

Description	SIC
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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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
Hosepiping 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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
Newsvendor (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

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

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

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

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

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

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

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

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

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

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

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

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

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

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
Piccalilli 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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
Saggar (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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 (fellmongery) (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

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

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

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