

| Description | SIC |
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| Abattoir (manufacture) | 15.11/1 |
| Abrasive base paper (manufacture) | 21.12 |
| Abrasive bonded disc, wheel and segment (manufacture) | 26.81 |
| Abrasive cloth (manufacture) | 26.81 |
| Abrasive grain (manufacture) | 26.81 |
| Abrasive grain of aluminium oxide (manufacture) | 26.81 |
| Abrasive grain of artificial corundum (manufacture) | 26.81 |
| Abrasive grain of boron carbide (manufacture) | 26.81 |
| Abrasive grain of silicon carbide (manufacture) | 26.81 |
| Abrasive materials mining and quarrying | 14.50 |
| Abrasive paper (manufacture) | 26.81 |
| Abrasive soap (manufacture) | 24.51/1 |
| Abrasive wheel (bonded) (manufacture) | 26.81 |
| Absorbable haemostatics (manufacture) | 24.42/2 |
| Absorptiometer (electronic) (manufacture) | 33.20/1 |
| Absorptiometer (non-electronic) (manufacture) | 33.20/2 |
| Absorption drums made of glass (manufacture) | 26.15 |
| AC and DC electrical motors (single or multi-phase) (wholesale) | 51.87 |
| Academic organisations | 91.12 |
| Acaricide (manufacture) | 24.20 |
| Accelerometer (manufacture) | 33.20/2 |
| Accessories and parts for motor vehicles and their engines (manufacture) | 34.30 |
| Accessories for photographic equipment (manufacture) | 33.40/3 |
| Accident and emergency service (private sector) | 85.11/2 |
| Accident and emergency service (public sector) | 85.11/1 |
| Accident insurance | 66.03/1 |
| Accommodation container renting | 71.32 |
| Accordion (manufacture) | 36.30 |
| Account books (manufacture) | 22.22 |
| Accountancy services | 74.12/1 |
| Accounting activities | 74.12/1 |
| Accounting machine (manufacture) | 30.01 |
| Accounting machinery and equipment rental and operating leasing | 71.33 |
| Accounting systems design | 74.14/2 |
| Accumulator (manufacture) | 31.40 |
| Accumulator cell cases made of glass (manufacture) | 26.15 |
| Accumulator for hydraulic equipment (manufacture) | 29.56 |
| Acetic acid (manufacture) | 24.14 |
| Acetone (manufacture) | 24.14 |
| Acetylene (manufacture) | 24.11 |
| Acetylene gas generators (wholesale) | 51.87 |
| Acid (inorganic) (manufacture) | 24.13 |
| Acid (organic) (manufacture) | 24.14 |
| Acid dye (manufacture) | 24.12 |
| Acids (wholesale) | 51.55 |
| Acorn gathering | 02.01 |
| Acoustical engineering | 45.32 |
| Acrylic adhesives (manufacture) | 24.62 |
| Acrylic paints (manufacture) | 24.30/1 |
| Acrylic polymers in primary forms (commission agent) | 51.12 |
| Acrylic polymers in primary forms (wholesale) | 51.55 |
| Acrylic resins (manufacture) | 24.16 |
| Acrylics (manufacture) | 24.16 |
| Acrylonitrile (manufacture) | 24.14 |
| Acrylonitrile butadiene styrene (Abs) polymers (manufacture) | 24.16 |
| Activated and unactivated charcoal other than wood charcoal (manufacture) | 24.14 |
| Activated carbon (manufacture) | 24.66 |
| Activated earths (manufacture) | 24.14 |

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| Activities of households as employers of domestic staff | 95.00 |
| Activity centre (sports) | 92.61/9 |
| Actors | 92.31/1 |
| Actuarial services | 67.20 |
| Actuator (electro-magnetic positioner) (manufacture) | 31.62 |
| Actuator for hydraulic equipment (manufacture) | 29.12/2 |
| Acyclic (fatty) alcohols (manufacture) | 24.14 |
| Acyclic and cyclic hydrocarbons (commission agent) | 51.12 |
| Acyclic hydrocarbons (saturated and unsaturated) (manufacture) | 24.14 |
| Adding machines (wholesale) | 51.85 |
| Address plate embossing machine (manufacture) | 30.01 |
| Addressing machine (manufacture) | 30.01 |
| Adhesive (formulated) (manufacture) | 24.62 |
| Adhesive binding of books, brochures, etc. (manufacture) | 22.23 |
| Adhesive coating (manufacture) | 24.62 |
| Adhesive dressings, catgut and similar materials (commission agent) | 51.18 |
| Adhesive dressings, catgut and similar materials (wholesale) | 51.46 |
| Adhesive labels of plastic or cellulose (manufacture) | 25.24 |
| Adhesive made of urea formaldehyde (manufacture) | 24.62 |
| Adhesive paper ready for use (manufacture) | 21.23 |
| Adhesive paste (manufacture) | 24.62 |
| Adhesive plaster and surgical bandage (manufacture) | 24.42/2 |
| Adhesive repair material made of rubber (manufacture) | 25.13 |
| Adhesive tape of rubberised textile (manufacture) | 25.13 |
| Adjustable seat mechanisms (manufacture) | 28.63 |
| Adjuster (insurance) | 67.20 |
| Administrative, operational and supervisory services related to civil defence | 75.22 |
| Administrative, operational and supervisory services related to military defence | 75.22 |
| Adoption activities (charitable) | 85.32/1 |
| Adoption activities (non-charitable) | 85.32/2 |
| Adult education centre | 80.42/9 |
| Adult education residential college | 80.42/9 |
| Adults' fur and leather clothing exporter (wholesale) | 51.42/1 |
| Adults' fur and leather clothing importer (wholesale) | 51.42/1 |
| Adventure playground | 92.72/9 |
| Advertising campaign creation and realisation | 74.40/2 |
| Advertising catalogue printing (manufacture) | 22.22 |
| Advertising consultants | 74.40/2 |
| Advertising contractor | 74.40/2 |
| Advertising film production | 92.11/1 |
| Advertising light (manufacture) | 31.50 |
| Advertising mailing literature finishing (manufacture) | 22.23 |
| Advertising material made of plastic (manufacture) | 25.24 |
| Advertising material or samples delivery or distribution | 74.40/9 |
| Advertising newspaper publishing (manufacture) | 22.12 |
| Advertising printed matter printing (manufacture) | 22.22 |
| Advertising space or time sales or leasing activities | 74.40/1 |
| Advisory and pre-design architectural activities | 74.20/1 |
| Advisory, Conciliation and Arbitration Service | 74.14/9 |
| Advisory, guidance and operational assistance services concerning business policy and strategy | 74.14/3 |
| Advocate | 74.11/2 |
| Adze (manufacture) | 28.62 |
| Aerated water (manufacture) | 15.98 |
| Aeration plant for effluent treatment (manufacture) | 29.24 |
| Aerial (domestic) (manufacture) | 32.30 |
| Aerial (non-domestic) (manufacture) | 32.30 |
| Aerial and outdoor advertising services | 74.40/9 |
| Aerial cable-ways operation | 60.21/9 |
| Aerial erection (domestic) | 45.31 |

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| Aerial mast (self supporting) erection | 45.25 |
| Aerial photography | 74.81/3 |
| Aerial reflectors (manufacture) | 32.30 |
| Aerial ropeway and cableway (manufacture) | 29.22 |
| Aerial rotors (manufacture) | 32.30 |
| Aerial signal splitters (manufacture) | 31.20 |
| Aerial survey | 74.20/6 |
| Aero engine manufacture (all types) (manufacture) | 35.30 |
| Aero engine parts and sub assemblies (manufacture) | 35.30 |
| Aerobatic display | 92.34/9 |
| Aerodrome | 63.23 |
| Aerographing (manufacture) | 22.25 |
| Aeroplane cleaning (non-specialised) | 74.70/9 |
| Aerosol cans made of metal (manufacture) | 28.72 |
| Aerosol filling on a fee or contract basis | 74.82 |
| Aerospace equipment (manufacture) | 35.30 |
| After shave lotion (manufacture) | 24.52 |
| Agglomerated abrasives (manufacture) | 26.81 |
| Agglomerated cork (manufacture) | 20.52 |
| Agistment services | 01.42/9 |
| Agricultural and forestry machinery (wholesale) | 51.88 |
| Agricultural and forestry machinery parts (manufacture) | 29.32 |
| Agricultural broadcaster (manufacture) | 29.32 |
| Agricultural ceramic ware (manufacture) | 26.25 |
| Agricultural college | 80.22 |
| Agricultural contracting | 01.41 |
| Agricultural knife (manufacture) | 28.62 |
| Agricultural land drainage | 45.11 |
| Agricultural land letting | 70.20/9 |
| Agricultural lime processing (manufacture) | 26.52 |
| Agricultural machinery (commission agent) | 51.14 |
| Agricultural machinery (manufacture) | 29.32 |
| Agricultural machinery and accessories and implements, including tractors exporter (wholesale) | 51.88 |
| Agricultural machinery and accessories and implements, including tractors importer (wholesale) | 51.88 |
| Agricultural machinery and equipment rental (without operator) | 71.31 |
| Agricultural machinery and equipment rental with operator | 01.41 |
| Agricultural machinery hire (without operator) | 71.31 |
| Agricultural motor drawn trailer (manufacture) | 29.32 |
| Agricultural raw materials (commission agent) | 51.11 |
| Agricultural research | 73.10 |
| Agricultural services administration and regulation (public sector) | 75.13 |
| Agricultural showground | 74.87/9 |
| Agricultural twine (manufacture) | 17.52 |
| Agricultural valuer | 74.87/9 |
| Agro-chemical products (wholesale) | 51.55 |
| Agro-chemical products n.e.c. (manufacture) | 24.20 |
| Air beds made of inflatable plastic (manufacture) | 25.24 |
| Air cargo agents activities | 63.40 |
| Air charter service (freight) | 62.20/9 |
| Air charter service (passenger) | 62.20/1 |
| Air cleansing plant (not for air conditioning equipment) (manufacture) | 29.23 |
| Air compressor (manufacture) | 29.12/2 |
| Air conditioning contracting | 45.33 |
| Air conditioning equipment for aircraft (manufacture) | 29.23 |
| Air conditioning machines (wholesale) | 51.87 |
| Air conditioning package (manufacture) | 29.23 |
| Air cushion vehicle (manufacture) | 35.30 |
| Air filter for air conditioning equipment (manufacture) | 29.23 |
| Air freight agent or broker | 63.40 |

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| Air gun (manufacture) | 29.60 |
| Air heaters and hot air distributors (non-electric) (wholesale) | 51.47/9 |
| Air measuring related to cleanness | 74.30 |
| Air navigation instruments and systems (electronic) (manufacture) | 33.20/1 |
| Air navigation instruments and systems (non-electronic) (manufacture) | 33.20/2 |
| Air passenger transport equipment rental without operator | 71.23/1 |
| Air pistol (manufacture) | 29.60 |
| Air pump (manufacture) | 29.12/1 |
| Air rifle (manufacture) | 29.60 |
| Air taxi service | 62.20/1 |
| Air terminal operated by airline | 63.23 |
| Air traffic control activities | 63.23 |
| Air traffic control centre | 63.23 |
| Air transport equipment for freight rental without operator | 71.23/9 |
| Air transport supporting activities | 63.23 |
| Air-conditioning machines (manufacture) | 29.23 |
| Airbags for motor vehicle (manufacture) | 34.30 |
| Airborne electric equipment (manufacture) | 32.30 |
| Aircraft (commission agent) | 51.14 |
| Aircraft (manufacture) | 35.30 |
| Aircraft (wholesale) | 51.87 |
| Aircraft bomb (manufacture) | 29.60 |
| Aircraft brake (not brake lining) (manufacture) | 35.30 |
| Aircraft certification | 74.30 |
| Aircraft galley (manufacture) | 35.30 |
| Aircraft hire for freight without crew | 71.23/9 |
| Aircraft hire for passengers without crew | 71.23/1 |
| Aircraft launching gear and deck arresters (wholesale) | 51.87 |
| Aircraft parts and accessories made of plastic (manufacture) | 25.24 |
| Aircraft parts and sub assemblies (not electric) (manufacture) | 35.30 |
| Aircraft propeller (manufacture) | 35.30 |
| Aircraft refuelling services | 63.23 |
| Aircraft seat (manufacture) | 36.11 |
| Airfield electronic controls and approach aids (manufacture) | 33.20/1 |
| Airfield ground service activities | 63.23 |
| Airfield mechanical and electro-mechanical signalling, safety or traffic control equipment (manufacture) | 35.20 |
| Airfield runway construction | 45.23 |
| Airframe (manufacture) | 35.30 |
| Airframe parts and sub assemblies (not electric) (manufacture) | 35.30 |
| Airline catering | 55.52 |
| Airline coach service | 60.21/9 |
| Airport activities | 63.23 |
| Airport runway construction | 45.23 |
| Airport runways clearing of snow and ice | 90.03 |
| Airscrew (manufacture) | 35.30 |
| Airship (manufacture) | 35.30 |
| Airway terminals operation | 63.23 |
| Alabaster bowl cutting (manufacture) | 26.70 |
| Alabaster mine | 14.11 |
| Alarm clock (manufacture) | 33.50 |
| Alarm monitoring activities | 74.60/2 |
| Album printing (manufacture) | 22.22 |
| Alcoholic beverages (commission agent) | 51.17 |
| Alcoholic beverages (retail) | 52.25 |
| Alcoholic beverages (wholesale) | 51.34/2 |
| Alcoholic beverages exporter (wholesale) | 51.34/2 |
| Alcoholic beverages importer (wholesale) | 51.34/2 |
| Alcoholic distilled potable beverage (manufacture) | 15.91 |
| Aldehyde (manufacture) | 24.14 |

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| Aldehyde function compounds (commission agent) | 51.12 |
| Aldehyde function compounds (wholesale) | 51.55 |
| Ale brewing (manufacture) | 15.96 |
| Alfalfa (Lucerne) meal and pellets (manufacture) | 15.71 |
| Algae gathering | 05.01 |
| Alginates (manufacture) | 24.16 |
| Alien registration administration and operation | 75.24 |
| Alizarin dye (manufacture) | 24.12 |
| Alkali (manufacture) | 24.13 |
| Alkali or alkaline earth metals (commission agent) | 51.12 |
| Alkyd (manufacture) | 24.30/1 |
| Alkyd resins (manufacture) | 24.16 |
| Alloy and steel forging roll (manufacture) | 28.40 |
| Alloy bearing steel (manufacture) | 27.10 |
| Alloy pig iron (manufacture) | 27.10 |
| Alloy tool steel (manufacture) | 27.10 |
| Almanac printing (manufacture) | 22.22 |
| Almond grinding (manufacture) | 15.61/2 |
| Alpaca and mohair spinning on the woollen system (manufacture) | 17.12 |
| Alpaca and mohair spinning on the worsted system (manufacture) | 17.13 |
| Alpaca woollen weaving (manufacture) | 17.22 |
| Alpaca worsted weaving (manufacture) | 17.23 |
| Alternating current (AC) generators (manufacture) | 31.10 |
| Alternating current (AC) motors (manufacture) | 31.10 |
| Alternator for vehicle (manufacture) | 31.61 |
| Alternators (not for vehicles) (manufacture) | 31.10 |
| Altimeter (manufacture) | 33.20/2 |
| Alum mine | 14.30 |
| Aluminium alloys production (manufacture) | 27.42 |
| Aluminium coating inside PC cases (manufacture) | 30.02 |
| Aluminium compounds except bauxite and abrasives (manufacture) | 24.13 |
| Aluminium from alumina production (manufacture) | 27.42 |
| Aluminium hardener (manufacture) | 27.42 |
| Aluminium ore (bauxite) mining or preparation | 13.20 |
| Aluminium oxide (alumina) production (manufacture) | 27.42 |
| Aluminium paint (manufacture) | 24.30/1 |
| Aluminium paste (manufacture) | 24.30/1 |
| Aluminium refining (manufacture) | 27.42 |
| Aluminium semi-manufactures production (manufacture) | 27.42 |
| Aluminium smelting (manufacture) | 27.42 |
| Aluminous cement (manufacture) | 26.51 |
| Alums (manufacture) | 24.13 |
| Amber turning (manufacture) | 36.63/9 |
| Ambulance (manufacture) | 34.10 |
| Ambulance service | 85.14 |
| Ambulances (new) (retail) | 50.10/1 |
| Ambulances (new) (wholesale) | 50.10/1 |
| Ambulances (used) (retail) | 50.10/2 |
| Ambulances (used) (wholesale) | 50.10/2 |
| Amides and their derivatives and salts (commission agent) | 51.18 |
| Amine function compounds (commission agent) | 51.12 |
| Amines (manufacture) | 24.14 |
| Amino resins, phenolic resins and polyurethanes in primary forms (commission agent) | 51.12 |
| Amino resins, phenolic resins and polyurethanes in primary forms (wholesale) | 51.55 |
| Aminoplastic resins (manufacture) | 24.16 |
| Ammeters (electronic) (manufacture) | 33.20/1 |
| Ammeters (non-electronic) (manufacture) | 33.20/2 |
| Ammonia (manufacture) | 24.15 |
| Ammoniacal liquor from coke ovens (manufacture) | 23.10 |

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| Ammonium chloride (manufacture) | 24.15 |
| Ammonium chloride, nitrites and carbonates (commission agent) | 51.12 |
| Ammonium compounds excluding ammonium nitrate, sulphate and phosphate (manufacture) | 24.15 |
| Ammonium nitrate for explosives (manufacture) | 24.61 |
| Ammonium nitrate not for explosives (manufacture) | 24.15 |
| Ammonium phosphate (manufacture) | 24.15 |
| Ammonium sulphate (manufacture) | 24.15 |
| Ammonium sulphate from coke ovens (manufacture) | 23.10 |
| Ammunition (manufacture) | 29.60 |
| Ammunition (retail) | 52.48/9 |
| Amorce (manufacture) | 24.61 |
| Amphibious vehicles (manufacture) | 34.10 |
| Amplifier for audio separates (manufacture) | 32.30 |
| Amplifier for broadcasting studio (manufacture) | 32.30 |
| Amplifiers and sound amplifier sets (manufacture) | 32.30 |
| Amplifying valve (manufacture) | 32.10 |
| Ampoules made of glass (hygienic and pharmaceutical) (manufacture) | 26.15 |
| Amusement arcade | 92.71 |
| Amusement goods (commission agent) | 51.18 |
| Amusement guide periodical printing (manufacture) | 22.22 |
| Amusement guide periodical publishing (manufacture) | 22.13 |
| Amusement machine hire | 71.34 |
| Amusement machines (manufacture) | 36.50/1 |
| Amusement park activities | 92.33 |
| Anaerobic adhesive (manufacture) | 24.62 |
| Anaesthetic equipment (manufacture) | 33.10 |
| Anaesthetics (manufacture) | 24.42/1 |
| Anaesthetist (public sector) | 85.11/1 |
| Analgesics (manufacture) | 24.42/1 |
| Analogue computer (manufacture) | 30.02 |
| Analogue machines (manufacture) | 30.02 |
| Analysis of capital investment proposals consultancy services | 74.14/2 |
| Analytical chemist | 74.30 |
| Anchor (manufacture) | 28.75 |
| Anchor handling services | 61.10/2 |
| Andouillette (manufacture) | 15.13/9 |
| Angle-dozers (manufacture) | 29.52/2 |
| Angles made of aluminium (manufacture) | 27.42 |
| Angles of stainless steel (manufacture) | 27.10 |
| Angora rabbit breeding | 01.25 |
| Anhydrite mine or quarry | 14.12 |
| Anhydrite plaster (manufacture) | 26.53 |
| Aniline (wholesale) | 51.55 |
| Aniline dye (manufacture) | 24.12 |
| Animal ambulance activities | 85.20 |
| Animal compound feed (manufacture) | 15.71 |
| Animal drawn vehicle transport | 60.23/9 |
| Animal fat and oil production (non-edible) (manufacture) | 15.41 |
| Animal fat or oils extraction and preparation machinery (manufacture) | 29.53 |
| Animal feed (wholesale) | 51.21 |
| Animal feed supplement (manufacture) | 15.71 |
| Animal grease (manufacture) | 15.11/2 |
| Animal hair (not carded or combed) including horsehair production | 01.22 |
| Animal hair (wholesale) | 51.21 |
| Animal hospital (RSPCA, PDSA, Blue Cross) | 85.20 |
| Animal hospital run by veterinary surgeon | 85.20 |
| Animal hospital supervised or run by registered veterinarian | 85.20 |
| Animal hunting and trapping | 01.50 |
| Animal husbandry activities excluding boarding and care | 01.42/9 |

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| Animal offal (inedible) production (manufacture) | 15.11/2 |
| Animal offal processing (manufacture) | 15.11/2 |
| Animal oil refining (manufacture) | 15.42 |
| Animal protection organisations | 91.33 |
| Animal rearing for medical research | 01.25 |
| Animal rearing for production of serum | 01.42/9 |
| Animal training for circuses, etc. | 92.34/9 |
| Animated film production | 92.11/1 |
| Annealing lehr (manufacture) | 29.21 |
| Anodising (manufacture) | 28.51 |
| Anoraks for men and boys (manufacture) | 18.22/1 |
| Anoraks for women and girls (manufacture) | 18.22/2 |
| Anthracene (manufacture) | 24.14 |
| Anti-corrosive coatings application work | 45.44 |
| Anti-corrosive paint (manufacture) | 24.30/1 |
| Anti-freeze mixtures excluding pure ethyl glycol (manufacture) | 24.66 |
| Anti-freezing preparations and prepared de-icing fluids (commission agent) | 51.12 |
| Anti-icing equipment and systems for aircraft (manufacture) | 35.30 |
| Anti-infectives (manufacture) | 24.42/1 |
| Anti-knock compounds (manufacture) | 24.66 |
| Anti-knock preparations and additives for mineral oils and similar products (commission agent) | 51.12 |
| Anti-perspirant (manufacture) | 24.52 |
| Anti-pollution vessel services | 61.10/2 |
| Anti-roll bars for motor vehicles (manufacture) | 34.30 |
| Anti-rust preparations (manufacture) | 24.66 |
| Anti-rust treatment of motor vehicles | 50.20 |
| Anti-sera and other blood fractions (manufacture) | 24.42/1 |
| Anti-sprouting products (manufacture) | 24.20 |
| Anti-sprouting products (wholesale) | 51.55 |
| Antibiotics (commission agent) | 51.18 |
| Antibiotics (manufacture) | 24.41 |
| Antibiotics (wholesale) | 51.46 |
| Antifriction metal (manufacture) | 27.45 |
| Antimony (manufacture) | 27.45 |
| Antique books (retail) | 52.50/1 |
| Antique glass (manufacture) | 26.11 |
| Antiques (retail) | 52.50/1 |
| Antiques (wholesale) | 51.47/9 |
| Antiseptics (manufacture) | 24.42/1 |
| Antisera and vaccines (commission agent) | 51.18 |
| Antisera and vaccines (wholesale) | 51.46 |
| Anvils (manufacture) | 28.62 |
| Apartment buildings buying and selling | 70.12 |
| Apartment buildings letting | 70.20/9 |
| Apartment letting (self catering holiday) | 55.23/2 |
| Aperitif (spirit based) (manufacture) | 15.91 |
| Apparatus and equipment for automatically developing photographic film | 33.40/3 |
| Apparel cloth woven from yarns spun on the cotton system (manufacture) | 17.21 |
| Apparel made of fur (manufacture) | 18.30 |
| Apparel made of plastic (manufacture) | 25.24 |
| Apparel made of rubber (manufacture) | 25.13 |
| Apparel production machinery (manufacture) | 29.54 |
| Appeal Committee of the House of Lords | 75.23 |
| Apple growing | 01.13/9 |
| Apple pomace and pectin (manufacture) | 15.89/9 |
| Apple wine making | 15.94/9 |
| Appraiser and valuer (not insurance or real estate) | 74.87/9 |
| Apprentice school | 80.22 |
| Apricot growing | 01.13/9 |

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| Aprons for domestic use (manufacture) | 18.21 |
| Aprons for industrial use (manufacture) | 18.21 |
| Aquarium heater (electric) (manufacture) | 29.71 |
| Aqueduct construction | 45.24 |
| Arbitrators between management and labour | 74.14/9 |
| Arbitrators legal activities | 74.11/9 |
| Arc lamp (manufacture) | 31.50 |
| Archery equipment (manufacture) | 36.40 |
| Archimedean screw pump (manufacture) | 29.12/1 |
| Architectural activities and related technical consultancy | 74.20/1 |
| Architectural draughtsman | 74.20/1 |
| Architectural drawing publishing (manufacture) | 22.11 |
| Architectural glass (manufacture) | 26.15 |
| Architectural model (manufacture) | 36.63/9 |
| Architrave made of plastic (manufacture) | 25.23/9 |
| Archive activities | 92.51 |
| Argon (manufacture) | 24.11 |
| Arm rest for motor vehicle (manufacture) | 36.11 |
| Armchair (manufacture) | 36.11 |
| Armoured car (manufacture) | 34.10 |
| Armoured doors (manufacture) | 28.75 |
| Armoured hose made of rubber or plastic (manufacture) | 25.13 |
| Armoured or reinforced safes, strong boxes and doors made of base metal (wholesale) | 51.85 |
| Arms (manufacture) | 29.60 |
| Army accoutrement made of leather (manufacture) | 19.20 |
| Army establishment (civilian personnel) | 75.22 |
| Army establishment (service personnel) | 75.22 |
| Army Scripture Readers Association | 91.31 |
| Aromatic distilled waters (manufacture) | 24.63 |
| Aromatic hydrocarbons (manufacture) | 24.14 |
| Arrowroot (manufacture) | 15.62 |
| Arsenic (manufacture) | 27.45 |
| Art (retail) | 52.48/6 |
| Art expert | 92.31/9 |
| Art gallery (not dealer) | 92.52/1 |
| Art leather work (manufacture) | 19.20 |
| Art metal work (manufacture) | 28.75 |
| Art museums | 92.52/1 |
| Art needlework (manufacture) | 17.40/3 |
| Art pottery (manufacture) | 26.21 |
| Art publishing (manufacture) | 22.15 |
| Art work lending and storage | 92.51 |
| Artesian well contractor | 45.25 |
| Artichoke growing | 01.12 |
| Articles made of paper and paperboard n.e.c. (manufacture) | 21.25/9 |
| Articulated link chain (except for motor vehicles and bicycles) (wholesale) | 51.87 |
| Articulated link chain (manufacture) | 29.14 |
| Artificial eye (manufacture) | 33.10 |
| Artificial flowers and fruit made of paper (manufacture) | 36.63/9 |
| Artificial flowers and fruit made of plastic (manufacture) | 36.63/9 |
| Artificial flowers and fruit made of textiles (manufacture) | 36.63/9 |
| Artificial flowers, foliage and fruit (wholesale) | 51.47/9 |
| Artificial fur and articles thereof (manufacture) | 18.30 |
| Artificial honey (manufacture) | 15.62 |
| Artificial horizon (manufacture) | 33.20/2 |
| Artificial insemination activities on a fee or contract basis | 01.42/9 |
| Artificial joints and parts for the body (wholesale) | 51.46 |
| Artificial kidney unit | 85.14 |
| Artificial limb (manufacture) | 33.10 |

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| Artificial limb and appliance centre | 85.14 |
| Artificial manure (manufacture) | 24.15 |
| Artificial parts for the heart (manufacture) | 33.10 |
| Artificial respiration equipment (manufacture) | 33.10 |
| Artificial teeth (manufacture) | 33.10 |
| Artificial teeth and dental fittings (wholesale) | 51.46 |
| Artillery (manufacture) | 29.60 |
| Artillery ammunition (manufacture) | 29.60 |
| Artist | 92.31/9 |
| Artists' brush (manufacture) | 36.62 |
| Artists' colours (manufacture) | 24.30/1 |
| Artists' model | 93.05/9 |
| Artists', students' and sign board painters' colours, modifying tints and amusement colours (commission agent) | 51.18 |
| Arts and crafts school | 80.22 |
| Arts facilities operation | 92.32 |
| Arts, cultural or leisure facilities buildings construction | 45.21/1 |
| Asbestos carding (manufacture) | 26.82/1 |
| Asbestos cement products (manufacture) | 26.65 |
| Asbestos felting (manufacture) | 26.82/1 |
| Asbestos mining and quarrying | 14.50 |
| Asbestos mixing (manufacture) | 26.82/1 |
| Asbestos moulding (manufacture) | 26.82/1 |
| Asbestos removal work | 45.25 |
| Asbestos spinning (manufacture) | 26.82/1 |
| Asbestos weaving (manufacture) | 26.82/1 |
| Aseptic hospital furniture (manufacture) | 33.10 |
| Asphalt (manufacture) | 26.82/9 |
| Asphalt (natural) mining and quarrying | 14.50 |
| Asphalt laying plant (manufacture) | 29.52/3 |
| Asphalt processing plant (manufacture) | 29.52/3 |
| Asphalting contractor (civil engineering) | 45.23 |
| Asphaltites and asphaltic rock mining and quarrying | 14.50 |
| Aspirator separators (manufacture) | 29.53 |
| Ass farming and breeding | 01.22 |
| Assay office | 74.30 |
| Assembled rail sections (manufacture) | 35.20 |
| Assembling of books, brochures, etc. (manufacture) | 22.23 |
| Asset management | 67.12/2 |
| Association of Corporate and Certified Accountants | 91.12 |
| Assurance company (life) | 66.01/1 |
| Astrologer | 93.05/9 |
| Astronomical equipment (manufacture) | 33.40/2 |
| Astronomy research and experimental development | 73.10 |
| Asylums (private sector) | 85.11/2 |
| Asylums (public sector) | 85.11/1 |
| Athletes | 92.62/9 |
| Athletic clothing (manufacture) | 18.24/9 |
| Athletic club | 92.62/9 |
| Athletic equipment (manufacture) | 36.40 |
| Athletic footwear (manufacture) | 19.30 |
| Atlas printing (manufacture) | 22.22 |
| Atmospheric pollution control plant (manufacture) | 29.23 |
| Atomic energy research and experimental development | 73.10 |
| Attaché case made of leather or leather substitute (manufacture) | 19.20 |
| Attestations, valuations and preparation of pro forma statements | 74.12/1 |
| Attorney | 74.11/3 |
| Aubergine (egg-plant) growing | 01.12 |
| Auction houses (retail) | 52.63 |
| Audio equipment (retail) | 52.45 |

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| Audio separate (manufacture) | 32.30 |
| Audio separates (wholesale) | 51.43/1 |
| Audio tape recording (manufacture) | 22.31 |
| Audio/visual cassettes (retail) | 52.45 |
| Audio/visual equipment (retail) | 52.45 |
| Audio/visual equipment for professional use hire | 71.34 |
| Audiometers (manufacture) | 33.10 |
| Auditing activities | 74.12/1 |
| Auger and auger bit (manufacture) | 28.62 |
| Author | 92.31/9 |
| Auto correlator (optical) (manufacture) | 33.40/2 |
| Auto electrical equipment (manufacture) | 31.61 |
| Auto spare parts (manufacture) | 34.30 |
| Autoclaves (manufacture) | 33.10 |
| Autocycle (manufacture) | 35.41 |
| Automatic data processing equipment hire | 71.33 |
| Automatic gun (manufacture) | 29.60 |
| Automatic pianos (manufacture) | 36.30 |
| Automatic pilots (electronic) (manufacture) | 33.20/1 |
| Automatic pilots (non-electronic) (manufacture) | 33.20/2 |
| Automatic process control valves (manufacture) | 29.13 |
| Automatic regulating or controlling instruments and apparatus (wholesale) | 51.87 |
| Automatic stop motions (textile machinery) (manufacture) | 29.54 |
| Automatic typewriters and word-processing machines (wholesale) | 51.85 |
| Automobile Association | 91.33 |
| Automobile Association road patrols | 50.20 |
| Automobile Association service centres | 50.20 |
| Automobile Association touring department | 63.30/1 |
| Automobile rental (self drive) | 71.10 |
| Automotive production design | 74.20/5 |
| Auxiliary fire brigade services | 75.25 |
| Auxiliary machinery for use with machines for working textiles (wholesale) | 51.83 |
| Auxiliary plant for use with steam generators (manufacture) | 28.30 |
| Auxiliary power unit for aircraft (manufacture) | 35.30 |
| Average adjuster | 67.20 |
| Aviation insurance | 66.03/1 |
| Aviation spirit (manufacture) | 23.20/1 |
| Aviation turbine fuel (manufacture) | 23.20/1 |
| Awning cloth weaving (manufacture) | 17.25 |
| Awnings (manufacture) | 17.40/2 |
| Awnings and sun blinds (wholesale) | 51.41 |
| Awnings and sunblinds (retail) | 52.41 |
| Awnings made of plastic (manufacture) | 25.24 |
| Axe (manufacture) | 28.62 |
| Axial compressor (manufacture) | 29.12/2 |
| Axial flow pump (manufacture) | 29.12/1 |
| Axle for motor vehicle (manufacture) | 34.30 |
| Axle for motorcycle (manufacture) | 35.41 |
| Axles for rail and tramway vehicles (manufacture) | 35.20 |
| Axles made of steel for railway and tramway vehicles (manufacture) | 35.20 |
| Axminster carpet (manufacture) | 17.51/1 |
| Azoic dye (manufacture) | 24.12 |
| Babies garments (manufacture) | 18.24/9 |
| Baby baths made of plastic (manufacture) | 25.24 |
| Baby carriage (manufacture) | 36.63/9 |
| Baby carriages (retail) | 52.48/9 |
| Baby carriages (wholesale) | 51.47/9 |
| Baby clothing (manufacture) | 18.24/9 |
| Baby food (wholesale) | 51.38 |

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| Baby foods (manufacture) | 15.88 |
| Baby foods (milk based) (manufacture) | 15.88 |
| Baby linen (manufacture) | 18.24/9 |
| Baby napkins made of towelling (manufacture) | 17.40/3 |
| Backing and curling machinery (carpet making) (manufacture) | 29.54 |
| Backward wave oscillator (manufacture) | 31.62 |
| Bacon curing (manufacture) | 15.13/1 |
| Bacon production (manufacture) | 15.13/1 |
| Bacon smoking (manufacture) | 15.13/1 |
| Bacteria bed tile (manufacture) | 26.24 |
| Bacteriologist (non medical) | 74.30 |
| Badges (manufacture) | 17.54/2 |
| Badges made of metal (manufacture) | 28.75 |
| Badminton club | 92.62/9 |
| Badminton shuttlecock (manufacture) | 36.40 |
| Bag clasp (manufacture) | 28.75 |
| Bag frame (manufacture) | 28.75 |
| Bagatelle board (manufacture) | 36.50/9 |
| Baggage scanning equipment (manufacture) | 33.10 |
| Bagging cloth (manufacture) | 17.25 |
| Bagpipes and reeds (manufacture) | 36.30 |
| Bags made of canvas (manufacture) | 17.40/2 |
| Bags made of canvas or cotton cloth (manufacture) | 17.40/2 |
| Bags made of chain (manufacture) | 36.61 |
| Bags made of leather or leather substitute (manufacture) | 19.20 |
| Bags made of paper (manufacture) | 21.21/1 |
| Bags made of plastic for packaging (manufacture) | 25.22 |
| Bags made of plastic not designed for prolonged use (manufacture) | 25.22 |
| Bags made of polyethylene (manufacture) | 25.22 |
| Bags made of transparent regenerated cellulose film (manufacture) | 25.22 |
| Bailiffs activities | 74.11/9 |
| Bait digging | 01.25 |
| Bait production | 01.25 |
| Baize (manufacture) | 17.54/9 |
| Baker (retail) | 52.24 |
| Bakers' yeast from distillery (manufacture) | 15.89/9 |
| Bakery (baking main activity) (manufacture) | 15.81 |
| Bakery (selling main activity) (retail) | 52.24 |
| Bakery machinery and ovens (manufacture) | 29.53 |
| Bakery moulders (manufacture) | 29.53 |
| Bakery ovens (non-electric) (manufacture) | 29.53 |
| Bakery ovens (wholesale) | 51.87 |
| Bakery products (wholesale) | 51.38 |
| Baking dish, pan and tin (manufacture) | 28.75 |
| Baking powder (manufacture) | 15.89/9 |
| Balaclava helmet (manufacture) | 18.24/1 |
| Balances and scales (wholesale) | 51.87 |
| Balancing machines (electronic) (manufacture) | 33.20/1 |
| Balancing machines (non-electronic) (manufacture) | 33.20/2 |
| Balata belting (manufacture) | 25.13 |
| Balata goods excluding belting (manufacture) | 25.13 |
| Bale breakers (manufacture) | 29.54 |
| Bale handler for agriculture (manufacture) | 29.32 |
| Baler for hay and straw (manufacture) | 29.32 |
| Baler twine (manufacture) | 17.52 |
| Baling press (not agricultural) (manufacture) | 29.24 |
| Ball and roller bearings (wholesale) | 51.87 |
| Ball bearing (manufacture) | 29.14 |
| Ball clay extraction (mine or opencast working) | 14.22 |

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| Ball core (rubber) (manufacture) | 25.13 |
| Ball valves (manufacture) | 29.13 |
| Ball-point, felt-tipped and other porous-tipped pens and markers (wholesale) | 51.47/9 |
| Ballasts for discharge lamps or tubes (wholesale) | 51.87 |
| Ballata gathering | 02.01 |
| Ballet company | 92.31/1 |
| Ballet school | 80.22 |
| Ballet shoe (manufacture) | 19.30 |
| Ballistic missile (manufacture) | 29.60 |
| Balloon (not toy) (manufacture) | 35.30 |
| Balloons made of rubber excluding pilot and sounding (manufacture) | 25.13 |
| Balloons, dirigibles and other non-powered aircraft (wholesale) | 51.47/9 |
| Ballotini (manufacture) | 26.15 |
| Ballpoint pen and refill (manufacture) | 36.63/1 |
| Balls for all sports (finished) (manufacture) | 36.40 |
| Balls made of uncovered rubber (manufacture) | 25.13 |
| Balsam gathering | 02.01 |
| Bamboo furniture other than seating (manufacture) | 36.14 |
| Bamboo preparation (manufacture) | 20.52 |
| Banana ripening and conditioning (manufacture) | 15.33 |
| Band (musical) | 92.31/1 |
| Band agency | 74.87/9 |
| Bandage cloth weaving (manufacture) | 17.21 |
| Banding (woven) (manufacture) | 17.54/2 |
| Bands made of elastic (manufacture) | 25.13 |
| Bands made of plaited metal (manufacture) | 28.73 |
| Bands made of rubber (manufacture) | 25.13 |
| Bands made of uninsulated plaited copper (manufacture) | 28.73 |
| Bands, slings, etc. made of uninsulated plaited iron or steel (manufacture) | 28.73 |
| Bandsaw blades (manufacture) | 28.62 |
| Bank holding companies | 65.23/4 |
| Bank note counting machine (manufacture) | 30.01 |
| Bank note paper (manufacture) | 21.12 |
| Bank note printing (manufacture) | 22.22 |
| Bank of England | 65.11 |
| Bankers' Clearing House | 67.11 |
| Banking institutions in Channel Islands and Isle of Man activities (not in UK banking sector) | 65.22/9 |
| Banknote dispensing machine (manufacture) | 30.01 |
| Banks (deposit taking) | 65.12/1 |
| Banks not authorised by the FSA as deposit taking | 65.22/9 |
| Banner (making up) (manufacture) | 17.40/2 |
| Bannister rails made of wood (manufacture) | 20.30 |
| Banquet catering | 55.52 |
| Baptist church | 91.31 |
| Barbed wire and stranded wire (wholesale) | 51.54 |
| Barbed wire made of steel (manufacture) | 28.73 |
| Barber | 93.02 |
| Barbers' and similar chairs (wholesale) | 51.46 |
| Barcode readers and other optical readers (manufacture) | 30.02 |
| Barge (manufacture) | 35.11 |
| Barge lessee or owner (freight) | 61.20/9 |
| Barge lessee or owner (passenger) | 61.20/1 |
| Barge transport (except for inland waterway freight service) | 61.10/2 |
| Bargeboard (manufacture) | 20.10 |
| Barium sulphate (natural) mining | 14.30 |
| Barley growing | 01.11 |
| Barley malting (manufacture) | 15.97 |
| Barley meal production (manufacture) | 15.61/1 |
| Barley milling (manufacture) | 15.61/1 |

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| Barley processing (blocked, flaked, puffed or pearled) (manufacture) | 15.61/1 |
| Barometer (electronic) (manufacture) | 33.20/1 |
| Barometer (non-electronic) (manufacture) | 33.20/2 |
| Barrels made of aluminium (manufacture) | 28.72 |
| Barrels made of iron or steel (manufacture) | 28.71 |
| Barrels made of plastic (manufacture) | 25.22 |
| Barrels made of wood (manufacture) | 20.40 |
| Barrister | 74.11/2 |
| Barrow hiring | 71.21/9 |
| Bars made of aluminium (manufacture) | 27.42 |
| Bars made of brass (manufacture) | 27.44 |
| Bars made of copper (manufacture) | 27.44 |
| Bars made of glass (manufacture) | 26.15 |
| Bars of stainless steel (manufacture) | 27.10 |
| Bars, rods, profiles and wire made of lead (manufacture) | 27.43 |
| Bars, rods, profiles and wire made of tin (manufacture) | 27.43 |
| Bars, rods, profiles and wire made of zinc (manufacture) | 27.43 |
| Barytes mine | 14.30 |
| Bas-relief and haut-relief made of concrete, plaster, cement or artificial stone (manufacture) | 26.66 |
| Basalt mine | 14.11 |
| Base exchange plant for water treatment (manufacture) | 29.24 |
| Base metal articles (manufacture) | 28.75 |
| Base paper for printing and writing paper (manufacture) | 21.12 |
| Basement lights made of glass (manufacture) | 26.15 |
| Basic dye (manufacture) | 24.12 |
| Basic slag (ground) (manufacture) | 24.15 |
| Basil growing | 01.13/9 |
| Basins for swimming and paddling pools (manufacture) | 36.40 |
| Basins made of fibre-cement (manufacture) | 26.65 |
| Basins made of metal (manufacture) | 28.75 |
| Basket chair (manufacture) | 36.11 |
| Basket furniture (manufacture) | 36.14 |
| Baskets made of materials other than plastic (manufacture) | 20.52 |
| Baskets made of plastic (manufacture) | 25.24 |
| Basketware (manufacture) | 20.52 |
| Bast fibres preparation and spinning (manufacture) | 17.17 |
| Batch processing | 72.30 |
| Bath chair (manufacture) | 35.43 |
| Bath preparations (manufacture) | 24.52 |
| Bath salts (manufacture) | 24.52 |
| Bath towel (manufacture) | 17.40/3 |
| Bathing caps made of rubber or plastic (manufacture) | 25.24 |
| Bathing pool proprietor | 92.61/9 |
| Baths made of fibre glass (manufacture) | 25.23/9 |
| Baths made of metal (manufacture) | 28.75 |
| Baths made of plastic (manufacture) | 25.23/9 |
| Bats (manufacture) | 36.40 |
| Bats made of ceramic (manufacture) | 26.26 |
| Battenboard (manufacture) | 20.20 |
| Batteries for vehicles (manufacture) | 31.40 |
| Battery charger (manufacture) | 31.10 |
| Battery for car (manufacture) | 31.40 |
| Battery for flash lamp (manufacture) | 31.40 |
| Battery making machine (manufacture) | 29.56 |
| Battery powered electric commercial vehicle (manufacture) | 34.10 |
| Battledress for men (manufacture) | 18.21 |
| Battledress for women (manufacture) | 18.21 |
| Bay growing | 01.13/9 |
| Bayonet (manufacture) | 28.75 |

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| Beach facilities rental | 92.72/9 |
| Beach footwear (manufacture) | 19.30 |
| Beach hut proprietor | 92.72/9 |
| Beachwear for women and girls (manufacture) | 18.24/9 |
| Beacon for shipping (manufacture) | 35.11 |
| Beacons for ships (manufacture) | 35.11 |
| Beaded wood (manufacture) | 20.10 |
| Beading made of wood (manufacture) | 20.30 |
| Beadings and mouldings made of wood (manufacture) | 20.30 |
| Beads made of glass (manufacture) | 26.15 |
| Beads made of wood (manufacture) | 20.51 |
| Beakers made of paper (manufacture) | 21.22 |
| Beaming machinery (textile) (manufacture) | 29.54 |
| Beams (manufacture) | 20.30 |
| Bean grinding (manufacture) | 15.61/2 |
| Bean growing | 01.12 |
| Bean milling (manufacture) | 15.61/2 |
| Bean splitting (manufacture) | 15.61/2 |
| Beard trimming | 93.02 |
| Bearing housings (manufacture) | 29.14 |
| Bearing housings and plain shaft bearings (wholesale) | 51.87 |
| Bearing, gearing and driving element parts (manufacture) | 29.14 |
| Bearings (manufacture) | 29.14 |
| Beauty and make-up preparations (manufacture) | 24.52 |
| Beauty parlour | 93.02 |
| Beauty specialist | 93.02 |
| Beauty treatment activities | 93.02 |
| Beauty, make-up and skin-care preparations including sun tan preparations (commission agent) | 51.18 |
| Bed and table linen (commission agent) | 51.16 |
| Bed heads made of metal (manufacture) | 36.14 |
| Bed linen (manufacture) | 17.40/3 |
| Bed linen (retail) | 52.41 |
| Bed settee (manufacture) | 36.11 |
| Bedding (retail) | 52.41 |
| Bedfolder (manufacture) | 36.63/9 |
| Bedford cord (not worsted) weaving (manufacture) | 17.21 |
| Bedford cord worsted weaving (manufacture) | 17.23 |
| Beds (mattress and mattress support) (manufacture) | 36.15 |
| Beds (retail) | 52.44 |
| Bedsock (manufacture) | 17.71 |
| Bedsread (manufacture) | 17.40/3 |
| Bedsreads made of lace (manufacture) | 17.40/3 |
| Bedsteads made of metal (manufacture) | 36.14 |
| Bedsteads made of wood (manufacture) | 36.14 |
| Bee keeping | 01.25 |
| Bee-keeping machinery (manufacture) | 29.32 |
| Beef extract (manufacture) | 15.13/9 |
| Beef paste (manufacture) | 15.13/9 |
| Beef pickling (manufacture) | 15.13/9 |
| Beehives made of wood (manufacture) | 20.51 |
| Beer (non-alcoholic) (manufacture) | 15.96 |
| Beer (retail) | 52.25 |
| Beer brewing (manufacture) | 15.96 |
| Beer gardens (independent) | 55.40/2 |
| Beer gardens (managed) | 55.40/4 |
| Beer gardens (tenanted) | 55.40/3 |
| Beer halls (independent) | 55.40/2 |
| Beer halls (managed) | 55.40/4 |
| Beer halls (tenanted) | 55.40/3 |

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| Beer or distilling dregs for animal feed (commission agent) | 51.11 |
| Beer, wines and liqueurs (wholesale) | 51.34/2 |
| Beet pulp (manufacture) | 15.83 |
| Beet sugar (manufacture) | 15.83 |
| Beet thinning on a fee or contract basis | 01.41 |
| Beetroot growing | 01.12 |
| Bell apparatus other than telegraphic or telephonic (manufacture) | 31.62 |
| Bell founding (manufacture) | 27.54 |
| Belleville washer (manufacture) | 28.74 |
| Bellows made of rubber (manufacture) | 25.13 |
| Bells for pedal cycles (manufacture) | 28.75 |
| Bells for telephones (manufacture) | 32.20/1 |
| Bells made of base metals (manufacture) | 28.75 |
| Bells other than telephone type (electric) (manufacture) | 31.62 |
| Belting duck weaving (manufacture) | 17.21 |
| Belting for domestic appliances made of rubber (manufacture) | 25.13 |
| Belting made of plastic (manufacture) | 25.21 |
| Belting made of rubber (manufacture) | 25.13 |
| Belts made of leather or leather substitute (manufacture) | 19.20 |
| Bench seat (manufacture) | 36.11 |
| Bench vice (manufacture) | 28.62 |
| Bending machines (metal forming) (manufacture) | 29.42 |
| Bends made of steel (manufacture) | 27.22 |
| Benevolent Society (charitable services) | 85.32/1 |
| Benevolent Society (insurance) | 66.03/1 |
| Benniseed crushing (manufacture) | 15.41 |
| Benniseed oil refining (manufacture) | 15.42 |
| Bent timber (manufacture) | 20.10 |
| Bentwood furniture (manufacture) | 36.14 |
| Benzene (manufacture) | 24.14 |
| Benzole (crude) from gas works | 40.21 |
| Beret (knitted) (manufacture) | 18.24/1 |
| Beret (not knitted) (manufacture) | 18.24/1 |
| Berthing activities | 63.22 |
| Beryllium (manufacture) | 27.45 |
| Besom (manufacture) | 36.62 |
| Bethnal Green Museum | 92.52/1 |
| Betting activities | 92.71 |
| Betting shop | 92.71 |
| Beverage bottling on a fee or contract basis | 74.82 |
| Beverage processing machinery (manufacture) | 29.53 |
| Beverages (commission agent) | 51.17 |
| Beverages (non-distilled, fermented) (manufacture) | 15.95 |
| Beverages (non-specialised) (wholesale) | 51.39 |
| Beverages made of fermented fruit n.e.c. (manufacture) | 15.94/9 |
| Bias binding (manufacture) | 17.54/2 |
| Bible paper (manufacture) | 21.12 |
| Bible Society | 91.31 |
| Bicycle chain | 29.14 |
| Bicycle hire | 71.40/1 |
| Bicycle locks with or without keys (manufacture) | 28.63 |
| Bicycle parking operations | 63.21 |
| Bicycle pumps (manufacture) | 29.12/1 |
| Bicycles (commission agent) | 51.15 |
| Bicycles (retail) | 52.48/5 |
| Bicycles and parts (manufacture) | 35.42 |
| Bicycles and their parts and accessories (wholesale) | 51.47/9 |
| Bicycles for children (manufacture) | 36.50/9 |
| Bidets made of ceramic, fireclay, etc. (manufacture) | 26.22 |

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| Bifurcated rivet (manufacture) | 28.74 |
| Bile processing by knackers (manufacture) | 15.11/2 |
| Bill broker on own account (other than discount house) | 65.23/3 |
| Bill broking on behalf of others (other than discount house) | 67.12/2 |
| Bill collecting | 74.87/1 |
| Bill posting agency | 74.40/2 |
| Billets made of aluminium (manufacture) | 27.42 |
| Billets made of brass (manufacture) | 27.44 |
| Billets made of copper (manufacture) | 27.44 |
| Billets made of semi-finished steel (manufacture) | 27.10 |
| Billfolds made of leather (manufacture) | 19.20 |
| Billiard ball (manufacture) | 36.50/1 |
| Billiard cue (manufacture) | 36.50/1 |
| Billiard room or saloon | 92.62/9 |
| Billiard table (manufacture) | 36.50/1 |
| Billiard table cloth (manufacture) | 17.54/9 |
| Billiards and Snooker club | 92.62/9 |
| Bin liners made of plastic (manufacture) | 25.22 |
| Binder twine (manufacture) | 17.52 |
| Binding (woven) (manufacture) | 17.54/2 |
| Binding and mending of textiles (manufacture) | 17.30 |
| Binding machine (manufacture) | 30.01 |
| Bingo hall | 92.71 |
| Binoculars (manufacture) | 33.40/2 |
| Bins made of metal (manufacture) | 28.75 |
| Bins made of plastic (manufacture) | 25.24 |
| Biochemical analysers (electronic) (manufacture) | 33.20/1 |
| Biology research and experimental development | 73.10 |
| Biotechnology (research) | 73.10 |
| Birch broom (manufacture) | 36.62 |
| Bird food (manufacture) | 15.72 |
| Bird skin production (from hunting) | 01.50 |
| Biscuit making machinery and ovens (manufacture) | 29.53 |
| Biscuit tile (manufacture) | 26.30 |
| Biscuits (manufacture) | 15.82 |
| Bishopsgate Institute | 91.33 |
| Bismuth (manufacture) | 27.45 |
| Bit stock drill (manufacture) | 28.62 |
| Bitumen (manufacture) | 23.20/1 |
| Bitumen and flax felts for roofing and damp-proof courses (manufacture) | 26.82/9 |
| Bitumen mining and quarrying | 14.50 |
| Bitumen spreaders (manufacture) | 29.52/3 |
| Bituminised building board (manufacture) | 21.12 |
| Bituminous construction materials (commission agent) | 51.13 |
| Bituminous paint (manufacture) | 24.30/1 |
| Bituminous sealants (manufacture) | 26.82/9 |
| Bituminous shale and sand extraction | 11.10 |
| Black beer brewing (manufacture) | 15.96 |
| Black powder (manufacture) | 24.61 |
| Black pudding (manufacture) | 15.13/9 |
| Blackberry (cultivated) growing | 01.13/9 |
| Blackboard chalk making machinery (manufacture) | 29.56 |
| Blackboards (manufacture) | 36.63/1 |
| Blackcurrant growing | 01.13/9 |
| Blackplate (manufacture) | 27.10 |
| Blacksmith (manufacture) | 28.52 |
| Blacksmiths tools (manufacture) | 28.62 |
| Blackstone quarry | 14.11 |
| Bladder dressing (manufacture) | 36.63/9 |

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| Bladder processing (manufacture) | 15.11/2 |
| Blades for bulldozers and angle-dozers (wholesale) | 51.82 |
| Blancmange powder (manufacture) | 15.89/9 |
| Blanket making up outside weaving or knitting establishment (manufacture) | 17.40/3 |
| Blankets (electric) (manufacture) | 29.71 |
| Blankets including travelling rugs (manufacture) | 17.40/3 |
| Blankets made of cotton and man-made fibres (manufacture) | 17.40/3 |
| Blankets made of wool (manufacture) | 17.40/3 |
| Blanks for corrective spectacle lens (manufacture) | 26.15 |
| Blanks made of aluminium (manufacture) | 27.42 |
| Blast furnace (manufacture) | 29.21 |
| Blasting and associated rock removal work | 45.11 |
| Blasting powder | 24.61 |
| Blazers for men and boys (manufacture) | 18.22/1 |
| Blazers for women and girls (manufacture) | 18.22/2 |
| Bleach works (manufacture) | 17.30 |
| Bleaching machinery (textile) (manufacture) | 29.54 |
| Bleaching of jeans (manufacture) | 17.30 |
| Bleaching of wool cop, hank, warp, etc. (manufacture) | 17.30 |
| Blenders for domestic use (electric) (manufacture) | 29.71 |
| Blenders for non-domestic use (manufacture) | 29.53 |
| Blending and bottling of whisky (manufacture) | 15.91 |
| Blending of fibres on the worsted system (manufacture) | 17.13 |
| Blinds (soft furnishings) (manufacture) | 17.40/1 |
| Blinds made of canvas (manufacture) | 17.40/2 |
| Blinds made of paper (manufacture) | 21.25/9 |
| Blinds made of plastic (manufacture) | 25.23/9 |
| Blinds made of wood excluding shop blinds (manufacture) | 20.30 |
| Blister copper (manufacture) | 27.44 |
| Block flooring made of clay (manufacture) | 26.40 |
| Block printing of textiles (manufacture) | 17.30 |
| Blockboard (manufacture) | 20.20 |
| Blocking machine (manufacture) | 29.56 |
| Blocks for industrial engines (manufacture) | 29.11 |
| Blocks made of breeze (manufacture) | 26.61 |
| Blocks made of concrete (manufacture) | 26.61 |
| Blocks made of graphite (manufacture) | 26.26 |
| Blocks made of plastic (manufacture) | 25.21 |
| Blood banks | 85.14 |
| Blood pressure machine operation (coin operated) | 93.05/9 |
| Blood processing (manufacture) | 24.41 |
| Blood pudding (manufacture) | 15.13/9 |
| Blood transfusion service | 85.14 |
| Blood-grouping reagents (manufacture) | 24.42/1 |
| Blooms made of copper (manufacture) | 27.44 |
| Blooms made of semi-finished steel (manufacture) | 27.10 |
| Blotting paper (manufacture) | 21.12 |
| Blouses for women and girls (manufacture) | 18.23/2 |
| Blow lamp (manufacture) | 28.62 |
| Blow moulding machine (manufacture) | 29.56 |
| Blow-out prevention apparatus (manufacture) | 29.52/1 |
| Blown glass (manufacture) | 26.11 |
| Blowpipes (hand held, high or low pressure) (manufacture) | 29.43 |
| Blowroom machinery (textile) (manufacture) | 29.54 |
| Blue brick (manufacture) | 26.40 |
| Blue lias lime kiln (manufacture) | 26.52 |
| Blue pennant stone quarry | 14.11 |
| Board game (manufacture) | 36.50/9 |
| Board making machinery (except chipboard) (manufacture) | 29.55 |

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| Boarding house | 55.23/9 |
| Boarding of pet animals | 93.05/9 |
| Boarding school accommodation | 55.23/9 |
| Boards made of asbestos (manufacture) | 26.82/1 |
| Boards made of concrete (manufacture) | 26.61 |
| Boards made of glass fibre (manufacture) | 26.14 |
| Boards made of plaster (manufacture) | 26.62 |
| Boat hire for freight (without crew) (not linked with recreational service) | 71.22/9 |
| Boat hire for passengers (without crew) (not linked with recreational service) | 71.22/1 |
| Boat hiring (for pleasure) | 92.62/9 |
| Boat kits for assembly (manufacture) | 35.12 |
| Boat rental for passenger conveyance with crew (except for inland waterway services) | 61.10/1 |
| Boat rental for passenger conveyance with crew (inland waterway service) | 61.20/1 |
| Boat rental for transport of freight with crew (except for inland waterway service) | 61.10/2 |
| Boat rental for transport of freight with crew (inland waterway service) | 61.20/9 |
| Boatbuilding (manufacture) | 35.12 |
| Boats (retail) | 52.48/5 |
| Boats (wholesale) | 51.47/9 |
| Bobbins for textile machinery (manufacture) | 29.54 |
| Bobbins made of paper and paperboard (manufacture) | 21.25/9 |
| Bobbins made of wood (not textile accessory) (manufacture) | 20.51 |
| Bobbins, spools and cops made of paper and paperboard (manufacture) | 21.25/9 |
| Bodies (coachworks) for motor vehicles (manufacture) | 34.20/1 |
| Body building clubs | 92.62/9 |
| Body building for motor vehicles (manufacture) | 34.20/1 |
| Body for bus (manufacture) | 34.20/1 |
| Body for car (manufacture) | 34.20/1 |
| Body for coach (manufacture) | 34.20/1 |
| Body for commercial vehicle (manufacture) | 34.20/1 |
| Body for locomotive (manufacture) | 35.20 |
| Body shell for invalid carriage (manufacture) | 35.43 |
| Body shell for motor vehicle made of fibre glass (manufacture) | 34.20/1 |
| Body shell for motor vehicle made of plastic (manufacture) | 34.20/1 |
| Bodyguard activities | 74.60/2 |
| Bogie for locomotive (manufacture) | 35.20 |
| Bogies (manufacture) | 35.20 |
| Boiled ham production (manufacture) | 15.13/1 |
| Boiled sweet (manufacture) | 15.84/2 |
| Boiler (nuclear powered) (not marine) (manufacture) | 28.30 |
| Boiler block (manufacture) | 26.26 |
| Boiler cleaning and scaling | 74.70/5 |
| Boiler covering (not asbestos or slag wool) (manufacture) | 36.63/9 |
| Boiler drum (manufacture) | 28.30 |
| Boiler feed water heater (manufacture) | 28.30 |
| Boiler for central heating (manufacture) | 28.22 |
| Boiler for domestic use (oil) (manufacture) | 29.72 |
| Boiler for domestic use (solid fuel) (manufacture) | 29.72 |
| Boiler for marine applications (manufacture) | 28.30 |
| Boiler fuel economiser (manufacture) | 28.30 |
| Boiler fuel handling plant (manufacture) | 28.30 |
| Boiler house plant (manufacture) | 28.30 |
| Boiler insurance | 66.03/1 |
| Boiler packing (not asbestos or slag wool) (manufacture) | 36.63/9 |
| Boiler packing made of asbestos (manufacture) | 26.82/1 |
| Boiler suit (manufacture) | 18.21 |
| Boilers and associated equipment and parts (not marine or central heating) (manufacture) | 28.30 |
| Bologna (manufacture) | 15.13/9 |
| Bolster (manufacture) | 17.40/1 |
| Bolster case (manufacture) | 17.40/3 |

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| Bolt (manufacture) | 28.74 |
| Bolt cropper (manufacture) | 28.62 |
| Bolt end (manufacture) | 28.74 |
| Bolting cloth (manufacture) | 17.54/9 |
| Bomb fuse (manufacture) | 29.60 |
| Bombs, missiles and other projectiles (wholesale) | 51.87 |
| Bonbon paper (manufacture) | 21.25/9 |
| Bonded abrasives (manufacture) | 26.81 |
| Bonded fibre fabric (manufacture) | 17.53 |
| Bonded store, vault or warehouse | 63.12/9 |
| Bonding of fabric to fabric (manufacture) | 17.30 |
| Bone boiling by knackers (manufacture) | 15.11/2 |
| Bone crushing by knackers (manufacture) | 15.11/2 |
| Bone degreasing by knackers (manufacture) | 15.11/2 |
| Bone flour from knackers (manufacture) | 15.11/2 |
| Bone glue (manufacture) | 24.62 |
| Bone meal (manufacture) | 15.11/2 |
| Bone meal from knackers (manufacture) | 15.11/2 |
| Bone oil (manufacture) | 15.41 |
| Bone reconstruction cements (manufacture) | 24.42/2 |
| Bone scraping by knackers (manufacture) | 15.11/2 |
| Bone sorting by knackers (manufacture) | 15.11/2 |
| Bone working (manufacture) | 36.63/9 |
| Book cloth weaving (manufacture) | 17.21 |
| Book keeping machine (manufacture) | 30.01 |
| Book lending and storage | 92.51 |
| Book printing (manufacture) | 22.22 |
| Book publishing (manufacture) | 22.11 |
| Book rental | 71.40/1 |
| Book-binding and book-sewing machinery (wholesale) | 51.87 |
| Book-keeping activities | 74.12/2 |
| Bookbinding (manufacture) | 22.23 |
| Bookbinding machine (manufacture) | 29.56 |
| Bookcase made of metal (manufacture) | 36.12 |
| Bookcase made of wood (manufacture) | 36.14 |
| Bookmaker | 92.71 |
| Books (retail) | 52.47 |
| Books (wholesale) | 51.47/9 |
| Boot (manufacture) | 19.30 |
| Boot and shoe board (manufacture) | 21.12 |
| Boot and shoe designing | 74.87/2 |
| Boot closing (manufacture) | 19.30 |
| Boot lace (manufacture) | 17.54/2 |
| Boot or shoe lasts and trees made of wood (manufacture) | 20.51 |
| Boot stiffener (manufacture) | 19.30 |
| Boot upper (manufacture) | 19.30 |
| Bootblack | 93.05/9 |
| Bootee (rubber protective) (manufacture) | 19.30 |
| Boots and shoes (retail) | 52.43/1 |
| Borates (natural) mining | 14.30 |
| Border guard administration and operation | 75.24 |
| Borehole drilling | 45.12 |
| Borehole surveying | 74.20/6 |
| Borers (mining machinery) (manufacture) | 29.52/1 |
| Boring (civil engineering) | 45.25 |
| Boring and sinking machinery (wholesale) | 51.82 |
| Boring machine (metal cutting) (manufacture) | 29.42 |
| Boron steel (manufacture) | 27.10 |
| Botanical gardens | 92.53 |

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| Botany spinning (manufacture) | 17.13 |
| Bottle cleaning | 74.70/9 |
| Bottle cleaning and or drying machinery (manufacture) | 29.24 |
| Bottle crates made of plastic (manufacture) | 25.22 |
| Bottle stoppers made of glass (manufacture) | 26.13 |
| Bottle tops made of metal (manufacture) | 28.72 |
| Bottled gas (commission agent) | 51.12 |
| Bottles made of glass or crystal (manufacture) | 26.13 |
| Bottles made of plastic (manufacture) | 25.22 |
| Bottling machinery (manufacture) | 29.24 |
| Bottling of fruit and vegetables (manufacture) | 15.33 |
| Boundary surveying activities | 74.20/6 |
| Bovine hides and skins production from knackers (manufacture) | 15.11/1 |
| Bovine semen production | 01.21 |
| Bow thruster (manufacture) | 29.56 |
| Bowling alley | 92.62/9 |
| Bowling alley equipment (manufacture) | 36.50/1 |
| Bowling clubs | 92.62/9 |
| Bowls and bowls equipment (manufacture) | 36.40 |
| Bowls club | 92.62/9 |
| Bowls made of glass (manufacture) | 26.13 |
| Bowls made of plastic (manufacture) | 25.24 |
| Bows (manufacture) | 36.40 |
| Bowsers (tanks on wheels) (manufacture) | 34.20/2 |
| Box and willow calf leather (manufacture) | 19.10 |
| Box furnace (manufacture) | 29.21 |
| Box pallet (manufacture) | 20.40 |
| Box spring mattress (manufacture) | 36.15 |
| Boxboard (manufacture) | 20.10 |
| Boxed game (manufacture) | 36.50/9 |
| Boxed stationery (manufacture) | 21.23 |
| Boxes and other containers made of iron or steel of a capacity of less than 300 litres (manufacture) | 28.71 |
| Boxes made of aluminium (manufacture) | 28.72 |
| Boxes made of corrugated cardboard (manufacture) | 21.21/3 |
| Boxes made of corrugated paper (manufacture) | 21.21/3 |
| Boxes made of iron or steel (manufacture) | 28.71 |
| Boxes made of metal (collapsible) (manufacture) | 28.72 |
| Boxes made of non-corrugated cardboard (manufacture) | 21.21/4 |
| Boxes made of non-corrugated paper (manufacture) | 21.21/4 |
| Boxes made of plastic (manufacture) | 25.22 |
| Boxes made of rigid board (manufacture) | 21.21/4 |
| Boxes made of rigid corrugated board (manufacture) | 21.21/3 |
| Boxes made of wood (manufacture) | 20.40 |
| Boxes made of wood (wirebound) (manufacture) | 20.40 |
| Boxing | 92.62/9 |
| Boxing arena | 92.61/9 |
| Boxing clubs | 92.62/9 |
| Boxing glove (manufacture) | 36.40 |
| Boxing promoter | 92.62/9 |
| Boy Scouts | 91.33 |
| Boys Brigade | 91.33 |
| Braces (wholesale) | 51.42/9 |
| Braces made of leather (manufacture) | 18.24/9 |
| Braces not made of leather or leather substitute (manufacture) | 18.24/9 |
| Brackets made of base metal (manufacture) | 28.75 |
| Braid made of elastic (manufacture) | 17.54/2 |
| Braid made of elastomeric (manufacture) | 17.54/2 |
| Braid made of non-elastic (manufacture) | 17.54/2 |
| Braid made of textile material (manufacture) | 17.54/2 |

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| Braille copying (manufacture) | 22.25 |
| Braille pads and other output devices (manufacture) | 30.02 |
| Braille printing (manufacture) | 22.22 |
| Brake linings made of asbestos (manufacture) | 26.82/1 |
| Brakes and parts excluding linings for motor vehicles (manufacture) | 34.30 |
| Braking systems for locomotives (manufacture) | 35.20 |
| Bran (manufacture) | 15.61/1 |
| Bran cleaners (manufacture) | 29.53 |
| Brandy (manufacture) | 15.91 |
| Brass powder (manufacture) | 27.44 |
| Brassiere (manufacture) | 18.23/2 |
| Brattice cloth (manufacture) | 17.40/2 |
| Brawn (manufacture) | 15.13/9 |
| Brazing lamp (manufacture) | 28.62 |
| Brazing machines (electric) (manufacture) | 29.43 |
| Brazing machines (gas) (manufacture) | 29.43 |
| Bread (retail) | 52.24 |
| Bread (wholesale) | 51.38 |
| Bread and flour confectionery baking (manufacture) | 15.81 |
| Bread baking including rolls (manufacture) | 15.81 |
| Bread rolls (manufacture) | 15.81 |
| Breadboards made of wood (manufacture) | 20.51 |
| Breading rolls or mills (manufacture) | 29.53 |
| Breakdown lorry (manufacture) | 34.10 |
| Breakfast cereal (cooked) (manufacture) | 15.61/2 |
| Breakfast cereal (uncooked) (manufacture) | 15.61/2 |
| Breathing apparatus for diving (manufacture) | 33.10 |
| Breathing appliances for medical use (wholesale) | 51.46 |
| Breeches (manufacture) | 18.22/1 |
| Breed society | 91.33 |
| Brewery (beer and other brewing products) (manufacture) | 15.96 |
| Brewing machinery and plant (manufacture) | 29.53 |
| Brewing preparations excluding yeast (manufacture) | 24.66 |
| Briar pipe (manufacture) | 36.63/9 |
| Brick furnace construction | 45.25 |
| Brick kiln construction | 45.25 |
| Brick making machinery (manufacture) | 29.56 |
| Bricklaying | 45.25 |
| Bricks and blocks made of refractory ceramic (manufacture) | 26.26 |
| Bricks and mouldings made of magnesite (manufacture) | 26.26 |
| Bricks made for refractory insulating (manufacture) | 26.26 |
| Bricks made of alumina (manufacture) | 26.26 |
| Bricks made of bauxite (manufacture) | 26.26 |
| Bricks made of ceramic (manufacture) | 26.40 |
| Bricks made of chrome (manufacture) | 26.26 |
| Bricks made of chromite (manufacture) | 26.26 |
| Bricks made of clay (manufacture) | 26.40 |
| Bricks made of concrete (manufacture) | 26.61 |
| Bricks made of dolomite (manufacture) | 26.26 |
| Bricks made of gannister (manufacture) | 26.26 |
| Bricks made of glass (manufacture) | 26.15 |
| Bricks made of high alumina (manufacture) | 26.26 |
| Bricks made of magnesite (manufacture) | 26.26 |
| Bricks made of magnesite chrome (manufacture) | 26.26 |
| Bricks made of refractory (manufacture) | 26.26 |
| Bricks made of sand lime (manufacture) | 26.61 |
| Bricks made of silica (manufacture) | 26.26 |
| Bricks made of siliceous (manufacture) | 26.26 |
| Bricks made of sillimanite (manufacture) | 26.26 |

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| Bridge construction | 45.21/3 |
| Bridge instructor | 92.62/9 |
| Bridge operation | 63.21 |
| Bridge plugs (manufacture) | 29.52/1 |
| Bridgelay (tracked military) (manufacture) | 29.60 |
| Bridges for telecommunications (manufacture) | 32.20/1 |
| Bridges made of wood (manufacture) | 20.30 |
| Bridle cutting (manufacture) | 19.20 |
| Briefs for men and boys (manufacture) | 18.23/1 |
| Briefs for women and girls (manufacture) | 18.23/2 |
| Bright steel bars (manufacture) | 27.31 |
| Brine pit | 14.40 |
| Brine production | 14.40 |
| Briquette solid fuel production | 10.10/3 |
| Bristle dressing for brushes (manufacture) | 36.62 |
| Bristles from knackers (manufacture) | 15.11/2 |
| Bristol board (manufacture) | 21.12 |
| Britannia metal (manufacture) | 27.43 |
| Britannia metal founding (manufacture) | 27.54 |
| Britannia metalware (manufacture) | 36.61 |
| British Airports Authority | 63.23 |
| British Association for the Advancement of Science | 91.12 |
| British Board of Film Classifications | 91.33 |
| British Broadcasting Corporation (radio broadcasting) | 92.20/1 |
| British Broadcasting Corporation (television broadcasting) | 92.20/2 |
| British Computer Society | 91.12 |
| British Dental Association | 91.12 |
| British Humanist Association | 91.31 |
| British Jews Society | 91.31 |
| British Legion (other than social clubs) | 91.33 |
| British Library | 92.51 |
| British Medical Association | 91.12 |
| British Museum | 92.52/1 |
| British Safety Council | 91.33 |
| British Tourist Authority | 63.30/9 |
| Broach for metal working machine tools (manufacture) | 28.62 |
| Broaching machine (metal cutting) (manufacture) | 29.42 |
| Broad bean growing | 01.12 |
| Broadcaster for agricultural use (manufacture) | 29.32 |
| Broadcasting transmission rights agent | 74.87/9 |
| Broadmoor Hospital | 85.11/1 |
| Brocade weaving (manufacture) | 17.21 |
| Broccoli growing | 01.12 |
| Brochure printing (manufacture) | 22.22 |
| Brochure publishing (manufacture) | 22.11 |
| Bromine and bromides (manufacture) | 24.13 |
| Bronze founding (manufacture) | 27.54 |
| Broom (manufacture) | 36.62 |
| Broom handles made of wood (manufacture) | 20.51 |
| Brooms and brushes for domestic use (wholesale) | 51.47/9 |
| Brooms and brushes for household use (manufacture) | 36.62 |
| Broth containing meat or vegetables or both (manufacture) | 15.89/1 |
| Brown saddlery (manufacture) | 19.20 |
| Brown stone pottery (manufacture) | 26.21 |
| Brush (electric) (manufacture) | 29.71 |
| Brush (manufacture) | 36.62 |
| Brush (not electrical) for machines (manufacture) | 36.62 |
| Brush back made of wood (manufacture) | 20.51 |
| Brush case not of leather or plastics (manufacture) | 19.20 |

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| Brush for cosmetics (manufacture) | 36.62 |
| Brush head made of wood (manufacture) | 20.51 |
| Brush top made of wood (manufacture) | 20.51 |
| Brush wood ware (manufacture) | 20.51 |
| Brushless shaving cream (manufacture) | 24.52 |
| Brussels carpet (manufacture) | 17.51/1 |
| Brussels sprout growing | 01.12 |
| Bucket for construction machinery (manufacture) | 29.52/2 |
| Bucket wheel reclaimer (manufacture) | 29.22 |
| Buckets made of canvas (manufacture) | 17.40/2 |
| Buckets made of metal (manufacture) | 28.75 |
| Buckets made of plastic (manufacture) | 25.24 |
| Buckets made of rubberised fabric (manufacture) | 25.13 |
| Buckets made of steel (manufacture) | 28.71 |
| Buckets made of wood (manufacture) | 20.40 |
| Buckets, grabs, shovels and grips for cranes, excavators and the like (wholesale) | 51.87 |
| Buckles made of metal (manufacture) | 28.75 |
| Buckram (manufacture) | 17.54/9 |
| Buckram shape (manufacture) | 18.24/1 |
| Buckskin (manufacture) | 19.10 |
| Budgetary control procedures design | 74.14/2 |
| Buff and mop made of leather (manufacture) | 19.20 |
| Buffalo pickers made of leather (manufacture) | 19.20 |
| Buffers and buffer parts (manufacture) | 35.20 |
| Buffet (licensed) | 55.30/1 |
| Buhl cutting (manufacture) | 36.61 |
| Builder and contractor for commercial buildings | 45.21/1 |
| Builder and contractor for domestic buildings | 45.21/2 |
| Builder and decorator (own account) | 45.44 |
| Builder and joiner | 45.42 |
| Builders' carpentry and joinery made of metal (manufacture) | 28.12 |
| Builders' carpentry and joinery made of wood (manufacture) | 20.30 |
| Builders' carpentry and joinery of metal (wholesale) | 51.53 |
| Builders' hoist (manufacture) | 29.22 |
| Builders' knife (manufacture) | 28.62 |
| Builders' ware made of plastic (manufacture) | 25.23/9 |
| Builders' woodwork such as window frames etc. (manufacture) | 20.30 |
| Building and roofing contractor | 45.22 |
| Building boards made of asbestos (manufacture) | 26.65 |
| Building boards made of asbestos cement (manufacture) | 26.65 |
| Building boards made of fibre (manufacture) | 20.20 |
| Building boards made of paper (manufacture) | 21.12 |
| Building boards made of wood waste (manufacture) | 20.20 |
| Building cleaning activities | 74.70/1 |
| Building completion work | 45.45 |
| Building debris removal | 90.02 |
| Building demolition and wrecking | 45.11 |
| Building design and drafting | 74.20/1 |
| Building maintenance and restoration | 45.45 |
| Building materials (commission agent) | 51.13 |
| Building materials made of clay (non-refractory) (manufacture) | 26.40 |
| Building materials made of vegetable substances (manufacture) | 26.65 |
| Building materials such as bricks, wood, sanitary equipment (retail) | 52.46 |
| Building plaster (manufacture) | 26.53 |
| Building products made of plastic (manufacture) | 25.23/9 |
| Building research and experimental development | 73.10 |
| Building sales and purchase | 70.12 |
| Building site drainage | 45.11 |
| Building sites clearance | 45.11 |

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| Building societies | 65.12/2 |
| Building societies' personal finance subsidiaries activities | 65.22/1 |
| Building structure design for ancillary services | 74.20/4 |
| Buildings painting | 45.44 |
| Bulb flats made of steel (manufacture) | 27.10 |
| Bulb for flash lamp (manufacture) | 31.50 |
| Bulb growing | 01.12 |
| Bulbs for vacuum flask inners (manufacture) | 26.13 |
| Bulbs made of glass (manufacture) | 26.15 |
| Bulk carrier (cargo ship) (manufacture) | 35.11 |
| Bulk liquid and gases storage services | 63.12/2 |
| Bulk road haulage | 60.24/9 |
| Bulldozer and angle-dozer blades (manufacture) | 29.52/2 |
| Bulldozers (manufacture) | 29.52/2 |
| Bulldozers and angle-dozers (wholesale) | 51.82 |
| Bullion broker on own account | 65.23/3 |
| Bullion broking on behalf of others | 67.13 |
| Bullion dealer in investment grades | 65.23/3 |
| Bumpers for motor vehicles (manufacture) | 34.30 |
| Bungs made of wood (manufacture) | 20.40 |
| Bunk beds made of metal (manufacture) | 36.14 |
| Bunk beds made of wood (manufacture) | 36.14 |
| Bunkering services | 63.22 |
| Bunkers made of heavy steel plate exceeding 300 litres (manufacture) | 28.21 |
| Bunting (making-up) (manufacture) | 17.40/2 |
| Bunting made of cotton (manufacture) | 17.21 |
| Bunting woollen weaving (manufacture) | 17.22 |
| Buoyancy apparatus made of cork (manufacture) | 20.52 |
| Buoys (not plastic) (manufacture) | 35.11 |
| Buoys made of plastic (manufacture) | 35.11 |
| Bureaux de change activities | 67.13 |
| Burettes made of glass (manufacture) | 26.15 |
| Burger bar (take-away) | 55.30/3 |
| Burger bar restaurant (unlicensed) | 55.30/2 |
| Burger stand | 55.30/4 |
| Burglar alarm and system (manufacture) | 31.62 |
| Burglar alarm hire | 71.34 |
| Burglar and fire alarms for household use (wholesale) | 51.43/9 |
| Burial services | 93.03 |
| Burning oil (manufacture) | 23.20/1 |
| Bus (manufacture) | 34.10 |
| Bus bar (manufacture) | 31.20 |
| Bus carding | 74.40/2 |
| Bus cleaning (non- specialised) | 74.70/9 |
| Bus service | 60.21/9 |
| Bus shelters made of metal (manufacture) | 28.11 |
| Bus station (not managed directly by public service vehicle operator) | 63.21 |
| Bus station operation | 63.21 |
| Bus transport other than inter-city services (scheduled passenger transport) | 60.21/9 |
| Bush for bearing (manufacture) | 29.14 |
| Business activities n.e.c. | 74.87/9 |
| Business brokerage and appraisal activities | 74.87/9 |
| Business consultancy activities | 74.14/3 |
| Business consultant | 74.14/3 |
| Business form printing (manufacture) | 22.22 |
| Business forms finishing (manufacture) | 22.23 |
| Business organisations | 91.11 |
| Business systems consultant | 74.14/3 |
| Business transfer agent | 74.87/9 |

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| Business turnaround consultancy services | 74.14/3 |
| Business valuation services prior to mergers and/or acquisitions | 74.14/2 |
| Butadiene (manufacture) | 24.14 |
| Butane (manufacture) | 23.20/1 |
| Butane extraction from natural gas | 11.10 |
| Butchers shop (retail) | 52.22 |
| Butt welding fittings made of steel (manufacture) | 27.22 |
| Butter (wholesale) | 51.33/1 |
| Butter blending (manufacture) | 15.51/2 |
| Butter churns (manufacture) | 29.53 |
| Butter dishes made of metal (manufacture) | 28.75 |
| Butter knife (manufacture) | 28.61 |
| Butter milk (manufacture) | 15.51/2 |
| Butter oil (manufacture) | 15.51/2 |
| Butter production (manufacture) | 15.51/2 |
| Butter workers (manufacture) | 29.53 |
| Butterfat (manufacture) | 15.51/2 |
| Butterfly valves (manufacture) | 29.13 |
| Butterscotch (manufacture) | 15.84/2 |
| Button and button moulds made of plastic (manufacture) | 36.63/9 |
| Button carding (manufacture) | 36.63/9 |
| Button covering (manufacture) | 36.63/9 |
| Buttons and button bases (not metal or glass) (manufacture) | 36.63/9 |
| Buttons made of glass (manufacture) | 36.63/9 |
| Buttons made of metal (manufacture) | 36.63/9 |
| Cab hire | 60.22 |
| Cabbage growing | 01.12 |
| Cabinet case made of wood (manufacture) | 36.14 |
| Cabinet components made of plastic (manufacture) | 25.24 |
| Cabinets for kitchens (manufacture) | 36.13 |
| Cabinets made of metal designed for placing on the floor (manufacture) | 36.12 |
| Cabinets made of metal not designed for placing on the floor (manufacture) | 28.75 |
| Cabinets made of plastic (manufacture) | 25.24 |
| Cable accessory (manufacture) | 31.30 |
| Cable conduit made of clay (manufacture) | 26.40 |
| Cable drum made of metal (manufacture) | 28.75 |
| Cable drums made of wood (manufacture) | 20.40 |
| Cable jointing material (manufacture) | 31.30 |
| Cable laying | 45.21/3 |
| Cable made of textile materials (manufacture) | 17.52 |
| Cable made of uninsulated aluminium (manufacture) | 28.73 |
| Cable making machine (manufacture) | 29.56 |
| Cable service | 64.20 |
| Cable sheathing made of aluminium (manufacture) | 28.73 |
| Cable ship (manufacture) | 35.11 |
| Cable strands made of aluminium (manufacture) | 28.73 |
| Cable supported transport systems construction | 45.23 |
| Cable-laying vessel services | 61.10/2 |
| Cableway (manufacture) | 29.22 |
| Cableway excavator (manufacture) | 29.22 |
| Cabs for motor vehicles (manufacture) | 34.20/1 |
| Cadmium (manufacture) | 27.45 |
| Cafeteria (licensed) | 55.30/1 |
| Cafeteria (unlicensed) | 55.30/2 |
| Cage plant for mining (manufacture) | 29.52/1 |
| Caisson (manufacture) | 35.11 |
| Cake board (manufacture) | 21.22 |
| Cake depositing machines (manufacture) | 29.53 |
| Cake mixture (manufacture) | 15.61/1 |

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| Cakes (manufacture) | 15.81 |
| Cakes (preserved) (manufacture) | 15.82 |
| Cakes (retail) | 52.24 |
| Calcareous cement (manufacture) | 26.51 |
| Calcium and calcium compounds (manufacture) | 24.13 |
| Calcium carbide (manufacture) | 24.13 |
| Calculating and accounting machines (wholesale) | 51.85 |
| Calculating instruments (non-electronic) (manufacture) | 33.20/2 |
| Calculating machine (manufacture) | 30.01 |
| Calculating machines (retail) | 52.48/2 |
| Calculator (electronic) (manufacture) | 30.01 |
| Calendar finishing (manufacture) | 22.23 |
| Calendar printing (manufacture) | 22.22 |
| Calender for rubber or plastics working (manufacture) | 29.24 |
| Calendering machinery for textiles (manufacture) | 29.24 |
| Calendering of textiles (manufacture) | 17.30 |
| Calendering or other rolling machine parts (for plastic or rubber) (manufacture) | 29.24 |
| Calico printers' designing | 74.87/2 |
| Calico printers' engraving (manufacture) | 22.23 |
| Calico printing (manufacture) | 17.30 |
| Calico weaving (manufacture) | 17.21 |
| Call centres working on a fee or contract basis | 74.86 |
| Calliopes (manufacture) | 36.30 |
| Callipers (manufacture) | 33.20/2 |
| Calorifier (manufacture) | 29.72 |
| Calves' foot jelly (manufacture) | 15.13/9 |
| Calvinistic Methodist church | 91.31 |
| Cam shaft for motor vehicle engine (manufacture) | 34.30 |
| Cambric weaving (manufacture) | 17.21 |
| Camel back strips for retreading tyres (manufacture) | 25.11 |
| Camel hair spinning on the woollen system (manufacture) | 17.12 |
| Camel hair spinning on the worsted system (manufacture) | 17.13 |
| Camel hair woollen weaving (manufacture) | 17.22 |
| Camel hair worsted weaving (manufacture) | 17.23 |
| Camera for television (manufacture) | 32.20/2 |
| Camera hire | 71.40/1 |
| Cameras (manufacture) | 33.40/3 |
| Camp furniture made of wood (manufacture) | 36.14 |
| Campers (transport) rental (self drive) | 71.21/1 |
| Camping goods (manufacture) | 17.40/2 |
| Camping goods (retail) | 52.48/5 |
| Camping sites | 55.22 |
| Camping vehicles (new) (wholesale) | 50.10/1 |
| Camping vehicles (new)(retail) | 50.10/1 |
| Camping vehicles (used) (retail) | 50.10/2 |
| Camping vehicles (used) (wholesale) | 50.10/2 |
| Camshaft (not for motor vehicle) (manufacture) | 29.14 |
| Canal carrier (freight) | 61.20/9 |
| Canal carrier (passenger) | 61.20/1 |
| Canal cruiser (manufacture) | 35.12 |
| Canal maintenance | 63.22 |
| Canal operation | 63.22 |
| Cancer research and experimental development | 73.10 |
| Candelabra made of base metal (manufacture) | 31.50 |
| Candied peel (manufacture) | 15.84/2 |
| Candle (manufacture) | 36.63/9 |
| Candles and tapers (wholesale) | 51.47/9 |
| Candlestick (manufacture) | 31.50 |
| Cane chair (manufacture) | 36.11 |

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| Cane furniture (manufacture) | 36.14 |
| Cane preparation (manufacture) | 20.52 |
| Cane splitting and weaving (manufacture) | 20.52 |
| Cane working (manufacture) | 20.52 |
| Canisters made of metal (manufacture) | 28.75 |
| Canisters made of plastic (manufacture) | 25.22 |
| Canned broth containing meat or vegetables or both (manufacture) | 15.89/1 |
| Canned soup containing meat or vegetables or both (manufacture) | 15.89/1 |
| Canning machinery (manufacture) | 29.24 |
| Canning of fruit and vegetables except fruit juices and potatoes (manufacture) | 15.33 |
| Cannulae (manufacture) | 33.10 |
| Canoe (manufacture) | 35.12 |
| Cans and boxes made of aluminium (manufacture) | 28.72 |
| Cans and boxes made of iron or steel (manufacture) | 28.71 |
| Cans and boxes made of tin (manufacture) | 28.72 |
| Cans for food products (manufacture) | 28.72 |
| Cans made of aluminium (manufacture) | 28.72 |
| Cans made of blackplate (manufacture) | 28.71 |
| Cans made of steel (manufacture) | 28.71 |
| Canvas goods (manufacture) | 17.40/2 |
| Canvas prepared for use by painters (manufacture) | 17.54/9 |
| Canvas weaving (manufacture) | 17.25 |
| Capacitor for electronic apparatus (manufacture) | 32.10 |
| Capacitor for power factor improvement (manufacture) | 32.10 |
| Capeline felt (manufacture) | 18.24/1 |
| Capers growing | 01.12 |
| Capes made of fur (manufacture) | 18.30 |
| Capital structure consultancy services | 74.14/2 |
| Caps and closures made of plastic (manufacture) | 25.22 |
| Caps for bottles made of plastic (manufacture) | 25.22 |
| Caps for petrol, oil or radiator for motor vehicle (manufacture) | 34.30 |
| Caps made of cloth (manufacture) | 18.24/1 |
| Capstan (manufacture) | 29.22 |
| Capsules made of metal (manufacture) | 28.72 |
| Capsuling machinery (manufacture) | 29.24 |
| Car auctions | 50.10/2 |
| Car batteries (retail) | 50.30 |
| Car body parts (manufacture) | 34.30 |
| Car clock (manufacture) | 33.50 |
| Car components (manufacture) | 34.30 |
| Car delivery service (by independent contractors) | 60.24/9 |
| Car delivery service (by motor manufacturers) | 60.24/9 |
| Car dismantlers (wholesale) | 51.57 |
| Car hire (self drive) | 71.10 |
| Car loose covers (manufacture) | 17.40/2 |
| Car park | 63.21 |
| Car park construction | 45.23 |
| Car polish (manufacture) | 24.51/2 |
| Car rental (self drive) | 71.10 |
| Car rental with driver | 60.22 |
| Car telephones (retail) | 52.48/8 |
| Car valeting | 50.20 |
| Car wash | 50.20 |
| Caramel (not sweets) (manufacture) | 15.62 |
| Caramel sweets (manufacture) | 15.84/2 |
| Caravan (manufacture) | 34.20/3 |
| Caravan (used) (retail) | 50.10/2 |
| Caravan (used) (wholesale) | 50.10/2 |
| Caravan chassis (manufacture) | 34.20/3 |

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| Caravan holiday site operator, owner or proprietor | 55.22 |
| Caravan residential site letting | 70.20/9 |
| Caravan sites | 55.22 |
| Caravan trailers (manufacture) | 34.20/3 |
| Caravan winter storage | 63.21 |
| Caravans (new) (retail) | 50.10/1 |
| Caravans (new) (wholesale) | 50.10/1 |
| Caravans (touring) rental | 71.21/1 |
| Carbine (manufacture) | 29.60 |
| Carbon (manufacture) | 24.13 |
| Carbon black (manufacture) | 24.13 |
| Carbon brush (manufacture) | 31.62 |
| Carbon dioxide (manufacture) | 24.11 |
| Carbon disulphide (manufacture) | 24.13 |
| Carbon electrodes and other articles of graphite or other carbon for electrical purposes (wholesale) | 51.87 |
| Carbon or graphite electrodes (manufacture) | 31.62 |
| Carbon paper (manufacture) | 21.23 |
| Carbon paper stencil (manufacture) | 21.23 |
| Carbon products except carbon paper and electrical carbon (manufacture) | 26.82/9 |
| Carbon ribbon (manufacture) | 36.63/1 |
| Carbonate (barytes and witherite) mining | 14.30 |
| Carbonated soft drink (manufacture) | 15.98 |
| Carbonates (commission agent) | 51.12 |
| Carbonates (wholesale) | 51.55 |
| Carbonising base paper (manufacture) | 21.12 |
| Carbonless copy paper (manufacture) | 21.23 |
| Carboxylic acid (manufacture) | 24.14 |
| Carboy made of plastic (manufacture) | 25.22 |
| Carboys made of glass (manufacture) | 26.13 |
| Carburettor and parts for motor vehicle (manufacture) | 34.30 |
| Carburettors for industrial engines (manufacture) | 29.11 |
| Card clubs | 92.62/9 |
| Card cutting for index cards (manufacture) | 21.23 |
| Card embossing (manufacture) | 22.23 |
| Card tape reader for textile machinery (manufacture) | 29.54 |
| Cardboard (manufacture) | 21.12 |
| Cardboard box making machine (manufacture) | 29.55 |
| Carded asbestos fibre (manufacture) | 26.82/1 |
| Carded sliver preparation for textiles industry (manufacture) | 17.12 |
| Carders (manufacture) | 29.54 |
| Cardigans (knitted) (manufacture) | 17.72 |
| Carding machinery for textiles (manufacture) | 29.54 |
| Carding of trimmings (manufacture) | 17.54/2 |
| Cards for automatic mechanical instruments (manufacture) | 36.30 |
| Cargo handling | 63.11 |
| Cargo ship (manufacture) | 35.11 |
| Cargo sling (manufacture) | 17.52 |
| Cargo superintendent | 63.22 |
| Cargo terminal | 63.22 |
| Carnival article (manufacture) | 36.63/9 |
| Carpenter (n.e.c.) | 45.42 |
| Carpenter on building site | 45.22 |
| Carpenter's drill (manufacture) | 28.62 |
| Carpentry (not structural) | 45.42 |
| Carpentry (structural) | 45.22 |
| Carpet cleaning | 93.01 |
| Carpet fitter | 45.43 |
| Carpet fittings made of metal (manufacture) | 28.63 |
| Carpet making machinery (manufacture) | 29.54 |

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| Carpet pile yarn spun on the cotton system (manufacture) | 17.11 |
| Carpet pile yarn spun on the woollen system (manufacture) | 17.12 |
| Carpet pile yarn spun on the worsted and semi-worsted systems (manufacture) | 17.13 |
| Carpet shampoo appliance (not domestic electric) (manufacture) | 29.56 |
| Carpet soap (manufacture) | 24.51/1 |
| Carpet sweeper (industrial) (manufacture) | 29.56 |
| Carpet tiles (retail) | 52.48/1 |
| Carpet underlay made of plastic (manufacture) | 25.21 |
| Carpet underlay made of rubber (manufacture) | 25.13 |
| Carpet weaving (manufacture) | 17.51/1 |
| Carpets (commission agent) | 51.16 |
| Carpets (retail) | 52.48/1 |
| Carpets (wholesale) | 51.47/9 |
| Carpets made of jute (manufacture) | 17.51/9 |
| Carpets other than woven or tufted (manufacture) | 17.51/9 |
| Carrier (for general hire or reward) | 60.24/9 |
| Carrot growing | 01.12 |
| Carry cot (manufacture) | 36.63/9 |
| Cars (manufacture) | 34.10 |
| Cart cover made of canvas (manufacture) | 17.40/2 |
| Cartage contractor | 60.24/9 |
| Cartographic and spatial information activities | 74.20/6 |
| Carton making machinery (manufacture) | 29.55 |
| Cartoning machinery (manufacture) | 29.24 |
| Cartons and similar containers for carrying liquids (unwaxed) (manufacture) | 21.21/5 |
| Cartons and similar containers for carrying liquids (waxed) (manufacture) | 21.21/5 |
| Cartons made of corrugated board (manufacture) | 21.21/3 |
| Cartons made of corrugated paper (manufacture) | 21.21/3 |
| Cartons made of non-corrugated board (manufacture) | 21.21/4 |
| Cartons made of non-corrugated paper (manufacture) | 21.21/4 |
| Cartoon film production | 92.11/1 |
| Cartoonists | 92.31/9 |
| Cartridge case (manufacture) | 29.60 |
| Cartridge primer (manufacture) | 29.60 |
| Cartridge refill for fountain pen (manufacture) | 36.63/1 |
| Cartridges and other ammunition (wholesale) | 51.87 |
| Cartridges for riveting guns (manufacture) | 29.60 |
| Case for flash lamp (manufacture) | 31.50 |
| Case hardening (manufacture) | 28.51 |
| Case making materials (manufacture) | 21.12 |
| Case opener (manufacture) | 28.62 |
| Case packing machinery (manufacture) | 29.24 |
| Casein based adhesive (manufacture) | 24.62 |
| Casein production (manufacture) | 15.51/9 |
| Casein resins (manufacture) | 24.16 |
| Casement cloth weaving (manufacture) | 17.21 |
| Casements made of metal (manufacture) | 28.12 |
| Cases for clocks and watches (manufacture) | 33.50 |
| Cases for cutlery (not wooden) (manufacture) | 19.20 |
| Cases for jewellery (not wooden) (manufacture) | 19.20 |
| Cases for musical instruments (not wooden) (manufacture) | 19.20 |
| Cases for musical instruments made of wood (manufacture) | 20.51 |
| Cases made of corrugated cardboard (manufacture) | 21.21/3 |
| Cases made of corrugated fibreboard (manufacture) | 21.21/3 |
| Cases made of corrugated paper (manufacture) | 21.21/3 |
| Cases made of leather for cutlery, instruments, etc. (manufacture) | 19.20 |
| Cases made of non-corrugated cardboard (manufacture) | 21.21/4 |
| Cases made of non-corrugated paper (manufacture) | 21.21/4 |
| Cases made of plastic (manufacture) | 25.22 |

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| Cash and carry predominantly food (wholesale) | 51.39 |
| Cash and credit card imprinting and embossing machine (manufacture) | 30.01 |
| Cash boxes made of metal (manufacture) | 28.75 |
| Cash dispenser (manufacture) | 30.01 |
| Cash register (manufacture) | 30.01 |
| Cash register hire | 71.33 |
| Cash registers and similar machines incorporating a calculating device (wholesale) | 51.85 |
| Cashmere woollen weaving (manufacture) | 17.22 |
| Cashmere worsted weaving (manufacture) | 17.23 |
| Casing hangars (manufacture) | 29.52/1 |
| Casing made of steel (manufacture) | 27.22 |
| Casings for sausages (manufacture) | 15.11/2 |
| Casino | 92.71 |
| Cask assembly machines (manufacture) | 29.43 |
| Cask heads made of wood (manufacture) | 20.40 |
| Caskets and cases made of wood (manufacture) | 20.51 |
| Casks made of aluminium (manufacture) | 28.72 |
| Casks made of iron or steel (manufacture) | 28.71 |
| Casks made of wood (manufacture) | 20.40 |
| Cassette player (manufacture) | 32.30 |
| Cassette type recorders (manufacture) | 32.30 |
| Cassock (manufacture) | 18.21 |
| Cast concrete products (manufacture) | 26.61 |
| Cast glass (manufacture) | 26.11 |
| Cast stone units made of precast concrete (manufacture) | 26.61 |
| Casting activities for motion pictures, television and theatre | 92.72/1 |
| Casting machines (manufacture) | 29.51 |
| Casting machines for foundries (manufacture) | 29.51 |
| Casting of aluminium (manufacture) | 27.53 |
| Casting of aluminium products (manufacture) | 27.53 |
| Casting of beryllium products (manufacture) | 27.53 |
| Casting of ferrous metal (manufacture) | 27.51 |
| Casting of ferrous patterns (manufacture) | 27.51 |
| Casting of grey iron (manufacture) | 27.51 |
| Casting of heavy metal and precious metal (manufacture) | 27.54 |
| Casting of iron (manufacture) | 27.51 |
| Casting of iron products (finished or semi-finished) (manufacture) | 27.51 |
| Casting of light metal products (manufacture) | 27.53 |
| Casting of light metals (manufacture) | 27.53 |
| Casting of magnesium products (manufacture) | 27.53 |
| Casting of non-ferrous base metal (manufacture) | 27.54 |
| Casting of ornamental brass (manufacture) | 27.54 |
| Casting of other non-ferrous metals (manufacture) | 27.54 |
| Casting of scandium products (manufacture) | 27.53 |
| Casting of spheroidal graphite iron (manufacture) | 27.51 |
| Casting of steel (manufacture) | 27.52 |
| Casting of steel products (finished or semi-finished) (manufacture) | 27.52 |
| Casting of titanium products (manufacture) | 27.53 |
| Casting of yttrium products (manufacture) | 27.53 |
| Casting pot (manufacture) | 26.26 |
| Castor oil processing (manufacture) | 15.42 |
| Castor seed crushing (manufacture) | 15.41 |
| Castor sugar (manufacture) | 15.83 |
| Cat food (manufacture) | 15.72 |
| Catalysts (manufacture) | 24.66 |
| Catalytic preparations (commission agent) | 51.12 |
| Catalyzers (manufacture) | 34.30 |
| Catamaran (manufacture) | 35.12 |
| Catapult for launching aircraft (manufacture) | 35.30 |

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| Catering contractor | 55.52 |
| Catering equipment (electric) (manufacture) | 29.53 |
| Catering equipment hire | 71.34 |
| Catering trade services administration and regulation (public sector) | 75.13 |
| Catgut (manufacture) | 36.63/9 |
| Catgut and similar materials (wholesale) | 51.46 |
| Catheter (manufacture) | 33.10 |
| Cathode ray tube (manufacture) | 32.10 |
| Cathode-ray oscilloscopes and cathode-ray oscillographs (wholesale) | 51.86 |
| Cathode-ray television picture tubes, television camera tubes and other cathode-ray tubes (wholesale) | 51.86 |
| Catholic apostolic church | 91.31 |
| Cats' home | 93.05/9 |
| Catseye reflector (manufacture) | 26.15 |
| Catsup (manufacture) | 15.87 |
| Cattle dip (manufacture) | 24.20 |
| Cattle farming | 01.21 |
| Cattle hide leather (manufacture) | 19.10 |
| Cauliflower growing | 01.12 |
| Caulking compounds and similar non-refractory filling or surfacing preparations (manufacture) | 24.30/3 |
| Cautery and light unit (manufacture) | 33.10 |
| Caviar (manufacture) | 15.20/9 |
| Caviar substitute (manufacture) | 15.20/9 |
| Cavity wall insulation | 45.32 |
| Ceiling coverings made of plastic (manufacture) | 25.23/9 |
| Ceiling rose (manufacture) | 31.50 |
| Ceiling tiles made of plastic (manufacture) | 25.23/9 |
| Celestine pit | 14.30 |
| Cello (manufacture) | 36.30 |
| Cellular cloth weaving from yarn spun on the cotton system (manufacture) | 17.21 |
| Cellular rubber products (manufacture) | 25.13 |
| Cellular telephones (retail) | 52.48/8 |
| Cellular wood panel (manufacture) | 20.20 |
| Cellulose (manufacture) | 24.16 |
| Cellulose acetate (manufacture) | 24.16 |
| Cellulose adhesive tape (manufacture) | 25.24 |
| Cellulose based adhesive (manufacture) | 24.62 |
| Cellulose ester and ether ester (manufacture) | 24.16 |
| Cellulose fibre webs (manufacture) | 21.12 |
| Cellulose fibre-cement articles (manufacture) | 26.65 |
| Cellulose nitrate (manufacture) | 24.16 |
| Cellulose paint (manufacture) | 24.30/1 |
| Cellulose varnish (manufacture) | 24.30/1 |
| Cellulose wadding (manufacture) | 21.12 |
| Cellulose wadding products (manufacture) | 21.22 |
| Cement (manufacture) | 26.51 |
| Cement (wholesale) | 51.53 |
| Cement articles for use in construction (manufacture) | 26.61 |
| Cement based paint (manufacture) | 24.30/1 |
| Cement block making machine (manufacture) | 29.56 |
| Cement made of dolomite (manufacture) | 26.26 |
| Cement made of fireclay (manufacture) | 26.26 |
| Cement made of high alumina (manufacture) | 26.26 |
| Cement made of silica and siliceous (manufacture) | 26.26 |
| Cement processing kiln (manufacture) | 29.21 |
| Cement products (manufacture) | 26.61 |
| Cement products n.e.c. (manufacture) | 26.66 |
| Cement refractory jointing (manufacture) | 26.26 |
| Cement wood products (manufacture) | 26.61 |
| Cementing of ships (manufacture) | 35.11 |

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| Cemetery | 93.03 |
| Central government administration | 75.11 |
| Central heating boiler parts (manufacture) | 28.22 |
| Central Midwives Board | 91.12 |
| Central processing units for computers (manufacture) | 30.02 |
| Central sterile supply department (private sector) | 85.11/2 |
| Central sterile supply department (public sector) | 85.11/1 |
| Centralised supply and purchasing services (public sector) | 75.14 |
| Centrifugal clothes dryer (manufacture) | 29.56 |
| Centrifugal compressor (manufacture) | 29.12/2 |
| Centrifugal pump (manufacture) | 29.12/1 |
| Centrifuge (manufacture) | 29.24 |
| Centrifuge for the chemical industry (manufacture) | 29.24 |
| Centrifuge parts (manufacture) | 29.24 |
| Centrifuges (wholesale) | 51.87 |
| Ceramic articles used in construction (commission agent) | 51.13 |
| Ceramic colours (manufacture) | 24.30/1 |
| Ceramic glaze (manufacture) | 24.30/1 |
| Ceramic making machine (manufacture) | 29.56 |
| Ceramic pastes production machinery (shaped) (manufacture) | 29.56 |
| Ceramic transfer litho engraving (manufacture) | 22.25 |
| Ceramic ware for domestic use (manufacture) | 26.21 |
| Cereal and dried vegetable milling or working machinery (wholesale) | 51.87 |
| Cereal for sausage filler (manufacture) | 15.82 |
| Cereal grains growing | 01.11 |
| Cereal grains, flour, groats, meal or pellets (manufacture) | 15.61/1 |
| Cereal milling and working machinery renting (non agricultural) | 71.34 |
| Cesspools emptying and cleaning | 90.01 |
| Chain (manufacture) | 28.74 |
| Chain (non-precision) (manufacture) | 28.74 |
| Chain (not articulated transmission) (manufacture) | 28.74 |
| Chain (precision) (manufacture) | 29.14 |
| Chain pulley block (manufacture) | 29.22 |
| Chain saw parts (manufacture) | 29.41 |
| Chains made of plastic (manufacture) | 25.24 |
| Chainsaw blades (manufacture) | 28.62 |
| Chair (non-upholstered) (manufacture) | 36.11 |
| Chair (upholstered) (manufacture) | 36.11 |
| Chair frames made of wood (manufacture) | 36.11 |
| Chair seating made of cane or wicker (manufacture) | 36.11 |
| Chairs made of metal (manufacture) | 36.11 |
| Chairs made of plastic (manufacture) | 36.11 |
| Chaise longue (manufacture) | 36.11 |
| Chalets in holiday centres and holiday villages (provision of short-stay lodging in) | 55.23/1 |
| Chalets other than in holiday centres and holiday villages (self catering short-stay lodging) | 55.23/2 |
| Chalk (ground) production | 14.30 |
| Chalk for drawing or writing (manufacture) | 36.63/1 |
| Chalk pit or quarry | 14.12 |
| Chamber of Agriculture | 91.11 |
| Chambers of Commerce organisations | 91.11 |
| Chamfered wood (manufacture) | 20.10 |
| Chamois leather (manufacture) | 19.10 |
| Channel impeller pump (manufacture) | 29.12/1 |
| Channel Islands and Isle of Man banking institutes | 65.22/9 |
| Charcoal burning (manufacture) | 24.14 |
| Charcoal other than wood charcoal (manufacture) | 24.14 |
| Charge d'Affaires | 99.00 |
| Charity administration | 85.32/1 |
| Chart printing (manufacture) | 22.22 |

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| Chart publishing (manufacture) | 22.11 |
| Chart seller (retail) | 52.47 |
| Charter flights (freight) | 62.20/9 |
| Charter flights (passenger) | 62.20/1 |
| Chartered Institute of Secretaries | 91.12 |
| Chartered rail travel | 63.30/1 |
| Chartered secretary (firm acting as) | 74.14/2 |
| Chassis and parts for coaches (manufacture) | 34.30 |
| Chassis fitted with engine (manufacture) | 34.10 |
| Chassis for locomotive (manufacture) | 35.20 |
| Chassis for powered invalid carriage (manufacture) | 35.43 |
| Chassis with engine for commercial vehicle (manufacture) | 34.10 |
| Chauffeur driven service | 60.22 |
| Check strap made of leather (manufacture) | 19.20 |
| Check trader activities | 65.22/1 |
| Check valves (manufacture) | 29.13 |
| Checking instruments and appliances (electronic) (manufacture) | 33.20/1 |
| Checking instruments and appliances (non-electronic) (manufacture) | 33.20/2 |
| Cheese (manufacture) | 15.51/2 |
| Cheese (wholesale) | 51.33/1 |
| Cheese making machines (manufacture) | 29.53 |
| Cheese press (manufacture) | 29.53 |
| Chefs' clothing (manufacture) | 18.21 |
| Chemical contraceptive preparations based on hormones or spermicides (commission agent) | 51.18 |
| Chemical contraceptive products (manufacture) | 24.42/1 |
| Chemical elements except metals (manufacture) | 24.13 |
| Chemical elements in disk form and compounds doped for use in electronics (commission agent) | 51.12 |
| Chemical elements in disk form for use in electronics (manufacture) | 24.66 |
| Chemical feedstock (manufacture) | 23.20/1 |
| Chemical glues (wholesale) | 51.55 |
| Chemical minerals mining | 14.30 |
| Chemical preparations and sensitized emulsions for photographic use (commission agent) | 51.18 |
| Chemical process machine tool (metal working) (manufacture) | 29.42 |
| Chemical products (wholesale) | 51.55 |
| Chemical products and residual products of the chemical or allied industries (commission agent) | 51.12 |
| Chemical products exporter (wholesale) | 51.55 |
| Chemical products importer (wholesale) | 51.55 |
| Chemical seed dresser for agricultural use (manufacture) | 29.32 |
| Chemical toilets servicing | 90.01 |
| Chemical woodpulp (manufacture) | 21.11 |
| Chemically modified animal or vegetable fats and mixtures (commission agent) | 51.12 |
| Chemically pure sugars (manufacture) | 24.41 |
| Chemically pure sugars, sugar ethers and sugar esters and their salts (wholesale) | 51.46 |
| Chemicals specially prepared for laboratory use (manufacture) | 24.66 |
| Chemist | 74.30 |
| Chemistry research and experimental development | 73.10 |
| Chenille (manufacture) | 17.21 |
| Cheque book printing (manufacture) | 22.22 |
| Cheque writing and signing machine (manufacture) | 30.01 |
| Cheroot (manufacture) | 16.00 |
| Cherry brandy (manufacture) | 15.91 |
| Cherry growing | 01.13/9 |
| Chert quarry | 14.50 |
| Chervil growing | 01.12 |
| Chess (electronic) (manufacture) | 36.50/9 |
| Chess clubs | 92.62/9 |
| Chess instructor | 92.62/9 |
| Chess set (manufacture) | 36.50/9 |
| Chest of drawers (manufacture) | 36.14 |

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| Chests made of wood (manufacture) | 20.40 |
| Chewing gum (manufacture) | 15.84/2 |
| Chewing tobacco (manufacture) | 16.00 |
| Chicken cuts (fresh, chilled or frozen) (manufacture) | 15.12 |
| Chicken farm (battery rearing) | 01.24 |
| Chicken food (manufacture) | 15.71 |
| Chicken paste (manufacture) | 15.13/9 |
| Chicken ready to eat meals (manufacture) | 15.13/9 |
| Chicory root drying (manufacture) | 15.61/2 |
| Chiffon weaving from yarn spun on the cotton system (manufacture) | 17.21 |
| Child day-care activities (charitable) | 85.32/1 |
| Child day-care activities (non-charitable) | 85.32/2 |
| Child guidance centre (charitable) | 85.32/1 |
| Child guidance centre (non-charitable) | 85.32/2 |
| Children's boarding homes and hostels (charitable) | 85.31/1 |
| Children's boarding homes and hostels (non-charitable) | 85.31/2 |
| Children's carriage (manufacture) | 36.63/9 |
| Children's clothing (exporter) (wholesale) | 51.42/2 |
| Children's clothing (importer) (wholesale) | 51.42/2 |
| Children's clothing (wholesale) | 51.42/2 |
| Children's home (charitable) | 85.31/1 |
| Children's home (non-charitable) | 85.31/2 |
| Children's hospital (private sector) | 85.11/2 |
| Children's hospital (public sector) | 85.11/1 |
| Children's wear (retail) | 52.42/2 |
| Children's zoos | 92.53 |
| Chilled water for cooling purposes production and distribution | 40.30 |
| Chimney cleaning | 74.70/5 |
| Chimney construction | 45.25 |
| Chimney liners made of clay (manufacture) | 26.40 |
| Chimney pots made of clay (manufacture) | 26.40 |
| Chimneys made of steel (manufacture) | 28.11 |
| China (retail) | 52.44 |
| China (wholesale) | 51.44 |
| China clay (ground) production | 14.22 |
| China clay pit | 14.22 |
| China stone mine | 14.22 |
| China, glassware, wallpaper and cleaning materials exporter (wholesale) | 51.44 |
| China, glassware, wallpaper and cleaning materials importer (wholesale) | 51.44 |
| Chintz glazing (manufacture) | 17.30 |
| Chintz weaving from yarn spun on the cotton system (manufacture) | 17.21 |
| Chipboard agglomerated with non-mineral binding substances (manufacture) | 20.20 |
| Chipboard press (manufacture) | 29.43 |
| Chippers for road surfacing (manufacture) | 29.52/3 |
| Chiropodist (NHS) | 85.14 |
| Chiropodist (private) | 85.14 |
| Chiropractor clinic (own account) | 85.14 |
| Chlorate explosive (manufacture) | 24.61 |
| Chlorinated rubber based paint (manufacture) | 24.30/1 |
| Chlorination plant for water treatment (manufacture) | 29.24 |
| Chlorine and chloride (manufacture) | 24.13 |
| Chocolate (manufacture) | 15.84/1 |
| Chocolate and cocoa making machinery (manufacture) | 29.53 |
| Chocolate and sugar confectionery (wholesale) | 51.36 |
| Chocolate and sweets (retail) | 52.24 |
| Chocolate confectionery (manufacture) | 15.84/1 |
| Chocolate couverture (manufacture) | 15.84/1 |
| Choke and coil (for power) (manufacture) | 31.10 |
| Choke manifolds (manufacture) | 29.13 |

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| Chop house (licensed) | 55.30/1 |
| Chopped roving and strand made of glass fibre (manufacture) | 26.14 |
| Christmas card printing (manufacture) | 22.22 |
| Christmas cracker (manufacture) | 36.63/9 |
| Christmas decorations made of paper (manufacture) | 36.63/9 |
| Christmas tree growing | 02.01 |
| Christmas tree lights (manufacture) | 31.50 |
| Christmas tree lights (wholesale) | 51.43/9 |
| Christmas trees and other assemblies of valves (manufacture) | 29.13 |
| Chromatographs (electronic) (manufacture) | 33.20/1 |
| Chrome alloys (manufacture) | 27.45 |
| Chrome magnesite shape (manufacture) | 26.26 |
| Chrome ore mining and preparation | 13.20 |
| Chrome plating (manufacture) | 28.51 |
| Chrome production and refining (manufacture) | 27.45 |
| Chrome tanning (manufacture) | 19.10 |
| Chromite articles (manufacture) | 26.26 |
| Chromium (manufacture) | 27.45 |
| Chromium compounds excluding prepared pigments (manufacture) | 24.13 |
| Chromium pigment (manufacture) | 24.12 |
| Chromium plating (manufacture) | 28.51 |
| Chromium, manganese, lead and copper oxides and hydroxides (wholesale) | 51.55 |
| Chronic sick hospital (private sector) | 85.11/2 |
| Chronic sick hospital (public sector) | 85.11/1 |
| Chronometer (manufacture) | 33.50 |
| Church Army | 91.31 |
| Church Commission | 91.31 |
| Church in Wales | 91.31 |
| Church Lads' Brigade | 91.33 |
| Church Missionary Society | 91.31 |
| Church of Christ Scientist | 91.31 |
| Church of England | 91.31 |
| Church of Ireland | 91.31 |
| Church of Scotland | 91.31 |
| Church schools at nursery and primary level | 80.10 |
| Church schools at secondary level | 80.21 |
| Churches and other ecclesiastical buildings construction | 45.21/1 |
| Churns made of aluminium (manufacture) | 28.72 |
| Churns made of iron or steel (manufacture) | 28.71 |
| Churns made of wood (manufacture) | 20.40 |
| Chutney (manufacture) | 15.33 |
| Cider (alcoholic) (manufacture) | 15.94/1 |
| Cider (non-alcoholic) (manufacture) | 15.98 |
| Cider apple growing | 01.13/9 |
| Cider making machinery (manufacture) | 29.53 |
| Cider merchant (wholesale) | 51.34/2 |
| Cider pectin (manufacture) | 15.89/9 |
| Cider perry (manufacture) | 15.94/1 |
| Cigar (manufacture) | 16.00 |
| Cigar box made of wood (manufacture) | 20.40 |
| Cigar holder (manufacture) | 36.63/9 |
| Cigar importer (wholesale) | 51.35 |
| Cigar making machinery (manufacture) | 29.53 |
| Cigar merchant (wholesale) | 51.35 |
| Cigarette (manufacture) | 16.00 |
| Cigarette cases made of metal (manufacture) | 28.75 |
| Cigarette holder (manufacture) | 36.63/9 |
| Cigarette importer (wholesale) | 51.35 |
| Cigarette lighter (manufacture) | 36.63/9 |

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| Cigarette lighters (wholesale) | 51.47/9 |
| Cigarette making machinery (manufacture) | 29.53 |
| Cigarette merchant (wholesale) | 51.35 |
| Cigarette packets (manufacture) | 21.21/9 |
| Cigarette paper (uncut in rolls) (manufacture) | 21.12 |
| Cigarette paper in booklets (manufacture) | 21.25/9 |
| Cigarette tube (manufacture) | 21.25/9 |
| Cigarettes (retail) | 52.26 |
| Cigarillo (manufacture) | 16.00 |
| Cigars (retail) | 52.26 |
| Cigars, cheroots, cigarillos and cigarettes (commission agent) | 51.17 |
| Cine camera (manufacture) | 33.40/3 |
| Cinema | 92.13 |
| Cinema club | 92.13 |
| Cinema kiosk (retail) | 52.11/3 |
| Cinematographic equipment (manufacture) | 33.40/3 |
| Cinematographic film colouring, developing, printing or repairing | 92.11/9 |
| Cinematographic sensitized film (manufacture) | 24.64 |
| Circles made of aluminium (manufacture) | 27.42 |
| Circles made of brass (manufacture) | 27.44 |
| Circles made of copper (manufacture) | 27.44 |
| Circuit breaker (moulded case) (manufacture) | 31.20 |
| Circuit breaker for power (manufacture) | 31.20 |
| Circuit protection device (electronic) (manufacture) | 31.20 |
| Circular addressing | 74.85 |
| Circular hollow sections made of steel (manufacture) | 27.22 |
| Circular sawblades (manufacture) | 28.62 |
| Circular saws for all materials (manufacture) | 28.62 |
| Circulator pump (manufacture) | 29.12/1 |
| Circus production | 92.34/9 |
| Cistern floats made of plastic (manufacture) | 25.23/9 |
| Cistern made of metal exceeding 300 litres (manufacture) | 28.21 |
| Cisterns made of plastic (manufacture) | 25.23/9 |
| Citizens Advice Bureau | 85.32/2 |
| Citric acid (manufacture) | 24.14 |
| City and Guilds of London Institute | 80.22 |
| City Guild (Goldsmiths' Company, Stationers' Company, etc.) | 91.11 |
| City Mission | 91.31 |
| Civic restaurant (licensed) | 55.30/1 |
| Civic trust | 91.33 |
| Civil defence administration | 75.22 |
| Civil engineering construction | 45.21/3 |
| Civil engineering contractor | 45.21/3 |
| Civil engineering machinery and equipment (wholesale) | 51.82 |
| Civil engineering machinery and equipment rental (without operator) | 71.32 |
| Civil engineering research and experimental development | 73.10 |
| Civil engineering structure painting | 45.44 |
| Civil Service College | 80.22 |
| Cladding wall panels made of precast concrete (manufacture) | 26.61 |
| Claddings (external) | 45.25 |
| Claddings (internal) | 45.43 |
| Clairvoyant | 93.05/9 |
| Clamp (manufacture) | 28.62 |
| Clarification plant for water treatment (manufacture) | 29.24 |
| Clasps (manufacture) | 28.75 |
| Clay (commission agent) | 51.13 |
| Clay (wholesale) | 51.53 |
| Clay extraction for brick, pipe and tile production | 14.22 |
| Clay mining | 14.22 |

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| Clay quarrying | 14.22 |
| Clean towel company | 93.01 |
| Cleaning and polishing preparations (manufacture) | 24.51/2 |
| Cleaning cloth (non-woven) (manufacture) | 17.53 |
| Cleaning cloth not of bonded fibre fabric (manufacture) | 17.40/3 |
| Cleaning materials (retail) | 52.48/9 |
| Cleaning materials (wholesale) | 51.44 |
| Cleaning of heat and air ducts | 74.70/4 |
| Cleaning powder other than detergents and scouring powder (manufacture) | 24.51/2 |
| Cleaning service for factory, office or shop | 74.70/1 |
| Cleaning services for computer rooms | 74.70/4 |
| Cleaning services for hospitals | 74.70/4 |
| Cleaning services n.e.c. | 74.70/9 |
| Cleaning, filling, packing or wrapping machine parts (manufacture) | 29.24 |
| Cleaning, wringing, ironing, pressing, dyeing and reeling machinery for textile yarn and fibres (wholesale) | 51.83 |
| Cleansing tissues (manufacture) | 21.22 |
| Clear gum confectionery (manufacture) | 15.84/2 |
| Clearing agents for photographic use (manufacture) | 24.64 |
| Clearing house (banking) | 67.11 |
| Cleat for pleasure boat (manufacture) | 35.12 |
| Clerical vestment (manufacture) | 18.21 |
| Climbing clothing for men and boys (weatherproof) (manufacture) | 18.22/1 |
| Climbing clothing for women and girls (weatherproof) (manufacture) | 18.22/2 |
| Climbing frame (manufacture) | 36.40 |
| Clinic (Health Service) | 85.14 |
| Clinkers and hydraulic cement (manufacture) | 26.51 |
| Cloakroom (not railway, etc.) | 93.05/9 |
| Cloaks for men and boys (manufacture) | 18.22/1 |
| Cloaks for women and girls (manufacture) | 18.22/2 |
| Clock (electric) (manufacture) | 33.50 |
| Clock (manufacture) | 33.50 |
| Clock and watch glass (manufacture) | 26.15 |
| Clock case made of wood (manufacture) | 33.50 |
| Clocks (retail) | 52.48/4 |
| Clocks (wholesale) | 51.47/9 |
| Clog (manufacture) | 19.30 |
| Closed circuit television equipment (CCTV) (manufacture) | 32.20/2 |
| Closed die forging (manufacture) | 28.40 |
| Closing machinery (manufacture) | 29.24 |
| Closures made of metal (manufacture) | 28.72 |
| Closures made of plastic (manufacture) | 25.22 |
| Cloth (wholesale) | 51.41 |
| Cloth beetling (manufacture) | 17.30 |
| Cloth crease resisting treatment (manufacture) | 17.30 |
| Cloth degreasing (manufacture) | 17.30 |
| Cloth dressing (manufacture) | 17.30 |
| Cloth dyeing (manufacture) | 17.30 |
| Cloth embossing (manufacture) | 17.30 |
| Cloth ending and mending (manufacture) | 17.30 |
| Cloth finishing (manufacture) | 17.30 |
| Cloth fireproofing (manufacture) | 17.30 |
| Cloth made of cotton and similar man made fibres (manufacture) | 17.21 |
| Cloth made of wire (manufacture) | 28.73 |
| Cloth mercerising (manufacture) | 17.30 |
| Cloth merchant (wholesale) | 51.41 |
| Cloth piece goods printing (manufacture) | 17.30 |
| Cloth proofing (manufacture) | 17.30 |
| Cloth rotproofing (manufacture) | 17.30 |
| Cloth shrinking (manufacture) | 17.30 |

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| Cloth waterproofing | 17.30 |
| Clothes airer (electric) (manufacture) | 29.71 |
| Clothes brush (manufacture) | 36.62 |
| Clothes hangers made of wood (manufacture) | 20.51 |
| Clothes hire | 71.40/9 |
| Clothes hook (manufacture) | 28.75 |
| Clothes horse made of wood (manufacture) | 20.51 |
| Clothes pegs made of plastic (manufacture) | 25.24 |
| Clothes pegs made of wood (manufacture) | 20.51 |
| Clothes washing and drying machines for domestic use (wholesale) | 51.43/9 |
| Clothing (commission agent) | 51.16 |
| Clothing accessories (manufacture) | 18.24/9 |
| Clothing accessories (wholesale) | 51.42/9 |
| Clothing accessories made of fur or leather (retail) | 52.42/1 |
| Clothing accessories made of fur or leather (wholesale) | 51.42/1 |
| Clothing fabrics (retail) | 52.41 |
| Clothing made of asbestos (manufacture) | 26.82/1 |
| Clothing made of sheepskin (manufacture) | 18.30 |
| Clothing n.e.c. exporter (wholesale) | 51.42/9 |
| Clothing n.e.c. importer (wholesale) | 51.42/9 |
| Clothing outfitter n.e.c. (wholesale) | 51.42/9 |
| Clothing pad (manufacture) | 18.24/9 |
| Clothing textiles (wholesale) | 51.41 |
| Clotted cream (manufacture) | 15.51/1 |
| Clubs (manufacture) | 36.40 |
| Clutch (not for motor vehicle) (manufacture) | 29.14 |
| Clutch and parts for motor vehicles (manufacture) | 34.30 |
| Clutch linings made of asbestos (manufacture) | 26.82/1 |
| Clutches and shaft couplings including universal joints (excluding motor vehicles) (wholesale) | 51.87 |
| Co-axial cable and co-axial conductors for domestic use (wholesale) | 51.43/9 |
| Co-axial cable and co-axial conductors for industrial use (wholesale) | 51.87 |
| Co-oxymeters (electronic) (manufacture) | 33.20/1 |
| Co-polymer plastics (manufacture) | 24.16 |
| Coach (manufacture) | 34.10 |
| Coach bolts and screws (manufacture) | 28.74 |
| Coach engine (manufacture) | 34.10 |
| Coach hire with driver | 60.23/1 |
| Coach services (non-scheduled) | 60.23/1 |
| Coach trimming (manufacture) | 17.54/2 |
| Coaches of sport | 92.62/9 |
| Coal (commission agent) | 51.12 |
| Coal (wholesale) | 51.51/9 |
| Coal and coke (retail) | 52.48/9 |
| Coal carbonisation (manufacture) | 23.10 |
| Coal cleaning, sizing, grading and pulverising (hard, deep mined) | 10.10/1 |
| Coal cleaning, sizing, grading and pulverising (hard, opencast) | 10.10/2 |
| Coal contractor (opencast) | 10.10/2 |
| Coal cutter (manufacture) | 29.52/1 |
| Coal depot (wholesale) | 51.51/9 |
| Coal factor (commission agent) | 51.12 |
| Coal merchant (wholesale) | 51.51/9 |
| Coal mine (deep or drift) | 10.10/1 |
| Coal or rock cutters and tunnelling machinery (wholesale) | 51.82 |
| Coal plough (manufacture) | 29.52/1 |
| Coal preparation (deep mined) | 10.10/1 |
| Coal preparation (opencast) | 10.10/2 |
| Coal preparation plant (manufacture) | 29.52/1 |
| Coal pumping station | 60.30 |
| Coal recovery from dumps, tips etc. | 10.10/2 |

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| Coal site (opencast) | 10.10/2 |
| Coal stockyard | 63.12/9 |
| Coal tar (crude) from gas works | 40.21 |
| Coal tar (crude) from manufactured fuel plants | 10.10/3 |
| Coal tar (refined) (manufacture) | 24.14 |
| Coal tar distillation (manufacture) | 24.14 |
| Coal tar naphtha (manufacture) | 24.14 |
| Coal washing (deep mined) | 10.10/1 |
| Coal washing (opencast) | 10.10/2 |
| Coast guards administration and operation | 75.24 |
| Coastal defence construction | 45.24 |
| Coastal water transport (freight) | 61.10/2 |
| Coastal water transport for passengers | 61.10/1 |
| Coat and hat racks made of wood (manufacture) | 20.51 |
| Coat hangers made of plastic (manufacture) | 25.24 |
| Coat hangers made of wood (manufacture) | 20.51 |
| Coat stand made of metal (manufacture) | 36.12 |
| Coated abrasives (manufacture) | 26.81 |
| Coated roadstone production | 14.21 |
| Coated tarmacadam production | 14.21 |
| Coating machine for bookbinding or paper working (manufacture) | 29.56 |
| Coating machinery for textiles (manufacture) | 29.54 |
| Coating woollen weaving (manufacture) | 17.22 |
| Coating worsted weaving (manufacture) | 17.23 |
| Coats for men and boys (manufacture) | 18.22/1 |
| Coats for women and girls (manufacture) | 18.22/2 |
| Coatstand (non-domestic) (manufacture) | 36.12 |
| Cobalt (manufacture) | 27.45 |
| Cobalt mining and preparation | 13.20 |
| Cock made of wood (manufacture) | 20.40 |
| Cockle gathering | 05.01 |
| Cocks for industrial use (manufacture) | 29.13 |
| Cocktail cabinet (manufacture) | 36.14 |
| Cocoa (wholesale) | 51.37 |
| Cocoa bean roasting and dressing (manufacture) | 15.84/1 |
| Cocoa butter (manufacture) | 15.84/1 |
| Cocoa powder (manufacture) | 15.84/1 |
| Cocoa products (manufacture) | 15.84/1 |
| Coconut flakes including desiccated but not sugared (manufacture) | 15.33 |
| Coconut growing | 01.13/9 |
| Coconut oil refining (manufacture) | 15.42 |
| Coconut shy | 92.33 |
| Cod liver oil refining (manufacture) | 15.42 |
| Coffee (wholesale) | 51.37 |
| Coffee and chicory essence and extract (manufacture) | 15.86/2 |
| Coffee bags (manufacture) | 15.86/2 |
| Coffee bar, room or saloon (unlicensed) | 55.30/2 |
| Coffee blending (manufacture) | 15.86/2 |
| Coffee essence and extract (manufacture) | 15.86/2 |
| Coffee grinding and roasting (manufacture) | 15.86/2 |
| Coffee growing | 01.13/9 |
| Coffee husks and skins (commission agent) | 51.11 |
| Coffee or tea makers (electric) (manufacture) | 29.71 |
| Coffee percolator (electric) (manufacture) | 29.71 |
| Coffee processing (manufacture) | 15.86/2 |
| Coffee processing machinery (manufacture) | 29.53 |
| Coffee products (manufacture) | 15.86/2 |
| Coffee substitutes (manufacture) | 15.86/2 |
| Coffee table (manufacture) | 36.14 |

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| Coffee, tea, cocoa and spices exporter (wholesale) | 51.37 |
| Coffee, tea, cocoa and spices importer (wholesale) | 51.37 |
| Coffer-dam construction (manufacture) | 35.11 |
| Coffin board (manufacture) | 20.51 |
| Coffin cloth (manufacture) | 17.12 |
| Coffin frilling (manufacture) | 17.54/2 |
| Coffins made of wood (manufacture) | 20.51 |
| Coiffeur | 93.02 |
| Coil ignition (manufacture) | 31.61 |
| Coil springs (not for motor vehicle suspension) (manufacture) | 28.74 |
| Coils made of copper (manufacture) | 27.44 |
| Coin operated games (manufacture) | 36.50/1 |
| Coin sorting, wrapping and counting machines (manufacture) | 30.01 |
| Coin striking (manufacture) | 36.21 |
| Coin-operated photographic machines | 93.05/1 |
| Coins (manufacture) | 36.21 |
| Coins (retail) | 52.48/5 |
| Coke (wholesale) | 51.51/9 |
| Coke gas | 40.21 |
| Coke merchant (wholesale) | 51.51/9 |
| Coke or semi-coke of coal (commission agent) | 51.12 |
| Coke oven gas (manufacture) | 23.10 |
| Coke oven products (manufacture) | 23.10 |
| Coke petroleum (manufacture) | 23.20/1 |
| Coke production (manufacture) | 23.10 |
| Cola oil refining (manufacture) | 15.42 |
| Cola production (manufacture) | 15.98 |
| Colanders made of metal (manufacture) | 28.75 |
| Colanders made of plastic (manufacture) | 25.24 |
| Cold cathode valve or tube (manufacture) | 32.10 |
| Cold chisel (manufacture) | 28.62 |
| Cold drawing or stretching of steel wire (manufacture) | 27.34 |
| Cold drawn steel bars (manufacture) | 27.31 |
| Cold drawn steel sections (manufacture) | 27.31 |
| Cold finished steel bars (manufacture) | 27.31 |
| Cold formed steel angles (manufacture) | 27.33 |
| Cold formed steel channels (manufacture) | 27.33 |
| Cold formed steel sections (manufacture) | 27.33 |
| Cold pressing of base metals (manufacture) | 28.40 |
| Cold reduced steel slit strip < 600 mm (manufacture) | 27.32 |
| Cold reduced steel slit strip >= 600mm (manufacture) | 27.10 |
| Cold reduced wide steel strip >= 600mm (cold reduced coil) (manufacture) | 27.10 |
| Cold rolled narrow steel strip < 600 mm (manufacture) | 27.32 |
| Cold rolled narrow steel strip >= 600mm (manufacture) | 27.10 |
| Cold rolled steel plate (manufacture) | 27.10 |
| Cold rolled steel sheet (manufacture) | 27.10 |
| Cold rolled steel slit strip >= 600mm (manufacture) | 27.10 |
| Cold rolled wide steel strip >= 600mm (cold rolled wide coil) (manufacture) | 27.10 |
| Cold stamping of base metals (manufacture) | 28.40 |
| Cold storage equipment (manufacture) | 29.23 |
| Cold store | 63.12/1 |
| Collapsible boat (not inflatable dinghy) (manufacture) | 35.12 |
| Collapsible box made of wood (manufacture) | 20.40 |
| Collar stud (manufacture) | 36.63/9 |
| Collars for men and boys (manufacture) | 18.24/9 |
| Collating machine for bookbinders (manufacture) | 29.56 |
| Collating of books, brochures, etc. (manufacture) | 22.23 |
| Collecting society | 66.03/1 |
| Collection of female human urine for hormone extraction | 85.14 |

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| Collectors stamps and coins (wholesale) | 51.47/9 |
| College of Agriculture | 80.22 |
| College of Art | 80.22 |
| College of Higher Education (degree level) | 80.30/2 |
| College of Music | 80.22 |
| College of Nursing | 80.30/1 |
| College of Technology | 80.22 |
| Colloidal precious metals (commission agent) | 51.12 |
| Collotype printing (manufacture) | 22.22 |
| Colognes (manufacture) | 24.52 |
| Colorimeters (electronic) (manufacture) | 33.20/1 |
| Colorimeters (non-electronic) (manufacture) | 33.20/2 |
| Colour filter (unmounted) (manufacture) | 33.40/1 |
| Colour lake (manufacture) | 24.12 |
| Colour television tubes (manufacture) | 32.10 |
| Coloured glass (manufacture) | 26.11 |
| Colouring matter (wholesale) | 51.55 |
| Colours for food and cosmetics (manufacture) | 24.12 |
| Colours in dry, liquid or paste form (manufacture) | 24.12 |
| Column (fabricated structural steelwork) (manufacture) | 28.11 |
| Column (process plant) (manufacture) | 28.30 |
| Colza growing | 01.11 |
| Colza oil production (manufacture) | 15.41 |
| Comb for textile machinery (manufacture) | 29.54 |
| Combers' shoddy for woollen industry (manufacture) | 17.12 |
| Combination rope (manufacture) | 17.52 |
| Combine harvester (manufacture) | 29.32 |
| Combing and slubbing of wool on a commission basis (manufacture) | 17.13 |
| Combing leather (manufacture) | 19.10 |
| Combing machinery for textiles (manufacture) | 29.54 |
| Combs (electric) (manufacture) | 29.71 |
| Combs made of horn or tortoise shell (manufacture) | 36.63/9 |
| Combs made of plastic (manufacture) | 36.63/9 |
| Combs, hair-slides, hairpins, curling pins (wholesale) | 51.47/9 |
| Commercial artist | 74.40/2 |
| Commercial buildings construction | 45.21/1 |
| Commercial cleaner | 74.70/1 |
| Commercial machinery rental and operating leasing | 71.34 |
| Commercial or industrial workers (supply) | 74.50 |
| Commercial printed matter printing (manufacture) | 22.22 |
| Commercial school | 80.22 |
| Commercial services administration and regulation (public sector) | 75.13 |
| Commercial vehicle (light) hire (without driver) | 71.21/9 |
| Commercial vehicle (medium and heavy type) contract hire (without driver) | 71.21/9 |
| Commercial vehicle (medium and heavy type) hire (without driver) | 71.21/9 |
| Commercial vehicle hire with driver | 60.24/9 |
| Commercial vehicle park | 63.21 |
| Comminution plant for effluent treatment (manufacture) | 29.24 |
| Commission mending of textiles (manufacture) | 17.30 |
| Commissioners of Northern Lighthouses | 63.22 |
| Common (local authority or municipally owned) | 92.72/9 |
| Commonwealth armed forces | 99.00 |
| Commonwealth government service | 99.00 |
| Commonwealth Institute | 99.00 |
| Commonwealth secretariat | 99.00 |
| Commonwealth War Graves Commission | 99.00 |
| Communication Centre (Civil Air) | 63.23 |
| Communication equipment rental and operating leasing | 71.34 |
| Communication lines construction | 45.21/3 |

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| Communication services administration and regulation (public sector) | 75.13 |
| Community amenity services administration (public sector) | 75.12 |
| Community and neighbourhood activities (charitable) | 85.32/1 |
| Community and neighbourhood activities (non-charitable) | 85.32/2 |
| Community centre | 91.33 |
| Community dental service clinics | 85.13 |
| Community health service | 85.14 |
| Community heating plant | 40.30 |
| Community homes for children (charitable) | 85.31/1 |
| Community homes for children (non-charitable) | 85.31/2 |
| Community medical service clinics | 85.14 |
| Community organisations | 91.33 |
| Community psychiatric nurse (NHS) | 85.14 |
| Compact disc players (manufacture) | 32.30 |
| Compact disc players (retail) | 52.45 |
| Compact disc reproduction from master copies (manufacture) | 22.31 |
| Compact disc sound recording publishing (manufacture) | 22.14 |
| Compact discs (wholesale) | 51.43/1 |
| Companies Court | 75.23 |
| Company promoting | 67.13 |
| Company registration agent | 67.11 |
| Company secretary | 74.12/2 |
| Comparators (electronic) (manufacture) | 33.20/1 |
| Comparators (non-electronic) (manufacture) | 33.20/2 |
| Compass (drawing) (manufacture) | 33.20/2 |
| Compass (magnetic) (manufacture) | 33.20/2 |
| Compilation of financial statements | 74.12/1 |
| Composing room equipment (manufacture) | 29.56 |
| Composite diagnostic or laboratory reagents (manufacture) | 24.66 |
| Composition and purity testing and analysis | 74.30 |
| Composition asbestos (manufacture) | 26.82/1 |
| Composition cork (manufacture) | 20.52 |
| Composition leather (manufacture) | 19.10 |
| Compound animal feed (manufacture) | 15.71 |
| Compound feed stuff (wholesale) | 51.21 |
| Compound fertiliser (manufacture) | 24.15 |
| Compound flavour (blended flavour concentrates) (manufacture) | 24.63 |
| Compound plasticisers and stabilisers for rubber or plastics (commission agent) | 51.12 |
| Compound plasticisers for rubber or plastics (manufacture) | 24.66 |
| Compounds of rare earth metals (wholesale) | 51.55 |
| Compounds of rare earth metals, yttrium or scandium (commission agent) | 51.12 |
| Compounds of yttrium and scandium (wholesale) | 51.55 |
| Compounds with nitrogen functions (commission agent) | 51.12 |
| Comprehensive schools | 80.21 |
| Compressed air production and distribution | 40.30 |
| Compressed industrial gases (manufacture) | 24.11 |
| Compressibility testing equipment (non-electronic) (manufacture) | 33.20/2 |
| Compression ignition engines for industrial use (manufacture) | 29.11 |
| Compressor engine (manufacture) | 29.11 |
| Compressor for air or other gas (manufacture) | 29.12/2 |
| Compressor for refrigerators (manufacture) | 29.12/2 |
| Compressor parts (manufacture) | 29.12/2 |
| Compressors for refrigerating equipment (wholesale) | 51.87 |
| Compressors for use in civil aircraft (wholesale) | 51.87 |
| Compulsory social security administration concerning family and child benefits | 75.30 |
| Compulsory social security administration concerning government employee pension schemes | 75.30 |
| Compulsory social security administration concerning permanent loss of income due to partial or full disablement | 75.30 |
| Compulsory social security administration concerning retirement pensions | 75.30 |
| Compulsory social security administration concerning sickness, maternity or temporary disablement benefits | 75.30 |

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| Compulsory social security administration concerning unemployment benefits | 75.30 |
| Computer (electronic) (manufacture) | 30.02 |
| Computer (manufacture) | 30.02 |
| Computer audit consultancy services | 72.10 |
| Computer consultancy (software) | 72.22 |
| Computer dating agency | 93.05/9 |
| Computer discs and tapes (unrecorded) (manufacture) | 24.65 |
| Computer equipment (commission agent) | 51.14 |
| Computer games design | 72.22 |
| Computer hardware acceptance testing services | 72.10 |
| Computer hardware research and experimental development | 73.10 |
| Computer media reproduction (manufacture) | 22.33 |
| Computer numerically controlled (CNC) machine tools (wholesale) | 51.81 |
| Computer numerically controlled (CNC) metal cutting machines (manufacture) | 29.42 |
| Computer peripheral equipment (manufacture) | 30.02 |
| Computer print-out paper (manufacture) | 21.23 |
| Computer related activities (other) | 72.60 |
| Computer site planning services | 72.10 |
| Computer store (manufacture) | 30.02 |
| Computer system (manufacture) | 30.02 |
| Computer terminal unit (manufacture) | 30.02 |
| Computers and non-customised software (retail) | 52.48/2 |
| Computers and peripheral equipment (wholesale) | 51.84 |
| Computing machinery and equipment rental and operating leasing | 71.33 |
| Concentrated dried milk (manufacture) | 15.51/9 |
| Concert halls operation | 92.32 |
| Concertina (manufacture) | 36.30 |
| Concerts production | 92.31/1 |
| Concrete articles n.e.c. (manufacture) | 26.66 |
| Concrete block making machinery (manufacture) | 29.56 |
| Concrete coating of metals (manufacture) | 28.51 |
| Concrete dry mix (manufacture) | 26.63 |
| Concrete haulage by a unit which is not the manufacturer | 60.24/9 |
| Concrete mixer (manufacture) | 29.52/3 |
| Concrete placing machinery (manufacture) | 29.52/3 |
| Concrete pumps (manufacture) | 29.12/1 |
| Concrete surfacing machinery (manufacture) | 29.52/3 |
| Concrete work (building) | 45.25 |
| Condensate extraction | 11.10 |
| Condensation, polycondensation and polyaddition products (plastic material) (manufacture) | 24.16 |
| Condensed milk (manufacture) | 15.51/1 |
| Condenser (steam) (manufacture) | 28.30 |
| Condenser (vapour) (manufacture) | 28.30 |
| Condenser for air conditioning equipment (air or water cooled) (manufacture) | 29.23 |
| Condenser unit for refrigerator (manufacture) | 29.23 |
| Condiment set made of metal (manufacture) | 28.75 |
| Condiments (manufacture) | 15.87 |
| Conductor cable made of steel reinforced aluminium (manufacture) | 28.73 |
| Conduits (manufacture) | 26.40 |
| Confectioner's novelty (manufacture) | 15.84/2 |
| Confectioners, tobacconists and newsagents (CTN's) (retail) | 52.11/1 |
| Confectionery (commission agent) | 51.17 |
| Confectionery (medicated) (manufacture) | 15.84/2 |
| Confectionery (wholesale) | 51.36 |
| Confectionery machines and processing equipment (manufacture) | 29.53 |
| Confectionery made of chocolate (manufacture) | 15.84/1 |
| Confectionery made of sugar (manufacture) | 15.84/2 |
| Confederation of British Industry | 91.11 |
| Conference centre letting (not self-owned) | 70.31 |

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| Conference centre letting (self owned) | 70.20/1 |
| Conference organisers | 74.87/4 |
| Confetti paper (manufacture) | 36.63/9 |
| Conjuring apparatus (manufacture) | 36.63/9 |
| Conjuror | 92.31/1 |
| Conservation and preservation society | 91.33 |
| Conservative and Unionist Party | 91.32 |
| Conservative Association | 91.32 |
| Construction and constructional toys (wholesale) | 51.47/7 |
| Construction and demolition waste collection | 90.02 |
| Construction equipment (manufacture) | 29.52/3 |
| Construction machinery (wholesale) | 51.82 |
| Construction machinery and equipment rental (without operator) | 71.32 |
| Construction machinery and equipment rental with operator | 45.50 |
| Construction machinery exporter (wholesale) | 51.82 |
| Construction machinery importer (wholesale) | 51.82 |
| Construction materials (retail) | 52.46 |
| Construction materials (wholesale) | 51.53 |
| Construction materials made of glass (commission agent) | 51.13 |
| Construction model (manufacture) | 36.50/9 |
| Construction services administration and regulation (public sector) | 75.13 |
| Construction sets (manufacture) | 36.50/9 |
| Construction site huts made of metal (manufacture) | 28.11 |
| Construction supervision | 74.20/1 |
| Constructional engineering | 45.21/3 |
| Constructional toy (manufacture) | 36.50/9 |
| Consular Office | 99.00 |
| Consular services abroad administration and operation (public sector) | 75.21 |
| Consultant civil or structural engineer | 74.20/4 |
| Consultant design engineer | 74.20/5 |
| Consultant engineer (civil or structural) | 74.20/4 |
| Consultant engineer (other than civil or structural) | 74.20/5 |
| Consumer associations | 91.33 |
| Consumer credit granting company other than banks or building societies | 65.22/1 |
| Consumers' Association | 91.33 |
| Contact lens (manufacture) | 33.40/1 |
| Container for typewriter, radio, etc. made of leather (manufacture) | 19.20 |
| Container handling crane (manufacture) | 29.22 |
| Container handling services | 63.11 |
| Container made of glass tubing (hygienic and pharmaceutical) (manufacture) | 26.15 |
| Container made of plastic for closed transit (manufacture) | 25.22 |
| Container rental | 71.21/9 |
| Container ship (manufacture) | 35.11 |
| Containers and canisters made of cardboard n.e.c. (manufacture) | 21.21/9 |
| Containers designed for carriage by one or more means of transport (wholesale) | 51.87 |
| Containers for carriage by one or more modes of transport (manufacture) | 34.20/2 |
| Containers for compressed or liquefied gases made of metal (manufacture) | 28.21 |
| Containers for freight (manufacture) | 34.20/2 |
| Containers made of corrugated paper or paperboard n.e.c. (manufacture) | 21.21/9 |
| Containers made of foil (manufacture) | 28.72 |
| Containers made of glass or crystal (manufacture) | 26.13 |
| Containers made of metal of a capacity exceeding 300 litres (manufacture) | 28.21 |
| Containers made of paper and paperboard n.e.c. (manufacture) | 21.21/9 |
| Containers made of solid board n.e.c. (manufacture) | 21.21/9 |
| Containers made of tubular glass (manufacture) | 26.13 |
| Containers made of wood (commission agent) | 51.13 |
| Containers made of wood (manufacture) | 20.40 |
| Contingency insurance | 66.03/1 |
| Continuation school | 80.42/9 |

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| Continuous cast products made of steel (manufacture) | 27.10 |
| Continuous cast rod made of aluminium (manufacture) | 27.42 |
| Continuous cast rod made of copper (manufacture) | 27.44 |
| Continuous cast rods of other base non-ferrous metals (manufacture) | 27.45 |
| Continuous filament yarn of man-made fibres (manufacture) | 24.70 |
| Continuous miner (manufacture) | 29.52/1 |
| Continuous stationery (manufacture) | 21.23 |
| Contraceptive chemical preparations based on hormones or spermicides (wholesale) | 51.46 |
| Contract car hire (self drive) | 71.10 |
| Contract cleaning service | 74.70/1 |
| Contract cutting of textiles (not self-owned) (manufacture) | 17.30 |
| Contractors' plant (wholesale) | 51.82 |
| Control surfaces for aircraft (manufacture) | 35.30 |
| Control units for computers (manufacture) | 30.02 |
| Convalescent home (private sector providing medical care) | 85.11/2 |
| Convalescent home (public sector providing medical care) | 85.11/1 |
| Convalescent home without medical care (charitable) | 85.31/1 |
| Convalescent homes without medical care (non-charitable) | 85.31/2 |
| Convent (not school or orphanage) | 91.31 |
| Convent schools at secondary level | 80.21 |
| Conversion of complete vehicles to motor caravans (manufacture) | 34.20/3 |
| Conversion of ships (manufacture) | 35.11 |
| Converters for hot metal handling (manufacture) | 29.51 |
| Convertible furniture (manufacture) | 36.11 |
| Converting machinery (electrical) (manufacture) | 31.10 |
| Convertor for computer (manufacture) | 30.02 |
| Convertors, ladles, ingot moulds and casting machines (wholesale) | 51.87 |
| Conveying plant (hydraulic and pneumatic) (manufacture) | 29.22 |
| Conveyor and feeder (not for agriculture or mining) (manufacture) | 29.22 |
| Conveyor bands made of leather (manufacture) | 19.20 |
| Conveyor belting (woven) (manufacture) | 17.54/2 |
| Conveyor belts made of plastic (manufacture) | 25.21 |
| Conveyor belts made of rubber (manufacture) | 25.13 |
| Conveyor for agricultural use (manufacture) | 29.32 |
| Conveyor for underground mining (manufacture) | 29.52/1 |
| Conveyors (manufacture) | 29.22 |
| Cooked and preserved meat (manufacture) | 15.13/9 |
| Cooked meats (retail) | 52.22 |
| Cooker (electric) (manufacture) | 29.71 |
| Cooker (gas) (manufacture) | 29.72 |
| Cooker (oil) (manufacture) | 29.72 |
| Cooker (solid fuel) (manufacture) | 29.72 |
| Cooking and heating appliances for domestic use (gas) (manufacture) | 29.72 |
| Cooking and heating appliances for domestic use (solid fuel) (manufacture) | 29.72 |
| Cooking appliance for commercial catering (non-electric) (manufacture) | 29.53 |
| Cooking appliances for domestic use (non-electric) (manufacture) | 29.72 |
| Cooking equipment for commercial catering (electric) (manufacture) | 29.53 |
| Cooking fat (compound) (manufacture) | 15.43 |
| Cooking foil made of aluminium (manufacture) | 27.42 |
| Cooking or heating equipment for non-domestic use (wholesale) | 51.87 |
| Cooking utensils made of metal (manufacture) | 28.75 |
| Cooking utensils made of plastic (manufacture) | 25.24 |
| Cooking utensils made of wood (manufacture) | 20.51 |
| Cooling and bulk packing of crops for primary market | 01.41 |
| Cooling equipment for non-domestic use (manufacture) | 29.23 |
| Cooling products for motor vehicles | 50.50 |
| Cooling tower for air conditioning (manufacture) | 29.23 |
| Coop cleaning | 01.42/9 |
| Cooper's products (manufacture) | 20.40 |

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| Cooper's products reconditioning (manufacture) | 20.40 |
| Cooper's wood (manufacture) | 20.40 |
| Cop paper (manufacture) | 21.25/9 |
| Cop tube (manufacture) | 21.25/9 |
| Copper (wholesale) | 51.52 |
| Copper goods (retail) | 52.48/9 |
| Copper mining and preparation | 13.20 |
| Copper ore and concentrate extraction and preparation | 13.20 |
| Copper plate engraver (artistic) | 92.31/9 |
| Copper plate printing (manufacture) | 22.22 |
| Copper refining (manufacture) | 27.44 |
| Copper smelting (manufacture) | 27.44 |
| Coppice and pulpwood growing | 02.01 |
| Copra (coconut) crushing (manufacture) | 15.41 |
| Cops made of wood (manufacture) | 20.51 |
| Copying machine (xerographic) (manufacture) | 30.01 |
| Copyright Protection Society | 91.12 |
| Copyrights preparation | 74.11/1 |
| Copywriter | 74.40/2 |
| Coral gathering | 05.01 |
| Cord made of asbestos (manufacture) | 26.82/1 |
| Cord made of elastic (manufacture) | 17.54/2 |
| Cord made of elastomeric material (manufacture) | 17.54/2 |
| Cordage made of textile material (manufacture) | 17.52 |
| Cordage, rope, twine and nets (retail) | 52.48/9 |
| Cordial (non-alcoholic) (manufacture) | 15.98 |
| Cordite (manufacture) | 24.61 |
| Corduroy weaving from yarn spun on the cotton system (manufacture) | 17.21 |
| Core preparation and analysis activities | 74.20/6 |
| Core sampling for construction | 45.12 |
| Core spun yarn spun on the cotton system (manufacture) | 17.11 |
| Coriander growing | 01.13/9 |
| Cork goods (retail) | 52.44 |
| Cork goods (wholesale) | 51.47/9 |
| Cork products (manufacture) | 20.52 |
| Corn (wholesale) | 51.21 |
| Corn chandler (wholesale) | 51.21 |
| Corn Exchange (commission agent) | 51.11 |
| Corn factor (commission agent) | 51.11 |
| Corn merchant (wholesale) | 51.21 |
| Corn oil (manufacture) | 15.62 |
| Cornflake (manufacture) | 15.61/2 |
| Cornflour (manufacture) | 15.61/1 |
| Coroner's court (manufacture) | 75.23 |
| Corporate finance companies | 67.12/2 |
| Corporate hospitality catering | 55.52 |
| Corrective glasses (manufacture) | 33.40/1 |
| Correlator (optical) (manufacture) | 33.40/2 |
| Correspondence college not leading to degree level qualifications | 80.42/9 |
| Correspondence college specialising in higher education courses (degree level) | 80.30/2 |
| Corrosion engineering activities | 74.20/4 |
| Corrugated packing case (manufacture) | 21.21/3 |
| Corrugated paper board (manufacture) | 21.21/1 |
| Corrugated plate, sheet or strip made of aluminium (manufacture) | 27.42 |
| Corrugated sheets made of fibre-cement (manufacture) | 26.65 |
| Corrugated sheets made of steel (manufacture) | 27.10 |
| Corselet (manufacture) | 18.23/2 |
| Corset (manufacture) | 18.23/2 |
| Corset belt (manufacture) | 18.23/2 |

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| Corset cloth weaving (from yarn spun on the cotton system) (manufacture) | 17.21 |
| Corset lace (manufacture) | 17.54/2 |
| Corsetiere (retail) | 52.42/3 |
| Cosmetics (commission agent) | 51.18 |
| Cosmetics (manufacture) | 24.52 |
| Cosmetics (retail) | 52.33 |
| Cosmetics (wholesale) | 51.45 |
| Cost accountant | 74.12/1 |
| Cost accounting programmes design | 74.14/2 |
| Costume designing | 74.87/2 |
| Costume jewellery (manufacture) | 36.61 |
| Costumes for women and girls (manufacture) | 18.22/2 |
| Cot blanket (manufacture) | 17.40/3 |
| Cot frame (manufacture) | 36.14 |
| Cot mattress (manufacture) | 36.15 |
| Cot quilt (manufacture) | 17.40/3 |
| Cots (textile machinery accessory) (manufacture) | 29.54 |
| Cottages in holiday centres and holiday villages (provision of short-stay lodging in) | 55.23/1 |
| Cottages other than in holiday centres and holiday villages (self catering short-stay lodging) | 55.23/2 |
| Cotter (manufacture) | 28.74 |
| Cotter pin (manufacture) | 28.74 |
| Cotton (wholesale) | 51.21 |
| Cotton broker (commission agent) | 51.11 |
| Cotton carding (manufacture) | 17.11 |
| Cotton combing (manufacture) | 17.11 |
| Cotton cord and velveteen finishing (manufacture) | 17.30 |
| Cotton doubling (manufacture) | 17.11 |
| Cotton drawing (manufacture) | 17.11 |
| Cotton fabric bleaching, dyeing or otherwise finishing (manufacture) | 17.30 |
| Cotton gins (manufacture) | 29.54 |
| Cotton growing | 01.11 |
| Cotton lap, sliver, rovings and other intermediate bobbin (manufacture) | 17.11 |
| Cotton linters production (manufacture) | 15.41 |
| Cotton opening (manufacture) | 17.11 |
| Cotton patch quilt (manufacture) | 17.40/3 |
| Cotton rags (wholesale) | 51.57 |
| Cotton reeling (manufacture) | 17.11 |
| Cotton seed crushing including delinting or cleaning (manufacture) | 15.41 |
| Cotton seed oil production (manufacture) | 15.41 |
| Cotton seed oil refining (manufacture) | 15.42 |
| Cotton size (wholesale) | 51.55 |
| Cotton sorting (manufacture) | 17.11 |
| Cotton spinning (manufacture) | 17.11 |
| Cotton spreaders (manufacture) | 29.54 |
| Cotton thread mill (manufacture) | 17.16 |
| Cotton warehouse | 63.12/9 |
| Cotton warp (manufacture) | 17.11 |
| Cotton waste (wholesale) | 51.57 |
| Cotton waste bleaching, dyeing or otherwise finishing (manufacture) | 17.30 |
| Cotton waste spinning (manufacture) | 17.11 |
| Cotton weaving (manufacture) | 17.21 |
| Cotton wool and tissues (manufacture) | 24.42/2 |
| Cotton yarn (manufacture) | 17.11 |
| Cotton yarn doubling (manufacture) | 17.11 |
| Cotton yarn gassing (manufacture) | 17.30 |
| Cotton yarn polishing (manufacture) | 17.30 |
| Cotton yarn printing (manufacture) | 17.30 |
| Cotton yarn twisting (manufacture) | 17.11 |
| Cotton yarn warping (manufacture) | 17.11 |

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| Cotton yarn winding (manufacture) | 17.11 |
| Cotton, silk, etc. embroidering (except lace and apparel) (manufacture) | 17.40/3 |
| Cotton-type fabrics (manufacture) | 17.21 |
| Cotton-type yarn (manufacture) | 17.11 |
| Couch (manufacture) | 36.11 |
| Council for accreditation of correspondence colleges | 80.42/9 |
| Council for National Academic Awards | 80.30/2 |
| Counterpane (manufacture) | 17.40/3 |
| Counters for shops (manufacture) | 36.12 |
| Counting and dating machines (manufacture) | 30.01 |
| Counting instruments (non-electric) (manufacture) | 33.20/2 |
| County Court | 75.23 |
| Coupling devices (manufacture) | 35.20 |
| Coupling for articulated motor vehicle (manufacture) | 34.30 |
| Couplings and flange adapters made of iron or steel (manufacture) | 27.22 |
| Courgette growing | 01.12 |
| Courier (travel) | 63.30/3 |
| Courier activities other than national post activities | 64.12 |
| Coursing | 92.62/9 |
| Court of Appeal | 75.23 |
| Court of Protection | 75.23 |
| Court of Session (Scotland) | 75.23 |
| Court of the Lord Lyon | 75.23 |
| Couscous (manufacture) | 15.85 |
| Covering and sleeves for wire and cable made of plastic (manufacture) | 25.24 |
| Covers made of waterproofed canvas (manufacture) | 17.40/2 |
| Coving made of plastic (manufacture) | 25.23/9 |
| Cows' milk (raw) production | 01.21 |
| Crabbing machinery for textiles (manufacture) | 29.54 |
| Cracker for process plant (manufacture) | 28.30 |
| Craftwork (retail) | 52.48/9 |
| Cramp (manufacture) | 28.62 |
| Crane (manufacture) | 29.22 |
| Crane hire (without operator) | 71.32 |
| Crane hook (manufacture) | 28.75 |
| Crane lorry (manufacture) | 34.10 |
| Crane vans (manufacture) | 35.20 |
| Crank shaft (not for motor vehicle engine) (manufacture) | 29.14 |
| Crank shaft for motor vehicle (manufacture) | 34.30 |
| Crank wheel for pedal cycle (manufacture) | 35.42 |
| Cranks (manufacture) | 29.14 |
| Crates made of wood (manufacture) | 20.40 |
| Crating and de-crating machinery (manufacture) | 29.24 |
| Cravats (manufacture) | 18.24/9 |
| Cravats made of fur (manufacture) | 18.30 |
| Crawler loader (manufacture) | 29.52/2 |
| Crawler tractor (manufacture) | 29.52/2 |
| Crayon (manufacture) | 36.63/1 |
| Cream (sterilised) (manufacture) | 15.51/1 |
| Cream (wholesale) | 51.33/1 |
| Cream production (manufacture) | 15.51/1 |
| Cream separator for industrial use (manufacture) | 29.53 |
| Cream soda (manufacture) | 15.98 |
| Creamery (not farm or retail shop) (manufacture) | 15.51/1 |
| Creasing machine for bookbinding (manufacture) | 29.56 |
| Creche (charitable) | 85.32/1 |
| Creche (non-charitable) | 85.32/2 |
| Credit card issuer (sole activity - requiring full payment at end of credit period) | 65.22/1 |
| Credit or finance broking | 67.13 |

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| Credit rating | 74.87/1 |
| Credit trader (retail) | 52.63 |
| Credit unions | 65.22/1 |
| Cremation board | 93.03 |
| Cremation services | 93.03 |
| Crematorium | 93.03 |
| Creosote (manufacture) | 24.14 |
| Crepe weaving (manufacture) | 17.24 |
| Creped paper (manufacture) | 21.12 |
| Cress growing | 01.12 |
| Cresylic acid (manufacture) | 24.14 |
| Cresylic resins (manufacture) | 24.16 |
| Cretonne weaving (manufacture) | 17.21 |
| Cricket ball and equipment (manufacture) | 36.40 |
| Cricket club | 92.62/9 |
| Criminal Investigation Department | 75.24 |
| Crinkled paper (manufacture) | 21.12 |
| Crispbread (manufacture) | 15.82 |
| Crocheted articles (manufacture) | 17.72 |
| Crocheted fabric (manufacture) | 17.60 |
| Crockery (retail) | 52.44 |
| Crockery hire | 71.40/9 |
| Crop and grass drying plant operation by contractor | 01.41 |
| Crop drying and disinfecting for primary market | 01.41 |
| Crop growing in combination with farming of livestock | 01.30 |
| Crop harvesting and preparation | 01.41 |
| Crop preparation for primary market (cleaning, trimming, grading, etc.) | 01.41 |
| Crop spraying on a fee or contract basis | 01.41 |
| Crop treatment on a fee or contract basis | 01.41 |
| Crop waxcovering, polishing and wrapping for primary market | 01.41 |
| Cropping machinery for textiles (manufacture) | 29.54 |
| Croquet club | 92.62/9 |
| Cross linking adhesive (manufacture) | 24.62 |
| Cross-talk meters (electronic) (manufacture) | 33.20/1 |
| Crossbows (manufacture) | 36.40 |
| Crown Agents for Overseas Governments and Administrations | 99.00 |
| Crown cork (manufacture) | 28.72 |
| Crown corks and stoppers (wholesale) | 51.87 |
| Crown Court | 75.23 |
| Crown Prosecution Service | 75.23 |
| Crucibles made of fireclay (manufacture) | 26.26 |
| Crucibles made of fireclay or graphite (manufacture) | 26.26 |
| Crucibles made of graphite (manufacture) | 26.26 |
| Crucibles made of refractory ceramic (manufacture) | 26.26 |
| Crude benzole from coke ovens (manufacture) | 23.10 |
| Crude coal tar from coke ovens (manufacture) | 23.10 |
| Crude coal tar production (manufacture) | 23.10 |
| Crude gaseous hydrocarbon production (natural gas) | 11.10 |
| Crude glycerol (manufacture) | 24.51/1 |
| Crude oil exploration | 74.20/6 |
| Crude oil extraction | 11.10 |
| Crude oil refining (manufacture) | 23.20/1 |
| Crude petroleum extraction | 11.10 |
| Crude petroleum jelly (at refineries) (manufacture) | 23.20/1 |
| Crude petroleum production | 11.10 |
| Crude vegetable oil production (manufacture) | 15.41 |
| Crumpet making (manufacture) | 15.81 |
| Crusaders' Union | 91.31 |
| Crushed pigment colours (manufacture) | 24.12 |

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| Crusher (food or drink machinery) (manufacture) | 29.53 |
| Crushing and breaking of stone | 14.11 |
| Crushing machine for mining (manufacture) | 29.52/1 |
| Crushing plant (not for mines) (manufacture) | 29.52/3 |
| Crushing, cleaning and sorting of demolition waste to obtain secondary raw materials (manufacture) | 37.20 |
| Crushing, cleaning and sorting of glass to produce secondary raw materials (manufacture) | 37.20 |
| Crustacean and mollusc products (manufacture) | 15.20/9 |
| Crustacean freezing (manufacture) | 15.20/1 |
| Crustacean preservation other than by freezing (manufacture) | 15.20/9 |
| Crustaceans (retail) | 52.23 |
| Crustaceans (wholesale) | 51.38 |
| Crutches (manufacture) | 33.10 |
| Crystal articles (manufacture) | 26.13 |
| Crystallised fruit (manufacture) | 15.84/2 |
| Crystalliser for chemical industry (manufacture) | 29.56 |
| Cucumber growing | 01.12 |
| Cue for billiards or snooker (manufacture) | 36.50/1 |
| Cuff link (manufacture) | 36.61 |
| Cuffs for men and boys (manufacture) | 18.24/9 |
| Culinary glassware (manufacture) | 26.13 |
| Culm (wholesale) | 51.51/9 |
| Cultivator (manufacture) | 29.32 |
| Cultivator tine (manufacture) | 29.32 |
| Cultural organisation (professional) | 91.12 |
| Cultural organisations (hobby) | 91.33 |
| Cultural services administration (public sector) | 75.12 |
| Cumene (manufacture) | 24.14 |
| Cupboard (manufacture) | 36.14 |
| Cupboards for kitchens (manufacture) | 36.13 |
| Cups and saucers made of china or porcelain (manufacture) | 26.21 |
| Cups made of paper (manufacture) | 21.22 |
| Cups made of plastic (manufacture) | 25.24 |
| Curd production (manufacture) | 15.51/2 |
| Curing machinery for textiles (manufacture) | 29.54 |
| Curios (retail) | 52.48/9 |
| Curlers (electric) (manufacture) | 29.71 |
| Currency broking | 67.13 |
| Current checking instruments (electronic) (manufacture) | 33.20/1 |
| Curry powder (manufacture) | 15.87 |
| Curtain cleaning | 93.01 |
| Curtain cleaning (not lace dressing) | 93.01 |
| Curtain hooks, rings and runners made of plastic (manufacture) | 25.24 |
| Curtain loop (manufacture) | 17.54/2 |
| Curtain material (retail) | 52.44 |
| Curtain rail and runners made of metal (manufacture) | 28.63 |
| Curtain rail, rollers and fittings made of plastic (manufacture) | 25.24 |
| Curtain walling made of metal (manufacture) | 28.12 |
| Curtains (made-up) (manufacture) | 17.40/1 |
| Curtains (retail) | 52.44 |
| Curtains, drapes and interior blinds (commission agent) | 51.16 |
| Cushion covers (manufacture) | 17.40/1 |
| Cushioning for upholstery made of rubber (manufacture) | 25.13 |
| Cushions (manufacture) | 17.40/1 |
| Custard powder (manufacture) | 15.89/9 |
| Custodians and settlement services | 67.12/2 |
| Custom software development | 72.22 |
| Custom tailored outerwear for men and boys (manufacture) | 18.22/1 |
| Custom tailoring for men and boys (manufacture) | 18.22/1 |
| Custom tailoring for women and girls (manufacture) | 18.22/2 |

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| Customs administration | 75.11 |
| Customs clearance agents activities | 63.40 |
| Customs Co-operation Council | 99.00 |
| Cut soles for footwear (manufacture) | 19.30 |
| Cut, make and trim on a fee or contract basis (manufacture) | 18.24/3 |
| Cutlasses (manufacture) | 28.75 |
| Cutlery (commission agent) | 51.15 |
| Cutlery (electro plated nickel silver) (manufacture) | 28.61 |
| Cutlery (gold plated) (manufacture) | 36.22 |
| Cutlery (manufacture) | 28.61 |
| Cutlery (retail) | 52.44 |
| Cutlery (wholesale) | 51.44 |
| Cutlery case (not leather or plastics) (manufacture) | 19.20 |
| Cutlery case made of wood (manufacture) | 20.51 |
| Cutlery for domestic use (manufacture) | 28.61 |
| Cutlery handles made of horn, ivory, tortoise shell, etc. (manufacture) | 36.63/9 |
| Cutlery hire | 71.40/9 |
| Cutlery made of plastic (manufacture) | 25.24 |
| Cutlery made of precious metal (manufacture) | 36.22 |
| Cutter for dental use (manufacture) | 33.10 |
| Cutter for wood (manufacture) | 29.43 |
| Cutting blades for machines or mechanical appliances (manufacture) | 28.62 |
| Cutting machine for bookbinding (manufacture) | 29.56 |
| Cutting machine for metal (manufacture) | 29.42 |
| Cutting machine for textile fibres (manufacture) | 29.54 |
| Cutting machinery for coal or rock (manufacture) | 29.52/1 |
| Cutting machinery for textile fabrics (manufacture) | 29.54 |
| Cutting of metals by laser beam (manufacture) | 28.52 |
| Cutting oil (manufacture) | 23.20/9 |
| Cutting torch (manufacture) | 29.43 |
| Cutting, shaping and finishing of stone for use in construction (manufacture) | 26.70 |
| Cyanides, cyanide oxides and complex cyanides (wholesale) | 51.55 |
| Cyanoacrylate adhesive (manufacture) | 24.62 |
| Cyclamates (manufacture) | 24.41 |
| Cycle accessories (retail) | 52.48/5 |
| Cycle agent (retail) | 52.48/5 |
| Cycle bags made of leather (manufacture) | 19.20 |
| Cycle club | 92.62/9 |
| Cycles (wholesale) | 51.47/9 |
| Cycles and parts (manufacture) | 35.42 |
| Cycles fitted with an auxiliary engine (manufacture) | 35.41 |
| Cyclic alcohols (manufacture) | 24.14 |
| Cyclic hydrocarbons (saturated and unsaturated) (manufacture) | 24.14 |
| Cyclic hydrocarbons (wholesale) | 51.55 |
| Cyclohexane (manufacture) | 24.14 |
| Cyclometer (manufacture) | 35.42 |
| Cyclone separators (manufacture) | 29.53 |
| Cyclotron (manufacture) | 31.62 |
| Cylinder for hydraulic equipment (manufacture) | 29.12/2 |
| Cylinder for pneumatic control equipment (manufacture) | 29.12/2 |
| Cylinder heads for industrial engines (manufacture) | 29.11 |
| Cylinder insert for motor vehicle (manufacture) | 34.30 |
| Cylinder inserts for industrial engines (manufacture) | 29.11 |
| Cylinder liner for motor vehicle (manufacture) | 34.30 |
| Cylinder liners for industrial engines (manufacture) | 29.11 |
| Cylinder made of hardened paper (manufacture) | 21.25/9 |
| Cylinders made of board (open ended for posting documents) (manufacture) | 21.21/9 |
| Cylindrical roller bearing (manufacture) | 29.14 |
| Cytometers (electronic) (manufacture) | 33.20/1 |

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| Dairy appliances and utensils (manufacture) | 29.32 |
| Dairy concentrate (animal feed) (manufacture) | 15.71 |
| Dairy farm machinery (wholesale) (manufacture) | 51.88 |
| Dairy farming | 01.21 |
| Dairy grocer's shop (retail) | 52.27 |
| Dairy industry machinery (manufacture) | 29.53 |
| Dairy machinery (not farm) (wholesale) | 51.87 |
| Dairy machinery and plant (not agricultural) (manufacture) | 29.53 |
| Dairy machinery rental (non agricultural) | 71.34 |
| Dairy moulding machinery (manufacture) | 29.53 |
| Dairy preparation of cheese and butter (manufacture) | 15.51/2 |
| Dairy preparation of milk and cream (manufacture) | 15.51/1 |
| Dairy preparation of milk products n.e.c. (manufacture) | 15.51/9 |
| Dairy produce exporter (wholesale) | 51.33/1 |
| Dairy produce importer (wholesale) | 51.33/1 |
| Dairy produce n.e.c (wholesale) | 51.33/1 |
| Dairy products (retail) | 52.27 |
| Dairyman (retail) | 52.27 |
| Dam construction | 45.24 |
| Damage evaluators activities | 67.20 |
| Damask weaving (not woollen or worsted) (manufacture) | 17.21 |
| Damask woollen weaving (manufacture) | 17.22 |
| Damask worsted weaving (manufacture) | 17.23 |
| Damp proofing of buildings | 45.22 |
| Dance band | 92.31/1 |
| Dance hall | 92.34/1 |
| Dance productions | 92.31/1 |
| Dancing Academy (ballroom) | 92.34/1 |
| Dancing master | 92.34/1 |
| Dancing school | 92.34/1 |
| Dancing schools and dance instructor activities | 92.34/1 |
| Dandelion coffee (manufacture) | 15.86/2 |
| Dark room equipment (manufacture) | 33.40/3 |
| Dart (manufacture) | 36.50/1 |
| Dartboard (manufacture) | 36.50/1 |
| Dashboard instruments (electric) (manufacture) | 31.61 |
| Data analysis consultancy services | 72.22 |
| Data archiving and backup services | 72.22 |
| Data conversion | 72.30 |
| Data network management and support services | 64.20 |
| Data preparation services | 72.30 |
| Data processing | 72.30 |
| Data processing equipment (electronic other than electronic calculators) (manufacture) | 30.02 |
| Data processing equipment (non-electronic) (manufacture) | 30.01 |
| Data transmission (via cables, broadcasting, relay or satellite) | 64.20 |
| Data transmission link line (manufacture) | 32.20/1 |
| Database activities | 72.40 |
| Date stamp and accessories (manufacture) | 36.63/1 |
| Dating services | 93.05/9 |
| Day centres for the elderly, the physically or the mentally ill (charitable) | 85.32/1 |
| Day centres for the elderly, the physically or the mentally ill (non-charitable) | 85.32/2 |
| Day continuation school | 80.42/9 |
| Day nursery (charitable) | 85.32/1 |
| Day nursery (non-charitable) | 85.32/2 |
| De-aeration plant for water treatment (manufacture) | 29.24 |
| De-caffeinated coffee (manufacture) | 15.86/2 |
| De-humidification of buildings | 45.25 |
| De-icing equipment for aircraft (manufacture) | 35.30 |
| De-icing fluid (manufacture) | 24.66 |

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| De-sizing machinery for textiles (manufacture) | 29.54 |
| De-woolling (manufacture) | 15.11/3 |
| Dealer in stocks and shares on own account | 65.23/3 |
| Dealing in financial markets on behalf of others (e.g. stock broking) and related activities other than fund management | 67.12/2 |
| Dealing in securities on behalf of others | 67.12/2 |
| Debt collector | 74.87/1 |
| Debt purchasing | 65.22/2 |
| Decal printing (manufacture) | 22.22 |
| Decatising machinery for textiles (manufacture) | 29.54 |
| Deck arresters for aircraft (manufacture) | 35.30 |
| Deck chairs made of wood (manufacture) | 36.11 |
| Deck for oil platform (manufacture) | 35.11 |
| Decking for ships (manufacture) | 35.11 |
| Decompression chamber (manufacture) | 29.56 |
| Decontamination of soil and groundwater | 90.03 |
| Decontamination of surface water | 90.03 |
| Decontamination services | 74.70/4 |
| Decorated building stone (manufacture) | 26.70 |
| Decorating of buildings | 45.44 |
| Decorative tile made of glazed earthenware (manufacture) | 26.30 |
| Decorative unsupported polyvinyl chloride film and sheet (manufacture) | 25.21 |
| Decorators' size (manufacture) | 24.62 |
| Dedicated business telephone network services | 64.20 |
| Deed box (manufacture) | 28.75 |
| Deeds preparation | 74.11/9 |
| Deep freeze unit for domestic use (manufacture) | 29.71 |
| Defence activities | 75.22 |
| Defrosting and demisting equipment for vehicles (manufacture) | 31.61 |
| Dehydrating fruit for human consumption (manufacture) | 15.33 |
| Dehydrating of vegetables for human consumption (manufacture) | 15.33 |
| Delay lines and networks (manufacture) | 31.62 |
| Delicatessen shop (retail) | 52.27 |
| Delivery hose made of rubber (manufacture) | 25.13 |
| Delivery pump (manufacture) | 29.12/1 |
| Demisters (electrical) (manufacture) | 31.61 |
| Demolition contracting | 45.11 |
| Demolition equipment rental with operator | 45.50 |
| Denim weaving (manufacture) | 17.21 |
| Density measuring optical equipment (electronic) (manufacture) | 33.20/1 |
| Density measuring optical equipment (non-electronic) (manufacture) | 33.20/2 |
| Dental brush (manufacture) | 33.10 |
| Dental cement (manufacture) | 24.42/2 |
| Dental chair (manufacture) | 33.10 |
| Dental cleansing preparation (manufacture) | 24.52 |
| Dental clinic | 85.13 |
| Dental clinic (Health Service) | 85.13 |
| Dental college or school | 80.30/2 |
| Dental drill engines (manufacture) | 33.10 |
| Dental filling (manufacture) | 24.42/2 |
| Dental hospital (private sector) | 85.11/2 |
| Dental hospital (public sector) | 85.11/1 |
| Dental instrument (manufacture) | 33.10 |
| Dental laboratory instruments and equipment (manufacture) | 33.10 |
| Dental mirror (manufacture) | 33.10 |
| Dental practice activities | 85.13 |
| Dental receptionist | 85.13 |
| Dental service administration (public sector) | 75.12 |
| Dental surgeon (not employed full time by a hospital) | 85.13 |
| Dental surgical instruments and equipment (manufacture) | 33.10 |

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| Dental wax (manufacture) | 24.66 |
| Dental wax and other preparations for use in dentistry with a basis of plaster (commission agent) | 51.12 |
| Dentifrices (manufacture) | 24.52 |
| Dentist | 85.13 |
| Denture (manufacture) | 33.10 |
| Denture fixative preparations (manufacture) | 24.52 |
| Deodorant for personal use (manufacture) | 24.52 |
| Deodoriser for household use (manufacture) | 24.51/2 |
| Deodorisers (manufacture) | 24.51/2 |
| Deoxidiser made of aluminium (manufacture) | 27.42 |
| Department stores (retail) | 52.12 |
| Depilatory (manufacture) | 24.52 |
| Depleted uranium and thorium and their compounds (wholesale) | 51.55 |
| Deposit broker | 67.13 |
| Derrick erection in situ | 11.20 |
| Derricks (manufacture) | 29.22 |
| Derricks, cranes, mobile lifting frames (wholesale) | 51.87 |
| Derv (manufacture) | 23.20/1 |
| Desalination plant for water treatment (manufacture) | 29.24 |
| Desiccants (chemical) (manufacture) | 24.66 |
| Desiccator made of glass (manufacture) | 26.15 |
| Design consultant for civil and structural engineering | 74.20/4 |
| Design consultant for industrial process and production | 74.20/5 |
| Design office for civil and structural engineering | 74.20/4 |
| Design office for industrial process and production | 74.20/5 |
| Designing (artistic) | 92.31/9 |
| Desk tray made of metal (manufacture) | 28.75 |
| Desks made of metal (manufacture) | 36.12 |
| Desks made of wood (manufacture) | 36.12 |
| Desserts with a milk base (manufacture) | 15.51/9 |
| Detection apparatus (manufacture) | 31.62 |
| Detention centres | 75.23 |
| Detergent (soapless, formulated) (manufacture) | 24.51/1 |
| Detergent (synthetic) (manufacture) | 24.51/1 |
| Detonating fuse (manufacture) | 24.61 |
| Detonator (manufacture) | 24.61 |
| Development capital company | 65.23/5 |
| Devotional article (manufacture) | 36.63/9 |
| Dextrin (manufacture) | 15.62 |
| Dextrin based adhesive (manufacture) | 24.62 |
| Dextrose (manufacture) | 15.62 |
| Diabetic food (manufacture) | 15.88 |
| Diagnostic reagents (manufacture) | 24.42/1 |
| Diagnostic reagents and other pharmaceutical products (commission agent) | 51.18 |
| Diagnostic reagents n.e.c. (wholesale) | 51.46 |
| Dial for telephone (manufacture) | 32.20/1 |
| Dialysis plant for water treatment (manufacture) | 29.24 |
| Diamond broker (commission agent) | 51.18 |
| Diamond cutting (manufacture) | 36.22 |
| Diamond drilling of concrete and asphalt | 45.25 |
| Diamond impregnated disc and wheel (manufacture) | 26.81 |
| Diamond tipped tool (manufacture) | 28.62 |
| Diamond working (manufacture) | 36.22 |
| Diaphragm pump (manufacture) | 29.12/1 |
| Diaphragm valves (manufacture) | 29.13 |
| Diary printing (manufacture) | 22.22 |
| Diathermy apparatus (manufacture) | 33.10 |
| Diatomite bed | 14.50 |
| Dictating machine and accessory (manufacture) | 32.30 |

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| Dictionary publishing (manufacture) | 22.11 |
| Die (press tool) (manufacture) | 28.62 |
| Die casting machines for foundries (manufacture) | 29.51 |
| Die casting of aluminium (manufacture) | 27.53 |
| Die casting of copper or copper alloy (manufacture) | 27.54 |
| Die casting of non-ferrous base metal (manufacture) | 27.54 |
| Die for machine tools (manufacture) | 28.62 |
| Die forging of ferrous metals (manufacture) | 28.40 |
| Die pellet (manufacture) | 28.62 |
| Die sinking of stationery (manufacture) | 22.25 |
| Die stamping machines (metal forming) (manufacture) | 29.42 |
| Die stamping of stationery (manufacture) | 22.25 |
| Dielectric heating equipment (manufacture) | 29.21 |
| Diesel electric locomotive (manufacture) | 35.20 |
| Diesel engines for industrial use (manufacture) | 29.11 |
| Diesel locomotive (manufacture) | 35.20 |
| Diesel oil (manufacture) | 23.20/1 |
| Dietetic food excluding milk based (manufacture) | 15.88 |
| Dietetic food with a milk base (manufacture) | 15.88 |
| Dietetic foods (wholesale) | 51.38 |
| Diethyl phenylamine diamine sulphate (chlorine tablets) (manufacture) | 24.14 |
| Differential unit for motor vehicle (manufacture) | 34.30 |
| Diffraction apparatus (electronic) (manufacture) | 33.20/1 |
| Digger (elevator and shaker) (manufacture) | 29.32 |
| Digital computer (manufacture) | 30.02 |
| Digital imposition (manufacture) | 22.24 |
| Digital machines (manufacture) | 30.02 |
| Digital mapping activities | 74.20/6 |
| Digital photographic cameras (manufacture) | 32.30 |
| Dimensional survey activities | 74.20/6 |
| Dinghy made of rubber (manufacture) | 35.12 |
| Dining chair (manufacture) | 36.11 |
| Dining room (unlicensed) | 55.30/2 |
| Dining table (manufacture) | 36.14 |
| Dinting machine for mining (manufacture) | 29.52/1 |
| Diode (manufacture) | 32.10 |
| Diodes, transistors, thyristors, diacs and triacs (wholesale) | 51.86 |
| Diols, polyalcohols, cyclical alcohols and their derivatives (commission agent) | 51.12 |
| Diols, polyalcohols, cyclical alcohols and their derivatives (wholesale) | 51.55 |
| Diplomatic missions | 99.00 |
| Direct arc furnace (manufacture) | 29.21 |
| Direct current (DC) generator sets (manufacture) | 31.10 |
| Direct current (DC) motors and generators (manufacture) | 31.10 |
| Direct dye (manufacture) | 24.12 |
| Direct mailing | 74.85 |
| Directed energy weapons (manufacture) | 29.60 |
| Direction finding compasses and other navigational instruments and appliances (electronic) (wholesale) | 51.86 |
| Direction finding compasses and other navigational instruments and appliances (wholesale) | 51.87 |
| Directional drilling services | 11.20 |
| Directly reduced iron (manufacture) | 27.10 |
| Directors (theatre) | 92.31/1 |
| Directory printing (manufacture) | 22.22 |
| Dirigibles (manufacture) | 35.30 |
| Dirt track racing | 92.62/9 |
| Disablement services centres | 85.14 |
| Disc brakes (manufacture) | 34.30 |
| Disc cutting machines for stone, ceramic, asbestos cement and similar materials (not portable) (manufacture) | 29.43 |
| Disc cutting machines for stone, ceramics, asbestos-cement or similar materials (portable) (manufacture) | 29.41 |
| Disc harrow (manufacture) | 29.32 |

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| Discharge lamp (electronic) and other flashlight apparatus (manufacture) | 33.40/3 |
| Discharge lamp (manufacture) | 31.50 |
| Discharged prisoners' hostel (charitable) | 85.31/1 |
| Discharged prisoners' hostel (non-charitable) | 85.31/2 |
| Discotheques (licensed to sell alcohol) | 55.40/1 |
| Discount company (e.g. debt factoring) | 65.22/2 |
| Discount houses (monetary intermediation) | 65.12/1 |
| Discs for automatic mechanical instruments (manufacture) | 36.30 |
| Discs made of aluminium (manufacture) | 27.42 |
| Discs made of bonded abrasives (manufacture) | 26.81 |
| Discs made of brass (manufacture) | 27.44 |
| Discs made of cardboard (manufacture) | 21.25/9 |
| Discs made of copper (manufacture) | 27.44 |
| Dish washing machine parts (industrial type) (manufacture) | 29.24 |
| Dish washing machines for commercial use (wholesale) | 51.87 |
| Dish washing machines for domestic use (wholesale) | 51.43/9 |
| Dish-cloths and similar articles (manufacture) | 17.40/3 |
| Dish-washing preparations (manufacture) | 24.51/1 |
| Dishes made of paper (manufacture) | 21.22 |
| Dishes made of plastic (manufacture) | 25.24 |
| Dishes made of wood (manufacture) | 20.51 |
| Dishwasher for domestic use (manufacture) | 29.71 |
| Dishwashing machine for commercial catering (manufacture) | 29.24 |
| Disinfectant (manufacture) | 24.20 |
| Disinfectants (commission agent) | 51.12 |
| Disinfecting of dwellings and other buildings | 74.70/3 |
| Dispensing chemist (retail) | 52.31 |
| Dispensing ophthalmic optician (retail) | 52.48/7 |
| Dispensing optician (retail) | 52.48/7 |
| Dispensing optometrist (retail) | 52.48/7 |
| Disperse dye (manufacture) | 24.12 |
| Dispersions of synthetic resin (manufacture) | 24.16 |
| Display cabinet (refrigerated) (manufacture) | 29.23 |
| Display cabinet for domestic use (manufacture) | 36.14 |
| Display cases for shops (manufacture) | 36.12 |
| Display stand (manufacture) | 20.30 |
| Disposable baby napkins made of paper or cellulose wadding (manufacture) | 21.22 |
| Disposable bed linen made of paper or cellulose wadding (manufacture) | 21.22 |
| Disposable clothing (manufacture) | 18.24/9 |
| Disposal of sick or dead animals (toxic) | 90.02 |
| Dissecting instrument (manufacture) | 33.10 |
| Dissolving chemical wood pulp (manufacture) | 21.11 |
| Distemper (manufacture) | 24.30/1 |
| Distemper brush (manufacture) | 36.62 |
| Distilled water (commission agent) | 51.12 |
| Distilled water (manufacture) | 24.13 |
| Distilled water (wholesale) | 51.55 |
| Distillery draff production (manufacture) | 15.92 |
| Distilling machinery for potable spirits (manufacture) | 29.24 |
| Distilling or rectifying plant (manufacture) | 29.24 |
| Distilling or rectifying plant (wholesale) | 51.87 |
| Distribution services administration and regulation (public sector) | 75.13 |
| District community physician | 85.12 |
| District nurse | 85.14 |
| Divan bed (mattress and mattress support) (manufacture) | 36.15 |
| Divided lightweight skirt (dressmade) (manufacture) | 18.22/2 |
| Diving contracting (non leisure) | 63.22 |
| Diving equipment excluding breathing apparatus (manufacture) | 29.56 |
| Diving services incidental to oil and gas exploration | 11.20 |

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| Diving suit made of rubber (manufacture) | 25.13 |
| DIY materials (retail) | 52.46 |
| Do-it-yourself machinery and equipment hire | 71.40/1 |
| Dobbies (textile machinery) (manufacture) | 29.54 |
| Dock authority | 63.22 |
| Dock leveller (manufacture) | 29.22 |
| Dockside cranes (manufacture) | 29.22 |
| Doctor (unspecified) | 85.12 |
| Doctors receptionist | 85.12 |
| Document copying equipment (manufacture) | 30.01 |
| Document copying service | 74.85 |
| Document handling machine (manufacture) | 30.01 |
| Document shredder (manufacture) | 30.01 |
| Documents of title printing (manufacture) | 22.22 |
| Dog biscuit (manufacture) | 15.72 |
| Dog breeding (for greyhound racing) | 92.62/9 |
| Dog food (manufacture) | 15.72 |
| Dog lead made of leather (manufacture) | 19.20 |
| Dog racing | 92.62/9 |
| Dog soap (manufacture) | 24.51/1 |
| Dog training for security purposes | 74.60/2 |
| Dogs' home | 93.05/9 |
| Doilies made of paper (manufacture) | 21.22 |
| Doilies made of plastic (manufacture) | 25.24 |
| Doilies made of textiles (manufacture) | 17.40/3 |
| Dolls (not rubber) (manufacture) | 36.50/9 |
| Dolls (wholesale) | 51.47/7 |
| Dolls made of rubber (manufacture) | 36.50/9 |
| Dolls' carriages (wholesale) | 51.47/7 |
| Dolls' clothes (manufacture) | 36.50/9 |
| Dolls' cots (manufacture) | 36.50/9 |
| Dolls' houses (manufacture) | 36.50/9 |
| Dolls' prams (manufacture) | 36.50/9 |
| Dolomite (ground) (manufacture) | 26.70 |
| Dome lights made of plastic (manufacture) | 25.23/9 |
| Domestic agency | 74.50 |
| Domestic electrical appliances (commission agent) | 51.15 |
| Domestic electrical appliances (retail) | 52.45 |
| Domestic furniture (retail) | 52.44 |
| Domestic hollow ware made of plastic (manufacture) | 28.75 |
| Domestic ironmongery (wholesale) | 51.47/9 |
| Domestic machinery (wholesale) | 51.43/9 |
| Domestic utensils made of aluminium (manufacture) | 28.75 |
| Domestic woodware (manufacture) | 20.51 |
| Domino clubs | 92.62/9 |
| Door and window catches (manufacture) | 28.63 |
| Door fittings made of metal (manufacture) | 28.63 |
| Door frames made of metal (manufacture) | 28.12 |
| Door frames made of plastic (manufacture) | 25.23/9 |
| Door frames made of wood (manufacture) | 20.30 |
| Door furniture for buildings (handles, hinges, knobs, etc.) made of plastic (manufacture) | 25.23/9 |
| Door hardware for buildings, furniture and vehicles (manufacture) | 28.63 |
| Door-to-door sales (retail) | 52.63 |
| Doors (other than safe doors) made of metal (manufacture) | 28.12 |
| Doors (retail) | 52.46 |
| Doors (wholesale) | 51.53 |
| Doors for aircraft (manufacture) | 35.30 |
| Doors for motor vehicles (manufacture) | 34.30 |
| Doors made of plastic (manufacture) | 25.23/9 |

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| Doors made of wood (manufacture) | 20.30 |
| Doped compounds for use in electronics (manufacture) | 24.66 |
| Dosing and proportioning pump (manufacture) | 29.12/1 |
| Dosing plant for water treatment (manufacture) | 29.24 |
| Double bass (manufacture) | 36.30 |
| Double cream (manufacture) | 15.51/1 |
| Double glazing made of metal (manufacture) | 28.12 |
| Double glazing made of plastic (manufacture) | 25.23/9 |
| Doubled glass fibre (manufacture) | 26.14 |
| Doubled yarn made of glass fibre (manufacture) | 26.14 |
| Doubling machinery for textiles (manufacture) | 29.54 |
| Dough dividers (manufacture) | 29.53 |
| Dough making machinery (manufacture) | 29.53 |
| Dowel pin (manufacture) | 20.51 |
| Down of vegetable origin (manufacture) | 17.17 |
| Down production (manufacture) | 15.12 |
| Downhole photography services | 74.81/3 |
| Downhole-fishing services | 11.20 |
| Downhole-milling services | 11.20 |
| Downproof cloth weaving (manufacture) | 17.21 |
| Drafting tables and machines (manufacture) | 33.20/2 |
| Drafting tables and machines and other drawing, marking out or mathematical calculating instruments (wholesale) | 51.87 |
| Drag hounds | 92.62/9 |
| Drag scraper (manufacture) | 29.22 |
| Dragline excavator (manufacture) | 29.52/2 |
| Drainpipes (wholesale) | 51.54 |
| Drainpipes and fittings made of clay (manufacture) | 26.40 |
| Drainpipes and fittings made of plastic (manufacture) | 25.21 |
| Drains maintenance | 90.01 |
| Draper (retail) | 52.41 |
| Draper (wholesale) | 51.41 |
| Drapers' valuer | 74.87/9 |
| Drapery cleaning | 93.01 |
| Draughts clubs | 92.62/9 |
| Draughts set (manufacture) | 36.50/9 |
| Draughtsman for industrial process and production | 74.20/5 |
| Draw bench (metal forming) (manufacture) | 29.42 |
| Draw knife (manufacture) | 28.62 |
| Drawers made of metal (manufacture) | 36.12 |
| Drawers made of wood (manufacture) | 36.12 |
| Drawing ink (manufacture) | 24.66 |
| Drawing instrument (manufacture) | 33.20/2 |
| Drawing instruments case made of wood (not containing instruments) (manufacture) | 20.51 |
| Drawing machine (metal forming) (manufacture) | 29.42 |
| Drawing machinery for textiles (manufacture) | 29.54 |
| Drawing paper (manufacture) | 21.12 |
| Drawing pin (manufacture) | 28.73 |
| Drawn products made of aluminium (manufacture) | 27.42 |
| Drawn products made of copper (manufacture) | 27.44 |
| Drawn sheet glass (manufacture) | 26.11 |
| Dredger (manufacture) | 35.11 |
| Dredging contractor | 45.24 |
| Dredging for water projects | 45.24 |
| Dress and jacket knitted ensemble (manufacture) | 18.22/2 |
| Dress belts not made of leather or leather substitute (manufacture) | 18.24/9 |
| Dress binding (manufacture) | 17.54/2 |
| Dress fabric (woven not wool) (manufacture) | 17.21 |
| Dress gloves made of fabric (manufacture) | 18.24/9 |
| Dress goods woollen weaving (manufacture) | 17.22 |

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| Dress goods worsted weaving (manufacture) | 17.23 |
| Dress materials (retail) | 52.41 |
| Dress shield (manufacture) | 18.24/9 |
| Dress shop (retail) | 52.42/3 |
| Dressed line made of flax (manufacture) | 17.14 |
| Dressers for kitchens (manufacture) | 36.13 |
| Dresses for women and girls (manufacture) | 18.22/2 |
| Dressing and dyeing of furskins and hides with the hair on (manufacture) | 18.30 |
| Dressing case made of leather or leather substitute (manufacture) | 19.20 |
| Dressing gown cord and girdle (manufacture) | 17.54/2 |
| Dressing gown for women and girls (manufacture) | 18.23/2 |
| Dressing gowns for men and boys (manufacture) | 18.23/1 |
| Dressing of leather (manufacture) | 19.10 |
| Dressing table (manufacture) | 36.14 |
| Dressmaker (retail) | 52.42/3 |
| Dressmaking (manufacture) | 18.22/2 |
| Dried egg (manufacture) | 15.89/9 |
| Dried fish (wholesale) | 51.38 |
| Dried flower production | 01.12 |
| Dried fruit (wholesale) | 51.38 |
| Dried fruit cleaning (manufacture) | 15.33 |
| Dried fruit except field dried (manufacture) | 15.33 |
| Dried herbs except field dried (manufacture) | 15.87 |
| Dried leguminous vegetables growing | 01.11 |
| Dried meat production (manufacture) | 15.13/9 |
| Dried milk (manufacture) | 15.51/9 |
| Dried vegetables except field dried (manufacture) | 15.33 |
| Drill (powered portable) (manufacture) | 29.41 |
| Drill bits for well drilling (manufacture) | 28.62 |
| Drill for agricultural use (manufacture) | 29.32 |
| Drill pipe made of steel (manufacture) | 27.22 |
| Drill tools (interchangeable) (manufacture) | 28.62 |
| Drill weaving from yarn spun on the cotton system (manufacture) | 17.21 |
| Drilling contractor for offshore oil or gas well | 11.20 |
| Drilling jars for mining (manufacture) | 29.52/1 |
| Drilling machine (metal cutting) (manufacture) | 29.42 |
| Drilling mud (manufacture) | 24.66 |
| Drilling or milling machines for stone, ceramics, asbestos-cement and similar articles (manufacture) | 29.43 |
| Drilling ship (manufacture) | 35.11 |
| Drink processing including combined processing and packaging or bottling machinery (manufacture) | 29.53 |
| Drinking chocolate (manufacture) | 15.84/1 |
| Drinking glass (manufacture) | 26.13 |
| Dripping (manufacture) | 15.11/2 |
| Drive shaft for motor vehicles (manufacture) | 34.30 |
| Driving belts made of leather (manufacture) | 19.20 |
| Driving elements (manufacture) | 29.14 |
| Driving instruction | 80.41 |
| Driving school activities | 80.41 |
| Drop forging of ferrous metals (manufacture) | 28.40 |
| Drop stamping of base non-ferrous metals (manufacture) | 28.40 |
| Drop stamping of ferrous metals (manufacture) | 28.40 |
| Droving services | 01.42/9 |
| Drug (medicinal) (manufacture) | 24.42/1 |
| Drug store (retail) | 52.31 |
| Druggist (retail) | 52.31 |
| Druggists' sundries (wholesale) | 51.46 |
| Druggists' sundriesman (wholesale) | 51.46 |
| Drugs (retail) | 52.31 |
| Drugs (wholesale) | 51.46 |

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| Drum (musical instrument) (manufacture) | 36.30 |
| Drums (containers) made of plastic (manufacture) | 25.22 |
| Drums and similar packings made of wood (manufacture) | 20.40 |
| Drums made of aluminium (manufacture) | 28.72 |
| Drums made of iron or steel (manufacture) | 28.71 |
| Dry bakery products (manufacture) | 15.82 |
| Dry battery (non-rechargeable) (manufacture) | 31.40 |
| Dry cleaner | 93.01 |
| Dry cleaning machinery (manufacture) | 29.54 |
| Dry cleaning machines and laundry type washing machines (wholesale) | 51.87 |
| Dry dock construction | 45.24 |
| Dryers (electric) (manufacture) | 29.71 |
| Dryers for agriculture (manufacture) | 29.53 |
| Dryers for wood, paper pulp, paper or paperboard (manufacture) | 29.56 |
| Dryers for wood, paper pulp, paper or paperboard (wholesale) | 51.87 |
| Drying machine for the chemical industry (manufacture) | 29.56 |
| Drying machinery for textiles (manufacture) | 29.54 |
| Drying machines for laundries or dry cleaners (manufacture) | 29.54 |
| Drying machines with a capacity exceeding 10 kgs (wholesale) | 51.87 |
| Drying of timber (manufacture) | 20.10 |
| Duchesse set (manufacture) | 17.40/3 |
| Duck (fresh, chilled or frozen) slaughter and dressing (manufacture) | 15.12 |
| Duck farming | 01.24 |
| Duck weaving (manufacture) | 17.21 |
| Duct of heavy steel plate (manufacture) | 28.30 |
| Ducting made of plastic (manufacture) | 25.23/9 |
| Dump truck (manufacture) | 34.10 |
| Dumpers for off road use (manufacture) | 34.10 |
| Dungarees (manufacture) | 18.21 |
| Duplicating ink (manufacture) | 24.66 |
| Duplicating machines excluding copiers (manufacture) | 30.01 |
| Duplicating machines rental and operating leasing | 71.33 |
| Duplicating paper (cut to size) (manufacture) | 21.23 |
| Duplicating service | 74.85 |
| Duplicator stencils ready for use (manufacture) | 21.23 |
| Dust cloths (manufacture) | 17.40/3 |
| Dust collector for air conditioning equipment (manufacture) | 29.23 |
| Dust sheet (manufacture) | 17.40/3 |
| Dust, powder and flakes made of zinc (manufacture) | 27.43 |
| Dustbins made of metal (manufacture) | 28.75 |
| Dustbins made of plastic (manufacture) | 25.24 |
| Duster (cleaning cloth not of bonded fibre fabric) (manufacture) | 17.40/3 |
| Dustman | 90.02 |
| Dustpan made of metal (manufacture) | 28.75 |
| Dustpans made of plastic (manufacture) | 25.24 |
| Duty and tax collection | 75.11 |
| Duvet (manufacture) | 17.40/3 |
| DVD players (retail) | 52.45 |
| DVD recorders and players (manufacture) | 32.30 |
| DVD rental | 71.40/5 |
| DVDs (wholesale) | 51.43/1 |
| Dwellings buying and selling | 70.12 |
| Dwellings letting | 70.20/9 |
| Dye (manufacture) | 24.12 |
| Dye cycle controller (textile machinery) (manufacture) | 29.54 |
| Dyed lamb including beaver lamb (manufacture) | 18.30 |
| Dyeing machinery for textiles (manufacture) | 29.54 |
| Dyeline copying machine (manufacture) | 30.01 |
| Dyer and cleaner | 93.01 |

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| Dyes (wholesale) (manufacture) | 51.55 |
| Dyes and pigments from any source in basic or concentrated forms (manufacture) | 24.12 |
| Dyes for food, drink and cosmetics (manufacture) | 24.12 |
| Dyes modified for dyeing acrylic fibres (manufacture) | 24.12 |
| Dyesprings (textile machinery accessory) (manufacture) | 29.54 |
| Dyework (manufacture) | 17.30 |
| Dyke construction | 45.24 |
| Dykes and static barrages construction | 45.24 |
| Dynamite (manufacture) | 24.61 |
| Dynamo (not for vehicle) (manufacture) | 31.10 |
| Dynamo for vehicle (manufacture) | 31.61 |
| Dynamo lighting set for cycles (manufacture) | 31.61 |
| Ear, nose and throat hospital (private sector) | 85.11/2 |
| Ear, nose and throat hospital (public sector) | 85.11/1 |
| Ear, nose and throat specialist (private practice) | 85.12 |
| Ear, nose and throat specialist (public sector) | 85.11/1 |
| Earphone (manufacture) | 32.30 |
| Earth boring machine (manufacture) | 29.52/1 |
| Earth colours and fluorspar mining | 14.30 |
| Earth leveller (manufacture) | 29.52/2 |
| Earth mover (construction equipment) (manufacture) | 29.52/2 |
| Earth moving equipment rental with operator | 45.50 |
| Earth moving machinery (manufacture) | 29.52/2 |
| Earth sciences research and experimental development | 73.10 |
| Earthenware (retail) | 52.44 |
| Earthenware (wholesale) | 51.44 |
| Earthenware for domestic use (manufacture) | 26.21 |
| Earthmoving contractor | 45.11 |
| Earthmoving equipment hire (without operator) | 71.32 |
| Easel (manufacture) | 36.12 |
| Ebonite, vulcanite or hard rubber goods (manufacture) | 25.13 |
| Echo sounders (manufacture) | 33.20/1 |
| Echocardiographs (manufacture) | 33.10 |
| Ecological movements | 91.33 |
| Economic aid missions accredited to foreign governments (public sector) | 75.21 |
| Economic and social planning administration (public sector) | 75.11 |
| Economic and Social Research Council | 73.20 |
| Economic boiler (manufacture) | 28.30 |
| Economic services administration and regulation (public sector) | 75.13 |
| Economics, research and experimental development | 73.20 |
| Economisers (manufacture) | 28.30 |
| Economist | 74.14/3 |
| Edible fats of animal origin rendering (manufacture) | 15.11/2 |
| Edible nut flour or meal production (manufacture) | 15.61/2 |
| Edible nuts (retail) | 52.21 |
| Edible nuts (wholesale) | 51.31 |
| Edible nuts growing | 01.13/9 |
| Edible offal (processed) production (manufacture) | 15.11/2 |
| Edible oil and fat processing machinery (manufacture) | 29.53 |
| Edible oils and fats (wholesale) | 51.33/3 |
| Edible oils and fats exporter (wholesale) | 51.33/3 |
| Edible oils and fats importer (wholesale) | 51.33/3 |
| Edible seaweed growing | 05.02 |
| Edible tallow production (manufacture) | 15.11/2 |
| Educational agency | 93.05/9 |
| Educational association | 91.12 |
| Educational research and experimental development | 73.20 |
| Educational services administration (public sector) | 75.12 |
| Educational supplies except furniture (wholesale) | 51.90 |

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| Eel grass gathering | 02.01 |
| Eel pie shop | 55.30/3 |
| Eels (retail) | 52.23 |
| Eels (wholesale) | 51.38 |
| Effluent treatment plant (manufacture) | 29.24 |
| Egg box made of wood (manufacture) | 20.40 |
| Egg boxes made of metal (manufacture) | 28.75 |
| Egg boxes made of paper (manufacture) | 21.25/9 |
| Egg boxes made of plastic (manufacture) | 25.22 |
| Egg cleaning, sorting and grading machines (manufacture) | 29.32 |
| Egg cup made of wood (manufacture) | 20.51 |
| Egg cups made of plastic (manufacture) | 25.24 |
| Egg drying (manufacture) | 15.89/9 |
| Egg grading and packing (wholesale) | 51.33/2 |
| Egg hatchery | 01.24 |
| Egg packing station (wholesale) | 51.33/2 |
| Egg pickling (manufacture) | 15.89/9 |
| Egg plant growing | 01.12 |
| Egg production | 01.24 |
| Egg substitute (manufacture) | 15.89/9 |
| Egg trays and other moulded pulp packaging products (manufacture) | 21.25/9 |
| Eggs (powdered or reconstituted) (manufacture) | 15.89/9 |
| Eggs (wholesale) | 51.33/2 |
| Eggs exporter (wholesale) | 51.33/2 |
| Eggs importer (wholesale) | 51.33/2 |
| Eiderdowns (manufacture) | 17.40/3 |
| Ejector pump (manufacture) | 29.12/1 |
| Ejector seat for aircraft (manufacture) | 35.30 |
| Elastic and elastomeric fabric (manufacture) | 17.60 |
| Elastic fabric not more than 30 cm wide (manufacture) | 17.54/2 |
| Elastic or elastomeric knitted or netted fabric more than 30 cm wide (manufacture) | 17.60 |
| Elasticity testing equipment (non-electronic) (manufacture) | 33.20/2 |
| Elastomeric fabric not more than 30 cm wide (manufacture) | 17.54/2 |
| Elbows made of steel (manufacture) | 27.22 |
| Electric accumulators including parts thereof (manufacture) | 31.40 |
| Electric blankets (wholesale) | 51.43/9 |
| Electric cable (manufacture) | 31.30 |
| Electric control and distribution boards (manufacture) | 31.20 |
| Electric discharge metal working tool (manufacture) | 29.42 |
| Electricaire unit (manufacture) | 29.71 |
| Electrical apparatus for line telephony or telegraphy (wholesale) | 51.87 |
| Electrical apparatus for switching or protecting electrical circuits (manufacture) | 31.20 |
| Electrical appliances for domestic use (manufacture) | 29.71 |
| Electrical appliances, accessories and fittings (retail) | 52.45 |
| Electrical appliances, accessories and fittings for industry (wholesale) | 51.87 |
| Electrical capacitors or condensers (manufacture) | 32.10 |
| Electrical carbon (manufacture) | 31.62 |
| Electrical ceramic fittings (manufacture) | 26.23 |
| Electrical conduit tube made of steel (manufacture) | 27.22 |
| Electrical conduit tubing (manufacture) | 31.62 |
| Electrical contractor (construction) | 45.31 |
| Electrical domestic appliance rental | 71.40/9 |
| Electrical equipment for engines and vehicles (manufacture) | 31.61 |
| Electrical equipment for vehicles and aircraft (manufacture) | 31.61 |
| Electrical household appliances (retail) | 52.45 |
| Electrical household appliances excluding radios, televisions, etc (wholesale) | 51.43/9 |
| Electrical installation equipment for domestic use (wholesale) | 51.43/9 |
| Electrical insulating components made of ceramic (manufacture) | 26.23 |
| Electrical insulators and insulating fittings for electrical machines or equipment (wholesale) | 51.87 |

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| Electrical insulators made of glass (manufacture) | 26.15 |
| Electrical machinery and apparatus and materials for professional use (wholesale) | 51.87 |
| Electrical motors (wholesale) | 51.87 |
| Electrical paper (manufacture) | 21.12 |
| Electrical power systems instrumentation design activities | 74.20/5 |
| Electrical sheet steel not finally annealed (manufacture) | 27.10 |
| Electrical steel (manufacture) | 27.10 |
| Electrical wiring of buildings | 45.31 |
| Electrically powered commercial vehicles (manufacture) | 34.10 |
| Electricity distribution | 40.13 |
| Electricity distribution and control apparatus (manufacture) | 31.20 |
| Electricity generation | 40.11 |
| Electricity meter (electronic) (manufacture) | 33.20/1 |
| Electricity meter (non-electronic) (manufacture) | 33.20/2 |
| Electricity power agents | 40.13 |
| Electricity power brokers | 40.13 |
| Electricity production | 40.11 |
| Electricity sales | 40.13 |
| Electricity sales agents | 40.13 |
| Electricity sales to the user | 40.13 |
| Electricity transmission | 40.12 |
| Electro medical equipment (manufacture) | 33.10 |
| Electro medical pacemaker (manufacture) | 33.10 |
| Electro medical stimulator (manufacture) | 33.10 |
| Electro plated nickel silver cutlery (manufacture) | 28.61 |
| Electro slag furnace (manufacture) | 29.21 |
| Electro zinc coated sheet steel (manufacture) | 27.10 |
| Electro-diagnostic apparatus (manufacture) | 33.10 |
| Electro-diagnostic apparatus for medical use (wholesale) | 51.46 |
| Electro-encephalographs (manufacture) | 33.10 |
| Electro-magnetic pumps (manufacture) | 29.12/1 |
| Electro-magnetic-pulse (magnetic-forming) metal forming machines (manufacture) | 29.42 |
| Electro-thermic appliances for domestic use (manufacture) | 29.71 |
| Electro-thermic hair-dressing or hand drying apparatus (wholesale) | 51.43/9 |
| Electrochemical apparatus for industrial use (manufacture) | 33.10 |
| Electrochemical metal working machine tools (manufacture) | 29.42 |
| Electrocoats paint (manufacture) | 24.30/1 |
| Electrodes for welding (manufacture) | 31.62 |
| Electrolysis specialist | 93.02 |
| Electrolytic chemical process plant (manufacture) | 31.62 |
| Electrolytic chromium/chromium oxide coated steel (manufacture) | 27.10 |
| Electrolytic copper (manufacture) | 27.44 |
| Electrolytically metal coated sheet steel (manufacture) | 27.10 |
| Electromagnets (manufacture) | 31.62 |
| Electromyographs (manufacture) | 33.10 |
| Electron microscope (manufacture) | 33.20/1 |
| Electronic active components (manufacture) | 32.10 |
| Electronic apparatus for testing physical and mechanical properties of materials (manufacture) | 33.20/1 |
| Electronic bulletin board services | 64.20 |
| Electronic components (wholesale) | 51.86 |
| Electronic counter (manufacture) | 33.20/1 |
| Electronic design consultant | 74.20/5 |
| Electronic filter (manufacture) | 31.62 |
| Electronic games (domestic) (manufacture) | 36.50/9 |
| Electronic integrated circuits (manufacture) | 32.10 |
| Electronic integrated circuits and micro-assemblies (wholesale) | 51.86 |
| Electronic machinery, apparatus and materials for professional use (wholesale) | 51.86 |
| Electronic mail services | 64.20 |
| Electronic makeup (manufacture) | 22.24 |

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| Electronic message and information services | 64.20 |
| Electronic micro-assemblies of moulded module, micromodule or similar types (manufacture) | 32.10 |
| Electronic miscellaneous unspecified equipment (manufacture) | 31.62 |
| Electronic musical instrument (manufacture) | 36.30 |
| Electronic passive components (manufacture) | 32.10 |
| Electronic publishing of books (manufacture) | 22.11 |
| Electronic testing equipment (manufacture) | 33.20/1 |
| Electronic timer (not clock or watch) (manufacture) | 33.50 |
| Electronic toys and games (manufacture) | 36.50/9 |
| Electronic tube (manufacture) | 32.10 |
| Electronic valve (manufacture) | 32.10 |
| Electroplating (manufacture) | 28.51 |
| Electroplating equipment (manufacture) | 31.62 |
| Electrostatic copying machine (manufacture) | 30.01 |
| Electrostatic precipitator (manufacture) | 29.24 |
| Electrotyping (manufacture) | 22.24 |
| Elemental gases (manufacture) | 24.11 |
| Elevated highways construction | 45.21/3 |
| Elevated railways (scheduled passenger transport) | 60.21/3 |
| Elevator (manufacture) | 29.22 |
| Elevator bands made of leather (manufacture) | 19.20 |
| Elevator belting made of rubber (manufacture) | 25.13 |
| Elevator for agricultural use (manufacture) | 29.32 |
| Elevators with continuous action for underground use (manufacture) | 29.52/1 |
| Embassy | 99.00 |
| Embossing (manufacture) | 22.25 |
| Embossing devices (hand operated) for labels (manufacture) | 36.63/1 |
| Embossing machinery for textiles (manufacture) | 29.54 |
| Embossing machines for working paper and board (manufacture) | 29.55 |
| Embrocation (manufacture) | 24.42/1 |
| Embroidering on made-up textile goods (manufacture) | 17.40/3 |
| Embroidery cotton (manufacture) | 17.16 |
| Embroidery lace (manufacture) | 17.54/1 |
| Embroidery making materials (retail) | 52.41 |
| Emery cloth (manufacture) | 26.81 |
| Emery extraction | 14.50 |
| Emery paper (manufacture) | 26.81 |
| Emery wheel (manufacture) | 26.81 |
| Emigration agency (not of foreign government, etc.) | 93.05/9 |
| Employers organisations | 91.11 |
| Employment agency | 74.50 |
| Employment consultants | 74.50 |
| Employment rehabilitation centre (charitable) | 85.32/1 |
| Employment rehabilitation centre (non-charitable) | 85.32/2 |
| Emulsion (gas lift) pumps (manufacture) | 29.12/1 |
| Emulsion adhesive (manufacture) | 24.62 |
| Emulsion paint (manufacture) | 24.30/1 |
| Emulsions of synthetic resin (manufacture) | 24.16 |
| Enamel (manufacture) | 24.30/1 |
| Enamel glass in the mass (manufacture) | 26.15 |
| Enamelled tile (glazed) (manufacture) | 26.30 |
| Enamelling of metals including vitreous enamelling (manufacture) | 28.51 |
| Encaustic tile (manufacture) | 26.30 |
| Encyclopaedia publishing (manufacture) | 22.11 |
| End mill (manufacture) | 28.62 |
| Ending and mending of textiles (manufacture) | 17.30 |
| Endoscopes (manufacture) | 33.10 |
| Enema preparations (manufacture) | 24.42/1 |
| Energy drinks (manufacture) | 15.98 |

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| Energy efficiency consultancy activities | 74.20/6 |
| Energy services administration and regulation (public sector) | 75.13 |
| Engine block for motor vehicle (finished) (manufacture) | 34.30 |
| Engine cleaning waste (wholesale) | 51.57 |
| Engine components including bearings for motor vehicles (manufacture) | 34.30 |
| Engine for motor vehicle (manufacture) | 34.10 |
| Engine packing made of asbestos (manufacture) | 26.82/1 |
| Engine rental and operating leasing | 71.34 |
| Engineering brick (manufacture) | 26.40 |
| Engineering contractor responsible for complete process plant | 74.20/9 |
| Engineering design activities for the construction of civil engineering works | 74.20/4 |
| Engineering design services for industrial process and production | 74.20/5 |
| Engineering drawing publishing (manufacture) | 22.11 |
| Engineering research and experimental development | 73.10 |
| Engineering steel (manufacture) | 27.10 |
| Engineers' draughtsman | 74.20/5 |
| Engineers' plant and stores (wholesale) | 51.87 |
| Engineers' stampings and pressings of base non-ferrous metals (manufacture) | 28.40 |
| Engineers' stampings and pressings of ferrous metals (manufacture) | 28.40 |
| Engines (internal combustion) for motor vehicles (manufacture) | 34.10 |
| Engines (internal combustion) for motorcycles (manufacture) | 35.41 |
| Engines and parts for marine use (manufacture) | 29.11 |
| Engines and parts for railways (manufacture) | 29.11 |
| Engines for agricultural machinery (manufacture) | 29.11 |
| Engines for aircraft (manufacture) | 35.30 |
| Engines for aircraft (wholesale) | 51.87 |
| Engines for combine harvesters (manufacture) | 29.11 |
| Engines for construction equipment (manufacture) | 29.11 |
| Engines for forklift trucks (manufacture) | 29.11 |
| Engines for lawn mowers (manufacture) | 29.11 |
| Engines for locomotives (manufacture) | 29.11 |
| Engines for marine use (manufacture) | 29.11 |
| Engines for motorcycles (manufacture) | 34.10 |
| Engines for railway vehicles (manufacture) | 29.11 |
| Engravers | 92.31/9 |
| Engraving (personalised) on precious metal (manufacture) | 36.22 |
| Engraving for printing (manufacture) | 22.24 |
| Enquiry agency | 74.87/9 |
| Enriched uranium and plutonium and their compounds (commission agent) | 51.12 |
| Enriched uranium production (manufacture) | 23.30 |
| Enriched uranium supply to nuclear reactors (wholesale) | 51.51/9 |
| Ensembles (manufacture) | 18.22/2 |
| Entertainment activities n.e.c. | 92.34/9 |
| Entrance telephones (manufacture) | 32.20/1 |
| Envelope addressing service | 74.85 |
| Envelope making machine (manufacture) | 29.55 |
| Envelope stuffing machine (manufacture) | 30.01 |
| Envelope stuffing, sealing and mailing service including for advertising | 74.85 |
| Envelopes and letter-cards (manufacture) | 21.23 |
| Envelopes for bottles made of straw (manufacture) | 20.52 |
| Envelopes made of glass (manufacture) | 26.15 |
| Envelopes made of glass for light bulbs and electronic valves (manufacture) | 26.15 |
| Environmental consultants | 74.20/4 |
| Environmental engineering consultancy activities | 74.20/4 |
| Environmental movements | 91.33 |
| Environmental pollution research and experimental development | 73.10 |
| Environmental services administration (public sector) | 75.12 |
| Enzymes (wholesale) | 51.55 |
| Enzymes and other organic compounds (commission agent) | 51.12 |

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| Enzymes and other organic compounds (manufacture) | 24.14 |
| Episcopal Church in Scotland | 91.31 |
| Episcope (manufacture) | 33.40/3 |
| Epoxide adhesive (manufacture) | 24.62 |
| Epoxide resins (manufacture) | 24.16 |
| Epoxides (manufacture) | 24.14 |
| Epoxy paint (manufacture) | 24.30/1 |
| Equipment layout and other plant design services | 74.20/5 |
| Eraser rubber (manufacture) | 25.13 |
| Erection of roadway barriers | 45.23 |
| Escalator (manufacture) | 29.22 |
| Escape chute for aircraft (manufacture) | 17.40/2 |
| Escort agency | 93.05/9 |
| Essential oils (wholesale) | 51.55 |
| Essential oils and essence (other than turpentine) (manufacture) | 24.63 |
| Essential oils and mixtures of odiferous substances (commission agent) | 51.12 |
| Essential oils merchant (wholesale) | 51.55 |
| Estate agent | 70.31 |
| Estate car (manufacture) | 34.10 |
| Estate company (owning and managing) | 70.20/9 |
| Esters (but not polyesters) (manufacture) | 24.14 |
| Esters of methacrylic acid (manufacture) | 24.14 |
| Etchers | 92.31/9 |
| Etching for printing (manufacture) | 22.24 |
| Ethane diol excluding anti-freeze mixtures (manufacture) | 24.14 |
| Ethane extraction from natural gas | 11.10 |
| Ethane production by refining (manufacture) | 23.20/1 |
| Ethanol (synthetic) (manufacture) | 24.14 |
| Ethers, organic peroxides, epoxides, acetals and hemiacetals and their compounds (commission agent) | 51.12 |
| Ethers, organic peroxides, epoxides, acetals and hemiacetals and their derivatives (wholesale) | 51.55 |
| Ethnic and minority group organisations | 91.33 |
| Ethyl alcohol obtained by fermentation (manufacture) | 15.92 |
| Ethylene (manufacture) | 24.14 |
| Ethylene glycol excluding anti-freeze mixtures (manufacture) | 24.14 |
| Ethylene polymers (manufacture) | 24.16 |
| European Communities Representatives and Information Office | 99.00 |
| European Community | 99.00 |
| European Free Trade Association | 99.00 |
| Evangelists Society | 91.31 |
| Evaporated milk (manufacture) | 15.51/1 |
| Evaporator (manufacture) | 28.30 |
| Evaporator for refrigeration machinery (manufacture) | 29.23 |
| Evening institute | 80.42/9 |
| Excavation | 45.11 |
| Excavator (manufacture) | 29.52/2 |
| Excursion agency | 63.30/1 |
| Excursion, cruise or sightseeing boat operation | 61.10/1 |
| Excursion, cruise or sightseeing boats operation (inland waterway service) | 61.20/1 |
| Executive and legislative administration (public sector) | 75.11 |
| Executive personnel (supply) | 74.50 |
| Executive recruitment consultant | 74.50 |
| Exfoliated vermiculite (manufacture) | 26.82/9 |
| Exhaust pipes for motor vehicles (manufacture) | 34.30 |
| Exhaust sales and fitting centre (retail) | 50.30 |
| Exhaust systems and components for motor vehicles (manufacture) | 34.30 |
| Exhaust valves for internal combustion engines (manufacture) | 29.11 |
| Exhauster (manufacture) | 29.12/2 |
| Exhibition centre letting (not self-owned) | 70.31 |
| Exhibition centre letting (self owned) | 70.20/1 |

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| Exhibition contracting and organising | 74.87/3 |
| Exhibition stand (manufacture) | 20.30 |
| Exhibition stand design | 74.87/3 |
| Exhibition stand hire | 74.87/3 |
| Expanded clay (manufacture) | 26.82/9 |
| Expanded metal (manufacture) | 28.73 |
| Expanded vermiculite (manufacture) | 26.82/9 |
| Expansion analysers (electronic) (manufacture) | 33.20/1 |
| Expansion joints made of rubber (manufacture) | 25.13 |
| Expansion meter (non-electronic) (manufacture) | 33.20/2 |
| Expansion tank made of metal exceeding 300 litres (manufacture) | 28.21 |
| Exploration for gas or oil | 74.20/6 |
| Explorer | 73.10 |
| Explosives (manufacture) | 24.61 |
| Explosives (wholesale) | 51.55 |
| Export confirming house, general or undefined (commission agent) | 51.19 |
| Export consultant | 74.13 |
| Export Credit Guarantee Department | 66.03/1 |
| Export finance company (other than in banks' sector) | 65.22/9 |
| Export packer | 63.40 |
| Export purchasing, general or undefined (commission agent) | 51.19 |
| Exposure meter (electric) (manufacture) | 33.20/1 |
| Express coach service on scheduled routes | 60.21/1 |
| Exterminating of insects, rodents and other pests (except agricultural) | 74.70/3 |
| Extracts of aromatic products (manufacture) | 24.63 |
| Extruded products made of copper (manufacture) | 27.44 |
| Extruded sections made of aluminium (manufacture) | 27.42 |
| Extruded tubes made of aluminium (manufacture) | 27.42 |
| Extruder for rubber or plastics (manufacture) | 29.56 |
| Extruding machinery for textiles (manufacture) | 29.54 |
| Extruding, drawing, texturing or cutting machinery for man-made textile materials (wholesale) | 51.83 |
| Extrusion compounds (plastics) (manufacture) | 24.16 |
| Extrusion ingots made of aluminium (manufacture) | 27.42 |
| Extrusions made of aluminium (manufacture) | 27.42 |
| Eye hospital (private sector) | 85.11/2 |
| Eye hospital (public sector) | 85.11/1 |
| Eye specialist (private practice) | 85.12 |
| Eye specialist (public sector) | 85.11/1 |
| Eyelet (manufacture) | 28.75 |
| Fabian Society | 91.32 |
| Fabric made of asbestos (manufacture) | 26.82/1 |
| Fabric processing machinery (manufacture) | 29.54 |
| Fabric wallcoverings (manufacture) | 21.24 |
| Fabricated structural steelwork for buildings (manufacture) | 28.11 |
| Fabrics (retail) | 52.41 |
| Fabrics (wholesale) | 51.41 |
| Fabrics impregnated, coated, covered or laminated with plastics (manufacture) | 17.54/9 |
| Face powder or cream (manufacture) | 24.52 |
| Facial massage | 93.02 |
| Facilities management | 70.32 |
| Facsimile transmission apparatus (manufacture) | 32.20/1 |
| Factice (manufacture) | 24.17 |
| Factoring company (buying book debts) | 65.22/2 |
| Factory bus service | 60.21/9 |
| Factory cleaning contractor | 74.70/1 |
| Factory letting | 70.20/9 |
| Factory or office canteens | 55.51 |
| Faculty of Actuaries | 91.12 |
| Fair organiser | 74.87/3 |

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| Fairground activities | 92.33 |
| Fairground organs (manufacture) | 36.30 |
| Faller (textile machinery accessory) (manufacture) | 29.54 |
| False beard (manufacture) | 36.63/9 |
| False eyebrow (manufacture) | 36.63/9 |
| Family Doctor Service | 85.12 |
| Family Planning Association clinics | 85.14 |
| Family planning associations (not clinics) | 85.32/1 |
| Family Welfare Association | 85.32/1 |
| Fan (electric, domestic) (manufacture) | 29.71 |
| Fan belts for motor vehicles (manufacture) | 25.13 |
| Fan coil unit (manufacture) | 29.23 |
| Fancy articles and goods made of glass (manufacture) | 26.15 |
| Fancy dress hire | 71.40/1 |
| Fancy goods (retail) | 52.48/9 |
| Fancy goods (wholesale) | 51.47/8 |
| Fancy hosiery (manufacture) | 17.71 |
| Fancy leather goods (manufacture) | 19.20 |
| Fancy paper (manufacture) | 21.12 |
| Fancy pastry (manufacture) | 15.81 |
| Fans (non-domestic) (manufacture) | 29.23 |
| Fans and ventilating or recycling hoods for domestic use (wholesale) | 51.43/9 |
| Farinaceous products (manufacture) | 15.85 |
| Farm (arable) | 01.11 |
| Farm animal boarding and care (except pets) | 01.42/1 |
| Farm animal pound | 01.42/1 |
| Farmhouse short stay accommodation | 55.23/9 |
| Farmyard manure spreader (manufacture) | 29.32 |
| Fashion (manufacture) | 18.22/2 |
| Fashion agent | 74.87/9 |
| Fashion artist | 74.87/9 |
| Fashion designing | 74.87/2 |
| Fashion jewellery (manufacture) | 36.61 |
| Fashion photography | 74.81/9 |
| Fashion printing (manufacture) | 22.22 |
| Fast food outlet with restaurant (unlicensed) | 55.30/2 |
| Fasteners made of metal (manufacture) | 28.74 |
| Fat of marine animals production (manufacture) | 15.41 |
| Fat recovery from knackers (manufacture) | 15.11/2 |
| Fat splitting and distilling (manufacture) | 24.14 |
| Fats (edible) (manufacture) | 15.43 |
| Fatty acid (manufacture) | 24.14 |
| Fatty amines and quaternary ammonium salts (manufacture) | 24.41 |
| Fax machines (manufacture) | 32.20/1 |
| Feather curling (manufacture) | 36.63/9 |
| Feather duster (manufacture) | 36.62 |
| Feather ornament (manufacture) | 36.63/9 |
| Feather production (manufacture) | 15.12 |
| Feather purifying (manufacture) | 36.63/9 |
| Feather sorting (manufacture) | 36.63/9 |
| Feathers (wholesale) | 51.90 |
| Feed supplements for animals (manufacture) | 15.71 |
| Feeders (manufacture) | 29.53 |
| Feldspar mining and quarrying | 14.50 |
| Fellmongery (manufacture) | 15.11/3 |
| Felt (manufacture) | 17.54/9 |
| Felt finishing machinery (wholesale) | 51.83 |
| Felt hat bleaching and dyeing (manufacture) | 18.24/1 |
| Felt hat body making (manufacture) | 18.24/1 |

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| Felt hat finishing (manufacture) | 18.24/1 |
| Felt made of asbestos (manufacture) | 26.82/1 |
| Felt made of glass fibre (manufacture) | 26.14 |
| Felt or non-woven fabric production or finishing machines (manufacture) | 29.54 |
| Felt tipped pen (manufacture) | 36.63/1 |
| Feltboard including felt paper (manufacture) | 21.12 |
| Felting made of rubber (manufacture) | 25.13 |
| Felts or non-wovens production and finishing machines (manufacture) | 29.54 |
| Fencing by agricultural contractor | 01.41 |
| Fencing contractor (not agricultural) | 45.34 |
| Fencing made of plastic (manufacture) | 25.23/9 |
| Fencing made of steel wire (manufacture) | 28.73 |
| Fencing made of wood (assembled) (manufacture) | 20.30 |
| Fenders made of cork (manufacture) | 20.52 |
| Fennel growing | 01.12 |
| Fern collecting, cutting, gathering | 02.01 |
| Ferrite parts for electronic apparatus (manufacture) | 31.10 |
| Ferro alloys (high carbon ferro manganese) (manufacture) | 27.10 |
| Ferro aluminium (manufacture) | 27.10 |
| Ferro chromium (manufacture) | 27.10 |
| Ferro concrete bar bending and fixing contractor | 45.25 |
| Ferro molybdenum (manufacture) | 27.10 |
| Ferro nickel (manufacture) | 27.10 |
| Ferro niobium (manufacture) | 27.10 |
| Ferro phosphorus (manufacture) | 27.10 |
| Ferro titanium (manufacture) | 27.10 |
| Ferro tungsten (manufacture) | 27.10 |
| Ferro vanadium (manufacture) | 27.10 |
| Ferro zirconium (manufacture) | 27.10 |
| Ferro-alloys except high carbon ferro-manganese production (manufacture) | 27.10 |
| Ferrosilicon (manufacture) | 27.10 |
| Ferrosilicon chromium (manufacture) | 27.10 |
| Ferrosilicon manganese (manufacture) | 27.10 |
| Ferrosilicon titanium (manufacture) | 27.10 |
| Ferrosilicon tungsten (manufacture) | 27.10 |
| Ferrous and non-ferrous metal ores (wholesale) | 51.52 |
| Ferrous and non-ferrous semi-finished metal products n.e.c. (wholesale) | 51.52 |
| Ferrous metal foundry (manufacture) | 27.51 |
| Ferrous products production by reduction of iron ore (manufacture) | 27.10 |
| Ferry (manufacture) | 35.11 |
| Ferry transport for passengers (inland waterway service) | 61.20/1 |
| Fertiliser (manufacture) | 24.15 |
| Fertiliser distributor or broadcaster (manufacture) | 29.32 |
| Fertiliser minerals mining | 14.30 |
| Fertilisers (commission agent) | 51.12 |
| Fertilisers (retail) | 52.48/9 |
| Fertilisers (wholesale) | 51.55 |
| Festive, carnival or other entertainment articles including conjuring tricks and novelty jokes (wholesale) | 51.47/7 |
| Fibre board (manufacture) | 20.20 |
| Fibre building board (manufacture) | 20.20 |
| Fibre cement (manufacture) | 26.65 |
| Fibre core for wire rope (manufacture) | 17.52 |
| Fibre dressing for brushes (manufacture) | 36.62 |
| Fibre optic apparatus (manufacture) | 33.40/2 |
| Fibre tipped pen (manufacture) | 36.63/1 |
| Fibrillated yarn (manufacture) | 24.70 |
| Field and track clubs | 92.62/9 |
| Field and track stadiums | 92.61/9 |
| Field preparation on a fee or contract basis | 01.41 |

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| Figured glass (manufacture) | 26.11 |
| Filament tow (manufacture) | 24.70 |
| Filament wire made of steel (manufacture) | 27.34 |
| Filament wire spiralling machines (manufacture) | 29.42 |
| File (hand tool) (manufacture) | 28.62 |
| Filing cabinet made of metal designed to be placed on the floor (manufacture) | 36.12 |
| Filing cabinet made of metal not designed to be placed on the floor (manufacture) | 28.75 |
| Filing cabinet made of wood (manufacture) | 36.12 |
| Filling and sealing compounds for painters (manufacture) | 24.30/3 |
| Filling machinery (manufacture) | 29.24 |
| Filling station (motor fuel and lubricants) | 50.50 |
| Film and sheet of decorated unsupported polyvinyl chloride (manufacture) | 25.21 |
| Film bonded warehouse | 63.12/9 |
| Film broker | 92.12 |
| Film copying (not motion picture) | 74.81/4 |
| Film cutting activities | 92.11/9 |
| Film distribution | 92.12 |
| Film editing | 92.11/9 |
| Film hiring agency | 92.12 |
| Film lending and storage | 92.51 |
| Film library | 92.12 |
| Film made of plastic (manufacture) | 25.21 |
| Film made of polyethylene (manufacture) | 25.21 |
| Film made of polypropylene (manufacture) | 25.21 |
| Film made of polythene (manufacture) | 25.21 |
| Film made of polyvinyl chloride (PVC) (manufacture) | 25.21 |
| Film processing | 74.81/4 |
| Film processing activities | 92.11/9 |
| Film producer (own account) | 92.11/1 |
| Film production for projection or broadcasting | 92.11/1 |
| Film reader for textile machinery (manufacture) | 29.54 |
| Film rental | 92.12 |
| Film sound track dubbing and synchronisation | 92.11/9 |
| Film studios | 92.11/1 |
| Film title printing | 92.11/9 |
| Filter cloth (made-up) (manufacture) | 17.40/2 |
| Filter cloth weaving (manufacture) | 17.54/9 |
| Filter for pneumatic control equipment (manufacture) | 29.12/2 |
| Filter paper and paperboard (cut to size) (manufacture) | 21.25/9 |
| Filter paper stock (manufacture) | 21.12 |
| Filtering or purifying machinery parts (manufacture) | 29.24 |
| Filters for oil, petrol and air for internal combustion engines (not motor vehicle) (wholesale) | 51.87 |
| Filtration elements made of plastic (manufacture) | 25.24 |
| Filtration equipment and apparatus (wholesale) | 51.87 |
| Filtration equipment for hydraulic equipment (manufacture) | 29.24 |
| Filtration equipment for the chemical industry (manufacture) | 29.24 |
| Finance Corporation for Industry | 65.22/9 |
| Finance house activities (non-deposit taking) | 65.22/1 |
| Financial advisor | 67.13 |
| Financial and credit reporting | 74.87/1 |
| Financial futures, options and other derivatives dealing in on own account | 65.23/3 |
| Financial holding company | 65.23/9 |
| Financial leasing | 65.21 |
| Financial management consultancy services (except corporate tax) | 74.14/2 |
| Financial markets administration | 67.11 |
| Financial services (public sector) | 75.11 |
| Findings and stampings made of base metal for jewellery (manufacture) | 36.61 |
| Findings and stampings made of precious metals for jewellery (manufacture) | 36.22 |
| Fine art expert | 92.31/9 |

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| Fingering wool (manufacture) | 17.12 |
| Fingerling production | 05.02 |
| Finings (manufacture) | 24.66 |
| Finishing agents and dye carriers to accelerate the dyeing or fixing of dye-stuffs and similar products (commission agent) | 51.12 |
| Finishing and polishing machine tools for optical, spectacle or clock or watch faces (manufacture) | 29.43 |
| Finishing machinery for textiles (manufacture) | 29.54 |
| Finishing of leather wearing apparel (manufacture) | 17.30 |
| Finishing of wearing apparel n.e.c. (manufacture) | 17.30 |
| Fire (electric) (manufacture) | 29.71 |
| Fire (gas) (manufacture) | 29.72 |
| Fire (oil) (manufacture) | 29.72 |
| Fire alarm and system (manufacture) | 31.62 |
| Fire alarm hire | 71.34 |
| Fire and explosion protection and control consultancy activities | 74.20/6 |
| Fire authorities | 75.25 |
| Fire brigades | 75.25 |
| Fire engine (manufacture) | 34.10 |
| Fire extinguisher (hand held) (manufacture) | 29.24 |
| Fire extinguisher charges and preparations (commission agent) | 51.12 |
| Fire extinguishers (excluding motor vehicle) (wholesale) | 51.87 |
| Fire extinguishing apparatus (excluding hand operated chemical extinguishers) (manufacture) | 29.24 |
| Fire extinguishing chemicals (manufacture) | 24.66 |
| Fire insurance | 66.03/1 |
| Fire refined copper (manufacture) | 27.44 |
| Fire screen (manufacture) | 36.14 |
| Fire service activities | 75.25 |
| Fire tender (manufacture) | 34.10 |
| Fire-places cleaning | 74.70/5 |
| Firearms for hunting, sporting or protective use (manufacture) | 29.60 |
| Firebrick and shape (manufacture) | 26.26 |
| Fireclay mine or quarry | 14.22 |
| Firelighter (manufacture) | 36.63/9 |
| Fireproofing work | 45.32 |
| Firewood (retail) | 52.48/9 |
| Firework (manufacture) | 24.61 |
| Firework displays | 92.34/9 |
| Fireworks (commission agent) | 51.12 |
| Firing plant for boilers, etc. (manufacture) | 28.30 |
| First aid boxes (commission agent) | 51.18 |
| First aid boxes (wholesale) | 51.46 |
| Fiscal services (public sector) | 75.11 |
| Fish (retail) | 52.23 |
| Fish (wholesale) | 51.38 |
| Fish and chip shop | 55.30/3 |
| Fish and chip stand | 55.30/4 |
| Fish and marine mammal oil extraction (manufacture) | 15.41 |
| Fish boxes made of wood (manufacture) | 20.40 |
| Fish breeding | 05.02 |
| Fish cakes (manufacture) | 15.20/9 |
| Fish canning (manufacture) | 15.20/9 |
| Fish curing other than by distributors (manufacture) | 15.20/9 |
| Fish dish (prepared) production (manufacture) | 15.20/9 |
| Fish distribution (wholesale) | 51.38 |
| Fish drying (manufacture) | 15.20/9 |
| Fish eater (manufacture) | 28.61 |
| Fish factor (commission agent) | 51.17 |
| Fish farming | 05.02 |
| Fish fingers (manufacture) | 15.20/9 |
| Fish fry production | 05.02 |

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| Fish hatcheries | 05.02 |
| Fish hatcheries and farms service activities | 05.02 |
| Fish hook (manufacture) | 36.40 |
| Fish liver oil (unrefined) production (manufacture) | 15.41 |
| Fish liver oil refining (manufacture) | 15.42 |
| Fish meal (manufacture) | 15.20/9 |
| Fish oil (crude) production (manufacture) | 15.41 |
| Fish paste (manufacture) | 15.20/9 |
| Fish plates (hot rolled) (manufacture) | 27.10 |
| Fish plates and sole plates (non-rolled) (manufacture) | 27.10 |
| Fish plates for arches made of steel (manufacture) | 28.74 |
| Fish preservation by freezing (manufacture) | 15.20/1 |
| Fish preservation other than by freezing (manufacture) | 15.20/9 |
| Fish processing (not freezing) (manufacture) | 15.20/9 |
| Fish processing machines and equipment (manufacture) | 29.53 |
| Fish products (manufacture) | 15.20/9 |
| Fish salting (manufacture) | 15.20/9 |
| Fish stall (retail) | 52.62 |
| Fishing (recreational) | 92.62/9 |
| Fishing boats (manufacture) | 35.11 |
| Fishing by line | 05.01 |
| Fishing for shellfish | 05.01 |
| Fishing gear (retail) | 52.48/5 |
| Fishing in ocean, sea, coastal or inland waters | 05.01 |
| Fishing line (manufacture) | 17.52 |
| Fishing net (manufacture) | 17.52 |
| Fishing net mending (manufacture) | 17.52 |
| Fishing net yarn made of cotton (manufacture) | 17.11 |
| Fishing rods, line fishing tackle and articles for hunting or fishing (wholesale) | 51.47/9 |
| Fishing service activities | 05.01 |
| Fishing services administration and regulation (public sector) | 75.13 |
| Fishing tackle (manufacture) | 36.40 |
| Fishing tackle (retail) | 52.48/5 |
| Fishing vessel (manufacture) | 35.11 |
| Fishmonger (retail) | 52.23 |
| Fishmonger (wholesale) | 51.38 |
| Fitness centre equipment and appliances (manufacture) | 36.40 |
| Fitness centre operation | 92.62/9 |
| Fittings and furnishing for hotels (manufacture) | 36.12 |
| Fittings and furnishings for banks (manufacture) | 36.12 |
| Fittings and furnishings for bars (manufacture) | 36.12 |
| Fittings and furnishings for laboratories (manufacture) | 36.12 |
| Fittings and furnishings for libraries (manufacture) | 36.12 |
| Fittings and furnishings for museums (manufacture) | 36.12 |
| Fittings and furnishings for offices (manufacture) | 36.12 |
| Fittings and furnishings for public houses (manufacture) | 36.12 |
| Fittings and furnishings for restaurants (manufacture) | 36.12 |
| Fittings and furnishings for shops (manufacture) | 36.12 |
| Fittings for tubes made of cast iron (manufacture) | 27.21 |
| Fittings for tubes made of cast steel (manufacture) | 27.21 |
| Fittings made of rubber (manufacture) | 25.13 |
| Fittings made of steel (manufacture) | 27.22 |
| Fixed transmitters (manufacture) | 32.20/2 |
| Fixer for photographic use (manufacture) | 24.64 |
| Flag fabric (woollen) (manufacture) | 17.22 |
| Flag making up (manufacture) | 17.40/2 |
| Flags made of clay (manufacture) | 26.30 |
| Flags made of non-refractory ceramic (manufacture) | 26.30 |
| Flagstone merchant (wholesale) | 51.53 |

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| Flagstone quarry | 14.11 |
| Flagstones made of precast concrete (manufacture) | 26.61 |
| Flake made of aluminium (manufacture) | 27.42 |
| Flake made of copper (manufacture) | 27.44 |
| Flaked coconut including desiccated but not sugared (manufacture) | 15.33 |
| Flaked maize (manufacture) | 15.61/1 |
| Flame throwers (manufacture) | 29.60 |
| Flange jointing sets (manufacture) | 28.74 |
| Flanges made of steel (manufacture) | 27.22 |
| Flannel (manufacture) | 17.22 |
| Flannel ending (manufacture) | 17.30 |
| Flannel filling (manufacture) | 17.30 |
| Flannel finishing (manufacture) | 17.30 |
| Flannel preparing (manufacture) | 17.30 |
| Flannel scouring (manufacture) | 17.30 |
| Flannel shrinking (manufacture) | 17.30 |
| Flannelette raising and finishing (manufacture) | 17.30 |
| Flannelette weaving (manufacture) | 17.21 |
| Flaps, diaphragms and other parts of valves (manufacture) | 29.13 |
| Flare stack and flareboom erection work | 45.25 |
| Flash lamp case (manufacture) | 31.50 |
| Flashcubes (manufacture) | 31.50 |
| Flashlight apparatus (manufacture) | 33.40/3 |
| Flat glass (manufacture) | 26.11 |
| Flat glass (retail) | 52.46 |
| Flat glass (wholesale) | 51.53 |
| Flat letting | 70.20/9 |
| Flat letting agency | 70.31 |
| Flat rolled steel products in coils or straight lengths < 600 mm (manufacture) | 27.32 |
| Flat rolled steel products in coils or straight lengths >= 600mm (manufacture) | 27.10 |
| Flat trailer (motor drawn) (manufacture) | 34.20/2 |
| Flat ware made of base metal (manufacture) | 28.75 |
| Flats in holiday centres and holiday villages (provision of short-stay lodging in) | 55.23/1 |
| Flats other than in holiday centres and holiday villages (self catering short-stay lodging) | 55.23/2 |
| Flatwork machine for laundry (manufacture) | 29.54 |
| Flavourings (wholesale) | 51.55 |
| Flax (wholesale) | 51.21 |
| Flax carding (manufacture) | 17.14 |
| Flax deseeding (manufacture) | 17.14 |
| Flax dressing (manufacture) | 17.14 |
| Flax growing | 01.11 |
| Flax hackling (manufacture) | 17.14 |
| Flax preparing (manufacture) | 17.14 |
| Flax roughing (manufacture) | 17.14 |
| Flax sorting (manufacture) | 17.14 |
| Flax spinning (manufacture) | 17.14 |
| Flax tow (manufacture) | 17.14 |
| Flax type yarns (manufacture) | 17.14 |
| Flax woven cloth (manufacture) | 17.25 |
| Flax yarn bleaching, dyeing or otherwise finishing (manufacture) | 17.30 |
| Flax-type fibre preparation and spinning (manufacture) | 17.14 |
| Fleet tender (manufacture) | 35.11 |
| Flexible paper packaging (manufacture) | 21.25/9 |
| Flexible plastic foam (manufacture) | 25.21 |
| Flexible shaft drive tool (manufacture) | 29.43 |
| Flexible ventilating ducting made of textiles (manufacture) | 17.40/2 |
| Flexographic ink (manufacture) | 24.30/2 |
| Flexographic printing (manufacture) | 22.22 |
| Flexographic printing machine (manufacture) | 29.56 |

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| Flight recorder (electric) (manufacture) | 31.62 |
| Flight simulator (electronic) (manufacture) | 35.30 |
| Flint bed, pit or quarry | 14.21 |
| Flint cloth (manufacture) | 26.81 |
| Flint for lighters (manufacture) | 36.63/9 |
| Flint grit production | 14.21 |
| Flint paper (manufacture) | 26.81 |
| Float glass (manufacture) | 26.11 |
| Floating bridge company | 63.22 |
| Floating crane (manufacture) | 35.11 |
| Floating docks construction (manufacture) | 35.11 |
| Floating drilling rig operation for petroleum or natural gas exploration or production | 11.20 |
| Floating harbour (manufacture) | 35.11 |
| Floating landing stages construction (manufacture) | 35.11 |
| Floating tanks construction (manufacture) | 35.11 |
| Flocculating agents (chemical) (manufacture) | 24.13 |
| Flock (wholesale) | 51.41 |
| Flock made of cotton (manufacture) | 17.21 |
| Flock made of glass fibre (manufacture) | 26.14 |
| Flong paperboard (manufacture) | 21.12 |
| Floodgates, movable barrages and hydro-mechanical structures construction | 45.24 |
| Floor and quarry tiles made of unglazed clay (manufacture) | 26.40 |
| Floor and wall tiles made of concrete and terrazzo (manufacture) | 26.61 |
| Floor cleaning equipment for industrial use leasing | 71.34 |
| Floor cleanser (manufacture) | 24.51/2 |
| Floor covering laying | 45.43 |
| Floor coverings (hard surface) (manufacture) | 36.63/9 |
| Floor coverings (retail) | 52.48/1 |
| Floor coverings (wholesale) | 51.47/9 |
| Floor coverings made of plastic (manufacture) | 25.23/1 |
| Floor coverings made of printed vinyl (manufacture) | 25.23/1 |
| Floor coverings made of rubber (manufacture) | 25.13 |
| Floor coverings made of supported vinyl (manufacture) | 25.23/1 |
| Floor polish (manufacture) | 24.51/2 |
| Floor polisher (electric) (manufacture) | 29.71 |
| Floor rugs made of jute (manufacture) | 17.51/9 |
| Floor screeding | 45.25 |
| Floor seal (manufacture) | 24.51/2 |
| Floor sweepers (hand operated mechanical) (manufacture) | 36.62 |
| Floor tiles (not ceramic) (retail) | 52.48/1 |
| Floor units made of precast concrete (manufacture) | 26.61 |
| Flooring contractor | 45.43 |
| Flooring made of rubber (manufacture) | 25.13 |
| Flooring made of wood (not parquet flooring) (manufacture) | 20.10 |
| Flooring made of wood (unassembled) (manufacture) | 20.10 |
| Flooring systems made of metal (manufacture) | 28.11 |
| Floppy disk (manufacture) | 24.65 |
| Floppy disk drives (manufacture) | 30.02 |
| Florist (retail) | 52.48/9 |
| Flotation vessel of steel for oil platform (manufacture) | 35.11 |
| Flour (wholesale) | 51.38 |
| Flour confectionery (manufacture) | 15.81 |
| Flour confectionery (retail) | 52.24 |
| Flour confectionery (wholesale) | 51.36 |
| Flour confectionery machinery (manufacture) | 29.53 |
| Flour milling (manufacture) | 15.61/1 |
| Flour of cereal grains production (manufacture) | 15.61/1 |
| Flour of dried leguminous vegetables production (manufacture) | 15.61/2 |
| Flours and meals of meat (manufacture) | 15.11/2 |

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| Flow measuring and control instrument (non-electronic) (manufacture) | 33.20/2 |
| Flow meters (electronic) (manufacture) | 33.20/1 |
| Flow meters (non-electronic) (manufacture) | 33.20/2 |
| Flower and plants exporter (wholesale) | 51.22 |
| Flower and plants importer (wholesale) | 51.22 |
| Flower growing | 01.12 |
| Flower pots and tubs made of plastic (manufacture) | 25.24 |
| Flower pots made of clay (manufacture) | 26.25 |
| Flower pots made of concrete, plaster, cement or artificial stone (manufacture) | 26.66 |
| Flower salesman (wholesale) | 51.22 |
| Flowers (retail) | 52.48/9 |
| Flowers (wholesale) | 51.22 |
| Flowers and plants rental | 71.40/9 |
| Flowline assembly (hydraulic equipment) (manufacture) | 29.12/2 |
| Flue brush (manufacture) | 36.62 |
| Flue tiles made of clay (manufacture) | 26.40 |
| Fluid power equipment (manufacture) | 29.12/2 |
| Fluid seals made of rubber (manufacture) | 25.13 |
| Fluid-displacement services | 11.20 |
| Fluorescent brightening agent (manufacture) | 24.12 |
| Fluorescent tube (manufacture) | 31.50 |
| Fluorimeter (electronic) (manufacture) | 33.20/1 |
| Fluorimeter (non-electronic) (manufacture) | 33.20/2 |
| Fluorine, hydrofluoric acid and fluorides (manufacture) | 24.13 |
| Fluorspar (wholesale) | 51.56 |
| Fluorspar mining | 14.30 |
| Flushing cisterns made of plastic (manufacture) | 25.23/9 |
| Fluting paper (manufacture) | 21.12 |
| Flux (commission agent) | 51.12 |
| Flux (manufacture) | 24.66 |
| Fly dressing (manufacture) | 36.40 |
| Fly paper (manufacture) | 24.20 |
| Flying club | 92.62/9 |
| Flying school (for airline pilots) | 63.23 |
| Flying school activities (not type rating) | 80.41 |
| Flywheel (not for motor vehicle engine) (manufacture) | 29.14 |
| Flywheels and pulleys including pulley blocks (wholesale) | 51.87 |
| Foam backed fabric finishing (manufacture) | 17.30 |
| Foam backing (single textile material) (manufacture) | 17.30 |
| Foam backing (texture material sandwich) (manufacture) | 17.30 |
| Foam rubber (manufacture) | 25.13 |
| Foamed slag (manufacture) | 26.82/9 |
| Fodder (wholesale) | 51.21 |
| Fodder preparing equipment (manufacture) | 29.32 |
| Fog signal (manufacture) | 24.61 |
| Fog signalling equipment (manufacture) | 35.20 |
| Foil containers made of aluminium (manufacture) | 28.72 |
| Foil laminate made of aluminium (manufacture) | 27.42 |
| Foil made of aluminium (decorated, embossed or cut to size) (manufacture) | 27.42 |
| Foil made of aluminium not put up as a packaging product (manufacture) | 27.42 |
| Foil made of brass (manufacture) | 27.44 |
| Foil made of copper (manufacture) | 27.44 |
| Foil made of plastic (manufacture) | 25.21 |
| Foil packaging goods made of aluminium (manufacture) | 27.42 |
| Foil stock made of aluminium (manufacture) | 27.42 |
| Folding bed (manufacture) | 36.14 |
| Folding boat made of rubber (manufacture) | 35.12 |
| Folding boxboard (manufacture) | 21.12 |
| Folding boxes made of board (manufacture) | 21.21/9 |

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| Folding machinery for paper and board (not for office use) (manufacture) | 29.55 |
| Folding paperboard containers (manufacture) | 21.21/9 |
| Folding perambulator (manufacture) | 36.63/9 |
| Follow-up milk (manufacture) | 15.88 |
| Follow-up milk for infants (manufacture) | 15.88 |
| Fondant (manufacture) | 15.84/2 |
| Food (commission agent) | 51.17 |
| Food (general) (retail) | 52.11/3 |
| Food (non-specialised) (wholesale) | 51.39 |
| Food and beverage machinery (wholesale) | 51.87 |
| Food and drink preparation and manufacturing machinery for industrial use (wholesale) | 51.87 |
| Food and drink press (manufacture) | 29.53 |
| Food bottling and packaging on a fee or contract basis | 74.82 |
| Food for particular nutritional uses (manufacture) | 15.88 |
| Food freezer for domestic use (manufacture) | 29.71 |
| Food freezer over 12 cubic feet capacity (manufacture) | 29.23 |
| Food hygiene testing activities | 74.30 |
| Food mixer (electric) (manufacture) | 29.71 |
| Food n.e.c. including fish, crustaceans and molluscs exporter (wholesale) | 51.38 |
| Food n.e.c. including fish, crustaceans and molluscs importer (wholesale) | 51.38 |
| Food preparation machinery for hotels and restaurants (manufacture) | 29.53 |
| Food processing equipment (manufacture) | 29.53 |
| Food processing machinery including combined processing and packaging or bottling machinery (manufacture) | 29.53 |
| Food products enriched with vitamins or proteins (manufacture) | 15.89/9 |
| Food, beverage and tobacco industry machinery (wholesale) | 51.87 |
| Food, beverage and tobacco machinery (wholesale) | 51.87 |
| Food, beverages and tobacco (non-specialised) exporter (wholesale) | 51.39 |
| Food, beverages and tobacco (non-specialised) importer (wholesale) | 51.39 |
| Foot and cycle path construction | 45.23 |
| Foot clinic | 85.14 |
| Foot clinic (private) | 85.14 |
| Foot support (manufacture) | 33.10 |
| Football Association | 92.62/9 |
| Football bladders made of rubber (manufacture) | 25.13 |
| Football case made of leather (manufacture) | 36.40 |
| Football clubs | 92.62/9 |
| Football ground | 92.61/9 |
| Football pools | 92.71 |
| Football stadiums | 92.61/9 |
| Footwear (commission agent) | 51.16 |
| Footwear (manufacture) | 19.30 |
| Footwear (retail) | 52.43/1 |
| Footwear (wholesale) | 51.42/3 |
| Footwear exporter (wholesale) | 51.42/3 |
| Footwear importer (wholesale) | 51.42/3 |
| Footwear leather preparation (manufacture) | 19.10 |
| Footwear made of asbestos (manufacture) | 26.82/1 |
| Footwear made of textile fabric with applied soles (manufacture) | 18.24/9 |
| Footwear made of textiles without applied soles (manufacture) | 17.71 |
| Footwear making or repairing machinery (manufacture) | 29.54 |
| Footwear manufacturing and repairing machinery (wholesale) | 51.83 |
| Footwear parts and accessories made of plastic (manufacture) | 19.30 |
| Footwear rental | 71.40/9 |
| Forage (wholesale) | 51.21 |
| Forage harvester (manufacture) | 29.32 |
| Forage plants seed production including grasses | 01.11 |
| Forage production | 01.11 |
| Forcemeat (manufacture) | 15.13/9 |
| Foreign armed forces | 99.00 |

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| Foreign economic aid services administration (public sector) | 75.21 |
| Foreign embassy | 99.00 |
| Foreign exchange broker | 67.13 |
| Foreign government service | 99.00 |
| Forest Enterprises | 02.01 |
| Forest machinery (manufacture) | 29.32 |
| Forest tree nursery operation | 02.01 |
| Forestry fire protection | 02.02 |
| Forestry inventories | 02.02 |
| Forestry land drainage | 45.11 |
| Forestry machinery and equipment rental (without operator) | 71.31 |
| Forestry machinery, accessories and implements (wholesale) | 51.88 |
| Forestry service activities | 02.02 |
| Forestry services administration and regulation (public sector) | 75.13 |
| Forests and timber tract planting, replanting, transplanting, thinning and conservation | 02.01 |
| Forged bars (manufacture) | 27.10 |
| Forged rail accessories (manufacture) | 27.10 |
| Forged sections (manufacture) | 27.10 |
| Forged semi-finished products (manufacture) | 27.10 |
| Forges (manufacture) | 28.62 |
| Forges (portable) (manufacture) | 28.62 |
| Forging (manufacture) | 28.40 |
| Forging bars made of aluminium (manufacture) | 27.42 |
| Forging furnace (manufacture) | 29.21 |
| Forging machine (metal forming) (metal working) (manufacture) | 29.42 |
| Fork (cutlery) (manufacture) | 28.61 |
| Fork-lift trucks (wholesale) | 51.87 |
| Forklift truck (manufacture) | 29.22 |
| Forks made of plastic (manufacture) | 25.24 |
| Formaldehyde (manufacture) | 24.14 |
| Forming machine (high energy rate) (manufacture) | 29.42 |
| Forming machine for glass working (multi-head) (manufacture) | 29.56 |
| Forming machine for rubber or plastics (manufacture) | 29.56 |
| Forms publishing (manufacture) | 22.15 |
| Formulated pesticide (manufacture) | 24.20 |
| Formwork (civil engineering) | 45.25 |
| Fortune telling (fairground) | 92.33 |
| Fortune telling (not fairground) | 93.05/9 |
| Forwarding agents | 63.40 |
| Foundation garment (manufacture) | 18.23/2 |
| Foundations construction | 45.25 |
| Founding of non-ferrous base metal (manufacture) | 27.54 |
| Foundry alloy made of aluminium (manufacture) | 27.42 |
| Foundry bonding clays (manufacture) | 24.66 |
| Foundry coke (manufacture) | 23.10 |
| Foundry core binder (manufacture) | 24.66 |
| Foundry facing (manufacture) | 24.66 |
| Foundry ingot made of aluminium (manufacture) | 27.42 |
| Foundry moulding pattern made of wood (manufacture) | 20.51 |
| Foundry moulds forming machinery (manufacture) | 29.52/3 |
| Foundry moulds production machines (manufacture) | 29.56 |
| Foundry pig iron (manufacture) | 27.10 |
| Foundry preparation (manufacture) | 24.66 |
| Fountain pen (manufacture) | 36.63/1 |
| Fountain pen nib (manufacture) | 36.63/1 |
| Fountain pens, Indian ink drawing pens, stylograph pens and other pens (wholesale) | 51.47/9 |
| Four wheel drive vehicles (new) (retail) | 50.10/1 |
| Four wheel drive vehicles (new) (wholesale) | 50.10/1 |
| Four wheel drive vehicles (used) (retail) | 50.10/2 |

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| Four wheel drive vehicles (used) (wholesale) | 50.10/2 |
| Fourdrinier (manufacture) | 29.55 |
| Fracture/Stimulation services | 11.20 |
| Frame and carcass cramps (manufacture) | 29.43 |
| Frame for motor tricycle (manufacture) | 35.41 |
| Frame for motorcycle (manufacture) | 35.41 |
| Frame for pedal cycle (manufacture) | 35.42 |
| Frame for pedal tricycle (manufacture) | 35.42 |
| Frames for mattress support made of wood (manufacture) | 36.14 |
| Frames made of plastic (manufacture) | 25.23/9 |
| Franchisers | 74.87/9 |
| Franking machine (manufacture) | 30.01 |
| Fraternities | 91.33 |
| Free lance journalist | 92.40 |
| Free wheel for pedal cycle (manufacture) | 35.42 |
| Freeholder of leasehold property | 70.20/9 |
| Freemasons | 91.33 |
| Freestone mine or quarry | 14.11 |
| Freight air transport (non-scheduled) | 62.20/9 |
| Freight air transport (scheduled) | 62.10/9 |
| Freight aircraft rental services with crew (non-scheduled) | 62.20/9 |
| Freight broker | 63.40 |
| Freight container hire | 71.21/9 |
| Freight contractor | 63.40 |
| Freight ferry (domestic or coastal) | 61.10/2 |
| Freight ferry (river or estuary) | 61.20/9 |
| Freight ferry (sea going) | 61.10/2 |
| Freight ferry transport (inland waterway service) | 61.20/9 |
| Freight forwarding | 63.40 |
| Freight land transport equipment rental (without driver) | 71.21/9 |
| Freight shipping service (except for inland waterway service) | 61.10/2 |
| Freight shipping service (sea and coastal) | 61.10/2 |
| Freight transport by animal-drawn vehicles | 60.24/9 |
| Freight transport by inter-urban railways | 60.10/9 |
| Freight transport operation by road | 60.24/9 |
| Freight vessel rental with crew (inland waterway service) | 61.20/9 |
| French chalk production | 14.50 |
| French polish (manufacture) | 24.30/1 |
| French polishing (manufacture) | 36.14 |
| Frequency converter (not power) (manufacture) | 31.10 |
| Frequency meter (electronic) (manufacture) | 33.20/1 |
| Frequency meter (non-electronic) (manufacture) | 33.20/2 |
| Fresh pastry (manufacture) | 15.81 |
| Friction material made of non-metallic mineral (manufacture) | 26.82/9 |
| Fried fish shop | 55.30/3 |
| Friendly society (not collecting society) | 66.01/1 |
| Frieze cloth (manufacture) | 17.22 |
| Frilling (manufacture) | 17.54/2 |
| Fringe (textile material) (manufacture) | 17.54/2 |
| Front-end shovel loaders (wholesale) | 51.82 |
| Frozen and refrigerated goods storage services | 63.12/1 |
| Frozen food store (retail) | 52.11/3 |
| Frozen meals based on meat (manufacture) | 15.13/9 |
| Fruit (unprocessed) (wholesale) | 51.31 |
| Fruit and vegetable concentrates (manufacture) | 15.32 |
| Fruit and vegetable exporter (wholesale) | 51.31 |
| Fruit and vegetable importer (wholesale) | 51.31 |
| Fruit and vegetable juices (wholesale) | 51.34/1 |
| Fruit and vegetable juices exporter (wholesale) | 51.34/1 |

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| Fruit and vegetable juices importer (wholesale) | 51.34/1 |
| Fruit and vegetable market portorage (wholesale) | 51.31 |
| Fruit and vegetables (commission agent) | 51.17 |
| Fruit bowls made of wood (manufacture) | 20.51 |
| Fruit cake baking (manufacture) | 15.81 |
| Fruit cleaning, sorting or grading machines (manufacture) | 29.32 |
| Fruit cordial (manufacture) | 15.98 |
| Fruit drinks (non-alcoholic) (manufacture) | 15.98 |
| Fruit dropping compound (manufacture) | 24.20 |
| Fruit freezing (manufacture) | 15.33 |
| Fruit jelly (preserve) (manufacture) | 15.33 |
| Fruit juice (manufacture) | 15.32 |
| Fruit juice preparation machinery (manufacture) | 29.53 |
| Fruit loaf baking (manufacture) | 15.81 |
| Fruit or vegetable food products (manufacture) | 15.33 |
| Fruit packing for primary market | 01.41 |
| Fruit peel preserving in sugar (manufacture) | 15.84/2 |
| Fruit pickling (manufacture) | 15.33 |
| Fruit pie making (manufacture) | 15.81 |
| Fruit preserving (manufacture) | 15.33 |
| Fruit preserving in sugar (manufacture) | 15.84/2 |
| Fruit processing and preserving (except in sugar) (manufacture) | 15.33 |
| Fruit processing machines and equipment (manufacture) | 29.53 |
| Fruit pulp (manufacture) | 15.33 |
| Fruit salesman (wholesale) | 51.31 |
| Fruit setting compound (manufacture) | 24.20 |
| Fruit shop (retail) | 52.21 |
| Fruit squash (manufacture) | 15.98 |
| Fruit stall keeper (retail) | 52.62 |
| Fruit syrup (manufacture) | 15.98 |
| Fruit tree and vine trimming on a fee or contract basis | 01.41 |
| Fruiterer (retail) | 52.21 |
| Fruiterer (wholesale) | 51.31 |
| Frying pans (electric) (manufacture) | 29.71 |
| Frying pans (non-electric) (manufacture) | 28.75 |
| Fuel (commission agent) | 51.12 |
| Fuel additive (manufacture) | 24.66 |
| Fuel bunkers leasing | 71.34 |
| Fuel bunkers made of metal exceeding 300 litres (manufacture) | 28.21 |
| Fuel burner (other than oil or gas) (manufacture) | 29.21 |
| Fuel elements for nuclear reactors production (manufacture) | 23.30 |
| Fuel for motor vehicles and motorcycles | 50.50 |
| Fuel injection equipment for industrial engines (manufacture) | 29.12/1 |
| Fuel oil (manufacture) | 23.20/1 |
| Fuel oil bulk distribution (wholesale) | 51.51/1 |
| Fuel oil for household use (retail) | 52.48/9 |
| Fuel pump for industrial engine (manufacture) | 29.12/1 |
| Fuel pump for internal combustion piston engine for aircraft (manufacture) | 29.12/1 |
| Fuel services administration and regulation (public sector) | 75.13 |
| Fuel tank for motor vehicle (manufacture) | 34.30 |
| Fuel tanks for aircraft (manufacture) | 35.30 |
| Fuel wood (retail) | 52.48/9 |
| Fuel wood production | 02.01 |
| Fuels exporter other than petroleum (wholesale) | 51.51/9 |
| Fuels importer other than petroleum (wholesale) | 51.51/9 |
| Fuels other than petroleum (wholesale) | 51.51/9 |
| Fuller's earth pit | 14.22 |
| Fulling mill (manufacture) | 17.30 |
| Fulminates, cyanates and thiocyanates (wholesale) | 51.55 |

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| Fume cupboards (manufacture) | 36.14 |
| Fumigating block (manufacture) | 24.20 |
| Fumigation services | 74.70/3 |
| Fun fair | 92.33 |
| Function room (licensed) | 55.30/1 |
| Fund management activities | 67.12/1 |
| Fundamental research administration (public sector) | 75.11 |
| Funeral and related activities | 93.03 |
| Funeral direction | 93.03 |
| Funeral furnishing | 93.03 |
| Funerary stonework (manufacture) | 26.70 |
| Funfair articles (manufacture) | 36.50/1 |
| Fungicide (manufacture) | 24.20 |
| Fungicides, rodenticides and similar products (commission agent) | 51.12 |
| Fungicides, rodenticides and similar products (wholesale) | 51.55 |
| Funicular railway | 60.21/9 |
| Funnels made of plastic (manufacture) | 25.24 |
| Fur animal raising | 01.25 |
| Fur broker (commission agent) | 51.16 |
| Fur clothing for adults (wholesale) | 51.42/1 |
| Fur dressing (manufacture) | 18.30 |
| Fur dressing and dyeing (manufacture) | 18.30 |
| Fur farming | 01.25 |
| Fur merchant (wholesale) | 51.42/1 |
| Furnace (electric) (manufacture) | 29.21 |
| Furnace block and pot (manufacture) | 26.26 |
| Furnace burners, mechanical stokers and grates and mechanical ash dischargers (wholesale) | 51.87 |
| Furnace cleaning | 74.70/5 |
| Furnace for strip processing line (manufacture) | 29.21 |
| Furnace, furnace burner and industrial oven parts (manufacture) | 29.21 |
| Furnaces and furnace burners (manufacture) | 29.21 |
| Furnaces, ovens and incinerators for industrial or laboratory use (excluding bakery ovens) (wholesale) | 51.87 |
| Furnishing articles (made-up) (manufacture) | 17.40/1 |
| Furnishing contractor (wholesale) | 51.47/1 |
| Furnishing fabric (woven not wool or worsted) (manufacture) | 17.21 |
| Furnishing fabric worsted weaving (manufacture) | 17.23 |
| Furnishing fabrics woollen weaving (manufacture) | 17.22 |
| Furnishing lace (manufacture) | 17.54/1 |
| Furniture (commission agent) | 51.15 |
| Furniture (wholesale) | 51.47/1 |
| Furniture components made of wood (manufacture) | 36.14 |
| Furniture covers (manufacture) | 17.40/1 |
| Furniture designing | 74.87/2 |
| Furniture exporter (wholesale) | 51.47/1 |
| Furniture finishing (except chairs and seats) (manufacture) | 36.14 |
| Furniture fittings made of metal (manufacture) | 28.63 |
| Furniture fittings made of plastic (manufacture) | 25.24 |
| Furniture for bedrooms other than mattresses and mattress supports (manufacture) | 36.14 |
| Furniture for churches (manufacture) | 36.12 |
| Furniture for cinemas (manufacture) | 36.12 |
| Furniture for drawing offices, made of wood (manufacture) | 36.12 |
| Furniture for gardens (manufacture) | 36.14 |
| Furniture for kitchens (manufacture) | 36.13 |
| Furniture for laboratories, made of wood (manufacture) | 36.12 |
| Furniture for libraries (manufacture) | 36.12 |
| Furniture for living rooms (manufacture) | 36.14 |
| Furniture for medical, surgical, dental or veterinary use (manufacture) | 33.10 |
| Furniture for museums (manufacture) | 36.12 |
| Furniture for nurseries (manufacture) | 36.14 |

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| Furniture for offices (manufacture) | 36.12 |
| Furniture for offices (wholesale) | 51.85 |
| Furniture for offices, made of metal (manufacture) | 36.12 |
| Furniture for offices, made of wood (manufacture) | 36.12 |
| Furniture for public houses (manufacture) | 36.12 |
| Furniture for restaurants (manufacture) | 36.12 |
| Furniture for schools (manufacture) | 36.12 |
| Furniture for schools (wholesale) | 51.85 |
| Furniture for ships (manufacture) | 36.12 |
| Furniture for shops (manufacture) | 36.12 |
| Furniture for workrooms (manufacture) | 36.12 |
| Furniture importer (wholesale) | 51.47/1 |
| Furniture kit (manufacture) | 36.14 |
| Furniture made of bamboo other than seating (manufacture) | 36.14 |
| Furniture made of concrete, plaster, cement or artificial stone (manufacture) | 26.66 |
| Furniture made of fibre-cement (manufacture) | 26.65 |
| Furniture made of metal (manufacture) | 36.12 |
| Furniture made of tubular steel (manufacture) | 36.12 |
| Furniture parts made of wood (manufacture) | 36.14 |
| Furniture polish (manufacture) | 24.51/2 |
| Furniture removal | 60.24/1 |
| Furniture rental | 71.40/9 |
| Furniture repository | 63.12/9 |
| Furrier (manufacture) | 18.30 |
| Furrier (retail) | 52.42/1 |
| Furrier (wholesale) | 51.42/1 |
| Furs (commission agent) | 51.16 |
| Furskin articles (manufacture) | 18.30 |
| Furskin assemblies (manufacture) | 18.30 |
| Furskin production (from hunting) | 01.50 |
| Furskins (wholesale) | 51.24/1 |
| Furskins exporter (wholesale) | 51.24/1 |
| Furskins importer (wholesale) | 51.24/1 |
| Furze collecting, cutting or gathering | 02.01 |
| Fuse and fusegear (power) (manufacture) | 31.20 |
| Fuse for explosives (manufacture) | 24.61 |
| Fuse for shells and bombs (manufacture) | 29.60 |
| Fuse wire (manufacture) | 27.44 |
| Fusebox for domestic use (manufacture) | 31.20 |
| Fusel oil (manufacture) | 24.66 |
| Fuselage for aircraft (manufacture) | 35.30 |
| Fuses for domestic use (manufacture) | 31.20 |
| Fuses, relays and apparatus for protecting electrical circuits (wholesale) | 51.87 |
| Fustian weaving (manufacture) | 17.21 |
| Gabardine (cotton) weaving (manufacture) | 17.21 |
| Gaiters made of leather (manufacture) | 19.30 |
| Galantines (manufacture) | 15.13/9 |
| Galloon ribbon (manufacture) | 17.54/2 |
| Galoshes made of rubber (manufacture) | 19.30 |
| Galvanised sheet steel (manufacture) | 27.10 |
| Galvanised sheets (wholesale) | 51.52 |
| Galvanising (manufacture) | 28.51 |
| Galvanometer (manufacture) | 33.20/2 |
| Gambling activities | 92.71 |
| Game (retail) | 52.22 |
| Game (wholesale) | 51.32 |
| Game bird (fresh, chilled or frozen) dressing or preparation (manufacture) | 15.12 |
| Game bird farming | 01.25 |
| Game propagation | 01.50 |

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| Games and toys (retail) | 52.48/5 |
| Games and toys (wholesale) | 51.47/7 |
| Games apparatus (retail) | 52.48/5 |
| Games for professional and arcade use (manufacture) | 36.50/1 |
| Gaming (automatic slot) machines (manufacture) | 36.50/1 |
| Gaming Board for Great Britain | 92.71 |
| Gaming club | 92.71 |
| Gaming machine hire | 71.34 |
| Gammaglobulin (manufacture) | 24.42/1 |
| Ganister (wholesale) | 51.53 |
| Ganister extraction | 14.50 |
| Garage (parking) | 63.21 |
| Garage letting (lock up) | 70.20/9 |
| Garage made of wood (manufacture) | 20.30 |
| Garage selling used motor vehicles (retail) | 50.10/2 |
| Garage tools (wholesale) | 51.87 |
| Garages made of asbestos cement and concrete (manufacture) | 26.65 |
| Garbage collection | 90.02 |
| Garden and horticultural net (manufacture) | 17.52 |
| Garden centre (retail) | 52.48/9 |
| Garden chairs (manufacture) | 36.11 |
| Garden fork (manufacture) | 28.62 |
| Garden frames made of metal (manufacture) | 28.12 |
| Garden frames made of wood (manufacture) | 20.30 |
| Garden hose made of rubber (manufacture) | 25.13 |
| Garden seating (manufacture) | 36.11 |
| Garden seeds and plants (retail) | 52.48/9 |
| Garden shears (manufacture) | 28.62 |
| Garden tool hire | 71.40/1 |
| Garden trowel (manufacture) | 28.62 |
| Gardening tools (retail) | 52.46 |
| Gardening tools (wholesale) | 51.88 |
| Gardens and sport installations planting and maintenance on a fee or contract basis | 01.41 |
| Garments made of rabbit fur (manufacture) | 18.30 |
| Garnet abrasives (manufacture) | 26.81 |
| Garnetters (manufacture) | 29.54 |
| Garter (manufacture) | 18.24/9 |
| Gas (bottled) (retail) | 52.48/9 |
| Gas agents (mains gas) | 40.22 |
| Gas appliances (retail) | 52.44 |
| Gas bottling and distribution (wholesale) | 51.51/9 |
| Gas brokers (mains gas) | 40.22 |
| Gas burner (manufacture) | 29.21 |
| Gas chromatograph (manufacture) | 33.20/2 |
| Gas cleansing plant (manufacture) | 29.23 |
| Gas combustion pumps (manufacture) | 29.12/1 |
| Gas compressor (manufacture) | 29.12/2 |
| Gas cylinder outlet valves (manufacture) | 29.13 |
| Gas desulphurisation | 11.10 |
| Gas discharge lamp (manufacture) | 31.50 |
| Gas extraction (natural gas) | 11.10 |
| Gas extraction service activities | 11.20 |
| Gas generators (manufacture) | 29.24 |
| Gas guns (manufacture) | 29.60 |
| Gas lighter (electric) (manufacture) | 29.71 |
| Gas mantle ring and rod (manufacture) | 26.26 |
| Gas mantles and tubular gas mantle fabric (manufacture) | 17.54/9 |
| Gas masks (manufacture) | 33.10 |
| Gas meter (electronic) (manufacture) | 33.20/1 |

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| Gas meter (non-electronic) (manufacture) | 33.20/2 |
| Gas meter diaphragm made of leather (manufacture) | 19.20 |
| Gas offshore pipeline laying | 45.21/3 |
| Gas oil (manufacture) | 23.20/1 |
| Gas oil (wholesale) | 51.51/9 |
| Gas or water generator parts (manufacture) | 29.24 |
| Gas pipes made of steel (manufacture) | 27.22 |
| Gas production for the purpose of gas supply | 40.21 |
| Gas retort and kiln lining (manufacture) | 26.26 |
| Gas transport via pipelines | 60.30 |
| Gas turbine (excluding turbo-jets and turbo-propellers) parts (manufacture) | 29.11 |
| Gas turbine (industrial engine) (manufacture) | 29.11 |
| Gas turbine for marine use (manufacture) | 29.11 |
| Gas works | 40.21 |
| Gaseous fuels other than petroleum (wholesale) | 51.51/9 |
| Gaseous petroleum fuels (wholesale) | 51.51/1 |
| Gasket (manufacture) | 29.24 |
| Gaskets (excluding motor vehicle) (wholesale) | 51.87 |
| Gaskets made of asbestos (manufacture) | 26.82/1 |
| Gassing yarn (manufacture) | 17.30 |
| Gate made of wood (manufacture) | 20.30 |
| Gate valves (manufacture) | 29.13 |
| Gates made of metal (manufacture) | 28.12 |
| Gateways for telecommunications (manufacture) | 32.20/1 |
| Gathering machine (paper working) (manufacture) | 29.56 |
| Gauge (electronic) (manufacture) | 33.20/1 |
| Gauge (non-electronic) (manufacture) | 33.20/2 |
| Gauge glass (manufacture) | 26.15 |
| Gauntlet (manufacture) | 18.24/9 |
| Gauze (surgical) (manufacture) | 24.42/2 |
| Gauze weaving (manufacture) | 17.21 |
| Gear box (not for motor vehicle) (manufacture) | 29.14 |
| Gear box for motor vehicle (manual or automatic) (manufacture) | 34.30 |
| Gear box for motorcycle (manufacture) | 35.41 |
| Gear cutting (not for motor vehicle) (manufacture) | 29.14 |
| Gear for pedal cycle (manufacture) | 35.42 |
| Gear making or finishing machines (metal cutting) (manufacture) | 29.42 |
| Gear pumps (manufacture) | 29.12/1 |
| Geared motor unit (manufacture) | 29.14 |
| Gearing (manufacture) | 29.14 |
| Gears (manufacture) | 29.14 |
| Gears and gearing, ball screws, gear boxes and other speed changers (excluding motor vehicles) (wholesale) | 51.87 |
| Geese farming | 01.24 |
| Gelatine (manufacture) | 24.62 |
| Gelignite (manufacture) | 24.61 |
| Gem stones mining and quarrying | 14.50 |
| Genealogical organisation services | 93.05/9 |
| Genealogist | 93.05/9 |
| General Council of the Bar | 91.12 |
| General dealer (wholesale) | 51.90 |
| General engineering (manufacture) | 28.52 |
| General hospital (public sector) | 85.11/1 |
| General hospital psychiatric unit (public sector) | 85.11/1 |
| General mechanical maintenance and repair of machinery (manufacture) | 28.52 |
| General medical consultant (private practice) | 85.12 |
| General medical consultant (public sector) | 85.11/1 |
| General Medical Council | 91.12 |
| General medical practitioner | 85.12 |
| General medicine consultant (private sector) | 85.11/2 |

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| General Nursing Council | 91.12 |
| General personnel administration and operational services (public sector) | 75.14 |
| General printing (manufacture) | 22.22 |
| General repair and maintenance of buildings | 45.34 |
| General store with alcohol licence (retail) | 52.11/2 |
| General store without alcohol licence (retail) | 52.11/3 |
| General wiring cable (manufacture) | 31.30 |
| Generating sets (wholesale) | 51.87 |
| Generating station | 40.11 |
| Generator engine (manufacture) | 29.11 |
| Generator set (manufacture) | 31.10 |
| Generators (dynamos and alternators) (manufacture) | 31.61 |
| Genito-urinary specialist (private practice) | 85.12 |
| Genito-urinary specialist (public sector) | 85.11/1 |
| Geodetic surveying activities | 74.20/6 |
| Geographical publishing (manufacture) | 22.11 |
| Geological and prospecting activities | 74.20/6 |
| Geological surveying for petroleum or natural gas (not geological consultancy) | 74.20/6 |
| Geological test drilling, test boring and core sampling | 45.12 |
| Geologist (consultant) | 74.20/6 |
| Geophysical consultancy activities (engineering related) | 74.20/6 |
| Geophysical instruments and appliances (electronic) (manufacture) | 33.20/1 |
| Geophysical instruments and appliances (non-electronic) (manufacture) | 33.20/2 |
| Geophysical test drilling, test boring and core sampling | 45.12 |
| Geotechnical engineering consultancy activities | 74.20/4 |
| Geriatric hospital (private sector) | 85.11/2 |
| Geriatric hospital (public sector) | 85.11/1 |
| Geriatrician (public sector) | 85.11/1 |
| Germanium (manufacture) | 27.45 |
| Gherkin pickling (manufacture) | 15.33 |
| Gift shop (retail) | 52.48/9 |
| Gilding (printing service) (manufacture) | 22.23 |
| Gilding of metals (manufacture) | 28.51 |
| Gill leather (manufacture) | 19.10 |
| Gilt (manufacture) | 36.61 |
| Gimp (manufacture) | 17.54/2 |
| Gin (manufacture) | 15.91 |
| Gingelly oil refining (manufacture) | 15.42 |
| Gingelly seed crushing (manufacture) | 15.41 |
| Ginger beer (manufacture) | 15.98 |
| Gingham weaving (manufacture) | 17.21 |
| Girl Guides Association | 91.33 |
| Girls' Brigade | 91.33 |
| Girls' Friendly Society | 91.33 |
| Glance kid (manufacture) | 19.10 |
| Gland processing (manufacture) | 24.41 |
| Glands and other organs, extracts thereof and other human or animal substances (commission agent) | 51.18 |
| Glands, other organs and their extracts and other human or animal substances n.e.c. (wholesale) | 51.46 |
| Glass (retail) | 52.46 |
| Glass ball (manufacture) | 26.15 |
| Glass ball, bar, rod and tube for processing (manufacture) | 26.15 |
| Glass cutter (manufacture) | 28.62 |
| Glass cutting (shaping) machines for facetting or for cut-glass articles (cold glass) (manufacture) | 29.43 |
| Glass cutting machines of the wheel or diamond type (cold glass) (manufacture) | 29.43 |
| Glass engraving machines of the grinding wheel or diamond type (manufacture) | 29.43 |
| Glass fibre spinning and doubling (manufacture) | 26.14 |
| Glass fibre woven fabric (manufacture) | 17.25 |
| Glass fibres (manufacture) | 26.14 |
| Glass in the mass (manufacture) | 26.15 |

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| Glass inners for vacuum flasks and other vacuum vessels (manufacture) | 26.13 |
| Glass mirrors for motor vehicles (not further assembled) (manufacture) | 26.12 |
| Glass paper (manufacture) | 26.81 |
| Glass polish (manufacture) | 24.51/2 |
| Glass polishing machines (manufacture) | 29.43 |
| Glass powder (manufacture) | 24.30/1 |
| Glass rental | 71.40/9 |
| Glass shaping and processing (manufacture) | 26.12 |
| Glass waste (wholesale) | 51.57 |
| Glass wool (manufacture) | 26.14 |
| Glass, glassware and glass fibre or yarn production machinery (manufacture) | 29.56 |
| Glasshouses with metal frame (manufacture) | 28.11 |
| Glassine paper (manufacture) | 21.12 |
| Glassware (hygienic and pharmaceutical) (manufacture) | 26.15 |
| Glassware (retail) | 52.44 |
| Glassware (wholesale) | 51.44 |
| Glassware for domestic use (manufacture) | 26.13 |
| Glassware for laboratory, hygienic or pharmaceutical use (manufacture) | 26.15 |
| Glassware for technical use (manufacture) | 26.15 |
| Glazed fireplace brick (manufacture) | 26.30 |
| Glazed tile (manufacture) | 26.30 |
| Glazed tiles for fireplaces (manufacture) | 26.30 |
| Glazes and engobes and similar preparations (manufacture) | 24.30/1 |
| Glazing | 45.44 |
| Glazing bars (manufacture) | 28.12 |
| Glazing contractor | 45.44 |
| Glider (manufacture) | 35.30 |
| Glider club | 92.62/9 |
| Gliders and hang-gliders (wholesale) | 51.47/9 |
| Globe valves (manufacture) | 29.13 |
| Globes made of glass (manufacture) | 26.15 |
| Glove cleaning | 93.01 |
| Glove leather preparation (manufacture) | 19.10 |
| Gloves (wholesale) | 51.42/9 |
| Gloves and gauntlets of unstitched rubber (manufacture) | 25.13 |
| Gloves for children (manufacture) | 18.24/9 |
| Gloves for industrial use (not rubber) (manufacture) | 18.24/9 |
| Gloves made of cloth (manufacture) | 18.24/9 |
| Gloves made of fur (manufacture) | 18.24/9 |
| Gloves made of fur or leather (retail) | 52.42/1 |
| Gloves made of fur or leather (wholesale) | 51.42/1 |
| Gloves made of leather (not sports) (manufacture) | 18.24/9 |
| Gloves made of textiles for household use (manufacture) | 18.24/9 |
| Gloves made of unstitched plastic (manufacture) | 25.24 |
| Gloves other than knitted (manufacture) | 18.24/9 |
| Glow plugs (manufacture) | 31.61 |
| Glucose (manufacture) | 15.62 |
| Glucose syrup (manufacture) | 15.62 |
| Glue (manufacture) | 24.62 |
| Glueing of books, brochures, etc. (manufacture) | 22.23 |
| Glues (commission agent) | 51.12 |
| Gluing machinery for bookbinders, etc. (manufacture) | 29.56 |
| Gluing machines (manufacture) | 29.43 |
| Gluten (manufacture) | 15.62 |
| Gluten-free foods (manufacture) | 15.88 |
| Glycerol (commission agent) | 51.12 |
| Glycerol (manufacture) | 24.51/1 |
| Glycoside, vegetable alkaloids and their salts, ethers, esters and other derivatives (wholesale) | 51.46 |
| Glycosides and their salts, ethers, esters and other derivatives (manufacture) | 24.41 |

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| Glycosides, vegetable alkaloids and their salts, ethers, esters and other derivatives (commission agent) | 51.18 |
| Goat farming | 01.22 |
| Goat milk (raw) production | 01.22 |
| Goggles (manufacture) | 33.40/1 |
| Gold (manufacture) | 27.41 |
| Gold and other precious metals (wholesale) | 51.52 |
| Gold and silver braid (manufacture) | 36.22 |
| Gold and silver bullion (manufacture) | 27.41 |
| Gold and silver embroidery (manufacture) | 36.22 |
| Gold and silver mounting (manufacture) | 36.22 |
| Gold blocking (manufacture) | 22.23 |
| Gold laceman (manufacture) | 36.22 |
| Gold leaf (manufacture) | 36.22 |
| Gold mining and preparation | 13.20 |
| Gold rolled onto base metals or silver production (manufacture) | 27.41 |
| Gold stamping (manufacture) | 22.23 |
| Goldbeaters' skin or bung (manufacture) | 19.10 |
| Goldsmiths' articles (manufacture) | 36.22 |
| Golf ball (finished) (manufacture) | 36.40 |
| Golf ball core (manufacture) | 25.13 |
| Golf carts (manufacture) | 34.10 |
| Golf club | 92.62/9 |
| Golf club (manufacture) | 36.40 |
| Golf course construction | 45.23 |
| Golf courses | 92.61/9 |
| Golf links | 92.61/9 |
| Goliath type crane (manufacture) | 29.22 |
| Goods agent (not transport authority) | 63.40 |
| Goods handling operations | 63.40 |
| Goods handling station operation | 63.21 |
| Goods n.e.c. exporter (wholesale) | 51.90 |
| Goods n.e.c. importer (wholesale) | 51.90 |
| Goods van for railways (manufacture) | 35.20 |
| Goods vending machines (manufacture) | 29.24 |
| Goods wagon for railways (manufacture) | 35.20 |
| Goose (fresh, chilled or frozen) slaughter and dressing (manufacture) | 15.12 |
| Gooseberry growing | 01.13/9 |
| Gouge (wood frame) (manufacture) | 28.62 |
| Government department (building and civil engineering works division) | 45.21/3 |
| Government records and archives maintenance and storage (public sector) | 75.14 |
| Government research establishment | 73.10 |
| Government training centre | 80.22 |
| Gowns (manufacture) | 18.22/2 |
| Gowns for academic, legal or ecclesiastical use (manufacture) | 18.21 |
| Grab (manufacture) | 29.52/2 |
| Grader (manufacture) | 29.52/2 |
| Graders and levellers (wholesale) | 51.82 |
| Graduate School for business studies | 80.30/2 |
| Graduated glassware (manufacture) | 26.15 |
| Grain (wholesale) | 51.21 |
| Grain auger (manufacture) | 29.32 |
| Grain broker (commission agent) | 51.11 |
| Grain brushing machines (manufacture) | 29.53 |
| Grain cleaning, sorting and grading machines (manufacture) | 29.32 |
| Grain drier (manufacture) | 29.32 |
| Grain milling (manufacture) | 15.61/1 |
| Grain milling industry machinery (manufacture) | 29.53 |
| Grain oriented electrical sheet steel (manufacture) | 27.10 |
| Grain processing machinery and plant (manufacture) | 29.53 |

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| Grain silos operation | 63.12/3 |
| Grain warehouse | 63.12/3 |
| Grain, seeds and animal feeds exporter (wholesale) | 51.21 |
| Grain, seeds and animal feeds importer (wholesale) | 51.21 |
| Grammar schools | 80.21 |
| Gramophone (manufacture) | 32.30 |
| Gramophone accessory (manufacture) | 32.30 |
| Gramophone cabinet (manufacture) | 32.30 |
| Gramophone record publishing (manufacture) | 22.14 |
| Gramophone record reproduction from master copies (manufacture) | 22.31 |
| Gramophone records (including blanks for cutting) (manufacture) | 22.31 |
| Gramophone records (retail) | 52.45 |
| Gramophone records (wholesale) | 51.43/1 |
| Gramophone records, audio tapes, compact discs and video tapes and the equipment on which these are played importer (wholesale) | 51.43/1 |
| Gramophone records, audio tapes, compact discs and video tapes and the equipment on which these are played exporter (wholesale) | 51.43/1 |
| Granary | 63.12/3 |
| Granite (wholesale) | 51.53 |
| Granite quarrying (rough trimming and sawing) | 14.11 |
| Granite working (manufacture) | 26.70 |
| Granulator for the chemical industry (manufacture) | 29.56 |
| Grape production | 01.13/1 |
| Graphic designer | 74.87/2 |
| Graphics tablets and other input devices (manufacture) | 30.02 |
| Graphite (manufacture) | 26.82/9 |
| Graphite (natural) mining | 14.50 |
| Graphite electrodes production machinery (manufacture) | 29.56 |
| Graphite products other than block and crucible (manufacture) | 26.82/9 |
| Graphologist | 93.05/9 |
| Grapple (manufacture) | 28.75 |
| Grates (mechanical) (manufacture) | 29.21 |
| Grates for domestic use (non-electric) (manufacture) | 29.72 |
| Grating (mounted, not photographic) (manufacture) | 33.40/1 |
| Grating (unmounted, optical) (manufacture) | 33.40/1 |
| Gravel (wholesale) | 51.53 |
| Gravel and sand breaking and crushing | 14.21 |
| Gravel packing services | 11.20 |
| Gravel pit or quarry | 14.21 |
| Gravity casting of non-ferrous base metal (manufacture) | 27.54 |
| Gravure ink (manufacture) | 24.30/2 |
| Gravure printing machine (manufacture) | 29.56 |
| Gravy (manufacture) | 15.87 |
| Gravy salt (not at salt mine or brine pit) production | 14.40 |
| Grazing | 01.42/9 |
| Grease formulation outside refineries (manufacture) | 23.20/9 |
| Greaseproof paper (manufacture) | 21.12 |
| Greases (at refinery) (manufacture) | 23.20/1 |
| Greases (wholesale) | 51.51/9 |
| Greengrocer (retail) | 52.21 |
| Greenhouse made of wood (manufacture) | 20.30 |
| Greeting card printing (manufacture) | 22.22 |
| Grenade (manufacture) | 29.60 |
| Grey board (manufacture) | 21.12 |
| Greyhound racing stadium | 92.61/9 |
| Greyhound security police | 74.60/2 |
| Greyhound track | 92.61/9 |
| Greyhound training | 92.62/9 |
| Grids made of wood (manufacture) | 20.51 |
| Grilles made of metal (not cast) (manufacture) | 28.12 |
| Grills (electric) (manufacture) | 29.71 |

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| Grills made of wire (manufacture) | 28.73 |
| Grinders (electric) (manufacture) | 29.71 |
| Grinding (metal finishing) (manufacture) | 28.51 |
| Grinding and other mineral processing machinery (manufacture) | 29.52/3 |
| Grinding machines (metal cutting) (manufacture) | 29.42 |
| Grinding machines for glass (manufacture) | 29.56 |
| Grinding mill for agricultural use (manufacture) | 29.32 |
| Grinding mills (manufacture) | 29.53 |
| Grinding paste (manufacture) | 26.81 |
| Grinding tools (powered portable) (manufacture) | 29.41 |
| Grinding wheel cutting and dressing machines (manufacture) | 29.43 |
| Grinding, smoothing, polishing and graining machines for stone, ceramics, asbestos-cement or similar articles (manufacture) | 29.43 |
| Grindstones made of bonded abrasives (manufacture) | 26.81 |
| Grist milling (manufacture) | 15.61/1 |
| Grit extraction plant for effluent treatment (manufacture) | 29.24 |
| Gritting machine (manufacture) | 29.52/3 |
| Groats production (manufacture) | 15.61/1 |
| Grocer with alcohol licence (retail) | 52.11/2 |
| Grocer without alcohol licence (retail) | 52.11/3 |
| Grocery stall (retail) | 52.62 |
| Grooming of pet animals | 93.05/9 |
| Grooved wood (manufacture) | 20.10 |
| Ground effect vehicles (manufacture) | 35.30 |
| Ground equipment for spacecraft (excluding electronic or telemetric equipment) (manufacture) | 35.30 |
| Ground flying trainers (manufacture) | 35.30 |
| Ground flying trainers (wholesale) | 51.87 |
| Ground station for relay satellite communication (manufacture) | 32.20/2 |
| Ground work contracting | 45.23 |
| Ground, landlord | 70.20/9 |
| Groundnut crushing (manufacture) | 15.41 |
| Groundnut oil refining (manufacture) | 15.42 |
| Groundsheet made of rubber (manufacture) | 25.13 |
| Groundsman | 92.61/9 |
| Grout packers (manufacture) | 25.13 |
| Grouting contractor (building) | 45.25 |
| Grouting contractor (civil engineering) | 45.25 |
| Guano (wholesale) | 51.55 |
| Guano mining | 14.30 |
| Guard activities | 74.60/2 |
| Guest house (licensed) | 55.23/9 |
| Guest house (unlicensed) | 55.23/9 |
| Guide (other than tourist) | 93.05/9 |
| Guided weapon (manufacture) | 29.60 |
| Guided weapon airborne delivery system (manufacture) | 29.60 |
| Guided weapon launching gear and launch control post (electronic) (manufacture) | 33.20/1 |
| Guided weapon warheads (manufacture) | 29.60 |
| Guilds and similar organisations | 91.11 |
| Guinea fowl production | 01.24 |
| Guitar (manufacture) | 36.30 |
| Gullies made of concrete (manufacture) | 26.61 |
| Gum (manufacture) | 24.62 |
| Gummed paper ready for use (manufacture) | 21.23 |
| Gums (wholesale) | 51.55 |
| Gun (manufacture) | 29.60 |
| Gun carriage mounting or platform (manufacture) | 29.60 |
| Gun cases made of leather (manufacture) | 19.20 |
| Guncotton (manufacture) | 24.61 |
| Gunnery control instrument (electronic) (manufacture) | 33.20/1 |
| Gunnery control instrument (non-electronic) (manufacture) | 33.20/2 |

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| Gunnery control instrument (optical) (manufacture) | 33.40/2 |
| Gunpowder (manufacture) | 24.61 |
| Gunstock made of wood (manufacture) | 20.51 |
| Gut for musical instruments and sports goods (manufacture) | 36.63/9 |
| Gut scraping and spinning (manufacture) | 36.63/9 |
| Gutta percha goods (manufacture) | 25.13 |
| Gutter and fittings made of plastic (manufacture) | 25.23/9 |
| Gymnasium | 92.62/9 |
| Gymnasium and athletic articles and equipment (wholesale) | 51.47/9 |
| Gymnasium equipment and appliances (manufacture) | 36.40 |
| Gynaecologist (private practice) | 85.12 |
| Gynaecologist (public sector) | 85.11/1 |
| Gypsum mine or quarry | 14.12 |
| Gypsum plaster (manufacture) | 26.53 |
| Gypsum plaster products (manufacture) | 26.62 |
| Gyroscope (manufacture) | 33.20/2 |
| Haberdashery (narrow fabrics) (manufacture) | 17.54/2 |
| Haberdashery (retail) | 52.41 |
| Haberdashery (wholesale) | 51.41 |
| Hacksaw blades (manufacture) | 28.62 |
| Haematite quarry | 13.10 |
| Haematologist (public sector) | 85.11/1 |
| Haggis (manufacture) | 15.13/9 |
| Hair (animal by product) from knackers (manufacture) | 15.11/2 |
| Hair brush (manufacture) | 36.62 |
| Hair clippers (electric) (manufacture) | 29.71 |
| Hair clippers (manufacture) | 28.61 |
| Hair comb made of plastic (manufacture) | 36.63/9 |
| Hair curler made of plastic (manufacture) | 36.63/9 |
| Hair dressing for brushes (manufacture) | 36.62 |
| Hair dressing for upholsterers (manufacture) | 17.17 |
| Hair dryer (electric) (manufacture) | 29.71 |
| Hair dyeing (textile) (manufacture) | 17.30 |
| Hair grips and pins made of metal (manufacture) | 36.63/9 |
| Hair laquers (manufacture) | 24.52 |
| Hair nets (manufacture) | 18.24/9 |
| Hair nets made of lace (manufacture) | 18.24/9 |
| Hair pad making (manufacture) | 36.63/9 |
| Hair preparation for wig making (manufacture) | 36.63/9 |
| Hair preparations (manufacture) | 24.52 |
| Hair slides (manufacture) | 36.63/9 |
| Haircord weaving (manufacture) | 17.21 |
| Hairdressers' sundriesman (wholesale) | 51.45 |
| Hairdressing activities | 93.02 |
| Half shaft (manufacture) | 34.30 |
| Hall stand (manufacture) | 36.14 |
| Halls of residence | 55.23/9 |
| Halogen or sulphur compounds of non-metals (commission agent) | 51.12 |
| Halogen or sulphur compounds of non-metals (wholesale) | 51.55 |
| Halogenated derivatives of hydrocarbon (manufacture) | 24.14 |
| Halogens and halides (inorganic) (manufacture) | 24.13 |
| Ham boiling (manufacture) | 15.13/1 |
| Ham cooking or preparing in bulk (manufacture) | 15.13/1 |
| Ham curing (manufacture) | 15.13/1 |
| Ham production (manufacture) | 15.13/1 |
| Ham smoking (manufacture) | 15.13/1 |
| Hammer (manufacture) | 28.62 |
| Hammer (portable, powered) (manufacture) | 29.41 |
| Hammer forging of steel (manufacture) | 28.40 |

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| Hammers (wholesale) | 51.54 |
| Hammocks (manufacture) | 17.52 |
| Hamper (manufacture) | 20.52 |
| Hampton Court gardens and park | 92.72/9 |
| Hand block printing of textiles (manufacture) | 17.30 |
| Hand cart hire | 71.21/9 |
| Hand cream (manufacture) | 24.52 |
| Hand knitting yarns (retail) | 52.41 |
| Hand knitting yarns (wholesale) | 51.41 |
| Hand luggage made of leather (manufacture) | 19.20 |
| Hand made paper (manufacture) | 21.12 |
| Hand mending yarns (wholesale) | 51.41 |
| Hand or foot operated air pumps (wholesale) | 51.87 |
| Hand or foot operated pumps (manufacture) | 29.12/1 |
| Hand printing sets (manufacture) | 36.63/1 |
| Hand riddles (manufacture) | 36.63/9 |
| Hand sieves (manufacture) | 36.63/9 |
| Hand tools (manufacture) | 28.62 |
| Hand tools (wholesale) | 51.54 |
| Hand tools with non-electric motor parts (manufacture) | 29.41 |
| Hand tools with self contained motor or pneumatic drive (manufacture) | 29.41 |
| Hand towel (manufacture) | 17.40/3 |
| Hand truck made of metal (manufacture) | 35.50 |
| Handbags (retail) | 52.43/2 |
| Handbags (wholesale) | 51.47/9 |
| Handbags made of leather or leather substitutes (manufacture) | 19.20 |
| Handcarts (not wooden) (manufacture) | 35.50 |
| Handcarts made of wood (manufacture) | 35.50 |
| Handicraft articles made of wood (manufacture) | 20.51 |
| Handicrafts shop (retail) | 52.48/9 |
| Handkerchief folding (manufacture) | 18.24/9 |
| Handkerchief hemming (manufacture) | 18.24/9 |
| Handkerchief made of paper (manufacture) | 21.22 |
| Handkerchief made of textile material (manufacture) | 18.24/9 |
| Handlebar for motorcycle (manufacture) | 35.41 |
| Handlebar for pedal cycle (manufacture) | 35.42 |
| Handles and bodies for brooms made of wood (manufacture) | 20.51 |
| Handles and bodies for brushes made of wood (manufacture) | 20.51 |
| Handles and bodies for tools made of wood (manufacture) | 20.51 |
| Handles for furniture made of plastic (manufacture) | 25.24 |
| Handles made of wood (manufacture) | 20.51 |
| Handling plant (hydraulic and pneumatic) (manufacture) | 29.22 |
| Handsaw (manufacture) | 28.62 |
| Hang glider (manufacture) | 35.30 |
| Harbour authority | 63.22 |
| Harbour construction | 45.24 |
| Harbour operation | 63.22 |
| Hard coal agglomeration | 10.10/3 |
| Hard coal mining (underground) | 10.10/1 |
| Hard coal recovery from tips | 10.10/2 |
| Hard coke (manufacture) | 23.10 |
| Hard coke breeze (manufacture) | 23.10 |
| Hard disk drives (manufacture) | 30.02 |
| Hard metal tipped tools (manufacture) | 28.62 |
| Hard soap (manufacture) | 24.51/1 |
| Hardboard (manufacture) | 20.20 |
| Hardness testing instrument (non-electronic) (manufacture) | 33.20/2 |
| Hardware (commission agent) | 51.15 |
| Hardware (retail) | 52.46 |

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| Hardware consultancy | 72.10 |
| Hardware disaster recovery services | 72.10 |
| Hardware equipment and supplies (wholesale) | 51.54 |
| Hardware installation services | 72.10 |
| Hardware, plumbing and heating equipment and supplies exporter (wholesale) | 51.54 |
| Hardware, plumbing and heating equipment and supplies importer (wholesale) | 51.54 |
| Hardwood flooring strip (manufacture) | 20.30 |
| Hardwoods (wholesale) | 51.53 |
| Harmoniums (manufacture) | 36.30 |
| Harness (manufacture) | 19.20 |
| Harness and saddlery leather preparation (manufacture) | 19.10 |
| Harness front and rosette made of leather (manufacture) | 19.20 |
| Harpsichord (manufacture) | 36.30 |
| Harrow (manufacture) | 29.32 |
| Harvesters (manufacture) | 29.32 |
| Hat and cap leather preparation (manufacture) | 19.10 |
| Hat bands (manufacture) | 17.54/2 |
| Hat box made of leather or leather substitute (manufacture) | 19.20 |
| Hat lining (manufacture) | 18.24/1 |
| Hat materials (wholesale) | 51.42/9 |
| Hat pad (manufacture) | 18.24/1 |
| Hat shape (manufacture) | 18.24/1 |
| Hatch cover (mechanically operated) (manufacture) | 29.56 |
| Hatchet (manufacture) | 28.62 |
| Hats made of cloth (manufacture) | 18.24/1 |
| Hats made of felt (manufacture) | 18.24/1 |
| Hats made of fur (manufacture) | 18.24/1 |
| Hats made of fur fabric (manufacture) | 18.24/1 |
| Hats made of paper (manufacture) | 36.63/9 |
| Hats made of silk (manufacture) | 18.24/1 |
| Hats made of wool (manufacture) | 18.24/1 |
| Hatters' fur (manufacture) | 18.30 |
| Haulage in tanker trucks by road | 60.24/9 |
| Haulage of automobiles by road | 60.24/9 |
| Haulage of logs by road | 60.24/9 |
| Haulage tractors rental (without driver) | 71.21/9 |
| Hauling engine for mining (stationary) (manufacture) | 29.52/1 |
| Haversack (manufacture) | 17.40/2 |
| Hay (wholesale) | 51.21 |
| Hay making equipment (manufacture) | 29.32 |
| Hazard warning lamp hire | 71.32 |
| Hazardous waste collection (e.g. batteries, used cooking oils, etc.) | 90.02 |
| Head office of catering company | 74.15/4 |
| Head office of construction company | 74.15/3 |
| Head office of motor trades company | 74.15/5 |
| Head office of other non-financial company | 74.15/9 |
| Head office of production company | 74.15/8 |
| Head office of retail company | 74.15/7 |
| Head office of service trades company | 74.15/6 |
| Head office of transport company | 74.15/2 |
| Head office of wholesale company | 74.15/1 |
| Headgear for sports (manufacture) | 36.40 |
| Headgear made of asbestos (manufacture) | 26.82/1 |
| Headgear made of furskins (manufacture) | 18.24/1 |
| Headgear made of plastic (manufacture) | 25.24 |
| Heading machine for mining (manufacture) | 29.52/1 |
| Headphones (manufacture) | 32.30 |
| Headset (not telecommunication type) (manufacture) | 32.30 |
| Headsquare (manufacture) | 18.24/9 |

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| Heald (textile machinery accessory) (manufacture) | 29.54 |
| Health and safety and other hazard protection and control consultancy activities | 74.20/6 |
| Health care services administration (public sector) | 75.12 |
| Health centre | 85.14 |
| Health clubs | 92.62/9 |
| Health farm | 93.04 |
| Health foods (retail) | 52.27 |
| Health institutions (private sector) | 85.11/2 |
| Health institutions activities (public sector) | 85.11/1 |
| Health insurance | 66.03/1 |
| Health visitor | 85.14 |
| Hearing aid (electronic) (manufacture) | 33.10 |
| Hearing aids (retail) | 52.32/1 |
| Hearing aids (wholesale) | 51.46 |
| Hearth brush (manufacture) | 36.62 |
| Hearth or wall tiles made of non-refractory ceramic (manufacture) | 26.30 |
| Hearth tile made of clay (unglazed) (manufacture) | 26.30 |
| Heat emitter (space heating equipment) (manufacture) | 29.72 |
| Heat exchange units and machinery for liquefying air and other gases (wholesale) | 51.87 |
| Heat exchange units for air conditioning (manufacture) | 29.23 |
| Heat exchanger for process plant (manufacture) | 28.30 |
| Heat insulated tanks for central heating (wholesale) | 51.54 |
| Heat insulating ceramic goods made of siliceous fossil meals (manufacture) | 26.26 |
| Heat insulating materials other than asbestos (manufacture) | 26.82/9 |
| Heat meters (electronic) (manufacture) | 33.20/1 |
| Heat meters (non-electronic) (manufacture) | 33.20/2 |
| Heat resisting glassware for cooking purposes (manufacture) | 26.13 |
| Heat sensitive adhesive tape made of plastic (manufacture) | 25.24 |
| Heat setting machinery for textiles (manufacture) | 29.54 |
| Heat treatment furnace (manufacture) | 29.21 |
| Heat treatment of fruit and vegetables (manufacture) | 15.33 |
| Heat treatment of milk (manufacture) | 15.51/1 |
| Heat treatment salts (manufacture) | 24.66 |
| Heater for motor vehicle (manufacture) | 29.71 |
| Heath collecting, cutting or gathering | 02.01 |
| Heating and cooking appliances for domestic use (oil fired) (manufacture) | 29.72 |
| Heating and plumbing contracting | 45.33 |
| Heating appliances for domestic use (non-electric) (manufacture) | 29.72 |
| Heating engineering (buildings) | 45.33 |
| Heating equipment and supplies (wholesale) | 51.54 |
| Heating resistors (electric) (manufacture) | 29.71 |
| Heating service contracting | 45.33 |
| Heating systems for buildings design activities | 74.20/4 |
| Heating/melting high frequency induction or dielectric equipment (manufacture) | 29.21 |
| Heavy forging (manufacture) | 28.40 |
| Heavy goods vehicle (manufacture) | 34.10 |
| Heavy haulage by road | 60.24/9 |
| Heavy lift vessel services | 61.10/2 |
| Heavy wire (manufacture) | 28.73 |
| Hectograph (manufacture) | 30.01 |
| Hedge trimmers (powered portable) (manufacture) | 29.41 |
| Hedge trimming on a fee or contract basis | 01.41 |
| Hedgecutter for agricultural use (manufacture) | 29.32 |
| Heel and sole made of rubber (manufacture) | 19.30 |
| Heel replacement services (while you wait) (retail) | 52.74 |
| Heels made of leather (manufacture) | 19.30 |
| Helical rotor pump (manufacture) | 29.12/1 |
| Helical springs (manufacture) | 28.74 |
| Helical-wire cutting machines for stone, ceramics, asbestos-cement or similar materials (manufacture) | 29.43 |

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| Helicoidal pumps (manufacture) | 29.12/1 |
| Helicopter (manufacture) | 35.30 |
| Helicopter freight services (non-scheduled) | 62.20/9 |
| Helicopter passenger services (non-scheduled) | 62.20/1 |
| Helicopter rotors for aircraft (manufacture) | 35.30 |
| Helicopters (wholesale) | 51.87 |
| Helideck erection work | 45.25 |
| Hemp (unprocessed) (wholesale) | 51.21 |
| Hemp carding (manufacture) (manufacture) | 17.17 |
| Hemp dressing (manufacture) | 17.17 |
| Hemp rope, cord or line (manufacture) | 17.52 |
| Hemp sorting (manufacture) | 17.17 |
| Hemp spinning (manufacture) | 17.17 |
| Hemp weaving (manufacture) | 17.25 |
| Hendon motor vehicle depot (Department of the Environment) | 50.20 |
| Heraldic chasing and seal engraving (manufacture) | 22.23 |
| Heraldic engraving (manufacture) | 22.23 |
| Heraldic painting | 92.31/9 |
| Herb growing | 01.12 |
| Herb infusions (commission agent) | 51.17 |
| Herb seller (food) (retail) | 52.21 |
| Herb tea (manufacture) | 15.86/1 |
| Herbalist (food) (retail) | 52.21 |
| Herbicide (manufacture) | 24.20 |
| Herbicides and insecticides (wholesale) | 51.55 |
| Herbs (wholesale) | 51.31 |
| Herd testing services | 01.42/9 |
| Herring oil (wholesale) | 51.33/3 |
| Herring oil refining (manufacture) | 15.42 |
| Herrings (wholesale) | 51.38 |
| Hessian (manufacture) | 17.25 |
| Hessian (wholesale) | 51.41 |
| Heterocyclic compounds (commission agent) | 51.12 |
| Heterocyclic compounds (manufacture) | 24.14 |
| Heterocyclic compounds (wholesale) | 51.55 |
| Hexachrome printing (manufacture) | 22.22 |
| Hi-fi equipment (manufacture) | 32.30 |
| Hi-fi equipment (retail) | 52.45 |
| Hide and skin broker (commission agent) | 51.11 |
| Hide degreasing (manufacture) | 15.11/1 |
| Hide pickling (manufacture) | 15.11/1 |
| Hides (wholesale) | 51.24/9 |
| Hides and skins preparation, tanning, working or repairing machinery (manufacture) | 29.54 |
| Hides and skins production from abattoirs (manufacture) | 15.11/1 |
| Hides and skins production from knackers (manufacture) | 15.11/1 |
| Hides and skins production from slaughterhouses (manufacture) | 15.11/1 |
| Hides, skins and leather exporter (wholesale) | 51.24/9 |
| Hides, skins and leather importer (wholesale) | 51.24/9 |
| High carbon ferro-manganese (carbon over 2%) (manufacture) | 27.10 |
| High Court of Justice | 75.23 |
| High Court of Justice in Bankruptcy | 75.23 |
| High Court of Justiciary (Scotland) | 75.23 |
| High speed tool steel (manufacture) | 27.10 |
| High tenacity yarn made of viscose rayon (manufacture) | 24.70 |
| High tension generators (manufacture) | 33.10 |
| Higher education (sub degree level) | 80.30/1 |
| Higher education at post-graduate level | 80.30/3 |
| Higher education at the first degree level | 80.30/2 |
| Highway cleaning of snow and ice | 90.03 |

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| Highway construction | 45.23 |
| Hinge (manufacture) | 28.63 |
| Hinny farming and breeding | 01.22 |
| Hire purchase company (other than in banks' sector) | 65.22/1 |
| Hiring and erection of scaffolding | 45.25 |
| Historical museums | 92.52/1 |
| Historical research | 93.05/9 |
| Historical sites and buildings preservation | 92.52/2 |
| Hobby instructor (own account) | 92.72/9 |
| Hockey club | 92.62/9 |
| Hockey stick (manufacture) | 36.40 |
| Hoe (manufacture) | 28.62 |
| Hoists (electric wire or chain) (manufacture) | 29.22 |
| Hoists (hand operated pulley and sheave block) (manufacture) | 29.22 |
| Hoists (hydraulic, mechanical and pneumatic) other than builders, hand operated and electric types (manufacture) | 29.22 |
| Holding company activities for banks | 65.23/4 |
| Holding company for financial activities except banks | 65.23/9 |
| Holding company in catering sector | 74.15/4 |
| Holding company in construction sector | 74.15/3 |
| Holding company in motor trades sector | 74.15/5 |
| Holding company in non-financial sector n.e.c. | 74.15/9 |
| Holding company in production sector | 74.15/8 |
| Holding company in retail sector | 74.15/7 |
| Holding company in service trades sector | 74.15/6 |
| Holding company in transport sector | 74.15/2 |
| Holding company in wholesale sector | 74.15/1 |
| Holiday camp | 55.23/1 |
| Holiday home (not charitable) | 55.23/2 |
| Holiday Information Centre | 63.30/9 |
| Hollow bars made of steel (manufacture) | 27.22 |
| Hollow drill bars made of steel (manufacture) | 27.10 |
| Hollow glass (manufacture) | 26.13 |
| Hollow partition made of clay (manufacture) | 26.40 |
| Hollow sections made of aluminium (manufacture) | 27.42 |
| Hollow ware made of plastic (manufacture) | 25.24 |
| Hollow ware made of refractory (manufacture) | 26.26 |
| Home for epileptics (charitable) | 85.31/1 |
| Home for epileptics (non-charitable) | 85.31/2 |
| Home for handicapped children (charitable) | 85.31/1 |
| Home for handicapped children (non-charitable) | 85.31/2 |
| Home for the blind (charitable) | 85.31/1 |
| Home for the blind (non-charitable) | 85.31/2 |
| Home for the disabled (charitable) | 85.31/1 |
| Home for the disabled (non-charitable) | 85.31/2 |
| Home for the elderly (charitable) | 85.31/1 |
| Home for the elderly (non-charitable) | 85.31/2 |
| Home for the mentally handicapped (charitable) | 85.31/1 |
| Home for the mentally handicapped (non-charitable) | 85.31/2 |
| Home for the mentally ill (charitable) | 85.31/1 |
| Home for the mentally ill (non-charitable) | 85.31/2 |
| Home help service (charitable) | 85.32/1 |
| Home help service (non-charitable) | 85.32/2 |
| Home nurse (NHS) | 85.14 |
| Homeopath (not registered medical practitioner) | 85.14 |
| Homeopath (registered medical practitioner) | 85.12 |
| Homeopathic preparations (manufacture) | 24.42/1 |
| Homogenised food preparations (manufacture) | 15.88 |
| Homogenised fruit and vegetables (manufacture) | 15.33 |
| Homogenised milk production (manufacture) | 15.51/1 |

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| Homogenisers (manufacture) | 29.53 |
| Hones (bonded) (manufacture) | 26.81 |
| Honey (wholesale) | 51.38 |
| Honey and beeswax production | 01.25 |
| Honey processing and packing | 01.25 |
| Honing machine (metal cutting) (manufacture) | 29.42 |
| Hook and eye (manufacture) | 28.75 |
| Hoops made of wood (manufacture) | 20.40 |
| Hoopwood production | 02.01 |
| Hooves from knackers production (manufacture) | 15.11/2 |
| Hop bitters (manufacture) | 15.98 |
| Hop cones growing | 01.11 |
| Hop extracts (manufacture) | 15.89/9 |
| Hops (wholesale) | 51.21 |
| Horizontal drilling services | 11.20 |
| Hormonal contraceptive medicaments (manufacture) | 24.42/1 |
| Hormone (not plant hormone) (manufacture) | 24.41 |
| Hormones and their derivatives (commission agent) | 51.18 |
| Hormones and their derivatives (wholesale) | 51.46 |
| Horn and tortoise shell working (manufacture) | 36.63/9 |
| Horn pressing (manufacture) | 36.63/9 |
| Horns (electric) (manufacture) | 31.61 |
| Horns (musical) (manufacture) | 36.30 |
| Horns for motor vehicle (manufacture) | 31.61 |
| Horse box trailers (manufacture) | 34.20/2 |
| Horse breeding society | 91.33 |
| Horse clipping | 93.05/9 |
| Horse collars made of leather (manufacture) | 19.20 |
| Horse drawn trailer (not wooden) (manufacture) | 35.50 |
| Horse drawn truck (not wooden) (manufacture) | 35.50 |
| Horse farming and breeding | 01.22 |
| Horse race betting levy board | 92.71 |
| Horse training (racehorse) | 92.62/9 |
| Horse-chestnut gathering | 02.01 |
| Horsehair (wholesale) | 51.21 |
| Horsehair curling (manufacture) | 17.17 |
| Horsehair dressing (manufacture) | 17.17 |
| Horsehair hackling (manufacture) | 17.17 |
| Horsehair sorting (manufacture) | 17.17 |
| Horsehair teasing (manufacture) | 17.17 |
| Horserace totalisator board | 92.71 |
| Horses (wholesale) | 51.23 |
| Horticultural machinery (wholesale) | 51.88 |
| Horticultural machinery hire (without operator) | 71.31 |
| Hose and pipe fittings made of plastic (manufacture) | 25.21 |
| Hose bleaching, dyeing or otherwise finishing (manufacture) | 17.30 |
| Hose made of plastic (manufacture) | 25.21 |
| Hose made of rubber (manufacture) | 25.13 |
| Hosepipng made of textiles (manufacture) | 17.54/2 |
| Hosiery (knitted and crocheted) (manufacture) | 17.71 |
| Hosiery (wholesale) | 51.42/9 |
| Hosiery blank (manufacture) | 17.71 |
| Hosiery finishing (manufacture) | 17.30 |
| Hosiery knitting machinery (manufacture) | 29.54 |
| Hosiery printing (manufacture) | 17.30 |
| Hosiery scouring (manufacture) | 17.30 |
| Hosiery shrinking (manufacture) | 17.30 |
| Hosiery trimming | 17.30 |
| Hospice (private sector) | 85.11/2 |

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| Hospice (public sector) | 85.11/1 |
| Hospital activities (private sector) | 85.11/2 |
| Hospital activities (public sector) | 85.11/1 |
| Hospital beds with mechanical fittings (manufacture) | 33.10 |
| Hospital contribution scheme | 66.03/1 |
| Hospital laundry | 93.01 |
| Hospital Saving Association | 66.03/1 |
| Hospital schools at nursery and primary level | 80.10 |
| Hospital schools at secondary level | 80.21 |
| Hostel for the homeless (charitable) | 85.31/1 |
| Hostel for the homeless (non-charitable) | 85.31/2 |
| Hostels (not social work) | 55.23/9 |
| Hot dip coating (metal finishing) (manufacture) | 28.51 |
| Hot dip metal coated sheet steel (manufacture) | 27.10 |
| Hot dip zinc coated sheet steel (manufacture) | 27.10 |
| Hot dog vendor | 55.30/4 |
| Hot finished steel tube (manufacture) | 27.22 |
| Hot glass working machinery (manufacture) | 29.56 |
| Hot melt adhesive (manufacture) | 24.62 |
| Hot metals handling machinery and equipment (manufacture) | 29.51 |
| Hot plates (electric) (manufacture) | 29.71 |
| Hot pressing of ferrous metals (manufacture) | 28.40 |
| Hot rolled steel angles (L-sections) (manufacture) | 27.10 |
| Hot rolled steel base plates (manufacture) | 27.10 |
| Hot rolled steel beams (manufacture) | 27.10 |
| Hot rolled steel bearing piling (manufacture) | 27.10 |
| Hot rolled steel channels (manufacture) | 27.10 |
| Hot rolled steel columns (manufacture) | 27.10 |
| Hot rolled steel cut lengths (manufacture) | 27.10 |
| Hot rolled steel fish plates (manufacture) | 27.10 |
| Hot rolled steel flat bars (manufacture) | 27.10 |
| Hot rolled steel H-sections (manufacture) | 27.10 |
| Hot rolled steel heavy sections (manufacture) | 27.10 |
| Hot rolled steel hexagonal bars (manufacture) | 27.10 |
| Hot rolled steel I-sections (manufacture) | 27.10 |
| Hot rolled steel joists (manufacture) | 27.10 |
| Hot rolled steel light sections (manufacture) | 27.10 |
| Hot rolled steel narrow strip (manufacture) | 27.10 |
| Hot rolled steel plate (manufacture) | 27.10 |
| Hot rolled steel quarto plate (manufacture) | 27.10 |
| Hot rolled steel railway materials (manufacture) | 27.10 |
| Hot rolled steel reversing mill plate (manufacture) | 27.10 |
| Hot rolled steel round bars (manufacture) | 27.10 |
| Hot rolled steel sections for mining frames (manufacture) | 27.10 |
| Hot rolled steel sheet (manufacture) | 27.10 |
| Hot rolled steel sheet piling (manufacture) | 27.10 |
| Hot rolled steel sole plates (manufacture) | 27.10 |
| Hot rolled steel special bars (manufacture) | 27.10 |
| Hot rolled steel special sections (manufacture) | 27.10 |
| Hot rolled steel square bars (manufacture) | 27.10 |
| Hot rolled steel T-sections (manufacture) | 27.10 |
| Hot rolled steel U-sections (manufacture) | 27.10 |
| Hot rolled steel wide strip (hot rolled wide coil) (manufacture) | 27.10 |
| Hot spraying electrical machines (metal or metal carbides) (manufacture) | 29.43 |
| Hot stamping of ferrous metals (manufacture) | 28.40 |
| Hot water bottles made of rubber (manufacture) | 25.13 |
| Hot water engineer | 45.33 |
| Hot water production and distribution | 40.30 |
| Hot-tap operation services | 11.20 |

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| Hotel (licensed with restaurant) | 55.10/1 |
| Hotel (unlicensed with restaurant) | 55.10/2 |
| Hotel without restaurant | 55.10/3 |
| House agent | 70.31 |
| House building and repairing | 45.21/2 |
| House furnisher (retail) | 52.44 |
| House insurance | 66.03/1 |
| House letting (private) | 70.20/9 |
| House letting agency | 70.31 |
| House shoe (manufacture) | 19.30 |
| Houseboat (manufacture) | 35.12 |
| Housecoats (manufacture) | 18.22/2 |
| Household and personal hygiene paper (manufacture) | 21.22 |
| Household articles and equipment n.e.c. (retail) | 52.44 |
| Household articles made of metal (manufacture) | 28.75 |
| Household furnishing articles made of textile materials (retail) | 52.44 |
| Household goods (commission agent) | 51.15 |
| Household goods hire | 71.40/9 |
| Household goods n.e.c. exporter (wholesale) | 51.47/9 |
| Household goods n.e.c. importer (wholesale) | 51.47/9 |
| Household non-electrical appliances (retail) | 52.44 |
| Household non-electrical appliances (wholesale) | 51.47/9 |
| Household stores (retail) | 52.12 |
| Household textile made-up articles (manufacture) | 17.40/3 |
| Household textiles (manufacture) | 17.40/3 |
| Household textiles (retail) | 52.41 |
| Household textiles (wholesale) | 51.41 |
| Household utensils (retail) | 52.44 |
| Household utensils made of meta (manufacture) | 28.75 |
| Household utensils made of plastic (manufacture) | 25.24 |
| Household utensils made of wood (manufacture) | 20.51 |
| Housewares rental | 71.40/9 |
| Housing association (building houses for later sale) | 70.11 |
| Housing association (building work) | 45.21/2 |
| Housing association (social housing for rental) | 70.20/9 |
| Housing services administration (public sector) | 75.12 |
| Hovercraft (manufacture) | 35.11 |
| Hovercraft operator between UK and international ports (passenger) | 61.10/1 |
| Howitzer (manufacture) | 29.60 |
| Hull telephone service | 64.20 |
| Human health activities | 85.14 |
| Human or animal corpse burial or incineration | 93.03 |
| Human plasma extract (manufacture) | 24.42/1 |
| Human resources management consultancy services | 74.14/9 |
| Humanities research and experimental development | 73.20 |
| Humidifier for air conditioning equipment (manufacture) | 29.23 |
| Hunt kennels | 92.62/9 |
| Hunt stables | 92.62/9 |
| Hunting and trapping (commercial) promotion activities | 01.50 |
| Hunting for sport or recreation | 92.62/9 |
| Hunting requisites (manufacture) | 36.40 |
| Hunting services administration and regulation (public sector) | 75.13 |
| Hurdles made of wood (manufacture) | 20.51 |
| Huts made of wood (manufacture) | 20.30 |
| Hybrid computer (manufacture) | 30.02 |
| Hybrid integrated circuits (manufacture) | 32.10 |
| Hybrid machines (manufacture) | 30.02 |
| Hyde Park | 92.72/9 |
| Hydrated lime (manufacture) | 26.52 |

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| Hydraulic and pneumatic conveying plant (manufacture) | 29.22 |
| Hydraulic and pneumatic handling plant (manufacture) | 29.22 |
| Hydraulic and pneumatic power engine and motor parts (manufacture) | 29.12/2 |
| Hydraulic and pneumatic power engines and motors (wholesale) | 51.87 |
| Hydraulic brake fluid (less than 70% petroleum oil) (manufacture) | 24.66 |
| Hydraulic brake fluids (commission agent) | 51.12 |
| Hydraulic construction | 45.24 |
| Hydraulic equipment for aircraft (manufacture) | 29.12/2 |
| Hydraulic hose made of rubber (manufacture) | 25.13 |
| Hydraulic leather (manufacture) | 19.10 |
| Hydraulic lime (manufacture) | 26.52 |
| Hydraulic oil formulation outside refineries (manufacture) | 23.20/9 |
| Hydraulic power engines and motors (manufacture) | 29.12/2 |
| Hydraulic power production and distribution | 40.30 |
| Hydraulic research station | 73.10 |
| Hydraulic transmission equipment (manufacture) | 29.14 |
| Hydraulic transmission liquids (manufacture) | 24.66 |
| Hydraulic turbine (manufacture) | 29.11 |
| Hydraulic turbine and water wheel parts (manufacture) | 29.11 |
| Hydraulic turbines and water wheels (wholesale) | 51.87 |
| Hydro (accommodation) | 55.23/9 |
| Hydro electric power station | 40.11 |
| Hydro pneumatic device (manufacture) | 29.12/2 |
| Hydrocarbon derivatives (commission agent) | 51.12 |
| Hydrocarbon derivatives (sulphated, nitrated or nitrosated) (manufacture) | 24.14 |
| Hydrocarbons (not fuels) (manufacture) | 24.14 |
| Hydrochloric acid (manufacture) | 24.13 |
| Hydrofoil (manufacture) | 35.11 |
| Hydrogen (manufacture) | 24.11 |
| Hydrogen chloride (commission agent) | 51.12 |
| Hydrogen chloride (wholesale) | 51.55 |
| Hydrogen peroxide (manufacture) | 24.13 |
| Hydrogen peroxide (wholesale) | 51.55 |
| Hydrogen, argon, nitrogen, oxygen and rare gases (commission agent) | 51.12 |
| Hydrographic instrument and apparatus (electronic) (manufacture) | 33.20/1 |
| Hydrographic instrument and apparatus (non-electronic) (manufacture) | 33.20/2 |
| Hydrographic surveying activities | 74.20/6 |
| Hydrological instrument (electronic) (manufacture) | 33.20/1 |
| Hydrological instrument (non-electronic) (manufacture) | 33.20/2 |
| Hydrometers (electronic) (manufacture) | 33.20/1 |
| Hydrometers (non-electronic) (manufacture) | 33.20/2 |
| Hydrometers, non-medical thermometers, pyrometers, barometers, hygrometers and psychrometers (wholesale) | 51.87 |
| Hydrosulphite (manufacture) | 24.13 |
| Hygiene contracting | 90.03 |
| Hygienic articles made of rubber (manufacture) | 25.13 |
| Hygienic glassware other than containers (manufacture) | 26.15 |
| Hygienic paper (uncut) (manufacture) | 21.12 |
| Hyperbaric chambers (manufacture) | 33.10 |
| Hyperbaric welding services | 11.20 |
| Hypermarket selling mainly foodstuffs with alcohol licence (retail) | 52.11/2 |
| Hypermarket selling mainly foodstuffs without alcohol licence (retail) | 52.11/3 |
| Hypochlorites, chlorates and perchlorates (wholesale) | 51.55 |
| Hypodermic syringe and equipment (manufacture) | 33.10 |
| Ice (for human consumption) (manufacture) | 15.98 |
| Ice (not for human consumption) | 40.30 |
| Ice box made of wood (manufacture) | 36.14 |
| Ice breaking services | 63.22 |
| Ice chest made of wood (manufacture) | 36.14 |
| Ice cream (manufacture) | 15.52 |

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| Ice cream (wholesale) | 51.36 |
| Ice cream conservator (manufacture) | 29.23 |
| Ice cream parlour | 55.30/3 |
| Ice cream powder (manufacture) | 15.52 |
| Ice cream retailer (take away) | 55.30/3 |
| Ice cream van (retail) | 52.63 |
| Ice hockey | 92.62/9 |
| Ice skating rink | 92.61/1 |
| Ice-skates (manufacture) | 36.40 |
| Icing sugar (manufacture) | 15.83 |
| Igneous rock quarry | 14.11 |
| Ignition coil (manufacture) | 31.61 |
| Ignition equipment other than coils and magnetos (manufacture) | 31.61 |
| Ignition magnetos (manufacture) | 31.61 |
| Illuminated glassware (manufacture) | 26.15 |
| Illuminated signs and name-plates (wholesale) | 51.87 |
| Illuminated signs and nameplates (manufacture) | 31.50 |
| Illuminated street furniture made of plastic (manufacture) | 25.24 |
| Illuminated traffic signs (manufacture) | 31.50 |
| Illuminating (illustrating) | 92.31/9 |
| Image converters and intensifiers (manufacture) | 32.10 |
| Image projectors (manufacture) | 33.40/3 |
| Image transmission via cables, broadcasting, relay or satellite | 64.20 |
| Imitation fur (woven long pile fabrics) (manufacture) | 17.21 |
| Imitation fur of long pile fabrics made on the woollen system (manufacture) | 17.22 |
| Imitation jewellery (manufacture) | 36.61 |
| Imitation jewellery (wholesale) | 51.47/4 |
| Imitation jewellery exporter (wholesale) | 51.47/4 |
| Imitation jewellery importer (wholesale) | 51.47/4 |
| Imitation leather clothes for men and boys (manufacture) | 18.10 |
| Imitation leather clothes for women and girls (manufacture) | 18.10 |
| Imitation pearls (manufacture) | 36.61 |
| Imitation pearls (wholesale) | 51.47/4 |
| Immersion heater (electric) (manufacture) | 29.71 |
| Immersion heaters (wholesale) | 51.43/9 |
| Immersion treatment of wood (manufacture) | 20.10 |
| Immunoglobulin (manufacture) | 24.42/1 |
| Impeller pumps (manufacture) | 29.12/1 |
| Imperial War Museum | 92.52/1 |
| Impregnated cleaning and polishing cloth (manufacture) | 24.51/2 |
| Impresario | 92.31/1 |
| Improved wood (manufacture) | 20.20 |
| In-house trust activities | 65.23/2 |
| Incandescent mantle (manufacture) | 17.54/9 |
| Incendiary composition (manufacture) | 24.61 |
| Incinerator (manufacture) | 29.21 |
| Incinerator cleaning | 74.70/5 |
| Incunabula (retail) | 52.50/1 |
| Independent Broadcasting Authority (radio broadcasting) | 92.20/1 |
| Independent financial advisors not specialising in insurance or pensions advice | 67.13 |
| Independent suspension units for motor vehicles (manufacture) | 34.30 |
| Index card (manufacture) | 21.23 |
| Indian ink (manufacture) | 24.66 |
| Indicating measuring instrument for vehicles and aircraft (electric) (manufacture) | 31.61 |
| Indicator panel (manufacture) | 31.62 |
| Indigo (wholesale) | 51.55 |
| Indoor game (manufacture) | 36.50/9 |
| Induction furnace (manufacture) | 29.21 |
| Induction or dielectric heating equipment for industrial or laboratory use (wholesale) | 51.87 |

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| Induction unit for air conditioning equipment (manufacture) | 29.23 |
| Inductor (electronic) (manufacture) | 31.10 |
| Industrial adhesives (manufacture) | 24.62 |
| Industrial air heater for boilers (manufacture) | 28.30 |
| Industrial belting made of rubber (manufacture) | 25.13 |
| Industrial benzole (manufacture) | 23.20/1 |
| Industrial broom and mop (manufacture) | 36.62 |
| Industrial brush (manufacture) | 36.62 |
| Industrial canteen (run by catering contractor) | 55.52 |
| Industrial carpet sweeper (manufacture) | 29.56 |
| Industrial catalyst (manufacture) | 24.66 |
| Industrial chemicals (commission agent) | 51.12 |
| Industrial chemicals (wholesale) | 51.55 |
| Industrial cleaning | 74.70/1 |
| Industrial cleaning preparation (manufacture) | 24.66 |
| Industrial clothing (manufacture) | 18.21 |
| Industrial clothing hire from laundries | 93.01 |
| Industrial consultants | 74.20/5 |
| Industrial design consultants | 74.20/5 |
| Industrial design service | 74.20/5 |
| Industrial development consultancy services | 74.14/9 |
| Industrial dyes (wholesale) | 51.55 |
| Industrial engine parts (manufacture) | 29.11 |
| Industrial equipment (commission agent) | 51.14 |
| Industrial equipment cleaning (non-specialised) | 74.70/9 |
| Industrial estate letting | 70.20/9 |
| Industrial fatty acids (commission agent) | 51.12 |
| Industrial fatty alcohols (wholesale) | 51.55 |
| Industrial gases (manufacture) | 24.11 |
| Industrial gases (wholesale) | 51.55 |
| Industrial glassware (not container) (manufacture) | 26.15 |
| Industrial insurance | 66.03/1 |
| Industrial leather (manufacture) | 19.20 |
| Industrial materials (general or undefined) (wholesale) | 51.90 |
| Industrial mixing equipment for the chemical industry (manufacture) | 29.56 |
| Industrial monocarboxylic fatty acids (commission agent) | 51.12 |
| Industrial monocarboxylic fatty acids and acid oils from refining (wholesale) | 51.55 |
| Industrial non-refractory ceramic products (manufacture) | 26.24 |
| Industrial ossature in metal (manufacture) | 28.11 |
| Industrial ovens erection | 45.25 |
| Industrial paper (manufacture) | 21.12 |
| Industrial process control equipment (electronic) (manufacture) | 33.30/1 |
| Industrial process control equipment (non-electronic) (manufacture) | 33.30/2 |
| Industrial protective headgear (not plastic) (manufacture) | 18.24/1 |
| Industrial robots for multiple uses (manufacture) | 29.56 |
| Industrial salt (wholesale) | 51.55 |
| Industrial soap (manufacture) | 24.51/1 |
| Industrial spark and compression ignition engine (manufacture) | 29.11 |
| Industrial special purpose trucks (manufacture) | 29.22 |
| Industrial spirit from petroleum (manufacture) | 23.20/1 |
| Industrial timer (manufacture) | 33.50 |
| Industrial tractor (manufacture) | 29.22 |
| Industrial transformer (manufacture) | 31.10 |
| Industrialised building component made of timber (manufacture) | 20.30 |
| Inedible flours, meal and pellets of fish, crustaceans and molluscs production (manufacture) | 15.20/9 |
| Inert gases such as carbon dioxide (manufacture) | 24.11 |
| Infant food (milk based) (manufacture) | 15.88 |
| Infant food (other than milk based) (manufacture) | 15.88 |
| Infant formulae (manufacture) | 15.88 |

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| Infant schools | 80.10 |
| Infants' clothing (retail) | 52.42/2 |
| Infants' clothing (wholesale) | 51.42/2 |
| Infectious disease hospital (public sector) | 85.11/1 |
| Infectious disease specialist (private practice) | 85.12 |
| Infectious disease specialist (public sector) | 85.11/1 |
| Infirmary (private sector) | 85.11/2 |
| Infirmary (public sector) | 85.11/1 |
| Inflatable air bed made of plastic (manufacture) | 25.24 |
| Inflatable cushion made of rubber (manufacture) | 25.13 |
| Inflatable dinghy made of rubber (manufacture) | 35.12 |
| Inflatable liferaft made of rubber (manufacture) | 35.12 |
| Inflatable mattress made of rubber (manufacture) | 25.13 |
| Inflatable motor boats (manufacture) | 35.12 |
| Inflatable plastic products excluding playballs (manufacture) | 25.24 |
| Inflatable vessels for pleasure or sports (wholesale) | 51.47/9 |
| Inflator for cycle type tyres (manufacture) | 29.12/1 |
| Information and cultural services abroad administration and operation (public sector) | 75.21 |
| Information bureau (not tourist) | 74.87/9 |
| Information bureau for tourists | 63.30/9 |
| Information processing equipment | 30.02 |
| Information systems strategic review and planning services | 72.22 |
| Infra-red lamps (manufacture) | 31.50 |
| Infra-red systems for night vision (manufacture) | 33.40/2 |
| Ingot mould and bottom (manufacture) | 29.51 |
| Ingots made of brass (manufacture) | 27.44 |
| Ingots made of copper (manufacture) | 27.44 |
| Ingots of stainless steel (manufacture) | 27.10 |
| Ingots of steel (manufacture) | 27.10 |
| Injection moulding equipment (manufacture) | 29.56 |
| Injury insurance | 66.03/1 |
| Ink for impregnating ink pads (manufacture) | 24.66 |
| Ink pad (manufacture) | 36.63/1 |
| Inlaid wood (manufacture) | 20.51 |
| Inland water transport (freight) | 61.20/9 |
| Inland water transport (passenger) | 61.20/1 |
| Inland waterways mechanical and electro-mechanical signalling, safety or traffic control equipment (manufacture) | 35.20 |
| Inlet valves for internal combustion engines (manufacture) | 29.11 |
| Inner tube for tyre (manufacture) | 25.11 |
| Inns of Court | 91.12 |
| Inns with letting rooms (short-stay lodgings) | 55.23/9 |
| Inorganic acid (manufacture) | 24.13 |
| Inorganic acids (commission agent) | 51.12 |
| Inorganic bases (manufacture) | 24.13 |
| Inorganic chemical (manufacture) | 24.13 |
| Inorganic compounds (manufacture) | 24.13 |
| Inquiry agency | 74.87/9 |
| Insecticide (manufacture) | 24.20 |
| Insecticides (wholesale) | 51.55 |
| Insecticides, herbicides, plant growth regulators and anti-sprouting products (commission agent) | 51.12 |
| Insetting (manufacture) | 22.25 |
| Insoles made of leather (manufacture) | 19.30 |
| Installation in buildings of fittings and fixtures n.e.c. | 45.34 |
| Installation of aerials and residential antennas | 45.31 |
| Installation of agricultural and forestry machinery (manufacture) | 29.32 |
| Installation of air conditioning equipment and ducts | 45.33 |
| Installation of air conditioning plant | 45.33 |
| Installation of blinds and awnings | 45.34 |
| Installation of built-in furniture | 45.42 |

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| Installation of burglar alarm systems | 45.31 |
| Installation of cables | 45.31 |
| Installation of car telephones (retail) | 52.48/8 |
| Installation of catering equipment (manufacture) | 29.53 |
| Installation of ceilings | 45.42 |
| Installation of coldrooms | 45.33 |
| Installation of compressors (manufacture) | 29.12/2 |
| Installation of computer network cabling and other telecommunications system cables | 45.31 |
| Installation of earth-moving and excavating equipment (manufacture) | 29.52/2 |
| Installation of electric motors, generators and transformers (manufacture) | 31.10 |
| Installation of electric solar energy collectors | 45.31 |
| Installation of electrical heating systems | 45.31 |
| Installation of electrical wiring and fittings | 45.31 |
| Installation of electricity distribution and control apparatus (manufacture) | 31.20 |
| Installation of electronic instruments and apparatus for measuring, checking, testing and navigating (manufacture) | 33.20/1 |
| Installation of engines and turbines (except aircraft, vehicle and cycle) (manufacture) | 29.11 |
| Installation of equipment for concrete crushing and screening and roadworks (manufacture) | 29.52/3 |
| Installation of escalators | 45.31 |
| Installation of factory assembly lines (manufacture) | 28.52 |
| Installation of false floors and computer floors | 45.43 |
| Installation of fire alarms | 45.31 |
| Installation of furnaces and furnace burners (manufacture) | 29.21 |
| Installation of gas fittings | 45.33 |
| Installation of gas meters | 45.33 |
| Installation of general purpose machinery n.e.c. (manufacture) | 29.24 |
| Installation of glass | 45.44 |
| Installation of heating and ventilation apparatus | 45.33 |
| Installation of illuminated road signs and street furniture | 45.34 |
| Installation of illumination and signalling systems for roads, railways, airports and harbours | 45.34 |
| Installation of joinery | 45.42 |
| Installation of lifting and handling equipment (except lifts and escalators) (manufacture) | 29.22 |
| Installation of lifts | 45.31 |
| Installation of lightning conductors | 45.31 |
| Installation of machine tools (metal working) (manufacture) | 29.42 |
| Installation of machine tools other than metal working (manufacture) | 29.43 |
| Installation of machinery for bookbinding (manufacture) | 29.56 |
| Installation of machinery for drying wood, paper pulp, paper or paperboard and other non-domestic dryers (manufacture) | 29.56 |
| Installation of machinery for food, beverage and tobacco processing (manufacture) | 29.53 |
| Installation of machinery for metallurgy (manufacture) | 29.51 |
| Installation of machinery for mining (manufacture) | 29.52/1 |
| Installation of machinery for paper and paperboard production (manufacture) | 29.55 |
| Installation of machinery for printing (manufacture) | 29.56 |
| Installation of machinery for textile, apparel and leather production (manufacture) | 29.54 |
| Installation of machinery for working rubber or plastics and for manufacturing products from these materials (manufacture) | 29.56 |
| Installation of medical and surgical equipment and apparatus (manufacture) | 33.10 |
| Installation of metal grilles and gates | 45.42 |
| Installation of metal partitioning | 45.42 |
| Installation of metal shutters | 45.42 |
| Installation of mirrors | 45.44 |
| Installation of motor vehicle parts and accessories not as part of production process | 50.20 |
| Installation of movable wooden partitions | 45.42 |
| Installation of non-domestic cooling and ventilating equipment (manufacture) | 29.23 |
| Installation of non-electric solar energy collectors | 45.33 |
| Installation of non-electronic instruments and apparatus for measuring, checking, testing and navigating (manufacture) | 33.20/2 |
| Installation of non-illuminated road signs, bollards etc. | 45.23 |
| Installation of office switchboards and telephone lines | 45.31 |
| Installation of offshore pipelines from oil or gas wells | 45.21/3 |
| Installation of other electrical apparatus (manufacture) | 31.62 |
| Installation of outdoor pumping or filtration equipment | 45.34 |

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| Installation of outdoor transformer and other outdoor electrical distribution apparatus | 45.34 |
| Installation of plumbing | 45.33 |
| Installation of private swimming pools | 45.45 |
| Installation of professional radio, television, sound and video equipment (manufacture) | 32.30 |
| Installation of pumps (manufacture) | 29.12/1 |
| Installation of radio and television transmitters (manufacture) | 32.20/2 |
| Installation of radios in motor vehicles (retail) | 52.45 |
| Installation of refrigeration | 45.33 |
| Installation of roadway traffic monitoring and guidance equipment | 45.34 |
| Installation of sanitary equipment | 45.33 |
| Installation of security alarms | 45.31 |
| Installation of sound insulation | 45.32 |
| Installation of special purpose machinery n.e.c. (manufacture) | 29.56 |
| Installation of sprinkler systems | 45.33 |
| Installation of steam generators (except central heating hot water boilers) including related pipework (manufacture) | 28.30 |
| Installation of suspended ceilings | 45.42 |
| Installation of telecommunications systems | 45.31 |
| Installation of telecommunications systems (manufacture) | 32.20/1 |
| Installation of telephone lines | 45.31 |
| Installation of thermal insulation | 45.32 |
| Installation of ventilation | 45.33 |
| Installation of vibration insulation | 45.32 |
| Installation of weapons and weapon systems (manufacture) | 29.60 |
| Installation of windows made of any material | 45.42 |
| Installation of wooden door-frames | 45.42 |
| Installation of wooden fitted kitchens | 45.42 |
| Installation of wooden shop fittings | 45.42 |
| Installation of wooden staircases | 45.42 |
| Installation of wooden wall coverings | 45.42 |
| Instant coffee (manufacture) | 15.86/2 |
| Instant print film (manufacture) | 24.64 |
| Instantaneous or storage water heaters (electric) (wholesale) | 51.43/9 |
| Instantaneous or storage water heaters (non-electric) (wholesale) | 51.47/9 |
| Instep support (manufacture) | 33.10 |
| Institute of Actuaries | 91.12 |
| Institute of British Water Colour Painters | 91.12 |
| Institute of Chartered Accountants in England and Wales | 91.12 |
| Institute of Chartered Accountants of Scotland | 91.12 |
| Institute of Civil Engineers | 91.12 |
| Institute of Cost and Management Accountants | 91.12 |
| Institute of Hygiene | 91.12 |
| Institute of Incorporated Photographers | 91.12 |
| Institute of Mechanical Engineers | 91.12 |
| Instructors of sport | 92.62/9 |
| Instrument case made of wood (manufacture) | 20.51 |
| Instrument panel clock (manufacture) | 33.50 |
| Instruments and apparatus for measuring electrical quantities (electronic) (wholesale) | 51.86 |
| Instruments and apparatus for testing physical and mechanical properties of materials (non-electronic) (manufacture) | 33.20/2 |
| Instruments and apparatus used for medical, surgical, dental or veterinary purposes(manufacture) | 33.10 |
| Instruments and appliances for dental science (wholesale) | 51.46 |
| Instruments and devices for doctors and hospitals (wholesale) | 51.46 |
| Instruments for measuring the flow, level, pressure or other variables of liquids or gases (electronic) (wholesale) | 51.86 |
| Instruments for educational or exhibition purposes (manufacture) | 36.63/9 |
| Instruments for measuring or checking the flow, level pressure or other variables of liquids or gases (wholesale) | 51.87 |
| Instruments for testing physical and mechanical properties of materials (electronic) (manufacture) | 33.20/1 |
| Insulated cabinets made of wood (manufacture) | 36.14 |
| Insulated ceramic fittings (manufacture) | 26.23 |
| Insulated electrical cable (manufacture) | 31.30 |
| Insulated fittings made of glass (manufacture) | 26.15 |

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| Insulated mains cable for power distribution (manufacture) | 31.30 |
| Insulated monolithic, hybrid and passive circuit (manufacture) | 32.10 |
| Insulated plastic fittings (manufacture) | 25.24 |
| Insulated winding wire (wholesale) | 51.87 |
| Insulated wire (manufacture) | 31.30 |
| Insulating (heat and sound) sheet, tiles, blocks and granules made of plastic (manufacture) | 25.23/9 |
| Insulating cloth tape (manufacture) | 25.13 |
| Insulating contractor (buildings) | 45.32 |
| Insulating fittings other than ceramic for vehicles and aircraft (manufacture) | 31.61 |
| Insulating material made of glass fibre (manufacture) | 26.14 |
| Insulating material made of rubber (manufacture) | 25.13 |
| Insulating materials made of cork (manufacture) | 20.52 |
| Insulating oil (at refineries) (manufacture) | 23.20/1 |
| Insulating oil formulation outside refineries (manufacture) | 23.20/9 |
| Insulating work activities | 45.32 |
| Insulation made of asbestos (manufacture) | 26.82/1 |
| Insulators made of ceramic (manufacture) | 26.23 |
| Insulators made of glass (manufacture) | 26.15 |
| Insurance (non-life) | 66.03/1 |
| Insurance agent (not employed by insurance company) | 67.20 |
| Insurance agents activities | 67.20 |
| Insurance broker (not employed by insurance company) | 67.20 |
| Insurance brokers activities | 67.20 |
| Insurance consultancy services | 67.20 |
| Insurance risk evaluators activities | 67.20 |
| Integrated mechanical and electrical system testing and analysis | 74.30 |
| Intensifier for hydraulic equipment (manufacture) | 29.12/2 |
| Intensifier for photographic use (manufacture) | 24.64 |
| Intensifier for pneumatic control equipment (manufacture) | 29.12/2 |
| Inter Varsity Fellowship of Evangelical Unions | 91.31 |
| Inter-city coach services on scheduled routes | 60.21/1 |
| Interbank (worldwide financial telecommunications society) | 67.13 |
| Interchangeable tools for dies (manufacture) | 28.62 |
| Interior decor design | 74.87/2 |
| Interior decorator activities | 74.87/2 |
| Interior sprung mattress (manufacture) | 36.15 |
| Interlining weaving from yarn spun on the cotton system (manufacture) | 17.21 |
| Intermediate bulk containers other than drums made of plastic (manufacture) | 25.23/9 |
| Internal combustion engine for motor vehicles (manufacture) | 34.10 |
| Internal combustion engines and parts (manufacture) | 29.11 |
| Internal combustion engines for motorcycles (manufacture) | 35.41 |
| Internal combustion engines for tractors (manufacture) | 34.10 |
| International peace keeping forces contribution including assignment of manpower | 75.21 |
| International Labour Office | 99.00 |
| International Monetary Fund | 99.00 |
| International organisation (e.g. United Nations, International Labour Office) | 99.00 |
| Internet access providers | 64.20 |
| Internet auctions (retail) | 52.63 |
| Internet car auctions | 50.10/2 |
| Internet retail sales (retail) | 52.61 |
| Interpreter | 74.85 |
| Invalid carriage (electrically propelled) (manufacture) | 35.43 |
| Invalid carriage (manually propelled) (manufacture) | 35.43 |
| Invalid carriage (power operated) (manufacture) | 35.43 |
| Invalid carriages (wholesale) | 51.46 |
| Invalid food (milk based) (manufacture) | 15.88 |
| Invalid food (other than milk based) (manufacture) | 15.88 |
| Inventor (so described) | 73.10 |
| Invert sugar (manufacture) | 15.83 |

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| Investigation activities | 74.60/1 |
| Investment broking | 67.12/2 |
| Investment casting equipment (manufacture) | 29.51 |
| Investment fund activities | 65.23/1 |
| Investment trusts activities | 65.23/1 |
| Invisible mending (retail) | 52.74 |
| Invoice discounting | 65.22/2 |
| Invoicing machine (manufacture) | 30.01 |
| Iodine and iodides (manufacture) | 24.13 |
| Ion exchange plant for water treatment (manufacture) | 29.24 |
| Ion-exchangers based on polymers (manufacture) | 24.16 |
| Iridium (manufacture) | 27.41 |
| Iron (commission agent) | 51.12 |
| Iron (electric) (manufacture) | 29.71 |
| Iron (manufacture) | 27.10 |
| Iron (wholesale) | 51.52 |
| Iron foundry (manufacture) | 27.51 |
| Iron of exceptional purity production by electrolysis or other chemical processes (manufacture) | 27.10 |
| Iron ore beneficiation and agglomeration | 13.10 |
| Iron ore calcining | 13.10 |
| Iron ore crushing | 13.10 |
| Iron ore mine or quarry | 13.10 |
| Iron ore preparation | 13.10 |
| Iron ore sintering | 13.10 |
| Iron ore washing | 13.10 |
| Iron powder production (manufacture) | 27.10 |
| Iron pyrites extraction (not for iron production) | 14.30 |
| Iron roughnecks (manufacture) | 29.52/1 |
| Iron shot (manufacture) | 27.10 |
| Iron yard (wholesale) | 51.52 |
| Ironing machine for domestic use (electric) (manufacture) | 29.71 |
| Ironing machine for non-domestic use (manufacture) | 29.54 |
| Ironmonger (retail) | 52.46 |
| Ironmonger (wholesale) | 51.54 |
| Ironmongery (commission agent) | 51.15 |
| Irradiators (manufacture) | 29.53 |
| Irrigation system construction | 45.24 |
| Irrigation systems operation on a fee or contract basis | 01.41 |
| Isinglass (manufacture) | 24.62 |
| Isolating and make or break switches (manufacture) | 31.20 |
| Isolating gases (manufacture) | 24.11 |
| Isolation hospital (public sector) | 85.11/1 |
| Isotopes and compounds thereof (commission agent) | 51.12 |
| Isotopic separation machinery or apparatus (manufacture) | 29.56 |
| Issuing house | 67.13 |
| Ivory working (manufacture) | 36.63/9 |
| Jack for motor vehicle (manufacture) | 29.22 |
| Jacket leg of steel plate for oil platform (manufacture) | 35.11 |
| Jacket substructure design and other foundation design services | 74.20/4 |
| Jackets for men and boys (manufacture) | 18.22/1 |
| Jackets for women and girls (manufacture) | 18.22/2 |
| Jacks (other than for motor vehicles) (manufacture) | 29.22 |
| Jacks and hoists of a kind used for raising vehicles (wholesale) | 51.87 |
| Jacquard machinery for carpet making (manufacture) | 29.54 |
| Jacquard textile machinery (manufacture) | 29.54 |
| Jam (manufacture) | 15.33 |
| Jam pot covers made of plastic (manufacture) | 25.22 |
| Janitorial services | 74.70/1 |
| Japanning (metal finishing) (manufacture) | 28.51 |

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| Jars made of ceramic (manufacture) | 26.25 |
| Jars made of fibre-cement (manufacture) | 26.65 |
| Jars made of glass (manufacture) | 26.13 |
| Jars made of plastic (manufacture) | 25.22 |
| Jeans cloth weaving (manufacture) | 17.21 |
| Jeans for men and boys (manufacture) | 18.22/1 |
| Jeans for women and girls (manufacture) | 18.22/2 |
| Jellied eel shop | 55.30/3 |
| Jelly (table) (manufacture) | 15.33 |
| Jelly powder (manufacture) | 15.33 |
| Jerry can made of plastic (manufacture) | 25.22 |
| Jerseys (knitted) (manufacture) | 17.72 |
| Jerusalem artichoke growing | 01.12 |
| Jet engine (manufacture) | 35.30 |
| Jet mine | 14.30 |
| Jet ornaments and jewellery (manufacture) | 36.22 |
| Jet pump (manufacture) | 29.12/1 |
| Jet ware (pottery) (manufacture) | 26.21 |
| Jewel case (not wood or metal) (manufacture) | 19.20 |
| Jewellers' materials (wholesale) | 51.47/9 |
| Jewellers' rouge (manufacture) | 24.12 |
| Jewellery (commission agent) | 51.12 |
| Jewellery (gilded and silvered) (manufacture) | 36.61 |
| Jewellery (gold or silver plated) (manufacture) | 36.22 |
| Jewellery (retail) | 52.48/4 |
| Jewellery (wholesale) | 51.47/3 |
| Jewellery designing | 74.87/2 |
| Jewellery engraving (not distributive trades) (manufacture) | 36.22 |
| Jewellery exporter (wholesale) | 51.47/3 |
| Jewellery importer (wholesale) | 51.47/3 |
| Jewellery made of ceramic (manufacture) | 36.61 |
| Jewellery made of glass (manufacture) | 26.15 |
| Jewellery made of platinum (manufacture) | 36.22 |
| Jewellery made of precious metal (manufacture) | 36.22 |
| Jewellery made of semi-precious stones (manufacture) | 36.22 |
| Jewellery polishing (manufacture) | 36.22 |
| Jewellery rental | 71.40/9 |
| Jewellery with precious stones (manufacture) | 36.22 |
| Jewish Board of Guardians | 85.32/1 |
| Jewish synagogue | 91.31 |
| Jig saw puzzle (manufacture) | 36.50/9 |
| Jigs (manufacture) | 29.43 |
| Jigs and gauges (wholesale) | 51.81 |
| Job dyeing | 93.01 |
| Job printing (manufacture) | 22.22 |
| Jobbing waiter | 93.05/9 |
| Jockey | 92.62/9 |
| Jockey club | 92.62/9 |
| Joint organisation of employers and trade unions | 91.11 |
| Jointing (precision component) (manufacture) | 29.24 |
| Joints made of asbestos (manufacture) | 26.82/1 |
| Jokes and novelties (manufacture) | 36.63/9 |
| Journal and periodical publishing (manufacture) | 22.13 |
| Journal rental | 71.40/1 |
| Journalists | 92.40 |
| Judge | 75.23 |
| Judge Advocates | 75.23 |
| Judges of sport | 92.62/9 |
| Juice squeezers (electric) (manufacture) | 29.71 |

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| Jujube (manufacture) | 15.84/2 |
| Juke boxes leasing | 71.40/1 |
| Jumpers (knitted) (manufacture) | 17.72 |
| Junction box (manufacture) | 31.20 |
| Junior schools | 80.10 |
| Junket powder (manufacture) | 15.51/9 |
| Justice of the Peace | 75.23 |
| Jute calendering (manufacture) | 17.30 |
| Jute cloth (manufacture) | 17.25 |
| Jute fabrics bleaching, dyeing or otherwise finishing (manufacture) | 17.30 |
| Jute sacking (manufacture) | 17.25 |
| Jute sorting (manufacture) | 17.17 |
| Jute spinning (manufacture) | 17.17 |
| Jute tow (manufacture) | 17.17 |
| Jute weaving (manufacture) | 17.25 |
| Jute winding (manufacture) | 17.17 |
| Jute yarn (manufacture) | 17.17 |
| Juvenile outfitter (retail) | 52.42/2 |
| Kaolin mining | 14.22 |
| Kapok seed crushing (manufacture) | 15.41 |
| Kapok seed oil refining (manufacture) | 15.42 |
| Kapok willowing (manufacture) | 17.17 |
| Kayak building (manufacture) | 35.12 |
| KD sets for car and commercial vehicle where the value is less than half the value of the complete assembled vehicle (manufacture) | 34.30 |
| KD sets for cars at least 50% of value of complete vehicle (manufacture) | 34.10 |
| KD sets for commercial vehicles at least 50% of value of complete vehicle (manufacture) | 34.10 |
| Keene's cement (manufacture) | 26.51 |
| Kegs made of aluminium (manufacture) | 28.72 |
| Kegs made of iron or steel (manufacture) | 28.71 |
| Kegs made of plastic (manufacture) | 25.22 |
| Kegs made of wood (manufacture) | 20.40 |
| Kelp collecting, cutting and gathering (uncultivated) | 05.01 |
| Kennel master | 92.62/9 |
| Kennels (not racing) | 93.05/9 |
| Kennels and garages (racing) | 92.62/9 |
| Kensington Gardens | 92.72/9 |
| Kerbs and edging made of pre-cast concrete (manufacture) | 26.61 |
| Kerbstone (not concrete) (manufacture) | 26.70 |
| Kernel crushing (manufacture) | 15.41 |
| Kerosene (manufacture) | 23.20/1 |
| Ketchup (manufacture) | 15.87 |
| Ketone and quinone function compounds (commission agent) | 51.12 |
| Ketone and quinone function compounds (wholesale) | 51.55 |
| Ketones (manufacture) | 24.14 |
| Kettle (electric) (manufacture) | 29.71 |
| Kettles (non-electric) (manufacture) | 28.75 |
| Kew Gardens | 92.53 |
| Key (manufacture) | 28.63 |
| Key blank (manufacture) | 28.63 |
| Key cutting services (while you wait) | 52.74 |
| Key tags and cases made of leather (manufacture) | 19.20 |
| Keyboard instruments (manufacture) | 36.30 |
| Keyboards for computers (manufacture) | 30.02 |
| Kiln furniture (manufacture) | 26.26 |
| Kiln lining (manufacture) | 26.26 |
| Kindergartens | 80.10 |
| Kipper (manufacture) | 15.20/9 |
| Kitchen cloth made of paper (manufacture) | 21.22 |
| Kitchen foil made of aluminium (manufacture) | 27.42 |

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| Kitchen knife (manufacture) | 28.61 |
| Kitchen linen (manufacture) | 17.40/3 |
| Kitchen seating (upholstered) (manufacture) | 36.11 |
| Kitchen towels made of paper (manufacture) | 21.22 |
| Kitchenware made of ceramics (manufacture) | 26.21 |
| Kitchenware made of glass (manufacture) | 26.13 |
| Kitchenware made of plastic (manufacture) | 25.24 |
| Kitchenware made of wood (manufacture) | 20.51 |
| Kitchenware rental | 71.40/9 |
| Kite (not toy) (manufacture) | 35.30 |
| Kits for embroidery, etc (commission agent) | 51.16 |
| Klystron (manufacture) | 32.10 |
| Knickers (manufacture) | 18.23/2 |
| Knife (cutlery) (manufacture) | 28.61 |
| Knife sharpener (electric) (manufacture) | 29.71 |
| Knife valves (manufacture) | 29.13 |
| Knife with folding blade (manufacture) | 28.61 |
| Knifegrinder (travelling) | 93.05/9 |
| Knitted bonnet (manufacture) | 18.24/1 |
| Knitted bootees (manufacture) | 18.24/9 |
| Knitted dress and jacket ensemble (manufacture) | 18.22/2 |
| Knitted dresses for women and girls (manufacture) | 18.22/2 |
| Knitted gloves (manufacture) | 18.24/9 |
| Knitted goods finishing (manufacture) | 17.30 |
| Knitted goods printing (manufacture) | 17.30 |
| Knitted goods scouring (manufacture) | 17.30 |
| Knitted goods shrinking (manufacture) | 17.30 |
| Knitted goods trimming (manufacture) | 17.30 |
| Knitted mittens and mitts (manufacture) | 18.24/9 |
| Knitted nightwear for men and boys (manufacture) | 18.23/1 |
| Knitted nightwear for women and girls (manufacture) | 18.23/2 |
| Knitted or netted elastic over 30 cm wide (manufacture) | 17.60 |
| Knitted outerwear for men and boys (manufacture) | 18.22/1 |
| Knitted outerwear for women and girls (manufacture) | 18.22/2 |
| Knitted scarf (manufacture) | 18.24/9 |
| Knitted shawl (manufacture) | 18.24/9 |
| Knitted skirts (manufacture) | 18.22/2 |
| Knitted suits for women and girls (manufacture) | 18.22/2 |
| Knitted swimwear (manufacture) | 18.24/9 |
| Knitted swimwear for infants (manufacture) | 18.24/9 |
| Knitted ties (manufacture) | 18.24/9 |
| Knitted underclothing for infants (manufacture) | 18.24/9 |
| Knitted underwear for men and boys (manufacture) | 18.23/1 |
| Knitted underwear for women and girls (manufacture) | 18.23/2 |
| Knitted vests for men and boys (manufacture) | 18.23/1 |
| Knitted vests for women and girls (manufacture) | 18.23/2 |
| Knitting machine (manufacture) | 29.54 |
| Knitting machines (retail) | 52.45 |
| Knitting machines (wholesale) | 51.83 |
| Knitting needles made of metal (manufacture) | 28.73 |
| Knitting needles made of plastic (manufacture) | 25.24 |
| Knitting yarn (retail) | 52.41 |
| Knitting yarn made of wool (manufacture) | 17.12 |
| Knitting yarn made of worsted (manufacture) | 17.13 |
| Knitting yarns (cotton) (manufacture) | 17.11 |
| Knitting yarns (man made fibres) (manufacture) | 17.11 |
| Knitwear (manufacture) | 17.72 |
| Knives for horticultural use (manufacture) | 28.62 |
| Knives for industrial use (manufacture) | 28.62 |

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| Knives for machines (manufacture) | 28.62 |
| Knives for tradesmen (manufacture) | 28.62 |
| Knives made of plastic (manufacture) | 25.24 |
| Knobs for furniture made of plastic (manufacture) | 25.24 |
| Knotted net, tulle, lace, braid etc. making machines (manufacture) | 29.54 |
| Knotted netting of twine, cordage or rope (manufacture) | 17.52 |
| Kraft wrapping and packaging paper (manufacture) | 21.12 |
| Labelling machine for office use (manufacture) | 30.01 |
| Labelling machinery not for office use (manufacture) | 29.24 |
| Labelling, stamping and imprinting on a fee or contract basis | 74.82 |
| Labels (not self-adhesive) made of plastic (manufacture) | 25.24 |
| Labels (printed) made of gummed paper (manufacture) | 21.25/1 |
| Labels (printed) made of paper (manufacture) | 21.25/1 |
| Labels (unprinted) made of gummed paper (manufacture) | 21.25/2 |
| Labels (unprinted) made of paper (manufacture) | 21.25/2 |
| Labels made of textiles (manufacture) | 17.54/2 |
| Labels made of woven fabric (manufacture) | 17.54/2 |
| Laboratory furnace (manufacture) | 29.21 |
| Laboratory non-refractory ceramic products (manufacture) | 26.24 |
| Laboratory type sensitive balances (electronic) (manufacture) | 33.20/1 |
| Laboratory type sensitive balances (non-electronic) (manufacture) | 33.20/2 |
| Labour affairs services administration and regulation (public sector) | 75.13 |
| Labour organisations | 91.20 |
| Labour Party | 91.32 |
| Labour recruitment | 74.50 |
| Lac gathering | 02.01 |
| Lace (manufacture) | 17.54/1 |
| Lace bleaching (not on commission) (manufacture) | 17.54/1 |
| Lace bleaching, dyeing and dressing (on commission) (manufacture) | 17.30 |
| Lace cleaning and mending (not net mending) | 93.01 |
| Lace clipping (manufacture) | 17.54/1 |
| Lace curtains (manufacture) | 17.40/1 |
| Lace designing | 74.87/2 |
| Lace drawing (manufacture) | 17.54/1 |
| Lace dressing (manufacture) | 17.54/1 |
| Lace dyeing (not on commission) (manufacture) | 17.54/1 |
| Lace edging (manufacture) | 17.54/1 |
| Lace embroidery (manufacture) | 17.54/1 |
| Lace ending (manufacture) | 17.54/1 |
| Lace finishing (manufacture) | 17.54/1 |
| Lace flouncing (manufacture) | 17.54/1 |
| Lace mending (manufacture) | 17.54/1 |
| Lace net (manufacture) | 17.54/1 |
| Lace scalloping (manufacture) | 17.54/1 |
| Lace tablecloth (manufacture) | 17.40/3 |
| Lace trimming (manufacture) | 17.54/1 |
| Laces for boots and shoes (manufacture) | 17.54/2 |
| Lacquering (metal finishing) (manufacture) | 28.51 |
| Lacquering, varnishing and gilding of furniture (manufacture) | 36.14 |
| Lacquers (retail) | 52.46 |
| Lactones (coumarin, methylcoumarins and ethylcoumarins) (manufacture) | 24.14 |
| Lactones (other than coumarin, methylcoumarins and ethylcoumarins) (manufacture) | 24.41 |
| Lactones (wholesale) | 51.46 |
| Lactose production (manufacture) | 15.51/9 |
| Ladder hire | 71.32 |
| Ladder tape (textile material) (manufacture) | 17.54/2 |
| Ladders made of metal (manufacture) | 28.75 |
| Ladders made of metal for fire-fighting vehicles (manufacture) | 28.75 |
| Ladders made of wood (manufacture) | 20.51 |

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| Ladies fan (manufacture) | 18.24/9 |
| Ladies handbags made of leather (manufacture) | 19.20 |
| Ladies' outfitter (retail) | 52.42/3 |
| Ladle (manufacture) | 28.61 |
| Ladles for handling hot metals (manufacture) | 29.51 |
| Lager brewing (manufacture) | 15.96 |
| Lagging rope made of asbestos (manufacture) | 26.82/1 |
| Lake (pigment) (manufacture) | 24.12 |
| Lake steamer service | 61.20/1 |
| Lambskin clothing (manufacture) | 18.30 |
| Laminaria (manufacture) | 24.42/2 |
| Laminate made wholly of plastics and/or transparent regenerated cellulose film (manufacture) | 25.21 |
| Laminated glass (manufacture) | 26.12 |
| Laminated plastic film (manufacture) | 25.21 |
| Laminated thermosetting plastics sheet (manufacture) | 25.21 |
| Laminated wood products (manufacture) | 20.20 |
| Laminates made of plastic (manufacture) | 25.21 |
| Laminates of aluminium foil with other materials (manufacture) | 27.42 |
| Laminating (manufacture) | 22.25 |
| Laminating machine for office use (manufacture) | 30.01 |
| Laminating machinery (paper working) (manufacture) | 29.55 |
| Laminating of textile material (manufacture) | 17.30 |
| Laminboard (manufacture) | 20.20 |
| Lamp chimneys made of glass (manufacture) | 26.15 |
| Lamp holder (electric) (manufacture) | 31.20 |
| Lamp making machine (manufacture) | 29.56 |
| Lamps (manufacture) | 31.50 |
| Lamps for cycles (manufacture) | 31.61 |
| Lamps made of glass (manufacture) | 26.15 |
| Lampshades (not of glass or plastics) (manufacture) | 31.50 |
| Lampshades (retail) | 52.44 |
| Lampshades, reflectors, covers and diffusers made of plastic (manufacture) | 25.24 |
| Land agent | 70.31 |
| Land and building company | 70.11 |
| Land buying and selling | 70.12 |
| Land clearing equipment and machinery (manufacture) | 29.52/2 |
| Land drainage contractor | 45.11 |
| Land investment company | 70.11 |
| Land letting | 70.20/9 |
| Land reclamation work | 45.11 |
| Land surveying activities | 74.20/6 |
| Land surveyor (not valuer) | 74.20/6 |
| Land valuer or surveyor | 70.31 |
| Landfill for construction | 45.11 |
| Landfill for the disposal of refuse and waste | 90.02 |
| Landing gear for aircraft (manufacture) | 35.30 |
| Landing nets (manufacture) | 36.40 |
| Landing stage | 63.22 |
| Landing stage (floating) (manufacture) | 35.11 |
| Landlord (boarding house) | 55.23/9 |
| Landlord of real estate | 70.20/9 |
| Landscape architecture | 74.20/2 |
| Landscape contracting | 01.41 |
| Landscape gardening | 01.41 |
| Languages research and experimental development | 73.20 |
| Lanolin recovery (manufacture) | 15.41 |
| Lapping machine (metal cutting) (manufacture) | 29.42 |
| Lapping of textiles (manufacture) | 17.30 |
| Lapping tools (manufacture) | 28.62 |

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| Laquer (manufacture) | 24.30/1 |
| Lard (wholesale) | 51.33/3 |
| Lard from knackers (manufacture) | 15.11/2 |
| Lard oil (manufacture) | 15.41 |
| Lard refining (manufacture) | 15.11/2 |
| Laser (excluding laser system) (manufacture) | 33.40/2 |
| Laser cutting or welding machine tools (metal working) (manufacture) | 29.42 |
| Laser printers (wholesale) | 51.84 |
| Laser surgical apparatus (manufacture) | 33.10 |
| Lasts made of wood (manufacture) | 20.51 |
| Latch (manufacture) | 28.63 |
| Latex foam (manufacture) | 25.13 |
| Lathe (metal cutting) (manufacture) | 29.42 |
| Lathe chuck (manufacture) | 29.42 |
| Lathe tool (manufacture) | 28.62 |
| Launch barge services | 61.10/2 |
| Launch vehicle for spacecraft (manufacture) | 35.30 |
| Launching gear for aircraft (manufacture) | 35.30 |
| Launderette | 93.01 |
| Laundry | 93.01 |
| Laundry blue (manufacture) | 24.12 |
| Laundry brush (manufacture) | 36.62 |
| Laundry machinery (manufacture) | 29.54 |
| Laundry receiving office | 93.01 |
| Laundry starch (manufacture) | 15.62 |
| Laundry-type washing and dry-cleaning machines (wholesale) | 51.87 |
| Lavatory pans made of plastic (manufacture) | 25.23/9 |
| Lavatory seat cover (manufacture) | 17.40/3 |
| Laver gathering (cultivated) | 05.02 |
| Laver growing | 05.02 |
| Law agent | 74.11/9 |
| Law and order administration and operation | 75.24 |
| Law college | 80.30/2 |
| Law publishing (manufacture) | 22.15 |
| Law research and experimental development | 73.20 |
| Law Society | 91.12 |
| Law writing | 74.11/9 |
| Lawn mower (manufacture) | 29.32 |
| Lawn mowers (retail) | 52.46 |
| Lawn mowers (wholesale) | 51.88 |
| Lawn sand (manufacture) | 24.15 |
| Lawyer | 74.11/3 |
| Laying out the dead | 93.03 |
| Lead (manufacture) | 27.43 |
| Lead (wholesale) | 51.52 |
| Lead coated steel sheet (manufacture) | 27.10 |
| Lead mining and preparation | 13.20 |
| Lead ore and concentrate extraction and preparation | 13.20 |
| Lead paint (manufacture) | 24.30/1 |
| Leaded light (manufacture) | 26.15 |
| Leaf springs (manufacture) | 28.74 |
| Leaflet publishing (manufacture) | 22.11 |
| Leak testing and flow monitoring activities | 74.30 |
| Learned societies | 91.12 |
| Leather (commission agent) | 51.11 |
| Leather (wholesale) | 51.24/9 |
| Leather articles for use in machinery or mechanical appliances (manufacture) | 19.20 |
| Leather belting for use in machinery (manufacture) | 19.20 |
| Leather clothing for adults (retail) | 52.42/1 |

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| Leather clothing for adults (wholesale) | 51.42/1 |
| Leather dressing (manufacture) | 19.10 |
| Leather dyeing (manufacture) | 19.10 |
| Leather enamelling (manufacture) | 19.10 |
| Leather fillings (manufacture) | 19.30 |
| Leather garments for men and boys (manufacture) | 18.10 |
| Leather garments for women and girls (manufacture) | 18.10 |
| Leather gilding (manufacture) | 19.10 |
| Leather goods (commission agent) | 51.16 |
| Leather goods (not industrial) (manufacture) | 19.20 |
| Leather goods (retail) | 52.43/2 |
| Leather goods (wholesale) | 51.47/9 |
| Leather proofing (manufacture) | 19.10 |
| Leather tanning and dressing (manufacture) | 19.10 |
| Leather trimmings (manufacture) | 19.10 |
| Leather working machine (manufacture) | 29.54 |
| Leather, hides and skins working machinery (wholesale) | 51.83 |
| Leathercloth (manufacture) | 17.54/9 |
| Leathercloth made of polyvinyl chloride (manufacture) | 17.54/9 |
| Leavers lace (manufacture) | 17.54/1 |
| Leaves for springs (manufacture) | 28.74 |
| Lectern (manufacture) | 36.12 |
| Lecturers | 92.31/9 |
| Leek growing | 01.12 |
| Left luggage lockers (manufacture) | 28.75 |
| Legal activities n.e.c. | 74.11/9 |
| Legal Aid Society | 91.33 |
| Legal documentation and certification activities | 74.11/9 |
| Legal examiner activities | 74.11/9 |
| Legal sciences research and experimental development | 73.20 |
| Legal services in connection with the disposal of assets by auction | 74.11/9 |
| Legation | 99.00 |
| Leggings and gaiters made of cloth (manufacture) | 19.30 |
| Leggings made of leather (manufacture) | 19.30 |
| Leisure centres | 92.61/9 |
| Leisure craft made of rubber (manufacture) | 35.12 |
| Lemonade powder (manufacture) | 15.98 |
| Lemonade production (manufacture) | 15.98 |
| Leno fabric weaving (manufacture) | 17.21 |
| Lens (mounted, not photographic) (manufacture) | 33.40/1 |
| Lens (pressed or moulded, unworked, not coloured glass for traffic signals) (manufacture) | 26.15 |
| Lens (unmounted) (manufacture) | 33.40/1 |
| Lens made of coloured glass for rail and road signals (not optically worked) (manufacture) | 26.15 |
| Lentil splitting, grinding or milling (manufacture) | 15.61/2 |
| Leprosaria (public sector) | 85.11/1 |
| Lessee of tolls | 63.21 |
| Letter card (manufacture) | 21.23 |
| Letter file (manufacture) | 21.21/9 |
| Letter opening machine (manufacture) | 30.01 |
| Letterpress ink (manufacture) | 24.30/2 |
| Letterpress printing (manufacture) | 22.22 |
| Letterpress printing machine (manufacture) | 29.56 |
| Letterpress publishing (manufacture) | 22.15 |
| Lettuce growing | 01.12 |
| Level crossing control gear (manufacture) | 35.20 |
| Level gauges (electronic) (manufacture) | 33.20/1 |
| Level gauges (non-electronic) (manufacture) | 33.20/2 |
| Level measuring and control instruments (electronic) (manufacture) | 33.20/1 |
| Level measuring and control instruments (non-electronic) (manufacture) | 33.20/2 |

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| Levellers (manufacture) | 29.52/2 |
| Liability insurance | 66.03/1 |
| Liberal Democrat Party | 91.32 |
| Libraries | 92.51 |
| Librettist | 92.31/9 |
| Licensed bars (independent) | 55.40/2 |
| Licensed bars (managed) | 55.40/4 |
| Licensed bars (tenanted) | 55.40/3 |
| Licensed porter | 93.05/9 |
| Licensed victualler (independent) | 55.40/2 |
| Licensed victualler (managed) | 55.40/4 |
| Licensed victualler (tenanted) | 55.40/3 |
| Lichen gathering | 02.01 |
| Life assurance | 66.01/1 |
| Life re-insurance | 66.01/2 |
| Life sciences research and experimental development | 73.10 |
| Lifebelts made of cork (manufacture) | 20.52 |
| Lifebelts made of rubber (manufacture) | 25.13 |
| Lifeboat (manufacture) | 35.11 |
| Lifebouy made of cork (manufacture) | 20.52 |
| Lifebuoy made of rubber (manufacture) | 35.11 |
| Lifejacket made of canvas (manufacture) | 17.40/2 |
| Lifejacket made of cork (manufacture) | 20.52 |
| Lifejacket made of rubber (manufacture) | 25.13 |
| Liferaft (not rubber inflatable) (manufacture) | 35.11 |
| Lift (manufacture) | 29.22 |
| Lift and escalator maintenance (manufacture) | 29.22 |
| Lift for motor vehicle (manufacture) | 29.22 |
| Lift operating company | 60.23/9 |
| Lift operator | 60.23/9 |
| Lifting and handling equipment (manufacture) | 29.22 |
| Lifting and handling equipment (wholesale) | 51.87 |
| Lifting and handling equipment parts (manufacture) | 29.22 |
| Lifts, skip hoists, escalators and moving walkways (wholesale) | 51.87 |
| Light bulb (manufacture) | 31.50 |
| Light bulbs including fluorescent and neon tubes (manufacture) | 31.50 |
| Light emitting diodes (wholesale) | 51.86 |
| Light fittings made of plastic (manufacture) | 25.24 |
| Light metal containers (wholesale) | 51.87 |
| Light metal packaging (manufacture) | 28.72 |
| Light meter (electric) (manufacture) | 33.20/1 |
| Light outerwear for women and girls (manufacture) | 18.22/2 |
| Light pens (manufacture) | 30.02 |
| Light, medium and heavy petroleum oils (commission agent) | 51.12 |
| Lighter (ship) (manufacture) | 35.11 |
| Lighter fuel in containers not exceeding 300cc (liquid or liquefied gas) (manufacture) | 36.63/9 |
| Lighter lessee or owner | 63.22 |
| Lighterage activities | 63.22 |
| Lighthouse activities | 63.22 |
| Lighthouse Authority | 63.22 |
| Lighting equipment (manufacture) | 31.50 |
| Lighting equipment (retail) | 52.44 |
| Lighting equipment (wholesale) | 51.43/9 |
| Lighting equipment for motor vehicles (manufacture) | 31.61 |
| Lighting fitting other than glassware (manufacture) | 31.50 |
| Lightning arresters (manufacture) | 31.20 |
| Lightship | 63.22 |
| Lightship (manufacture) | 35.11 |
| Lightweight jackets for women and girls (manufacture) | 18.22/2 |

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| Lignite mining | 10.20 |
| Lignite or peat (commission agent) | 51.12 |
| Lignite tars production (manufacture) | 23.10 |
| Limb fitting centre | 85.14 |
| Lime (ammonium nitrate) (manufacture) | 24.15 |
| Lime processing kiln (manufacture) | 29.21 |
| Limestone (ground) (manufacture) | 26.70 |
| Limestone (wholesale) | 51.53 |
| Limestone including dolomite mine or quarry | 14.12 |
| Limestone quarrying, crushing and breaking for constructional purposes | 14.12 |
| Limestone working (manufacture) | 26.70 |
| Linchpin (manufacture) | 28.74 |
| Lincrusta (manufacture) | 21.24 |
| Line apparatus (carrier, duplex and repeater) (manufacture) | 32.20/1 |
| Line pipe made of steel (manufacture) | 27.22 |
| Line telegraphy apparatus (manufacture) | 32.20/1 |
| Line telegraphy or telegraphy apparatus (wholesale) | 51.86 |
| Line telephony apparatus (manufacture) | 32.20/1 |
| Line yarn made of flax (manufacture) | 17.14 |
| Line yarn made of hard fibre (manufacture) | 17.52 |
| Linear acting (cylinders) hydraulic and pneumatic power engines and motors (wholesale) | 51.87 |
| Linen and linen goods (wholesale) | 51.41 |
| Linen and union cloth (manufacture) | 17.25 |
| Linen bleaching (manufacture) | 17.30 |
| Linen buckram weaving (manufacture) | 17.54/9 |
| Linen dyeing (manufacture) | 17.30 |
| Linen hire (associated with laundry service) | 93.01 |
| Linen printing (manufacture) | 17.30 |
| Linen weaving (manufacture) | 17.25 |
| Liner (ship) (manufacture) | 35.11 |
| Liner hanger equipment (manufacture) | 29.52/1 |
| Liner made of non-woven polyethylene (manufacture) | 25.22 |
| Lingerie (manufacture) | 18.23/2 |
| Linguistics research and experimental development | 73.20 |
| Linings for hats (manufacture) | 18.24/1 |
| Link chain (welded) (manufacture) | 28.74 |
| Lino tiles (retail) | 52.48/1 |
| Linoleum (manufacture) | 36.63/9 |
| Linoleum (wholesale) | 51.47/9 |
| Linoleum laying | 45.43 |
| Linseed crushing (manufacture) | 15.41 |
| Linseed oil production (manufacture) | 15.41 |
| Linseed oil refining (manufacture) | 15.42 |
| Lip make-up and eye make-up preparations (commission agent) | 51.18 |
| Lipstick (manufacture) | 24.52 |
| Liquefaction and regasification of natural gas for transport | 11.10 |
| Liquefied gas for motor purposes (commission agent) | 51.12 |
| Liquefied or compressed industrial gases (manufacture) | 24.11 |
| Liqueurs (manufacture) | 15.91 |
| Liqueurs (wholesale) | 51.34/2 |
| Liquid and compressed air (commission agent) | 51.12 |
| Liquid and compressed air (wholesale) | 51.55 |
| Liquid butane gas (manufacture) | 23.20/1 |
| Liquid coffee (manufacture) | 15.86/2 |
| Liquid dielectric transformers (wholesale) | 51.87 |
| Liquid elevator parts (manufacture) | 29.12/1 |
| Liquid elevators (manufacture) | 29.12/1 |
| Liquid fuels other than petroleum (wholesale) | 51.51/9 |
| Liquid hydrocarbon fractions draining and separation | 11.10 |

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| Liquid lustres (manufacture) | 24.30/1 |
| Liquid or compressed air (manufacture) | 24.11 |
| Liquid or liquefied-gas fuels for lighters in containers (300cc or more) (wholesale) | 51.47/9 |
| Liquid petroleum fuels (wholesale) | 51.51/1 |
| Liquid propane gas (manufacture) | 23.20/1 |
| Liquid soap (manufacture) | 24.51/1 |
| Liquid steel (manufacture) | 27.10 |
| Liquid sugar (manufacture) | 15.83 |
| Liquid supply meter (non-electronic) (manufacture) | 33.20/2 |
| Liquids bottling on a fee or contract basis | 74.82 |
| Liquids transport via pipelines | 60.30 |
| Liquorice (manufacture) | 15.84/2 |
| Listing machine (manufacture) | 30.01 |
| Literary agency | 74.87/9 |
| Litho plate making (sensitized) (manufacture) | 24.64 |
| Litho plate making (unsensitized) (manufacture) | 22.24 |
| Litho stone working (manufacture) | 26.70 |
| Lithographic artist (own account) | 92.31/9 |
| Lithographic ink (manufacture) | 24.30/2 |
| Lithographic printing (manufacture) | 22.22 |
| Lithography (manufacture) | 22.25 |
| Lithotrippers (manufacture) | 33.10 |
| Litter box refuse collection (public) | 90.02 |
| Live animal exporter (wholesale) | 51.23 |
| Live animal importer (wholesale) | 51.23 |
| Live animals (commission agent) | 51.11 |
| Live animals (wholesale) | 51.23 |
| Live poultry (wholesale) | 51.23 |
| Live storage rack (manufacture) | 29.22 |
| Livery (manufacture) | 18.21 |
| Livestock (wholesale) | 51.23 |
| Livestock insurance | 66.03/1 |
| Lloyd's Register of Shipping | 74.30 |
| Lloyd's underwriter (non-life) | 66.03/1 |
| Loader for mining (manufacture) | 29.52/1 |
| Loading shovel (manufacture) | 29.52/2 |
| Loading slings (manufacture) | 17.52 |
| Loan company (other than in banks' sector) | 65.22/1 |
| Lobe pump (manufacture) | 29.12/1 |
| Lobsterling production | 05.02 |
| Local authority art galleries and museums | 92.52/1 |
| Local authority baths (hot water and sauna) | 93.04 |
| Local authority canal services | 63.22 |
| Local authority car parks | 63.21 |
| Local authority cemeteries | 93.03 |
| Local authority Citizen's Advice Bureau | 85.32/2 |
| Local authority civil engineering department | 45.21/3 |
| Local authority cleansing department | 90.02 |
| Local authority community homes (children) | 85.31/2 |
| Local authority concert halls and theatres | 92.32 |
| Local authority crematoriums | 93.03 |
| Local authority docks and harbours | 63.22 |
| Local authority drainage services | 90.01 |
| Local authority engineer's department | 45.21/3 |
| Local authority fire brigade services | 75.25 |
| Local authority football and other sports grounds | 92.61/9 |
| Local authority freight ferry services on rivers, canals and lakes | 61.20/9 |
| Local authority funeral services | 93.03 |
| Local authority highways construction and maintenance | 45.23 |

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| Local authority home help service | 85.32/2 |
| Local authority homes for children, the disabled and the elderly | 85.31/2 |
| Local authority house building and maintenance | 45.21/2 |
| Local authority leisure centres | 92.61/9 |
| Local authority lighthouse service | 63.22 |
| Local authority lodging houses | 85.31/2 |
| Local authority municipal airport | 63.23 |
| Local authority municipal airports | 63.23 |
| Local Authority observation and assessment centres | 75.23 |
| Local authority or new town direct labour department (domestic dwellings) | 45.21/2 |
| Local authority parks and gardens | 92.72/9 |
| Local authority passenger ferry services on rivers, canals and lakes | 61.20/1 |
| Local authority pest control department | 74.70/3 |
| Local authority probation service | 85.32/2 |
| Local authority recreational facilities | 92.61/9 |
| Local authority refuse collection and disposal | 90.02 |
| Local authority restaurants, cafes, snack bars, etc. (unlicensed) | 55.30/2 |
| Local authority road construction and major repairs | 45.23 |
| Local authority road passenger transport services | 60.21/9 |
| Local authority sanitation | 90.03 |
| Local authority school crossing patrols | 75.24 |
| Local authority school meals service | 55.51 |
| Local authority sewage services | 90.01 |
| Local authority social or residential home | 85.31/2 |
| Local authority social services department | 85.32/2 |
| Local authority sports facilities (including cricket, football and other sports grounds, swimming baths, etc.) | 92.61/9 |
| Local authority street lighting | 45.34 |
| Local authority swimming pool | 92.61/9 |
| Local authority traffic wardens | 75.24 |
| Local authority transport department | 60.21/9 |
| Local authority warden controlled housing | 85.31/2 |
| Local authority welfare services (including homes for children, the disabled and the elderly) | 85.31/2 |
| Local government administration | 75.11 |
| Local radio station (broadcasting) | 92.20/1 |
| Lock (manufacture) | 28.63 |
| Lock construction | 45.24 |
| Lock for motor vehicle (manufacture) | 28.63 |
| Lock gates (manufacture) | 28.11 |
| Lock washer (manufacture) | 28.74 |
| Locker made of metal (manufacture) | 36.12 |
| Locker made of wood (manufacture) | 36.12 |
| Locknit fabric (manufacture) | 17.60 |
| Locksmiths (manufacture) | 28.63 |
| Locomotive (manufacture) | 35.20 |
| Locomotive parts and accessories (manufacture) | 35.20 |
| Locomotives (wholesale) | 51.87 |
| Lodge activities | 91.33 |
| Lodging house (local authority) | 85.31/2 |
| Lodging house (private) | 55.23/9 |
| Log decorticators (manufacture) | 29.43 |
| Log sawing (manufacture) | 20.10 |
| Log transport within the forest | 02.02 |
| Loganberry growing | 01.13/9 |
| Logging | 02.01 |
| Logging service activities | 02.02 |
| London Museum | 92.52/1 |
| Loofah articles (manufacture) | 20.52 |
| Loom (manufacture) | 29.54 |
| Loom made of wood (manufacture) | 20.51 |

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| Loom winder (manufacture) | 29.54 |
| Loose cover for furniture (manufacture) | 17.40/1 |
| Loose glass fibre (manufacture) | 26.14 |
| Loose leaf binder (manufacture) | 22.22 |
| Lord Chancellor's Department | 75.23 |
| Lord's Day Observance Society | 91.31 |
| Lorries (new) (retail) | 50.10/1 |
| Lorries (new) (wholesale) | 50.10/1 |
| Lorries (used) (retail) | 50.10/2 |
| Lorries (used) (wholesale) | 50.10/2 |
| Lorry (manufacture) | 34.10 |
| Lorry loader (manufacture) | 29.22 |
| Loss adjuster | 67.20 |
| Lottery ticket sales | 92.71 |
| Loudspeaker (manufacture) | 32.30 |
| Low and non-alcoholic beer (manufacture) | 15.96 |
| Low and non-alcoholic wine based on concentrated grape must (manufacture) | 15.93/2 |
| Low and non-alcoholic wine from fresh grapes and grape juice (manufacture) | 15.93/1 |
| Low carbon ferro manganese (carbon 2% or less) (manufacture) | 27.10 |
| Low energy and energy-reduced foods (manufacture) | 15.88 |
| Low loader trailer (manufacture) | 34.20/2 |
| Low sodium foods (manufacture) | 15.88 |
| Low temperature carbonisation solid fuel (not ovoid or briquettes) (manufacture) | 23.10 |
| Lozenge (medicated) (manufacture) | 15.84/2 |
| Lozenge (not medicated) (manufacture) | 15.84/2 |
| Lubricants (wholesale) | 51.51/9 |
| Lubricating grease formulation outside refineries (manufacture) | 23.20/9 |
| Lubricating oil additive (manufacture) | 24.66 |
| Lubricating oil at refineries (manufacture) | 23.20/1 |
| Lubricating oil formulation outside refineries (manufacture) | 23.20/9 |
| Lubricating oils (commission agent) | 51.12 |
| Lubricating products for motor vehicles | 50.50 |
| Lubricating pump (not for internal combustion engine) (manufacture) | 29.12/1 |
| Lubricator (manufacture) | 29.24 |
| Luggage made of leather or leather substitute (manufacture) | 19.20 |
| Luggage trucks (manufacture) | 35.50 |
| Luggage van for railway (manufacture) | 35.20 |
| Luminophores (manufacture) | 24.12 |
| Luncheon bar (licensed) | 55.30/1 |
| Luncheon club | 55.51 |
| Luncheon voucher company | 74.87/9 |
| Lyes (manufacture) | 24.13 |
| Lyric author | 92.31/9 |
| Lysine and glutamic acid and salts thereof (wholesale) | 51.46 |
| Lysine, glutamic acid and their salts (commission agent) | 51.18 |
| Macaroni (manufacture) | 15.85 |
| Macaroni, spaghetti or similar products machinery (manufacture) | 29.53 |
| Machine broker (commission agent) | 51.14 |
| Machine covers (manufacture) | 17.40/2 |
| Machine gun (manufacture) | 29.60 |
| Machine parts made of wood (manufacture) | 20.51 |
| Machine printing of textiles (manufacture) | 17.30 |
| Machine tool interchangeable tools (manufacture) | 28.62 |
| Machine tool special attachments (excluding for metal working) (manufacture) | 29.43 |
| Machine tools (ultrasonic) (metal working) (manufacture) | 29.42 |
| Machine tools (wholesale) | 51.81 |
| Machine tools exporter (wholesale) | 51.81 |
| Machine tools for working cork, bone, hard rubber, hard plastics or similar hard materials (manufacture) | 29.43 |
| Machine tools for working metals (manufacture) | 29.42 |

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| Machine tools importer (wholesale) | 51.81 |
| Machine tools rental and operating leasing | 71.34 |
| Machinery (commission agent) | 51.14 |
| Machinery (undefined) (wholesale) | 51.90 |
| Machinery accessories made of leather (manufacture) | 19.20 |
| Machinery and apparatus for filtering or purifying gases (wholesale) | 51.87 |
| Machinery and equipment for offices (wholesale) | 51.85 |
| Machinery and industrial plant design | 74.20/5 |
| Machinery belting (woven) (manufacture) | 17.54/2 |
| Machinery belting made of leather (manufacture) | 19.20 |
| Machinery for industrial use rental and operating leasing | 71.34 |
| Machinery for making wooden clogs, soles and heels for shoes (manufacture) | 29.43 |
| Machinery not containing electrical connectors n.e.c. parts (manufacture) | 29.24 |
| Machinery stockist (undefined) (wholesale) | 51.90 |
| Machines and appliances for testing the mechanical properties of materials (wholesale) | 51.87 |
| Machines for transcribing data media in coded form (manufacture) | 30.02 |
| Machining centre (metal working) (manufacture) | 29.42 |
| Mackintoshes for men and boys (manufacture) | 18.22/1 |
| Mackintoshes for women and girls (manufacture) | 18.22/2 |
| Made-up filter cloth (manufacture) | 17.40/2 |
| Made-up goods of sailcloth (manufacture) | 17.40/2 |
| Magazine paper (manufacture) | 21.12 |
| Magazine printing (manufacture) | 22.22 |
| Magazine publishing (manufacture) | 22.13 |
| Magazines (wholesale) | 51.47/9 |
| Magazines rental | 71.40/1 |
| Maggot breeding | 01.25 |
| Magistrates' Court | 75.23 |
| Magnesite chrome shape (manufacture) | 26.26 |
| Magnesium (manufacture) | 27.45 |
| Magnesium sulphates (natural kieserite) mining | 14.30 |
| Magnetic card (manufacture) | 24.65 |
| Magnetic card readers (manufacture) | 30.02 |
| Magnetic card storage units (manufacture) | 30.02 |
| Magnetic compass (manufacture) | 33.20/2 |
| Magnetic disc (unrecorded) (manufacture) | 24.65 |
| Magnetic lifting heads (wholesale) | 51.87 |
| Magnetic or optical readers (manufacture) | 30.02 |
| Magnetic or optical readers (wholesale) | 51.84 |
| Magnetic recording head (manufacture) | 32.30 |
| Magnetic tape (unrecorded) (manufacture) | 24.65 |
| Magnetic tape recorders (manufacture) | 32.30 |
| Magneto (manufacture) | 31.61 |
| Magneto-dynamos (manufacture) | 31.61 |
| Magnetometric (subsurface) surveying activities | 74.20/6 |
| Magnetron (manufacture) | 32.10 |
| Magnetrons, klystrons and microwave tubes (wholesale) | 51.86 |
| Magnets (manufacture) | 31.62 |
| Magnifying glass (manufacture) | 33.40/2 |
| Magnolia metal (manufacture) | 27.43 |
| Mail distribution and delivery | 64.11 |
| Mail handling machines (manufacture) | 30.01 |
| Mail order (retail) | 52.61 |
| Mail order sales of motor vehicle parts and accessories (retail) | 50.30 |
| Mailbox rental | 64.11 |
| Mainframe computers (manufacture) | 30.02 |
| Maisonettes letting | 70.20/9 |
| Maize (flaked) production (manufacture) | 15.61/1 |
| Maize flour and meal production (manufacture) | 15.61/1 |

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| Maize growing | 01.11 |
| Maize starch (manufacture) | 15.62 |
| Make-up and beauty treatment | 93.02 |
| Make-up preparation (manufacture) | 24.52 |
| Malleable castings (manufacture) | 27.51 |
| Malt and malt products (manufacture) | 15.97 |
| Malt extract (manufacture) | 15.89/9 |
| Malted milk production (manufacture) | 15.89/9 |
| Maltose (manufacture) | 15.62 |
| Mammographs (manufacture) | 33.10 |
| Man-made fibre (not glass fibre) (manufacture) | 24.70 |
| Man-made fibre bulking other than in man-made fibre producing establishments (manufacture) | 17.15 |
| Man-made fibre crimping other than in man-made fibre producing establishments (manufacture) | 17.15 |
| Man-made fibre fabric bleaching, dyeing, printing or otherwise finishing (manufacture) | 17.30 |
| Man-made fibre texturing other than in man-made fibre producing establishments (manufacture) | 17.15 |
| Man-made fibre texturing, bulking and crimping in man-made fibre producing establishments (manufacture) | 17.15 |
| Man-made fibre waste (commission agent) | 51.18 |
| Man-made fibre weaving from yarns spun on the cotton system (manufacture) | 17.21 |
| Man-made fibre weaving of fabrics from yarns spun on the woollen system (manufacture) | 17.22 |
| Man-made fibre weaving of fabrics from yarns spun on worsted and semi-worsted systems (manufacture) | 17.23 |
| Man-made fibre yarn bleaching, dyeing or otherwise finishing (manufacture) | 17.30 |
| Man-made fibres and yarns (commission agent) | 51.12 |
| Man-made fibres spinning on the cotton system (manufacture) | 17.11 |
| Man-made fibres spinning on the woollen system (manufacture) | 17.12 |
| Man-made fibres spinning on the worsted and semi-worsted systems (manufacture) | 17.13 |
| Man-made fibres twisting on the cotton system (manufacture) | 17.11 |
| Man-made fibres twisting on the woollen system (manufacture) | 17.12 |
| Man-made fibres twisting on the worsted and semi-worsted systems (manufacture) | 17.13 |
| Man-made fibres warping on the cotton system (manufacture) | 17.11 |
| Man-made fibres warping on the woollen system (manufacture) | 17.12 |
| Man-made fibres warping on the worsted and semi-worsted systems (manufacture) | 17.13 |
| Man-made fibres winding on the cotton system (manufacture) | 17.11 |
| Man-made fibres winding on the woollen system (manufacture) | 17.12 |
| Man-made fibres winding on the worsted and semi-worsted systems (manufacture) | 17.13 |
| Man-made tow (manufacture) | 24.70 |
| Management audits consultancy services | 74.14/3 |
| Management consultancy activities | 74.14/3 |
| Management training establishment | 80.22 |
| Manganese alloys (manufacture) | 27.45 |
| Manganese mining and preparation | 13.20 |
| Manganese oxide (manufacture) | 24.12 |
| Manganese production and refining (manufacture) | 27.45 |
| Manhole or access covers made of plastic (manufacture) | 25.23/9 |
| Manicure and pedicure preparations (commission agent) | 51.18 |
| Manicure and pedicure preparations (manufacture) | 24.52 |
| Manicure and pedicure sets (manufacture) | 28.61 |
| Manicure case made of leather (manufacture) | 19.20 |
| Manicurist | 93.02 |
| Manifold for industrial engine (manufacture) | 29.11 |
| Manometers (electronic) (manufacture) | 33.20/1 |
| Manometers (non-electronic) (manufacture) | 33.20/2 |
| Mansions letting | 70.20/9 |
| Manually propelled trucks (not wooden) (manufacture) | 35.50 |
| Manufacturing furrier (manufacture) | 18.30 |
| Manufacturing services administration and regulation (public sector) | 75.13 |
| Manure (wholesale) | 51.55 |
| Manure spreader (manufacture) | 29.32 |
| Manuscript book (manufacture) | 22.22 |
| Map and plan publishing (manufacture) | 22.11 |

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| Map lending and storage | 92.51 |
| Map printing (manufacture) | 22.22 |
| Map seller (retail) | 52.47 |
| Marble (wholesale) | 51.53 |
| Marble masonry working (manufacture) | 26.70 |
| Marble quarrying (rough trimming and sawing) | 14.11 |
| Marbles made of glass (manufacture) | 26.15 |
| Margarine (manufacture) | 15.43 |
| Margarine (wholesale) | 51.33/3 |
| Marina construction | 45.24 |
| Marinas | 92.62/9 |
| Marine and freshwater crustaceans and molluscs gathering | 05.01 |
| Marine animal crude oil and fat production (manufacture) | 15.41 |
| Marine cargo lighterage | 63.22 |
| Marine cargo superintendent | 63.22 |
| Marine cargo surveyor | 74.30 |
| Marine consultant | 74.20/6 |
| Marine diesel oil (manufacture) | 23.20/1 |
| Marine fireboat services | 75.25 |
| Marine insurance | 66.03/1 |
| Marine insurance survey activities | 74.30 |
| Marine non-propulsion engines (manufacture) | 29.11 |
| Marine paint (manufacture) | 24.30/1 |
| Marine propulsion engines (wholesale) | 51.87 |
| Marine salvage | 63.22 |
| Marine screw propeller (manufacture) | 28.75 |
| Marine store waste (wholesale) | 51.57 |
| Marine surveyor | 74.30 |
| Marine tow out services | 61.10/2 |
| Marionette show | 92.34/9 |
| Maritime agent | 63.40 |
| Maritime search and rescue (military) | 75.22 |
| Marker pen (manufacture) | 36.63/1 |
| Market research agency | 74.13 |
| Market research consultant | 74.13 |
| Market research organisation | 74.13 |
| Market, social and economic research services | 74.13 |
| Marketing management consultancy activities | 74.14/9 |
| Marking ink (manufacture) | 24.66 |
| Marl mining | 14.12 |
| Marmalade (manufacture) | 15.33 |
| Marquee (manufacture) | 17.40/2 |
| Marriage and family guidance (charitable) | 85.32/1 |
| Marriage and family guidance (non-charitable) | 85.32/2 |
| Marriage bureau | 93.05/9 |
| Marshmallow (manufacture) | 15.84/2 |
| Marzipan sweets (manufacture) | 15.84/2 |
| Mashed potatoes (dehydrated) production (manufacture) | 15.31 |
| Mask and respirator (not medical) (manufacture) | 33.10 |
| Mason (building) | 45.25 |
| Mass radiography service | 85.14 |
| Massage apparatus (manufacture) | 33.10 |
| Massage salons | 93.04 |
| Master alloys of copper (manufacture) | 27.44 |
| Master of ceremonies | 93.05/9 |
| Mastics (manufacture) | 24.30/3 |
| Masts and spars for pleasure boats (manufacture) | 35.12 |
| Masts and spars for ships (manufacture) | 35.11 |
| Mat made of glass fibre (manufacture) | 26.14 |

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| Match (manufacture) | 36.63/9 |
| Matches (wholesale) | 51.47/9 |
| Matchet (manufacture) | 28.62 |
| Maté growing | 01.13/9 |
| Materials, residues and by-products used as animal feed (wholesale) | 51.21 |
| Maternity and child welfare services | 85.14 |
| Maternity clinic | 85.14 |
| Maternity hospital (private sector) | 85.11/2 |
| Maternity hospital (public sector) | 85.11/1 |
| Mathematical instrument (manufacture) | 33.20/2 |
| Mathematical research and experimental development | 73.10 |
| Matrice for record production (manufacture) | 22.14 |
| Mats and matting made of coconut fibre (manufacture) | 17.51/9 |
| Mats and matting made of coir (manufacture) | 17.51/9 |
| Mats and matting made of sisal (manufacture) | 17.51/9 |
| Mats and rugs made of fur (manufacture) | 18.30 |
| Mats made of cork (manufacture) | 20.52 |
| Mats made of jute (manufacture) | 17.51/9 |
| Mats made of rubber (manufacture) | 25.13 |
| Mattes made of copper (manufacture) | 27.44 |
| Mattes of nickel production (manufacture) | 27.45 |
| Matting made of cane (manufacture) | 20.52 |
| Matting made of rushes (manufacture) | 20.52 |
| Matting made of woven plastic (manufacture) | 25.23/1 |
| Mattock (manufacture) | 28.62 |
| Mattress base (manufacture) | 36.15 |
| Mattress made of glass fibre (manufacture) | 26.14 |
| Mattress made of plastic foam (manufacture) | 36.15 |
| Mattress made of sponge (manufacture) | 36.15 |
| Mattress support made of metal (manufacture) | 36.15 |
| Matzos (manufacture) | 15.82 |
| Mayonnaise (manufacture) | 15.87 |
| MCC | 92.62/9 |
| Mead (manufacture) | 15.94/9 |
| Meal of dried leguminous vegetables production (manufacture) | 15.61/2 |
| Meals on wheels catering | 55.52 |
| Measuring and controlling equipment rental and operating leasing | 71.34 |
| Measuring instruments and appliances (electronic) (manufacture) | 33.20/1 |
| Measuring instruments and appliances (non-electronic) (manufacture) | 33.20/2 |
| Measuring instruments and equipment (wholesale) | 51.87 |
| Measuring rods and tapes (manufacture) | 33.20/2 |
| Measuring rule (manufacture) | 33.20/2 |
| Measuring tape (manufacture) | 33.20/2 |
| Meat (wholesale) | 51.32 |
| Meat and bone meal from knackers (manufacture) | 15.11/2 |
| Meat and fish market portorage (wholesale) | 51.39 |
| Meat and meat products (retail) | 52.22 |
| Meat and meat products exporter (wholesale) | 51.32 |
| Meat and meat products importer (wholesale) | 51.32 |
| Meat and poultry meat processing other than bacon and ham (manufacture) | 15.13/9 |
| Meat canning, cooking and preserving (manufacture) | 15.13/9 |
| Meat chilling or freezing for human consumption (manufacture) | 15.11/1 |
| Meat dealer (retail) | 52.22 |
| Meat extract (manufacture) | 15.13/9 |
| Meat for domestic animals (wholesale) | 51.38 |
| Meat juices (manufacture) | 15.13/9 |
| Meat meal (ground meat) (manufacture) | 15.11/2 |
| Meat pate (manufacture) | 15.13/9 |
| Meat pie shop | 55.30/3 |

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| Meat pies and puddings (manufacture) | 15.13/9 |
| Meat porter (wholesale) | 51.32 |
| Meat processing machinery (manufacture) | 29.53 |
| Meat production (fresh, chilled or frozen) in carcasses or cuts (manufacture) | 15.11/1 |
| Meat pudding (manufacture) | 15.13/9 |
| Meat rillettes (manufacture) | 15.13/9 |
| Meat salesman (wholesale) | 51.32 |
| Mechanical and electrical installation for buildings design activities | 74.20/4 |
| Mechanical ash dischargers (manufacture) | 29.21 |
| Mechanical crushing of metal waste such as cars, washing machines, etc. with subsequent sorting and separation (manufacture) | 37.10 |
| Mechanical engineering (general) (manufacture) | 28.52 |
| Mechanical leather preparation (manufacture) | 19.10 |
| Mechanical manipulators (manufacture) | 29.22 |
| Mechanical power transmission plant (manufacture) | 29.14 |
| Mechanical reduction of large iron pieces such as railway wagons into secondary raw materials (manufacture) | 37.10 |
| Mechanical shovels (manufacture) | 29.52/2 |
| Mechanical shovels, shovel loaders and excavators with a 360 degree revolving superstructure (wholesale) | 51.82 |
| Mechanical stokers (manufacture) | 29.21 |
| Mechanical woodpulp (manufacture) | 21.11 |
| Mechano-therapy appliances (manufacture) | 33.10 |
| Medals (new) (retail) | 52.48/5 |
| Media for sound or video recording (unrecorded) (manufacture) | 24.65 |
| Media representation | 74.40/1 |
| Medical and biological photography | 74.81/3 |
| Medical and paramedical equipment (e.g. crutches) rental | 71.40/9 |
| Medical appliances (manufacture) | 33.10 |
| Medical consultant (private practice) | 85.12 |
| Medical consultant (public sector) | 85.11/1 |
| Medical consultation and treatment | 85.12 |
| Medical goods (commission agent) | 51.18 |
| Medical goods (retail) | 52.32/9 |
| Medical group practice | 85.12 |
| Medical instrument (non-optical) (manufacture) | 33.10 |
| Medical laboratories | 85.14 |
| Medical nucleonic apparatus (manufacture) | 33.10 |
| Medical paraffin (manufacture) | 23.20/1 |
| Medical personnel (supply) | 74.50 |
| Medical research establishment (not attached to hospital) | 73.10 |
| Medical rubber dressings (manufacture) | 25.13 |
| Medical rubber goods (not dressings) (manufacture) | 25.13 |
| Medical school | 80.30/2 |
| Medical sciences research and experimental development | 73.10 |
| Medical, surgical, dental and veterinary furniture (wholesale) | 51.46 |
| Medicaments (manufacture) | 24.42/1 |
| Medicaments containing alkaloids or their derivatives (wholesale) | 51.46 |
| Medicaments containing hormones (wholesale) | 51.46 |
| Medicaments containing hormones but not antibiotics (commission agent) | 51.18 |
| Medicaments containing penicillins or other antibiotics (commission agent) | 51.18 |
| Medicaments containing penicillins or other antibiotics (wholesale) | 51.46 |
| Medicated confectionery (manufacture) | 15.84/2 |
| Medicated dressings (manufacture) | 24.42/2 |
| Medicinal feed additives (veterinary) (manufacture) | 24.41 |
| Medicinal pumps (manufacture) | 29.12/1 |
| Medicine (manufacture) | 24.42/1 |
| Medicine dealer (retail) | 52.31 |
| Megaphone (manufacture) | 32.30 |
| Melamine (manufacture) | 24.14 |
| Melamine resins (manufacture) | 24.16 |
| Melanges and similar spreads (manufacture) | 15.43 |

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| Melon growing | 01.12 |
| Melting furnace (manufacture) | 29.21 |
| Membership organisations n.e.c. | 91.33 |
| Memory store for computers (manufacture) | 30.02 |
| Men's bespoke tailor (retail) | 52.42/4 |
| Men's clothier and outfitter (retail) | 52.42/4 |
| Men's clothing (retail) | 52.42/4 |
| Men's outfitter (retail) | 52.42/4 |
| Men's wear dealer (retail) | 52.42/4 |
| Menagerie | 92.53 |
| Mental handicap hospital (public sector) | 85.11/1 |
| Mental health specialist (private practice) | 85.12 |
| Mental health specialist (public sector) | 85.11/1 |
| Mental hospital (private sector) | 85.11/2 |
| Mental hospital (public sector) | 85.11/1 |
| Mentally handicapped adult training | 80.42/9 |
| Mercerising machinery for textiles (manufacture) | 29.54 |
| Mercerising yarn (manufacture) | 17.30 |
| Merchandising display finishing (manufacture) | 22.23 |
| Merchant converter (textiles) (wholesale) | 51.41 |
| Merchant navy | 61.10/2 |
| Mercury vapour lamp (manufacture) | 31.50 |
| Merino yarn spinning (manufacture) | 17.13 |
| Mesh bags made of plastic (manufacture) | 25.22 |
| Messenger | 64.12 |
| Messenger service | 64.12 |
| Metal broker (not scrap) (commission agent) | 51.12 |
| Metal cutting machine (numerically controlled) (manufacture) | 29.42 |
| Metal cutting machine tool (manufacture) | 29.42 |
| Metal drum reconditioning (manufacture) | 28.71 |
| Metal etching (manufacture) | 22.24 |
| Metal forging, pressing, stamping and roll-forming (manufacture) | 28.40 |
| Metal forming machine (numerically controlled) (manufacture) | 29.42 |
| Metal framed upholstery for seating (manufacture) | 36.11 |
| Metal objects production directly from metal powders by heat treatment (manufacture) | 28.40 |
| Metal oxides, hydroxides and peroxides (commission agent) | 51.12 |
| Metal oxides, hydroxides and peroxides (wholesale) | 51.55 |
| Metal pickling substances (manufacture) | 24.66 |
| Metal polish (manufacture) | 24.51/2 |
| Metal pre-treatment paint (manufacture) | 24.30/1 |
| Metal rolling mills (wholesale) | 51.87 |
| Metal rolling mills and rolls for such mills (manufacture) | 29.51 |
| Metal sand for sandblasting (manufacture) | 27.10 |
| Metal spraying (manufacture) | 28.51 |
| Metal spraying machine (manufacture) | 29.24 |
| Metal stockholder (wholesale) | 51.52 |
| Metal structures and parts of structures (manufacture) | 28.11 |
| Metal treatment chemical (manufacture) | 24.66 |
| Metal waste and scrap (commission agent) | 51.12 |
| Metal window fixing | 45.42 |
| Metal working machine tool (physical process) (manufacture) | 29.42 |
| Metal working machine tool parts (manufacture) | 29.42 |
| Metallic closures (manufacture) | 28.72 |
| Metallic halogenates (commission agent) | 51.12 |
| Metallic halogenates (wholesale) | 51.55 |
| Metallic paint (manufacture) | 24.30/1 |
| Metallised leathers (manufacture) | 19.10 |
| Metallised yarn (manufacture) | 17.54/9 |
| Metalloids (commission agent) | 51.12 |

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| Metalloids (wholesale) | 51.55 |
| Metallurgical coke (manufacture) | 23.10 |
| Metallurgist (private practice) | 74.30 |
| Metallurgy machinery (manufacture) | 29.51 |
| Metals (commission agent) | 51.12 |
| Metals (wholesale) | 51.52 |
| Metals and metal ores exporter (wholesale) | 51.52 |
| Metals and metal ores importer (wholesale) | 51.52 |
| Metalware for domestic use (wholesale) | 51.44 |
| Meteorological instruments (electronic) (manufacture) | 33.20/1 |
| Meteorological instruments (non-electronic) (manufacture) | 33.20/2 |
| Meteorological optical instruments (electronic) (manufacture) | 33.20/1 |
| Meteorological optical instruments (non-electronic) (manufacture) | 33.20/2 |
| Meter housing boxes made of plastic (manufacture) | 25.23/9 |
| Metering pump (manufacture) | 29.12/1 |
| Meters for electricity (electronic) (manufacture) | 33.20/1 |
| Meters for electricity (non-electronic) (manufacture) | 33.20/2 |
| Meters for liquid supply (electronic) (manufacture) | 33.20/1 |
| Meters for liquid supply (non-electronic) (manufacture) | 33.20/2 |
| Meters for petrol pumps (electronic) (manufacture) | 33.20/1 |
| Meters for petrol pumps (non-electronic) (manufacture) | 33.20/2 |
| Meters for water (electronic) (manufacture) | 33.20/1 |
| Meters for water (non-electronic) (manufacture) | 33.20/2 |
| Meters other than for electricity and parking (electronic) (manufacture) | 33.20/1 |
| Meters other than for electricity and parking (non-electronic) (manufacture) | 33.20/2 |
| Methane extraction from natural gas | 11.10 |
| Methanol (manufacture) | 24.14 |
| Methanol (wholesale) | 51.55 |
| Methodist Church | 91.31 |
| Methylated spirits (manufacture) | 15.92 |
| Metronome (electronic or mechanical) (manufacture) | 36.30 |
| Metropolitan Police Commissioner's Office | 75.24 |
| Mica goods (manufacture) | 26.82/9 |
| Mica mining and quarrying | 14.50 |
| Mica slab and sheet processing (manufacture) | 26.82/9 |
| Mice, joysticks and trackballs (manufacture) | 30.02 |
| Micro-computers (manufacture) | 30.02 |
| Micro-filming activities | 74.81/3 |
| Microbiological cultures, toxins, etc. (manufacture) | 24.41 |
| Microcircuit (manufacture) | 32.10 |
| Microfiche readers (manufacture) | 33.40/3 |
| Microfilm equipment (manufacture) | 33.40/3 |
| Microfilm readers (manufacture) | 33.40/3 |
| Micrometer (manufacture) | 33.20/2 |
| Micropalaeontological analysis activities | 74.20/6 |
| Microphone (manufacture) | 32.30 |
| Microphotography equipment (manufacture) | 33.40/2 |
| Microprojection equipment (manufacture) | 33.40/2 |
| Microscopes (except optical) and diffraction equipment (wholesale) | 51.87 |
| Microscopes other than optical (manufacture) | 33.20/2 |
| Microwave components (not tube) (manufacture) | 32.10 |
| Microwave ovens (manufacture) | 29.71 |
| Microwave ovens (wholesale) | 51.43/9 |
| Microwave tube (manufacture) | 32.10 |
| Middle schools deemed primary | 80.10 |
| Midwife (NHS) | 85.14 |
| Midwife (private) | 85.14 |
| Migrant worker accommodation | 55.23/9 |
| Military aid missions accredited to foreign governments (public sector) | 75.21 |

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| Military base hospitals | 85.11/1 |
| Military carbine (manufacture) | 29.60 |
| Military clothing (manufacture) | 18.21 |
| Military college | 80.30/2 |
| Military defence administration | 75.22 |
| Military hospital (public sector) | 85.11/1 |
| Military museums | 92.52/1 |
| Military ports | 75.22 |
| Military rifle (manufacture) | 29.60 |
| Military school | 80.22 |
| Military Tribunals administration and operation | 75.23 |
| Milk (wholesale) | 51.33/1 |
| Milk bar | 55.30/3 |
| Milk based baby food (manufacture) | 15.88 |
| Milk chocolate (manufacture) | 15.84/1 |
| Milk churns made of aluminium (manufacture) | 28.72 |
| Milk churns made of iron or steel (manufacture) | 28.71 |
| Milk cocoa (manufacture) | 15.84/1 |
| Milk collection by tanker | 60.24/9 |
| Milk converting machinery (manufacture) | 29.53 |
| Milk drinks (flavoured) (manufacture) | 15.98 |
| Milk homogenising (manufacture) | 15.51/1 |
| Milk pan (manufacture) | 28.75 |
| Milk pasteurisation plant (manufacture) | 29.53 |
| Milk powder (manufacture) | 15.51/9 |
| Milk processing machinery (manufacture) | 29.53 |
| Milk production (evaporated, condensed, etc.) (manufacture) | 15.51/1 |
| Milk roundsman (not farmer) (retail) | 52.63 |
| Milk shake base (manufacture) | 15.98 |
| Milk sterilising (manufacture) | 15.51/1 |
| Milk ultra heat treatment (manufacture) | 15.51/1 |
| Milking machine (manufacture) | 29.32 |
| Milkman (not farmer) (retail) | 52.63 |
| Mill board (manufacture) | 21.12 |
| Millboard made of asbestos (manufacture) | 26.82/1 |
| Millinery (wholesale) | 51.42/9 |
| Millinery dealer (retail) | 52.42/3 |
| Millinery importer (wholesale) | 51.42/9 |
| Millinery made of felt (manufacture) | 18.24/1 |
| Milling cutter (manufacture) | 28.62 |
| Milling machine (food processing) (manufacture) | 29.53 |
| Milling machine (metal cutting) (manufacture) | 29.42 |
| Milling machinery for textiles (manufacture) | 29.54 |
| Millstone and grindstone cutting (manufacture) | 26.70 |
| Millstones made of bonded abrasives (manufacture) | 26.81 |
| Mincemeat (manufacture) | 15.33 |
| Mine case and component (manufacture) | 29.60 |
| Mine detectors (manufacture) | 31.62 |
| Mine sinking | 45.25 |
| Minefield clearance | 90.03 |
| Mineral and pharmaceutical nutritional ingredients for food and feeding stuff (manufacture) | 24.41 |
| Mineral colours (manufacture) | 24.12 |
| Mineral cutter (manufacture) | 29.52/1 |
| Mineral dressing plant (manufacture) | 29.52/1 |
| Mineral insulating materials (manufacture) | 26.82/9 |
| Mineral insulation products (manufacture) | 26.82/9 |
| Mineral oil blending (manufacture) | 23.20/9 |
| Mineral oil extraction | 11.10 |
| Mineral resource services administration and regulation (public sector) | 75.13 |

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| Mineral surveyor | 74.20/6 |
| Mineral water bottling (manufacture) | 15.98 |
| Mineral water exporter (wholesale) | 51.34/1 |
| Mineral water importer (wholesale) | 51.34/1 |
| Mineral water production (manufacture) | 15.98 |
| Mineral waters (wholesale) | 51.34/1 |
| Mineral wool (manufacture) | 26.82/9 |
| Minerals treatment machinery (manufacture) | 29.52/1 |
| Miners' lamp (manufacture) | 31.50 |
| Mines' rescue station | 10.10/1 |
| Mini-computers (manufacture) | 30.02 |
| Miniature circuit breaker (manufacture) | 31.20 |
| Minibus (manufacture) | 34.10 |
| Minibuses (new) (retail) | 50.10/1 |
| Minibuses (new) (wholesale) | 50.10/1 |
| Minibuses (used) (retail) | 50.10/2 |
| Minibuses (used) (wholesale) | 50.10/2 |
| Mining equipment rental and operating leasing | 71.34 |
| Mining machinery (manufacture) | 29.52/1 |
| Mining machinery and equipment (wholesale) | 51.82 |
| Mining of non-ferrous metal ore | 13.20 |
| Mining research establishment | 73.10 |
| Mining services administration and regulation (public sector) | 75.13 |
| Mining site preparation and overburden removal | 45.11 |
| Mining timber (sawn) (manufacture) | 20.10 |
| Mining tool (bit) (manufacture) | 28.62 |
| Mining tool (powered portable) (manufacture) | 29.41 |
| Ministry of Defence (civilian personnel) | 75.22 |
| Ministry of Defence (forces personnel) | 75.22 |
| Ministry of Defence Headquarters | 75.22 |
| Ministry of Defence research and development | 73.10 |
| Mint sauce (manufacture) | 15.87 |
| Mirror frame made of wood (manufacture) | 20.51 |
| Mirror glass (manufacture) | 26.12 |
| Mirrors for medical use (manufacture) | 33.10 |
| Mirrors for motor vehicles (manufacture) | 26.12 |
| Missiles (guided weapons) (manufacture) | 29.60 |
| Missionary Society | 91.31 |
| Mitre (manufacture) | 33.20/2 |
| Mixed business retailing both food and non food goods but non-food predominating (retail) | 52.12 |
| Mixed industrial gases (manufacture) | 24.11 |
| Mixing machine for working rubber or plastic (manufacture) | 29.56 |
| Mobile bank (not self propelled) (manufacture) | 34.20/3 |
| Mobile canteen (not self propelled) (manufacture) | 34.20/3 |
| Mobile crane (manufacture) | 29.22 |
| Mobile home letting (residential) | 70.20/9 |
| Mobile library (not trailer) (manufacture) | 34.10 |
| Mobile lifting frames (manufacture) | 29.22 |
| Mobile sellers (retail) | 52.63 |
| Mobile shop (retail) | 52.63 |
| Mobile telephone services | 64.20 |
| Mobile telephones (retail) | 52.48/8 |
| Mobile x-ray unit (not trailer) (manufacture) | 34.10 |
| Mobile telephones (manufacture) | 32.20/2 |
| Model kit (manufacture) | 36.50/9 |
| Model railway installations | 92.34/9 |
| Model ship made by shipbuilder (manufacture) | 35.11 |
| Modelling pastes (commission agent) | 51.12 |
| Modelling pastes (manufacture) | 24.66 |

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| Models for educational or exhibition purposes (manufacture) | 36.63/9 |
| Models for geographical use made of wax or plaster (manufacture) | 36.63/9 |
| Models for recreational use (manufacture) | 36.50/9 |
| Models for window display made of plastic (manufacture) | 36.63/9 |
| Models made of plaster (manufacture) | 36.63/9 |
| Models made of wax (manufacture) | 36.63/9 |
| Modems (manufacture) | 32.20/1 |
| Modular exhibition elements made of metal (manufacture) | 28.11 |
| Modules for oil platform (manufacture) | 35.11 |
| Mohair spinning on the woollen system (manufacture) | 17.12 |
| Mohair spinning on the worsted system (manufacture) | 17.13 |
| Mohair woollen weaving (manufacture) | 17.22 |
| Mohair worsted weaving (manufacture) | 17.23 |
| Molassed feeding stuff containing more than 30% molasses (manufacture) | 15.71 |
| Molasses (manufacture) | 15.83 |
| Mole catching by contractors | 01.41 |
| Moles for mining (manufacture) | 29.52/1 |
| Moleskin finishing (manufacture) | 18.30 |
| Mollusc preservation by freezing (manufacture) | 15.20/1 |
| Mollusc preservation other than by freezing (manufacture) | 15.20/9 |
| Molluscs (retail) | 52.23 |
| Molluscs distribution (wholesale) | 51.38 |
| Molybdenum (manufacture) | 27.45 |
| Molybdenum mining and preparation | 13.20 |
| Monastery | 91.31 |
| Money changer | 67.13 |
| Money lender | 65.22/1 |
| Monitoring activities by mechanical or electrical protective devices | 74.60/2 |
| Monitoring equipment for radio and television (manufacture) | 32.20/2 |
| Monitors for videos (manufacture) | 32.30 |
| Mono and polycarboxylic acids including acetic acid (manufacture) | 24.14 |
| Monocle (manufacture) | 33.40/1 |
| Monocular (manufacture) | 33.40/2 |
| Monofilament or strip (manufacture) | 24.70 |
| Monohydric alcohols (commission agent) | 51.12 |
| Monohydric alcohols (manufacture) | 24.14 |
| Monohydric alcohols (wholesale) | 51.55 |
| Monolithic integrated circuits (manufacture) | 32.10 |
| Monopod tower made of steel plate (manufacture) | 28.11 |
| Montejus (compressed air chamber elevators) (manufacture) | 29.12/1 |
| Monumental stonework (manufacture) | 26.70 |
| Mop (manufacture) | 36.62 |
| Moped (manufacture) | 35.41 |
| Moped sales (retail) | 50.40 |
| Moped sales (wholesale) | 50.40 |
| Mops for household use (manufacture) | 36.62 |
| Moquette (not woollen) weaving (manufacture) | 17.21 |
| Moquette woollen weaving (manufacture) | 17.22 |
| Morbid anatomy specialist (private practice) | 85.12 |
| Morbid anatomy specialist (public sector) | 85.11/1 |
| Mordant dye (manufacture) | 24.12 |
| Mortar (ordnance) (manufacture) | 29.60 |
| Mortar bomb (manufacture) | 29.60 |
| Mortar mixers (manufacture) | 29.52/3 |
| Mortar spreaders (manufacture) | 29.52/3 |
| Mortars (manufacture) | 26.64 |
| Mortars (powdered) (manufacture) | 26.64 |
| Mortars made of refractory (manufacture) | 26.26 |
| Mortgage agent | 67.13 |

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| Mortgage broker activities | 67.13 |
| Mortgage corporation for agriculture | 65.22/9 |
| Mortgage finance companies activities (other than banks and building societies) | 65.22/3 |
| Mortising machines (manufacture) | 29.43 |
| Mortuary | 93.03 |
| Mosaic cube (manufacture) | 26.30 |
| Mosaic cubes made of glass (manufacture) | 26.15 |
| Mosaic glazed tiles (manufacture) | 26.30 |
| Mosque | 91.31 |
| Moss collecting, cutting or gathering | 02.01 |
| Moss litter (manufacture) | 26.82/9 |
| Moss litter (wholesale) | 51.56 |
| MOT testing station | 74.30 |
| Motel (licensed with restaurant) | 55.10/1 |
| Motel (unlicensed with restaurant) | 55.10/2 |
| Motel without restaurant | 55.10/3 |
| Motion compensation equipment for oil drilling rigs (manufacture) | 29.52/1 |
| Motion picture developing | 74.81/4 |
| Motion picture production | 92.11/1 |
| Motion picture projection | 92.13 |
| Motion pictures distribution to other industries | 92.12 |
| Motive power depot (railway) | 63.21 |
| Motor accessories dealer (retail) | 50.30 |
| Motor accessories dealer (wholesale) | 50.30 |
| Motor and aviation spirit (commission agent) | 51.12 |
| Motor boats (manufacture) | 35.12 |
| Motor car (manufacture) | 34.10 |
| Motor coach (manufacture) | 34.10 |
| Motor coach service | 60.23/1 |
| Motor coach with driver (private hire) | 60.23/1 |
| Motor for hydraulic equipment (manufacture) | 29.12/2 |
| Motor for pneumatic equipment (manufacture) | 29.12/2 |
| Motor fuel (manufacture) | 23.20/1 |
| Motor homes (used) (retail) | 50.10/2 |
| Motor homes (used) (wholesale) | 50.10/2 |
| Motor insurance | 66.03/1 |
| Motor repair depot | 50.20 |
| Motor scooter (manufacture) | 35.41 |
| Motor spirit (manufacture) | 23.20/1 |
| Motor spirit distribution (wholesale) | 51.51/1 |
| Motor starting and controlling gear (manufacture) | 31.20 |
| Motor tricycle and parts (manufacture) | 35.41 |
| Motor vehicle (new) exporter | 50.10/1 |
| Motor vehicle (new) importer | 50.10/1 |
| Motor vehicle (used) exporter | 50.10/2 |
| Motor vehicle (used) importer | 50.10/2 |
| Motor vehicle accessories, fittings and parts made of plastic (manufacture) | 25.24 |
| Motor vehicle collection | 60.24/9 |
| Motor vehicle painting and body repairing | 50.20 |
| Motor vehicle parts and accessories (retail) | 50.30 |
| Motor vehicle parts and accessories (wholesale) | 50.30 |
| Motor vehicle reconditioning by manufacturer (manufacture) | 34.10 |
| Motor vehicle servicing | 50.20 |
| Motor vehicle spraying | 50.20 |
| Motor vehicles (manufacture) | 34.10 |
| Motor vehicles (new) (retail) | 50.10/1 |
| Motor vehicles (new) (wholesale) | 50.10/1 |
| Motor vehicles (used) (retail) | 50.10/2 |
| Motor vehicles (used) (wholesale) | 50.10/2 |

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| Motor vehicles and their engines, parts and accessories (manufacture) | 34.30 |
| Motor vehicles certification | 74.30 |
| Motor vehicles for commercial use (manufacture) | 34.10 |
| Motorcycle (manufacture) | 35.41 |
| Motorcycle exporter (wholesale) | 50.40 |
| Motorcycle hire | 71.21/1 |
| Motorcycle importer (wholesale) | 50.40 |
| Motorcycle parts and accessories (manufacture) | 35.41 |
| Motorcycle parts and accessories (retail) | 50.40 |
| Motorcycle parts and accessories (wholesale) | 50.40 |
| Motorcycle rental | 71.21/1 |
| Motorcycle sales (retail) | 50.40 |
| Motorcycle sales (wholesale) | 50.40 |
| Motorhomes (new) (retail) | 50.10/1 |
| Motorhomes (new) (wholesale) | 50.10/1 |
| Motorised caravans (manufacture) | 34.10 |
| Motorised tanks and other armoured fighting vehicles (wholesale) | 51.87 |
| Motorists' organisation (not road patrol or touring service) | 91.33 |
| Motorists' organisation (road patrol) | 50.20 |
| Motorists' organisation touring department | 63.30/1 |
| Motors for aircraft (manufacture) | 35.30 |
| Motorway and other dual carriageway construction | 45.23 |
| Motorway maintenance unit | 63.21 |
| Motorway services cafeteria (unlicensed) | 55.30/2 |
| Motorway services petrol filling station | 50.50 |
| Mould (engineers' small tools) (manufacture) | 28.62 |
| Mould for foundry (manufacture) | 29.56 |
| Mouldable refractory (manufacture) | 26.26 |
| Moulded case circuit breaker (manufacture) | 31.20 |
| Moulded rubber bottoms for footwear (manufacture) | 19.30 |
| Moulded skirting board made of wood (manufacture) | 20.30 |
| Moulders for bakery (manufacture) | 29.53 |
| Moulders for rubber or plastic (manufacture) | 29.56 |
| Moulding boxes for any material (manufacture) | 29.56 |
| Moulding compounds (plastics) (manufacture) | 24.16 |
| Moulding machine (manufacture) | 29.56 |
| Moulding machine for wood, etc. (manufacture) | 29.43 |
| Moulding machine for working rubber or plastics (manufacture) | 29.56 |
| Moulding machines for dairies (manufacture) | 29.53 |
| Mouldings for upholstery made of rubber (manufacture) | 25.13 |
| Mouldings made of magnesite (manufacture) | 26.26 |
| Mouldings made of plastic (manufacture) | 25.24 |
| Mouldings made of wood (manufacture) | 20.30 |
| Moulds made of silica (manufacture) | 26.26 |
| Moulds, moulding boxes for metal foundries, mould bases and moulding patterns (wholesale) | 51.87 |
| Mount cutting (manufacture) | 21.25/9 |
| Mountain climbing equipment (manufacture) | 36.40 |
| Mountain refuges | 55.21 |
| Mounted piezo-electric crystals (manufacture) | 32.10 |
| Mounted piezo-electric crystals (wholesale) | 51.86 |
| Mounting paper on linen (manufacture) | 21.25/9 |
| Moutant (manufacture) | 24.62 |
| Mouth blown signalling instruments (manufacture) | 36.30 |
| Mouth organ (manufacture) | 36.30 |
| Movements for clocks and watches (manufacture) | 33.50 |
| Moving walkways (manufacture) | 29.22 |
| Mowers for agricultural use (manufacture) | 29.32 |
| Mowers for lawns, parks and sports grounds (manufacture) | 29.32 |
| Mud logging services | 11.20 |

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| Mudline suspension and tie-back equipment (manufacture) | 29.52/1 |
| Muffles (refractory product) (manufacture) | 26.26 |
| Muffs made of fur (manufacture) | 18.30 |
| Mulberry growing | 01.13/9 |
| Mule farming and breeding | 01.22 |
| Multi-disciplinary research and development | 73.10 |
| Multi-layer paper obtained by compression (manufacture) | 21.12 |
| Multi-wall paper sack (manufacture) | 21.21/1 |
| Multicellular glass block (manufacture) | 26.15 |
| Multigraphing | 74.85 |
| Multiple insulating glass (manufacture) | 26.12 |
| Multiplexers for telephone exchanges (manufacture) | 32.20/1 |
| Multipurpose development project services administration (public sector) | 75.13 |
| Mungo (carded or combed) (wholesale) | 51.56 |
| Municipal bus service | 60.21/9 |
| Mushroom (wild) gathering | 01.12 |
| Mushroom growing (cultivated) | 01.12 |
| Mushrooms (retail) | 52.21 |
| Mushrooms (wholesale) | 51.31 |
| Music (printed) publishing (manufacture) | 22.14 |
| Music box mechanisms (manufacture) | 36.30 |
| Music composer | 92.31/9 |
| Music copyist and transcriber (own account) | 92.31/9 |
| Music hall | 92.32 |
| Music plate engraving (manufacture) | 22.24 |
| Music printing (manufacture) | 22.22 |
| Music shop (retail) | 52.45 |
| Music tape publishing (manufacture) | 22.14 |
| Music tape reproduction from master copies (manufacture) | 22.31 |
| Music teacher (own account) | 80.22 |
| Musical box (manufacture) | 36.30 |
| Musical instrument rental | 71.40/1 |
| Musical instruments (commission agent) | 51.18 |
| Musical instruments (retail) | 52.45 |
| Musical instruments (wholesale) | 51.47/5 |
| Musical instruments exporter (wholesale) | 51.47/5 |
| Musical instruments importer (wholesale) | 51.47/5 |
| Musical instruments including electronic (manufacture) | 36.30 |
| Musical scores (retail) | 52.45 |
| Musicians | 92.31/1 |
| Muslin clipping (manufacture) | 17.30 |
| Muslin dressing (manufacture) | 17.30 |
| Muslin ending (manufacture) | 17.30 |
| Muslin finishing (manufacture) | 17.30 |
| Muslin gassing (manufacture) | 17.30 |
| Muslin mending (manufacture) | 17.30 |
| Muslin weaving (manufacture) | 17.21 |
| Mussel gathering | 05.01 |
| Mussel production | 05.02 |
| Mustard (manufacture) | 15.87 |
| Mustard oil production (manufacture) | 15.41 |
| Mustard processing machine (manufacture) | 29.53 |
| Mustard seed crushing (manufacture) | 15.41 |
| Muzzle loading firearms, sporting, hunting or target shooting rifles (wholesale) | 51.87 |
| Myograph (manufacture) | 33.10 |
| NAAFI canteen | 55.51 |
| NAAFI clubs | 55.40/4 |
| NAAFI headquarters | 55.52 |
| NAAFI shop with alcohol licence (retail) | 52.11/2 |

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| NAAFI shop without alcohol licence (retail) | 52.11/3 |
| Nacelles for aircraft (manufacture) | 35.30 |
| Nail (not wire) (manufacture) | 28.73 |
| Nail brush (manufacture) | 36.62 |
| Nail file (manufacture) | 28.61 |
| Nail preparation (cosmetic) (manufacture) | 24.52 |
| Nailing machines (manufacture) | 29.43 |
| Nails made of steel wire (manufacture) | 28.73 |
| Nails, tacks drawing pins and staples (wholesale) | 51.54 |
| Nameplates made of metal (manufacture) | 28.75 |
| Nameplates made of plastic (manufacture) | 25.24 |
| Napery lace (manufacture) | 17.54/1 |
| Naphtha (LDF) (manufacture) | 23.20/1 |
| Naphthalene (manufacture) | 24.14 |
| Napkin liners (manufacture) | 21.22 |
| Napkins made of paper (manufacture) | 21.22 |
| Narrow fabric (not elastic or elastomeric) (manufacture) | 17.54/2 |
| Narrow slabs of semi-finished steel (manufacture) | 27.10 |
| National Council for Civil Liberties | 91.33 |
| National Foundation for Educational Research | 73.20 |
| National Galleries (Scotland) | 92.52/1 |
| National Gallery | 92.52/1 |
| National Greyhound Racing Club | 92.62/9 |
| National Institute for Adult Continuing Education | 80.42/9 |
| National Library for the Blind | 92.51 |
| National Library of Scotland | 92.51 |
| National Library of Wales | 92.51 |
| National Maritime Board | 91.12 |
| National Maritime Museum | 92.52/1 |
| National Physical Laboratory | 73.10 |
| National Portrait Gallery | 92.52/1 |
| National Savings Bank | 65.12/1 |
| National Society for the Prevention of Cruelty to Children | 85.32/1 |
| National Trust (The) | 91.33 |
| National Trust Garden (property) | 92.52/1 |
| National Union of Students (not trading activities) | 91.33 |
| Native sulphur mining | 14.30 |
| Natural cork in plates, sheets, strips, crushed, granulated or ground (commission agent) | 51.18 |
| Natural Environment Research Council | 73.10 |
| Natural gas booster/compression site | 40.22 |
| Natural gas condensates separation | 11.10 |
| Natural gas distribution | 40.22 |
| Natural gas exploration | 74.20/6 |
| Natural gas production well | 11.10 |
| Natural gas storage | 40.22 |
| Natural material used in flavours or perfumes (manufacture) | 24.63 |
| Natural sciences research and experimental development | 73.10 |
| Natural sponge preparation (manufacture) | 36.63/9 |
| Natural uranium and plutonium and their compounds (commission agent) | 51.12 |
| Natural uranium production (manufacture) | 23.30 |
| Naturalisation agent | 93.05/9 |
| Nature reserves including wildlife preservation | 92.53 |
| Nautical instrument (non-electronic) (manufacture) | 33.20/2 |
| Nautical school | 80.22 |
| Naval architect | 74.20/5 |
| Naval dockyard (shipbuilding and repairing) (manufacture) | 35.11 |
| Naval ships of all types (manufacture) | 35.11 |
| Navigation activities | 63.22 |
| Navigation machinery (wholesale) | 51.87 |

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| Navigational instruments and appliances (electronic) (manufacture) | 33.20/1 |
| Navigational instruments and appliances (non-electronic) (manufacture) | 33.20/2 |
| Neatsfoot oil (manufacture) | 15.42 |
| Necktie (manufacture) | 18.24/9 |
| Neckwear for women (manufacture) | 18.24/9 |
| Needle roller bearings (manufacture) | 29.14 |
| Needle valves (manufacture) | 29.13 |
| Needlefelt carpet underlay (manufacture) | 17.51/9 |
| Needlefelt other than carpet underlay (manufacture) | 17.54/9 |
| Needleloom carpet (manufacture) | 17.51/9 |
| Needleloom carpeting (manufacture) | 17.51/9 |
| Needleloom felt carpet underlay (manufacture) | 17.51/9 |
| Needleloom felt other than carpet underlay (manufacture) | 17.54/9 |
| Needles for sewing (retail) | 52.41 |
| Needles for sewing machines (manufacture) | 29.54 |
| Needles made of metal (manufacture) | 28.73 |
| Needles used in medicine (manufacture) | 33.10 |
| Negatoscopes (manufacture) | 33.40/3 |
| Nematocide (manufacture) | 24.20 |
| Neon (manufacture) | 24.11 |
| Neon tube (manufacture) | 31.50 |
| Net and window furnishing type fabrics (manufacture) | 17.60 |
| Net curtaining knitted or crocheted fabric (manufacture) | 17.60 |
| Nets for horticulture (manufacture) | 17.52 |
| Netted fabric (manufacture) | 17.60 |
| Netting made of plastic (not woven or knotted) (manufacture) | 25.24 |
| Netting made of steel wire (manufacture) | 28.73 |
| Netting made of wire (manufacture) | 28.73 |
| Netting products (manufacture) | 17.52 |
| Network interface (manufacture) | 30.02 |
| Neuropath | 85.14 |
| Neutral spirits production (manufacture) | 15.92 |
| Newmarket Heath | 92.61/9 |
| News agency activities | 92.40 |
| News ink (manufacture) | 24.30/2 |
| Newspaper printing (manufacture) | 22.21 |
| Newspaper publishing (manufacture) | 22.12 |
| Newspapers (retail) | 52.47 |
| Newspapers (wholesale) | 51.47/9 |
| Newsprint (manufacture) | 21.12 |
| News vendor (retail) | 52.62 |
| Nickel (manufacture) | 27.45 |
| Nickel alloys (manufacture) | 27.45 |
| Nickel mining and preparation | 13.20 |
| Nickel silver (manufacture) | 27.44 |
| Nicotine preparation (manufacture) | 24.20 |
| Night safe (manufacture) | 28.75 |
| Night-clubs (licensed to sell alcohol) | 55.40/1 |
| Night-dresses for women and girls (manufacture) | 18.23/2 |
| Nightlight (manufacture) | 36.63/9 |
| Nightwear for infants (manufacture) | 18.24/9 |
| Nightwear for men and boys (manufacture) | 18.23/1 |
| Nightwear for women and girls (manufacture) | 18.23/2 |
| Nippers (manufacture) | 28.62 |
| Nitrate of soda importer (wholesale) | 51.55 |
| Nitrates and nitrites of potassium (manufacture) | 24.15 |
| Nitrates of potassium (commission agent) | 51.12 |
| Nitric acid, sulphonitric acid and ammonia (commission agent) | 51.12 |
| Nitric and sulphonitric acid (manufacture) | 24.15 |

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| Nitro glycerine (manufacture) | 24.61 |
| Nitro-cellulose coated textile fabric (manufacture) | 17.54/9 |
| Nitrogen (manufacture) | 24.11 |
| Nitrogen products (manufacture) | 24.15 |
| Nitrogen resin type paint (manufacture) | 24.30/1 |
| Nitrogen-function organic compounds including amine (manufacture) | 24.14 |
| Nitrogenous straight fertiliser (manufacture) | 24.15 |
| Nitrogenous, phosphatic or potassic fertilisers (manufacture) | 24.15 |
| Nitrous oxide (manufacture) | 24.11 |
| Nodular pig iron (manufacture) | 27.10 |
| Noil (wholesale) | 51.56 |
| Noils (woollen industry) (manufacture) | 17.12 |
| Noise control consultancy activities | 74.20/6 |
| Nominee company | 67.13 |
| Non-alcoholic beverages (commission agent) | 51.17 |
| Non-alloy pig iron (manufacture) | 27.10 |
| Non-alloy steel (manufacture) | 27.10 |
| Non-compound animal feed and cattle feedstuffs (excluding output of grain offals and oilseed cakes and meals) (manufacture) | 15.71 |
| Non-defatted flour production (manufacture) | 15.41 |
| Non-domestic cooling and ventilation equipment parts (manufacture) | 29.23 |
| Non-electrical apparatus for testing physical and mechanical properties of materials (manufacture) | 33.20/2 |
| Non-electrical lamps and light fittings (wholesale) | 51.47/9 |
| Non-ferrous metal foundry (manufacture) | 27.54 |
| Non-ferrous metal ore quarrying | 13.20 |
| Non-ferrous metal ores mining and preparation | 13.20 |
| Non-ferrous other metals production (manufacture) | 27.45 |
| Non-life re-insurance | 66.03/2 |
| Non-metal waste and scrap recycling into new raw materials (manufacture) | 37.20 |
| Non-military aid programmes to developing countries (public sector) | 75.21 |
| Non-oriented electrical steel sheet (manufacture) | 27.10 |
| Non-residential buildings letting | 70.20/9 |
| Non-return, reflux and check valves (manufacture) | 29.13 |
| Non-specialised painting of metal structures (including ships) | 45.44 |
| Non-woven bonded fibre fabrics (manufacture) | 17.53 |
| Non-woven liners made of polyethylene (manufacture) | 25.22 |
| Non-woven sacks made of polyethylene (manufacture) | 25.22 |
| Non-wovens and articles made from non-wovens (manufacture) | 17.53 |
| Noodle (manufacture) | 15.85 |
| Notary activities | 74.11/9 |
| Notary public | 74.11/9 |
| Notched bars made of aluminium (manufacture) | 27.42 |
| Notepad (manufacture) | 22.22 |
| Notice plates made of plastic (manufacture) | 25.24 |
| Nottingham lace (manufacture) | 17.54/1 |
| Nougat (manufacture) | 15.84/2 |
| Novelties made of plastic (manufacture) | 36.63/9 |
| Novelty goods made of leather (manufacture) | 19.20 |
| Nozzle for gas turbine Aero engine (manufacture) | 35.30 |
| Nozzles made of refractory ceramic (manufacture) | 26.26 |
| Nuclear fired boiler (not marine) (manufacture) | 28.30 |
| Nuclear fuel (manufacture) | 23.30 |
| Nuclear fuel plant (manufacture) | 28.30 |
| Nuclear fuel processing (manufacture) | 23.30 |
| Nuclear magnetic resonance apparatus (manufacture) | 33.10 |
| Nuclear plant certification | 74.30 |
| Nuclear power station | 40.11 |
| Nuclear reactor parts (manufacture) | 28.30 |
| Nuclear reactors (manufacture) | 28.30 |
| Nucleonic instrument (manufacture) | 33.20/1 |

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| Nucleonic medical apparatus (manufacture) | 33.10 |
| Nuffield Hospital Trust | 85.11/2 |
| Numbering stamps (manufacture) | 36.63/1 |
| Numerical control and indication equipment for machine tools (electronic) (manufacture) | 33.20/1 |
| Numerical control and indication equipment for machine tools (non-electronic) (manufacture) | 33.20/2 |
| Numismatist (retail) | 52.48/5 |
| Nuns' clothing (manufacture) | 18.21 |
| Nurse (private) | 85.14 |
| Nursery (horticulture) | 01.12 |
| Nursery equipment (manufacture) | 36.40 |
| Nursery schools | 80.10 |
| Nursery square (manufacture) | 17.40/3 |
| Nurses' uniforms for men (manufacture) | 18.21 |
| Nurses' uniforms for women (manufacture) | 18.21 |
| Nursing agency (supplying nurses) | 74.50 |
| Nursing co-operative | 85.14 |
| Nursing home with medical care | 85.11/3 |
| Nursing Society | 91.12 |
| Nut (manufacture) | 28.74 |
| Nut and bean confectionery (manufacture) | 15.84/2 |
| Nut preserving in sugar (manufacture) | 15.84/2 |
| Nut processing and preservation (except in sugar) (manufacture) | 15.33 |
| Nut processing machines and equipment (manufacture) | 29.53 |
| Nut shelling, grinding and preparing (manufacture) | 15.33 |
| Oat cake (manufacture) | 15.82 |
| Oat flour and meal (manufacture) | 15.61/1 |
| Oat grinding, rolling, crushing or flaking (manufacture) | 15.61/1 |
| Oats growing | 01.11 |
| Observation telescopes (manufacture) | 33.40/2 |
| Occupation and training centre for the mentally disordered (non-charitable) | 85.32/2 |
| Occupation and training centres for the mentally disordered (charitable) | 85.32/1 |
| Occupational therapist (private) | 85.14 |
| Oceanographic or hydrological instruments (electronic) (manufacture) | 33.20/1 |
| Oceanographic or hydrological instruments (non-electronic) (manufacture) | 33.20/2 |
| Ochre pit | 14.30 |
| Ochres (pigments) (manufacture) | 24.12 |
| Odoriferous products (manufacture) | 24.63 |
| Off licence (not public house) (retail) | 52.25 |
| Off-road motor vehicles (new) (retail) | 50.10/1 |
| Off-road motor vehicles (new) (wholesale) | 50.10/1 |
| Off-road motor vehicles (used) (retail) | 50.10/2 |
| Off-road motor vehicles (used) (wholesale) | 50.10/2 |
| Off-set sheet fed printing machinery for offices (wholesale) | 51.85 |
| Offal (edible) preparation (i.e.. removal, freezing, packing, etc.) (manufacture) | 15.11/1 |
| Offal salesman (wholesale) | 51.32 |
| Office and shop construction | 45.21/1 |
| Office box files and similar articles (manufacture) | 21.21/9 |
| Office cleaning contractor | 74.70/1 |
| Office container renting | 71.32 |
| Office equipment (retail) | 52.48/2 |
| Office equipment hire | 71.33 |
| Office furniture (retail) | 52.48/2 |
| Office furniture hire | 71.33 |
| Office machinery (commission agent) | 51.14 |
| Office machinery (manufacture) | 30.01 |
| Office machinery and equipment rental and operating leasing | 71.33 |
| Office machinery and equipment leasing | 71.33 |
| Office of High Commissioner | 99.00 |
| Office seating (upholstered) (manufacture) | 36.11 |

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| Office supplies (retail) | 52.47 |
| Office supplies made of plastic (manufacture) | 25.24 |
| Office support personnel (supply) | 74.50 |
| Office systems made of paper and board (manufacture) | 21.21/9 |
| Officers' messes | 55.51 |
| Offices letting | 70.20/9 |
| Official Receiver | 75.23 |
| Official Solicitor | 75.23 |
| Offset litho printing machine (manufacture) | 29.56 |
| Offshore floating drilling rig (manufacture) | 35.11 |
| Offshore natural gas pipeline operation | 60.30 |
| Offshore oil pipeline laying | 45.21/3 |
| Offshore oil pipeline operation | 60.30 |
| Offshore positioning services | 63.22 |
| Offshore supply vessel services | 61.10/2 |
| Offshore support vessel (manufacture) | 35.11 |
| Ohmmeter (manufacture) | 33.20/2 |
| Oil (edible) (manufacture) | 15.42 |
| Oil additive (manufacture) | 24.66 |
| Oil and gas well casing, tubing and lining services | 11.20 |
| Oil and gas well cementing services | 11.20 |
| Oil and gas well coiled-tubing wellwork | 11.20 |
| Oil and gas well conductor driving services | 11.20 |
| Oil and gas well cutting, casing and abandonment services | 11.20 |
| Oil and gas well pipe refurbishment services | 11.20 |
| Oil and gas well sleeving repair services | 11.20 |
| Oil based lubricating oils (manufacture) | 23.20/9 |
| Oil based sealants (manufacture) | 26.82/9 |
| Oil cake (wholesale) | 51.21 |
| Oil dispersant (manufacture) | 24.51/1 |
| Oil extraction service activities | 11.20 |
| Oil field equipment rental and operating leasing | 71.34 |
| Oil filter for motor vehicle (manufacture) | 29.24 |
| Oil fuel burner (manufacture) | 29.21 |
| Oil kernel meal production (manufacture) | 15.41 |
| Oil merchant (retail) | 52.48/9 |
| Oil merchant (wholesale) | 51.51/9 |
| Oil nut meal production (manufacture) | 15.41 |
| Oil pipeline terminal operating (for petroleum) | 60.30 |
| Oil platform fabrication of steel plate (manufacture) | 35.11 |
| Oil platform operation | 11.10 |
| Oil platform structural sections (manufacture) | 35.11 |
| Oil production platform (fixed concrete or composite steel/concrete) construction | 45.25 |
| Oil production well or platform operating | 11.10 |
| Oil refinery (manufacture) | 23.20/1 |
| Oil refining industry machinery other than plant (manufacture) | 29.24 |
| Oil seal (manufacture) | 29.24 |
| Oil seed cake and meal (manufacture) | 15.41 |
| Oil seed crushing (manufacture) | 15.41 |
| Oil seeds (wholesale) | 51.21 |
| Oil seeds growing | 01.11 |
| Oil shale mine | 11.10 |
| Oil shale retorting | 11.10 |
| Oil spill clearance on land | 90.03 |
| Oil spill pollution control services | 90.03 |
| Oil spills at sea containment, dispersion and clean up services | 90.03 |
| Oil stabilisation plant operation | 11.10 |
| Oil storage tank made of metal for domestic use exceeding 300 litres (manufacture) | 28.21 |
| Oil trading (commodity broking) (commission agent) | 51.12 |

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| Oil-cushion pumps (manufacture) | 29.12/1 |
| Oil-rig transportation by towing or pushing | 61.10/2 |
| Oilcloth (wholesale) | 51.41 |
| Oils and fats (chemically modified) (manufacture) | 24.66 |
| Oils and other products of the distillation of high temperature coal tar, pitch and pitch tar (wholesale) | 51.55 |
| Oilskins for men and boys (manufacture) | 18.22/1 |
| Oilskins for women and girls (manufacture) | 18.22/2 |
| Oilstones (bonded) (manufacture) | 26.81 |
| Ointment (manufacture) | 24.42/1 |
| Old age and sick visiting (charitable) | 85.32/1 |
| Old age and sick visiting (non-charitable) | 85.32/2 |
| Old people's sheltered housing (charitable) | 85.31/1 |
| Old peoples' sheltered housing (non-charitable) | 85.31/2 |
| Old persons' home (local authority) | 85.31/2 |
| Old persons' warden assisted dwellings (charitable) | 85.31/1 |
| Old persons' warden assisted dwellings (non-charitable) | 85.31/2 |
| Oleaginous fruits (wholesale) | 51.21 |
| Oleic acid (manufacture) | 24.14 |
| Oleine (manufacture) | 24.14 |
| Oleo resinous paint (manufacture) | 24.30/1 |
| Oleo stearin (manufacture) | 15.41 |
| Olive growing | 01.13/9 |
| Olive oil (crude) production (manufacture) | 15.41 |
| Olive oil production from self grown olives | 01.13/9 |
| Olive oil refining (manufacture) | 15.42 |
| Olive preserving in salt or brine (manufacture) | 15.33 |
| Omelette pan (manufacture) | 28.75 |
| Omnibus repair depot | 50.20 |
| Omnibus service | 60.21/9 |
| On-line database publishing | 72.40 |
| On-line directory publishing | 72.40 |
| On-line mailing list publishing | 72.40 |
| On-line publishing n.e.c. | 72.40 |
| Onion growing | 01.12 |
| Opacifiers and colours (manufacture) | 24.30/1 |
| Opacifying preparations for X-ray examinations (manufacture) | 24.42/1 |
| Open air museums | 92.52/1 |
| Open sections made of steel formed on a roll mill (manufacture) | 27.33 |
| Open University | 80.30/2 |
| Open-ended investment companies | 65.23/7 |
| Opencast coal disposal point | 10.10/2 |
| Opencast coal site | 10.10/2 |
| Opera house | 92.32 |
| Opera production | 92.31/1 |
| Operating tables (manufacture) | 33.10 |
| Operational services of government owned or occupied buildings (public sector) | 75.14 |
| Ophthalmic clinic | 85.14 |
| Ophthalmic hospital (private sector) | 85.11/2 |
| Ophthalmic hospital (public sector) | 85.11/1 |
| Ophthalmic instrument (manufacture) | 33.10 |
| Ophthalmic instruments (wholesale) | 51.87 |
| Optical and precision goods (retail) | 52.48/2 |
| Optical bleaching agent (manufacture) | 24.12 |
| Optical density measuring equipment (electronic) (manufacture) | 33.20/1 |
| Optical density measuring equipment (non-electronic) (manufacture) | 33.20/2 |
| Optical disk drives (manufacture) | 30.02 |
| Optical element (mounted, not photographic) (manufacture) | 33.40/1 |
| Optical element (unmounted) (manufacture) | 33.40/1 |
| Optical elements made of glass not optically worked (manufacture) | 26.15 |

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| Optical fibre cables for coded data transmission (manufacture) | 31.30 |
| Optical fibre cables made up of individually sheathed fibres (wholesale) | 51.87 |
| Optical glass (manufacture) | 26.15 |
| Optical goods (wholesale) | 51.47/9 |
| Optical instruments (manufacture) | 33.40/2 |
| Optical instruments and appliances other than photographic goods and analytical instruments (manufacture) | 33.40/2 |
| Optical microscope (manufacture) | 33.40/2 |
| Optical mirrors (manufacture) | 33.40/1 |
| Optical projector (meteorological) (manufacture) | 33.40/2 |
| Optical type measuring and checking appliances and instruments (electronic) (manufacture) | 33.20/1 |
| Optical type measuring and checking appliances and instruments (non-electronic) (manufacture) | 33.20/2 |
| Optometer (manufacture) | 33.10 |
| Oral and dental hygiene preparations including denture fixative pastes and powders (commission agent) | 51.18 |
| Oral contraceptives (manufacture) | 24.42/1 |
| Oral hygiene preparations (manufacture) | 24.52 |
| Orangeade production (manufacture) | 15.98 |
| Orbital stations (manufacture) | 35.30 |
| Orchestras | 92.31/1 |
| Ordnance (manufacture) | 29.60 |
| Ores (commission agent) | 51.12 |
| Ores (wholesale) | 51.52 |
| Organ tuning (manufacture) | 36.30 |
| Organic dyeing (manufacture) | 17.21 |
| Organic acids and their esters and halogenated, nitrosated and sulphonated derivatives (manufacture) | 24.14 |
| Organic base chemicals (manufacture) | 24.14 |
| Organic bonded abrasives (manufacture) | 26.81 |
| Organic coated steel sheet (manufacture) | 27.10 |
| Organic composite solvents (manufacture) | 24.30/1 |
| Organic compounds including wood distillation products (manufacture) | 24.14 |
| Organic surface-active agents (manufacture) | 24.51/1 |
| Organisation and development of electronic money circulation | 67.13 |
| Organisation for Economic Co-operation and Development | 99.00 |
| Organisation of Oil Producing and Exporting Countries | 99.00 |
| Organist (own account) | 92.31/1 |
| Organo-sulphur and other organo-inorganic compounds (wholesale) | 51.55 |
| Organo-sulphur compounds (manufacture) | 24.14 |
| Oriental goods (retail) | 52.48/9 |
| Ornamental ceramic ware (manufacture) | 26.21 |
| Ornamental earthenware glazed tiles (manufacture) | 26.30 |
| Ornamental fish farming | 05.02 |
| Ornamental tree and shrub growing | 01.12 |
| Ornamental trimmings (manufacture) | 17.54/2 |
| Ornamentation fitting work | 45.45 |
| Ornaments made of glass (manufacture) | 26.13 |
| Ornaments made of plastic (manufacture) | 25.24 |
| Ornaments made of precious metal (manufacture) | 36.22 |
| Ornaments made of wood (manufacture) | 20.51 |
| Ornaments that are gold or silver plated (manufacture) | 36.22 |
| Orphanages (charitable) | 85.31/1 |
| Orthodontic activities | 85.13 |
| Orthopaedic appliances (not footwear) (manufacture) | 33.10 |
| Orthopaedic appliances (retail) | 52.32/9 |
| Orthopaedic footwear (manufacture) | 33.10 |
| Orthopaedic goods (wholesale) | 51.46 |
| Orthopaedic hospital (private sector) | 85.11/2 |
| Orthopaedic hospital (public sector) | 85.11/1 |
| Oscilloscope (manufacture) | 33.20/1 |
| Osier articles (manufacture) | 20.52 |
| Osier growing | 02.01 |

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| Osier preparation (manufacture) | 20.52 |
| Ossature in metal for construction (manufacture) | 28.11 |
| Osteopath (not registered medical practitioner) | 85.14 |
| Osteopath (registered medical practitioner) | 85.12 |
| Other adult and other education n.e.c. | 80.42/9 |
| Other alloy steel (manufacture) | 27.10 |
| Other intermediate products exporter (wholesale) | 51.56 |
| Other intermediate products importer (wholesale) | 51.56 |
| Other machinery for use in industry, trade and navigation exporter (wholesale) | 51.87 |
| Other machinery for use in industry, trade and navigation importer (wholesale) | 51.87 |
| Other non-scheduled passenger transport n.e.c. | 60.23/9 |
| Other plastic furniture (manufacture) | 36.14 |
| Other ranks' messes | 55.51 |
| Ottoman (manufacture) | 36.11 |
| Outdoor and road lighting (manufacture) | 31.50 |
| Outdoor furniture (non-upholstered) (manufacture) | 36.14 |
| Outdoor furniture made of metal (manufacture) | 36.14 |
| Outdoor seating (upholstered) (manufacture) | 36.11 |
| Outdoor sweeping and watering of parking lots | 90.03 |
| Outerwear for infants (manufacture) | 18.24/9 |
| Outerwear for men and boys (manufacture) | 18.22/1 |
| Outerwear for men and boys made of stitched plastic (manufacture) | 18.22/1 |
| Outerwear for women and girls made of stitched plastic (manufacture) | 18.22/2 |
| Outfitting of all types of motor vehicles except caravans (manufacture) | 34.20/1 |
| Outfitting of caravans (manufacture) | 34.20/3 |
| Outside porter | 93.05/9 |
| Oven (food processing) machine (manufacture) | 29.53 |
| Ovens (electric) (manufacture) | 29.71 |
| Ovens for industrial use (manufacture) | 29.21 |
| Ovens, cookers, cooking plates, boiling rings, grillers and roasters (non-electric) (wholesale) | 51.47/9 |
| Ovens, cookers, cooking plates, boiling rings, grills and roasters (electric) (wholesale) | 51.43/9 |
| Ovenware made of glass (manufacture) | 26.13 |
| Overall planning, structuring and control of organisation consultancy services | 74.14/3 |
| Overalls for boys (manufacture) | 18.21 |
| Overalls for domestic use (manufacture) | 18.21 |
| Overalls for girls (manufacture) | 18.21 |
| Overalls for men and boys (manufacture) | 18.21 |
| Overalls for women and girls (manufacture) | 18.21 |
| Overboot (manufacture) | 19.30 |
| Overcoating woollen weaving (manufacture) | 17.22 |
| Overcoats for men and boys (manufacture) | 18.22/1 |
| Overcoats for women and girls (manufacture) | 18.22/2 |
| Overhead line construction | 45.21/3 |
| Overhead line fittings (manufacture) | 31.30 |
| Overhead projection foils production (manufacture) | 22.25 |
| Overhead runway (manufacture) | 29.22 |
| Overshoes made of rubber (manufacture) | 19.30 |
| Ovoid solid fuel production | 10.10/3 |
| Oxfam (not shops) | 85.32/1 |
| Oxirane (ethylene oxide) (manufacture) | 24.14 |
| Oxygen (manufacture) | 24.11 |
| Oxygen breathing equipment for medical use (manufacture) | 33.10 |
| Oxygen compounds of non metals excluding carbon dioxide (manufacture) | 24.13 |
| Oxygen therapy apparatus (manufacture) | 33.10 |
| Oxygen-function compounds (dual or poly) (manufacture) | 24.14 |
| Oxygen-function compounds including aldehydes (manufacture) | 24.14 |
| Oyster bar (licensed) | 55.30/1 |
| Oyster cultivation | 05.02 |
| Oyster fishery | 05.02 |

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| Oyster spat production | 05.02 |
| Oysters (wholesale) | 51.38 |
| Ozone therapy apparatus (manufacture) | 33.10 |
| Pace-makers (wholesale) | 51.46 |
| Pacemaker (electro medical) (manufacture) | 33.10 |
| Packaged tour sales | 63.30/1 |
| Packaging activities on a fee or contract basis | 74.82 |
| Packaging machinery (manufacture) | 29.24 |
| Packaging machinery leasing | 71.34 |
| Packaging products for food e.g. aluminium foil, plastics foil, bags, etc. (retail) | 52.48/9 |
| Packaging products made of ceramic (manufacture) | 26.25 |
| Packaging products made of plastic (manufacture) | 25.22 |
| Packer and shipper | 63.40 |
| Packing cases made of fibre board (manufacture) | 21.21/9 |
| Packing cases made of wood (manufacture) | 20.40 |
| Packing goods made of plastic (manufacture) | 25.22 |
| Packing machinery (manufacture) | 29.24 |
| Packing made of cardboard (manufacture) | 21.12 |
| Packing made of woven asbestos (manufacture) | 26.82/1 |
| Packing paper (manufacture) | 21.12 |
| Packing service incidental to transport | 63.40 |
| Padding for upholstery (manufacture) | 17.17 |
| Padlock (manufacture) | 28.63 |
| Paging services | 64.20 |
| Pails made of steel (manufacture) | 28.71 |
| Paint (not cement based) (manufacture) | 24.30/1 |
| Paint and varnish (retail) | 52.46 |
| Paint and varnish (wholesale) | 51.53 |
| Paint brush (manufacture) | 36.62 |
| Paint pads (manufacture) | 36.62 |
| Paint removers (manufacture) | 24.30/1 |
| Paint spraying machine (manufacture) | 29.24 |
| Paint with cement base (manufacture) | 24.30/1 |
| Paint, varnish and lacquer (wholesale) | 51.53 |
| Painted steel sheet (manufacture) | 27.10 |
| Painters (artistic) | 92.31/9 |
| Painting contractor | 45.44 |
| Painting of furniture (manufacture) | 36.14 |
| Painting of motor vehicles | 50.20 |
| Painting of ships (manufacture) | 35.11 |
| Paints and varnishes (commission agent) | 51.13 |
| Palaeontologist (consultant) | 73.10 |
| Pale fencing production | 02.01 |
| Palladium (manufacture) | 27.41 |
| Pallet hoist (manufacture) | 29.22 |
| Pallet rental | 71.21/9 |
| Pallet truck (manufacture) | 29.22 |
| Palletizer (manufacture) | 29.22 |
| Pallets made of metal (manufacture) | 28.75 |
| Pallets made of plastic (manufacture) | 25.24 |
| Pallets, box pallets and other load boards made of wood (manufacture) | 20.40 |
| Pallets, pallet boards and other load boards made of wood (commission agent) | 51.13 |
| Palm kernel crushing (manufacture) | 15.41 |
| Palm kernel oil refining (manufacture) | 15.42 |
| Palm oil (wholesale) | 51.33/3 |
| Palm oil production (manufacture) | 15.41 |
| Palm oil refining (manufacture) | 15.42 |
| Palmist | 93.05/9 |
| Pamphlet printing (manufacture) | 22.22 |

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| Pamphlet publishing (manufacture) | 22.11 |
| Pancake making (manufacture) | 15.82 |
| Panel beating services | 50.20 |
| Panel forming machines (manufacture) | 29.43 |
| Panels for motor vehicle bodywork made of metal or fibreglass (manufacture) | 34.30 |
| Panels made of asbestos (manufacture) | 26.82/1 |
| Panels made of concrete (manufacture) | 26.61 |
| Panels made of fibre-cement (manufacture) | 26.65 |
| Panels made of plaster (manufacture) | 26.62 |
| Pantie (manufacture) | 18.23/2 |
| Pantihose (manufacture) | 17.71 |
| Paper (not sensitized) (manufacture) | 21.12 |
| Paper (uncut) for household use (manufacture) | 21.12 |
| Paper and paperboard (corrugated) (manufacture) | 21.21/1 |
| Paper and paperboard articles for interior decoration (manufacture) | 21.24 |
| Paper and paperboard coating, covering and impregnation (manufacture) | 21.12 |
| Paper and paperboard intended for further industrial processing (manufacture) | 21.12 |
| Paper and paperboard production machinery (manufacture) | 29.55 |
| Paper and paperboard production machinery (wholesale) | 51.87 |
| Paper bag making machinery (manufacture) | 29.55 |
| Paper bags (wholesale) | 51.56 |
| Paper boards (wholesale) | 51.56 |
| Paper clips made of metal (manufacture) | 28.75 |
| Paper converting (unspecified) (manufacture) | 21.25/9 |
| Paper creping (manufacture) | 21.25/9 |
| Paper cut to size (not packaging products) (manufacture) | 21.25/9 |
| Paper embossing (manufacture) | 21.25/9 |
| Paper fasteners made of metal (manufacture) | 28.75 |
| Paper in bulk (wholesale) | 51.56 |
| Paper lace (manufacture) | 21.22 |
| Paper made of asbestos (manufacture) | 26.82/1 |
| Paper made of vegetable fibres for corrugated cardboard (manufacture) | 21.12 |
| Paper making machinery (manufacture) | 29.55 |
| Paper merchant (wholesale) | 51.56 |
| Paper patterns (manufacture) | 21.25/9 |
| Paper perforating (manufacture) | 21.25/9 |
| Paper shavings (manufacture) | 21.25/9 |
| Paper staining (manufacture) | 21.24 |
| Paper transfer for embroidery, etc. (manufacture) | 21.25/9 |
| Paperhanging | 45.43 |
| Papier mache works (manufacture) | 21.25/9 |
| Para-medical practitioner activities | 85.14 |
| Parachute (manufacture) | 17.40/2 |
| Parachutes and rotochutes (commission agent) | 51.16 |
| Paraffin (manufacture) | 23.20/1 |
| Paraffin (retail) | 52.48/9 |
| Paraffin (wholesale) | 51.55 |
| Paraffin for medicinal use (manufacture) | 23.20/1 |
| Paraffin wax (manufacture) | 23.20/1 |
| Parallel slide valves (manufacture) | 29.13 |
| Parasol (manufacture) | 36.63/9 |
| Parcel packing and gift wrapping on a fee or contract basis | 74.82 |
| Parcels delivery service (not Post Office) | 64.12 |
| Parcels distribution and delivery of by the Post Office | 64.11 |
| Parchment and imitation parchment paper (manufacture) | 21.12 |
| Parchment made of leather (manufacture) | 19.10 |
| Paring and slicing machines (manufacture) | 29.43 |
| Park (local authority or municipally owned) | 92.72/9 |
| Park laying out, planting and maintenance on a fee or contract basis | 01.41 |

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| Parking lot markings painting | 45.23 |
| Parking lot operation | 63.21 |
| Parking meter services | 63.21 |
| Parking meters (manufacture) | 33.50 |
| Parliamentary agent | 74.11/9 |
| Parquet floor laying (not by manufacturer) | 45.43 |
| Parquet flooring (manufacture) | 20.30 |
| Parsley growing | 01.12 |
| Parsnip growing | 01.12 |
| Particle accelerator (manufacture) | 31.62 |
| Particleboard agglomerated with non-mineral binding substances (manufacture) | 20.20 |
| Partitioning made of metal (manufacture) | 28.12 |
| Partitions made of wood (manufacture) | 36.12 |
| Partnership agent | 74.87/9 |
| Parts for electric lamps and electronic valves made of glass (manufacture) | 26.15 |
| Parts for motor vehicles (not electric) (manufacture) | 34.30 |
| Parts for portable hand held power tools (manufacture) | 29.41 |
| Parts of bearings, gearing and driving elements (manufacture) | 29.14 |
| Passage agent | 63.30/1 |
| Passenger agent (not transport authority) | 63.30/1 |
| Passenger air transport (non-scheduled) | 62.20/1 |
| Passenger air transport (scheduled) | 62.10/1 |
| Passenger aircraft rental services with crew (non-scheduled) | 62.20/1 |
| Passenger baggage handling services | 63.11 |
| Passenger cargo liner (manufacture) | 35.11 |
| Passenger carriage for railways (manufacture) | 35.20 |
| Passenger conveyor (manufacture) | 29.22 |
| Passenger ferry (river or estuary) | 61.20/1 |
| Passenger ferry between UK and international ports | 61.10/1 |
| Passenger ferry on domestic or coastal routes | 61.10/1 |
| Passenger ferry transport (inland waterway) | 61.20/1 |
| Passenger land transport equipment self drive rental | 71.21/1 |
| Passenger scheduled land transport (other than interurban railways or inter-city coach services) | 60.21/9 |
| Passenger shipping service (sea and coastal) | 61.10/1 |
| Passenger terminal services | 63.22 |
| Passenger transport by inter-city rail services | 60.10/1 |
| Passenger transport by inter-urban railways (other than inter-city services) | 60.10/9 |
| Passenger vessel building (manufacture) | 35.11 |
| Passport photography | 74.81/2 |
| Passport printing (manufacture) | 22.22 |
| Pastas (manufacture) | 15.85 |
| Paste brush (manufacture) | 36.62 |
| Paste made of aluminium (manufacture) | 24.30/1 |
| Paste made of asbestos (manufacture) | 26.82/1 |
| Pastel (manufacture) | 36.63/1 |
| Pastille (manufacture) | 15.84/2 |
| Pastrami and other salted, dried or smoked meats (manufacture) | 15.13/9 |
| Pastry (retail) | 52.24 |
| Pastry and buns (preserved) (manufacture) | 15.82 |
| Pastry brush (manufacture) | 36.62 |
| Pastry roller food preparation machinery (manufacture) | 29.53 |
| Patent agent | 74.11/1 |
| Patent broker | 74.87/9 |
| Patent fuel (wholesale) | 51.51/9 |
| Patent fuel production | 10.10/3 |
| Patent leather (manufacture) | 19.10 |
| Patent medicines (wholesale) | 51.46 |
| Patents preparation | 74.11/1 |
| Pathological laboratory | 85.14 |

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| Pattern card (manufacture) | 21.25/9 |
| Pavement artist | 93.05/9 |
| Pavement light (manufacture) | 26.15 |
| Paving blocks made of glass (manufacture) | 26.15 |
| Paving blocks made of wood (manufacture) | 20.30 |
| Paving contractor | 45.23 |
| Paving machinery (manufacture) | 29.52/3 |
| Paving made of non-refractory ceramic (manufacture) | 26.30 |
| Paving slabs made of concrete (manufacture) | 26.61 |
| Paving stone (manufacture) | 26.70 |
| Paving tiles made of unglazed clay (manufacture) | 26.30 |
| Pawnbroker (principally lending money) | 65.22/1 |
| Pay and Personnel Agency (Armed Forces) | 75.22 |
| Paying agent | 67.13 |
| Pea and pie vendor | 55.30/3 |
| Pea splitters (manufacture) | 29.53 |
| Pea splitting, milling or grinding (manufacture) | 15.61/2 |
| Peach growing | 01.13/9 |
| Peak cap (manufacture) | 18.24/1 |
| Peanut butter (manufacture) | 15.33 |
| Peanut growing | 01.11 |
| Pear growing | 01.13/9 |
| Pearl drilling (manufacture) | 36.22 |
| Pearl gathering | 05.01 |
| Pearl stringing (manufacture) | 36.22 |
| Pearls production (manufacture) | 36.22 |
| Peat (wholesale) | 51.51/9 |
| Peat agglomeration | 10.30 |
| Peat cutting and digging | 10.30 |
| Peat products (briquettes, pots or for chemical use, etc.) (manufacture) | 26.82/9 |
| Pebble dredging | 14.21 |
| Pecuniary loss insurance | 66.03/1 |
| Pedal bins made of metal (manufacture) | 28.75 |
| Pedal bins made of plastic (manufacture) | 25.24 |
| Pedals for bicycles (manufacture) | 35.42 |
| Pedestrian ways construction | 45.23 |
| Pedicure | 93.02 |
| Pedometers (electronic) (manufacture) | 33.20/1 |
| Pedometers (non-electronic) (manufacture) | 33.20/2 |
| Pelmets made of plastic (manufacture) | 25.24 |
| Pelt from fellmongery (manufacture) | 15.11/3 |
| Pen nibs (manufacture) | 36.63/1 |
| Pencil (manufacture) | 36.63/1 |
| Pencil making machinery (manufacture) | 29.43 |
| Pencil sharpener (manufacture) | 28.61 |
| Pencil sharpening machines (manufacture) | 30.01 |
| Pencils, crayons, pencil leads, drawing charcoals, writing or drawing chalks and tailors chalk (wholesale) | 51.47/9 |
| Penetrating oil (manufacture) | 23.20/9 |
| Penholder (manufacture) | 36.63/1 |
| Pennants (manufacture) | 17.40/2 |
| Pens for writing or drawing (manufacture) | 36.63/1 |
| Pension (accommodation) | 55.23/9 |
| Pension consultancy services | 67.20 |
| Pension consultants (own account) | 67.20 |
| Pension fund (autonomous) | 66.02 |
| Pension funding except compulsory social security | 66.02 |
| Pensions Appeal Tribunal | 75.23 |
| Penstock made of steel (manufacture) | 28.30 |
| Penstock valves (manufacture) | 29.13 |

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| People's Dispensary for Sick Animals (not animal care units) | 85.20 |
| Pepper (ground) (manufacture) | 15.87 |
| Pepper growing | 01.12 |
| Pepper substitute (manufacture) | 15.87 |
| Peptic substances, mucilages and thickeners (commission agent) | 51.17 |
| Peptones (manufacture) | 24.66 |
| Peptones/protein substances and derivatives (commission agent) | 51.12 |
| Peracetic acid (manufacture) | 24.14 |
| Perambulator (manufacture) | 36.63/9 |
| Perambulator awning (manufacture) | 17.40/2 |
| Perambulators (retail) | 52.48/9 |
| Perambulators (wholesale) | 51.47/9 |
| Perchlorate explosive (manufacture) | 24.61 |
| Perchloroethylene (manufacture) | 24.14 |
| Percolator (electric) (manufacture) | 29.71 |
| Percolators made of metal (non-electric) (manufacture) | 28.75 |
| Percussion cap (manufacture) | 24.61 |
| Percussion instrument (manufacture) | 36.30 |
| Perforated metal (manufacture) | 28.40 |
| Performing Rights Society | 91.12 |
| Perfume (manufacture) | 24.52 |
| Perfume (retail) | 52.33 |
| Perfume (wholesale) | 51.45 |
| Perfume compounds (blended perfume concentrates) (manufacture) | 24.63 |
| Perfumery and flavour synthetic chemicals (manufacture) | 24.63 |
| Perfumery, cosmetic and toilet and bath preparations (commission agent) | 51.18 |
| Perfumes and cosmetics exporter (wholesale) | 51.45 |
| Perfumes and cosmetics importer (wholesale) | 51.45 |
| Periodical printing (manufacture) | 22.22 |
| Periodical publishing (manufacture) | 22.13 |
| Periodicals lending and storage | 92.51 |
| Peripheral equipment for computer uses including card punches and verifiers (manufacture) | 30.02 |
| Periscopes (manufacture) | 33.40/2 |
| Peristaltic pumps (manufacture) | 29.12/1 |
| Periwinkle gathering | 05.01 |
| Permanent magnets (manufacture) | 31.62 |
| Permanent magnets and electro-magnetic couplings, clutches and brakes (wholesale) | 51.87 |
| Permanent residential caravan (manufacture) | 34.20/3 |
| Permanent way material except rails production (manufacture) | 27.10 |
| Peroxides (inorganic) (manufacture) | 24.13 |
| Perry (manufacture) | 15.94/1 |
| Personal computers and workstations (manufacture) | 30.02 |
| Personal injury insurance | 66.03/1 |
| Personal stationery printing (manufacture) | 22.22 |
| Personnel carrier (armoured fighting vehicle) (manufacture) | 29.60 |
| Personnel provision for employment | 74.50 |
| Pest control in connection with agriculture | 01.41 |
| Pest control services (except agricultural) | 74.70/3 |
| Pest destruction service (not especially for agriculture) | 74.70/3 |
| Pesticide inorganic chemicals excluding formulated preparations (manufacture) | 24.13 |
| Pesticide organic chemicals excluding formulated preparations (manufacture) | 24.14 |
| Pet animal breeding | 01.25 |
| Pet animal food (wholesale) | 51.38 |
| Pet animals (retail) | 52.48/9 |
| Pet food (retail) | 52.48/9 |
| Pet food including canned (manufacture) | 15.72 |
| Pet shop (retail) | 52.48/9 |
| Petersham ribbon (manufacture) | 17.54/2 |
| Petro-chemical industry machinery other than plant (manufacture) | 29.24 |

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| Petro-chemical industry products (manufacture) | 23.20/1 |
| Petrol (manufacture) | 23.20/1 |
| Petrol filling station | 50.50 |
| Petrol industrial engines (manufacture) | 29.11 |
| Petrol station pump (manufacture) | 29.12/1 |
| Petroleum and petroleum products exporter (wholesale) | 51.51/1 |
| Petroleum and petroleum products importer (wholesale) | 51.51/1 |
| Petroleum coke (manufacture) | 23.20/1 |
| Petroleum coke, bitumen and other residues of petroleum (commission agent) | 51.12 |
| Petroleum coke, bitumen and other residues of petroleum oils (wholesale) | 51.55 |
| Petroleum drilling equipment (manufacture) | 29.52/1 |
| Petroleum exploration | 74.20/6 |
| Petroleum feedstock (manufacture) | 23.20/1 |
| Petroleum gas (manufacture) | 23.20/1 |
| Petroleum gases and gaseous hydrocarbons (excluding natural gas) (commission agent) | 51.12 |
| Petroleum geologist | 74.20/6 |
| Petroleum grease (at refineries) (manufacture) | 23.20/1 |
| Petroleum grease formulation outside refineries (manufacture) | 23.20/9 |
| Petroleum jelly and paraffin wax (commission agent) | 51.12 |
| Petroleum jelly formulation outside refineries (manufacture) | 23.20/9 |
| Petroleum product (at refineries) (manufacture) | 23.20/1 |
| Petroleum products distribution (wholesale) | 51.51/1 |
| Petroleum refining (manufacture) | 23.20/1 |
| Petroleum societies without refineries (manufacture) | 23.20/9 |
| Petroleum test well drilling | 11.20 |
| Petroleum well drilling | 11.20 |
| Petrophysical interpretation activities | 74.20/6 |
| Petticoat (manufacture) | 18.23/2 |
| Pew (manufacture) | 36.11 |
| Pewter (manufacture) | 27.43 |
| Pewter ware (manufacture) | 28.75 |
| pH meters (electronic) (manufacture) | 33.20/1 |
| pH meters (non-electronic) (manufacture) | 33.20/2 |
| pH/gas blood analysers (electronic) (manufacture) | 33.20/1 |
| Pharmaceutical chemicals (manufacture) | 24.41 |
| Pharmaceutical chemist (retail) | 52.31 |
| Pharmaceutical chemist (wholesale) | 51.46 |
| Pharmaceutical glassware other than containers (manufacture) | 26.15 |
| Pharmaceutical goods (commission agent) | 51.18 |
| Pharmaceutical goods exporter (wholesale) | 51.46 |
| Pharmaceutical goods importer (wholesale) | 51.46 |
| Pharmaceutical medicament products (manufacture) | 24.42/1 |
| Pharmaceutical non-medicament products (manufacture) | 24.42/2 |
| Pharmaceutical Society | 91.12 |
| Pharmaceuticals for veterinary use (manufacture) | 24.42/1 |
| Pharmacy (retail) | 52.31 |
| Phenol (manufacture) | 24.14 |
| Phenolic resins (manufacture) | 24.16 |
| Phenols, phenol-alcohols and derivatives of phenols (wholesale) | 51.55 |
| Phenols, phenol-alcohols and phenol derivatives (commission agent) | 51.12 |
| Philatelist (retail) | 52.48/5 |
| Phonecards and similar cards containing integrated circuits (smart cards) (manufacture) | 32.10 |
| Phonetic printing (manufacture) | 22.22 |
| Phosphates (natural) mining | 14.30 |
| Phosphates of ammonium carbonates (manufacture) | 24.15 |
| Phosphates of triammonium (commission agent) | 51.12 |
| Phosphates of triammonium carbonates (manufacture) | 24.15 |
| Phosphatic straight fertiliser (manufacture) | 24.15 |
| Phosphides, carbides, hydrides, nitrides azides, silicides and borides (wholesale) | 51.55 |

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| Phosphides, carbides, hydrides, nitrides, azides, silicides and borides (commission agent) | 51.12 |
| Phosphinates, phosphonates, phosphates and polyphosphates (commission agent) | 51.12 |
| Phosphinates, phosphonates, phosphates and polyphosphates (wholesale) | 51.55 |
| Phosphoric esters and esters of other inorganic acids and their derivatives (wholesale) | 51.55 |
| Phosphoric esters and esters of other inorganic acids and their salts and derivatives (commission agent) | 51.12 |
| Phosphorous compounds excluding phosphatic fertiliser (manufacture) | 24.13 |
| Photo and engraving publishing (manufacture) | 22.15 |
| Photo diode (manufacture) | 32.10 |
| Photo electric cell (manufacture) | 32.10 |
| Photo electric exposure meter (manufacture) | 33.20/1 |
| Photo engraving (manufacture) | 22.24 |
| Photo lithography (manufacture) | 22.25 |
| Photo pick-up services (retail) | 52.48/2 |
| Photo semi-conductor device (manufacture) | 32.10 |
| Photo-cathode valves or tubes (manufacture) | 32.10 |
| Photo-copying apparatus (wholesale) | 51.85 |
| Photo-engraving machine (manufacture) | 29.56 |
| Photocopier printing (manufacture) | 22.22 |
| Photocopiers (retail) | 52.48/2 |
| Photocopying machinery (manufacture) | 30.01 |
| Photoflash bulb (manufacture) | 31.50 |
| Photogrammetric equipment (electronic) (manufacture) | 33.20/1 |
| Photogrammetric equipment (non-electronic) (manufacture) | 33.20/2 |
| Photograph colouring | 74.81/4 |
| Photograph copying | 74.81/4 |
| Photograph developing | 74.81/4 |
| Photograph enlarging | 74.81/4 |
| Photograph finishing | 74.81/4 |
| Photograph mount (manufacture) | 21.25/9 |
| Photograph mounting | 74.81/4 |
| Photograph printing | 74.81/4 |
| Photographic base paper (manufacture) | 21.12 |
| Photographic chemicals (manufacture) | 24.64 |
| Photographic colour printing | 74.81/4 |
| Photographic developer (manufacture) | 24.64 |
| Photographic enlarger (manufacture) | 33.40/3 |
| Photographic equipment (commission agent) | 51.18 |
| Photographic equipment (manufacture) | 33.40/3 |
| Photographic equipment hire | 71.40/1 |
| Photographic film (sensitized) (manufacture) | 24.64 |
| Photographic film (unsensitized) (manufacture) | 25.21 |
| Photographic film instrument (manufacture) | 33.40/3 |
| Photographic film plate (sensitised) (manufacture) | 24.64 |
| Photographic flashbulbs and flashcubes (wholesale) | 51.47/6 |
| Photographic goods (retail) | 52.48/2 |
| Photographic goods (wholesale) | 51.47/6 |
| Photographic goods exporter (wholesale) | 51.47/6 |
| Photographic goods importer (wholesale) | 51.47/6 |
| Photographic paper (commission agent) | 51.18 |
| Photographic plates (manufacture) | 24.64 |
| Photographic plates and film and instant print film (commission agent) | 51.18 |
| Photographic studio | 74.81/2 |
| Photographic unexposed film (manufacture) | 24.64 |
| Photographic unsensitized film (manufacture) | 25.21 |
| Photographing of live events such as weddings, graduations, conventions, fashion shows, etc. | 74.81/9 |
| Photography for commercials, publishers or tourism purposes | 74.81/9 |
| Photogravure machine (manufacture) | 29.56 |
| Photogravure printing (manufacture) | 22.22 |
| Photolitho machine (manufacture) | 29.56 |

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| Photometers (electronic) (manufacture) | 33.20/1 |
| Photometers (non-electronic) (manufacture) | 33.20/2 |
| Photomicrography | 74.81/3 |
| Photosensitive semi-conductor devices (manufacture) | 32.10 |
| Phototypesetting (manufacture) | 22.24 |
| Phthalic anhydride (manufacture) | 24.14 |
| Physical culture expert | 92.62/9 |
| Physical or chemical analysis instruments and apparatus (non-electronic) (wholesale) | 51.87 |
| Physical sciences research and experimental development | 73.10 |
| Physical well-being activities | 93.04 |
| Physician and surgeon | 85.12 |
| Physicist | 74.30 |
| Physics research and experimental development | 73.10 |
| Physiologist | 85.12 |
| Physiotherapist (private) | 85.14 |
| Physiotherapy clinic | 85.14 |
| Piano (manufacture) | 36.30 |
| Piano hire | 71.40/1 |
| Piano tuning | 52.74 |
| Piano wire made of steel (manufacture) | 27.34 |
| Pianofortes (retail) | 52.45 |
| Piccaililli production (manufacture) | 15.33 |
| Pick (manufacture) | 28.62 |
| Pick up arm and cartridge for record player (manufacture) | 32.30 |
| Pick up baler (manufacture) | 29.32 |
| Pickets (of wood) production | 02.01 |
| Picking bands made of leather (manufacture) | 19.20 |
| Pickle including beetroot and onion (manufacture) | 15.33 |
| Pickling of fruit and vegetables (manufacture) | 15.33 |
| Pickling preparations (commission agent) | 51.12 |
| Pickling preparations for metal treatment (manufacture) | 24.66 |
| Picture agency | 92.40 |
| Picture frame made of wood (manufacture) | 20.51 |
| Picture frame mount (manufacture) | 21.25/9 |
| Picture framing (retail) | 52.48/9 |
| Picture postcard (manufacture) | 22.22 |
| Picture postcards (retail) | 52.48/9 |
| Picture restoring | 92.31/9 |
| Picture transmitter (manufacture) | 32.20/1 |
| Piece goods (retail) | 52.41 |
| Piece goods (wholesale) | 51.41 |
| Piece goods dyeing (manufacture) | 17.30 |
| Piece goods made of unsupported rubber sheeting (manufacture) | 25.13 |
| Pieces roughly shaped by forging (manufacture) | 27.10 |
| Pier operation (not amusement) | 63.22 |
| Pier owner or authority (not amusement) | 63.22 |
| Piercing of base metal (manufacture) | 28.40 |
| Pies other than meat (manufacture) | 15.82 |
| Piezo electric crystal (manufacture) | 32.10 |
| Piezo-electric quartz (commission agent) | 51.12 |
| Piezo-electric quartz (manufacture) | 24.14 |
| Piezo-electric quartz (wholesale) | 51.55 |
| Pig farming | 01.23 |
| Pig jobber (wholesale) | 51.23 |
| Pigments (prepared) (manufacture) | 24.30/1 |
| Pigs (wholesale) | 51.23 |
| Pikelet making (manufacture) | 15.82 |
| Pile carpet mat weaving (manufacture) | 17.51/1 |
| Pile carpet weaving (manufacture) | 17.51/1 |

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| Pile driving | 45.25 |
| Pile driving equipment (manufacture) | 29.52/3 |
| Pile fabric bleaching and finishing (manufacture) | 17.30 |
| Pile knitted fabric (manufacture) | 17.60 |
| Pile-drivers (manufacture) | 29.52/3 |
| Pile-extractors (manufacture) | 29.52/3 |
| Pilfer proof metal caps (manufacture) | 28.72 |
| Piling (building) | 45.25 |
| Piling contractor (civil engineering) | 45.25 |
| Pilings (of wood) production | 02.01 |
| Pilings (tubular welded) (manufacture) | 28.11 |
| Pillars made of ceramic (manufacture) | 26.26 |
| Pillion seats for motorcycles (manufacture) | 35.41 |
| Pillow (manufacture) | 17.40/1 |
| Pillow case (manufacture) | 17.40/3 |
| Pills (medicinal) (manufacture) | 24.42/1 |
| Pilotage activities | 63.22 |
| Pin cushion (manufacture) | 17.40/3 |
| Pin-tables (manufacture) | 36.50/1 |
| Pincers (manufacture) | 28.62 |
| Pinking shears (manufacture) | 28.61 |
| Pins made of metal (manufacture) | 28.73 |
| Pipe and pipe fittings made of brass (manufacture) | 27.44 |
| Pipe blanks made of copper (manufacture) | 27.44 |
| Pipe case (not leather or plastic) (manufacture) | 19.20 |
| Pipe covering sections made of asbestos (manufacture) | 26.82/1 |
| Pipe cutters (manufacture) | 28.62 |
| Pipe fittings made of aluminium (manufacture) | 27.42 |
| Pipe fittings made of copper (manufacture) | 27.44 |
| Pipe making machinery (manufacture) | 29.56 |
| Pipe organ (manufacture) | 36.30 |
| Pipe system construction for steam generators (manufacture) | 28.30 |
| Pipe tobacco (manufacture) | 16.00 |
| Pipeclay pit | 14.22 |
| Pipeline and ancillary equipment testing activities | 74.30 |
| Pipeline construction | 45.21/3 |
| Pipeline contracting | 45.21/3 |
| Pipeline design activities | 74.20/4 |
| Pipeline operator | 60.30 |
| Pipeline supports (manufacture) | 28.11 |
| Pipes and conduits made of clay (manufacture) | 26.40 |
| Pipes and fittings made of ceramics (manufacture) | 26.40 |
| Pipes and fittings made of pitch fibre (manufacture) | 26.82/9 |
| Pipes and fittings made of plastic (manufacture) | 25.21 |
| Pipes made of aluminium (manufacture) | 27.42 |
| Pipes made of asbestos cement (manufacture) | 26.65 |
| Pipes made of clay (manufacture) | 26.40 |
| Pipes made of concrete (manufacture) | 26.61 |
| Pipes made of copper (manufacture) | 27.44 |
| Pipes made of fibre-cement (manufacture) | 26.65 |
| Pipes made of refractory ceramic (manufacture) | 26.26 |
| Pipes made of rubber (manufacture) | 25.13 |
| Pipes made of steel (manufacture) | 27.22 |
| Pipettes made of glass (manufacture) | 26.15 |
| Pique weaving (manufacture) | 17.21 |
| Pirns (textile machinery accessory) (manufacture) | 29.54 |
| Pistol (manufacture) | 29.60 |
| Piston for industrial engine (manufacture) | 29.11 |
| Piston for motor vehicle engine (manufacture) | 34.30 |

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| Piston ring for industrial engine (manufacture) | 29.11 |
| Piston ring for motor vehicle engine (manufacture) | 34.30 |
| Pit bottom machinery (manufacture) | 29.52/1 |
| Pit props (of wood) production | 02.01 |
| Pit props (wholesale) | 51.53 |
| Pit-head winding gear (wholesale) | 51.82 |
| Pitch and pitch coke (manufacture) | 24.14 |
| Pitch pipes (manufacture) | 36.30 |
| Pizza (manufacture) | 15.82 |
| Plaid Cymru | 91.32 |
| Plain bearing (manufacture) | 29.14 |
| Plaiting machinery for textiles (manufacture) | 29.54 |
| Plaiting material preparation (manufacture) | 20.52 |
| Plaiting of textiles (manufacture) | 17.30 |
| Plaits and products of plaiting materials (manufacture) | 20.52 |
| Plan chests made of metal (manufacture) | 28.75 |
| Plan printing (manufacture) | 22.22 |
| Plane (manufacture) | 28.62 |
| Planer tool (manufacture) | 28.62 |
| Planers for road surfacing (manufacture) | 29.52/3 |
| Planetary probes (manufacture) | 35.30 |
| Planing machine (metal cutting) (manufacture) | 29.42 |
| Planing machine for wood (not portable powered) (manufacture) | 29.43 |
| Plank (manufacture) | 20.10 |
| Plank glueing machines (manufacture) | 29.43 |
| Plant and equipment for industrial use hire | 71.34 |
| Plant growth regulators (manufacture) | 24.20 |
| Plant growth regulators (wholesale) | 51.55 |
| Plant hire for construction rental (without operator) | 71.32 |
| Plant hire for construction rental with operator | 45.50 |
| Plant hormone (manufacture) | 24.20 |
| Plant parts preserving in sugar (manufacture) | 15.84/2 |
| Plant support of fabricated steelwork (manufacture) | 28.11 |
| Planter for agricultural use (manufacture) | 29.32 |
| Planting, laying out and maintenance of gardens, parks and green areas for sports installations | 01.41 |
| Plants (retail) | 52.48/9 |
| Plants (wholesale) | 51.22 |
| Plants bearing vegetable fibres, retting of | 01.11 |
| Plants for planting or ornamental purposes | 01.12 |
| Plants used chiefly in pharmacy or for insecticidal, fungicidal or similar purposes | 01.11 |
| Plaster (manufacture) | 26.53 |
| Plaster (wholesale) | 51.53 |
| Plaster articles for use in construction (manufacture) | 26.62 |
| Plaster bandages (manufacture) | 24.42/2 |
| Plaster cast (manufacture) | 36.63/9 |
| Plaster of Paris (manufacture) | 26.53 |
| Plaster products for construction purposes (manufacture) | 26.62 |
| Plasterboard (manufacture) | 26.62 |
| Plasterboards (wholesale) | 51.53 |
| Plastering contractor | 45.41 |
| Plastic brush (complete) (manufacture) | 36.62 |
| Plastic coated steel sheet (manufacture) | 27.10 |
| Plastic coated twine, cordage rope and cables of textile fibres (manufacture) | 17.52 |
| Plastic coating of metals (manufacture) | 28.51 |
| Plastic coating services of identity cards, etc. (while you wait) | 52.74 |
| Plastic game (manufacture) | 36.50/9 |
| Plastic materials in primary forms (wholesale) | 51.55 |
| Plastic packaging (wholesale) | 51.56 |
| Plastic product making machines (manufacture) | 29.56 |

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| Plastic semi-manufactures (manufacture) | 25.21 |
| Plastic shell upholstery (manufacture) | 36.11 |
| Plastics in primary forms (manufacture) | 24.16 |
| Plastics working machinery (manufacture) | 29.56 |
| Plate glass (manufacture) | 26.11 |
| Plate glass insurance | 66.03/1 |
| Plate making for printing (manufacture) | 22.24 |
| Plate polish (manufacture) | 24.51/2 |
| Plate processes direct to plate (also photopolymer plates) (manufacture) | 22.24 |
| Plate warmers for domestic use (electric) (manufacture) | 29.71 |
| Plate warmers for domestic use (non-electric) (manufacture) | 29.72 |
| Plates made of aluminium (manufacture) | 27.42 |
| Plates made of ceramic for domestic use (manufacture) | 26.21 |
| Plates made of paper (manufacture) | 21.22 |
| Plates made of plastic (semi-manufactures) (manufacture) | 25.21 |
| Plates made of plastic (tableware) (manufacture) | 25.24 |
| Plates made of rubber (semi-manufactures) (manufacture) | 25.13 |
| Plates, sheets, strip and foil made of lead (manufacture) | 27.43 |
| Plates, sheets, strip and foil made of tin (manufacture) | 27.43 |
| Plates, sheets, strip and foil made of zinc (manufacture) | 27.43 |
| Platform for drilling rig (manufacture) | 35.11 |
| Platform trailer (motor drawn) (manufacture) | 34.20/2 |
| Plating (metal finishing) (manufacture) | 28.51 |
| Platinum (manufacture) | 27.41 |
| Platinum group metals (manufacture) | 27.41 |
| Platinum mining and preparation | 13.20 |
| Playballs made of rubber (manufacture) | 36.50/9 |
| Playground equipment (manufacture) | 36.40 |
| Playgroup (charitable) | 85.32/1 |
| Playgroup (non-charitable) | 85.32/2 |
| Playing cards (manufacture) | 36.50/9 |
| Playing cards (wholesale) | 51.47/7 |
| Playwright | 92.31/9 |
| Pleasure boat rental with crew | 61.10/1 |
| Pleasure boats rental | 71.40/1 |
| Pleasure ground | 92.72/9 |
| Pleasure pier | 92.72/9 |
| Pleasure port construction | 45.24 |
| Pleasure steamer caterer | 55.52 |
| Pleated paper (manufacture) | 21.25/9 |
| Pleating of textiles (manufacture) | 17.30 |
| Pliers (manufacture) | 28.62 |
| Plough (manufacture) | 29.32 |
| Plough disc (manufacture) | 29.32 |
| Plug (electronic) (manufacture) | 31.20 |
| Plug and socket (electric) (manufacture) | 31.20 |
| Plug valves (manufacture) | 29.13 |
| Plugs, sockets and other apparatus for protecting electrical circuits for domestic use (wholesale) | 51.43/9 |
| Plugs, sockets and other apparatus for switching or protecting electrical circuits for industrial use (wholesale) | 51.87 |
| Plum growing | 01.13/9 |
| Plumbers' merchant (wholesale) | 51.54 |
| Plumbing and pipe fittings made of metal (not cast) (manufacture) | 28.75 |
| Plumbing contractor | 45.33 |
| Plumbing equipment and supplies (wholesale) | 51.54 |
| Plush silk (manufacture) | 17.24 |
| Plush toy on wheels (manufacture) | 36.50/9 |
| Plush woollen weaving (manufacture) | 17.22 |
| Plush worsted weaving (manufacture) | 17.23 |
| Plutonium processing (manufacture) | 23.30 |

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| Pluvium insurance | 66.03/1 |
| Plywood (manufacture) | 20.20 |
| Plywood (wholesale) | 51.53 |
| Plywood press (manufacture) | 29.43 |
| Pneumatic and hydraulic conveying plant (manufacture) | 29.22 |
| Pneumatic and hydraulic handling plant (manufacture) | 29.22 |
| Pneumatic and other continuous action elevators and conveyors for goods or materials (wholesale) | 51.87 |
| Pneumatic and wind power engines and motors (manufacture) | 29.12/2 |
| Pneumatic equipment and systems for aircraft (manufacture) | 29.12/2 |
| Pneumatic power tools (portable) (manufacture) | 29.41 |
| Pneumatic tyre making or retreading machines (manufacture) | 29.56 |
| Pneumatic tyres (manufacture) | 25.11 |
| Pochette made of leather (manufacture) | 19.20 |
| Pocket book made of leather (manufacture) | 19.20 |
| Pocket knife (manufacture) | 28.61 |
| Pocket timer (manufacture) | 33.50 |
| Pocket watch (manufacture) | 33.50 |
| Pocketing weaving (manufacture) | 17.21 |
| Poet | 92.31/9 |
| Point locks (manufacture) | 35.20 |
| Point of sale unit (manufacture) | 30.01 |
| Polarimeters (electronic) (manufacture) | 33.20/1 |
| Polarimeters (non-electronic) (manufacture) | 33.20/2 |
| Polarising elements (manufacture) | 33.40/1 |
| Pole fencing production | 02.01 |
| Poles (of wood) production | 02.01 |
| Police authorities | 75.24 |
| Police Court Mission | 85.32/2 |
| Police laboratories | 75.24 |
| Police records maintenance | 75.24 |
| Policy formulation consultancy services | 74.14/3 |
| Polish (manufacture) | 24.51/2 |
| Polishes and creams (manufacture) | 24.51/2 |
| Polishing (metal finishing) (manufacture) | 28.51 |
| Polishing cloths and pads made of unprepared non-bonded fibre fabric (manufacture) | 17.40/3 |
| Polishing machine for glass (manufacture) | 29.56 |
| Polishing mop (manufacture) | 36.62 |
| Polishing paste and powder (manufacture) | 24.51/2 |
| Polishing stones made of bonded abrasives (manufacture) | 26.81 |
| Political organisations | 91.32 |
| Pollution measuring | 74.30 |
| Pollution standards, dissemination and information services (public sector) | 75.12 |
| Polony (manufacture) | 15.13/9 |
| Polyamide compounds (manufacture) | 24.16 |
| Polyamide man-made fibre (manufacture) | 24.70 |
| Polyamides (manufacture) | 24.16 |
| Polyamides in primary forms (commission agent) | 51.12 |
| Polyamides in primary forms (wholesale) | 51.55 |
| Polycarbonates, alkyd and epoxide resins (commission agent) | 51.12 |
| Polyester adhesive (manufacture) | 24.62 |
| Polyester man-made fibre (manufacture) | 24.70 |
| Polyester paint (manufacture) | 24.30/1 |
| Polyester resins (manufacture) | 24.16 |
| Polyesters (manufacture) | 24.16 |
| Polyethers (manufacture) | 24.16 |
| Polyethers and polyesters (commission agent) | 51.12 |
| Polyethers, polyesters, polycarbonates, alkyd and epoxide resins (wholesale) | 51.55 |
| Polyethylene (manufacture) | 24.16 |
| Polymers (manufacture) | 24.16 |

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| Polymers of ethylene and styrene in primary forms (wholesale) | 51.55 |
| Polymers of ethylene in primary forms (commission agent) | 51.12 |
| Polymers of propylene and other olefins in primary forms (commission agent) | 51.12 |
| Polymers of styrene in primary forms (commission agent) | 51.12 |
| Polymers of vinyl acetate and other vinyl esters and vinyl polymers in primary forms (commission agent) | 51.12 |
| Polymers of vinyl chloride and other halogenated olefins in primary forms (commission agent) | 51.12 |
| Polymers of vinyl chloride and other halogenated olefins in primary forms (wholesale) | 51.55 |
| Polypropylene (manufacture) | 24.16 |
| Polypropylene fabrics (manufacture) | 17.25 |
| Polystyrene (manufacture) | 24.16 |
| Polytechnics | 80.30/2 |
| Polytetrafluoroethylene (PTFE) (manufacture) | 24.16 |
| Polyurethane adhesive (manufacture) | 24.62 |
| Polyurethane coated textile fabrics (manufacture) | 17.54/9 |
| Polyurethane paint (manufacture) | 24.30/1 |
| Polyurethanes (manufacture) | 24.16 |
| Polyvinyl acetate (PVA) (manufacture) | 24.16 |
| Polyvinyl acetate and co-polymer adhesives (manufacture) | 24.62 |
| Polyvinyl chloride (PVC) (manufacture) | 24.16 |
| Pomfret (Pontefract) cakes (manufacture) | 15.84/2 |
| Pompons (manufacture) | 17.54/2 |
| Pontoons construction (manufacture) | 35.11 |
| Pony club | 92.62/9 |
| Poodle clipping | 93.05/9 |
| Pop group | 92.31/1 |
| Poplin weaving (manufacture) | 17.21 |
| Pork (salted or pickled) (manufacture) | 15.13/1 |
| Pork butcher (retail) | 52.22 |
| Pork butcher (wholesale) | 51.32 |
| Pork pie (manufacture) | 15.13/9 |
| Porosimeter (manufacture) | 33.20/2 |
| Port authority | 63.22 |
| Port guards administration and operation | 75.24 |
| Port of London Authority | 63.22 |
| Portable building metalwork (manufacture) | 28.11 |
| Portable forges (manufacture) | 28.62 |
| Portable lamp (electric) (manufacture) | 31.50 |
| Portable power tool parts (manufacture) | 29.41 |
| Portable road sign hire for construction | 71.32 |
| Portable wooden buildings (manufacture) | 20.30 |
| Portal and pedestal jib cranes (manufacture) | 29.22 |
| Porter brewing (manufacture) | 15.96 |
| Porters | 93.05/9 |
| Portfolio management services | 67.12/1 |
| Portland cement (manufacture) | 26.51 |
| Portrait photographer | 74.81/2 |
| Portrait photography | 74.81/2 |
| Positioner for pneumatic control equipment (manufacture) | 29.12/2 |
| Positive displacement pump (reciprocating) (manufacture) | 29.12/1 |
| Posphoaminolipids (commission agent) | 51.18 |
| Posphoaminolipids, amides and their salts and derivatives (wholesale) | 51.46 |
| Post activities | 64.11 |
| Post Office regional headquarters | 64.11 |
| Post peeling machines (manufacture) | 29.43 |
| Post production film activities | 92.11/9 |
| Post van for railways (manufacture) | 35.20 |
| Post-graduate college | 80.30/3 |
| Postage franking machines (manufacture) | 30.01 |
| Postage stamp perforating (manufacture) | 22.22 |

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| Postage stamp printing (manufacture) | 22.22 |
| Postal headquarters | 64.11 |
| Postal sorting office | 64.11 |
| Postcard publishing (manufacture) | 22.15 |
| Postcards (plain) (manufacture) | 21.23 |
| Poste restante | 64.11 |
| Poster advertising | 74.40/2 |
| Poster aerographing (manufacture) | 22.25 |
| Poster printing (manufacture) | 22.22 |
| Poster publishing (manufacture) | 22.15 |
| Poster writing (manufacture) | 22.24 |
| Posts (of wood) production | 02.01 |
| Posts made of precast concrete (manufacture) | 26.61 |
| Potash mine | 14.30 |
| Potassic straight fertiliser (manufacture) | 24.15 |
| Potassium compounds (manufacture) | 24.13 |
| Potassium salts (manufacture) | 24.15 |
| Potassium salts (natural) mining | 14.30 |
| Potato chip production (frozen, raw, steamed or boiled) (manufacture) | 15.31 |
| Potato crisp (manufacture) | 15.31 |
| Potato dehydrating for animal feed (manufacture) | 15.71 |
| Potato flour and meal (manufacture) | 15.31 |
| Potato growing | 01.11 |
| Potato harvester and sorter (manufacture) | 29.32 |
| Potato peeling (industrial) (manufacture) | 15.31 |
| Potato processing and preserving (manufacture) | 15.31 |
| Potato products (wholesale) | 51.38 |
| Potato puff (manufacture) | 15.31 |
| Potato snacks production (manufacture) | 15.31 |
| Potato starch (manufacture) | 15.62 |
| Potato stick (manufacture) | 15.31 |
| Potato straw (manufacture) | 15.31 |
| Potatoes (prepared frozen) production (manufacture) | 15.31 |
| Potatoes (retail) | 52.21 |
| Potatoes (wholesale) | 51.31 |
| Potentiometric recorder (electronic) (manufacture) | 33.20/1 |
| Potentiometric recorder (non-electronic) (manufacture) | 33.20/2 |
| Pots made of ceramic (manufacture) | 26.25 |
| Pots made of glass (manufacture) | 26.13 |
| Pots made of paper (manufacture) | 21.22 |
| Pots made of plastic (not flower pots) (manufacture) | 25.22 |
| Potted meat. (manufacture) | 15.13/9 |
| Potted shrimp (manufacture) | 15.20/9 |
| Potters' clay mine or quarry | 14.22 |
| Pottery (retail) | 52.44 |
| Pottery (wholesale) | 51.44 |
| Pottery for domestic use (manufacture) | 26.21 |
| Pottery made of stone (manufacture) | 26.21 |
| Pottery making machinery (manufacture) | 29.56 |
| Pottery rental | 71.40/9 |
| Pouch for tobacco (manufacture) | 19.20 |
| Pouch made of leather or leather substitute (manufacture) | 19.20 |
| Pouffe (manufacture) | 17.40/1 |
| Poult weaving (manufacture) | 17.21 |
| Poultry (fresh, chilled or frozen) production (manufacture) | 15.12 |
| Poultry (wholesale) | 51.32 |
| Poultry and game (retail) | 52.22 |
| Poultry canning (manufacture) | 15.13/9 |
| Poultry caponising | 01.42/9 |

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| Poultry dressing (manufacture) | 15.12 |
| Poultry farming | 01.24 |
| Poultry fat (edible) rendering (manufacture) | 15.12 |
| Poultry grit (manufacture) | 15.71 |
| Poultry house made of wood (manufacture) | 20.30 |
| Poultry keeping machinery (manufacture) | 29.32 |
| Poultry meat preparation (manufacture) | 15.12 |
| Poultry meat production and preserving (manufacture) | 15.12 |
| Poultry packing (manufacture) | 15.12 |
| Poultry potting (manufacture) | 15.13/9 |
| Poultry processing machines and equipment (manufacture) | 29.53 |
| Poultry slaughtering (manufacture) | 15.12 |
| Poultry spice (wholesale) | 51.21 |
| Powder compact made of plastic (manufacture) | 36.63/9 |
| Powder made of aluminium (manufacture) | 27.42 |
| Powder made of copper (manufacture) | 27.44 |
| Powder made of glass (manufacture) | 24.30/1 |
| Powder metallurgy (manufacture) | 28.40 |
| Powder puff (manufacture) | 36.63/9 |
| Powdered broth containing meat or vegetables or both (manufacture) | 15.89/1 |
| Powdered soup containing meat or vegetables or both (manufacture) | 15.89/1 |
| Powdered sugar (manufacture) | 15.83 |
| Powders and flakes made of lead (manufacture) | 27.43 |
| Powders and flakes made of tin (manufacture) | 27.43 |
| Powders and pastes used in soldering, brazing or welding (manufacture) | 24.66 |
| Powders for cosmetic or toilet use (commission agent) | 51.18 |
| Power boats of all types (manufacture) | 35.12 |
| Power capacitors (manufacture) | 32.10 |
| Power control for aircraft (manufacture) | 35.30 |
| Power line construction | 45.21/3 |
| Power station | 40.11 |
| Power structural steelwork (manufacture) | 28.11 |
| Power supply unit for electronic applications (manufacture) | 31.10 |
| Power tool (portable) (manufacture) | 29.41 |
| Power tools (portable electric) (manufacture) | 29.41 |
| Powered barrow (manufacture) | 29.52/2 |
| Powered roof support for mining (manufacture) | 29.52/1 |
| Pram blanket (outside knitting or weaving establishment) (manufacture) | 17.40/3 |
| Pre-cast concrete products (manufacture) | 26.61 |
| Pre-cast concrete products (wholesale) | 51.53 |
| Pre-convalescent hospital (private sector) | 85.11/2 |
| Pre-convalescent hospital (public sector) | 85.11/1 |
| Pre-recorded tape (manufacture) | 22.31 |
| Pre-shave lotion (manufacture) | 24.52 |
| Pre-stressed concrete products (manufacture) | 26.61 |
| Precious and semi-precious stones in the worked state production (manufacture) | 36.22 |
| Precious metal ores mining and preparation | 13.20 |
| Precious metals production (manufacture) | 27.41 |
| Precious stone cutting (manufacture) | 36.22 |
| Precious stones (wholesale) | 51.56 |
| Precision balance (manufacture) | 33.20/2 |
| Precision chain (manufacture) | 29.14 |
| Precision drawing instrument (manufacture) | 33.20/2 |
| Precision screw (manufacture) | 28.74 |
| Precision tube made of steel (manufacture) | 27.22 |
| Prefabricated building metalwork (manufacture) | 28.11 |
| Prefabricated buildings and components made of concrete (manufacture) | 26.61 |
| Prefabricated buildings made of metal (manufacture) | 28.11 |
| Prefabricated buildings made of plastic (manufacture) | 25.23/9 |

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| Prefabricated buildings made of wood (commission agent) | 51.13 |
| Prefabricated buildings made of wood (manufacture) | 20.30 |
| Prefabricated buildings or elements thereof made of wood (manufacture) | 20.30 |
| Prefabricated constructions (civil engineering) assembly and erection | 45.21/3 |
| Prefabricated constructions (commercial) assembly and erection | 45.21/1 |
| Prefabricated constructions (domestic) assembly and erection | 45.21/2 |
| Prefabricated roof timbers (manufacture) | 20.30 |
| Prefabricated structural components for building or civil engineering made of cement, concrete or artificial stone (manufacture) | 26.61 |
| Premier jus (manufacture) | 15.11/2 |
| Preparation and linkage of digital data (manufacture) | 22.24 |
| Preparatory schools | 80.10 |
| Prepared additives for cement (manufacture) | 24.66 |
| Prepared binders for foundry moulds or cores (commission agent) | 51.12 |
| Prepared culture media for micro-organisms (manufacture) | 24.66 |
| Prepared feeds for farm animals (manufacture) | 15.71 |
| Prepared feeds for farm animals (wholesale) | 51.21 |
| Prepared meat dishes (manufacture) | 15.13/9 |
| Prepared pigments, opacifiers and colours (commission agent) | 51.13 |
| Prepared rubber accelerators (commission agent) | 51.12 |
| Preparing the dead for burial or cremation | 93.03 |
| Presbyterian Church | 91.31 |
| Presbyterian Church of Wales | 91.31 |
| Preservation society for historic houses | 92.52/2 |
| Preserved cream (manufacture) | 15.51/1 |
| Preserved fruit and vegetables (retail) | 52.27 |
| Preserved meat (manufacture) | 15.13/9 |
| Preserved railway operation | 92.33 |
| Press (hydraulic) (metal forming) (manufacture) | 29.42 |
| Press (mechanical) (metal forming) (manufacture) | 29.42 |
| Press (metal forming) (manufacture) | 29.42 |
| Press (pneumatic) (metal forming) (manufacture) | 29.42 |
| Press cloth (manufacture) | 17.22 |
| Press cutting agency | 92.40 |
| Press for chipboard (manufacture) | 29.43 |
| Press for food and drink (manufacture) | 29.53 |
| Press machinery for working rubber or plastics (manufacture) | 29.56 |
| Press photographers | 92.40 |
| Press stud (manufacture) | 36.63/9 |
| Press tool (manufacture) | 28.62 |
| Press used to make wine, cider, fruit juices, etc. (manufacture) | 29.53 |
| Press-fasteners made of metal (manufacture) | 36.63/9 |
| Pressboard (manufacture) | 21.12 |
| Pressed felt (not paper or roofing) (manufacture) | 17.54/9 |
| Pressed wool felt (manufacture) | 17.54/9 |
| Pressing and valeting | 93.01 |
| Pressing of base metal (manufacture) | 28.40 |
| Presspahn (manufacture) | 21.12 |
| Pressure cooker (manufacture) | 28.75 |
| Pressure die casting of non-ferrous base metal (manufacture) | 27.54 |
| Pressure forming machines for rubber or plastic (manufacture) | 29.56 |
| Pressure measuring and control instrument (electronic) (manufacture) | 33.20/1 |
| Pressure measuring and control instrument (non-electronic) (manufacture) | 33.20/2 |
| Pressure pipes made of pre-stressed concrete (manufacture) | 26.61 |
| Pressure reducing valves (manufacture) | 29.13 |
| Pressure sensitive adhesive tape made of plastic (manufacture) | 25.24 |
| Pressure switch (electronic) (manufacture) | 33.20/1 |
| Pressure treatment of wood (manufacture) | 20.10 |
| Pressurised containers certification | 74.30 |
| Preventoria (public sector) | 85.11/1 |

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| Primary and pre-primary education | 80.10 |
| Primary battery (manufacture) | 31.40 |
| Primary cells (manufacture) | 31.40 |
| Primary cells and primary batteries for domestic use (wholesale) | 51.43/9 |
| Primary cells and primary batteries for industrial use (wholesale) | 51.87 |
| Primary copper (manufacture) | 27.44 |
| Primary products of stainless steel (manufacture) | 27.10 |
| Primary schools | 80.10 |
| Primary, secondary and other schools construction | 45.21/1 |
| Primer for cartridge (manufacture) | 29.60 |
| Primer paint (manufacture) | 24.30/1 |
| Princess Mary's RAFNS | 75.22 |
| Print cloth weaving (manufacture) | 17.21 |
| Print colouring (manufacture) | 22.25 |
| Print farmers (middlemen) | 74.87/9 |
| Printed circuit (manufacture) | 32.10 |
| Printed circuits (wholesale) | 51.86 |
| Printed felt base floorcovering (manufacture) | 25.23/1 |
| Printed labels of textile materials (manufacture) | 17.54/2 |
| Printed matter for accounting and technical use (manufacture) | 22.22 |
| Printed matter publishing (manufacture) | 22.15 |
| Printed paper bags (manufacture) | 21.21/1 |
| Printed paper or board finishing (manufacture) | 22.23 |
| Printed sheets finishing (manufacture) | 22.23 |
| Printer servers (manufacture) | 30.02 |
| Printers and plotters (manufacture) | 30.02 |
| Printers for computers (manufacture) | 30.02 |
| Printers' blankets made of rubber (manufacture) | 25.13 |
| Printers' cards (manufacture) | 21.23 |
| Printers' designing (manufacture) | 22.25 |
| Printers' varnish (manufacture) | 24.30/2 |
| Printers' weaving (manufacture) | 17.21 |
| Printing (undefined) (manufacture) | 22.22 |
| Printing and writing paper ready for use (manufacture) | 21.23 |
| Printing block and plates preparation and production machinery, equipment and apparatus (wholesale) | 51.87 |
| Printing devices (hand operated) (manufacture) | 36.63/1 |
| Printing ink (commission agent) | 51.12 |
| Printing ink (manufacture) | 24.30/2 |
| Printing ink (wholesale) | 51.55 |
| Printing machine or press (manufacture) | 29.56 |
| Printing machinery (wholesale) | 51.87 |
| Printing machinery for textiles (manufacture) | 29.54 |
| Printing machines (sheet fed office type offset) (manufacture) | 30.01 |
| Printing of sound tracks | 92.11/9 |
| Printing paper (manufacture) | 21.12 |
| Printing plate engraving (manufacture) | 22.24 |
| Printing roller engraving (manufacture) | 22.24 |
| Prisms (mounted, not photographic) (manufacture) | 33.40/1 |
| Prisms (pressed or moulded, unworked) (manufacture) | 26.15 |
| Prisms (unmounted) (manufacture) | 33.40/1 |
| Prison administration and operation | 75.23 |
| Prison hospitals | 85.11/1 |
| Prisons (excluding naval and military) | 75.23 |
| Private consultants clinics | 85.12 |
| Private detective | 74.60/1 |
| Private domestic service | 93.05/9 |
| Private hire car with driver | 60.22 |
| Private hospital | 85.11/2 |
| Private investigator activities | 74.60/1 |

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| Private lodging house | 55.23/9 |
| Private training providers activities | 80.42/1 |
| Probate Registry | 75.23 |
| Probation and after care service | 85.32/2 |
| Process block making (manufacture) | 22.24 |
| Process control equipment (electric) (manufacture) | 33.30/2 |
| Process control equipment (electronic) (manufacture) | 33.30/1 |
| Process control valves (manufacture) | 29.13 |
| Process control valves, gate valves, globe valves and other valves (wholesale) | 51.87 |
| Process engineering contractor | 74.20/9 |
| Process engraving (manufacture) | 22.24 |
| Process heater (manufacture) | 28.30 |
| Process oil refining (manufacture) | 23.20/1 |
| Process oils (manufacture) | 23.20/1 |
| Process pipework (manufacture) | 28.30 |
| Process plate engraving (manufacture) | 22.24 |
| Process pressure sphere (manufacture) | 28.30 |
| Process pressure vessel (manufacture) | 28.30 |
| Process server | 74.11/9 |
| Process timers (manufacture) | 33.50 |
| Processed asbestos fibre (manufacture) | 26.82/1 |
| Processed cheese (manufacture) | 15.51/2 |
| Processed fruit (wholesale) | 51.38 |
| Processed meat and meat products (wholesale) | 51.32 |
| Processed vegetables (wholesale) | 51.38 |
| Producer gas or water gas generators (wholesale) | 51.87 |
| Production line robot (wholesale) | 51.87 |
| Production management consultancy services other than for construction | 74.14/9 |
| Production riser tensioners (manufacture) | 29.52/1 |
| Production riser tie-back equipment (manufacture) | 29.52/1 |
| Professional organisations | 91.12 |
| Profile shapes of plastic materials (rods, tubes, etc.) (manufacture) | 25.21 |
| Profile shapes of rubber (manufacture) | 25.13 |
| Profiled steel sheet (manufacture) | 27.33 |
| Profit improvement programmes consultancy services | 74.14/3 |
| Programmer for textile machinery (manufacture) | 29.54 |
| Programming services | 72.22 |
| Projection screen (manufacture) | 33.40/3 |
| Projector (photographic or cinematographic) (manufacture) | 33.40/3 |
| Projector for cinema (manufacture) | 33.40/3 |
| Projector lamp (manufacture) | 31.50 |
| Proof reading | 74.85 |
| Propagation, growth and output of animals promotion service activities | 01.42/9 |
| Propane (manufacture) | 23.20/1 |
| Propane extraction from natural gas | 11.10 |
| Propellant powder (manufacture) | 24.61 |
| Propellant powders and prepared explosives (commission agent) | 51.12 |
| Propeller for aircraft (manufacture) | 35.30 |
| Propeller shaft for motor vehicle (manufacture) | 34.30 |
| Propelling or sliding pencils (wholesale) | 51.47/9 |
| Propelling pencil (manufacture) | 36.63/1 |
| Propergol fuels and other propellant powders (manufacture) | 24.61 |
| Property consultant (own account) | 70.31 |
| Property developer | 70.11 |
| Property insurance | 66.03/1 |
| Property investment company | 70.11 |
| Property leasing (other than conference centres and exhibition halls) | 70.20/9 |
| Property management (as agents for owners) | 70.32 |
| Property owners' association | 91.11 |

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| Property unit trusts | 65.23/8 |
| Props made of ceramic (manufacture) | 26.26 |
| Propulsion engine for marine use (manufacture) | 29.11 |
| Propylene (manufacture) | 24.14 |
| Propylene oxide (manufacture) | 24.14 |
| Propylene polymers (manufacture) | 24.16 |
| Prospectus finishing (manufacture) | 22.23 |
| Prospectus printing (manufacture) | 22.22 |
| Prosthesis and orthopaedic appliances (wholesale) | 51.46 |
| Protective clothing for industrial use (manufacture) | 18.21 |
| Protective coatings application work | 45.44 |
| Protective footwear made of plastic (manufacture) | 19.30 |
| Protective glasses (manufacture) | 33.40/1 |
| Protective headgear (not plastic) (manufacture) | 18.24/1 |
| Protective headgear for industrial use (not plastic) (manufacture) | 18.24/1 |
| Protein (synthetic) for animal feed (manufacture) | 15.71 |
| Protein concentrates (animal food) (manufacture) | 15.71 |
| Protein substances (manufacture) | 24.66 |
| Protest movement activities | 91.33 |
| Proton microscope (manufacture) | 33.20/1 |
| Provender (wholesale) | 51.21 |
| Provident fund (life) | 66.01/1 |
| Provident fund (non-life) | 66.03/1 |
| Provision exchange (commission agent) | 51.17 |
| Provisions (wholesale) | 51.39 |
| Provitamins, vitamins and their derivatives (commission agent) | 51.18 |
| Provitamins, vitamins and their derivatives (manufacture) | 24.41 |
| Provitamins, vitamins and their derivatives (wholesale) | 51.46 |
| Pruning knife (manufacture) | 28.61 |
| Pruning shears (manufacture) | 28.62 |
| Psychiatric clinic | 85.14 |
| Psychiatric day hospital | 85.14 |
| Psychiatric unit (private sector) | 85.11/2 |
| Psychiatrist (private practice) | 85.12 |
| Psychological testing apparatus (manufacture) | 33.10 |
| Psychologist | 85.14 |
| Psychology research and experimental development | 73.20 |
| Psychology testing apparatus (manufacture) | 33.10 |
| Psychometry | 92.72/9 |
| Public address equipment (wholesale) | 51.87 |
| Public address system (manufacture) | 32.30 |
| Public analyst | 74.30 |
| Public baths | 93.04 |
| Public broadcasting equipment (manufacture) | 32.30 |
| Public debt services administration | 75.11 |
| Public fund services administration | 75.11 |
| Public Health Laboratory | 85.14 |
| Public houses (independent) | 55.40/2 |
| Public houses (managed) | 55.40/4 |
| Public houses (tenanted) | 55.40/3 |
| Public opinion polling | 74.13 |
| Public order and safety administration, regulation and operation | 75.24 |
| Public park | 92.72/9 |
| Public record searching | 74.87/9 |
| Public relations and communication | 74.14/1 |
| Public relations consultant (not advertising agency) | 74.14/1 |
| Public schools | 80.21 |
| Public service vehicle operator | 60.21/9 |
| Public speaker | 92.31/9 |

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| Public Trust Office | 67.13 |
| Public works contractor | 45.21/3 |
| Publicans' broker | 74.87/9 |
| Publisher's case making (manufacture) | 22.23 |
| Publishers other than of newspapers, books and periodicals (manufacture) | 22.15 |
| Pudding mixture (manufacture) | 15.61/1 |
| Puffed rice (manufacture) | 15.61/2 |
| Puffed wheat (manufacture) | 15.61/2 |
| Pulled wool production (manufacture) | 15.11/3 |
| Pulley (manufacture) | 29.14 |
| Pulley block (manufacture) | 29.22 |
| Pulley made of wood (manufacture) | 20.51 |
| Pulley tackle (manufacture) | 29.22 |
| Pulley tackle and hoists (wholesale) | 51.87 |
| Pulley wheel (manufacture) | 29.14 |
| Pullovers (knitted or crocheted) (manufacture) | 17.72 |
| Pulp for paper (manufacture) | 21.11 |
| Pulp making machinery (manufacture) | 29.55 |
| Pulping recycled paper (manufacture) | 21.11 |
| Pulpit (manufacture) | 36.12 |
| Pulpwood production | 02.01 |
| Pulses (wholesale) | 51.31 |
| Pulverising machinery (not for mines) (manufacture) | 29.52/3 |
| Pulverising machinery for the chemical industry (manufacture) | 29.56 |
| Pumice extraction | 14.50 |
| Pumice stones (bonded) (manufacture) | 26.81 |
| Pump (not for hydraulic or for internal combustion engine) (manufacture) | 29.12/1 |
| Pump for hydraulic equipment (manufacture) | 29.12/1 |
| Pump leather (manufacture) | 19.20 |
| Pump parts (manufacture) | 29.12/1 |
| Pump stations operation | 60.30 |
| Pumping plant (wholesale) | 51.87 |
| Pumps and parts (non-electric) for oil, gas, petrol or water on motor vehicles (manufacture) | 29.12/1 |
| Pumps for concrete (wholesale) | 51.82 |
| Pumps for liquids (excluding motor vehicles) (wholesale) | 51.87 |
| Pumps for liquids whether or not fitted with measuring devices (manufacture) | 29.12/1 |
| Punch and Judy show | 92.34/9 |
| Punchcard readers (manufacture) | 30.02 |
| Punched card and punched paper tape stock (manufacture) | 21.12 |
| Punched card machine other than for computer use (manufacture) | 30.01 |
| Punches for hand tools (interchangeable) (manufacture) | 28.62 |
| Punches for machine tools (interchangeable) (manufacture) | 28.62 |
| Punching machine (metal forming) (manufacture) | 29.42 |
| Puncture repair outfit made of rubber (manufacture) | 25.13 |
| Punnets made of cork, straw or plaiting materials (manufacture) | 20.52 |
| Punt (manufacture) | 35.12 |
| Puppet (not rubber) (manufacture) | 36.50/9 |
| Puppet (rubber) (manufacture) | 36.50/9 |
| Puppet shows | 92.34/9 |
| Purifying machinery (manufacture) | 29.24 |
| Purses made of leather or leather substitute (manufacture) | 19.20 |
| Push chair (manufacture) | 36.63/9 |
| Putty (manufacture) | 24.30/3 |
| Puzzles (manufacture) | 36.50/9 |
| Puzzles (wholesale) | 51.47/7 |
| Pyjama cord (manufacture) | 17.54/2 |
| Pyjamas for men and boys (manufacture) | 18.23/1 |
| Pyjamas for women and girls (manufacture) | 18.23/2 |
| Pylon erection | 45.25 |

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| Pylons made of precast concrete (manufacture) | 26.61 |
| Pyridine base (manufacture) | 24.14 |
| Pyrites and pyrrhotite extraction and preparation | 14.30 |
| Pyrometer (non-electronic) (manufacture) | 33.20/2 |
| Pyrotechnics (manufacture) | 24.61 |
| Quality assurance consultancy activities | 74.14/9 |
| Quantity surveying activities | 74.20/3 |
| Quarry floor brick (manufacture) | 26.40 |
| Quarry tile made of clay (manufacture) | 26.40 |
| Quartz crystal (manufacture) | 32.10 |
| Quartz mining and quarrying | 14.50 |
| Quaternary ammonium salts and fatty amines (manufacture) | 24.41 |
| Quaternary ammonium salts and hydroxides (commission agent) | 51.18 |
| Quaternary ammonium salts and hydroxides (wholesale) | 51.46 |
| Queen Alexandra's RANC | 75.22 |
| Queen Alexandra's RNNS | 75.22 |
| Queen's Counsel | 74.11/2 |
| Quick freezing of fruit and vegetables (manufacture) | 15.33 |
| Quick frozen foods (wholesale) | 51.39 |
| Quicklime (manufacture) | 26.52 |
| Quilt (filled) (manufacture) | 17.40/3 |
| Quilt fringing (manufacture) | 17.40/3 |
| Quilt weaving (manufacture) | 17.21 |
| Quinones (manufacture) | 24.14 |
| Rabbit breeding | 01.25 |
| Rabbit destroying and trapping on agricultural land | 01.41 |
| Rabbit meat preparation (manufacture) | 15.12 |
| Rabbit skin sorting | 01.25 |
| Rabbit slaughtering (manufacture) | 15.12 |
| Racecourse operation | 92.61/9 |
| Racehorse owner | 92.62/1 |
| Racehorse trainer | 92.62/9 |
| Racing pool | 92.71 |
| Racing stables | 92.62/9 |
| Racing tipster | 92.71 |
| Rack railway | 60.21/9 |
| Racket and racket frames (manufacture) | 36.40 |
| Racking made of metal (manufacture) | 36.12 |
| Racking made of wood (manufacture) | 36.12 |
| Racking systems for large scale heavy duty use in shops, workshops and warehouses (manufacture) | 28.11 |
| Racquet club | 92.62/9 |
| Radar apparatus (wholesale) | 51.86 |
| Radar equipment (manufacture) | 33.20/1 |
| Radial flow pump (manufacture) | 29.12/1 |
| Radiant for gas and electric fire (manufacture) | 26.26 |
| Radiant panel (space heating equipment) (manufacture) | 28.22 |
| Radiation equipment and detection instruments (non-electronic) (manufacture) | 33.20/2 |
| Radiation measuring and detection instruments (electronic) (manufacture) | 33.20/1 |
| Radiator (electric) (manufacture) | 29.71 |
| Radiator for motor vehicle (manufacture) | 34.30 |
| Radiator for space heating equipment (manufacture) | 28.22 |
| Radiator grill for motor vehicle (manufacture) | 34.30 |
| Radiators and boilers for central heating (manufacture) | 28.22 |
| Radio (domestic) hire | 71.40/3 |
| Radio active isotopes other than of uranium, thorium or plutonium (manufacture) | 24.13 |
| Radio and television masts made of metal (manufacture) | 28.11 |
| Radio beacons (manufacture) | 32.20/2 |
| Radio broadcasting station | 92.20/1 |
| Radio cabinets made of wood (manufacture) | 32.30 |

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| Radio cases made of leather (manufacture) | 19.20 |
| Radio communications equipment (manufacture) | 32.20/2 |
| Radio despatch offices for taxis, bicycle couriers etc. | 63.21 |
| Radio direct sales (retail) | 52.61 |
| Radio equipment for professional use rental and operating leasing | 71.34 |
| Radio frequency booster stations (manufacture) | 32.20/2 |
| Radio navigational aid apparatus (manufacture) | 33.20/1 |
| Radio navigational aid apparatus (wholesale) | 51.86 |
| Radio programme production | 92.20/1 |
| Radio programme transmission | 64.20 |
| Radio receiving set (manufacture) | 32.30 |
| Radio relay service | 64.20 |
| Radio remote control apparatus (manufacture) | 33.20/1 |
| Radio remote control apparatus (wholesale) | 51.86 |
| Radio sets and equipment (retail) | 52.45 |
| Radio station (telecommunications) | 64.20 |
| Radio studio | 92.20/1 |
| Radio, television and electrical household equipment n.e.c. exporter (wholesale) | 51.43/9 |
| Radio, television and electrical household goods n.e.c. importer (wholesale) | 51.43/9 |
| Radio-telephones (manufacture) | 32.20/2 |
| Radio-telephony apparatus (manufacture) | 32.20/2 |
| Radioactive compounds production (manufacture) | 23.30 |
| Radioactive element production for industrial or medical use (manufacture) | 23.30 |
| Radioactive isotopes of uranium, thorium and plutonium (manufacture) | 23.30 |
| Radioactive residues (wholesale) | 51.55 |
| Radioactivity measuring | 74.30 |
| Radiographer (private) | 85.14 |
| Radiologist (public sector) | 85.11/1 |
| Radios and televisions (wholesale) | 51.43/9 |
| Radiotherapist (public sector) | 85.11/1 |
| Radium (manufacture) | 23.30 |
| Raffia goods (manufacture) | 20.52 |
| Rafters (manufacture) | 20.30 |
| Rag and bone dealer (wholesale) | 51.57 |
| Rag bleaching (manufacture) | 17.30 |
| Rag book making (manufacture) | 22.25 |
| Rag dyeing (manufacture) | 17.30 |
| Rag merchant | 51.57 |
| Ragstone quarry | 14.11 |
| Rail transport (inter-urban) | 60.10/9 |
| Railbrakes (manufacture) | 35.20 |
| Railings made of metal (manufacture) | 28.12 |
| Railings made of wood (manufacture) | 20.30 |
| Railroad passenger vehicles rental | 71.21/1 |
| Rails of iron, steel or cast iron (manufacture) | 27.10 |
| Railway agent (not transport authority) | 63.40 |
| Railway and tramway coaches (manufacture) | 35.20 |
| Railway and tramway locomotives and specialised parts (manufacture) | 35.20 |
| Railway and tramway rolling stock (manufacture) | 35.20 |
| Railway coach (manufacture) | 35.20 |
| Railway construction | 45.23 |
| Railway dining car or buffet (licensed) | 55.30/1 |
| Railway freight vehicle hire | 71.21/9 |
| Railway or tramway coaches, vans and wagons (wholesale) | 51.87 |
| Railway passenger vehicle hire | 71.21/1 |
| Railway running shed | 63.21 |
| Railway self-propelled car (manufacture) | 35.20 |
| Railway signalling equipment (electric) (manufacture) | 31.62 |
| Railway signalling equipment (mechanical) (manufacture) | 35.20 |

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| Railway sleepers made of pre-cast concrete (manufacture) | 26.61 |
| Railway sleepers made of wood (manufacture) | 20.10 |
| Railway station operation | 63.21 |
| Railway test wagon (manufacture) | 35.20 |
| Railway track equipment (mechanical) (manufacture) | 35.20 |
| Railway wagon (manufacture) | 35.20 |
| Railway wagon agent | 63.40 |
| Railway wagon axle box and axle lubricator (manufacture) | 35.20 |
| Rain rocket (manufacture) | 24.61 |
| Raincoats for men and boys (manufacture) | 18.22/1 |
| Raincoats for women and girls (manufacture) | 18.22/2 |
| Raincoats for women and girls made of stitched plastic (manufacture) | 18.22/2 |
| Rainproof garments for men and boys (manufacture) | 18.22/1 |
| Rainproof garments for women and girls (manufacture) | 18.22/2 |
| Raising machinery for textiles (manufacture) | 29.54 |
| Rakes for garden use (manufacture) | 28.62 |
| Rakes made of wood (manufacture) | 20.51 |
| Ramming material made of refractory (manufacture) | 26.26 |
| Rampton Hospital | 85.11/1 |
| Range finder (optical electronic) (manufacture) | 33.20/1 |
| Range finders (electronic) (manufacture) | 33.20/1 |
| Range finders (non-electronic) (manufacture) | 33.20/2 |
| Range finders (optical non-electronic) (manufacture) | 33.20/2 |
| Ranging drum shearer for mining (manufacture) | 29.52/1 |
| Rape growing | 01.11 |
| Rape oil production (manufacture) | 15.41 |
| Rape oil refining (manufacture) | 15.42 |
| Rape seed crushing (manufacture) | 15.41 |
| Rare gases (manufacture) | 24.11 |
| Raschel lace (manufacture) | 17.54/1 |
| Rasp (manufacture) | 28.62 |
| Raspberry growing | 01.13/9 |
| Rat catcher (not especially for agriculture) | 74.70/3 |
| Rat destroying and trapping on agricultural land | 01.41 |
| Ravioli (manufacture) | 15.85 |
| Raw bones from knackers (manufacture) | 15.11/2 |
| Raw cotton bleaching, dyeing or otherwise finishing (manufacture) | 17.30 |
| Raw earth metals (commission agent) | 51.12 |
| Raw furskin production | 01.25 |
| Raw silk dyeing (manufacture) | 17.30 |
| Raw wool (wholesale) | 51.21 |
| Rayon (manufacture) | 24.70 |
| Razor (electric) (manufacture) | 29.71 |
| Razor (not electric) (manufacture) | 28.61 |
| Razor blade (manufacture) | 28.61 |
| Razor blade blanks in strips (manufacture) | 28.61 |
| Razor set (manufacture) | 28.61 |
| Re-heating furnace (manufacture) | 29.21 |
| Re-insurance company (non-life) | 66.03/2 |
| Reaching in machinery for textiles (manufacture) | 29.54 |
| Reactor column (manufacture) | 28.30 |
| Reactor shunt and limiting (manufacture) | 31.10 |
| Reactor vessel (manufacture) | 28.30 |
| Reading glasses (manufacture) | 33.40/1 |
| Reading room (library) | 92.51 |
| Ready mixed concrete (manufacture) | 26.63 |
| Ready mixed wet mortars (manufacture) | 26.64 |
| Ready-made software publishing | 72.21 |
| Real estate agencies | 70.31 |

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| Real estate buying and selling | 70.12 |
| Real estate owner | 70.12 |
| Real estate photography | 74.81/9 |
| Real estate project development | 70.11 |
| Reamer (manufacture) | 28.62 |
| Reaper twine (manufacture) | 17.52 |
| Rear digger (manufacture) | 29.52/2 |
| Rear digger unit (manufacture) | 29.52/2 |
| Rebated wood (manufacture) | 20.10 |
| Receiver or amplifier valves or tubes (manufacture) | 32.10 |
| Receivers for radio broadcasting (manufacture) | 32.30 |
| Receivers for television (manufacture) | 32.30 |
| Reception apparatus for radio telephony or telegraphy for professional use (wholesale) | 51.86 |
| Reception apparatus for radio-telephony or radio-telegraphy (manufacture) | 32.20/2 |
| Reciprocating compressor (manufacture) | 29.12/2 |
| Reciprocating displacement compressors (wholesale) | 51.87 |
| Reciprocating positive displacement pumps for liquids (wholesale) | 51.87 |
| Reclaiming of chemicals from chemical waste (manufacture) | 37.20 |
| Reclaiming of rubber to produce secondary raw materials (manufacture) | 37.20 |
| Record cutters (manufacture) | 32.30 |
| Record lending and storage | 92.51 |
| Record player accessories (manufacture) | 32.30 |
| Record player cabinets made of wood (manufacture) | 32.30 |
| Record players (manufacture) | 32.30 |
| Record players (retail) | 52.45 |
| Record players (wholesale) | 51.43/1 |
| Record playing mechanism (manufacture) | 32.30 |
| Recorders made of plastic or wood (manufacture) | 36.30 |
| Recording studio (radio) | 92.20/1 |
| Recording studio (television) | 92.20/2 |
| Records rental | 71.40/4 |
| Records, compact discs and tapes (retail) | 52.45 |
| Recovered wool (mungo and shoddy) (manufacture) | 17.12 |
| Recovery vehicle (tracked military type) (manufacture) | 29.60 |
| Recreational activities n.e.c. | 92.72/9 |
| Recreational clothing for men and boys (waterproofed) (manufacture) | 18.22/1 |
| Recreational clothing for women and girls (waterproof) (manufacture) | 18.22/2 |
| Recreational organisations | 91.33 |
| Recreational services administration (public sector) | 75.12 |
| Recreational weatherproof clothing for men and boys (manufacture) | 18.22/1 |
| Recreational weatherproof clothing for women and girls (manufacture) | 18.22/2 |
| Rectangular hollow steel section (manufacture) | 27.22 |
| Rectifier (not power, solid state) (manufacture) | 32.10 |
| Rectifier for power (electric) (manufacture) | 31.10 |
| Rectifier plant (manufacture) | 31.10 |
| Rectifying plant (manufacture) | 29.24 |
| Rectifying valve and tube (manufacture) | 32.10 |
| Recycled fibre pulp (manufacture) | 21.11 |
| Red Cross Society | 85.32/1 |
| Redcurrant growing | 01.13/9 |
| Reduced-size (scale) models (manufacture) | 36.50/9 |
| Reducer (photographic) (manufacture) | 33.40/3 |
| Reducing and slimming salon activities | 93.04 |
| Reducing valves (manufacture) | 29.13 |
| Reduction gear for marine use (manufacture) | 29.56 |
| Reed (textile machinery accessory) (manufacture) | 29.54 |
| Reed articles (manufacture) | 20.52 |
| Reed collecting, cutting and gathering | 02.01 |
| Reed for musical instrument (manufacture) | 36.30 |

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| Reed preparation (manufacture) | 20.52 |
| Reeling machinery for textiles (manufacture) | 29.54 |
| Reels made of printed polypropylene (manufacture) | 25.22 |
| Reels made of wood (manufacture) | 20.51 |
| Referees legal activities | 74.11/9 |
| Refined coal tar (manufacture) | 24.14 |
| Refined sulphur (commission agent) | 51.12 |
| Refined sulphur (wholesale) | 51.55 |
| Refinery gas (manufacture) | 23.20/1 |
| Refitting of pleasure craft (manufacture) | 35.12 |
| Refitting of ships (manufacture) | 35.11 |
| Reflectors used in medicine (manufacture) | 33.10 |
| Reformer (manufacture) | 28.30 |
| Refractometers (electronic) (manufacture) | 33.20/1 |
| Refractometers (non-electronic) (manufacture) | 33.20/2 |
| Refractory castable (manufacture) | 26.26 |
| Refractory cement (manufacture) | 26.26 |
| Refractory ceramic goods (manufacture) | 26.26 |
| Refractory concretes (manufacture) | 26.26 |
| Refractory goods (manufacture) | 26.26 |
| Refractory hollow ware (manufacture) | 26.26 |
| Refractory jointing cement (manufacture) | 26.26 |
| Refractory mouldable (manufacture) | 26.26 |
| Refractory ramming material (manufacture) | 26.26 |
| Refreshment club | 55.51 |
| Refreshment contracting | 55.52 |
| Refreshment room (unlicensed) | 55.30/2 |
| Refrigerant gases (manufacture) | 24.11 |
| Refrigerated haulage by road | 60.24/9 |
| Refrigerated lorry (manufacture) | 34.10 |
| Refrigerated service cabinet (manufacture) | 29.23 |
| Refrigerated wagon for railway (manufacture) | 35.20 |
| Refrigerating and freezing equipment and heat pumps (commercial) (wholesale) | 51.87 |
| Refrigerating and freezing equipment parts (manufacture) | 29.23 |
| Refrigerating or freezing equipment for industrial use (manufacture) | 29.23 |
| Refrigerator cabinets made of wood (manufacture) | 29.23 |
| Refrigerator for commercial use (manufacture) | 29.23 |
| Refrigerator for domestic use (electric) (manufacture) | 29.71 |
| Refrigerators (gas) (manufacture) | 29.72 |
| Refrigerators and freezers for domestic use (wholesale) | 51.43/9 |
| Refugee and hunger relief programmes abroad (public sector) | 75.21 |
| Refugee camp (charitable) | 85.32/1 |
| Refugee camp (non-charitable) | 85.32/2 |
| Refuse disposal plant (manufacture) | 29.24 |
| Refuse disposal plant or tip (local authority or municipally owned) | 90.02 |
| Refuse disposal service (not especially for agriculture) | 90.02 |
| Refuse disposal tip operator | 90.02 |
| Refuse disposal vehicle (manufacture) | 34.10 |
| Regent's Park and Primrose Hill | 92.72/9 |
| Regional Crime Squad | 75.24 |
| Register printing (manufacture) | 22.22 |
| Registered veterinarian | 85.20 |
| Registrar's Office (Courts of Justice) | 75.23 |
| Registration plate for motor vehicle (manufacture) | 34.30 |
| Registry office for servants | 74.50 |
| Rehabilitation centres (private sector) | 85.11/2 |
| Rehabilitation health centres (public sector) | 85.11/1 |
| Rehabilitation hospital (public sector) | 85.11/1 |
| Rehabilitation services for prisoners | 75.23 |

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| Reinforced concrete engineer (civil engineering) | 45.25 |
| Reinforced concrete products (manufacture) | 26.61 |
| Reinforced hose made of rubber (manufacture) | 25.13 |
| Relay link apparatus (manufacture) | 32.20/2 |
| Relay transmitters (manufacture) | 32.20/2 |
| Relays for electronic and telecommunications use (manufacture) | 31.20 |
| Relief stamping (manufacture) | 22.23 |
| Relief valves (manufacture) | 29.13 |
| Religious goods (retail) | 52.48/9 |
| Religious organisations | 91.31 |
| Religious services administration (public sector) | 75.12 |
| Religious tract publishing (manufacture) | 22.11 |
| Relish (manufacture) | 15.87 |
| Remand centres | 75.23 |
| REME workshop | 50.20 |
| Remelt ingots made of aluminium (manufacture) | 27.42 |
| Removal contractor | 60.24/1 |
| Rennet (not artificial) (manufacture) | 15.51/9 |
| Renovating of hats | 52.74 |
| Rent collecting agencies | 70.32 |
| Rental of lavatory cubicles | 90.03 |
| Repair and alteration of clothing | 52.74 |
| Repair and dismantling services of derricks | 11.20 |
| Repair and maintenance of above-ground telecommunication lines | 45.21/3 |
| Repair and maintenance of accounting machinery | 72.50 |
| Repair and maintenance of Aero-engine parts and sub assemblies (manufacture) | 35.30 |
| Repair and maintenance of Aero-space equipment (manufacture) | 35.30 |
| Repair and maintenance of agricultural machinery (manufacture) | 29.32 |
| Repair and maintenance of agricultural tractors (manufacture) | 29.31 |
| Repair and maintenance of air cushion vehicles (manufacture) | 35.30 |
| Repair and maintenance of aircraft (manufacture) | 35.30 |
| Repair and maintenance of aircraft engines of all types (manufacture) | 35.30 |
| Repair and maintenance of auto electricals | 50.20 |
| Repair and maintenance of boats (manufacture) | 35.12 |
| Repair and maintenance of cellular telephones (mobile phones) (manufacture) | 32.20/1 |
| Repair and maintenance of commercial vehicles | 50.20 |
| Repair and maintenance of compressors (manufacture) | 29.12/2 |
| Repair and maintenance of computing machinery | 72.50 |
| Repair and maintenance of domestic air conditioning | 45.33 |
| Repair and maintenance of domestic boilers | 45.33 |
| Repair and maintenance of earth-moving and excavating equipment (manufacture) | 29.52/2 |
| Repair and maintenance of electrical signalling equipment (manufacture) | 31.62 |
| Repair and maintenance of electricity distribution and control apparatus (manufacture) | 31.20 |
| Repair and maintenance of electricity meters (electronic) (manufacture) | 33.20/1 |
| Repair and maintenance of electricity meters (non-electronic) (manufacture) | 33.20/2 |
| Repair and maintenance of electronic instruments and apparatus for measuring, checking, testing and navigating (manufacture) | 33.20/1 |
| Repair and maintenance of engines and turbines (except aircraft, vehicle and cycle) (manufacture) | 29.11 |
| Repair and maintenance of equipment for concrete crushing and screening and roadworks (manufacture) | 29.52/3 |
| Repair and maintenance of fax machines (manufacture) | 32.20/1 |
| Repair and maintenance of furnaces and furnace burners (manufacture) | 29.21 |
| Repair and maintenance of gas meters (electronic) (manufacture) | 33.20/1 |
| Repair and maintenance of gas meters (non-electronic) (manufacture) | 33.20/2 |
| Repair and maintenance of gas turbines (manufacture) | 29.11 |
| Repair and maintenance of general purpose machinery n.e.c. (manufacture) | 29.24 |
| Repair and maintenance of helicopters (manufacture) | 35.30 |
| Repair and maintenance of industrial time measuring instruments and apparatus (manufacture) | 33.50 |
| Repair and maintenance of industrial type air conditioning (manufacture) | 29.23 |
| Repair and maintenance of lifting and handling equipment (manufacture) | 29.22 |
| Repair and maintenance of lifts and escalators (manufacture) | 29.22 |

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| Repair and maintenance of machinery for bookbinding (manufacture) | 29.56 |
| Repair and maintenance of machinery for drying wood, paper pulp, paper or paperboard and other non-domestic dryers (manufacture) | 29.56 |
| Repair and maintenance of machinery for food, beverage and tobacco processing (manufacture) | 29.53 |
| Repair and maintenance of machinery for metallurgy (manufacture) | 29.51 |
| Repair and maintenance of machinery for mining (manufacture) | 29.52/1 |
| Repair and maintenance of machinery for paper and paperboard production (manufacture) | 29.55 |
| Repair and maintenance of machinery for printing (manufacture) | 29.56 |
| Repair and maintenance of machinery for textile, apparel and leather production (manufacture) | 29.54 |
| Repair and maintenance of machinery for working rubber or plastics and for manufacturing products from these materials (manufacture) | 29.56 |
| Repair and maintenance of marine engines (manufacture) | 29.11 |
| Repair and maintenance of medical and surgical equipment and apparatus (manufacture) | 33.10 |
| Repair and maintenance of metal working machine tools (manufacture) | 29.42 |
| Repair and maintenance of motor cycles | 50.40 |
| Repair and maintenance of non-domestic central heating boilers (manufacture) | 28.22 |
| Repair and maintenance of non-domestic cooling and ventilating equipment (manufacture) | 29.23 |
| Repair and maintenance of non-electronic instruments and apparatus for measuring, checking, testing and navigating (manufacture) | 33.20/2 |
| Repair and maintenance of office machinery | 72.50 |
| Repair and maintenance of office, shop and computer centre air conditioning | 45.33 |
| Repair and maintenance of optical precision instruments (manufacture) | 33.40/2 |
| Repair and maintenance of pleasure and sporting craft (manufacture) | 35.12 |
| Repair and maintenance of professional photographic and cinematographic equipment(manufacture) | 33.40/3 |
| Repair and maintenance of professional radio, television, sound and video equipment (manufacture) | 32.30 |
| Repair and maintenance of pumps (manufacture) | 29.12/1 |
| Repair and maintenance of radio and television transmitters (manufacture) | 32.20/2 |
| Repair and maintenance of radio telephony apparatus (manufacture) | 32.20/1 |
| Repair and maintenance of railway diesel engines (manufacture) | 29.11 |
| Repair and maintenance of railway locomotives (manufacture) | 35.20 |
| Repair and maintenance of railway rolling stock (major) (manufacture) | 35.20 |
| Repair and maintenance of reprographic machinery | 72.50 |
| Repair and maintenance of road and other non-domestic exterior lighting equipment (manufacture) | 31.62 |
| Repair and maintenance of rolling stock (minor) | 63.21 |
| Repair and maintenance of special purpose machinery n.e.c. (manufacture) | 29.56 |
| Repair and maintenance of steam generators except central heating boilers (manufacture) | 28.30 |
| Repair and maintenance of steam turbines (manufacture) | 29.11 |
| Repair and maintenance of tanks, reservoirs and containers of metal (manufacture) | 28.21 |
| Repair and maintenance of taps (manufacture) | 29.13 |
| Repair and maintenance of telephone answering machines (manufacture) | 32.30 |
| Repair and maintenance of telephone sets (manufacture) | 32.20/1 |
| Repair and maintenance of telex machines and other line telephony or telegraphy equipment (manufacture) | 32.20/1 |
| Repair and maintenance of tramway rolling stock (manufacture) | 35.20 |
| Repair and maintenance of transmissions and other parts for locomotives (manufacture) | 35.20 |
| Repair and maintenance of underground communication lines | 45.21/3 |
| Repair and maintenance of valves (manufacture) | 29.13 |
| Repair and maintenance of weapons and weapon systems (manufacture) | 29.60 |
| Repair and maintenance or alteration of ships (manufacture) | 35.11 |
| Repair and rebuilding of organs (in factory) (manufacture) | 36.30 |
| Repair and reconditioning of musical instruments other than keyboards (in factory)(manufacture) | 36.30 |
| Repair and restoration of chairs and seats (manufacture) | 36.11 |
| Repair and restoration of mattresses (manufacture) | 36.15 |
| Repair and restoration of other furniture (manufacture) | 36.14 |
| Repair and restoration of other kitchen furniture (manufacture) | 36.13 |
| Repair and restoration of other office and shop furniture (manufacture) | 36.12 |
| Repair and restoration of works of art | 92.31/9 |
| Repair and rewiring of armatures (manufacture) | 31.10 |
| Repair and servicing in garages of motor vehicles | 50.20 |
| Repair clamps and collars made of iron or steel (manufacture) | 27.22 |
| Repair materials made of rubber (manufacture) | 25.13 |
| Repair of bicycles | 52.74 |
| Repair of books (manufacture) | 22.23 |

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| Repair of boots | 52.71 |
| Repair of briar pipes (manufacture) | 36.63/9 |
| Repair of camping goods made of canvas (manufacture) | 17.40/2 |
| Repair of car bodies | 50.20 |
| Repair of car electrical systems | 50.20 |
| Repair of car electronics | 50.20 |
| Repair of caravans (manufacture) | 34.20/3 |
| Repair of clocks | 52.73 |
| Repair of containers for freight (manufacture) | 34.20/2 |
| Repair of cycles | 52.74 |
| Repair of domestic audio and video equipment | 52.72 |
| Repair of domestic electrical appliances | 52.72 |
| Repair of domestic lighting articles | 52.74 |
| Repair of footwear and leather goods | 52.71 |
| Repair of fuel injection systems for motor vehicles | 50.20 |
| Repair of handbags | 52.71 |
| Repair of household textile articles | 52.74 |
| Repair of jewellery | 52.73 |
| Repair of luggage | 52.71 |
| Repair of mobile telephones | 52.74 |
| Repair of motor cars | 50.20 |
| Repair of motor vehicle parts | 50.20 |
| Repair of motor vehicle seats | 50.20 |
| Repair of motor vehicle windscreens | 50.20 |
| Repair of motor vehicles | 50.20 |
| Repair of nets and ropework (manufacture) | 17.52 |
| Repair of non-professional photographic equipment | 52.74 |
| Repair of pianos (in factory) (manufacture) | 36.30 |
| Repair of radios | 52.72 |
| Repair of sails (manufacture) | 17.40/2 |
| Repair of shoes | 52.71 |
| Repair of sporting and camping equipment | 52.74 |
| Repair of tarpaulins (manufacture) | 17.40/2 |
| Repair of televisions | 52.72 |
| Repair of tents (manufacture) | 17.40/2 |
| Repair of toys | 52.74 |
| Repair of tyres and inner tubes by specialists (manufacture) | 25.12 |
| Repair of tyres and tubes (fitting or replacement) | 50.20 |
| Repair of umbrellas | 52.74 |
| Repair of watches and clocks | 52.73 |
| Repair to bodywork of motor vehicles | 50.20 |
| Repair, maintenance and rewinding of electric motors, generators and transformers (manufacture) | 31.10 |
| Repertory company | 92.31/1 |
| Repository | 63.12/9 |
| Reproduction and composing (manufacture) | 22.24 |
| Reproduction of works of art publishing (manufacture) | 22.15 |
| Reprographic activities (other than printing) | 74.85 |
| Reprographic dummies production (manufacture) | 22.25 |
| Reprographic lay-outs production (manufacture) | 22.25 |
| Reprographic products production (manufacture) | 22.25 |
| Reprographic sketch production (manufacture) | 22.25 |
| Reptile leather (manufacture) | 19.10 |
| Reptile skin production (from hunting) | 01.50 |
| Research and development consultants | 73.10 |
| Research association | 73.10 |
| Research chemist (private practice) | 73.10 |
| Research institution | 73.10 |
| Research laboratory | 73.10 |
| Research vessel (manufacture) | 35.11 |

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| Reservoir (hydraulic) (manufacture) | 29.12/2 |
| Reservoir (pneumatic) (manufacture) | 29.12/2 |
| Reservoir and tank cleaning | 74.70/4 |
| Reservoir construction | 45.24 |
| Reservoirs made of fibre-cement (manufacture) | 26.65 |
| Reservoirs made of metal exceeding 300 litres (manufacture) | 28.21 |
| Reservoirs made of plastic (manufacture) | 25.23/9 |
| Reservoirs, tanks and containers of metal for central heating (300 litres or more) (wholesale) | 51.54 |
| Reservoirs, tanks and containers of metal not for central heating (300 litres or more) (wholesale) | 51.87 |
| Residential chambers letting | 70.20/9 |
| Residential nurseries (charitable) | 85.31/1 |
| Residential nurseries (non-charitable) | 85.31/2 |
| Resin bonded glass fibre mouldings (excluding for motor vehicles) (manufacture) | 25.24 |
| Resin gathering | 02.01 |
| Resinoids (manufacture) | 24.63 |
| Resins for paint (manufacture) | 24.16 |
| Resins made of urea formaldehyde (manufacture) | 24.16 |
| Resistance checking instruments (electronic) (manufacture) | 33.20/1 |
| Resistor (manufacture) | 32.10 |
| Resistors including rheostats and potentiometers (manufacture) | 32.10 |
| Resorcinol formaldehyde adhesive (manufacture) | 24.62 |
| Respirator and mask for medical use (manufacture) | 33.10 |
| Restaurant (licensed) | 55.30/1 |
| Restaurant (unlicensed) | 55.30/2 |
| Restoration, copying and retouching of photographs | 74.81/4 |
| Restrictive Practices Court | 75.23 |
| Resuscitation equipment (manufacture) | 33.10 |
| Retirement incomes provision | 66.02 |
| Retort carbon (commission agent) | 51.12 |
| Retort setting | 45.25 |
| Retorts made of fireclay, silica and siliceous (manufacture) | 26.26 |
| Retorts made of graphite (manufacture) | 26.26 |
| Retorts made of refractory ceramic (manufacture) | 26.26 |
| Review printing (manufacture) | 22.22 |
| Review publishing (manufacture) | 22.13 |
| Revolution and production counters (wholesale) | 51.87 |
| Revolution counters (electronic) (manufacture) | 33.20/1 |
| Revolution counters (non-electronic) (manufacture) | 33.20/2 |
| Revolver (manufacture) | 29.60 |
| Revolvers, pistols and other firearms and similar devices (wholesale) | 51.87 |
| Revolving doors made of metal (manufacture) | 28.12 |
| Revue company | 92.31/1 |
| Rhodium (manufacture) | 27.41 |
| Ribbon (inked) (manufacture) | 36.63/1 |
| Ribbon made of textile (manufacture) | 17.54/2 |
| Rice cleaning (manufacture) | 15.61/2 |
| Rice flaking (manufacture) | 15.61/2 |
| Rice flour production (manufacture) | 15.61/2 |
| Rice hullers (manufacture) | 29.53 |
| Rice husking (manufacture) | 15.61/2 |
| Rice milling (manufacture) | 15.61/2 |
| Rice pudding (canned) (manufacture) | 15.89/9 |
| Rice rolling (manufacture) | 15.61/2 |
| Rice starch (manufacture) | 15.62 |
| Rice transplanting | 01.41 |
| Richmond Park | 92.72/9 |
| Rick cloths and covers (manufacture) | 17.40/2 |
| Riding caps (manufacture) | 18.24/1 |
| Riding crops (manufacture) | 36.63/9 |

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| Riding school | 92.62/9 |
| Riding stables | 92.62/9 |
| Rifle butts | 92.62/9 |
| Rigging for ships (manufacture) | 28.73 |
| Rigging machinery for textiles (manufacture) | 29.54 |
| Rigid magnetic disk (manufacture) | 24.65 |
| Rigid plastic foam (manufacture) | 25.21 |
| Rillettes (meat) (manufacture) | 15.13/9 |
| Ring binders and folders made of plastic (manufacture) | 25.24 |
| Ring spring (manufacture) | 28.74 |
| Ring traveller for textile machinery (manufacture) | 29.54 |
| Rings and washers made of rubber (manufacture) | 25.13 |
| Rings made of asbestos (manufacture) | 26.82/1 |
| Ripper (manufacture) | 29.52/2 |
| Riser connector apparatus (manufacture) | 29.52/1 |
| River management | 41.00 |
| River work construction | 45.24 |
| Rivet (manufacture) | 28.74 |
| Road cones made of plastic (manufacture) | 25.24 |
| Road construction and repair | 45.23 |
| Road haulage contracting for general hire or reward | 60.24/9 |
| Road haulage contractor | 60.24/9 |
| Road metal production (crushed and processed) | 14.21 |
| Road ripper for mining (manufacture) | 29.52/1 |
| Road roller (manufacture) | 29.52/3 |
| Road rollers (wholesale) | 51.82 |
| Road signs made of plastic (manufacture) | 25.24 |
| Road surface markings painting | 45.23 |
| Road tanker (not trailer) (manufacture) | 34.10 |
| Road tractor trailer (manufacture) | 34.20/2 |
| Road tractor unit (manufacture) | 34.10 |
| Road trailer hire | 71.21/9 |
| Road wheels for motor vehicle (manufacture) | 34.30 |
| Roads operation | 63.21 |
| Roadside assistance for motor vehicles | 50.20 |
| Roadstone (coated) production | 14.21 |
| Roasted iron pyrites (commission agent) | 51.12 |
| Roasted iron pyrites (wholesale) | 51.55 |
| Roasters (electric) (manufacture) | 29.71 |
| Roasting of nuts (manufacture) | 15.89/9 |
| Robes for academic, legal and ecclesiastical use (manufacture) | 18.21 |
| Robots designed for lifting and handling in industry (manufacture) | 29.22 |
| Robots for multiple industrial uses (manufacture) | 29.56 |
| Rock climbing equipment (manufacture) | 36.40 |
| Rock cutting machinery (manufacture) | 29.52/1 |
| Rock drill (portable) (manufacture) | 29.41 |
| Rock drilling and earth boring tools (e.g. augers, boring bits and drills) (manufacture) | 28.62 |
| Rock drilling machinery (manufacture) | 29.52/1 |
| Rock removal | 45.11 |
| Rock salt production | 14.40 |
| Rocker shovel for mining (manufacture) | 29.52/1 |
| Rocket (aerospace) (manufacture) | 35.30 |
| Rocket launch systems (manufacture) | 29.60 |
| Rocket motor (manufacture) | 35.30 |
| Rockingham ware (manufacture) | 26.21 |
| Rockwool (manufacture) | 26.82/9 |
| Rodent destroying (not agricultural) | 74.70/3 |
| Rodent destroying and trapping on agricultural land | 01.41 |
| Rodenticide (manufacture) | 24.20 |

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| Rodeos | 92.34/9 |
| Rods made of aluminium (manufacture) | 27.42 |
| Rods made of brass (manufacture) | 27.44 |
| Rods made of copper (manufacture) | 27.44 |
| Rods made of glass (manufacture) | 26.15 |
| Rods made of rubber (manufacture) | 25.13 |
| Rods made of steel (in coils) (manufacture) | 27.10 |
| Rods of stainless steel (manufacture) | 27.10 |
| Rods or wires (coated/covered with flux) for gas welding, soldering or brazing (manufacture) | 28.73 |
| Roe production (manufacture) | 15.20/9 |
| Roll mill for rubber or plastic (manufacture) | 29.56 |
| Rolled glass (manufacture) | 26.11 |
| Rolled products made of aluminium (manufacture) | 27.42 |
| Rolled products made of copper (manufacture) | 27.44 |
| Roller (textile machinery accessory) (manufacture) | 29.54 |
| Roller bearing (manufacture) | 29.14 |
| Roller blinds made of canvas (manufacture) | 17.40/2 |
| Roller blinds made of wood (manufacture) | 20.51 |
| Roller coverings made of rubber (manufacture) | 25.13 |
| Roller covers made off rubber (manufacture) | 25.13 |
| Roller for agricultural use (manufacture) | 29.32 |
| Roller for mangle or wringer made of wood (manufacture) | 20.51 |
| Roller pens and refills (manufacture) | 36.63/1 |
| Roller printing of textiles (manufacture) | 17.30 |
| Roller skates (manufacture) | 36.40 |
| Roller skating rink | 92.61/1 |
| Roller skin (cut) made of leather (manufacture) | 19.20 |
| Roller towel (manufacture) | 17.40/3 |
| Rollers for paint (manufacture) | 36.62 |
| Rolling ingots and slabs made of aluminium (manufacture) | 27.42 |
| Rolling mill for metals (manufacture) | 29.51 |
| Rolling pins made of wood (manufacture) | 20.51 |
| Rolling stock (manufacture) | 35.20 |
| Rolls for automatic mechanical instruments (manufacture) | 36.30 |
| Rolls made of alloy or steel forgings (manufacture) | 28.40 |
| Rolls made of iron or steel (manufacture) | 29.51 |
| Rolls made of metal for cable, hose, etc. (manufacture) | 28.75 |
| Roman Catholic Church | 91.31 |
| Roof covering erection | 45.22 |
| Roof insulation contractor | 45.32 |
| Roof lights made of plastic (manufacture) | 25.23/9 |
| Roof struts (manufacture) | 20.30 |
| Roof support (hydraulic) (manufacture) | 29.52/1 |
| Roof trusses made of metal (manufacture) | 28.11 |
| Roof units made of precast concrete (manufacture) | 26.61 |
| Roofbolts, plates and accessories (manufacture) | 28.74 |
| Roofing contractor | 45.22 |
| Roofing tiles made of precast concrete (manufacture) | 26.61 |
| Roofing tiles made of unglazed clay (manufacture) | 26.40 |
| Room divide system (manufacture) | 36.14 |
| Root crop harvesting and sorting machinery (manufacture) | 29.32 |
| Root vegetable growing | 01.12 |
| Rooter (not agricultural) (manufacture) | 29.52/2 |
| Roots and tubers with a high starch or inulin content | 01.11 |
| Rope (new) (wholesale) | 51.41 |
| Rope and cables of textile fibres (manufacture) | 17.52 |
| Rope lagging made of asbestos (manufacture) | 26.82/1 |
| Rope made of cotton (manufacture) | 17.52 |
| Rope made of rubber (manufacture) | 25.13 |

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| Rope made of wire (manufacture) | 28.73 |
| Rope making machines (manufacture) | 29.56 |
| Rope or cable fitted with metal rings (manufacture) | 17.52 |
| Rope products (manufacture) | 17.52 |
| Rope slings (manufacture) | 17.52 |
| Rope walk (manufacture) | 17.52 |
| Rope, cord and line made of sisal (manufacture) | 17.52 |
| Rope, cord or line made of jute (manufacture) | 17.52 |
| Rope, cord or line made of man-made fibre (manufacture) | 17.52 |
| Rope, cord or line made of manila (manufacture) | 17.52 |
| Rosin size (manufacture) | 24.14 |
| Rotary clubs | 91.33 |
| Rotary displacement compressors (single or multi shaft) (wholesale) | 51.87 |
| Rotary or static converters (manufacture) | 31.10 |
| Rotary piston lobe type pumps (manufacture) | 29.12/1 |
| Rotary positive displacement pumps for liquids (wholesale) | 51.87 |
| Rotary tables (manufacture) | 29.52/1 |
| Rotating compressors (manufacture) | 29.12/2 |
| Rotor blades for aircraft (manufacture) | 35.30 |
| Rough terrain industrial trucks (manufacture) | 29.22 |
| Rough trimming and sawing of building and monumental stone | 14.11 |
| Round Table | 91.33 |
| Roundabout for fairground (manufacture) | 36.63/9 |
| Rounds of semi finished steel for seamless tube production (manufacture) | 27.10 |
| Roundwood production (untreated) | 02.01 |
| Routers for telecommunications (manufacture) | 32.20/1 |
| Roving frames (manufacture) | 29.54 |
| Rowing boat (manufacture) | 35.12 |
| Rowing club | 92.62/9 |
| Royal Academy of Arts | 91.12 |
| Royal Academy of Dramatic Art | 80.22 |
| Royal Aeronautical Society | 91.12 |
| Royal Agricultural Society of England | 91.12 |
| Royal Air Force establishments (civilian personnel) | 75.22 |
| Royal Air Force establishments (service personnel) | 75.22 |
| Royal Automobile Club headquarters | 91.33 |
| Royal Automobile Club road patrols | 50.20 |
| Royal Automobile Club touring department | 63.30/1 |
| Royal Botanical Gardens | 92.53 |
| Royal College of Midwives | 91.12 |
| Royal College of Nursing | 91.12 |
| Royal College of Physicians | 91.12 |
| Royal College of Surgeons | 91.12 |
| Royal Fleet Auxiliary | 61.10/2 |
| Royal Geographical Society | 91.12 |
| Royal Institute of Chartered Surveyors | 91.12 |
| Royal Institute of Public Health | 91.12 |
| Royal Marines | 75.22 |
| Royal Masonic Benevolent Institute | 85.32/1 |
| Royal Mint (manufacture) | 36.21 |
| Royal Navy establishments (civilian personnel) | 75.22 |
| Royal Navy establishments (service personnel) | 75.22 |
| Royal Observatory | 73.10 |
| Royal Park | 92.72/9 |
| Royal Scottish Automobile Club | 91.33 |
| Royal Scottish Museum (Edinburgh) | 92.52/1 |
| Royal Society | 91.12 |
| Royal Society for Health | 91.12 |
| Royal Society for the Prevention of Accidents | 91.33 |

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| Royal Society for the Prevention of Cruelty to Animals (not animal hospitals or homes) | 91.33 |
| Royal Society of Medicine | 91.12 |
| Royal Statistical Society | 91.12 |
| Royal United Services Institution | 91.12 |
| Rubber (vulcanized, unvulcanized or hardened) (manufacture) | 25.13 |
| Rubber (wholesale) | 51.55 |
| Rubber accelerators (manufacture) | 24.66 |
| Rubber based glues and adhesives (manufacture) | 24.62 |
| Rubber based paint (chlorinated) (manufacture) | 24.30/1 |
| Rubber coated twine, cordage rope and cables of textile fibres (manufacture) | 17.52 |
| Rubber coating of metals (manufacture) | 28.51 |
| Rubber compounds (manufacture) | 25.13 |
| Rubber or plastics working machinery (wholesale) | 51.87 |
| Rubber processing chemicals (manufacture) | 24.66 |
| Rubber products (manufacture) | 25.13 |
| Rubber thread (uncovered) (manufacture) | 25.13 |
| Rubber thread or cord covered with textile material (manufacture) | 17.54/2 |
| Rubber working machinery (manufacture) | 29.56 |
| Rubber-like gums (balata, etc.) (manufacture) | 24.17 |
| Rubberised fabrics (manufacture) | 25.13 |
| Rubberised hair (manufacture) | 25.13 |
| Rubberised textile fabric (manufacture) | 25.13 |
| Rubbing stone mine, pit or quarry | 14.50 |
| Rubbish collection | 90.02 |
| Rug making materials (retail) | 52.41 |
| Rug shampooing | 93.01 |
| Rug tufting (manufacture) | 17.51/2 |
| Rug weaving (not travelling rug) (manufacture) | 17.51/1 |
| Rugby League | 92.62/9 |
| Rugby Union | 92.62/9 |
| Rugs (retail) | 52.48/1 |
| Rugs (wholesale) | 51.47/9 |
| Rugs made of coir (manufacture) | 17.51/9 |
| Rugs made of rag (manufacture) | 17.51/9 |
| Rugs made of sheepskin (manufacture) | 18.30 |
| Rugs made of skins (manufacture) | 18.30 |
| Rugs other than woven or tufted (manufacture) | 17.51/9 |
| Rule (measuring) (manufacture) | 33.20/2 |
| Rulers made of plastic (manufacture) | 25.24 |
| Ruling machinery for printing (manufacture) | 29.56 |
| Rum distilling (manufacture) | 15.91 |
| Running gear for motor vehicles (manufacture) | 34.30 |
| Rush matting (manufacture) | 20.52 |
| Rusk making (manufacture) | 15.82 |
| Russian baths | 93.04 |
| Rustic furniture (manufacture) | 36.14 |
| Rye flaking (manufacture) | 15.61/1 |
| Rye flour and meal (manufacture) | 15.61/1 |
| Rye growing | 01.11 |
| Rye milling (manufacture) | 15.61/1 |
| Rye rolling (manufacture) | 15.61/1 |
| Saccharin tablet (manufacture) | 24.14 |
| Sachets made of plastic (manufacture) | 25.22 |
| Sacks (woven) (manufacture) | 17.40/2 |
| Sacks and bags (wholesale) | 51.41 |
| Sacks and bags made of noil (manufacture) | 17.40/2 |
| Sacks and bags made of paper (manufacture) | 21.21/1 |
| Sacks and bags used for packing of goods (commission agent) | 51.16 |
| Sacks for coal (manufacture) | 17.40/2 |

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| Sacks made of canvas (manufacture) | 17.40/2 |
| Sacks made of jute (manufacture) | 17.40/2 |
| Sacks made of kraft paper (manufacture) | 21.12 |
| Sacks made of non-woven polyethylene (manufacture) | 25.22 |
| Sacks made of paper (manufacture) | 21.21/1 |
| Sacks made of plastic (manufacture) | 25.22 |
| Sacrificial anodes made of zinc, magnesium or other non-ferrous metal (manufacture) | 28.75 |
| Saddle horse (manufacture) | 19.20 |
| Saddlery (manufacture) | 19.20 |
| Saddlery (retail) | 52.43/2 |
| Saddlery and harness made of leather (manufacture) | 19.20 |
| Saddlery and leather goods (wholesale) | 51.47/9 |
| Saddles for motorcycles (manufacture) | 35.41 |
| Saddles for pedal cycles (manufacture) | 35.42 |
| Safe (manufacture) | 28.75 |
| Safe deposit company | 63.12/9 |
| Safety belt or harness for aircraft crew or passengers (manufacture) | 35.30 |
| Safety belts for cars (manufacture) | 34.30 |
| Safety boots (manufacture) | 19.30 |
| Safety clothing (manufacture) | 18.21 |
| Safety frame for tractors (manufacture) | 29.31 |
| Safety fuse (manufacture) | 24.61 |
| Safety fuses, detonating fuses, caps, igniters and electric detonators (commission agent) | 51.12 |
| Safety glass (manufacture) | 26.12 |
| Safety headgear made of metal (manufacture) | 28.75 |
| Safety helmets made of plastic (manufacture) | 25.24 |
| Safety pins (manufacture) | 28.73 |
| Safety razors (manufacture) | 28.61 |
| Safety valves (manufacture) | 29.13 |
| Sagger (manufacture) | 26.26 |
| Sago grinding or milling (manufacture) | 15.61/2 |
| Sailboard (manufacture) | 36.40 |
| Sailboards (manufacture) | 36.40 |
| Sailboat building (manufacture) | 35.12 |
| Sailboats for pleasure or sports (wholesale) | 51.47/9 |
| Sailcloth weaving (manufacture) | 17.25 |
| Sailing boats less than 100 gross tons (manufacture) | 35.12 |
| Sailing clothing for men and boys (weatherproof) (manufacture) | 18.22/1 |
| Sailing clothing for women and girls (weatherproof) (manufacture) | 18.22/2 |
| Sailplane (manufacture) | 35.30 |
| Sails (manufacture) | 17.40/2 |
| Sails (wholesale) | 51.47/9 |
| Sails for boats, sailboards or landcraft (commission agents) | 51.18 |
| Salad cream (manufacture) | 15.87 |
| Salad dressing (manufacture) | 15.87 |
| Salami (manufacture) | 15.13/9 |
| Sale of gas to the user through mains | 40.22 |
| Sale of graves | 93.03 |
| Sales management recruitment consultant | 74.50 |
| Salicylic acids, O-acetylsalicylic acid and their salts and esters (commission agent) | 51.18 |
| Salines (manufacture) | 24.41 |
| Salmon and trout fishery (hatchery) | 05.02 |
| Salmon netting | 05.01 |
| Salt mine | 14.40 |
| Salt preparation not at salt mine or brine pit | 14.40 |
| Salt production | 14.40 |
| Salt works | 14.40 |
| Salted meat other than bacon and ham (manufacture) | 15.13/9 |
| Salts of oxometallic or perometallic acids (commission agent) | 51.12 |

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| Salvage activities | 63.22 |
| Salvage vessel (manufacture) | 35.11 |
| Salvation Army | 91.31 |
| Salvation Army Emigration Department | 93.05/9 |
| Salvation Army shelter (charitable) | 85.31/1 |
| Samian ware (manufacture) | 26.21 |
| Sample card finishing (manufacture) | 22.23 |
| Sample case made of leather (manufacture) | 19.20 |
| Sanatoria (private sector) | 85.11/2 |
| Sanatoria (public sector) | 85.11/1 |
| Sand (wholesale) | 51.53 |
| Sand and gravel merchant (wholesale) | 51.53 |
| Sand blasting machines (manufacture) | 29.24 |
| Sand blasting of metals (manufacture) | 28.51 |
| Sand casting of non-ferrous base metal (manufacture) | 27.54 |
| Sand dredging | 14.21 |
| Sand extraction and dredging for industrial use | 14.21 |
| Sand handling, mixing, treatment or reclamation plant for foundries (manufacture) | 29.56 |
| Sand pit | 14.21 |
| Sand quarry | 14.21 |
| Sandals (manufacture) | 19.30 |
| Sandblasting of buildings | 45.45 |
| Sanding and polishing machines for wood (not portable) (manufacture) | 29.43 |
| Sanding or salting of highways, etc. | 90.03 |
| Sanding tool (powered portable) (manufacture) | 29.41 |
| Sandpaper (manufacture) | 26.81 |
| Sandstone mine, pit or quarry | 14.11 |
| Sandwich bar | 55.30/3 |
| Sandwich cake baking (manufacture) | 15.82 |
| Sandwich spread (manufacture) | 15.87 |
| Sanitary cleanser (manufacture) | 24.51/2 |
| Sanitary engineering for buildings | 45.33 |
| Sanitary equipment (retail) | 52.46 |
| Sanitary installation equipment (wholesale) | 51.54 |
| Sanitary towels made of paper (manufacture) | 21.22 |
| Sanitary towels made of textile wadding (manufacture) | 17.54/9 |
| Sanitary ware (wholesale) | 51.53 |
| Sanitary ware and fittings made of metal (manufacture) | 28.75 |
| Sanitary ware made of ceramics (manufacture) | 26.22 |
| Sanitary ware made of fireclay (manufacture) | 26.22 |
| Sanitary ware made of plastic (manufacture) | 25.23/9 |
| Sanitary ware made of vitreous china (manufacture) | 26.22 |
| Sash line (manufacture) | 17.52 |
| Satchels made of leather (manufacture) | 19.20 |
| Sateen weaving (manufacture) | 17.21 |
| Satellite circuit rental services | 64.20 |
| Satellite launching | 62.30 |
| Satellite relay (manufacture) | 32.20/2 |
| Satellites (manufacture) | 35.30 |
| Satin weaving (manufacture) | 17.24 |
| Saturated and impregnated base paper (manufacture) | 21.12 |
| Sauce (manufacture) | 15.87 |
| Saucepan (manufacture) | 28.75 |
| Saucepans made of aluminium (manufacture) | 28.75 |
| Saunas | 93.04 |
| Saunas (retail) | 52.46 |
| Sausage filler made of cereal (manufacture) | 15.82 |
| Sausage meat (manufacture) | 15.13/9 |
| Sausage rolls (manufacture) | 15.13/9 |

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| Sausage skins (wholesale) | 51.32 |
| Sausage skins and casings (natural) (manufacture) | 15.11/2 |
| Sausages (manufacture) | 15.13/9 |
| Saveloys (manufacture) | 15.13/9 |
| Savings bank | 65.12/1 |
| Saw blades for machines including wood cutting (manufacture) | 28.62 |
| Sawdust (wholesale) | 51.57 |
| Sawing machine (metal cutting) (manufacture) | 29.42 |
| Sawing machine for wood (manufacture) | 29.43 |
| Sawing machines for stone, ceramics, asbestos-cement or similar materials (manufacture) | 29.43 |
| Sawlog production | 02.01 |
| Sawmilling (manufacture) | 20.10 |
| Sawn fencing (manufacture) | 20.10 |
| Saws (hand tools) (manufacture) | 28.62 |
| Saws (powered portable) (manufacture) | 29.41 |
| Saws and sawblades (manufacture) | 28.62 |
| Saws and sawblades (wholesale) | 51.54 |
| Scaffolding (manufacture) | 28.11 |
| Scaffolding hire (without staff) | 71.32 |
| Scaffolding hiring and erecting | 45.25 |
| Scaffolding tubes made of steel (manufacture) | 27.22 |
| Scaffolds and work platform erecting and dismantling | 45.25 |
| Scale models (wholesale) | 51.47/7 |
| Scales (platform) (manufacture) | 29.24 |
| Scales for domestic use (manufacture) | 29.24 |
| Scales for postal use (manufacture) | 29.24 |
| Scales for shop use (manufacture) | 29.24 |
| Scandium, yttrium and mercury (commission agent) | 51.12 |
| Scanner (printing machinery) (manufacture) | 29.56 |
| Scanners for computer use (manufacture) | 30.02 |
| Scarf (lace or knitted) (manufacture) | 18.24/9 |
| Scarf (not lace or knitted) (manufacture) | 18.24/9 |
| Scenario writer | 92.31/9 |
| Scene lighting, road lighting and other lighting (not domestic) (wholesale) | 51.87 |
| Scenery rental | 71.40/1 |
| Scenic artist | 92.31/9 |
| Scent sprays (manufacture) | 36.63/9 |
| Scents (wholesale) | 51.55 |
| Schiffli embroidery (manufacture) | 17.54/1 |
| Scholastic agent | 93.05/9 |
| School agent | 93.05/9 |
| School bus service | 60.21/9 |
| School canteen | 55.51 |
| School canteen (run by catering contractor) | 55.52 |
| School crossing patrols | 75.24 |
| School Examination Board | 80.21 |
| School health service | 85.14 |
| School medical clinic | 85.14 |
| School medical officer | 85.12 |
| School of Arts and Crafts | 80.22 |
| School of Languages | 80.30/1 |
| School of motoring | 80.41 |
| School of Speech and Drama | 80.22 |
| School photography | 74.81/2 |
| School stationery (manufacture) | 22.22 |
| School supplies made of plastic (manufacture) | 25.24 |
| Science museums | 92.52/1 |
| Science Research Council | 73.10 |
| Scientific laboratory equipment (non-electrical or non-optical) (manufacture) | 33.20/2 |

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| Scientific machinery rental and operating leasing | 71.34 |
| Scientific models for educational and exhibition purposes (manufacture) | 36.63/9 |
| Scientific organisation | 91.12 |
| Scintigraphy apparatus (manufacture) | 33.10 |
| Scintillation scanners (manufacture) | 33.10 |
| Scissor lift (manufacture) | 29.22 |
| Scissors (manufacture) | 28.61 |
| Scone baking (manufacture) | 15.82 |
| Scooters for children (manufacture) | 36.50/9 |
| Scottish Ambulance Service | 85.14 |
| Scottish Nationalist Party | 91.32 |
| Scottish Special Housing Association (building work) | 45.21/2 |
| Scourers made of metal (manufacture) | 28.75 |
| Scouring machinery for textiles (manufacture) | 29.54 |
| Scouring pads made of metal (manufacture) | 28.75 |
| Scouring powder (manufacture) | 24.51/2 |
| Scout Association | 91.33 |
| Scrap (wholesale) | 51.57 |
| Scrap iron (wholesale) | 51.57 |
| Scrap leather (wholesale) | 51.57 |
| Scrap merchant (general dealer) (wholesale) | 51.57 |
| Scrap metal (wholesale) | 51.57 |
| Scrap metal recycling into new raw materials by mechanical or chemical means (manufacture) | 37.10 |
| Scraper (earth moving equipment) (manufacture) | 29.52/2 |
| Scraper (hand tool) (manufacture) | 28.62 |
| Scrapers (wholesale) | 51.82 |
| Screed laying | 45.25 |
| Screen for cinema (manufacture) | 33.40/3 |
| Screen printing (manufacture) | 22.22 |
| Screen printing of logos (manufacture) | 22.22 |
| Screen printing of textiles (manufacture) | 17.30 |
| Screen printing on glass or pottery (manufacture) | 22.22 |
| Screen process ink (manufacture) | 24.30/2 |
| Screening plant (not for mines) (manufacture) | 29.24 |
| Screening plant for effluent treatment (manufacture) | 29.24 |
| Screens made of plaiting materials (manufacture) | 20.52 |
| Screens made of wood (manufacture) | 36.12 |
| Screw caps made of metal (manufacture) | 28.72 |
| Screw compressor (manufacture) | 29.12/2 |
| Screw machine products (manufacture) | 28.74 |
| Screw pump (manufacture) | 29.12/1 |
| Screwdrivers (manufacture) | 28.62 |
| Screwdrivers (wholesale) | 51.54 |
| Screwing machines (metal cutting) (manufacture) | 29.42 |
| Screws (self tapping) (manufacture) | 28.74 |
| Screws made of plastic (manufacture) | 25.24 |
| Screws of all types made of metal (manufacture) | 28.74 |
| Scrim weaving from flax, hemp, ramie and man-made fibres processed on the flax system (manufacture) | 17.25 |
| Scrivenery | 74.11/9 |
| Scrubber for air conditioning equipment (manufacture) | 29.23 |
| Scrubbing brush (manufacture) | 36.62 |
| Scuba diving breathing equipment (wholesale) | 51.47/9 |
| Sculptors | 92.31/9 |
| Scythe (manufacture) | 28.62 |
| Sea ferry (passenger) | 61.10/1 |
| Sea freight forwarder activities | 63.40 |
| Sea going luxury yachts of 100 gross tons or more (manufacture) | 35.11 |
| Sea mammal catching | 01.50 |
| Sea salt production | 14.40 |

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| Sea Scout Association | 91.33 |
| Sea urchin hunting | 05.01 |
| Sea water desalination | 41.00 |
| Sea-food processing machines and equipment (manufacture) | 29.53 |
| Sea-squirt hunting | 05.01 |
| Seal catching | 01.50 |
| Sealants (bituminous) (manufacture) | 26.82/9 |
| Sealants (oil based) (manufacture) | 26.82/9 |
| Sealants other than bituminous or oil based (manufacture) | 24.30/3 |
| Sealing machinery (manufacture) | 29.24 |
| Sealing of oil and gas wells | 11.20 |
| Sealing or numbering stamps (wholesale) | 51.47/9 |
| Sealing stamps (manufacture) | 36.63/1 |
| Seals for use with sealing wax (manufacture) | 36.63/1 |
| Seals made of rubber (manufacture) | 25.13 |
| Search light (manufacture) | 31.50 |
| Seasoning (manufacture) | 15.87 |
| Seasoning herbs growing | 01.12 |
| Seat-sticks (manufacture) | 36.63/9 |
| Seating (non-upholstered) (manufacture) | 36.11 |
| Seating for office or school (non-upholstered) (manufacture) | 36.11 |
| Seating made of metal (not for road vehicle or aircraft) (manufacture) | 36.11 |
| Seats for aircraft (manufacture) | 36.11 |
| Seats for cinema (manufacture) | 36.11 |
| Seats for motor vehicles (manufacture) | 36.11 |
| Seats for theatre (upholstered) (manufacture) | 36.11 |
| Seaweed collecting, cutting and gathering (uncultivated) | 05.01 |
| Secateurs (manufacture) | 28.62 |
| Second-hand books (retail) | 52.50/9 |
| Second-hand clothing (retail) | 52.50/9 |
| Second-hand furniture (retail) | 52.50/9 |
| Second-hand general goods (retail) | 52.50/9 |
| Secondary battery (manufacture) | 31.40 |
| Secondary copper (manufacture) | 27.44 |
| Secondary level education | 80.21 |
| Secondary modern schools | 80.21 |
| Secondary schools | 80.21 |
| Secretarial activities | 74.85 |
| Secretarial college | 80.22 |
| Sectional coldroom (manufacture) | 29.23 |
| Sections cold formed from flat steel products (manufacture) | 27.33 |
| Sections made of aluminium (manufacture) | 27.42 |
| Sections made of brass (manufacture) | 27.44 |
| Sections made of copper (manufacture) | 27.44 |
| Sections of stainless steel (manufacture) | 27.10 |
| Securities broking | 67.12/2 |
| Securities dealer on own account | 65.23/3 |
| Securities dealing on behalf of others | 67.12/2 |
| Security activities (not government) | 74.60/2 |
| Security alarms and systems (manufacture) | 31.62 |
| Security consultancy for industrial, household and public services | 74.60/2 |
| Security delivery of prisoners | 74.60/2 |
| Security paper (manufacture) | 21.12 |
| Security printing (manufacture) | 22.22 |
| Security screens made of metal (manufacture) | 28.11 |
| Security shredding of information on any media | 74.60/2 |
| Security transport of valuables and money | 74.60/2 |
| Sedimentation plant for effluent treatment (manufacture) | 29.24 |
| Seed and nut crushing (manufacture) | 15.41 |

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| Seed cleaner or pre-cleaner for agricultural use (manufacture) | 29.32 |
| Seed cleaning, sorting or grading machines (manufacture) | 29.32 |
| Seed dressing (manufacture) | 24.20 |
| Seed growing (not farming) | 01.12 |
| Seed potatoes (wholesale) | 51.21 |
| Seed production for flowers, fruit or vegetables (not for oil) | 01.12 |
| Seed trays made of plastic (manufacture) | 25.24 |
| Seeders (manufacture) | 29.32 |
| Seeds (retail) | 52.48/9 |
| Seeds (wholesale) | 51.21 |
| Segment bonded abrasive (manufacture) | 26.81 |
| Seismic surveying for petroleum | 74.20/6 |
| Seismometers (electronic) (manufacture) | 33.20/1 |
| Seismometers (non-electronic) (manufacture) | 33.20/2 |
| Selenium rectifiers (manufacture) | 31.10 |
| Self propelled railway car (manufacture) | 35.20 |
| Self raising and patent flour (manufacture) | 15.61/1 |
| Self-copy paper ready for use (manufacture) | 21.23 |
| Self-service restaurant (licensed) | 55.30/1 |
| Self-service restaurant (unlicensed) | 55.30/2 |
| Semi-chemical woodpulp (manufacture) | 21.11 |
| Semi-conductor (not power) (manufacture) | 32.10 |
| Semi-conductor control equipment (converters) (manufacture) | 31.10 |
| Semi-conductor devices (wholesale) | 51.86 |
| Semi-finished products made of rubber (manufacture) | 25.13 |
| Semi-finished products of stainless steel (manufacture) | 27.10 |
| Semi-manufactures made of copper (manufacture) | 27.44 |
| Semi-manufacturing of chrome (manufacture) | 27.45 |
| Semi-manufacturing of manganese (manufacture) | 27.45 |
| Semi-manufacturing of nickel (manufacture) | 27.45 |
| Semi-precious stones extraction | 14.50 |
| Semi-trailers (manufacture) | 34.20/2 |
| Semi-trailers (new) (retail) | 50.10/1 |
| Semi-trailers (new) (wholesale) | 50.10/1 |
| Semi-trailers (used) (retail) | 50.10/2 |
| Semi-trailers (used) (wholesale) | 50.10/2 |
| Semi-worsted yarn spinning (manufacture) | 17.13 |
| Seminary | 80.22 |
| Semolina milling (manufacture) | 15.61/1 |
| Sensitized cloth (manufacture) | 24.64 |
| Sensitized emulsions for photographic use (manufacture) | 24.64 |
| Sensitized paper (manufacture) | 24.64 |
| Sensor for electric process control equipment (manufacture) | 33.30/2 |
| Separation terminal operation (natural gas) (manufacture) | 11.20 |
| Septic tanks emptying and cleaning | 90.01 |
| Sera (manufacture) | 24.42/1 |
| Sergeants' messes | 55.51 |
| Serum albumin (manufacture) | 24.42/1 |
| Servers and network servers (manufacture) | 30.02 |
| Service flat letting | 70.20/9 |
| Servicing of agricultural machinery (manufacture) | 29.32 |
| Servicing of domestic electrical appliances | 52.72 |
| Servicing of motor vehicles | 50.20 |
| Serviettes made of paper (manufacture) | 21.22 |
| Serving dishes made of base metal (manufacture) | 28.75 |
| Sesame oil refining (manufacture) | 15.42 |
| Sesame seed crushing (manufacture) | 15.41 |
| Set aside fallow ground | 01.11 |
| Sett quarry | 14.11 |

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| Settee (manufacture) | 36.11 |
| Settlement plant for water treatment (manufacture) | 29.24 |
| Sewage farm (owned by public authority) | 90.01 |
| Sewage treatment consultancy activities | 74.20/6 |
| Sewage treatment plant (manufacture) | 29.24 |
| Sewage works | 90.01 |
| Sewerage construction | 45.21/3 |
| Sewerage system maintenance and operation | 90.01 |
| Sewing machine (manufacture) | 29.54 |
| Sewing machinery for bookbinding (manufacture) | 29.56 |
| Sewing machines (retail) | 52.45 |
| Sewing machines (wholesale) | 51.83 |
| Sewing needles (manufacture) | 28.73 |
| Sewing thread made of cotton (manufacture) | 17.16 |
| Sewing thread reels and similar articles of turned wood (manufacture) | 20.51 |
| Sextant (electronic) (manufacture) | 33.20/1 |
| Sextant (non-electronic) (manufacture) | 33.20/2 |
| Shackle (manufacture) | 28.75 |
| Shades made of glass (manufacture) | 26.15 |
| Shaft bearings (manufacture) | 29.14 |
| Shaft couplings (manufacture) | 29.14 |
| Shaft drilling (civil engineering) | 45.25 |
| Shaft sinking | 45.25 |
| Shale oil refining (manufacture) | 23.20/1 |
| Shampoo (manufacture) | 24.52 |
| Shampoos, hair lacquers and permanent waving or straightening preparations (commission agent) | 51.18 |
| Shandy (manufacture) | 15.98 |
| Shapes of stainless steel (manufacture) | 27.10 |
| Shaping machine (metal cutting) (manufacture) | 29.42 |
| Share dealer on behalf of others | 67.12/2 |
| Share dealer on own account | 65.23/3 |
| Shared business telephone network services | 64.20 |
| Sharpening stones made of bonded abrasives (manufacture) | 26.81 |
| Shave hook (manufacture) | 28.62 |
| Shaver (electric) (manufacture) | 29.71 |
| Shavers and hair clippers with self-contained motors (wholesale) | 51.43/9 |
| Shaving brush (manufacture) | 36.62 |
| Shaving cream (brushless) (manufacture) | 24.52 |
| Shaving cream (manufacture) | 24.52 |
| Shaving preparations (manufacture) | 24.52 |
| Shaving preparations, personal deodorants and antiperspirants (commission agent) | 51.18 |
| Shaving soap (manufacture) | 24.51/1 |
| Shawls (manufacture) | 18.24/9 |
| Shea butter (manufacture) | 15.42 |
| Shea nut crushing (manufacture) | 15.41 |
| Shearing machine (metal forming) (manufacture) | 29.42 |
| Shearing machinery for textiles (manufacture) | 29.54 |
| Shears for agricultural or horticultural use (manufacture) | 28.62 |
| Shears for garden use (manufacture) | 28.62 |
| Sheath contraceptives made of rubber (manufacture) | 25.13 |
| Sheath knife (manufacture) | 28.61 |
| Sheds made of metal (manufacture) | 28.11 |
| Sheds made of wood (manufacture) | 20.30 |
| Sheep (wholesale) | 51.23 |
| Sheep agisting (grazing) | 01.42/9 |
| Sheep and cattle dressings (manufacture) | 24.42/2 |
| Sheep and lambskin pulling (manufacture) | 15.11/3 |
| Sheep dip (manufacture) | 24.20 |
| Sheep farming | 01.22 |

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| Sheep milk (raw) production | 01.22 |
| Sheep net (manufacture) | 17.52 |
| Sheep shears (not power) (manufacture) | 28.62 |
| Sheep skin preparation (manufacture) | 19.10 |
| Sheet glass merchant (wholesale) | 51.53 |
| Sheet hemming (textiles) (manufacture) | 17.40/3 |
| Sheet metal forming machine (manufacture) | 29.42 |
| Sheet metal printing (manufacture) | 22.22 |
| Sheet metal working (manufacture) | 28.52 |
| Sheet music (retail) | 52.45 |
| Sheet music printing (manufacture) | 22.22 |
| Sheet piling production (manufacture) | 27.10 |
| Sheeting made of non-woven asbestos/rubber composite (manufacture) | 26.82/1 |
| Sheeting made of plastic for roofing and cladding (manufacture) | 25.23/9 |
| Sheeting weaving from flax and man-made fibres processed on the flax system (manufacture) | 17.25 |
| Sheeting weaving from yarn spun on the cotton system (manufacture) | 17.21 |
| Sheets and sheeting made of woven asbestos (manufacture) | 26.82/1 |
| Sheets made of aluminium (manufacture) | 27.42 |
| Sheets made of brass (manufacture) | 27.44 |
| Sheets made of concrete (manufacture) | 26.61 |
| Sheets made of copper (manufacture) | 27.44 |
| Sheets made of cork (manufacture) | 20.52 |
| Sheets made of fibre cement (manufacture) | 26.65 |
| Sheets made of glass fibre (manufacture) | 26.14 |
| Sheets made of laminated thermosetting plastic (manufacture) | 25.21 |
| Sheets made of plaster (manufacture) | 26.62 |
| Sheets made of plastic (manufacture) | 25.21 |
| Sheets made of polyethylene (manufacture) | 25.21 |
| Sheets made of polypropylene (manufacture) | 25.21 |
| Sheets made of polyvinyl chloride (PVC) (manufacture) | 25.21 |
| Sheets made of rubber (manufacture) | 25.13 |
| Sheets made of textiles (retail) | 52.41 |
| Sheets of square corrugated steel (manufacture) | 27.33 |
| Shell boiler (not marine) (manufacture) | 28.30 |
| Shell case (manufacture) | 29.60 |
| Shell fish processing machines and equipment (manufacture) | 29.53 |
| Shellac varnish (manufacture) | 24.30/1 |
| Shellfish (retail) | 52.23 |
| Shellfish (wholesale) | 51.38 |
| Shellfish freezing (manufacture) | 15.20/1 |
| Shellfish preserving (not freezing) (manufacture) | 15.20/9 |
| Shelter (the charity) | 85.31/1 |
| Shelving made of metal (manufacture) | 36.12 |
| Shelving made of wood (manufacture) | 36.12 |
| Sheriff's Court (Scotland) | 75.23 |
| Sheriff's Officer | 74.11/9 |
| Shingle dredging | 14.21 |
| Shingles and shakes (manufacture) | 20.30 |
| Ship disinfecting and exterminating activities | 74.70/3 |
| Ship fumigating and scrubbing | 74.70/3 |
| Ship hire for freight (without crew) | 71.22/9 |
| Ship hire for passengers (without crew) | 71.22/1 |
| Ship licence tuition (not commercial certificates) | 80.41 |
| Ship Mortgage Finance Company | 65.22/3 |
| Ship rental for passengers (without operator) | 71.22/1 |
| Ship surveyor | 74.30 |
| Ship's bottom composition (manufacture) | 24.30/1 |
| Ship's fenders (manufacture) | 17.52 |
| Ship's wiring (manufacture) | 31.30 |

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| Shipbuilding (manufacture) | 35.11 |
| Shiplap cladding made of plastic (manufacture) | 25.23/9 |
| Shipping agent or broker | 63.40 |
| Ships (commission agent) | 51.14 |
| Ships and boats propellers and blades (wholesale) | 51.87 |
| Ships certification (manufacture) | 74.30 |
| Ships chandler (wholesale) | 51.90 |
| Ships for the carriage of passengers or goods (wholesale) | 51.87 |
| Shire Horse Association | 91.33 |
| Shirt and collar pressing | 93.01 |
| Shirt front (manufacture) | 18.24/9 |
| Shirt neckband (manufacture) | 18.24/9 |
| Shirting weaving from flax and man made fibre processed on the flax system (manufacture) | 17.25 |
| Shirting weaving from yarn spun on the cotton system (manufacture) | 17.21 |
| Shirts for industrial use (manufacture) | 18.21 |
| Shirts for men and boys (manufacture) | 18.23/1 |
| Shirts for women and girls (manufacture) | 18.23/2 |
| Shock absorber for motor vehicle (manufacture) | 34.30 |
| Shoddy (carded or combed) (wholesale) | 51.56 |
| Shoe brush (manufacture) | 36.62 |
| Shoe dye (manufacture) | 24.51/2 |
| Shoe laces (braided) (manufacture) | 17.54/2 |
| Shoe parts made of wood (manufacture) | 19.30 |
| Shoe polish (manufacture) | 24.51/2 |
| Shoe shiners (manufacture) | 93.05/9 |
| Shoe trimmings made of textile materials (manufacture) | 17.54/2 |
| Shoes (manufacture) | 19.30 |
| Shoes (retail) | 52.43/1 |
| Shoes (wholesale) | 51.42/3 |
| Shoes made of wood (manufacture) | 19.30 |
| Shoetrees made of wood (manufacture) | 20.51 |
| Shooting clubs | 92.62/9 |
| Shooting galleries | 92.34/9 |
| Shooting galleries (manufacture) | 36.63/9 |
| Shop fixtures for display and storage of goods (manufacture) | 36.12 |
| Shop fronts and entrances made of aluminium (manufacture) | 28.12 |
| Shop fronts made of wood (manufacture) | 20.30 |
| Shop letting | 70.20/9 |
| Shopping bags made of plastic (designed for prolonged use) (manufacture) | 19.20 |
| Shopping bags made of stitched plastic (manufacture) | 19.20 |
| Shore base (sea transport) | 63.22 |
| Shorthand writing | 74.85 |
| Shorthand writing machines (manufacture) | 30.01 |
| Shorts for men and boys (manufacture) | 18.22/1 |
| Shot peening of metals (manufacture) | 28.51 |
| Shotblasting of buildings | 45.45 |
| Shovel loaders (manufacture) | 29.52/2 |
| Shovels (manufacture) | 28.62 |
| Show case made of wood (manufacture) | 36.12 |
| Showcard (manufacture) | 22.22 |
| Shower baths made of plastic (manufacture) | 25.23/9 |
| Shower cabinets made of metal (manufacture) | 28.75 |
| Showroom design | 74.40/2 |
| Shrimp preserving (not freezing) (manufacture) | 15.20/9 |
| Shrimp production (post-larvae) | 05.02 |
| Shrimping | 05.01 |
| Shrimps (wholesale) | 51.38 |
| Shrinking machines for textiles (manufacture) | 29.54 |
| Shroud and cerement (manufacture) | 17.40/3 |

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| Shutes made of canvas (manufacture) | 17.40/2 |
| Shuttering made of steel (manufacture) | 28.11 |
| Shuttering made of wood (manufacture) | 20.30 |
| Shutters made of metal (manufacture) | 28.12 |
| Shutters made of plastic (manufacture) | 25.23/9 |
| Shutters made of wood (manufacture) | 20.30 |
| Shuttle (textile machinery accessory) (manufacture) | 29.54 |
| Shuttle changing machinery (manufacture) | 29.54 |
| Sickles (manufacture) | 28.62 |
| Side loader (manufacture) | 29.22 |
| Sideboard (manufacture) | 36.14 |
| Sidecars for motorcycles (manufacture) | 35.41 |
| Sieving belts (manufacture) | 29.53 |
| Sifters (manufacture) | 29.53 |
| Sight telescopes (manufacture) | 33.40/2 |
| Sightseeing buses | 60.23/1 |
| Sign (electric) erection and maintenance | 45.34 |
| Sign plates made of metal (manufacture) | 28.75 |
| Signal box equipment (manufacture) | 35.20 |
| Signal generator (manufacture) | 31.62 |
| Signal rocket (manufacture) | 24.61 |
| (manufacture) | 35.20 |
| Signalling equipment for railways (electric) (manufacture) | 31.62 |
| Signalling equipment for road traffic (electric) (manufacture) | 31.62 |
| Signalling flares, rain rockets, fog signals and other pyrotechnic articles (commission agent) | 51.12 |
| Signalling glassware (manufacture) | 26.15 |
| Signalling, safety or traffic control equipment (electrical) (manufacture) | 31.62 |
| Signs made of plastic (manufacture) | 25.24 |
| Signs made of wood (manufacture) | 20.51 |
| Signwriting | 74.40/2 |
| Silage making machinery (manufacture) | 29.32 |
| Silencer for motor vehicle (manufacture) | 34.30 |
| Silica stone extraction or quarrying | 14.50 |
| Silicates, borates, perborates and other salts of inorganic acids or peroxyacids (wholesale) | 51.55 |
| Siliceous fossil meals mining | 14.50 |
| Silico manganese steel (manufacture) | 27.10 |
| Silicon and sulphur dioxide (commission agent) | 51.12 |
| Silicon and sulphur dioxide (wholesale) | 51.55 |
| Silicones (manufacture) | 24.16 |
| Silicones in primary forms (commission agent) | 51.12 |
| Silicones in primary forms (wholesale) | 51.55 |
| Silk bleaching (manufacture) | 17.30 |
| Silk creping (manufacture) | 17.15 |
| Silk dyeing (manufacture) | 17.30 |
| Silk finishing and weighting (manufacture) | 17.30 |
| Silk printing (manufacture) | 17.30 |
| Silk throwing (manufacture) | 17.15 |
| Silk twisting (manufacture) | 17.15 |
| Silk type fabrics (manufacture) | 17.24 |
| Silk warping (manufacture) | 17.15 |
| Silk waste noil spinning (manufacture) | 17.15 |
| Silk winding (manufacture) | 17.15 |
| Silk worm cocoon production | 01.25 |
| Silk worm raising | 01.25 |
| Silk woven cloth (manufacture) | 17.24 |
| Silk yarn (manufacture) | 17.15 |
| Silk yarn and fabrics (wholesale) | 51.41 |
| Silos made of steel exceeding 300 litres (manufacture) | 28.21 |
| Silos made of wood (manufacture) | 20.30 |

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| Siloxanes (manufacture) | 24.16 |
| Silver (manufacture) | 27.41 |
| Silver burnishing (manufacture) | 36.22 |
| Silver mining and preparation | 13.20 |
| Silver ore and concentrate extraction and preparation | 13.20 |
| Silver rolled onto base metals production (manufacture) | 27.41 |
| Silversmiths' work (manufacture) | 36.22 |
| Silverware (retail) | 52.48/9 |
| Simulator (battle) (manufacture) | 31.62 |
| Simulator (driving) (manufacture) | 31.62 |
| Simulator (other training except flying trainers) (manufacture) | 31.62 |
| Singeing machinery for textiles (manufacture) | 29.54 |
| Singer (own account) | 92.31/1 |
| Single strand wire made of steel (manufacture) | 27.34 |
| Single yarn of synthetic and artificial man-made continuous fibres including high tenacity and textured yarn (manufacture) | 24.70 |
| Sinking machine for mining (manufacture) | 29.52/1 |
| Sinks made of ceramic fireclay (manufacture) | 26.22 |
| Sinks made of fibre cement (manufacture) | 26.65 |
| Sinks made of metal (other than cast iron) (manufacture) | 28.75 |
| Sinks made of plastic (manufacture) | 25.23/9 |
| Sintering of metals (manufacture) | 28.40 |
| Sirens (manufacture) | 31.61 |
| Site preparation | 45.11 |
| Sixth form colleges | 80.21 |
| Size reduction equipment for the chemical industry (manufacture) | 29.56 |
| Size separation equipment for the chemical industry (manufacture) | 29.56 |
| Sizing machinery for textiles (manufacture) | 29.54 |
| Skateboards (manufacture) | 36.40 |
| Skeletal trailer (motor drawn) (manufacture) | 34.20/2 |
| Ski instructor (own account) | 92.62/9 |
| Ski lifts (manufacture) | 29.22 |
| Ski suits (manufacture) | 18.24/9 |
| Ski wax (manufacture) | 24.51/2 |
| Skid chain (manufacture) | 28.74 |
| Skiff building (manufacture) | 35.12 |
| Skiing equipment (manufacture) | 36.40 |
| Skill centre | 80.42/9 |
| Skin care preparations (manufacture) | 24.52 |
| Skin drying (manufacture) | 15.11/1 |
| Skin pickling (manufacture) | 15.11/1 |
| Skin production from slaughterhouses (manufacture) | 15.11/1 |
| Skin sorting (manufacture) | 15.11/1 |
| Skins (wholesale) | 51.24/9 |
| Skip hire (waste transportation) | 90.02 |
| Skip plant for mining (manufacture) | 29.52/1 |
| Skips made of leather (manufacture) | 19.20 |
| Skirting boards made of plastic (manufacture) | 25.23/9 |
| Skirting boards made of un moulded wood (manufacture) | 20.10 |
| Skirts for women and girls (dressmade) (manufacture) | 18.22/2 |
| Skis (manufacture) | 36.40 |
| Skittle alley | 92.62/9 |
| Skylights made of metal (manufacture) | 28.12 |
| Slabs made of brass (manufacture) | 27.44 |
| Slabs made of copper (manufacture) | 27.44 |
| Slabs made of cork (manufacture) | 20.52 |
| Slabs made of glass fibre (manufacture) | 26.14 |
| Slacks for women and girls (manufacture) | 18.22/2 |
| Slag cement (manufacture) | 26.51 |
| Slag wool (manufacture) | 26.82/9 |

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| Slaked lime (manufacture) | 26.52 |
| Slate (wholesale) | 51.53 |
| Slate mine or quarry | 14.13 |
| Slate polishing (manufacture) | 26.70 |
| Slate slab and sheet cutting and preparation (manufacture) | 26.70 |
| Slate slabs (wholesale) | 51.53 |
| Slate working (manufacture) | 26.70 |
| Slates and boards (wholesale) | 51.47/9 |
| Slates for writing (manufacture) | 36.63/1 |
| Slats for the manufacture of pencils (manufacture) | 20.51 |
| Slaughterhouse (manufacture) | 15.11/1 |
| Slaughterhouse machinery (manufacture) | 29.53 |
| Sleepers (cross ties) made of iron or steel (hot rolled) (manufacture) | 27.10 |
| Sleepers (wholesale) | 51.53 |
| Sleepers made of wood (manufacture) | 20.10 |
| Sleeping bag (manufacture) | 17.40/3 |
| Sleeping bags (commission agent) | 51.18 |
| Sleeves made of steel (manufacture) | 27.22 |
| Slicers for bakeries (manufacture) | 29.53 |
| Slide and negative duplicating | 74.81/4 |
| Slide fasteners made of metal (manufacture) | 36.63/9 |
| Slide fasteners made of plastic (manufacture) | 36.63/9 |
| Slide projector (manufacture) | 33.40/3 |
| Slide rules (manufacture) | 33.20/2 |
| Slipper soles (manufacture) | 19.30 |
| Slippers (manufacture) | 19.30 |
| Slips (manufacture) | 18.23/2 |
| Slitting machine for paper (manufacture) | 29.55 |
| Slitting machinery for textiles (manufacture) | 29.54 |
| Slitting saw (manufacture) | 28.62 |
| Sliver can (textile machinery accessory) (manufacture) | 29.54 |
| Sliver dyeing of wool (manufacture) | 17.12 |
| Sliver knitted fabric (manufacture) | 17.60 |
| Sloe growing | 01.13/9 |
| Slot machine rental | 71.34 |
| Slotting machine (metal working) (manufacture) | 29.42 |
| Slow speed diesel engine for marine use (manufacture) | 29.11 |
| Slub dyeing (manufacture) | 17.30 |
| Slubbing dyeing of wool (manufacture) | 17.12 |
| Sludge vessel (manufacture) | 35.11 |
| Slugs made of aluminium (manufacture) | 27.42 |
| Sluice gates made of steel (manufacture) | 28.11 |
| Slurry transport via pipelines | 60.30 |
| Small arms (manufacture) | 29.60 |
| Small ware bleaching (manufacture) | 17.30 |
| Small ware dyeing (manufacture) | 17.30 |
| Small ware made of textiles (manufacture) | 17.54/2 |
| Smallpox hospital (public sector) | 85.11/1 |
| Smelting furnace (manufacture) | 29.21 |
| Smoke detection equipment (electronic) (manufacture) | 33.20/1 |
| Smoked meat other than bacon and ham (manufacture) | 15.13/9 |
| Smoked salmon, trout and herring production (manufacture) | 15.20/9 |
| Smoker's requisites (manufacture) | 36.63/9 |
| Smokers' requisites (retail) | 52.26 |
| Smoking pipes (manufacture) | 36.63/9 |
| Smoking pipes and cigarette and cigar holders (wholesale) | 51.47/9 |
| Smoothing irons (electric) (wholesale) | 51.43/9 |
| Smoothing irons (manufacture) | 29.71 |
| Snack bar | 55.30/3 |

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| Snack products of puffed or extruded farinaceous or proteinaceous materials (manufacture) | 15.82 |
| Snack products whether sweet or salted (manufacture) | 15.82 |
| Snail farming | 01.25 |
| Snap fasteners (manufacture) | 36.63/9 |
| Snooker club | 92.62/9 |
| Snow and ice clearing of highways, etc. | 90.03 |
| Snow blowers (manufacture) | 29.52/3 |
| Snow mobiles (manufacture) | 34.10 |
| Snow ploughs (manufacture) | 29.52/3 |
| Snow skis, ice skates and roller skates (wholesale) | 51.47/9 |
| Snow-ploughs and blowers (wholesale) | 51.87 |
| Snuff (manufacture) | 16.00 |
| Soap (manufacture) | 24.51/1 |
| Soap (wholesale) | 51.45 |
| Soap and organic surface-active products and preparations for use as soap (commission agent) | 51.18 |
| Soap chips (manufacture) | 24.51/1 |
| Soap flakes (manufacture) | 24.51/1 |
| Soap making machinery (manufacture) | 29.56 |
| Soap powder (manufacture) | 24.51/1 |
| Social club (not licensed to sell alcohol) | 91.33 |
| Social clubs (licensed to sell alcohol) | 55.40/1 |
| Social Democratic and Labour Party | 91.32 |
| Social medicine specialist (private practice) | 85.12 |
| Social medicine specialist (public sector) | 85.11/1 |
| Social Science Research Council | 73.20 |
| Social sciences research and experimental development | 73.20 |
| Social Services Department | 85.32/2 |
| Social welfare society (charitable) | 85.32/1 |
| Social work activities with accommodation (charitable) | 85.31/1 |
| Social work activities with accommodation (non-charitable) | 85.31/2 |
| Social work activities without accommodation (charitable) | 85.32/1 |
| Social work activities without accommodation (non-charitable) | 85.32/2 |
| Social worker (charitable) | 85.32/1 |
| Social worker (non-charitable) | 85.32/2 |
| Society of Apothecaries | 91.12 |
| Society of Arts | 91.12 |
| Society of Friends | 91.31 |
| Sociology research and experimental development | 73.20 |
| Socket set (manufacture) | 28.62 |
| Sockets (electric) (manufacture) | 31.20 |
| Socks and stockings (knitted) (manufacture) | 17.71 |
| Socks for children (manufacture) | 17.71 |
| Socks for men (manufacture) | 17.71 |
| Socks for women and girls (manufacture) | 17.71 |
| Socks made of asbestos (manufacture) | 26.82/1 |
| Socks made of leather (manufacture) | 19.30 |
| Soda (wholesale) | 51.55 |
| Soda water (manufacture) | 15.98 |
| Sodium and sodium compounds (manufacture) | 24.13 |
| Sodium nitrate (commission agent) | 51.12 |
| Sodium nitrate (wholesale) | 51.55 |
| Sodium vapour lamp (manufacture) | 31.50 |
| Sofa (manufacture) | 36.11 |
| Sofabeds (manufacture) | 36.11 |
| Soft drinks (manufacture) | 15.98 |
| Soft drinks (milk based) (manufacture) | 15.51/9 |
| Soft drinks (retail) | 52.25 |
| Soft drinks (wholesale) | 51.34/1 |
| Soft drinks exporter (wholesale) | 51.34/1 |

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| Soft drinks importer (wholesale) | 51.34/1 |
| Soft drinks machinery (manufacture) | 29.53 |
| Soft furnishings (manufacture) | 17.40/1 |
| Soft furnishings (retail) | 52.44 |
| Soft goods (commission agent) | 51.18 |
| Soft toys (not rubber) (manufacture) | 36.50/9 |
| Soft toys (rubber) (manufacture) | 36.50/9 |
| Software (non-customised) (retail) | 52.48/2 |
| Software (ready made) publishing | 72.21 |
| Software consultancy | 72.22 |
| Software copyright consultancy activities | 74.11/1 |
| Software disaster recovery services | 72.22 |
| Software house | 72.22 |
| Software reproduction from master copies (manufacture) | 22.33 |
| Software systems maintenance services | 72.22 |
| Soil fumigant (manufacture) | 24.20 |
| Solariums | 93.04 |
| Solder (manufacture) | 27.45 |
| Soldering machines (electric) (manufacture) | 29.43 |
| Soldering machines (gas) (manufacture) | 29.43 |
| Sole leather preparation (manufacture) | 19.10 |
| Sole plates (hot rolled) (manufacture) | 27.10 |
| Solenoids for electronic apparatus (manufacture) | 32.10 |
| Solicitor (own account) | 74.11/3 |
| Solid fuel briquettes production | 10.10/3 |
| Solid fuels (wholesale) | 51.51/9 |
| Solid fuels production | 10.10/3 |
| Solid sections made of aluminium (manufacture) | 27.42 |
| Solid smokeless ovoids and briquettes preparation | 10.10/3 |
| Solid state circuit (manufacture) | 32.10 |
| Soluble starch (manufacture) | 15.62 |
| Soluble tea (manufacture) | 15.86/1 |
| Solvent dye (manufacture) | 24.12 |
| Solvent extraction equipment for the chemical industry (manufacture) | 29.24 |
| Solvent recovery equipment for the chemical industry (manufacture) | 29.24 |
| Sonar (manufacture) | 33.20/1 |
| Song writer | 92.31/9 |
| Sorbet production (manufacture) | 15.52 |
| Sorting and pelleting of plastics to produce secondary raw materials (manufacture) | 37.20 |
| Sorting, grinding and mixing machinery for earth, stones, ores and other mineral substances (manufacture) | 29.52/3 |
| Sound absorbing materials (manufacture) | 26.82/9 |
| Sound equipment rental | 71.40/1 |
| Sound heads (manufacture) | 32.30 |
| Sound insulating materials (manufacture) | 26.82/9 |
| Sound or visual signalling equipment for cycles and motor vehicles (manufacture) | 31.61 |
| Sound recording and reproducing equipment (manufacture) | 32.30 |
| Sound recording publishing (manufacture) | 22.14 |
| Sound recording reproduction (manufacture) | 22.31 |
| Sound recording studios | 92.11/9 |
| Sound transmission via cables, broadcasting, relay or satellite | 64.20 |
| Soup containing meat or vegetables or both (manufacture) | 15.89/1 |
| Souvenirs (retail) | 52.48/9 |
| Soya bean crushing (manufacture) | 15.41 |
| Soya bean grinding (manufacture) | 15.61/2 |
| Soya bean milling (manufacture) | 15.61/2 |
| Soya bean oil (crude) (manufacture) | 15.41 |
| Soya bean oil refining (manufacture) | 15.42 |
| Soya flour and meal (manufacture) | 15.61/2 |
| Soya growing | 01.11 |

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| Space heaters (gas) (manufacture) | 29.72 |
| Space heaters (oil) (manufacture) | 29.72 |
| Space heaters for domestic use (electric) (manufacture) | 29.71 |
| Space heating and soil heating apparatus (electric) (wholesale) | 51.43/9 |
| Space shuttles (manufacture) | 35.30 |
| Space transport | 62.30 |
| Space vehicle launching | 62.30 |
| Spacecraft (manufacture) | 35.30 |
| Spade (manufacture) | 28.62 |
| Spaghetti (manufacture) | 15.85 |
| Spaghetti canning (manufacture) | 15.85 |
| Spanner (manufacture) | 28.62 |
| Spark erosion machines (metal working) (manufacture) | 29.42 |
| Spark ignition and compression ignition engines (except motor vehicle and outboard) (wholesale) | 51.87 |
| Spark ignition engines for industrial use (manufacture) | 29.11 |
| Sparking plug (manufacture) | 31.61 |
| Spas | 93.04 |
| Spats made of leather (manufacture) | 19.30 |
| Speakers (after dinner etc.) | 92.31/9 |
| Special hospital (private sector) | 85.11/2 |
| Special hospital (public sector) | 85.11/1 |
| Special purpose caravans (manufacture) | 34.20/3 |
| Special purpose machinery n.e.c. (wholesale) | 51.87 |
| Special purpose paper (manufacture) | 21.12 |
| Special purpose railway wagon (manufacture) | 35.20 |
| Special schools at primary and pre-primary level | 80.10 |
| Special schools at secondary level | 80.21 |
| Special steelworks crane (manufacture) | 29.22 |
| Specialised cleaning of tanks and reservoirs | 74.70/4 |
| Specialised pollution control activities | 90.03 |
| Specialist (not employed full time by a hospital) | 85.12 |
| Spectacle cases made of leather (manufacture) | 19.20 |
| Spectacle frames (manufacture) | 33.40/1 |
| Spectacle glass (manufacture) | 26.15 |
| Spectacle lens (manufacture) | 33.40/1 |
| Spectacle mounts (manufacture) | 33.40/1 |
| Spectacles (manufacture) | 33.40/1 |
| Spectrofluorimeter (electronic) (manufacture) | 33.20/1 |
| Spectrofluorimeter (non-electronic) (manufacture) | 33.20/2 |
| Spectrograph (electronic) (manufacture) | 33.20/1 |
| Spectrograph (non-electronic) (manufacture) | 33.20/2 |
| Spectrometers (electronic) (manufacture) | 33.20/1 |
| Spectrometers (non-electronic) (manufacture) | 33.20/2 |
| Spectrophotometer (manufacture) | 33.20/1 |
| Spectrum analysers (manufacture) | 33.20/1 |
| Speech therapist (NHS) | 85.14 |
| Speech therapist (own account) | 85.14 |
| Speed changers (manufacture) | 29.14 |
| Speed indicators and tachometers (wholesale) | 51.87 |
| Speedometers (electronic) (manufacture) | 33.20/1 |
| Speedometers (non-electronic) (manufacture) | 33.20/2 |
| Speedway racing | 92.62/9 |
| Spelter (wholesale) | 51.52 |
| Spent nuclear fuel re-processing (manufacture) | 23.30 |
| Sperm banks | 85.14 |
| Sperm oil refining (manufacture) | 15.42 |
| Spherical roller bearings (manufacture) | 29.14 |
| Spheroidal graphite pig iron (manufacture) | 27.10 |
| Spice (ground) (manufacture) | 15.87 |

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| Spice (purifying) (manufacture) | 15.87 |
| Spice (wholesale) | 51.37 |
| Spice broker (commission agent) | 51.17 |
| Spice crops growing | 01.13/9 |
| Spiegeleisen (manufacture) | 27.10 |
| Spills made of wood (manufacture) | 20.51 |
| Spin dryer | 29.71 |
| Spinach growing | 01.12 |
| Spindles (textile machinery accessories) (manufacture) | 29.54 |
| Spindles and spindle flyers (manufacture) | 29.54 |
| Spinning lathes (metal working) (manufacture) | 29.42 |
| Spinning machinery for textiles (manufacture) | 29.54 |
| Spinning machines (manufacture) | 29.54 |
| Spinning on the cotton system (manufacture) | 17.11 |
| Spinning on the flax system (manufacture) | 17.14 |
| Spinning on the woollen system (manufacture) | 17.12 |
| Spinning on the worsted and semi-worsted systems (manufacture) | 17.13 |
| Spinning wheels made of wood (manufacture) | 20.51 |
| Spirit distilling and compounding (manufacture) | 15.91 |
| Spirit level (manufacture) | 33.20/2 |
| Spirit of turpentine (manufacture) | 24.14 |
| Spiritualist Church | 91.31 |
| Spiritualists' activities | 93.05/9 |
| Splints (manufacture) | 33.10 |
| Split pole production | 02.01 |
| Splitting or cleaving machines for stone, ceramics, asbestos-cement or similar materials (manufacture) | 29.43 |
| Splitting, stamping and fragmenting machines (manufacture) | 29.43 |
| Splitwood production | 02.01 |
| Spoke shave (manufacture) | 28.62 |
| Sponge bleaching (manufacture) | 36.63/9 |
| Sponge dressing (manufacture) | 36.63/9 |
| Sponge gathering | 05.01 |
| Sponge importer (wholesale) | 51.21 |
| Sponge iron (manufacture) | 27.10 |
| Sponge trimming (manufacture) | 36.63/9 |
| Sponges made of rubber (manufacture) | 25.13 |
| Spool (textile machinery accessory) (manufacture) | 29.54 |
| Spooling machinery for carpet making (manufacture) | 29.54 |
| Spools made of paper (manufacture) | 21.25/9 |
| Spoons made of metal (manufacture) | 28.61 |
| Spoons made of plastic (manufacture) | 25.24 |
| Spoons made of wood (manufacture) | 20.51 |
| Sporran (manufacture) | 18.24/9 |
| Sport and game schools | 92.62/9 |
| Sport facilities construction | 45.23 |
| Sport fishing requisites (manufacture) | 36.40 |
| Sport nets (commission agent) | 51.16 |
| Sporting activities | 92.62/9 |
| Sporting carbine (manufacture) | 29.60 |
| Sporting goods (commission agent) | 51.18 |
| Sporting gun (manufacture) | 29.60 |
| Sporting rifle (manufacture) | 29.60 |
| Sports and recreation grounds laying out | 45.23 |
| Sports arenas | 92.62/9 |
| Sports bags made of fabric (manufacture) | 19.20 |
| Sports bags made of leather (manufacture) | 19.20 |
| Sports clothes (wholesale) | 51.42/9 |
| Sports club | 92.62/9 |
| Sports equipment made of plastic (manufacture) | 36.40 |

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| Sports equipment rental | 71.40/1 |
| Sports footwear (manufacture) | 19.30 |
| Sports gloves (specialist) (manufacture) | 36.40 |
| Sports goods (manufacture) | 36.40 |
| Sports goods (retail) | 52.48/5 |
| Sports goods (wholesale) | 51.47/9 |
| Sports goods carrier (manufacture) | 19.20 |
| Sports insurance | 66.03/1 |
| Sports nets (manufacture) | 17.52 |
| Sports outfitter (retail) | 52.48/5 |
| Sports services administration (public sector) | 75.12 |
| Sportsmen and sportswomen | 92.62/9 |
| Sportswear for men and boys (manufacture) | 18.22/1 |
| Sportswear for women and girls (manufacture) | 18.22/2 |
| Spotlight (manufacture) | 31.50 |
| Spotting table (manufacture) | 29.54 |
| Spray guns (manufacture) | 29.24 |
| Spraying lorry (manufacture) | 34.10 |
| Spraying machine for agricultural use (manufacture) | 29.32 |
| Spraying machinery parts (manufacture) | 29.24 |
| Spraying of furniture (manufacture) | 36.14 |
| Spring balance (manufacture) | 29.24 |
| Spring presswork (manufacture) | 28.74 |
| Spring suspension for motor vehicles (manufacture) | 34.30 |
| Spring washer (manufacture) | 28.74 |
| Spring wire mattress (manufacture) | 36.15 |
| Springs (manufacture) | 28.74 |
| Springs for upholstery (manufacture) | 28.74 |
| Springs made of steel for upholstery (manufacture) | 28.74 |
| Sprinklers for fire extinguishing (manufacture) | 29.24 |
| Sprocket chain (manufacture) | 29.14 |
| Squash club | 92.62/9 |
| Squash drink (manufacture) | 15.98 |
| Squash racket (manufacture) | 36.40 |
| Squeegees (manufacture) | 36.62 |
| Squeeze presses (manufacture) | 29.43 |
| St Andrew's Ambulance Brigade | 85.14 |
| St Bride's Institute | 85.32/1 |
| St James's Park | 92.72/9 |
| St John's Ambulance Brigade | 85.14 |
| Stabiliser for ship (manufacture) | 29.56 |
| Stabilisers and extenders for PVC processing (manufacture) | 24.66 |
| Stabilisers for rubber or plastics (manufacture) | 24.66 |
| Stabilising valve (manufacture) | 32.10 |
| Stacking machines (manufacture) | 29.22 |
| Stadium construction | 45.23 |
| Stadium operation | 92.62/9 |
| Staff canteen (run by catering contractor) | 55.52 |
| Stage lighting (manufacture) | 31.50 |
| Stage productions | 92.31/1 |
| Stage set designers and builders | 92.31/1 |
| Stain (manufacture) | 24.30/1 |
| Stained glass (manufacture) | 26.12 |
| Stainless steel (manufacture) | 27.10 |
| Stair rods made of metal (manufacture) | 28.63 |
| Stair rods made of wood (manufacture) | 20.30 |
| Staircase made of wood (manufacture) | 20.30 |
| Stakes (of wood) production | 02.01 |
| Stall sales (retail) | 52.62 |

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| Stamp dealer (retail) | 52.48/5 |
| Stamp embossed paper (manufacture) | 22.22 |
| Stamp hinges (manufacture) | 21.25/9 |
| Stamping of base metal (manufacture) | 28.40 |
| Stamps (retail) | 52.48/5 |
| Stamps made of rubber (manufacture) | 36.63/1 |
| Standby vessel services | 61.10/2 |
| Staple fibre of acetate, synthetic or viscose production (manufacture) | 24.70 |
| Staples (not wire) (manufacture) | 28.73 |
| Staples for office use (manufacture) | 28.75 |
| Staples of man-made fibre (manufacture) | 24.70 |
| Stapling machines (machine tools) (manufacture) | 29.43 |
| Stapling machines for industrial use (manufacture) | 29.43 |
| Stapling machines for office use (manufacture) | 30.01 |
| Starch (manufacture) | 15.62 |
| Starch (wholesale) | 51.38 |
| Starch based adhesives (manufacture) | 24.62 |
| Starch derivatives (wholesale) | 51.55 |
| Starter motor for vehicle (manufacture) | 31.61 |
| Static caravan sales | 70.12 |
| Static convertors (wholesale) | 51.87 |
| Static drilling derricks (manufacture) | 28.11 |
| Station wagon (manufacture) | 34.10 |
| Stationers' sundries (wholesale) | 51.47/9 |
| Stationery (commission agent) | 51.18 |
| Stationery (retail) | 52.47 |
| Stationery (wholesale) | 51.47/9 |
| Stationery paper (manufacture) | 21.23 |
| Statistical services (public sector) | 75.11 |
| Statuary made of concrete, plaster, cement or artificial stone (manufacture) | 26.66 |
| Statuettes and other ornaments made of base metal (manufacture) | 28.75 |
| Statuettes and other ornaments made of wood (commission agent) | 51.15 |
| Statuettes made of ceramic (manufacture) | 26.21 |
| Statuettes made of plastic (manufacture) | 25.24 |
| Statuettes made of wood (manufacture) | 20.51 |
| Stave and cask croze cutting machines (manufacture) | 29.43 |
| Stave jointing, planing, bending machinery (manufacture) | 29.43 |
| Staves made of wood (manufacture) | 20.40 |
| Steak houses (licensed) | 55.30/1 |
| Steam accumulator (manufacture) | 28.30 |
| Steam and other vapour turbine parts (manufacture) | 29.11 |
| Steam and sand blasting machinery and appliances (excluding agricultural) (wholesale) | 51.87 |
| Steam baths | 93.04 |
| Steam boiler (manufacture) | 28.30 |
| Steam cleaning machines (manufacture) | 29.24 |
| Steam cleaning of buildings | 45.45 |
| Steam collector (manufacture) | 28.30 |
| Steam engine (manufacture) | 29.11 |
| Steam generator (manufacture) | 28.30 |
| Steam generator parts (manufacture) | 28.30 |
| Steam generators (wholesale) | 51.87 |
| Steam production, collection and distribution | 40.30 |
| Steam pulsators (pulsometers) (manufacture) | 29.12/1 |
| Steam turbine (not marine or for electricity generation) (manufacture) | 29.11 |
| Steam turbine for marine use (manufacture) | 29.11 |
| Steam turbines and other vapour turbines (manufacture) | 29.11 |
| Steaming machinery for textiles (manufacture) | 29.54 |
| Stearic acid (manufacture) | 24.14 |
| stearin (manufacture) | 24.66 |

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| Steatite (talc) mining and quarrying (manufacture) | 14.50 |
| Steel (wholesale) | 51.52 |
| Steel bending | 45.25 |
| Steel elements (not self-manufactured) erection | 45.25 |
| Steel founders (manufacture) | 27.52 |
| Steel in primary form from ore or scrap production (manufacture) | 27.10 |
| Steel making pig iron (manufacture) | 27.10 |
| Steel moulder's composition (manufacture) | 26.26 |
| Steel powders (manufacture) | 27.10 |
| Steel sheet not finally annealed (manufacture) | 27.10 |
| Steel shot (manufacture) | 27.10 |
| Steel stockholder (wholesale) | 51.52 |
| Steel wool for domestic use (manufacture) | 28.75 |
| Steelmaking furnace (manufacture) | 29.21 |
| Steelwork erection (building) | 45.25 |
| Steelwork erection (civil engineering) | 45.25 |
| Steelwork for agricultural buildings (manufacture) | 28.11 |
| Steelwork for bridges (manufacture) | 28.11 |
| Steelwork for buildings (manufacture) | 28.11 |
| Steelwork for commercial buildings (manufacture) | 28.11 |
| Steelwork for distribution depots (manufacture) | 28.11 |
| Steelwork for docks (manufacture) | 28.11 |
| Steelwork for domestic buildings (manufacture) | 28.11 |
| Steelwork for exhibition centres (manufacture) | 28.11 |
| Steelwork for factory buildings (manufacture) | 28.11 |
| Steelwork for glass roofs (manufacture) | 28.11 |
| Steelwork for harbours (manufacture) | 28.11 |
| Steelwork for hospital buildings (manufacture) | 28.11 |
| Steelwork for jetties (manufacture) | 28.11 |
| Steelwork for school buildings (manufacture) | 28.11 |
| Steelwork for tunnels (manufacture) | 28.11 |
| Steelwork for viaducts (manufacture) | 28.11 |
| Steeplejacking | 45.25 |
| Steering box for motor vehicle (manufacture) | 34.30 |
| Steering column and gear for powered invalid carriage (manufacture) | 35.43 |
| Steering column for motor vehicle (manufacture) | 34.30 |
| Steering equipment components for motor vehicles (manufacture) | 34.30 |
| Steering gear for marine use (manufacture) | 29.56 |
| Steering wheels for motor vehicle (manufacture) | 34.30 |
| Stemmed drinking vessels made of glass (manufacture) | 26.13 |
| Stencil basepaper (manufacture) | 21.12 |
| Stencil duplicating (manufacture) | 21.23 |
| Stencil duplicating machines (manufacture) | 30.01 |
| Stentering machinery for textiles (manufacture) | 29.54 |
| Step ladders made of wood (manufacture) | 20.51 |
| Steps made of metal (manufacture) | 28.75 |
| Steps made of wood (manufacture) | 20.51 |
| Stereo systems (manufacture) | 32.30 |
| Stereotyping (manufacture) | 22.24 |
| Sterilisation equipment for food and drink (manufacture) | 29.53 |
| Sterilisation of objects or premises (e.g. operating theatres) | 74.70/4 |
| Sterilised bone flour (not for fertilisers) (manufacture) | 15.11/2 |
| Sterilised cream (manufacture) | 15.51/1 |
| Sterilisers for medical, surgical or laboratory use (wholesale) | 51.46 |
| Sterilising equipment for medical use (manufacture) | 33.10 |
| Sterilizers (manufacture) | 33.10 |
| Stern gear (manufacture) | 29.56 |
| Steroids used primarily as hormones (commission agent) | 51.18 |
| Steroids used primarily as hormones (wholesale) | 51.46 |

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| Sterro metal (manufacture) | 27.45 |
| Stevedoring | 63.11 |
| Stewpans (manufacture) | 28.75 |
| Sticking plaster (surgical) (manufacture) | 24.42/2 |
| Stiffened textile fabrics (manufacture) | 17.54/9 |
| Stillage made of metal (manufacture) | 28.75 |
| Stillage made of wood (manufacture) | 20.40 |
| Stillage truck (manufacture) | 29.22 |
| Stilts made of ceramic (manufacture) | 26.26 |
| Stipendiary magistrates | 75.23 |
| Stitch bonding machinery (wholesale) | 51.83 |
| Stitching machine for bookbinding (manufacture) | 29.56 |
| Stitching of books, brochures, etc. (manufacture) | 22.23 |
| Stochastic printing (manufacture) | 22.22 |
| Stock control activities | 74.87/9 |
| Stock exchange activities | 67.11 |
| Stock Exchange money broker activities | 65.23/3 |
| Stock haulage by road | 60.24/9 |
| Stock Market Reporting Service | 92.40 |
| Stock preparation plant for paper and board (manufacture) | 29.55 |
| Stockinette goods (manufacture) | 17.71 |
| Stockings (manufacture) | 17.71 |
| Stockings for women and girls (manufacture) | 17.71 |
| Stoles made of fur (manufacture) | 18.30 |
| Stone articles for use in construction (manufacture) | 26.61 |
| Stone carving | 45.25 |
| Stone chippings production | 14.21 |
| Stone dust production | 14.21 |
| Stone setting | 45.25 |
| Stone walling | 45.25 |
| Stone working (manufacture) | 26.70 |
| Stonemasonry (building) | 45.25 |
| Stones (wholesale) | 51.53 |
| Stones for sharpening or polishing (manufacture) | 26.81 |
| Stoneware for domestic use (manufacture) | 26.21 |
| Stonework cleaning and renovation | 45.45 |
| Stop watch (manufacture) | 33.50 |
| Stopcocks for domestic use (manufacture) | 29.13 |
| Stopper insets made of cork (manufacture) | 20.52 |
| Stoppers made of cork (manufacture) | 20.52 |
| Stoppers made of glass (manufacture) | 26.13 |
| Stoppers made of metal (manufacture) | 28.72 |
| Storage cabinets for domestic use (manufacture) | 36.14 |
| Storage cabinets made of plastic for domestic use (manufacture) | 25.24 |
| Storage facilities n.e.c. | 63.12/9 |
| Storage heaters (manufacture) | 29.71 |
| Storage tanks made of heavy steel plate exceeding 300 litres (manufacture) | 28.21 |
| Storage tanks made of plastic (manufacture) | 25.23/9 |
| Store detective activities | 74.60/2 |
| Storing yarn (manufacture) | 17.30 |
| Stout brewing (manufacture) | 15.96 |
| Stove (gas) (manufacture) | 29.72 |
| Stove (oil) (manufacture) | 29.72 |
| Stove (solid fuel) (manufacture) | 29.72 |
| Stove cleaning | 74.70/5 |
| Stove painting (manufacture) | 28.51 |
| Stoves for domestic use (non-electric) (manufacture) | 29.72 |
| Stowing machine for mining (manufacture) | 29.52/1 |
| Straddle carrier (manufacture) | 29.22 |

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| Straddle carriers and works trucks fitted with a crane (wholesale) | 51.87 |
| Strained fruit (manufacture) | 15.33 |
| Strained vegetables (manufacture) | 15.33 |
| Straining cloth (manufacture) | 17.54/9 |
| Stranded un-insulated wire made of copper (manufacture) | 28.73 |
| Stranded wires, cables, plaited bands, slings and the like not electrically insulated (wholesale) | 51.87 |
| Strap paste for transmission belts (manufacture) | 23.20/9 |
| Straps made of leather (manufacture) | 19.20 |
| Strategic business plan consultancy services | 74.14/3 |
| Straw (wholesale) | 51.21 |
| Straw and felt hats (wholesale) | 51.42/9 |
| Straw articles (manufacture) | 20.52 |
| Straw hat blocking (manufacture) | 18.24/1 |
| Straw hats (manufacture) | 18.24/1 |
| Strawberry growing | 01.13/9 |
| Strawboard (manufacture) | 21.12 |
| Strawpaper (manufacture) | 21.12 |
| Street car (scheduled passenger transport) | 60.21/9 |
| Street cleaning and watering | 90.03 |
| Street construction | 45.23 |
| Street musician or singer | 92.31/1 |
| Street patrol | 74.60/2 |
| Street photographer | 74.81/9 |
| Street sweepers (manufacture) | 34.10 |
| Street sweeping lorry (manufacture) | 34.10 |
| Strength and failure testing | 74.30 |
| Stretch covers for furniture (manufacture) | 17.40/1 |
| Stretchers made of canvas (manufacture) | 17.40/2 |
| String (manufacture) | 17.52 |
| String bag (manufacture) | 17.52 |
| String made of asbestos (manufacture) | 26.82/1 |
| Stringed instruments (manufacture) | 36.30 |
| Strings for musical instruments (manufacture) | 36.30 |
| Strip flooring made of hardwood (manufacture) | 20.30 |
| Strip processing line furnace (manufacture) | 29.21 |
| Strips made of aluminium (manufacture) | 27.42 |
| Strips made of brass (manufacture) | 27.44 |
| Strips made of copper (manufacture) | 27.44 |
| Strips made of plastic (manufacture) | 25.21 |
| Strips made of rubber (manufacture) | 25.13 |
| Stroboscope (manufacture) | 33.20/2 |
| Stroboscopes (wholesale) | 51.87 |
| Strong box (manufacture) | 28.75 |
| Strong room (manufacture) | 28.75 |
| Strong room door (manufacture) | 28.75 |
| Strops made of leather (manufacture) | 19.20 |
| Structural steel (manufacture) | 27.10 |
| Structural steelwork erection (building) | 45.25 |
| Structural steelwork erection (civil engineering) | 45.25 |
| Structural steelwork for buildings (manufacture) | 28.11 |
| Structural wall panels made of precast concrete (manufacture) | 26.61 |
| Structures for buildings made of aluminium (manufacture) | 28.11 |
| Structures for civil engineering made of aluminium (manufacture) | 28.11 |
| Stucco application in buildings | 45.41 |
| Stud farming | 01.22 |
| Stud link chain (manufacture) | 28.74 |
| Student associations | 91.33 |
| Student Christian Movement | 91.31 |
| Student house accommodation | 55.23/9 |

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| Student Union | 91.33 |
| Studio couch (manufacture) | 36.11 |
| Stuffed toy (manufacture) | 36.50/9 |
| Stuffing (manufacture) | 15.87 |
| Stylographic pen (manufacture) | 36.63/1 |
| Stylus for record player (manufacture) | 32.30 |
| Styrene (manufacture) | 24.14 |
| Styrene polymers (manufacture) | 24.16 |
| Sub post office (principally devoted to post office business) | 64.11 |
| Sub-surface surveying activities | 74.20/6 |
| Submarine (manufacture) | 35.11 |
| Submarine cable (manufacture) | 31.30 |
| Submersible motor pump (manufacture) | 29.12/1 |
| Subscriber apparatus (telephone) (manufacture) | 32.20/1 |
| Subway construction | 45.21/3 |
| Suction and discharge hose made of rubber (manufacture) | 25.13 |
| Suet (manufacture) | 15.11/2 |
| Sugar (wholesale) | 51.36 |
| Sugar and chocolate and sugar confectionery exporter (wholesale) | 51.36 |
| Sugar and chocolate and sugar confectionery importer (wholesale) | 51.36 |
| Sugar beet growing | 01.11 |
| Sugar beet harvester (manufacture) | 29.32 |
| Sugar beet seed production | 01.11 |
| Sugar confectionery (manufacture) | 15.84/2 |
| Sugar confectionery (retail) | 52.24 |
| Sugar confectionery making machinery (manufacture) | 29.53 |
| Sugar ethers, sugar esters and their salts and chemically pure sugar (commission agent) | 51.18 |
| Sugar making and refining machinery (manufacture) | 29.53 |
| Sugar milling (manufacture) | 15.83 |
| Sugar refining (manufacture) | 15.83 |
| Sugar substitutes refining and production (manufacture) | 15.83 |
| Suitcase fittings made of metal (manufacture) | 28.63 |
| Suitcases made of leather or leather substitute (manufacture) | 19.20 |
| Suitcases made of wood (manufacture) | 20.40 |
| Suiting woollen weaving (manufacture) | 17.22 |
| Suiting worsted weaving (manufacture) | 17.23 |
| Suits for men and boys (manufacture) | 18.22/1 |
| Suits for women and girls (dressmade) (manufacture) | 18.22/2 |
| Sulphate and soda woodpulp (manufacture) | 21.11 |
| Sulphate of ammonia from coke ovens (manufacture) | 23.10 |
| Sulphate of ammonia from gas works | 40.21 |
| Sulphides, sulphites and sulphates (wholesale) | 51.55 |
| Sulphite woodpulp (manufacture) | 21.11 |
| Sulphite wrapping paper (manufacture) | 21.12 |
| Sulphonamides (commission agent) | 51.18 |
| Sulphonamides (manufacture) | 24.41 |
| Sulphonamides (wholesale) | 51.46 |
| Sulphur (manufacture) | 24.13 |
| Sulphur (wholesale) | 51.55 |
| Sulphur dye (manufacture) | 24.12 |
| Sulphuric acid (manufacture) | 24.13 |
| Sun blinds (manufacture) | 17.40/2 |
| Sun car (manufacture) | 36.63/9 |
| Sun umbrellas and garden umbrellas (wholesale) | 51.47/9 |
| Sunburn prevention and sun tan preparations (manufacture) | 24.52 |
| Sunflower oil refining (manufacture) | 15.42 |
| Sunflower seed crushing (manufacture) | 15.41 |
| Sunflower seed production | 01.11 |
| Sunflower-seed oil production (manufacture) | 15.41 |

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| Sunglass blank (manufacture) | 26.15 |
| Sunglasses (manufacture) | 33.40/1 |
| Sunn hemp (manufacture) | 17.17 |
| Sunshade (manufacture) | 36.63/9 |
| Super-heaters (manufacture) | 28.30 |
| Superannuation fund (autonomous) | 66.02 |
| Supermarket (selling mainly foodstuffs) with alcohol licence (retail) | 52.11/2 |
| Supermarket (selling mainly foodstuffs) without alcohol licence (retail) | 52.11/3 |
| Superphosphate (manufacture) | 24.15 |
| Superphosphate cements (manufacture) | 26.51 |
| Superstore (selling mainly foodstuffs) with alcohol licence (retail) | 52.11/2 |
| Superstore (selling mainly foodstuffs) without alcohol licence (retail) | 52.11/3 |
| Supper bar or room (unlicensed) | 55.30/2 |
| Supply and provision of personnel | 74.50 |
| Supply line (third rail) for railway construction | 45.21/3 |
| Supreme Court of Judicature | 75.23 |
| Surface active chemicals excluding finished detergents and scouring powder (manufacture) | 24.66 |
| Surface active preparations (manufacture) | 24.51/1 |
| Surface mining of hard coal | 10.10/2 |
| Surface tempering machines (manufacture) | 29.42 |
| Surface tension instruments (electronic) (manufacture) | 33.20/1 |
| Surface tension instruments (non-electronic) (manufacture) | 33.20/2 |
| Surface work on elevated highways, bridges and in tunnels | 45.23 |
| Surfboard (manufacture) | 36.40 |
| Surge damper for hydraulic equipment (manufacture) | 29.56 |
| Surge suppressors (manufacture) | 31.20 |
| Surgeon (private practice) | 85.12 |
| Surgeon (public sector) | 85.11/1 |
| Surgery (doctor's) | 85.12 |
| Surgical and dental instruments and appliances (wholesale) | 51.46 |
| Surgical appliances (retail) | 52.32/9 |
| Surgical bandage (manufacture) | 24.42/2 |
| Surgical belts (manufacture) | 33.10 |
| Surgical boot (manufacture) | 33.10 |
| Surgical corset (manufacture) | 33.10 |
| Surgical dressing (manufacture) | 24.42/2 |
| Surgical equipment (manufacture) | 33.10 |
| Surgical gauze (manufacture) | 24.42/2 |
| Surgical goods made of rubber (manufacture) | 25.13 |
| Surgical gut string (manufacture) | 24.42/2 |
| Surgical hosiery (manufacture) | 33.10 |
| Surgical implants (manufacture) | 33.10 |
| Surgical instrument (manufacture) | 33.10 |
| Surgical lint (manufacture) | 24.42/2 |
| Surgical sutures (manufacture) | 24.42/2 |
| Surgical truss (manufacture) | 33.10 |
| Surgical wadding (manufacture) | 24.42/2 |
| Surplice (manufacture) | 18.21 |
| Surveillance activities | 74.60/2 |
| Survey analysis and other social and economic intelligence services | 74.13 |
| Survey design services | 74.13 |
| Surveying activities (industrial and engineering) | 74.20/6 |
| Surveying instruments (electronic) (manufacture) | 33.20/1 |
| Surveying instruments (non-electronic) (manufacture) | 33.20/2 |
| Surveying instruments (optical electronic) (manufacture) | 33.20/1 |
| Surveying instruments (optical non-electronic) (manufacture) | 33.20/2 |
| Surveying, hydrographic, oceanographic, hydrological and meteorological instruments and appliances (wholesale) | 51.87 |
| Surveyor (other than valuer) | 74.20/6 |
| Surveyor and valuer (real estate) | 70.31 |

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| Suspender (manufacture) | 18.23/2 |
| Suspender belt (manufacture) | 18.23/2 |
| Suspension railway (manufacture) | 29.22 |
| Suspension shock absorbers for motor vehicle (manufacture) | 34.30 |
| Suspension springs for motor vehicle (manufacture) | 34.30 |
| Swaging machine (metal forming) (manufacture) | 29.42 |
| Swede growing | 01.12 |
| Sweet marjoram growing | 01.12 |
| Sweetened skimmed whey production (manufacture) | 15.51/9 |
| Sweets (retail) | 52.24 |
| Sweets (sugar confectionery) (manufacture) | 15.84/2 |
| Swimming and paddling pools (wholesale) | 51.47/9 |
| Swimming baths | 92.61/9 |
| Swimming clubs | 92.62/9 |
| Swimming pools | 92.61/9 |
| Swimming pools construction | 45.23 |
| Swimwear (manufacture) | 18.24/9 |
| Swine farming | 01.23 |
| Swings (fairground equipment) (manufacture) | 36.63/9 |
| Swings for playgrounds (manufacture) | 36.40 |
| Swiss embroidery (manufacture) | 17.54/1 |
| Switch (electric) (manufacture) | 31.20 |
| Switch for electronic apparatus (manufacture) | 31.20 |
| Switchback (fairground) | 92.33 |
| Switchboard for telecommunications (manufacture) | 32.20/1 |
| Switches (wholesale) | 51.87 |
| Switchgear (power) (manufacture) | 31.20 |
| Switching equipment for telegraph and telex (manufacture) | 32.20/1 |
| Sword (manufacture) | 28.75 |
| Swords, cutlasses, bayonets, lances and similar arms (wholesale) | 51.87 |
| Sworn timber measurer | 74.30 |
| Sworn weigher | 74.30 |
| Synagogue | 91.31 |
| Synthetic alcohol (manufacture) | 24.14 |
| Synthetic and organic colouring matter, colouring lakes and preparations (commission agent) | 51.12 |
| Synthetic animal feed protein (manufacture) | 15.71 |
| Synthetic aromatic products (manufacture) | 24.14 |
| Synthetic detergent (manufacture) | 24.51/1 |
| Synthetic dyestuffs (manufacture) | 24.12 |
| Synthetic ethyl alcohol (manufacture) | 24.14 |
| Synthetic fibre (manufacture) | 24.70 |
| Synthetic fibre woodpulp (manufacture) | 21.11 |
| Synthetic iron oxide (manufacture) | 24.12 |
| Synthetic or reconstructed precious or semi-precious stones (manufacture) | 24.14 |
| Synthetic or reconstructed precious or semi-precious unworked stones (commission agent) | 51.12 |
| Synthetic or reconstructed precious or semi-precious unworked stones (wholesale) | 51.55 |
| Synthetic organic colouring matter and colouring lakes and preparations based on them (wholesale) | 51.55 |
| Synthetic organic pigment (manufacture) | 24.12 |
| Synthetic resin (wholesale) | 51.55 |
| Synthetic resin adhesive (manufacture) | 24.62 |
| Synthetic resin adhesive (unformulated) (manufacture) | 24.16 |
| Synthetic resins (manufacture) | 24.16 |
| Synthetic rubber (commission agent) | 51.12 |
| Synthetic rubber (manufacture) | 24.17 |
| Synthetic rubber (wholesale) | 51.55 |
| Synthetic rubber and natural rubber mixtures (manufacture) | 24.17 |
| Synthetic, organic or inorganic tanning extracts and preparations (commission agent) | 51.12 |
| Syphons made of glass (manufacture) | 26.13 |
| Syringes (manufacture) | 33.10 |

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| Syringes, needles, catheters and cannulae (wholesale) | 51.46 |
| Syrup (sugar) (manufacture) | 15.83 |
| System maintenance and support services | 72.22 |
| System software acceptance testing consultancy services | 72.22 |
| Systems analysis (computer) | 72.22 |
| Systems and technical consultancy services | 72.22 |
| Table jelly (manufacture) | 15.33 |
| Table linen (manufacture) | 17.40/3 |
| Table linen (retail) | 52.41 |
| Table mats made of textiles (manufacture) | 17.40/3 |
| Table or parlour games (manufacture) | 36.50/9 |
| Table runner (manufacture) | 17.40/3 |
| Table tennis ball (manufacture) | 36.40 |
| Table tennis equipment (manufacture) | 36.40 |
| Table water (manufacture) | 15.98 |
| Table-cloths (retail) | 52.41 |
| Table-cloths made of paper (manufacture) | 21.22 |
| Tables for casino games (manufacture) | 36.50/1 |
| Tables for domestic use (manufacture) | 36.14 |
| Tables for office or school (manufacture) | 36.12 |
| Tables for turn-tables (manufacture) | 32.30 |
| Tables made of metal (manufacture) | 36.12 |
| Tableting and pelleting press for the chemical industry (manufacture) | 29.56 |
| Tableware (gold plated) (manufacture) | 36.22 |
| Tableware and kitchenware made of wood (commission agent) | 51.15 |
| Tableware made of base metal (manufacture) | 28.75 |
| Tableware made of ceramic (manufacture) | 26.21 |
| Tableware made of glass (manufacture) | 26.13 |
| Tableware made of lead crystal (manufacture) | 26.13 |
| Tableware made of plastic (manufacture) | 25.24 |
| Tableware made of precious metal (manufacture) | 36.22 |
| Tableware rental | 71.40/9 |
| Tabulating machine cards (manufacture) | 21.25/9 |
| Tabulating machines (manufacture) | 30.01 |
| Tabulating service | 72.30 |
| Tachometer (electronic) (manufacture) | 33.20/1 |
| Tachometer (non-electronic) (manufacture) | 33.20/2 |
| Tack made of metal (not wire) (manufacture) | 28.73 |
| Taffeta made of silk (manufacture) | 17.24 |
| Taffeta woollen weaving (manufacture) | 17.22 |
| Tail gas (manufacture) | 23.20/1 |
| Tailboard lift (manufacture) | 29.22 |
| Tailored outerwear for men and boys (manufacture) | 18.22/1 |
| Tailored outerwear for women and girls (manufacture) | 18.22/2 |
| Tailored skirts (manufacture) | 18.22/2 |
| Tailors' chalk (manufacture) | 36.63/1 |
| Tailors' dummy (not plastic) (manufacture) | 36.63/9 |
| Tailors' dummy made of plastic (manufacture) | 36.63/9 |
| Tailors' pad (manufacture) | 18.24/9 |
| Tailors' shears (manufacture) | 28.61 |
| Tailors' trimmings (wholesale) | 51.57 |
| Take away food shop | 55.30/3 |
| Talc mine or quarry (manufacture) | 14.50 |
| Talcum powder (manufacture) | 24.52 |
| Tallow (wholesale) | 51.56 |
| Tamping machines (wholesale) | 51.82 |
| Tampons made of paper and cellulose wadding (manufacture) | 21.22 |
| Tampons made of textile wadding (manufacture) | 17.54/9 |
| Tandems (manufacture) | 35.42 |

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| Tanker (ship) (manufacture) | 35.11 |
| Tanker trailer (motor drawn) (manufacture) | 34.20/2 |
| Tanker wagon for railway (manufacture) | 35.20 |
| Tanks (tracked armoured fighting vehicles) (manufacture) | 29.60 |
| Tanks and other fighting vehicles (manufacture) | 29.60 |
| Tanks made of galvanised steel exceeding 300 litres (manufacture) | 28.21 |
| Tanks made of glass (manufacture) | 26.15 |
| Tanks made of metal exceeding 300 litres (manufacture) | 28.21 |
| Tanks made of metal for domestic storage exceeding 300 litres (manufacture) | 28.21 |
| Tanks made of plastic (open and closed) (manufacture) | 25.23/9 |
| Tanks, casks, drums, cans, boxes and similar containers (excluding for gas) (wholesale) | 51.87 |
| Tanning agents (synthetic) (manufacture) | 24.12 |
| Tanning leather (manufacture) | 19.10 |
| Tanning preparations (wholesale) | 51.55 |
| Tantalum (manufacture) | 27.45 |
| Tantalum mining and preparation | 13.20 |
| Tap parts (manufacture) | 29.13 |
| Tape bleaching (manufacture) | 17.30 |
| Tape measure (manufacture) | 33.20/2 |
| Tape player and recorder (audio and visual) (manufacture) | 32.30 |
| Tape pre-recording (manufacture) | 22.31 |
| Tape reader for computers (manufacture) | 30.02 |
| Tape recorder cabinets made of wood (manufacture) | 32.30 |
| Tape recorders (retail) | 52.45 |
| Tape streamers and other magnetic tape storage units (manufacture) | 30.02 |
| Tapered roller bearings (manufacture) | 29.14 |
| Tapers and the like (manufacture) | 36.63/9 |
| Tapes (music and video) lending and storage | 92.51 |
| Tapes (wholesale) | 51.43/1 |
| Tapes made of asbestos (manufacture) | 26.82/1 |
| Tapes made of non-elastic and non-elastomeric textile materials (manufacture) | 17.54/2 |
| Tapestry (not woollen or worsted) (manufacture) | 17.21 |
| Tapestry making materials (retail) | 52.41 |
| Tapestry woollen weaving (manufacture) | 17.22 |
| Tapioca (manufacture) | 15.62 |
| Tapioca grinding (manufacture) | 15.62 |
| Taps (manufacture) | 29.13 |
| Taps and valves made of plastic (manufacture) | 25.23/9 |
| Taps for domestic use (manufacture) | 29.13 |
| Tar acids (manufacture) | 24.14 |
| Tar laying plant (manufacture) | 29.52/3 |
| Tar macadam laying contracting | 45.23 |
| Tar macadam laying plant (manufacture) | 29.52/3 |
| Tar macadam processing plant (manufacture) | 29.52/3 |
| Tar processing plant (manufacture) | 29.52/3 |
| Tar spraying contractor (civil engineering) | 45.23 |
| Tarmacadam (coated) production | 14.21 |
| Tarpaulins (manufacture) | 17.40/2 |
| Tarpaulins (retail) | 52.41 |
| Tarpaulins (wholesale) | 51.41 |
| Tarpaulins, awnings, sunblinds and circus tents (commission agent) | 51.16 |
| Tarragon growing | 01.12 |
| Tarts (manufacture) | 15.81 |
| Tassels made of textile material (manufacture) | 17.54/2 |
| Tate Gallery | 92.52/1 |
| Tattooist | 93.05/9 |
| Taverns (independent) | 55.40/2 |
| Taverns (managed) | 55.40/4 |
| Taverns (tenanted) | 55.40/3 |

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| Tax consultancy | 74.12/3 |
| Tax violation investigation services | 75.11 |
| Taxation stamps printing (manufacture) | 22.22 |
| Taxi (manufacture) | 34.10 |
| Taxi cab service | 60.22 |
| Taxidermy activities (manufacture) | 36.63/9 |
| Taximeters (electronic) (manufacture) | 33.20/1 |
| Taximeters (non-electronic) (manufacture) | 33.20/2 |
| Taximeters (wholesale) | 51.87 |
| Tea (packing into tea bags) (manufacture) | 15.86/1 |
| Tea (wholesale) | 51.37 |
| Tea and coffee grocer (retail) | 52.25 |
| Tea and mat? blending (manufacture) | 15.86/1 |
| Tea bar | 55.30/4 |
| Tea blending (manufacture) | 15.86/1 |
| Tea chests made of wood (manufacture) | 20.40 |
| Tea exchange (commission agent) | 51.17 |
| Tea extract and essence (manufacture) | 15.86/1 |
| Tea garden (unlicensed) | 55.30/2 |
| Tea growing | 01.13/9 |
| Tea merchant (retail) | 52.25 |
| Tea merchant (wholesale) | 51.37 |
| Tea processing machinery and plant (manufacture) | 29.53 |
| Tea room or shop (unlicensed) | 55.30/2 |
| Tea sets made of base metal (manufacture) | 28.75 |
| Tea towels (manufacture) | 17.40/3 |
| Tea warehouse | 63.12/9 |
| Teacher n.e.c. | 80.42/9 |
| Teachers of sport | 92.62/9 |
| Teachers' Registration Council | 91.12 |
| Teaching aids (electronic) (manufacture) | 36.63/9 |
| Teaching personnel (supply) | 74.50 |
| Teapots made of base metal (manufacture) | 28.75 |
| Teapots made of ceramic (manufacture) | 26.21 |
| Teapots made of precious metal (manufacture) | 36.22 |
| Teasel growing | 02.01 |
| Teasel rod (textile machinery accessory) (manufacture) | 29.54 |
| Teats made of rubber (manufacture) | 25.13 |
| Technical and non-destructive testing services | 74.30 |
| Technical and training manual authors | 92.31/9 |
| Technical and vocational education | 80.22 |
| Technical assistance and training programmes abroad (public sector) | 75.21 |
| Technical automobile inspection activities | 74.30 |
| Technical ceramic products (manufacture) | 26.24 |
| Technical College | 80.22 |
| Technical inspection services of buildings | 74.30 |
| Technical organisations | 91.12 |
| Technical tallow (manufacture) | 15.41 |
| Technical testing of bridges and other engineering structures | 74.30 |
| Technical testing of lifting and handling equipment | 74.30 |
| Technical toy (manufacture) | 36.50/9 |
| Technical white oil (manufacture) | 23.20/1 |
| Technological museums | 92.52/1 |
| Telecommunication instruments and apparatus (wholesale) | 51.86 |
| Telecommunication network maintenance | 64.20 |
| Telecommunications consultancy activities | 74.20/6 |
| Telecommunications equipment (retail) | 52.48/2 |
| Telecommunications equipment (wholesale) | 51.86 |
| Telecommunications machinery, equipment and materials for professional use (wholesale) | 51.86 |

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| Telecommunications satellite relay station | 64.20 |
| Telecommunications wire (manufacture) | 31.30 |
| Teleconferencing services | 64.20 |
| Teleferics (manufacture) | 29.22 |
| Telegram service | 64.20 |
| Telegraph apparatus (manufacture) | 32.20/1 |
| Telegraph communication | 64.20 |
| Telegraph poles (manufacture) | 20.10 |
| Telemetry instruments (manufacture) | 33.20/1 |
| Telemetric equipment (manufacture) | 33.20/1 |
| Telephone (manufacture) | 32.20/1 |
| Telephone answering machines (manufacture) | 32.30 |
| Telephone apparatus (manufacture) | 32.20/1 |
| Telephone booths made of metal (manufacture) | 28.11 |
| Telephone cleaning and sterilising service | 74.70/4 |
| Telephone communication | 64.20 |
| Telephone direct sales (retail) | 52.61 |
| Telephone exchange | 64.20 |
| Telephone exchange equipment (manufacture) | 32.20/1 |
| Telephone exchanges (manufacture) | 32.20/1 |
| Telephone handset (manufacture) | 32.20/1 |
| Telephone hire (other than by public telephone undertakings) | 71.34 |
| Telephone service | 64.20 |
| Telephone service operation of 0898 numbers | 64.20 |
| Telephone sterilising | 74.70/4 |
| Teleprinter (manufacture) | 32.20/1 |
| Telescope (manufacture) | 33.40/2 |
| Telescopic sights (manufacture) | 33.40/2 |
| Teletext and other electronic message and information services | 64.20 |
| Television (domestic) hire | 71.40/3 |
| Television broadcasting station | 92.20/2 |
| Television cabinets made of wood (manufacture) | 32.30 |
| Television camera (manufacture) | 32.20/2 |
| Television camera lens (manufacture) | 33.40/3 |
| Television camera tubes (manufacture) | 32.10 |
| Television cameras for domestic use (wholesale) | 51.43/9 |
| Television cameras for professional use (wholesale) | 51.86 |
| Television direct sales (retail) | 52.61 |
| Television EHT transformer (manufacture) | 31.10 |
| Television equipment (not domestic) rental and operating leasing | 71.34 |
| Television goods (retail) | 52.45 |
| Television picture tube (manufacture) | 32.10 |
| Television programme production | 92.20/2 |
| Television programmes transmission | 64.20 |
| Television receiver (manufacture) | 32.30 |
| Television relay service | 64.20 |
| Television scan coil (manufacture) | 32.10 |
| Television service | 92.20/2 |
| Television sets and equipment (retail) | 52.45 |
| Television studio | 92.20/2 |
| Television transmitter (manufacture) | 32.20/2 |
| Telewriter (manufacture) | 32.20/1 |
| Telex machine (manufacture) | 32.20/1 |
| Telex service | 64.20 |
| Temperance Association | 85.32/1 |
| Temperance buffet | 55.30/2 |
| Temperature measuring and control instrument (non-electronic) (manufacture) | 33.20/2 |
| Temperature regulators (manufacture) | 29.13 |
| Temple (for worship) | 91.31 |

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| Temporary accommodation for the homeless (charitable) | 85.31/1 |
| Temporary accommodation for the homeless (non-charitable) | 85.31/2 |
| Tenders (manufacture) | 35.20 |
| Tennis ball core (manufacture) | 25.13 |
| Tennis balls (finished) (manufacture) | 36.40 |
| Tennis club | 92.62/9 |
| Tennis court | 92.61/9 |
| Tennis courts construction | 45.23 |
| Tennis racket (manufacture) | 36.40 |
| Tension strapping tool (manufacture) | 28.62 |
| Tensional steel strapping (manufacture) | 28.75 |
| Tent poles made of wood (manufacture) | 20.51 |
| Tents (manufacture) | 17.40/2 |
| Tents (wholesale) | 51.47/9 |
| Tents and other camping goods (commission agent) | 51.18 |
| Terminal equipment for telegraphic and data communications (manufacture) | 32.20/1 |
| Terminal facilities operation (air transport) | 63.23 |
| Terminal facilities operation (land transport) | 63.21 |
| Terminal facilities operation (water transport) | 63.22 |
| Terminals for electronic apparatus (manufacture) | 31.20 |
| Terminals for issuing of tickets and reservations (manufacture) | 30.01 |
| Terneplate (manufacture) | 27.10 |
| Terracotta ware (manufacture) | 26.21 |
| Terrazzo work (building) | 45.43 |
| Territorial Army | 75.22 |
| Terry towelling (manufacture) | 17.21 |
| Tertiary college | 80.22 |
| Tessellated glazed pavement tiles (manufacture) | 26.30 |
| Tesserae made of earthenware (manufacture) | 26.30 |
| Test benches (electronic) (manufacture) | 33.20/1 |
| Test benches (non-electronic) (manufacture) | 33.20/2 |
| Test boring for construction | 45.12 |
| Test boring incidental to oil and gas extraction | 11.20 |
| Test drilling for construction | 45.12 |
| Test tube (manufacture) | 26.15 |
| Test wagons for railway (manufacture) | 35.20 |
| Testing instruments and appliances (electronic) (manufacture) | 33.20/1 |
| Testing instruments and appliances (non-electronic) (manufacture) | 33.20/2 |
| Testing machines and equipment (electronic) (manufacture) | 33.20/1 |
| Testing of calculations for building elements | 74.30 |
| Testing or analysing laboratory | 74.30 |
| Tetrachloroethylene (manufacture) | 24.14 |
| Textile binding and mending (manufacture) | 17.30 |
| Textile bleaching (manufacture) | 17.30 |
| Textile calendering (manufacture) | 17.30 |
| Textile chemical auxiliaries (manufacture) | 24.66 |
| Textile converter (wholesale) | 51.41 |
| Textile dyeing (manufacture) | 17.30 |
| Textile embossing (manufacture) | 17.30 |
| Textile ending and mending (manufacture) | 17.30 |
| Textile fabric making machinery (manufacture) | 29.54 |
| Textile fibre preparation machinery (wholesale) | 51.83 |
| Textile fibres (wholesale) | 51.56 |
| Textile finishing (manufacture) | 17.30 |
| Textile industry machinery (wholesale) | 51.83 |
| Textile lacquering (manufacture) | 17.30 |
| Textile machinery (manufacture) | 29.54 |
| Textile material cordage (manufacture) | 17.52 |
| Textile or wallpaper printing designing | 74.87/2 |

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| Textile packing incidental to transport | 63.40 |
| Textile part of electric blankets (manufacture) | 17.40/3 |
| Textile plants growing | 01.11 |
| Textile raw materials (commission agent) | 51.11 |
| Textile soap (manufacture) | 24.51/1 |
| Textile softeners (manufacture) | 24.51/1 |
| Textile spinning, doubling or twisting machinery (wholesale) | 51.83 |
| Textile wadding and articles of wadding (manufacture) | 17.54/9 |
| Textile wall coverings (manufacture) | 21.24 |
| Textile waste (wholesale) | 51.57 |
| Textile weaving machinery (wholesale) | 51.83 |
| Textile wicks (manufacture) | 17.54/2 |
| Textile winding or reeling machinery (wholesale) | 51.83 |
| Textile yarn impregnated, coated or sheathed with rubber or plastic (manufacture) | 17.54/9 |
| Textiles (commission agent) | 51.16 |
| Textiles (retail) | 52.41 |
| Textiles (wholesale) | 51.41 |
| Textiles and leather finishing materials (manufacture) | 24.66 |
| Textiles exporter (wholesale) | 51.41 |
| Textiles importer (wholesale) | 51.41 |
| Textiles rental | 71.40/9 |
| Textured single yarn (manufacture) | 24.70 |
| Texturing and softening machinery for textiles (manufacture) | 29.54 |
| Thatching | 45.22 |
| The Stationery Office (manufacture) | 22.11 |
| Theatre halls operation | 92.32 |
| Theatre ticket agency | 92.32 |
| Theatrical agency | 74.87/9 |
| Theatrical costumes (manufacture) | 18.24/9 |
| Theatrical costumes rental | 71.40/1 |
| Theatrical presentations (live production)) | 92.31/1 |
| Theatrical touring company | 92.31/1 |
| Theme park operation | 92.33 |
| Theodolite (electronic) (manufacture) | 33.20/1 |
| Theodolite (non-electronic) (manufacture) | 33.20/2 |
| Theological college specialising in higher education course | 80.30/2 |
| Theosophical Society | 91.31 |
| Therapeutic instruments and appliances (wholesale) | 51.87 |
| Thermal and sound insulating material made of glass fibre (manufacture) | 26.14 |
| Thermionic valves or tubes (manufacture) | 32.10 |
| Thermo forming machines (manufacture) | 29.56 |
| Thermocopier printing (manufacture) | 22.22 |
| Thermographs (manufacture) | 33.10 |
| Thermometer (electronic) (manufacture) | 33.20/1 |
| Thermometer (non-electronic) (manufacture) | 33.20/2 |
| Thermoplastic resins (manufacture) | 24.16 |
| Thermosetting resins (manufacture) | 24.16 |
| Thermostat (electronic) (manufacture) | 33.20/1 |
| Thermostat (non-electronic) (manufacture) | 33.20/2 |
| Thinners for paint and varnish (manufacture) | 24.30/1 |
| Thiourea resins (manufacture) | 24.16 |
| Thorium ores mining | 12.00 |
| Thread (wholesale) | 51.41 |
| Thread counters (manufacture) | 33.40/2 |
| Thread for sewing and embroidery made of cotton (manufacture) | 17.16 |
| Thread guide (textile machinery accessory) (manufacture) | 29.54 |
| Thread made of hemp (manufacture) | 17.16 |
| Thread made of jute (manufacture) | 17.16 |
| Thread made of linen (manufacture) | 17.16 |

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| Thread made of silk (manufacture) | 17.16 |
| Thread rolling machines (manufacture) | 29.42 |
| Threaded and non-threaded fasteners (wholesale) | 51.54 |
| Threaded fasteners (manufacture) | 28.74 |
| Threading die (manufacture) | 28.62 |
| Threading machine (metal cutting) (manufacture) | 29.42 |
| Threading tap (manufacture) | 28.62 |
| Threshing by contractor | 01.41 |
| Threshing machine (manufacture) | 29.32 |
| Thyratron (manufacture) | 32.10 |
| Thyristor (manufacture) | 32.10 |
| Tic tac person | 92.71 |
| Ticket agencies for theatre | 92.32 |
| Ticket agencies for travel | 63.30/1 |
| Ticket cutting and punching (manufacture) | 21.25/9 |
| Ticket issuing machine (manufacture) | 30.01 |
| Ticket machine hire | 71.33 |
| Ticket printing (manufacture) | 22.22 |
| Ticket punch (manufacture) | 30.01 |
| Ticking weaving (manufacture) | 17.21 |
| Tie pin (manufacture) | 36.61 |
| Tie silk (manufacture) | 17.24 |
| Ties (wholesale) | 51.42/9 |
| Ties made of silk (manufacture) | 18.24/9 |
| Tights (manufacture) | 17.71 |
| Tile making machine (not plastic working) (manufacture) | 29.56 |
| Tiles (wholesale) | 51.53 |
| Tiles for wall or floor made of ceramic (retail) | 52.46 |
| Tiles laying or fitting | 45.43 |
| Tiles made of asphalt thermoplastic (manufacture) | 25.23/1 |
| Tiles made of ceramics (manufacture) | 26.30 |
| Tiles made of concrete (manufacture) | 26.61 |
| Tiles made of cork (manufacture) | 20.52 |
| Tiles made of felt (manufacture) | 17.51/9 |
| Tiles made of fibre cement (manufacture) | 26.65 |
| Tiles made of glass (manufacture) | 26.15 |
| Tiles made of glazed earthenware (manufacture) | 26.30 |
| Tiles made of needleloom carpet (manufacture) | 17.51/9 |
| Tiles made of plaster (manufacture) | 26.62 |
| Tiles made of slate (manufacture) | 26.70 |
| Tiles made of tufted carpet (manufacture) | 17.51/2 |
| Tiles made of vinyl asbestos (manufacture) | 25.23/1 |
| Tiles made of woven asbestos (manufacture) | 26.82/1 |
| Tiles other than floor tiles made of plastic (manufacture) | 25.23/9 |
| Tiling contractor (floors and walls) | 45.43 |
| Tiling made of rubber (manufacture) | 25.13 |
| Tillot and seal making (manufacture) | 22.23 |
| Timber (commission agent) | 51.13 |
| Timber broker (commission agent) | 51.13 |
| Timber evaluation | 02.02 |
| Timber felling | 02.01 |
| Timber growing | 02.01 |
| Timber importer (wholesale) | 51.53 |
| Timber measurer | 74.30 |
| Timber merchant (wholesale) | 51.53 |
| Timber yard (wholesale) | 51.53 |
| Time clock (manufacture) | 33.50 |
| Time lock (manufacture) | 33.50 |
| Time recorder (manufacture) | 33.50 |

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| Time sharing services (computer) | 72.30 |
| Time switch (manufacture) | 33.50 |
| Timekeepers of sport | 92.62/9 |
| Timer for industrial use (manufacture) | 33.50 |
| Timeshare operations (real estate) | 70.20/9 |
| Timetable printing (manufacture) | 22.22 |
| Timetable publishing (manufacture) | 22.15 |
| Timing belt for motor vehicles (manufacture) | 25.13 |
| Tin (manufacture) | 27.43 |
| Tin mining and preparation | 13.20 |
| Tin openers (electric) (manufacture) | 29.71 |
| Tin ore and concentrate extraction and preparation | 13.20 |
| Tin printing (manufacture) | 22.22 |
| Tinman's snips (manufacture) | 28.62 |
| Tinned broth (manufacture) | 15.89/1 |
| Tinned ham (manufacture) | 15.13/1 |
| Tinned meat other than tinned ham (manufacture) | 15.13/9 |
| Tinned soup (manufacture) | 15.89/1 |
| Tinplate (manufacture) | 27.10 |
| Tinplate (wholesale) | 51.52 |
| Tins for food products (manufacture) | 28.72 |
| Tinted glass (manufacture) | 26.11 |
| Tip for cutting tool (manufacture) | 28.62 |
| Tipper (manufacture) | 29.22 |
| Tipping gear and parts thereof for motor vehicles (not hydraulic) (manufacture) | 34.30 |
| Tips made of cork (manufacture) | 20.52 |
| Tissue made of glass fibre (manufacture) | 26.14 |
| Tissue paper (uncut) (manufacture) | 21.12 |
| Titanium (manufacture) | 27.45 |
| Titanium dioxide (manufacture) | 24.12 |
| Titanium oxide (wholesale) | 51.55 |
| Title document printing (manufacture) | 22.22 |
| Toast racks made of base metal (manufacture) | 28.75 |
| Toaster (electric) (manufacture) | 29.71 |
| Toastmaster | 93.05/9 |
| Tobacco (commission agent) | 51.17 |
| Tobacco (retail) | 52.26 |
| Tobacco (unmanufactured) (wholesale) | 51.25 |
| Tobacco broker (commission agent) | 51.17 |
| Tobacco exporter (unmanufactured) (wholesale) | 51.25 |
| Tobacco for use in pipes and rolled cigarettes (manufacture) | 16.00 |
| Tobacco growing | 01.11 |
| Tobacco importer (unmanufactured) (wholesale) | 51.25 |
| Tobacco merchant (wholesale) | 51.35 |
| Tobacco preparation and making-up machinery (wholesale) | 51.87 |
| Tobacco processing machinery (manufacture) | 29.53 |
| Tobacco products exporter (wholesale) | 51.35 |
| Tobacco products importer (wholesale) | 51.35 |
| Tobacco refuse (commission agent) | 51.11 |
| Tobacconist (retail) | 52.26 |
| Tobacconist (wholesale) | 51.35 |
| Tobacconists' sundriesman (wholesale) | 51.35 |
| Toe puff (manufacture) | 19.30 |
| Toffee (manufacture) | 15.84/2 |
| Toilet articles made of ceramic (manufacture) | 26.21 |
| Toilet articles made of plastic (manufacture) | 25.24 |
| Toilet brush (manufacture) | 36.62 |
| Toilet case (fitted) made of leather (manufacture) | 19.20 |
| Toilet goods (retail) | 52.33 |

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| Toilet linen (manufacture) | 17.40/3 |
| Toilet paper (cut to size) (manufacture) | 21.22 |
| Toilet paper (uncut) (manufacture) | 21.12 |
| Toilet preparations (manufacture) | 24.52 |
| Toilet preparations (wholesale) | 51.45 |
| Toilet soap (manufacture) | 24.51/1 |
| Toilet water (manufacture) | 24.52 |
| Toiletries (manufacture) | 24.52 |
| Toll bridge, road or tunnel | 63.21 |
| Toluene (manufacture) | 24.14 |
| Tomato growing | 01.12 |
| Tomographs (manufacture) | 33.10 |
| Tone arms (manufacture) | 32.30 |
| Toner (pigment) (manufacture) | 24.12 |
| Toner for photographic use (manufacture) | 24.64 |
| Tongued wood (manufacture) | 20.10 |
| Tonic water production (manufacture) | 15.98 |
| Tonic wine production (manufacture) | 15.93/2 |
| Tool bar for agricultural use (manufacture) | 29.32 |
| Tool handles made of wood (manufacture) | 20.51 |
| Tool holder (manufacture) | 29.43 |
| Toolbags made of leather (manufacture) | 19.20 |
| Tools (not machine tools) (retail) | 52.46 |
| Tools (precision) (manufacture) | 28.62 |
| Tools (wholesale) | 51.54 |
| Tools for construction hire (without operator) | 71.32 |
| Tools for mechanics or engineers hire | 71.34 |
| Tools made of wood (manufacture) | 20.51 |
| Tooth brush (electric) (manufacture) | 29.71 |
| Tooth brush (not electric) (manufacture) | 36.62 |
| Tooth brushes (wholesale) | 51.47/9 |
| Tooth powder (manufacture) | 24.52 |
| Toothpaste (manufacture) | 24.52 |
| Toothpicks made of bone (manufacture) | 36.63/9 |
| Top soil stripping work | 45.11 |
| Topmaking (wool) (manufacture) | 17.13 |
| Tops (wholesale) | 51.56 |
| Torch (manufacture) | 31.50 |
| Torpedo (manufacture) | 29.60 |
| Torsion bar spring (manufacture) | 28.74 |
| Totalisator | 92.71 |
| Toughened glass (manufacture) | 26.12 |
| Tour operator activities | 63.30/2 |
| Touring caravan (manufacture) | 34.20/3 |
| Touring clubs | 91.33 |
| Tourism development consultancy services | 74.14/9 |
| Tourism services administration and regulation (public sector) | 75.13 |
| Tourist assistance activities n.e.c. | 63.30/9 |
| Tourist board or information service | 63.30/9 |
| Tourist guide activities | 63.30/3 |
| Tow of flax (manufacture) | 17.14 |
| Tow yarn made of hard fibres (manufacture) | 17.52 |
| Towel (manufacture) | 17.40/3 |
| Towel hire | 93.01 |
| Towel rail (electric) (manufacture) | 29.71 |
| Towel supply company | 93.01 |
| Towelling weaving (manufacture) | 17.21 |
| Towels (retail) | 52.41 |
| Towels made of paper (manufacture) | 21.22 |

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| Tower made of steel (manufacture) | 28.11 |
| Tower made of wood (manufacture) | 20.30 |
| Towing rope (manufacture) | 17.52 |
| Town and city planning | 74.20/2 |
| Town crier | 93.05/9 |
| Town gas distribution | 40.22 |
| Town gas production | 40.21 |
| Toxic waste treatment service | 90.02 |
| Toy animal (manufacture) | 36.50/9 |
| Toy balloon made of rubber (manufacture) | 36.50/9 |
| Toy car circuit (electric) (manufacture) | 36.50/9 |
| Toy cars (electric) (manufacture) | 36.50/9 |
| Toy cars (pedal) (manufacture) | 36.50/9 |
| Toy furniture (manufacture) | 36.50/9 |
| Toy guns (not operated by compressed air) (manufacture) | 36.50/9 |
| Toy musical instruments including electronic (manufacture) | 36.50/9 |
| Toy perambulators and pushchairs (manufacture) | 36.50/9 |
| Toy push cart (manufacture) | 36.50/9 |
| Toy trains (electric) (manufacture) | 36.50/9 |
| Toy trains and accessories (wholesale) | 51.47/7 |
| Toy wheelbarrow (manufacture) | 36.50/9 |
| Toys (mechanical) (manufacture) | 36.50/9 |
| Toys (not rubber) (manufacture) | 36.50/9 |
| Toys (retail) | 52.48/5 |
| Toys (wholesale) | 51.47/7 |
| Toys and games (electronic) (manufacture) | 36.50/9 |
| Toys and games exporter (wholesale) | 51.47/7 |
| Toys and games importer (wholesale) | 51.47/7 |
| Toys and games made of paper (manufacture) | 36.50/9 |
| Toys and games made of wood (manufacture) | 36.50/9 |
| Toys for professional and arcade use (manufacture) | 36.50/1 |
| Toys made of cardboard (manufacture) | 36.50/9 |
| Toys made of metal (manufacture) | 36.50/9 |
| Toys made of plastic (manufacture) | 36.50/9 |
| Toys made of rubber (manufacture) | 36.50/9 |
| Tracing cloth (textile finishing) (manufacture) | 17.30 |
| Tracing cloth (woven) (manufacture) | 17.54/9 |
| Tracing cloth weaving (manufacture) | 17.54/9 |
| Tracing paper (manufacture) | 21.12 |
| Track rods for motor vehicles (manufacture) | 34.30 |
| Tracksuits (manufacture) | 18.24/9 |
| Traction battery (rechargeable) (manufacture) | 31.40 |
| Traction motors with or without associated control equipment (manufacture) | 31.10 |
| Traction or suspension devices for medical beds (manufacture) | 33.10 |
| Tractor (half track) (manufacture) | 29.31 |
| Tractor (pedestrian controlled) (manufacture) | 29.31 |
| Tractor (skidded unit) (manufacture) | 29.31 |
| Tractor (wheeled) (manufacture) | 29.31 |
| Tractor for agricultural use (manufacture) | 29.31 |
| Tractor for forestry use (manufacture) | 29.31 |
| Tractor hire for agriculture (without driver) | 71.31 |
| Tractor hoe (manufacture) | 29.32 |
| Tractor parts for wheeled and half-track tractors (manufacture) | 29.31 |
| Tractor plough (manufacture) | 29.32 |
| Tractor shovel (manufacture) | 29.52/2 |
| Tractor winch (manufacture) | 29.52/2 |
| Tractors (wholesale) | 51.88 |
| Tractors for agricultural use (wholesale) | 51.88 |
| Tractors for semi-trailers (manufacture) | 34.10 |

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| Tractors of a type used on railway station platforms (wholesale) | 51.87 |
| Trade association | 91.11 |
| Trade centre | 74.87/3 |
| Trade journal printing (manufacture) | 22.22 |
| Trade journal publishing (manufacture) | 22.13 |
| Trade mark agent | 74.11/1 |
| Trade unions | 91.20 |
| Trades exhibition organiser | 74.87/3 |
| Trades Union Congress | 91.20 |
| Tradesmen's knife (manufacture) | 28.62 |
| Trading stamp activities | 74.87/9 |
| Trading stamp printing (manufacture) | 22.22 |
| Traffic control equipment for roads and inland waterways (manufacture) | 31.62 |
| Traffic indicators for motor vehicles (manufacture) | 31.61 |
| Traffic regulation administration and operation | 75.24 |
| Traffic wardens | 75.24 |
| Trailer (motor drawn) (manufacture) | 34.20/2 |
| Trailers (new) (retail) | 50.10/1 |
| Trailers (new) (wholesale) | 50.10/1 |
| Trailers (used) (retail) | 50.10/2 |
| Trailers (used) (wholesale) | 50.10/2 |
| Trailers and semi-trailers (manufacture) | 34.20/2 |
| Trailers and semi-trailers for agricultural use (manufacture) | 29.32 |
| Trailers and semi-trailers rental | 71.21/9 |
| Train cleaning (non-specialised) | 74.70/9 |
| Train disinfecting and exterminating activities | 74.70/3 |
| Trainer (electronic training equipment) (manufacture) | 36.63/9 |
| Trainer (racehorse or greyhound) | 92.62/9 |
| Training film production | 92.11/1 |
| Training of pet animals | 93.05/9 |
| Training stables | 92.62/9 |
| Tramway (scheduled passenger transport) | 60.21/9 |
| Tramways construction | 45.23 |
| Transcribing services from tapes, discs, etc. | 74.85 |
| Transfer moulding press for rubber or plastics (manufacture) | 29.56 |
| Transfer printing (manufacture) | 22.22 |
| Transformer (generator, transmission system and distribution) (manufacture) | 31.10 |
| Transformer for electronic apparatus (manufacture) | 31.10 |
| Transformer for industrial use (manufacture) | 31.10 |
| Transformer oil (at refineries) (manufacture) | 23.20/1 |
| Transformer oil formulation outside refineries (manufacture) | 23.20/9 |
| Transformers (wholesale) | 51.87 |
| Transfusion apparatus (manufacture) | 33.10 |
| Transfusion pods (manufacture) | 33.10 |
| Transistors (manufacture) | 32.10 |
| Translation activities | 74.85 |
| Transmission apparatus for radio-broadcasting (manufacture) | 32.20/2 |
| Transmission apparatus for radio-telephony, radio-telegraphy, radio broadcasting or television broadcasting (wholesale) | 51.86 |
| Transmission belting made of rubber (manufacture) | 25.13 |
| Transmission belts made of plastic (manufacture) | 25.24 |
| Transmission chain (manufacture) | 29.14 |
| Transmission equipment for telephone and telegraph (manufacture) | 32.20/1 |
| Transmission line construction | 45.21/3 |
| Transmission or conveyor belts or belting made of textiles (manufacture) | 17.54/2 |
| Transmission shafts (manufacture) | 29.14 |
| Transmission V-belts made of rubber (manufacture) | 25.13 |
| Transmitter-receivers (manufacture) | 32.20/2 |
| Transplant organ banks | 85.14 |
| Transplanter for agricultural use (manufacture) | 29.32 |

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| Transponders (manufacture) | 32.20/2 |
| Transport documents issue and procurement | 63.40 |
| Transport equipment cleaning (non-specialised) | 74.70/9 |
| Transport equipment except motor vehicles, motorcycles and bicycles (wholesale) | 51.87 |
| Transport insurance | 66.03/1 |
| Transport of passengers over water (inland waterway service) | 61.20/1 |
| Transport of passengers over water (except for inland waterway service) | 61.10/1 |
| Transport operations arranging or carrying out by road, sea or air | 63.40 |
| Transport services administration and regulation (public sector) | 75.13 |
| Transporter (manufacture) | 29.22 |
| Trash collection | 90.02 |
| Trash compactor for domestic use (manufacture) | 29.71 |
| Travel accessories (wholesale) | 51.47/8 |
| Travel accessories made of leather and leather substitutes (retail) | 52.43/2 |
| Travel agency activities | 63.30/1 |
| Travel and fancy goods exporter (wholesale) | 51.47/8 |
| Travel and fancy goods importer (wholesale) | 51.47/8 |
| Travel goods (retail) | 52.43/2 |
| Travel goods made of leather or leather substitute (manufacture) | 19.20 |
| Travelling clock (manufacture) | 33.50 |
| Travelling crane (manufacture) | 29.22 |
| Travelling libraries, banks, etc. (not trailers) (manufacture) | 34.10 |
| Travelling rug making-up (outside weaving establishment) (manufacture) | 17.40/3 |
| Travelling rugs made of wool (manufacture) | 17.40/3 |
| Travelling show | 92.34/9 |
| Travelling trunks made of wood (manufacture) | 20.40 |
| Travelling wave tube (manufacture) | 32.10 |
| Trawl door (manufacture) | 29.56 |
| Trawler (manufacture) | 35.11 |
| Trays made of base metal (manufacture) | 28.75 |
| Trays made of paper (manufacture) | 21.22 |
| Trays made of plastic (manufacture) | 25.24 |
| Trays made of wood (manufacture) | 20.51 |
| Treacle (manufacture) | 15.83 |
| Treadle operated and other non power-operated tools (manufacture) | 28.62 |
| Treatment and coating of metals (manufacture) | 28.51 |
| Treatment and disposal of foul liquids (e.g. leachate) | 90.02 |
| Treatment and disposal of radio-active waste from hospitals, etc. | 90.02 |
| Treatment of nuclear waste (manufacture) | 23.30 |
| Tree nursery (not fruit or ornamental trees) | 02.01 |
| Tree pruning on a fee or contract basis | 01.41 |
| Treefelling (own account) | 02.01 |
| Trellis work made of metal (manufacture) | 28.75 |
| Trellis work made of wood (manufacture) | 20.30 |
| Trench digging | 45.11 |
| Trencher (manufacture) | 29.52/2 |
| Tribunals | 75.23 |
| Trichologist | 93.02 |
| Tricycles (delivery) (manufacture) | 35.42 |
| Tricycles and parts (manufacture) | 35.42 |
| Tricycles for children (manufacture) | 36.50/9 |
| Trimming of books, brochures, etc. (manufacture) | 22.23 |
| Trimblings made of fur (manufacture) | 18.30 |
| Trimblings made of leather (manufacture) | 19.10 |
| Trinitrotoluene (TNT) (manufacture) | 24.61 |
| Trinity House | 63.22 |
| Tripe (retail) | 52.22 |
| Tripe dressing (manufacture) | 15.11/2 |
| Trolley bus (manufacture) | 34.10 |

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| Trolley bus (scheduled passenger transport) | 60.21/9 |
| Troop carrier (armoured) (manufacture) | 29.60 |
| Tropical helmet (manufacture) | 18.24/1 |
| Trotting club | 92.62/9 |
| Troughs made of fibre cement (manufacture) | 26.65 |
| Trouser suits for women and girls (manufacture) | 18.22/2 |
| Trousers for industrial use (manufacture) | 18.21 |
| Trousers for men and boys (manufacture) | 18.22/1 |
| Trousers for women and girls (manufacture) | 18.22/2 |
| Trowel (not garden) (manufacture) | 28.62 |
| Truck (commercial vehicle) (manufacture) | 34.10 |
| Truck rental (with driver) | 60.24/9 |
| Truck rental (without driver) | 71.21/9 |
| Trucks made of wood (manufacture) | 35.50 |
| Trueing and grinding machines for cold working of glass (manufacture) | 29.43 |
| Trugs (manufacture) | 20.52 |
| Truncheons and night sticks (manufacture) | 29.60 |
| Trunk handles made of leather (manufacture) | 19.20 |
| Trunks made of leather (manufacture) | 19.20 |
| Truss rafter (manufacture) | 20.30 |
| Trust territory programme administration (public sector) | 75.11 |
| Trustees | 67.12/2 |
| Trusts preparation | 74.11/9 |
| Tube (electronic) (manufacture) | 32.10 |
| Tube blanks made of copper (manufacture) | 27.44 |
| Tube containers made of plastic (manufacture) | 25.22 |
| Tube coupling and equipment for pneumatics (manufacture) | 29.12/2 |
| Tube fittings made of aluminium (manufacture) | 27.42 |
| Tube fittings made of copper (manufacture) | 27.44 |
| Tube fittings made of glass for electric lights (manufacture) | 26.15 |
| Tube fittings made of paper (manufacture) | 21.25/9 |
| Tube fittings made of steel (manufacture) | 27.22 |
| Tube hollows made of steel (manufacture) | 27.22 |
| Tube mill plant (manufacture) | 29.51 |
| Tube shells made of copper (manufacture) | 27.44 |
| Tuberculosis sanatorium or hospital (public sector) | 85.11/1 |
| Tubes (valves) or bulbs producing machinery (manufacture) | 29.56 |
| Tubes and fittings made of cast iron (manufacture) | 27.21 |
| Tubes made of aluminium for packaging (collapsible) (manufacture) | 28.72 |
| Tubes made of brass (manufacture) | 27.44 |
| Tubes made of canvas for ventilating purposes (manufacture) | 17.40/2 |
| Tubes made of cardboard not for packing (manufacture) | 21.25/9 |
| Tubes made of centrifugally cast steel (manufacture) | 27.21 |
| Tubes made of cold drawn steel (manufacture) | 27.22 |
| Tubes made of concrete (manufacture) | 26.61 |
| Tubes made of copper (manufacture) | 27.44 |
| Tubes made of fibre cement (manufacture) | 26.65 |
| Tubes made of glass (manufacture) | 26.15 |
| Tubes made of metal (collapsible) (manufacture) | 28.72 |
| Tubes made of plastic (manufacture) | 25.21 |
| Tubes made of refractory ceramic (manufacture) | 26.26 |
| Tubes made of rubber (manufacture) | 25.13 |
| Tubes made of seamless steel (manufacture) | 27.22 |
| Tubes made of steel (manufacture) | 27.22 |
| Tubes, pipes, tube and pipe fittings made of lead (manufacture) | 27.43 |
| Tubes, pipes, tube and pipe fittings made of tin (manufacture) | 27.43 |
| Tubes, pipes, tube and pipe fittings made of zinc (manufacture) | 27.43 |
| Tubing made of glass (manufacture) | 26.15 |
| Tubing made of plastic (manufacture) | 25.21 |

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| Tubing made of rubber (manufacture) | 25.13 |
| Tubing made of steel (manufacture) | 27.22 |
| Tubs made of plastic (manufacture) | 25.22 |
| Tubs made of wood (manufacture) | 20.40 |
| Tubular containers made of aluminium (manufacture) | 28.72 |
| Tubular containers made of glass (manufacture) | 26.13 |
| Tubular containers made of metal (manufacture) | 28.72 |
| Tubular modules for oil rigs (manufacture) | 35.11 |
| Tubular rivets (manufacture) | 28.74 |
| Tufted carpet (manufacture) | 17.51/2 |
| Tufted fabrics other than household textiles (manufacture) | 17.54/9 |
| Tufting blankets (manufacture) | 17.40/3 |
| Tufting household textiles (manufacture) | 17.40/3 |
| Tufting machinery (wholesale) | 51.83 |
| Tufting machinery for carpet making (manufacture) | 29.54 |
| Tug (manufacture) | 35.11 |
| Tug boat service for inland waterways | 63.22 |
| Tug boat service for offshore installations | 63.22 |
| Tug boat service for sea barge or off shore well | 63.22 |
| Tug boat service for sea barges on domestic coastal routes | 63.22 |
| Tug lessee or owner for inland waterways service | 63.22 |
| Tug owner or lessee for in port service or salvage | 63.22 |
| Tugs and pusher craft (wholesale) | 51.87 |
| Tulip bulbs (wholesale) | 51.21 |
| Tulles and other net fabrics (manufacture) | 17.54/1 |
| Tumble dryer for domestic use (manufacture) | 29.71 |
| Tumblers made of glass (manufacture) | 26.13 |
| Tuner (audio separate) (manufacture) | 32.30 |
| Tuner for radio and television (other than audio separates) (manufacture) | 32.30 |
| Tung oil extraction (manufacture) | 15.41 |
| Tungsten (manufacture) | 27.45 |
| Tunicate hunting | 05.01 |
| Tuning fork (manufacture) | 36.30 |
| Tuning of musical instruments | 52.74 |
| Tunnel construction | 45.21/3 |
| Tunnel oven refractory (manufacture) | 26.26 |
| Tunnelling contractor | 45.21/3 |
| Tunnelling machine for mining (manufacture) | 29.52/1 |
| Tunnels operation | 63.21 |
| Tuns made of wood (manufacture) | 20.40 |
| Turbine drilling services | 11.20 |
| Turbine for electricity generation (manufacture) | 31.10 |
| Turbine rental and operating leasing | 71.34 |
| Turbines and parts thereof (manufacture) | 29.11 |
| Turbo alternator (manufacture) | 31.10 |
| Turbo-compressors (wholesale) | 51.87 |
| Turbo-jets and parts for aircraft (manufacture) | 35.30 |
| Turbo-propellers and parts for aircraft (manufacture) | 35.30 |
| Turf accountant | 92.71 |
| Turf commission agency | 92.71 |
| Turf for transplanting | 01.12 |
| Turkey farming | 01.24 |
| Turkish baths | 93.04 |
| Turkish delight (manufacture) | 15.84/2 |
| Turn-tables (record decks) (manufacture) | 32.30 |
| Turned wood products (manufacture) | 20.51 |
| Turning machine (metal cutting) (manufacture) | 29.42 |
| Turning, engraving, carving, cutting and mouldings machines for stone, ceramics, asbestos-cement and similar materials (manufacture) | 29.43 |
| Turnip growing | 01.12 |

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| Turtle hunting | 05.01 |
| Tweed (manufacture) | 17.22 |
| Twill weaving (manufacture) | 17.21 |
| Twin sets (knitted) (manufacture) | 17.72 |
| Twine (manufacture) | 17.52 |
| Twine (wholesale) | 51.41 |
| Twine made of paper (manufacture) | 17.17 |
| Twist cord (fabric) (manufacture) | 17.54/2 |
| Twist drill (manufacture) | 28.62 |
| Twisting machinery for textiles (manufacture) | 29.54 |
| Type metal (manufacture) | 27.43 |
| Type setting machine (manufacture) | 29.56 |
| Type-setting machinery, equipment and apparatus (wholesale) | 51.87 |
| Typewriter (manufacture) | 30.01 |
| Typewriter case made of leather (manufacture) | 19.20 |
| Typewriter rental and operating leasing | 71.33 |
| Typewriter ribbons (manufacture) | 36.63/1 |
| Typewriter ribbons (wholesale) | 51.47/9 |
| Typewriters (retail) | 52.48/2 |
| Typewriters (wholesale) | 51.85 |
| Typing, word processing and desk top publication service | 74.85 |
| Tyre cord (cotton system) (manufacture) | 17.11 |
| Tyre cord fabric made of high-tenacity man-made yarn (manufacture) | 17.54/9 |
| Tyre dealer (retail) | 50.30 |
| Tyre fabric woven from yarn spun on the cotton system (manufacture) | 17.54/9 |
| Tyre flaps (manufacture) | 25.11 |
| Tyre rebuilding and retreading (manufacture) | 25.12 |
| Tyre repair materials and kits (manufacture) | 25.13 |
| Tyre retreading (manufacture) | 25.12 |
| Tyres (manufacture) | 25.11 |
| Tyres for aircraft (manufacture) | 25.11 |
| Tyres for cars or vans (manufacture) | 25.11 |
| Tyres for commercial vehicles (manufacture) | 25.11 |
| Tyres for cycles (manufacture) | 25.11 |
| Tyres for industrial use (manufacture) | 25.11 |
| Tyres for motorcycles and mopeds (manufacture) | 25.11 |
| Tyres for scooters (manufacture) | 25.11 |
| Tyres for tractors (manufacture) | 25.11 |
| Tyres made of rubber (manufacture) | 25.11 |
| Tyres made of solid rubber (manufacture) | 25.11 |
| Ultra-violet and infra-red apparatus for medical use (wholesale) | 51.46 |
| Ultra-violet lamps (manufacture) | 31.50 |
| Ultrasonic diagnostic equipment (manufacture) | 33.10 |
| Ultrasonic sounding instruments (electronic) (manufacture) | 33.20/1 |
| Ultrasonic sounding instruments (non-electronic) (manufacture) | 33.20/2 |
| Umbrella (manufacture) | 36.63/9 |
| Umbrella trimmings made of textile material (manufacture) | 17.54/2 |
| Umbrellas (retail) | 52.48/9 |
| Umbrellas (wholesale) | 51.42/9 |
| Underclothing for infants (manufacture) | 18.24/9 |
| Underground railways (scheduled passenger transport) | 60.21/3 |
| Underground train cleaning (non-specialised) | 74.70/9 |
| Underskirt (manufacture) | 18.23/2 |
| Undertaking | 93.03 |
| Underwater photography services | 74.81/3 |
| Underwater swimming suit made of rubber (manufacture) | 25.13 |
| Underwear for men and boys (manufacture) | 18.23/1 |
| Underwear for women and girls (manufacture) | 18.23/2 |
| Underwear made of paper (manufacture) | 21.22 |

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| Underwriter (life insurance) | 66.01/1 |
| Underwriter (non-life insurance) | 66.03/1 |
| Underwriter (stock and share issues) | 65.23/9 |
| Underwriting brokers | 67.20 |
| Undifferentiated goods producing activities of private households for own use | 96.00 |
| Undifferentiated services producing activities of private households for own use | 97.00 |
| Unexposed materials (manufacture) | 24.64 |
| Unglazed building brick (manufacture) | 26.40 |
| Uniform hats and caps (manufacture) | 18.24/1 |
| Uniform helmets (manufacture) | 18.24/1 |
| Uniforms for men and boys (manufacture) | 18.21 |
| Uniforms for women and girls (manufacture) | 18.21 |
| Union cloth (cotton/linen) (manufacture) | 17.25 |
| Unionist Parties | 91.32 |
| Unit construction and transfer machine (metal working) (manufacture) | 29.42 |
| Unit furniture (non-upholstered) (manufacture) | 36.14 |
| Unit seating for domestic use (upholstered) (manufacture) | 36.11 |
| Unit trust activities | 65.23/2 |
| Unitarian Church | 91.31 |
| United Nations and Affiliated Organisations (not United Nations Association) | 99.00 |
| United Nations Associations | 91.33 |
| United Reform Church | 91.31 |
| United Society for Christian Literature | 91.31 |
| Universal AC/DC motors (manufacture) | 31.10 |
| Universal joints for motor vehicles (manufacture) | 34.30 |
| Universities' Central Council on Admissions | 80.30/2 |
| University | 80.30/2 |
| University canteen | 55.51 |
| University college | 80.30/2 |
| University dining halls | 55.51 |
| University halls of residence | 55.23/9 |
| University medical or dental school | 80.30/2 |
| Unloading cushions (manufacture) | 17.52 |
| Unrecorded media (prepared) for sound recording or similar recording of other phenomena (commission agent) | 51.18 |
| Unwrought aluminium (manufacture) | 27.42 |
| Unwrought brass (manufacture) | 27.44 |
| Unwrought bronze (manufacture) | 27.44 |
| Unwrought cadmium copper (manufacture) | 27.44 |
| Unwrought copper (manufacture) | 27.44 |
| Unwrought cupro-nickel (manufacture) | 27.44 |
| Unwrought delta metal (manufacture) | 27.44 |
| Unwrought German silver (manufacture) | 27.44 |
| Unwrought gun metal (manufacture) | 27.44 |
| Unwrought manganese bronze (manufacture) | 27.44 |
| Unwrought naval brass (manufacture) | 27.44 |
| Unwrought red metal (manufacture) | 27.44 |
| Upholstered base for mattress (manufacture) | 36.15 |
| Upholstered furniture other than chairs and seats (manufacture) | 36.14 |
| Upholsterer (manufacture) | 36.11 |
| Upholsterers' trimmings (textile material) (manufacture) | 17.54/2 |
| Upholsterers' trimmings (wholesale) | 51.57 |
| Upholstery hair fibre and filling (manufacture) | 17.17 |
| Upholstery leather preparation (manufacture) | 19.10 |
| Upper leather (manufacture) | 19.10 |
| Uranium (enriched) (manufacture) | 23.30 |
| Uranium and thorium ore concentration | 12.00 |
| Uranium ore mining | 12.00 |
| Urban communication and powerlines construction | 45.21/3 |
| Urban pipelines construction | 45.21/3 |

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| Urban planning activities | 74.20/2 |
| Urea for use as fertiliser (manufacture) | 24.15 |
| Urea not for use as fertiliser (manufacture) | 24.14 |
| Urea, thiourea and melamine resins in primary forms (commission agent) | 51.12 |
| Urea, thiourea and melamine resins in primary forms (wholesale) | 51.55 |
| Ureines (manufacture) | 24.14 |
| Urinals made of ceramic, fireclay, etc. (manufacture) | 26.22 |
| Urine bottle holders and other accessories for medical beds (manufacture) | 33.10 |
| Urological reagents (manufacture) | 24.42/1 |
| Urologist (private practice) | 85.12 |
| Urologist (public sector) | 85.11/1 |
| V jointed wood (manufacture) | 20.10 |
| Vaccine (manufacture) | 24.42/1 |
| Vacuum cleaners for domestic use (manufacture) | 29.71 |
| Vacuum cleaners for industrial and commercial use (manufacture) | 29.56 |
| Vacuum flask (complete) (manufacture) | 36.63/9 |
| Vacuum flask inners (manufacture) | 26.13 |
| Vacuum forming machine (manufacture) | 29.56 |
| Vacuum jar (manufacture) | 36.63/9 |
| Vacuum pump (manufacture) | 29.12/1 |
| Vacuum pumps (wholesale) | 51.87 |
| Vacuum treatment of wood (manufacture) | 20.10 |
| Valances (manufacture) | 17.40/3 |
| Valet car parkers | 93.05/9 |
| Valet service | 93.01 |
| Valuer (any trade except real estate) | 74.87/9 |
| Valuer (real estate) | 70.31 |
| Valve actuators (electrical other than electric motors) (manufacture) | 29.13 |
| Valve actuators (hydraulic and pneumatic) (manufacture) | 29.13 |
| Valve parts (manufacture) | 29.13 |
| Valves (electronic) (manufacture) | 32.10 |
| Valves for aerosols (moulded components) (manufacture) | 25.24 |
| Valves for hydraulic equipment (manufacture) | 29.13 |
| Valves for industrial use (manufacture) | 29.13 |
| Valves for motor vehicle engines (manufacture) | 34.30 |
| Valves for pneumatic control equipment (manufacture) | 29.13 |
| Valves for tyres (manufacture) | 29.13 |
| Van (manufacture) | 34.10 |
| Van hire (over 3.5 tonnes without driver) | 71.21/9 |
| Van rental (self drive up to 3.5 tonnes) | 71.10 |
| Vanadium (manufacture) | 27.45 |
| Vanadium mining and preparation | 13.20 |
| Vane pump (manufacture) | 29.12/1 |
| Vaporising oil (manufacture) | 23.20/1 |
| Vapour generators (manufacture) | 28.30 |
| Variety agency | 74.87/9 |
| Variety artiste (own account) | 92.31/1 |
| Varnish (manufacture) | 24.30/1 |
| Varnish removers (manufacture) | 24.30/1 |
| Varnishes (retail) | 52.46 |
| Varnishes (wholesale) | 51.53 |
| Varnishing (manufacture) | 22.25 |
| Vascular prostheses (manufacture) | 33.10 |
| Vases made of ceramic (manufacture) | 26.21 |
| Vases made of concrete, plaster, cement or artificial stone (manufacture) | 26.66 |
| Vases made of glassware (manufacture) | 26.13 |
| Vases made of plastic (manufacture) | 25.24 |
| Vat dye (manufacture) | 24.12 |
| Vats made of wood (manufacture) | 20.40 |

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| Vegetable dehydrating for human consumption (manufacture) | 15.33 |
| Vegetable down (manufacture) | 17.17 |
| Vegetable fats or oils extraction or preparation machinery (manufacture) | 29.53 |
| Vegetable fibre pulp (manufacture) | 21.11 |
| Vegetable growing (except potatoes) | 01.12 |
| Vegetable hair gathering | 02.01 |
| Vegetable harvesting and sorting machinery (manufacture) | 29.32 |
| Vegetable juice (manufacture) | 15.32 |
| Vegetable materials used for plaiting growing | 02.01 |
| Vegetable milling (manufacture) | 15.61/2 |
| Vegetable oil refining (manufacture) | 15.42 |
| Vegetable or resin product derivatives (commission agent) | 51.12 |
| Vegetable or resin product derivatives (wholesale) | 51.55 |
| Vegetable pickling (manufacture) | 15.33 |
| Vegetable preparation and preserving (manufacture) | 15.33 |
| Vegetable processing machines and equipment (manufacture) | 29.53 |
| Vegetable quick freezing (manufacture) | 15.33 |
| Vegetable saps and extracts (commission agent) | 51.17 |
| Vegetable tanning and dyeing extracts (manufacture) | 24.12 |
| Vegetables (retail) | 52.21 |
| Vegetables (unprocessed) (wholesale) | 51.31 |
| Vegetables (wholesale) | 51.31 |
| Vegetables, fruit and nuts (processed) (wholesale) | 51.38 |
| Vegetarian foods (retail) | 52.27 |
| Vehicle fuel credit card services | 65.22/1 |
| Vehicle lamps (bulb and sealed beam unit) (manufacture) | 31.50 |
| Vehicle motors testing and regulating apparatus (non-electronic) (manufacture) | 33.20/2 |
| Vehicles drawn by animals (manufacture) | 35.50 |
| Vehicles made of wood (manufacture) | 35.50 |
| Veiling (not silk) (manufacture) | 17.54/1 |
| Veiling made of silk (manufacture) | 17.24 |
| Vellum (manufacture) | 19.10 |
| Velocity measuring instruments (electronic) (manufacture) | 33.20/1 |
| Velocity measuring instruments (non-electronic) (manufacture) | 33.20/2 |
| Velvet (manufacture) | 17.21 |
| Velvet cutting and shearing (manufacture) | 17.30 |
| Velvet dyeing (manufacture) | 17.30 |
| Velveteen (manufacture) | 17.21 |
| Velveteen cutting and shearing (manufacture) | 17.30 |
| Velveteen dyeing (manufacture) | 17.30 |
| Vending machine (manufacture) | 29.24 |
| Vending machine sales (retail) | 52.63 |
| Vending machines (wholesale) | 51.87 |
| Veneer (manufacture) | 20.20 |
| Veneer log sawing (manufacture) | 20.10 |
| Veneer press (manufacture) | 29.43 |
| Veneer shearing machines (manufacture) | 29.43 |
| Veneer sheet (manufacture) | 20.20 |
| Veneer splicing machines (manufacture) | 29.43 |
| Ventilating fans (manufacture) | 29.23 |
| Ventilating or recycling hoods (manufacture) | 29.71 |
| Ventilating unit (manufacture) | 29.23 |
| Ventilation ducts cleaning | 74.70/4 |
| Ventilation equipment (wholesale) | 51.54 |
| Ventilation equipment for non-domestic use (manufacture) | 29.23 |
| Ventriloquist | 92.31/1 |
| Venture and development capital companies and funds activities | 65.23/5 |
| Vermicelli (manufacture) | 15.85 |
| Vermin destroying (not agricultural) | 74.70/3 |

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| Vermin destroying and trapping on agricultural land | 01.41 |
| Vermouth (manufacture) | 15.95 |
| Vertical boiler (not marine) (manufacture) | 28.30 |
| Vessel laying up and storage services | 63.22 |
| Vessel registration services | 63.22 |
| Vessels for pleasure or sports (wholesale) | 51.47/9 |
| Vessels only engaged in processing and preserving fish by freezing (manufacture) | 15.20/1 |
| Vessels only engaged in processing and preserving fish other than by freezing (manufacture) | 15.20/9 |
| Vestments for clerical use (manufacture) | 18.21 |
| Vests for men and boys (manufacture) | 18.23/1 |
| Vests for women and girls (manufacture) | 18.23/2 |
| Veterinary activities | 85.20 |
| Veterinary biologicals (manufacture) | 24.41 |
| Veterinary equipment (manufacture) | 33.10 |
| Veterinary feed additives (medicinal) (manufacture) | 24.41 |
| Veterinary medicines (manufacture) | 24.42/1 |
| Veterinary pharmaceuticals (manufacture) | 24.42/1 |
| Veterinary surgery | 85.20 |
| Viaduct construction | 45.21/3 |
| Vial (manufacture) | 26.13 |
| Vices (manufacture) | 28.62 |
| Victoria and Albert Museum | 92.52/1 |
| Video conferencing equipment (manufacture) | 32.20/2 |
| Video disc reproduction (manufacture) | 22.32 |
| Video games (wholesale) | 51.47/7 |
| Video games machines (manufacture) | 36.50/9 |
| Video games of a kind used with a television receiver (wholesale) | 51.47/7 |
| Video production | 92.11/1 |
| Video projector (manufacture) | 32.30 |
| Video recorder/player (domestic) hire | 71.40/3 |
| Video recorders (retail) | 52.45 |
| Video recording or reproducing apparatus including camcorders (manufacture) | 32.30 |
| Video signalling equipment (manufacture) | 32.20/2 |
| Video tape projection | 92.13 |
| Video tape recordings (manufacture) | 22.32 |
| Video tape recordings reproduction (manufacture) | 22.32 |
| Video tape rental | 71.40/5 |
| Video tapes distribution to other industries | 92.12 |
| Videoring of live events such as weddings, graduations, conventions, fashion shows, etc. | 74.81/9 |
| Videos (wholesale) | 51.43/1 |
| Village general store (selling mainly foodstuffs) with alcohol licence (retail) | 52.11/2 |
| Village general store (selling mainly foodstuffs) without alcohol licence (retail) | 52.11/3 |
| Vinegar processing machinery (manufacture) | 29.53 |
| Vinegars (malt, spirit, wine, acetic acid) (manufacture) | 15.87 |
| Vineyards | 01.13/1 |
| Vinyl acetate (manufacture) | 24.14 |
| Vinyl acetate polymers (manufacture) | 24.16 |
| Vinyl chloride polymers (manufacture) | 24.16 |
| Vinyl floor covering (homogeneous and printed) (manufacture) | 25.23/1 |
| Vinyl paint (manufacture) | 24.30/1 |
| Vinyl wallpaper (manufacture) | 21.24 |
| Viola (manufacture) | 36.30 |
| Violin (manufacture) | 36.30 |
| Violin case (not wooden) (manufacture) | 19.20 |
| Violin cases made of wood (manufacture) | 20.51 |
| Viscometers (electronic) (manufacture) | 33.20/1 |
| Viscometers (non-electronic) (manufacture) | 33.20/2 |
| Visible record computer (tabulator) (manufacture) | 30.01 |
| Visual display unit for computer (manufacture) | 30.02 |

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| Vitreous enamel frits (manufacture) | 24.30/1 |
| Vitrifiable enamels (manufacture) | 24.30/1 |
| Vitrifiable enamels and glazes, englobes, liquid lustres and glass frit (commission agent) | 51.13 |
| Vitrified bonded abrasives (manufacture) | 26.81 |
| Vocational rehabilitation (charitable) | 85.32/1 |
| Vocational rehabilitation (non-charitable) | 85.32/2 |
| Vodka distilling (manufacture) | 15.91 |
| Voile weaving (manufacture) | 17.21 |
| Voltage checking instruments (manufacture) | 33.20/1 |
| Voltage limiters (manufacture) | 31.20 |
| Voltage regulators for vehicles (manufacture) | 31.61 |
| Voltmeter (electronic) (manufacture) | 33.20/1 |
| Voltmeter (non-electronic) (manufacture) | 33.20/2 |
| Volumetric glassware (manufacture) | 26.15 |
| Vulcanized and unvulcanized rubber and articles thereof (commission agent) | 51.12 |
| Vulcanized fibre (manufacture) | 25.21 |
| Vulcanizing machines for working rubber and plastics (manufacture) | 29.56 |
| Wadding made from yarn spun on the cotton system (manufacture) | 17.54/9 |
| Wafer biscuits (manufacture) | 15.82 |
| Waffle irons (manufacture) | 29.71 |
| Wagon and locomotive frames (manufacture) | 35.20 |
| Wagon cover (manufacture) | 17.40/2 |
| Wagon timber (sawn) (manufacture) | 20.10 |
| Waistcoats and other similar articles (knitted) (manufacture) | 17.72 |
| Waistcoats for men and boys (manufacture) | 18.22/1 |
| Walking draglines (manufacture) | 29.52/2 |
| Walking sticks and seat sticks (wholesale) | 51.42/9 |
| Walking sticks made of wood (manufacture) | 36.63/9 |
| Wall boards (wholesale) | 51.53 |
| Wall covering | 45.43 |
| Wall coverings made of plastic (manufacture) | 25.23/9 |
| Wall mountings made of metal (manufacture) | 28.75 |
| Wall panels for structural use made of precast concrete (manufacture) | 26.61 |
| Wall tiles (glazed) (manufacture) | 26.30 |
| Wall tiles made of unglazed clay (manufacture) | 26.30 |
| Wall unit (manufacture) | 36.14 |
| Wallace collection | 92.52/1 |
| Wallets (retail) | 52.43/2 |
| Wallets made of leather or leather substitute (manufacture) | 19.20 |
| Wallpaper (retail) | 52.48/9 |
| Wallpaper (wholesale) | 51.44 |
| Wallpaper and lining paper (manufacture) | 21.24 |
| Wallpaper base (manufacture) | 21.12 |
| Wallpaper hanging | 45.43 |
| Walrus catching | 01.50 |
| War ammunition (manufacture) | 29.60 |
| War veterans' associations | 91.33 |
| Wardrobes (manufacture) | 36.14 |
| Wardrobes made of metal (manufacture) | 36.14 |
| Warehouse (general) operation | 63.12/9 |
| Warm air generator (manufacture) | 29.72 |
| Warp dressing (woollen) (manufacture) | 17.12 |
| Warp knitted fabric (manufacture) | 17.60 |
| Warp knitted fabric dyeing and finishing (manufacture) | 17.30 |
| Warp knitting (manufacture) | 17.60 |
| Warp sizing and dressing (worsted) (manufacture) | 17.13 |
| Warp starch (manufacture) | 15.62 |
| Warping machinery (manufacture) | 29.54 |
| Warship (manufacture) | 35.11 |

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| Wash basins made of metal (manufacture) | 28.75 |
| Wash basins made of plastic (manufacture) | 25.23/9 |
| Wash basins or sinks made of ceramic, fireclay, etc. (manufacture) | 26.22 |
| Washers made of leather (manufacture) | 19.20 |
| Washers made of metal (manufacture) | 28.74 |
| Washers made of rubber (manufacture) | 25.13 |
| Washing and cleaning of fur products | 93.01 |
| Washing and dry cleaning of clothing | 93.01 |
| Washing and dry cleaning of textile products | 93.01 |
| Washing machines (laundry) (manufacture) | 29.54 |
| Washing machines (textile) (manufacture) | 29.54 |
| Washing machines for domestic use (manufacture) | 29.71 |
| Washing powders and preparations in solid or liquid form (manufacture) | 24.51/1 |
| Washing products (e.g. washing powder) (wholesale) | 51.44 |
| Waste (wholesale) | 51.57 |
| Waste and scrap (commission agent) | 51.18 |
| Waste and scrap exporter (wholesale) | 51.57 |
| Waste and scrap importer (wholesale) | 51.57 |
| Waste collection | 90.02 |
| Waste collection centre | 90.02 |
| Waste cotton yarn (manufacture) | 17.11 |
| Waste disposal | 90.02 |
| Waste disposers (manufacture) | 29.71 |
| Waste glass resulting from glass container production (manufacture) | 26.13 |
| Waste glass resulting from glass product production (other than glass container) (manufacture) | 26.15 |
| Waste heat boiler (manufacture) | 28.30 |
| Waste incineration | 90.02 |
| Waste paper (wholesale) | 51.57 |
| Waste rubber (wholesale) | 51.57 |
| Waste string (wholesale) | 51.57 |
| Waste textile dyeing (manufacture) | 17.30 |
| Waste treatment by composting of plant materials | 90.02 |
| Waste, parings and scrap of plastic (wholesale) | 51.55 |
| Waste, parings and scrap of rubber (commission agent) | 51.12 |
| Watch (manufacture) | 33.50 |
| Watch and clock movements (wholesale) | 51.47/9 |
| Watch case (manufacture) | 33.50 |
| Watch glass (manufacture) | 26.15 |
| Watch straps (non-metallic) (manufacture) | 19.20 |
| Watch straps made of leather or leather substitute (manufacture) | 19.20 |
| Watch straps, bands and bracelets made of metal (manufacture) | 33.50 |
| Watches and clocks (retail) | 52.48/4 |
| Watches and clocks (wholesale) | 51.47/9 |
| Watchmakers' jewels (manufacture) | 33.50 |
| Watchman activities | 74.60/2 |
| Water authority (Headquarters and Water Supply) | 41.00 |
| Water bottling (manufacture) | 15.98 |
| Water butts made of plastic (manufacture) | 25.24 |
| Water cannon (manufacture) | 29.60 |
| Water closet bowls made of ceramic, fireclay, etc. (manufacture) | 26.22 |
| Water collection, purification and distribution | 41.00 |
| Water company | 41.00 |
| Water conservation | 41.00 |
| Water divining and other scientific prospecting activities | 74.20/6 |
| Water freight transport equipment rental (without operator) | 71.22/9 |
| Water heaters (gas) (manufacture) | 29.72 |
| Water heaters for domestic use (electric) (manufacture) | 29.71 |
| Water heaters for domestic use (non-electric) (manufacture) | 29.72 |
| Water ices (manufacture) | 15.52 |

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| Water measuring related to cleanness | 74.30 |
| Water meters (non-electronic) (manufacture) | 33.20/2 |
| Water passenger transport equipment rental (without operator) | 71.22/1 |
| Water project construction | 45.24 |
| Water sensitive adhesive tapes made of plastic (manufacture) | 25.24 |
| Water softening plant (manufacture) | 29.24 |
| Water sports equipment (manufacture) | 36.40 |
| Water stop and bar made of plastic (manufacture) | 25.23/9 |
| Water taxis operation | 61.10/1 |
| Water taxis operation (inland waterway service) | 61.20/1 |
| Water tower made of steel plate (manufacture) | 28.11 |
| Water transport (supporting activities) | 63.22 |
| Water treatment chemicals (manufacture) | 24.66 |
| Water treatment plant (manufacture) | 29.24 |
| Water treatment plant construction | 45.24 |
| Water tube boilers (not marine) (manufacture) | 28.30 |
| Water well drilling | 45.25 |
| Water-skis, surf-boards, sail-boards and other water-sport equipment (wholesale) | 51.47/9 |
| Water-wheels (manufacture) | 29.11 |
| Waterborne freight transport (except for inland waterway service) | 61.10/2 |
| Watercress growing | 01.12 |
| Watering cans made of plastic (manufacture) | 25.24 |
| Waterproof paper (manufacture) | 21.12 |
| Waterproofed covers made of canvas (manufacture) | 17.40/2 |
| Waterproofing of buildings | 45.22 |
| Waterway construction | 45.24 |
| Waterway locks operation | 63.22 |
| Waterwings made of rubber (manufacture) | 36.40 |
| Watt meter (electronic) (manufacture) | 33.20/1 |
| Watt meter (non-electronic) (manufacture) | 33.20/2 |
| Wave form generator (manufacture) | 31.62 |
| Waving and hair straightening preparations (manufacture) | 24.52 |
| Wax (manufacture) | 24.51/2 |
| Waxworks | 92.34/9 |
| Way-bills issue and procurement | 63.40 |
| WC seat and cover units made of plastic (manufacture) | 25.23/9 |
| Weapons (manufacture) | 29.60 |
| Weapons (retail) | 52.48/9 |
| Wearing apparel and clothing accessories made of fur (manufacture) | 18.30 |
| Wearing apparel rental | 71.40/9 |
| Weather forecasting activities | 74.20/6 |
| Weather insurance | 66.03/1 |
| Weather protective industrial clothing (manufacture) | 18.21 |
| Weatherboard (manufacture) | 20.10 |
| Weatherboarding made of plastic (manufacture) | 25.23/9 |
| Weatherproof jackets for men and boys (manufacture) | 18.22/1 |
| Weatherproof jackets for women and girls (manufacture) | 18.22/2 |
| Weatherproof outerwear for infants (manufacture) | 18.24/9 |
| Weatherproof outerwear for men and boys (manufacture) | 18.22/1 |
| Weatherproof outerwear for women and girls (manufacture) | 18.22/2 |
| Weatherproof skiing clothing (manufacture) | 18.24/9 |
| Weaving (woollen) (manufacture) | 17.22 |
| Weaving (worsted) (manufacture) | 17.23 |
| Weaving machinery (looms) (manufacture) | 29.54 |
| Weaving machines (manufacture) | 29.54 |
| Weaving of cotton and man-made fibres (manufacture) (manufacture) | 17.21 |
| Web equipment making-up (manufacture) | 17.40/2 |
| Web hosting | 72.30 |
| Web page design | 72.22 |

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| Web search portals | 72.40 |
| Webbing made of non-elastic and non-elastomeric (manufacture) | 17.54/2 |
| Webbing weaving (manufacture) | 17.54/2 |
| Wedding catering | 55.52 |
| Wedding photography | 74.81/9 |
| Wedge (optical) (manufacture) | 33.40/2 |
| Weed killer (manufacture) | 24.20 |
| Weft knitted fabric (manufacture) | 17.60 |
| Weft knitted fabric dyeing and finishing (manufacture) | 17.30 |
| Weighbridge (manufacture) | 29.24 |
| Weighbridge services | 63.21 |
| Weighing machine (manufacture) | 29.24 |
| Weighing machine operation (coin operated) | 93.05/9 |
| Weighing machines and scales for commercial use (wholesale) | 51.87 |
| Weights for weighing machine (manufacture) | 29.24 |
| Welded sections of iron and steel (manufacture) | 27.10 |
| Welded tubes (manufacture) | 27.22 |
| Welding electrode (manufacture) | 31.62 |
| Welding machines (electric) (manufacture) | 29.43 |
| Welding machines (gas) (manufacture) | 29.43 |
| Welding rods (coated/covered with flux) made of steel (manufacture) | 28.73 |
| Welding torch (manufacture) | 29.43 |
| Welding wire (uncoated) made of steel (manufacture) | 27.34 |
| Welfare and guidance activities for children and adolescents (charitable) | 85.32/1 |
| Welfare and guidance activities for children and adolescents (non-charitable) | 85.32/2 |
| Welfare service (charitable) | 85.32/1 |
| Welfare service (non-charitable) | 85.32/2 |
| Well and bulkhead glass (manufacture) | 26.15 |
| Well drilling equipment (manufacture) | 29.52/1 |
| Well logging | 11.20 |
| Well sinking (except gas or oil) | 45.25 |
| Well-perforating services | 11.20 |
| Wellhead running tools (manufacture) | 29.52/1 |
| Wellheads (manufacture) | 29.52/1 |
| Wellington boot (manufacture) | 19.30 |
| Wesleyan Reform Union | 91.31 |
| Wet corn milling (manufacture) | 15.62 |
| Wet fish (retail) | 52.23 |
| Wet fish dealer (wholesale) | 51.38 |
| Whale oil (wholesale) | 51.33/3 |
| Whale oil production (manufacture) | 15.41 |
| Whale oil refining (manufacture) | 15.42 |
| Whalebone cutting and splitting (manufacture) | 36.63/9 |
| Whaler (manufacture) | 35.11 |
| Whaling | 05.01 |
| Wharfinger | 63.22 |
| Wheat flake (manufacture) | 15.61/1 |
| Wheat growing | 01.11 |
| Wheat milling (manufacture) | 15.61/1 |
| Wheat offal (manufacture) | 15.61/1 |
| Wheat starch (manufacture) | 15.62 |
| Wheel chair (manufacture) | 35.43 |
| Wheelbarrow hire | 71.21/9 |
| Wheelbarrows made of metal (manufacture) | 35.50 |
| Wheelbarrows made of plastic (manufacture) | 35.50 |
| Wheelbarrows made of wood (manufacture) | 35.50 |
| Wheeled toys designed to be ridden (manufacture) | 36.50/9 |
| Wheeled toys designed to be ridden by children (wholesale) | 51.47/7 |
| Wheeled tractor (wholesale) | 51.88 |

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| Wheels and hubs for motor vehicles (manufacture) | 34.30 |
| Wheels for motorcycles (manufacture) | 35.41 |
| Wheels for pedal cycles (manufacture) | 35.42 |
| Whey (sweetened skimmed) production (manufacture) | 15.51/9 |
| Whinstone quarry | 14.11 |
| Whips (manufacture) | 36.63/9 |
| Whips and riding crops (wholesale) | 51.47/9 |
| Whisky (manufacture) | 15.91 |
| Whisky blending (manufacture) | 15.91 |
| Whisky distilling (manufacture) | 15.91 |
| Whistles (manufacture) | 36.30 |
| White currant growing | 01.13/9 |
| White lead in paste form (manufacture) | 24.30/1 |
| White lead not in paste form (manufacture) | 24.13 |
| White metal (manufacture) | 27.45 |
| White salt production | 14.40 |
| White spirit (manufacture) | 23.20/1 |
| White sugar (manufacture) | 15.83 |
| Whitewash brush (manufacture) | 36.62 |
| Whiting and prepared chalk production | 14.12 |
| Wholesale grocer (wholesale) | 51.39 |
| Wicker baskets (manufacture) | 20.52 |
| Wicker furniture (manufacture) | 36.14 |
| Wickerwork (manufacture) | 20.52 |
| Wickerwork (wholesale) | 51.47/9 |
| Wickerwork goods (retail) | 52.44 |
| Wicks for lamps, stoves or candles (manufacture) | 17.54/2 |
| Wide cut gasoline (manufacture) | 23.20/1 |
| Wide slabs made of semi-finished steel (manufacture) | 27.10 |
| Wig (manufacture) | 36.63/9 |
| Wildlife preservation services | 92.53 |
| Willow growing | 02.01 |
| Wills preparation | 74.11/9 |
| Wilton carpet (manufacture) | 17.51/1 |
| Winceyette weaving (manufacture) | 17.21 |
| Winch (manufacture) | 29.22 |
| Winches and capstans (wholesale) | 51.87 |
| Winches specially designed for use underground (wholesale) | 51.82 |
| Wind farms | 40.11 |
| Wind instrument (manufacture) | 36.30 |
| Winding device (manufacture) | 29.22 |
| Winding machine for mining (manufacture) | 29.52/1 |
| Winding machine for textiles (manufacture) | 29.54 |
| Winding wire and strip (manufacture) | 31.30 |
| Windlass (manufacture) | 29.22 |
| Window blinds and accessories made of plastic (manufacture) | 25.23/9 |
| Window cleaning | 74.70/2 |
| Window cord (manufacture) | 17.52 |
| Window dressing | 74.40/2 |
| Window fittings made of metal (manufacture) | 28.63 |
| Window frames made of fibre-cement (manufacture) | 26.65 |
| Window frames made of metal (manufacture) | 28.12 |
| Window frames made of plastic (manufacture) | 25.23/9 |
| Window frames made of wood (manufacture) | 20.30 |
| Window furnishing knitted fabric (manufacture) | 17.60 |
| Window glass (not cut to size) (manufacture) | 26.11 |
| Window glass cut to size (manufacture) | 26.12 |
| Window ticket (manufacture) | 22.22 |
| Window winding gear for motor vehicles (not electric) (manufacture) | 34.30 |

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| Windscreen replacement services | 50.20 |
| Windscreen wipers (manufacture) | 31.61 |
| Windscreen wipers for motor vehicles (non-electric) (manufacture) | 34.30 |
| Windscreens made of glass (manufacture) | 26.12 |
| Windsor Great Park | 92.72/9 |
| Wine and spirit merchant (retail) | 52.25 |
| Wine and spirit merchant (wholesale) | 51.34/2 |
| Wine and spirits (retail) | 52.25 |
| Wine based on concentrated grape must (manufacture) | 15.93/2 |
| Wine importer (wholesale) | 51.34/2 |
| Wine making machinery (manufacture) | 29.53 |
| Wine making preparations excluding yeast (manufacture) | 24.66 |
| Wine production from fresh grapes and grape juice (manufacture) | 15.93/1 |
| Wine production from self produced grapes | 01.13/1 |
| Wine racks made of wood (manufacture) | 20.51 |
| Wine, cider, fruit beverage production machinery (wholesale) | 51.87 |
| Wine, cider, fruit juice, etc. press (manufacture) | 29.53 |
| Wings for aircraft (manufacture) | 35.30 |
| Winkle gathering | 05.01 |
| Winnower for agricultural use (manufacture) | 29.32 |
| Winnowers for milling (manufacture) | 29.53 |
| Winter sport arenas and stadiums | 92.61/9 |
| Winter sport clubs | 92.62/9 |
| Wire and cable drums made of wood (manufacture) | 20.40 |
| Wire brush (manufacture) | 36.62 |
| Wire cable made of steel (manufacture) | 28.73 |
| Wire coiling machine (manufacture) | 29.56 |
| Wire fabric made of steel (manufacture) | 28.73 |
| Wire for industrial use (wholesale) | 51.87 |
| Wire made of aluminium (manufacture) | 27.42 |
| Wire made of copper (uninsulated) (manufacture) | 27.44 |
| Wire netting (wholesale) | 51.54 |
| Wire products (manufacture) | 28.73 |
| Wire products made of uninsulated copper (manufacture) | 28.73 |
| Wire rods made of copper (manufacture) | 27.44 |
| Wire rods made of steel (manufacture) | 27.10 |
| Wire rope making machine (manufacture) | 29.56 |
| Wire strands made of aluminium (manufacture) | 28.73 |
| Wire weaving machine (manufacture) | 29.43 |
| Wire, switches and other installation equipment for industrial use (wholesale) | 51.87 |
| Wirebar made of aluminium (manufacture) | 27.42 |
| Wired glass (manufacture) | 26.11 |
| Wires and switches for domestic use (wholesale) | 51.43/9 |
| Wiring accessories (manufacture) | 31.20 |
| Wiring sets (manufacture) | 31.61 |
| Witherite mine | 14.50 |
| Withy growing | 02.01 |
| Wolfram (manufacture) | 27.45 |
| Women's bespoke tailor (retail) | 52.42/3 |
| Women's clothier and outfitter (retail) | 52.42/3 |
| Women's clothing (retail) | 52.42/3 |
| Women's clothing accessories (retail) | 52.42/3 |
| Women's hats (retail) | 52.42/3 |
| Women's hosiery (retail) | 52.42/3 |
| Women's outfitter (retail) | 52.42/3 |
| Women's Royal Air Force | 75.22 |
| Women's Royal Army Corps | 75.22 |
| Women's Royal Naval Service | 75.22 |
| Women's Royal Voluntary Service | 85.32/1 |

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| Women's tailor (retail) | 52.42/3 |
| Women's wear (retail) | 52.42/3 |
| Wood (commission agent) | 51.13 |
| Wood (wholesale) | 51.53 |
| Wood boring bit (manufacture) | 28.62 |
| Wood carving (manufacture) | 20.51 |
| Wood charcoal (not fuel) (wholesale) | 51.55 |
| Wood charcoal for fuel (commission agent) | 51.12 |
| Wood chip (manufacture) | 20.10 |
| Wood chipboard agglomerated with non-mineral binding substances (manufacture) | 20.20 |
| Wood chisel (manufacture) | 28.62 |
| Wood engraver (artistic) | 92.31/9 |
| Wood flour (manufacture) | 20.10 |
| Wood grooving, milling, planing, sawing etc. (manufacture) | 20.10 |
| Wood impregnation (manufacture) | 20.10 |
| Wood in the rough production (untreated) | 02.01 |
| Wood logging, etc. within forestry site | 02.01 |
| Wood marquetry (manufacture) | 20.51 |
| Wood mill (manufacture) | 20.10 |
| Wood planing (manufacture) | 20.10 |
| Wood preservation (manufacture) | 20.10 |
| Wood products of primary processing (wholesale) | 51.53 |
| Wood pulp (manufacture) | 21.11 |
| Wood pulp vessel (manufacture) | 21.25/9 |
| Wood sawing (manufacture) | 20.10 |
| Wood sculpturing and engraving machines (manufacture) | 29.43 |
| Wood shavings (manufacture) | 20.10 |
| Wood spraying (manufacture) | 20.10 |
| Wood stain (manufacture) | 24.30/1 |
| Wood tar chemicals (manufacture) | 24.14 |
| Wood treatment such as creosoting, impregnation, preservation, spraying, varnishing and drying (manufacture) | 20.10 |
| Wood varnishing (manufacture) | 20.10 |
| Wood veneers (manufacture) | 20.20 |
| Wood wool (manufacture) | 20.10 |
| Wood worm preventative treatment service | 74.70/3 |
| Wood, construction materials and sanitary equipment exporter (wholesale) | 51.53 |
| Wood, construction materials and sanitary equipment importer (wholesale) | 51.53 |
| Wooden articles n.e.c. (manufacture) | 20.51 |
| Wooden button making machinery (manufacture) | 29.43 |
| Wooden goods intended to be used primarily in the construction industry (manufacture) | 20.30 |
| Wooden ware (retail) | 52.44 |
| Wooden ware (wholesale) | 51.47/9 |
| Woodpulp and paper making materials (wholesale) | 51.56 |
| Woodrot preventative treatment service | 74.70/3 |
| Woodwind instruments (manufacture) | 36.30 |
| Woodworking machinery (manufacture) | 29.43 |
| Wool (fellingmongery) (manufacture) | 15.11/3 |
| Wool (raw) production | 01.22 |
| Wool broker (commission agent) | 51.11 |
| Wool carbonisers (manufacture) | 29.54 |
| Wool carbonising (manufacture) | 17.12 |
| Wool carding (manufacture) | 17.12 |
| Wool cleaning (manufacture) | 17.12 |
| Wool condensing (manufacture) | 17.12 |
| Wool dyeing (loose) (manufacture) | 17.30 |
| Wool exchange (commission agent) | 51.11 |
| Wool extracting (manufacture) | 17.12 |
| Wool felt and fur felt hood and capeline (manufacture) | 18.24/1 |
| Wool grease including lanolin (commission agent) | 51.11 |

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| Wool merchant (wholesale) | 51.56 |
| Wool opening and willeying (manufacture) | 17.12 |
| Wool printing (manufacture) | 17.30 |
| Wool recovery (manufacture) | 17.12 |
| Wool scourers (manufacture) | 29.54 |
| Wool scouring (manufacture) | 17.12 |
| Wool sorting (manufacture) | 17.12 |
| Wool topmaking (manufacture) | 17.13 |
| Wool warehouse | 63.12/9 |
| Woollen and worsted fabric bleaching, dyeing, or otherwise finishing (manufacture) | 17.30 |
| Woollen cloth weaving (manufacture) | 17.22 |
| Woollen draper (retail) | 52.41 |
| Woollen flock (wholesale) | 51.41 |
| Woollen rag (wholesale) | 51.57 |
| Woollen rag carbonising (manufacture) | 17.12 |
| Woollen rag carding (manufacture) | 17.12 |
| Woollen rag garnetting (manufacture) | 17.12 |
| Woollen rag grinding or pulling (manufacture) | 17.12 |
| Woollen waste breaking (manufacture) | 17.12 |
| Woollen waste garnetting (manufacture) | 17.12 |
| Woollen waste grinding (manufacture) | 17.12 |
| Woollen waste opening and willeying (manufacture) | 17.12 |
| Woollen yarn carding (manufacture) | 17.12 |
| Woollen yarn condensing (manufacture) | 17.12 |
| Woollen yarn reeling (manufacture) | 17.12 |
| Woollen yarn sizing (manufacture) | 17.12 |
| Woollen yarn spinning (manufacture) | 17.12 |
| Woollen yarn twisting (manufacture) | 17.12 |
| Woollen yarn warping (manufacture) | 17.12 |
| Woollen yarn winding (manufacture) | 17.12 |
| Woollen-type fabrics (manufacture) | 17.22 |
| Woollen-type fibre preparation and spinning (manufacture) | 17.12 |
| Woollen-type weaving (manufacture) | 17.22 |
| Woollen-type yarns (manufacture) | 17.12 |
| Woollens (wholesale) | 51.41 |
| Word processing machines (manufacture) | 30.01 |
| Word processing machines rental and operating leasing | 71.33 |
| Work benches made of wood (manufacture) | 36.14 |
| Work holders (engineers' small tools) (manufacture) | 29.43 |
| Work uniforms rental from laundries | 93.01 |
| Workers' Educational Association | 80.42/9 |
| Working capital and liquidity management consultancy services | 74.14/2 |
| Working men's club (not licensed to sell alcohol) | 91.33 |
| Working men's clubs (licensed to sell alcohol) | 55.40/1 |
| Works of art (retail) | 52.48/6 |
| Works school (if separately identifiable) | 80.22 |
| Works trucks (manufacture) | 29.22 |
| Works trucks (wholesale) | 51.87 |
| Workshop wagon for railways (manufacture) | 35.20 |
| Workwear (commission agent) | 51.16 |
| Workwear (manufacture) | 18.21 |
| Workwear clothing for women (manufacture) | 18.21 |
| World Bank | 99.00 |
| Worm farming | 01.25 |
| Worsted carding (manufacture) | 17.13 |
| Worsted doubling (manufacture) | 17.13 |
| Worsted spinning and twisting (manufacture) | 17.13 |
| Worsted waste grinding (manufacture) | 17.13 |
| Worsted yarn reeling (manufacture) | 17.13 |

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| Worsted yarn warping (manufacture) | 17.13 |
| Worsted yarn winding (manufacture) | 17.13 |
| Worsted-type fabrics (manufacture) | 17.23 |
| Worsted-type fibres preparation and spinning (manufacture) | 17.13 |
| Worsted-type weaving (manufacture) | 17.23 |
| Worsted-type yarns (manufacture) | 17.13 |
| Woven cloth made of polypropylene (manufacture) | 17.25 |
| Woven conveyor belting (manufacture) | 17.54/2 |
| Woven elastic over 30cm wide (manufacture) | 17.25 |
| Woven elastomeric over 30cm wide (manufacture) | 17.25 |
| Woven fabric bleaching, dyeing, printing or otherwise finishing (manufacture) | 17.30 |
| Woven fibre furniture (manufacture) | 36.14 |
| Woven machinery belting (manufacture) | 17.54/2 |
| Woven pile cotton-type fabrics (manufacture) | 17.21 |
| Woven trimmings (manufacture) | 17.54/2 |
| Wrapping and packaging paper including coated (manufacture) | 21.12 |
| Wrapping foil made of aluminium (manufacture) | 27.42 |
| Wrapping machinery (manufacture) | 29.24 |
| Wrapping paper cut and packed in ready to use sheets or rolls (manufacture) | 21.25/9 |
| Wreck raising | 63.22 |
| Wrecking bars (manufacture) | 28.62 |
| Wrench (manufacture) | 28.62 |
| Wrestling clubs | 92.62/9 |
| Wrist watch (manufacture) | 33.50 |
| Writer to the signet | 74.11/9 |
| Writing compendiums (manufacture) | 21.23 |
| Writing implement sets (wholesale) | 51.47/9 |
| Writing ink (manufacture) | 24.66 |
| Writing instrument sets (manufacture) | 36.63/1 |
| Writing on metal by laser beam (manufacture) | 28.52 |
| Writing paper (manufacture) | 21.12 |
| Writing paper pads (manufacture) | 22.22 |
| X-ray and other speciality photography activities | 74.81/3 |
| X-ray apparatus for industrial use (manufacture) | 33.10 |
| X-ray apparatus for medical use (manufacture) | 33.10 |
| X-ray diffraction or fluorescence apparatus (manufacture) | 33.10 |
| X-ray or alpha, beta or gamma radiation apparatus (manufacture) | 33.10 |
| X-ray tubes (manufacture) | 33.10 |
| X-ray, alpha, beta or gamma radiation apparatus (wholesale) | 51.86 |
| Xerographic copying machines (manufacture) | 30.01 |
| Xylene (manufacture) | 24.14 |
| Y achts (wholesale) | 51.47/9 |
| Yacht chandler (retail) | 52.48/9 |
| Yacht club | 92.62/9 |
| Yachtbuilding (manufacture) | 35.12 |
| Yarn (commission agent) | 51.16 |
| Yarn (core spun on the cotton system) (manufacture) | 17.11 |
| Yarn (rubberised) (manufacture) | 25.13 |
| Yarn (wholesale) | 51.41 |
| Yarn bleaching, dyeing or otherwise finishing (manufacture) | 17.30 |
| Yarn finishing (manufacture) | 17.30 |
| Yarn gassing (manufacture) | 17.30 |
| Yarn made of asbestos (manufacture) | 26.82/1 |
| Yarn made of glass fibre (manufacture) | 26.14 |
| Yarn made of paper (manufacture) | 17.17 |
| Yarn mercerising (manufacture) | 17.30 |
| Yarn of cotton (manufacture) | 17.11 |
| Yarn polishing (manufacture) | 17.30 |
| Yarn storing (manufacture) | 17.30 |

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| Yeast (wholesale) | 51.38 |
| Yeast and vegetable extract (manufacture) | 15.89/9 |
| Yeast preparation (manufacture) | 15.89/9 |
| Yeasts and prepared baking powders (commission agent) | 51.17 |
| Yellowcake production | 12.00 |
| Yellowcake to uranium tetrafluoride and hexafluoride conversion (manufacture) | 23.30 |
| YM A (not hostel) | 91.33 |
| YMCA hostel | 55.23/9 |
| Yoghurt (manufacture) | 15.51/9 |
| Yoghurt (wholesale) | 51.33/1 |
| Young offender centres | 75.23 |
| Young persons associations | 91.33 |
| Youth centre | 91.33 |
| Youth club | 91.33 |
| Youth hostel | 55.21 |
| YWCA (not hostel) | 91.33 |
| Zephyr weaving (manufacture) | 17.21 |
| Zimmer frames and other walking aids (manufacture) | 33.10 |
| Zinc (manufacture) | 27.43 |
| Zinc (wholesale) | 51.52 |
| Zinc mining and preparation | 13.20 |
| Zinc oxide (manufacture) | 24.12 |
| Zinc oxide and peroxide (wholesale) | 51.55 |
| Zinc paint (manufacture) | 24.30/1 |
| Zionist Organisation | 91.33 |
| Zip fasteners made of metal (manufacture) | 36.63/9 |
| Zip fasteners made of plastic (manufacture) | 36.63/9 |
| Zirconium (manufacture) | 27.45 |
| Zoological gardens | 92.53 |