash basins or sinks made of ceramic, fireclay, etc. (manufacture)	23.42	26.22
Washbasins (wholesale)	46.73	51.53
Washers made of leather (manufacture)	15.12	19.20
Washers made of metal (manufacture)	25.94	28.74
Washers made of rubber (manufacture)	22.19	25.13
Washing and cleaning of fur products	96.01	93.01
Washing and dry cleaning of clothing	96.01	93.01
Washing and dry cleaning of textile products	96.01	93.01
Washing machines (laundry) (manufacture)	28.94	29.54
Washing machines (textile) (non-domestic) (manufacture)	28.94	29.54
Washing machines for domestic use (manufacture)	27.51	29.71
Washing powders and preparations in solid or liquid form (manufacture)	20.41/1	24.51/1
Washing products (e.g. Washing powder) (wholesale)	46.44	51.44
Waste (wholesale)	46.77	51.57
Waste and scrap (commission agent)	46.18	51.18
Waste and scrap exporter (wholesale)	46.77	51.57
Waste and scrap importer (wholesale)	46.77	51.57
Waste collection	38.11	90.02
Waste collection centre	38.11	90.02
Waste cotton yarn (manufacture)	13.10	17.11
Waste disposal	38.21	90.02
Waste disposers (manufacture)	27.51	29.71
Waste glass resulting from glass container production (manufacture)	23.13	26.13
Waste glass resulting from glass product production (other than glass container) (manufacture)	23.19	26.15

Activity	SIC 2007	SIC 2003
Waste heat boiler (manufacture)	25.30	28.30
Waste incineration	38.21	90.02
Waste paper (wholesale)	46.77	51.57
Waste rubber (wholesale)	46.77	51.57
Waste string (wholesale)	46.77	51.57
Waste textile dyeing (manufacture)	13.30	17.30
Waste treatment by composting of plant materials	38.21	90.02
Waste, parings and scrap of plastic (wholesale)	46.76	51.55
Waste, parings and scrap of rubber (commission agent)	46.12	51.12
Watch (manufacture)	26.52	33.50
Watch and clock movements (wholesale)	46.49/9	51.47/9
Watch bands of non-metallic material such as fabric, leather or plastic (manufacture)	15.12	19.20
Watch case (manufacture)	26.52	33.50
Watch glass (manufacture)	23.19	26.15
Watch straps (non-metallic) (manufacture)	15.12	19.20
Watch straps made of leather or leather substitute (manufacture)	15.12	19.20
Watch straps, bands and bracelets made of non-precious metal (manufacture)	32.13	33.50
Watchbands, wristbands and watch straps, of precious metal (manufacture)	32.12	33.50
Watches and clocks (retail)	47.77	52.48/4
Watches and clocks (wholesale)	46.48	51.47/9
Watchmakers' jewels (manufacture)	26.52	33.50
Watchman activities	80.10	74.60/2
Water authority (headquarters and water supply)	36.00	41.00
Water bottling (manufacture)	11.07	15.98
Water butts made of plastic (manufacture)	22.29	25.24
Water cannon (manufacture)	25.40	29.60
Water closet bowls made of ceramic, fireclay, etc. (manufacture)	23.42	26.22
Water collection, purification and distribution	36.00	41.00
Water company	36.00	41.00
Water conservation	36.00	41.00
Water divining and other scientific prospecting activities	71.12/2	74.20/6
Water freight transport equipment rental (without operator)	77.34/2	71.22/9
Water heaters (gas) (manufacture)	27.52	29.72
Water heaters for domestic use (electric) (manufacture)	27.51	29.71
Water heaters for domestic use (non-electric) (manufacture)	27.52	29.72
Water ices (manufacture)	10.52	15.52
Water main and line construction	42.21	45.21/3
Water management projects design	71.12/9	74.20/4
Water measuring related to cleanness	71.20	74.30
Water meters (non-electronic) (manufacture)	26.51/3	33.20/2
Water passenger transport equipment rental (without operator)	77.34/1	71.22/1
Water project construction	42.91	45.24
Water sensitive adhesive tapes made of plastic (manufacture)	22.29	25.24
Water softening plant (manufacture)	28.29	29.24
Water sports equipment (manufacture)	32.30	36.40
Water stop and bar made of plastic (manufacture)	22.23	25.23/9
Water taxis operation (except for inland waterway service)	50.10	61.10/1
Water taxis operation (inland waterway service)	50.30	61.20/1
Water tower made of steel plate (manufacture)	25.11	28.11
Water transport (supporting activities)	52.22	63.22
Water transport of freight inside harbours and docks	50.40	61.20/9
Water treatment chemicals (manufacture)	20.59	24.66
Water treatment plant (manufacture)	28.29	29.24
Water treatment plant construction	42.21	45.24
Water tube boilers (manufacture)	25.30	28.30
Water well drilling	42.21	45.25
Waterbed mattresses of rubber (manufacture)	22.19	25.13
Waterborne freight transport (except for inland waterway service)	50.20	61.10/2
Watercress growing	01.13	01.12
Watering cans made of plastic (manufacture)	22.29	25.24
Watermelon growing	01.13	01.12
Waterproof paper (manufacture)	17.12	21.12
Waterproofed covers made of canvas (manufacture)	13.92/2	17.40/2
Waterproofing of buildings	43.99/9	45.22
Waterproofing of purchased garments (manufacture)	13.30	17.30
Water-skis, surf-boards, sail-boards and other water-sport equipment (wholesale)	46.49/9	51.47/9
Waterway construction	42.91	45.24

Activity	SIC 2007	SIC 2003
Waterway locks operation	52.22	63.22
Water-wheels (manufacture)	28.11	29.11
Waterwheels and regulators and parts thereof: (manufacture)	28.11	29.11
Waterwings made of rubber (manufacture)	32.30	36.40
Watt meter (electronic) (manufacture)	26.51/1	33.20/1
Watt meter (non-electronic) (manufacture)	26.51/3	33.20/2
Wave form generator (manufacture)	27.90	31.62
Waving and hair straightening preparations (manufacture)	20.42	24.52
Wax (manufacture)	20.41/2	24.51/2
Waxworks	93.29	92.34/9
Way-bills issue and procurement	74.90/9	63.40
WC seat and cover units made of plastic (manufacture)	22.23	25.23/9
Weapons (manufacture)	25.40	29.60
Weapons (retail)	47.78/9	52.48/9
Wearing apparel and clothing accessories made of fur (manufacture)	14.20	18.30
Wearing apparel rental and leasing	77.29/9	71.40/9
Weather forecasting activities	74.90/9	74.20/6
Weather insurance	65.12	66.03/1
Weather protective industrial clothing (manufacture)	14.12	18.21
Weatherboard (manufacture)	16.10	20.10
Weatherboarding made of plastic (manufacture)	22.23	25.23/9
Weatherproof jackets for men and boys (manufacture)	14.13/1	18.22/1
Weatherproof jackets for women and girls (manufacture)	14.13/2	18.22/2
Weatherproof outerwear for infants (manufacture)	14.19	18.24/9
Weatherproof outerwear for men and boys (manufacture)	14.13/1	18.22/1
Weatherproof outerwear for women and girls (manufacture)	14.13/2	18.22/2
Weatherproof skiing clothing (manufacture)	14.19	18.24/9
Weaving (woollen) (manufacture)	13.20	17.22
Weaving (worsted) (manufacture)	13.20	17.23
Weaving machinery (looms) (manufacture)	28.94	29.54
Weaving machines (manufacture)	28.94	29.54
Weaving of cotton and man-made fibres (manufacture)	13.20	17.21
Web equipment making-up (manufacture)	13.92/2	17.40/2
Web hosting	63.11	72.30
Web page design	62.01/2	72.22
Web search portals	63.12	72.40
Webbing made of non-elastic and non-elastomeric (manufacture)	13.96	17.54/2
Webbing weaving (manufacture)	13.96	17.54/2
Wedding catering	56.21	55.52
Wedding photography	74.20/9	74.81/9
Wedge (optical) (manufacture)	26.70/1	33.40/2
Weed killer (manufacture)	20.20	24.20
Weft knitted fabric (manufacture)	13.91	17.60
Weft knitted fabric dyeing and finishing (manufacture)	13.30	17.30
Weighbridge (manufacture)	28.29	29.24
Weighbridge services	52.21/9	63.21
Weighing machine (manufacture)	28.29	29.24
Weighing machine operation (coin operated)	96.09	93.05/9
Weighing machines and scales for commercial use (wholesale)	46.69	51.87
Weights for weighing machine (manufacture)	28.29	29.24
Welded sections of iron and steel (manufacture)	24.10	27.10
Welded tubes (manufacture)	24.20	27.22
Welding electrode (manufacture)	27.90	31.62
Welding machines (electric) (manufacture)	27.90	29.43
Welding machines (gas) (manufacture)	28.29	29.43
Welding rods (coated/covered with flux) made of steel (manufacture)	25.93	28.73
Welding torch (manufacture)	28.29	29.43
Welding wire (uncoated) made of steel (manufacture)	24.34	27.34
Welfare and guidance activities for children and adolescents (charitable)	88.99	85.32/1
Welfare and guidance activities for children and adolescents (non-charitable)	88.99	85.32/2
Welfare service (charitable)	88.99	85.32/1
Welfare service (non-charitable)	88.99	85.32/2
Well and bulkhead glass (manufacture)	23.19	26.15
Well drilling equipment (manufacture)	28.92/1	29.52/1
Well logging	09.10	11.20
Well sinking (except gas or oil)	43.99/9	45.25
Wellhead running tools (manufacture)	28.92/1	29.52/1

Activity	SIC 2007	SIC 2003
Wellheads (manufacture)	28.92/1	29.52/1
Wellington boot (manufacture)	15.20	19.30
Well-perforating services	09.10	11.20
Wesleyan reform union	94.91	91.31
Wet cell batteries (manufacture)	27.20	31.40
Wet corn milling (manufacture)	10.62	15.62
Wet fish (retail)	47.23	52.23
Wet fish dealer (wholesale)	46.38	51.38
Wet suits of rubber (manufacture)	22.19	25.13
Whale oil (wholesale)	46.33	51.33/3
Whale oil production (manufacture)	10.41	15.41
Whale oil refining (manufacture)	10.41	15.42
Whalebone cutting and splitting (manufacture)	32.99	36.63/9
Whaler (manufacture)	30.11	35.11
Whales processing on land or on specialised vessels (manufacture)	10.11	15.11/1
Whaling	03.11	05.01
Wharfinger	52.22	63.22
Wheat flake (manufacture)	10.61/1	15.61/1
Wheat growing	01.11	01.11
Wheat milling (manufacture)	10.61/1	15.61/1
Wheat offal (manufacture)	10.61/1	15.61/1
Wheat pellets (manufacture)	10.61/1	15.61/1
Wheat starch (manufacture)	10.62	15.62
Wheel balancing machine (electronic) (manufacture)	26.51/1	33.20/1
Wheel balancing machine (non-electronic) (manufacture)	26.51/3	33.20/2
Wheel chair (manufacture)	30.92	35.43
Wheelbarrow hire	77.39	71.21/9
Wheelbarrows made of metal (manufacture)	28.22	35.50
Wheelbarrows made of plastic (manufacture)	28.22	35.50
Wheelbarrows made of wood (manufacture)	28.22	35.50
Wheelchair (manufacture)	30.92	35.43
Wheelchair repair and maintenance (manufacture)	33.17	35.43
Wheeled toys designed to be ridden (manufacture)	32.40/9	36.50/9
Wheeled toys designed to be ridden by children (wholesale)	46.49/9	51.47/7
Wheeled tractor (wholesale)	46.61	51.88
Wheels and hubs for motor vehicles (manufacture)	29.32	34.30
Wheels for motorcycles (manufacture)	30.91	35.41
Wheels for pedal cycles (manufacture)	30.92	35.42
Whey (sweetened skimmed) production (manufacture)	10.51/9	15.51/9
'While-you-wait' printing of textile articles (manufacture)	13.30	52.74
Whinstone quarry	08.11	14.11
Whips (manufacture)	15.12	36.63/9
Whips and riding crops (wholesale)	46.49/9	51.47/9
Whisky (manufacture)	11.01	15.91
Whisky blending (manufacture)	11.01	15.91
Whisky distilling (manufacture)	11.01	15.91
Whistles (manufacture)	32.20	36.30
White boards (manufacture)	28.23	36.12
White chocolate (manufacture)	10.82/2	15.84/2
White currant growing	01.25	01.13/9
White lead (not in paste form) (manufacture)	20.13	24.13
White lead in paste form (manufacture)	20.30/1	24.30/1
White metal (manufacture)	24.45	27.45
White salt production	08.93	14.40
White spirit (manufacture)	19.20/1	23.20/1
White sugar (manufacture)	10.81	15.83
Whitewash brush (manufacture)	32.91	36.62
Whiting and prepared chalk production	08.11	14.12
Wholesale grocer (wholesale)	46.39	51.39
Wholesale of a variety of goods without any particular specialisation (wholesale)	46.90	51.90
Wicker baskets (manufacture)	16.29	20.52
Wicker furniture (manufacture)	31.09	36.14
Wickerwork (manufacture)	16.29	20.52
Wickerwork (wholesale)	46.49/9	51.47/9
Wickerwork goods (retail)	47.59/9	52.44
Wicks for lamps, stoves or candles (manufacture)	13.96	17.54/2
Wide cut gasoline (manufacture)	19.20/1	23.20/1

Activity	SIC 2007	SIC 2003
Wide slabs made of semi-finished steel (manufacture)	24.10	27.10
Wig (manufacture)	32.99	36.63/9
Wildlife preservation services	91.04	92.53
Willow growing	02.10	02.01
Wills preparation	69.10/9	74.11/9
Wilton carpet (manufacture)	13.93/1	17.51/1
Winceyette weaving (manufacture)	13.20	17.21
Winch (manufacture)	28.22	29.22
Winches and capstans (wholesale)	46.69	51.87
Winches specially designed for use underground (wholesale)	46.63	51.82
Wind farms	35.11	40.11
Wind instrument (manufacture)	32.20	36.30
Wind turbines (manufacture)	28.11	29.11
Winding device (manufacture)	28.22	29.22
Winding machine for mining (manufacture)	28.92/1	29.52/1
Winding machine for textiles (manufacture)	28.94	29.54
Winding wire and strip (manufacture)	27.32	31.30
Windlass (manufacture)	28.22	29.22
Window blinds (retail)	47.59/9	52.44
Window blinds and accessories made of plastic (manufacture)	22.23	25.23/9
Window cleaning	81.22/1	74.70/2
Window cord (manufacture)	13.94	17.52
Window dressing	73.11	74.40/2
Window fittings made of metal (manufacture)	25.72	28.63
Window frames made of fibre-cement (manufacture)	23.65	26.65
Window frames made of metal (manufacture)	25.12	28.12
Window frames made of plastic (manufacture)	22.23	25.23/9
Window frames made of wood (manufacture)	16.23	20.30
Window furnishing knitted fabric (manufacture)	13.91	17.60
Window glass (not cut to size) (manufacture)	23.11	26.11
Window glass cut to size (manufacture)	23.12	26.12
Window ticket (manufacture)	18.12/9	22.22
Window winding gear for motor vehicles (not electric) (manufacture)	29.32	34.30
Windscreen replacement services	45.20	50.20
Windscreen wipers (manufacture)	29.31	31.61
Windscreen wipers for motor vehicles (non-electric) (manufacture)	29.32	34.30
Windscreens made of glass (manufacture)	23.12	26.12
Windsor Great Park	93.29	92.72/9
Wine (of own manufacture) blending, purification and bottling (manufacture)	11.02	15.93/1
Wine (purchased in bulk) blending, purification and bottling (manufacture)	11.02	51.34/2
Wine and spirit merchant (retail)	47.25	52.25
Wine and spirit merchant (wholesale)	46.34/2	51.34/2
Wine and spirits (retail)	47.25	52.25
Wine based on concentrated grape must (manufacture)	11.02	15.93/2
Wine importer (wholesale)	46.34/2	51.34/2
Wine making machinery (manufacture)	28.93	29.53
Wine making preparations (excluding yeast) (manufacture)	20.59	24.66
Wine production from fresh grapes and grape juice (manufacture)	11.02	15.93/1
Wine production from self produced grapes	11.02	01.13/1
Wine racks made of wood (manufacture)	16.29	20.51
Wine, cider, fruit beverage production machinery (wholesale)	46.69	51.87
Wine, cider, fruit juice, etc. Press (manufacture)	28.93	29.53
Wings for aircraft (manufacture)	30.30	35.30
Winkle gathering	03.11	05.01
Winnower for agricultural use (manufacture)	28.30/2	29.32
Winnowers for milling (manufacture)	28.93	29.53
Winter sport arenas and stadiums	93.11	92.61/9
Winter sport clubs	93.12	92.62/9
Wire and cable drums made of wood (manufacture)	16.24	20.40
Wire brush (manufacture)	32.91	36.62
Wire cable made of steel (manufacture)	25.93	28.73
Wire coiling machine (manufacture)	28.99	29.56
Wire fabric made of steel (manufacture)	25.93	28.73
Wire for industrial use (wholesale)	46.69	51.87
Wire made of aluminium (manufacture)	24.42	27.42
Wire made of copper (uninsulated) (manufacture)	24.44	27.44
Wire netting (wholesale)	46.74	51.54

Activity	SIC 2007	SIC 2003
Wire of precious metals, made by drawing (manufacture)	24.41	27.41
Wire products (manufacture)	25.93	28.73
Wire products made of uninsulated copper (manufacture)	25.93	28.73
Wire rods made of copper (manufacture)	24.44	27.44
Wire rods made of steel (manufacture)	24.10	27.10
Wire rope making machine (manufacture)	28.99	29.56
Wire strands made of aluminium (manufacture)	25.93	28.73
Wire weaving machine (manufacture)	28.49	29.43
Wire, switches and other installation equipment for industrial use (wholesale)	46.69	51.87
Wirebar made of aluminium (manufacture)	24.42	27.42
Wired glass (manufacture)	23.11	26.11
Wireless telecommunications activities	61.20	64.20
Wires and switches for domestic lighting use (wholesale)	46.47	51.43/9
Wiring accessories (manufacture)	27.33	31.20
Wiring devices (manufacture)	27.33	31.20
Wiring sets (manufacture)	29.31	31.61
Witherite mine	08.99	14.50
Withy growing	02.20	02.01
Wolfram (manufacture)	24.45	27.45
Women's bespoke tailor (retail)	47.71	52.42/3
Women's clothier and outfitter (retail)	47.71	52.42/3
Women's clothing (retail)	47.71	52.42/3
Women's clothing (wholesale)	46.42	51.42/9
Women's clothing accessories (retail)	47.71	52.42/3
Women's hats (retail)	47.71	52.42/3
Women's hosiery (retail)	47.71	52.42/3
Women's outfitter (retail)	47.71	52.42/3
Women's Royal Air Force	84.22	75.22
Women's Royal Army Corps	84.22	75.22
Women's Royal Naval Service	84.22	75.22
Women's Royal Voluntary Service	88.99	85.32/1
Women's tailor (retail)	47.71	52.42/3
Women's wear (retail)	47.71	52.42/3
Wood (commission agent)	46.13	51.13
Wood (wholesale)	46.73	51.53
Wood blocks for printing (manufacture)	18.13	22.24
Wood boring bit (manufacture)	25.73	28.62
Wood carving (manufacture)	16.29	20.51
Wood charcoal (not fuel) (wholesale)	46.75	51.55
Wood charcoal for fuel (commission agent)	46.12	51.12
Wood chip (manufacture)	16.10	20.10
Wood chipboard agglomerated with non-mineral binding substances (manufacture)	16.21	20.20
Wood chisel (manufacture)	25.73	28.62
Wood creosoting, impregnation, preservation, spraying, varnishing and drying (manufacture)	16.10	20.10
Wood drying (manufacture)	16.10	20.10
Wood engraver (artistic)	90.03	92.31/9
Wood flour (manufacture)	16.10	20.10
Wood gathering and production, for energy	02.20	02.01
Wood grooving, milling, planing, sawing etc. (manufacture)	16.10	20.10
Wood impregnation (manufacture)	16.10	20.10
Wood in the rough (wholesale)	46.73	51.53
Wood in the rough production (untreated)	02.20	02.01
Wood logging, etc. within forestry site	02.20	02.01
Wood machining (manufacture)	16.10	20.10
Wood marquetry (manufacture)	16.29	20.51
Wood mill (manufacture)	16.10	20.10
Wood particles (manufacture)	16.10	20.10
Wood partitions (manufacture)	16.23	20.30
Wood planing (manufacture)	16.10	20.10
Wood preservation (manufacture)	16.10	20.10
Wood products of primary processing (wholesale)	46.73	51.53
Wood pulp (manufacture)	17.11	21.11
Wood pulp vessel (manufacture)	17.29	21.25/9
Wood rot preventative treatment service	81.29/1	74.70/3
Wood sawing (manufacture)	16.10	20.10
Wood sculpturing and engraving machines (manufacture)	28.49	29.43
Wood shavings (manufacture)	16.10	20.10

Activity	SIC 2007	SIC 2003
Wood spraying (manufacture)	16.10	20.10
Wood stain (manufacture)	20.30/1	24.30/1
Wood tar chemicals (manufacture)	20.14	24.14
Wood varnishing (manufacture)	16.10	20.10
Wood veneers (manufacture)	16.21	20.20
Wood wool (manufacture)	16.10	20.10
Wood worm preventative treatment service	81.29/1	74.70/3
Wood, construction materials and sanitary equipment exporter (wholesale)	46.73	51.53
Wood, construction materials and sanitary equipment importer (wholesale)	46.73	51.53
Wooden articles n.e.c. (manufacture)	16.29	20.51
Wooden beams for the construction industry (manufacture)	16.23	20.30
Wooden button making machinery (manufacture)	28.49	29.43
Wooden cases for jewellery (manufacture)	16.29	20.51
Wooden goods intended to be used primarily in the construction industry (manufacture)	16.23	20.30
Wooden parquet floor blocks assembled into panels (manufacture)	16.22	20.30
Wooden parquet floor strips assembled into panels (manufacture)	16.22	20.30
Wooden ware (retail)	47.59/9	52.44
Wooden ware (wholesale)	46.49/9	51.47/9
Woodpulp and paper making materials (wholesale)	46.76	51.56
Woodwind instruments (manufacture)	32.20	36.30
Woodworking machinery (manufacture)	28.49	29.43
Wool (fellmongery) (manufacture)	10.11	15.11/3
Wool (raw) production	01.45	01.22
Wool broker (commission agent)	46.11	51.11
Wool carbonisers (manufacture)	28.94	29.54
Wool carbonising (manufacture)	13.10	17.12
Wool carding (manufacture)	13.10	17.12
Wool cleaning (manufacture)	13.10	17.12
Wool condensing (manufacture)	13.10	17.12
Wool dyeing (loose) (manufacture)	13.30	17.30
Wool exchange (commission agent)	46.11	51.11
Wool extracting (manufacture)	13.10	17.12
Wool felt and fur felt hood and capeline (manufacture)	14.19	18.24/1
Wool grease including lanolin (commission agent)	46.11	51.11
Wool merchant (wholesale)	46.76	51.56
Wool opening and willeying (manufacture)	13.10	17.12
Wool printing (manufacture)	13.30	17.30
Wool recovery (manufacture)	13.10	17.12
Wool scourers (manufacture)	28.94	29.54
Wool scouring (manufacture)	13.10	17.12
Wool sorting (manufacture)	13.10	17.12
Wool topmaking (manufacture)	13.10	17.13
Wool warehouse for air transport activities	52.10/2	63.12/9
Wool warehouse for land transport activities	52.10/3	63.12/9
Wool warehouse for water transport activities	52.10/1	63.12/9
Woollen and worsted fabric bleaching, dyeing, or otherwise finishing (manufacture)	13.30	17.30
Woollen cloth weaving (manufacture)	13.20	17.22
Woollen draper (retail)	47.51	52.41
Woollen flock (wholesale)	46.41	51.41
Woollen rag (wholesale)	46.77	51.57
Woollen rag carbonising (manufacture)	13.10	17.12
Woollen rag carding (manufacture)	13.10	17.12
Woollen rag garnetting (manufacture)	13.10	17.12
Woollen rag grinding or pulling (manufacture)	13.10	17.12
Woollen waste breaking (manufacture)	13.10	17.12
Woollen waste garnetting (manufacture)	13.10	17.12
Woollen waste grinding (manufacture)	13.10	17.12
Woollen waste opening and willeying (manufacture)	13.10	17.12
Woollen yarn carding (manufacture)	13.10	17.12
Woollen yarn condensing (manufacture)	13.10	17.12
Woollen yarn reeling (manufacture)	13.10	17.12
Woollen yarn sizing (manufacture)	13.10	17.12
Woollen yarn spinning (manufacture)	13.10	17.12
Woollen yarn twisting (manufacture)	13.10	17.12
Woollen yarn warping (manufacture)	13.10	17.12
Woollen yarn winding (manufacture)	13.10	17.12
Woollens (wholesale)	46.41	51.41

Activity	SIC 2007	SIC 2003
Woollen-type fabrics (manufacture)	13.20	17.22
Woollen-type fibre preparation and spinning (manufacture)	13.10	17.12
Woollen-type weaving (manufacture)	13.20	17.22
Woollen-type yarns (manufacture)	13.10	17.12
Word processing machines (manufacture)	28.23	30.01
Word processing machines rental and operating leasing	77.33	71.33
Work benches made of wood (manufacture)	31.09	36.14
Work holders (engineers' small tools) (manufacture)	28.49	29.43
Work holders for machine tools (manufacture)	28.49	29.43
Work platform rental without erection and dismantling	77.32	71.32
Work uniforms rental from laundries	96.01	93.01
Work with specialist access requirements necessitating climbing skills and related equipment	43.99/9	45.25
Worked pearls (manufacture)	32.12	36.22
Worked peat, articles thereof (manufacture)	23.99	26.82/9
Workers' Educational Association	85.59	80.42/9
Workers' hostels	55.90	55.23/9
Working capital and liquidity management consultancy services	70.22/1	74.14/2
Working men's club (not licensed to sell alcohol)	94.99	91.33
Working men's clubs (licensed to sell alcohol)	56.30/1	55.40/1
Works of art (retail)	47.78/1	52.48/6
Works school (if separately identifiable)	85.32	80.22
Works trucks (manufacture)	28.22	29.22
Works trucks (wholesale)	46.69	51.87
Workshop wagon for railways (manufacture)	30.20	35.20
Workwear (commission agent)	46.16	51.16
Workwear (manufacture)	14.12	18.21
Workwear clothing for women (manufacture)	14.12	18.21
World bank	99.00	99.00
Worm (other than marine) farming	01.49	01.25
Worm farms, marine	03.21	05.02
Worsted carding (manufacture)	13.10	17.13
Worsted doubling (manufacture)	13.10	17.13
Worsted spinning and twisting (manufacture)	13.10	17.13
Worsted waste grinding (manufacture)	13.10	17.13
Worsted yarn reeling (manufacture)	13.10	17.13
Worsted yarn warping (manufacture)	13.10	17.13
Worsted yarn winding (manufacture)	13.10	17.13
Worsted-type fabrics (manufacture)	13.20	17.23
Worsted-type fibres preparation and spinning (manufacture)	13.10	17.13
Worsted-type weaving (manufacture)	13.20	17.23
Worsted-type yarns (manufacture)	13.10	17.13
Woven cloth made of polypropylene (manufacture)	13.20	17.25
Woven conveyor belting (manufacture)	13.96	17.54/2
Woven elastic over 30cm wide (manufacture)	13.20	17.25
Woven elastomeric over 30cm wide (manufacture)	13.20	17.25
Woven fabric bleaching, dyeing, printing or otherwise finishing (manufacture)	13.30	17.30
Woven fibre furniture (manufacture)	31.09	36.14
Woven machinery belting (manufacture)	13.96	17.54/2
Woven pile cotton-type fabrics (manufacture)	13.20	17.21
Woven trimmings (manufacture)	13.96	17.54/2
Wrapping and packaging paper including coated (manufacture)	17.12	21.12
Wrapping foil made of aluminium (manufacture)	24.42	27.42
Wrapping machinery (manufacture)	28.29	29.24
Wrapping paper cut and packed in ready to use sheets or rolls (manufacture)	17.29	21.25/9
Wreck raising	52.22	63.22
Wrecking bars (manufacture)	25.73	28.62
Wrench (manufacture)	25.73	28.62
Wrestling clubs	93.12	92.62/9
Wrist watch (manufacture)	26.52	33.50
Writer to the signet	69.10/9	74.11/9
Writers associations	94.12	91.12
Writing compendiums (manufacture)	17.23	21.23
Writing implement sets (wholesale)	46.49/9	51.47/9
Writing ink (manufacture)	20.59	24.66
Writing instrument sets (manufacture)	32.99	36.63/1
Writing on metal by laser beam (manufacture)	25.62	28.52
Writing paper (manufacture)	17.12	21.12

Activity	SIC 2007	SIC 2003
Writing paper pads (manufacture)	17.23	22.22
Xerographic copying machines (manufacture)	28.23	30.01
X-ray and other speciality photography activities	74.20/2	74.81/3
X-ray apparatus for industrial use (manufacture)	26.60	33.10
X-ray apparatus for medical use (manufacture)	26.60	33.10
X-ray diffraction or fluorescence apparatus (manufacture)	26.60	33.10
X-ray or alpha, beta or gamma radiation apparatus (manufacture)	26.60	33.10
X-ray tubes (manufacture)	26.60	33.10
X-ray, alpha, beta or gamma radiation apparatus (wholesale)	46.52	51.86
Xylene (manufacture)	20.14	24.14
Yacht building (manufacture)	30.12	35.12
Yacht chandler (retail)	47.78/9	52.48/9
Yacht club	93.12	92.62/9
Yachts (wholesale)	46.49/9	51.47/9
Yam growing	01.13	01.11
Yarn (commission agent)	46.16	51.16
Yarn (core spun on the cotton system) (manufacture)	13.10	17.11
Yarn (rubberised) (manufacture)	22.19	25.13
Yarn (wholesale)	46.41	51.41
Yarn bleaching, dyeing or otherwise finishing (manufacture)	13.30	17.30
Yarn finishing (manufacture)	13.30	17.30
Yarn gassing (manufacture)	13.30	17.30
Yarn made of asbestos (manufacture)	23.99	26.82/1
Yarn made of glass fibre (manufacture)	23.14	26.14
Yarn made of paper (manufacture)	13.10	17.17
Yarn mercerising (manufacture)	13.30	17.30
Yarn of cotton (manufacture)	13.10	17.11
Yarn polishing (manufacture)	13.30	17.30
Yarn storing (manufacture)	13.30	17.30
Yeast (wholesale)	46.38	51.38
Yeast and vegetable extract (manufacture)	10.89	15.89/9
Yeast preparation (manufacture)	10.89	15.89/9
Yeasts and prepared baking powders (commission agent)	46.17	51.17
Yellowcake production	07.21	12.00
Yellowcake to uranium tetrafluoride and hexafluoride conversion (manufacture)	24.46	23.30
YMCA (not hostel)	94.99	91.33
YMCA hostel	55.90	55.23/9
Yoga instruction	85.51	93.05/9
Yoghurt (manufacture)	10.51/9	15.51/9
Yoghurt (wholesale)	46.33	51.33/1
Young offender centres	84.23	75.23
Young people's auxiliaries associated with a political party	94.92	91.32
Young persons associations	94.99	91.33
Youth centre	94.99	91.33
Youth club	94.99	91.33
Youth hostel	55.20/2	55.21
Zephyr weaving (manufacture)	13.20	17.21
Zimmer frames and other walking aids (manufacture)	32.50	33.10
Zinc (manufacture)	24.43	27.43
Zinc (wholesale)	46.72	51.52
Zinc mining and preparation	07.29	13.20
Zinc oxide (manufacture)	20.12	24.12
Zinc oxide and peroxide (wholesale)	46.75	51.55
Zinc paint (manufacture)	20.30/1	24.30/1
Zinc wire made by drawing (manufacture)	24.43	27.43
Zionist organisation	94.99	91.33
Zip fasteners made of metal (manufacture)	25.99	36.63/9
Zip fasteners made of plastic (manufacture)	22.29	36.63/9
Zirconium (manufacture)	24.45	27.45
Zoological gardens	91.04	92.53