

Corporate Balance Sheets (Ustan) 1987-2019

Data Report 2020-08

Data available from 1987 to 2019
Metadata Version: USTAN Data-Doc-v4
DOI: 10.12757/Bbk.Ustan.8719.05.04

Deutsche Bundesbank, Research Data and Service Centre

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Abstract

We describe the research dataset “Corporate Balance Sheets (Ustan) 1987-2019” using a structured metadata schema.¹⁾ This document consists of two sections and the appendix. In the first section, we describe the general properties of the dataset as a whole, such as its scope and coverage and the methods of data collection and data appraisal. The second section looks at the variable level, providing an overview of the variables and tables with details on each variable. Appendix A looks at value level and provides code lists, ie information on the meaning of values for categorical variables. Appendix B provides a description on the structure of the balance sheet and profit/loss calculation.

Keywords: Balance sheet data, Non-financial corporations, Refinancing business

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¹ The metadata scheme is derived from the “Data Documentation Initiative” (DDI, <http://www.ddialliance.org>).

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1 Dataset description

1.1 Overview and identification

Title of dataset

Corporate balance sheets

German title

Unternehmensbilanzen

Abbreviation

Ustan

Dataset abstract

The database of the Corporate Balance Sheets (Ustan) comprises annual financial statements of non-financial corporations and is formed in the context of the refinancing business. In discharging her monetary policy duty the Deutsche Bundesbank grants refinancing loans to domestic credit institutions. But there are collaterals eligible for refinancing at the central bank required as a prerequisite, like book credits to domestic non-financial companies. In order to control the intrinsic value of the securities the annual financial statements of the non-financial companies have to be submitted to the Bundesbank where they serve as a fundament for credit rating.

The data flows into the Financial Statements Data Pool, which is the database used for regular statistical analyses of German companies' earnings and financing situation. Results are published in the Special Statistical Publication 5 and 6.

The Ustan database can be used from 1987 on as a panel dataset for research purposes. Besides the balance sheet data, the profit and loss account and the asset history sheet (if any) additional information about the firm are available, like the branch of industry or the legal form.

Data ID (DOI)

10.12757/Bbk.Ustan.8719.05.04

1.2 Dataset scope and coverage

Legal framework

In the conduct of its monetary policy functions in the Eurosystem, the Deutsche Bundesbank provides refinancing and intraday credits to resident credit institutions. Credit institution can submit their credit claims against non-financial corporations as collaterals. Thereby corporations have to be "central bank eligible". In order to assess whether the eligibility requirements are met and

the credit claim against a corporation can be accepted as collateral, the corporation is asked to submit the annual financial statements to the Bundesbank. Therefore, the use of data is mainly based on a private-law agreement, ie the data can only be used for purposes that are expressly mentioned in the letter sent out to the corporation and to which this corporation has given its consent.

Unit of analysis

Each line in the dataset corresponds to a balance sheet statement of a non-financial corporation.

Time periods

1987 until 2019

Geographic coverage

Germany

Universe

Ustan consists of financial statements of non-financial corporations which the Deutsche Bundesbank receives in the context of the refinancing business.

Research dataset

The research dataset Ustan is based on original balance sheets that are submitted to the Deutsche Bundesbank in the context of the refinancing business. The Ustan data for 1987-2019 (DOI 10.12757/Bbk.Ustan.8719.09.04) includes only individual financial statements.

When using the dataset, please keep in mind the following specifics of the Ustan.

Currency:

Until 1998 the values are reported in Deutsche Mark (DM), since 1999 they are in euros. The conversion rate is EUR 1 to DM 1.95583.

Zeros:

The value zero of a variable can indicate that no information about the variable has been submitted (missing value) or that the reported value was zero. Unfortunately, it is not possible to distinguish between these two cases.

Type of accounting:

The balance sheets are reported according to the German Commercial Code (HGB/Handelsgesetzbuch).

“U-boat phenomenon”:

Many firms appear only for a few years in the dataset. In order to assess the “central bank eligibility” the firms are asked to submit the financial statements for the last two years. Therefore, a long time-series can be observed only for a small part of firms. Around 16% of all firms just report for two years, 55% of all companies report for five years, while just around 8,5% of all companies report for all years.

Sampling:

Please note that non-financial corporations which balance sheets are included in the Ustan are not randomly selected from the total population of companies. Whether the corporation is contained in the dataset depends on the decision of a resident credit institution to submit the credit claims against this corporation as collaterals. As the Deutsche Bundesbank accepts only credit claims against “central bank eligible” companies there will be a trend towards companies with good creditworthiness and low default probability. This is particularly true for large corporations. Nonetheless, small and medium-sized companies are also included in the dataset.

Profit and loss account:

The profit and loss account in the Ustan corresponds to the aggregate cost method (*Gesamtkostenverfahren*) as opposed to the cost of sales method (*Umsatzkostenverfahren*).

Economic sector:

The Ustan database comprises different classifications of the economic sector. We recommend to use the variables AP20 and AP235 as the most relevant ones. The economic sector variable awzw (an old Bundesbank classification of economic activities) is only provided until the year 1995.

Employment variable:

Ustan includes the employment variable AP34, however the reporting of employee numbers is provided voluntarily. The reported value can be the annual average number of employees or the number of employees at the end of the year. It is not known whether the reporting corporation reports the number of full-time or full-time equivalents employees.

Update and revisions of the dataset

The research dataset is annually updated. The update includes the data for the following year and corrections for the preceding years. Please note, that the current dataset is not complete for the year 2019.

1.3 Data collection

Data collection mode

Postal or electronic submission is possible.

In the first step the financial statements are the base for the credit rating of the Deutsche Bundesbank. Since the beginning of April 2018 it is possible to submit the financial statements in an electronic way. The financial statement flows directly into the database of the Deutsche Bundesbank. The other way is to transmit the financial statement as PDF. Then the analyst incorporates the financial statement into the database.

Data collectors

Deutsche Bundesbank, Markets Department / Statistics Department

Collection frequency

Yearly

Sampling

Non-financial companies which submitted balance sheets to the Deutsche Bundesbank in the context of the refinancing business.

Response rate

The submission of the financial statement is a voluntary process for the companies.

1.4 Data appraisal

Quality checks

All submitted balance sheets are checked for correctness by the Deutsche Bundesbank. Correctness is assessed by various plausibility checks. If the correctness is in question, the company is contacted and asked for more information. If the reported data are incorrect, the reporter has to send a corrected version of the data.

Data editing

No data editing

1.5 Data accessibility

Research proposal conditions

A research proposal is checked for feasibility of the research project given the research data, i.e. the suitability of the data to answer the research questions raised by the proposal. The research project must be of public interest, that is without commercial goals.

Institutional access conditions

The researcher must be affiliated with a research institution that clearly has a scientific, noncommercial agenda.

Contact

Deutsche Bundesbank, Research Data and Service Centre (RDSC)

E-mail: fdsz-data@bundesbank.de

Homepage: <https://www.bundesbank.de/rdsc>

Deposit requirements

The researcher must sign a confidentiality agreement and a special contract between Deutsche Bundesbank and the research institution has to be set up. The RDSC must be informed about every document that is made available to the public that contains information derived from the provided data.

Citation requirements

For any study or other document which is made available to the public and contains information derived from the provided data, the researcher is obliged to properly cite the data source as:

Becker, T., E. Biewen, S. Schultz, and M. Weisbecker (2020). Corporate Balance Sheets (Ustan) 1987-2019, Data Report 2020-08 – Metadata Version 4. Deutsche Bundesbank, Research Data and Service Centre.

2 Description of variables

2.1 Overview of variables

Name	Label
ANON_IDBBK	Anonymized ID
agj	Year
agm	Month
arecht	Legal form
awzw	Economic sector
abilart	Type of balance sheet
AP20	Economic sector - WZ code 2003
AP21	Total origin purchase price/production cost
AP22	Increase in tangible assets
AP23	Appreciation of tangible assets
AP24	Decrease in tangible assets
AP25	Depreciation of tangible assets
AP26	Cumulative depreciation
AP27	Write-downs of financial assets
AP28	Increase in financial assets
AP29	Turnover (unless shown in AP144)
AP30	Export revenue
AP32	Direct foreign participations
AP34	Number of employees
AP35	Rental of company buildings
AP36	Part of consolidated annual accounts
AP39	Economic sector
AP45	Cheques, cash at banks and in hand
AP46	Shares in affiliated companies (current assets)
AP47	Other securities
AP48	Bill holdings
AP49	Trade debtors
AP50	Value of work done but not invoiced
AP51	Amounts owed by affiliated companies
AP52	Amounts owed by companies
AP53	Amounts owed by partners
AP54	Other debtors and assets
AP55	Raw material and consumables
AP56	Work in progress
AP57	Finished goods and goods for resale
AP58	Payments on account for stocks
AP59	Total stocks
AP60	Prepayments and accrued income
AP61	Total amount of debtors and other assets becoming due and payable after more than one year
AP62	Current assets
AP63	Intangible assets

Name	Label
AP64	Properties
AP65	Plant and machinery
AP66	Other fixtures and fittings, tools and equipment
AP67	Payments on account and tangible assets
AP68	Total tangible assets
AP70	Shares in affiliated companies (fixed assets)
AP71	Lending to affiliated companies
AP72	Participating interest
AP73	Lending to companies
AP74	Lending to partners
AP75	Investments held as fixed assets
AP76	Other lending and financial assets
AP77	Total amount of debtors and other assets becoming due and payable after more than one year
AP78	Fixed assets
AP79	Subscribed capital unpaid and own shares hold
AP80	Amounts owed by and lended to partners/proprietors
AP81	Deferred item for deferred taxes
AP82	Goodwill
AP83	Formation expenses
AP84	Discount
AP85	Other adjustments to own funds
AP86	Amount not covered by own funds, excess indebtedness, negative capital
AP87	Adjustments to capital accounts
AP88	Balance sheet total
AP89	Recognised undisclosed reserves or other adjustments to own funds
AP90	Private assets not shown in balance sheet and excess of privat debt over privat assets
AP91	Provisions for pensions only disclosed in the notes including BilMoG
AP92	Equalization claims
AP93	Claims from equalization liabilities
AP94	Equalization liabilities
AP95	Liabilities arising from equalization claims and payment obligations
AP96	Liabilities arising from acceptances and promissory notes
AP97	Amounts owed to credit institutions
AP98	Trade creditors (short-term borrowed funds)
AP99	Payments received on account of orders
AP100	Amounts owed to affiliated companies
AP101	Amounts owed to companies
AP102	Amounts owed to partners (short-term borrowed funds)
AP103	Bonds (short-term borrowed funds)
AP104	Other short-term creditors
AP105	Provisions for taxation
AP106	Provisions for deferred taxes

Name	Label
AP107	Adjustments on current assets
AP108	Other short-term provisions
AP109	Profits or dividends proposed for distribution
AP110	Prepayments and deferred charges
AP111	Short-term borrowed funds
AP112	Liabilities arising from acceptance and promissory notes
AP113	Amounts owed to credit institutions
AP114	Trade creditors (long-term borrowed funds)
AP115	Payments received on account of orders
AP116	Amounts owed to affiliated companies
AP117	Amounts owed to companies
AP118	Amounts owed to partners (long-term borrowed funds)
AP119	Bonds (long-term borrowed funds)
AP120	Amounts owed to partners (with declaration of subordination)
AP121	Other long-term creditors
AP122	Amounts becoming due and payable after more than five years
AP123	Amounts secured by liens or similar rights
AP124	Pension accruals and similar obligations
AP125	Adjustments on tangible fixed assets
AP126	Other long-term provisions
AP127	Reserves subject to future taxation
AP128	Long-term borrowed funds
AP129	Capital account
AP130	Capital reserves
AP131	Earning reserves
AP132	Shares held by third parties
AP133	Retained/Returned earnings brought forward
AP134	Difference arising from capital consolidation
AP135	Reserves subject to future taxation (share of own funds)
AP137	Own funds
AP138	Contingent liabilities
AP139	Liabilities from the issue and negotiation of bills of exchange
AP140	Other financial obligations
AP141	Liabilities from rentals and leases
AP142	Liabilities arising from capital projects
AP143	Amounts accounted for by affiliated companies
AP144	Turnover
AP145	Change in the stocks of finished goods and work in progress
AP146	Work performed by the company for its own purposes and capitalised
AP147	Total output
AP148	Other operating income
AP149	Income from the release of reserves subject to future taxation
AP150	Own treasury shares or shares held
AP151	Charges for raw materials and consumables and for goods purchased

Name	Label
AP152	Charges for goods purchased
AP153	Gross profit/loss
AP154	Staff costs
AP155	Operating income or operating income relating to other periods
AP156	Depreciation of tangible assets, intangible as held as fixed and formation expenses
AP157	Extraordinary depreciation and special depreciation
AP158	Write-downs of current assets
AP159	Operating taxes
AP160	Excise taxes (as far as known)
AP161	Charges for rentals and leases
AP162	Other operating charges
AP163	Additions to reserves subject to future taxation
AP164	Operating expenses or operating expenses relating to other periods
AP165	Operating profit/loss
AP166	Income from participating interests
AP167	Amounts from affiliated companies
AP168	Income from profit transfers
AP169	Charges from loss transfers
AP170	Income from participations
AP171	Interest, discount and similar income
AP172	Amounts from affiliated companies
AP173	Write-downs of financial assets and investments
AP174	Interest, discount and similar charges incl. write-downs of a discount
AP175	Amounts to affiliated companies
AP176	Non-operating result
AP177	Profit/loss on ordinary activities
AP178	Extraordinary income
AP179	Income from other securities and from financial investment assets
AP180	Extraordinary charges
AP182	Extraordinary profit/loss
AP183	Corporate profit/loss before taxes on income
AP184	Taxes on income and earnings or corporation tax and trade earnings tax
AP185	Taxes on earnings/trade not liable to earnings tax/less trade taxes (total)
AP186	Business tax (total)
AP188	Profit and loss transfer (subsidiary)
AP189	Net income/loss of the financial year
AP190	Profit/Loss brought forward from previous year
AP191	Withdrawals from capital reserve
AP192	Withdrawals from retained profits
AP193	Withdrawals from the difference deriving from the consolidation of capital
AP194	Loss accounted for by other shareholders
AP195	Transfers to retained profits
AP196	Additions to the difference deriving from the consolidation of capital

Name	Label
AP197	Profit due to other shareholders
AP198	Net income/loss shown in the balance sheet for the financial year
AP207	Amounts attributable to deliveries and services
AP208	Amounts attributable to deliveries and services
AP235	Economic sector - WZ code 2008
AP236	Acquisition and production costs of intangible assets
AP237	Additions to intangible fixed assets
AP238	Disposals of intangible fixed assets
AP239	Transfers of intangible fixed assets
AP240	Write-ups on intangible fixed assets
AP241	Write-downs on intangible fixed assets
AP242	Write-downs on intangible fixed assets for all fiscal years
AP243	Residual book value of intangible fixed assets
AP244	Residual book value of intangible fixed assets in the previous year
AP245	Transfers of property
AP246	Residual book value of property for the financial year
AP247	Residual book value of property in the previous year
AP250	Progress payments
AP252	Turnover
AP266	Acquisition costs of financial assets
AP267	Disposals of financial assets
AP268	Transfers of financial assets
AP269	Write-ups on the financial assets
AP270	Write-downs accumulated
AP271	Residual book value of the financial assets for the financial year
AP272	Residual book value of the financial assets in the previous year
AP286	Internally generated industrial rights and similar rights and assets
AP287	Excess of plan assets over post-employment benefit liability
AP288	In provisions for pensions absorbed assets
AP289	Interest and similar income from discounting
AP290	Interest and similar expenses from discounting
AP291	Extraordinary income (BilMoG)
AP292	Extraordinary expenses (BilMoG)
AP293	Income from changes of deferred taxes
AP294	Expenses from changes of deferred taxes
AP295	Research and development expenses

2.2 Details of variables

ANON_IDBBK : Anonymized ID

Notes	Anonymized identification number of the company
Available from – to	1987 – 2019
German title	Anonymisierte Unternehmenskennnummer

Source Generated randomly
Type string - 64 digits

agj: Year

Notes Year of the balance sheet day, in the following format: YYYY
Available from – to 1987 – 2019
German title Jahr des Bilanzstichtages im Format: YYYY
Source Ustan
Type numeric

agm: Month

Notes Month of the balance sheet day, in the following format: MM
Available from – to 1987 – 2019
German title Monat des Bilanzstichtages im Format: MM
Source Ustan
Type numeric

arecht: Legal form

Notes Legal form of the company - a code list is provided in Appendix A
Available from – to 1987 – 2019
German title Rechtsform des Unternehmens
Source Ustan
Type numeric

awzw: Economic sector

Notes Old Deutsche Bundesbank classification of economic activities (3 digits) - a code list is provided in Appendix A
Available from – to 1987 – 1996
German title 3-stelliger Wirtschaftszweig-Schlüssel (alt)
Source Ustan
Type string - 3 digits

abilart: Type of balance sheet

Notes Type of balance sheet - 2: Commercial balance sheet
Available from – to 1987 – 2019
German title Art des Jahresabschlusses
Source Ustan
Type numeric

AP20: Economic sector - WZ code 2003

Notes	Classification of economic activities, WZ code 2003 (5 digits) - a code list is provided in Appendix A
Available from – to	2003 – 2015
German title	5-stelliger Wirtschaftszweig-Schlüssel (WZ 2003)
Source	Ustan
Type	string - 5 digits

AP21: Total origin purchase price/production cost

Notes	Total origin purchase price or production cost of tangible assets
Available from – to	1987 – 2019
German title	Anschaffungs- und Herstellungskosten der Sachanlagen am Beginn des Geschäftsjahres
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP22: Increase in tangible assets

Notes	Increase in tangible assets
Available from – to	1987 – 2019
German title	Zugänge zu den Sachanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP23: Appreciation of tangible assets

Notes	Appreciation of tangible assets
Available from – to	1987 – 2019
German title	Zuschreibungen zu den Sachanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP24: Decrease in tangible assets

Notes	Decrease in tangible assets
Available from – to	1987 – 2019
German title	Abgänge bei den Sachanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP25: Depreciation of tangible assets

Notes	Depreciation of tangible assets
Available from – to	1987 – 2019
German title	Abschreibungen auf Sachanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP26: Cumulative depreciation

Notes	Cumulative depreciation for all financial years
Available from – to	1987 – 2019
German title	Abschreibungen auf Sachanlagen kumuliert für alle Geschäftsjahre
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP27: Write-downs of financial assets

Notes	Write-downs of financial assets
Available from – to	1987 – 2019
German title	Abschreibungen auf Finanzanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP28: Increase in financial assets

Notes	Increase in financial assets
Available from – to	1987 – 2019
German title	Zugänge zu den Finanzanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP29: Turnover (unless shown in AP144)

Notes	Turnover (unless shown in AP144)
Available from – to	1987 – 2019
German title	Umsatz im Geschäftsjahr, soweit nicht in der GuV ausgewiesen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP30: Export revenue

Notes	Export revenue without value added tax, after revenue deduction
Available from – to	1992 – 2019
German title	Exportumsatz
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP32: Direct foreign participations

Notes	Direct foreign participations in the capital (item AP129)
Available from – to	1993 – 2019
German title	Direkte ausländische Beteiligungen am Kapital
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP34: Number of employees

Notes	Number of employees. The employee number is provided voluntarily. The reported value can be the annual average number of employees or the number of employees at the end of the year. It is not known whether the reporting corporation reports the number of full-time or full-time equivalents employees.
Available from – to	1987 – 2019
German title	Beschäftigtenzahl
Source	Ustan
Type	numeric

AP35: Rental of company buildings

Notes	Are operating plants, premises or production facilities predominated rented or leased: 1 if yes
Available from – to	1987 – 2019
German title	Betriebe, Räume oder Produktionsanlagen überwiegend gemietet etc.
Source	Ustan
Type	numeric

AP36: Part of consolidated annual accounts

Notes	Annual accounts included in consolidated annual accounts of a domestic company. 1 (yes) if the corresponding individual financial statement is part of a group account, 2 (yes): part of a subgroup account.
Available from – to	1987 – 2019
German title	Jahresabschluss als Teil eines Konzernabschlusses

Source	Ustan	...
Type	numeric	

AP39: Economic sector

Notes	Classification of economic activities, 4 digits - a code list is provided in Appendix A	
Available from – to	1987 – 2005	
German title	4-stelliger WZ-Schlüssel (alt)	
Source	Ustan	
Type	string - 4 digits	

AP45: Cheques, cash at banks and in hand

Notes	Cheques, cash at banks and in hand - banks including the Bundesbank	
Available from – to	1987 – 2019	
German title	Schecks, Kassenbestand, Bundesbank- und Postgiroguthaben, Guthaben bei Kreditinstituten	
Source	Ustan	
Type	numeric	
Dimensions	In thousands. Until 1998 DM, since 1999 EURO	

AP46: Shares in affiliated companies (current assets)

Notes	Shares in affiliated companies (current assets), eg with intention to sell them, etc.	
Available from – to	1987 – 2019	
German title	Anteile an verbundenen Unternehmen (Umlaufvermögen)	
Source	Ustan	
Type	numeric	
Dimensions	In thousands. Until 1998 DM, since 1999 EURO	

AP47: Other securities

Notes	Other securities	
Available from – to	1987 – 2019	
German title	Sonstige Wertpapiere (ohne eigene Anteile, Wertpapiere des Anlagevermögens, Beteiligungen und sonstige Finanzanlagen)	
Source	Ustan	
Type	numeric	
Dimensions	In thousands. Until 1998 DM, since 1999 EURO	

...

AP48: Bill holdings

Notes	Bill holdings, unless included in item AP49
Available from – to	1987 – 2004
German title	Besitzwechsel
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP49: Trade debtors

Notes	Trade debtors
Available from – to	1987 – 2019
German title	Forderungen aus Lieferungen und Leistungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP50: Value of work done but not invoiced

Notes	Value of work done but not invoiced, unless included in item AP56
Available from – to	1987 – 2002
German title	Nicht abgerechnete Leistungen, soweit nicht in AP56 enthalten
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP51: Amounts owed by affiliated companies

Notes	Amounts owed by affiliated companies
Available from – to	1987 – 2019
German title	Forderungen gegen verbundene Unternehmen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP52: Amounts owed by companies

Notes	Amounts owed by companies (company with which the company is linked)
Available from – to	1987 – 2019
German title	Forderungen gegen Unternehmen, mit denen ein Beteiligungsverhältnis besteht
Source	Ustan

...

Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP53: Amounts owed by partners

Notes	Amounts owed by partners, unless deductible from own funds
Available from – to	1987 – 2019
German title	Forderungen gegen Gesellschafter, soweit nicht vom Eigenkapital abzusetzen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP54: Other debtors and assets

Notes	Other debtors and assets
Available from – to	1987 – 2019
German title	Sonstige Forderungen und Vermögensgegenstände
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP55: Raw material and consumables

Notes	Raw material and consumables
Available from – to	1987 – 2019
German title	Roh-, Hilfs- und Betriebsstoffe
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP56: Work in progress

Notes	Work in progress
Available from – to	1987 – 2019
German title	Unfertige Erzeugnisse, unfertige Leistungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP57: Finished goods and goods for resale

Notes	Finished goods and goods for resale
Available from – to	1987 – 2019

German title	Fertige Erzeugnisse und Waren
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP58: Payments on account for stocks

Notes	Payments on account for stocks
Available from – to	1987 – 2019
German title	Geleistete Anzahlungen auf Vorräte
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP59: Total stocks

Notes	Total stocks: $AP59 = AP55 + AP56 + AP57 + AP58$
Available from – to	1987 – 2019
German title	Vorräte (Summe)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP60: Prepayments and accrued income

Notes	Prepayments and accrued income, excluding discount
Available from – to	1987 – 2019
German title	Rechnungsabgrenzungsposten (ohne Disagio)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP61: Total amount of debtors and other assets becoming due and payable after more than one year

Notes	Total amount of debtors and other assets becoming due and payable after more than one year. Values are transferred with "-" from current assets to fixed assets into AP77, where they appear with "+".
Available from – to	1987 – 2019
German title	Gesamtbetrag der Forderungen und sonstigen Vermögensgegenständen mit Restlaufzeit von mehr als 1 Jahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP62: Current assets

Notes	Current assets: AP62 = AP45 + AP46 + AP47 + AP48 + AP49 + AP50 + AP51 + AP52 + AP53 + AP54 + AP59 + AP60 + AP61
Available from – to	1987 – 2019
German title	Umlaufvermögen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP63: Intangible assets

Notes	Intangible assets, eg concessions, patents, licences, etc. (excluding goodwill)
Available from – to	1987 – 2019
German title	Immaterielle Vermögensgegenstände, z.B. Konzessionen, Patente, Lizenzen u.a. (ohne Geschäfts- oder Firmenwert)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP64: Properties

Notes	Properties, eg land, rights equal to real property and buildings (including building on 3rd party land)
Available from – to	1987 – 2019
German title	Grundstücke, grundstücksgleiche Rechte und Bauten einschließlich der Bauten auf fremden Grundstücken
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP65: Plant and machinery

Notes	Plant and machinery
Available from – to	1987 – 2019
German title	Technische Anlagen und Maschinen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP66: Other fixtures and fittings, tools and equipment

Notes	Other fixtures and fittings, tools and equipment
Available from – to	1987 – 2019
German title	Andere Anlagen, Betriebs- und Geschäftsausstattung

Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP67: Payments on account and tangible assets

Notes	Tangible assets in course of construction
Available from – to	1987 – 2019
German title	Geleistete Anzahlungen und Anlagen im Bau
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP68: Total tangible assets

Notes	Total tangible assets: $AP68 = AP64 + AP65 + AP66 + AP67$
Available from – to	1987 – 2019
German title	Sachanlagen (Summe)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP70: Shares in affiliated companies (fixed assets)

Notes	Shares in affiliated companies (fixed assets)
Available from – to	1987 – 2019
German title	Anteile an verbundenen Unternehmen (Anlagevermögen)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP71: Lending to affiliated companies

Notes	Lending to affiliated companies
Available from – to	1987 – 2019
German title	Ausleihungen an verbundene Unternehmen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP72: Participating interest

Notes	Participating interest
Available from – to	1987 – 2019

German title	Beteiligungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP73: Lending to companies

Notes	Lending to companies
Available from – to	1987 – 2019
German title	Ausleihungen an Unternehmen, mit denen ein Beteiligungsverhältnis besteht
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP74: Lending to partners

Notes	Lending to partners, unless deductible from own funds
Available from – to	1987 – 2019
German title	Ausleihungen an Gesellschafter, soweit nicht vom Eigenkapital abzusetzen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP75: Investments held as fixed assets

Notes	Investments held as fixed assets
Available from – to	1987 – 2019
German title	Wertpapiere des Anlagevermögens
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP76: Other lending and financial assets

Notes	Other lending and financial assets
Available from – to	1987 – 2019
German title	Sonstige Ausleihungen und Finanzanlagen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP77: Total amount of debtors and other assets becoming due and payable after more than one year

Notes	Total amount of debtors and other assets becoming due and payable after more than one year
Available from – to	1987 – 2019
German title	Gesamtbetrag der Forderungen und sonstigen Vermögensgegenstände mit von mehr als 1 Jahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP78: Fixed assets

Notes	Fixed assets: $AP78 = AP63 + AP68 + AP70 + AP71 + AP72 + AP73 + AP74 + AP75 + AP76 + AP77 + AP92 + AP93$
Available from – to	1987 – 2019
German title	Anlagevermögen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP79: Subscribed capital unpaid and own shares hold

Notes	Subscribed capital unpaid and own shares hold
Available from – to	1987 – 2015
German title	Ausstehende Einlagen und eigene Aktien bzw. Anteile im Bestand
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP80: Amounts owed by and lend to partners/proprietors

Notes	Amounts owed by and lend to partners/proprietors, if deductible from own funds
Available from – to	1987 – 2014
German title	Forderungen, Ausleihungen und Darlehen an Gesellschafter, soweit vom Eigenkapital abzusetzen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP81: Deferred item for deferred taxes

Notes	Deferred item for deferred taxes
Available from – to	1987 – 2019

German title	Abgrenzungsposten fuer latente Steuern
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP82: Goodwill

Notes	Goodwill, including added value for merger
Available from – to	1987 – 2019
German title	Geschäfts- oder Firmenwert
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP83: Formation expenses

Notes	Formation expenses
Available from – to	1987 – 2013
German title	Aufwendungen für Ingangsetzung und Erweiterung des Geschäftsbetriebs
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP84: Discount

Notes	Discount
Available from – to	1987 – 2019
German title	Disagio, Damnum
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP85: Other adjustments to own funds

Notes	Other adjustments to own funds
Available from – to	1987 – 2019
German title	Übrige Berichtigungsposten zum Eigenkapital (Summe)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

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AP86: Amount not covered by own funds, excess indebtedness, negative capital

Notes	Amount not covered by own funds, excess indebtedness, negative capital
Available from – to	1987 – 2019
German title	Nicht durch Eigenkapital gedeckter Fehlbetrag, Überschuldung, Minuskapital
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP87: Adjustments to capital accounts

Notes	Adjustments to capital accounts
Available from – to	1987 – 2019
German title	Berichtigungen zum Eigenkapital
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP88: Balance sheet total

Notes	Balance sheet total: sum of the current assets, fixed assets and adjustment to capital accounts $AP88 = AP62 + AP78 + AP87$
Available from – to	1987 – 2019
German title	Bilanzsumme
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP89: Recognised undisclosed reserves or other adjustments to own funds

Notes	Recognised undisclosed reserves have a positive (+) effect, while the other adjustment to own funds take a negative value (-) within this variable
Available from – to	1987 – 2018
German title	Anerkannte stille Reserven bzw. übrige Berichtigungen zum Eigenkapital
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP90: Private assets not shown in balance sheet and excess of privat debt over privat assets

Notes	Private assets not shown in balance sheet have a positive effect (+), while the excess of privat debt over privat assets take a negative value (-) within this variable
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Available from – to	1987 – 2016
German title	Nicht bilanziertes nachgewiesenes Privatvermögen bzw. Schuldenüberhang aus Privatvermögen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP91: Provisions for pensions only disclosed in the notes including BilMoG

Notes	Provisions for pensions only disclosed in the notes including BilMoG
Available from – to	1987 – 2019
German title	Nicht passivierte Rückstellungen für Pensionen und ähnliche Verpflichtungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP92: Equalization claims

Notes	Equalization claims
Available from – to	1989 – 2001
German title	Ausgleichsforderungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP93: Claims from equalization liabilities

Notes	Claims from equalization liabilities
Available from – to	1989 – 2001
German title	Forderungen aus Ausgleichsverbindlichkeiten
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP94: Equalization liabilities

Notes	Equalization liabilities
Available from – to	1989 – 2001
German title	Ausgleichsverbindlichkeiten
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP95: Liabilities arising from equalization claims and payment obligations

Notes	Liabilities arising from equalization claims and payment obligations
Available from – to	1988 – 2002
German title	Verbindlichkeiten aus Ausgleichsforderungen und Einzahlungsverpflichtungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP96: Liabilities arising from acceptances and promissory notes

Notes	Liabilities arising from acceptances and promissory notes
Available from – to	1987 – 2019
German title	Verbindlichkeiten aus Akzepten und eigenen Wechseln
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP97: Amounts owed to credit institutions

Notes	Amounts owed to credit institutions
Available from – to	1987 – 2019
German title	Verbindlichkeiten gegenüber Kreditinstituten
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP98: Trade creditors (short-term borrowed funds)

Notes	Trade creditors (short-term borrowed funds)
Available from – to	1987 – 2019
German title	Verbindlichkeiten aus Lieferungen und Leistungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP99: Payments received on account of orders

Notes	Payments received on account of orders
Available from – to	1987 – 2019
German title	Erhaltene Anzahlungen auf Bestellungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP100: Amounts owed to affiliated companies

Notes	Amounts owed to affiliated companies
Available from – to	1987 – 2019
German title	Verbindlichkeiten gegenüber verbundenen Unternehmen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP101: Amounts owed to companies

Notes	Amounts owed to companies with which the company is linked
Available from – to	1987 – 2019
German title	Verbindlichkeiten gegenüber Unternehmen, mit denen ein Beteiligungsverhältnis besteht
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP102: Amounts owed to partners (short-term borrowed funds)

Notes	Amounts owed to partners (short-term borrowed funds), unless included in the capital account (item AP129)
Available from – to	1987 – 2019
German title	Verbindlichkeiten gegenüber Gesellschaftern, soweit nicht dem Eigenkapital zuzurechnen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP103: Bonds (short-term borrowed funds)

Notes	Bonds (short-term borrowed funds)
Available from – to	1987 – 2019
German title	Anleihen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP104: Other short-term creditors

Notes	Other short-term creditors
Available from – to	1987 – 2019
German title	Sonstige kurzfristige Verbindlichkeiten
Source	Ustan
Type	numeric

Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP105: Provisions for taxation

Notes Provisions for taxation
 Available from – to 1987 – 2019
 German title Steuerrückstellungen
 Source Ustan
 Type numeric
 Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP106: Provisions for deferred taxes

Notes Provisions for deferred taxes
 Available from – to 1987 – 2019
 German title Rückstellungen für latente Steuern
 Source Ustan
 Type numeric
 Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP107: Adjustments on current assets

Notes Adjustments on current assets, especially for partnerships
 Available from – to 1987NA
 German title Wertberichtigungen auf Umlaufvermögen (insbesondere bei Personengesellschaften)
 Source Ustan
 Type numeric
 Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP108: Other short-term provisions

Notes Other short-term provisions
 Available from – to 1987 – 2019
 German title Sonstige kurzfristige Rückstellungen
 Source Ustan
 Type numeric
 Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP109: Profits or dividends proposed for distribution

Notes Profits or dividends proposed for distribution
 Available from – to 1987 – 2018
 German title Zur Verteilung vorgeschlagener Gewinn bzw. Dividende

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Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP110: Prepayments and deferred charges

Notes	Prepayments and deferred charges
Available from – to	1987 – 2019
German title	Rechnungsabgrenzungsposten
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP111: Short-term borrowed funds

Notes	Short-term borrowed funds
Available from – to	1987 – 2019
German title	Kurzfristiges Fremdkapital
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP112: Liabilities arising from acceptance and promissory notes

Notes	Liabilities arising from acceptance and promissory notes
Available from – to	1987 – 2018
German title	Verbindlichkeiten aus Akzepten und eigenen Wechseln
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP113: Amounts owed to credit institutions

Notes	Amounts owed to credit institutions
Available from – to	1987 – 2019
German title	Verbindlichkeiten gegenüber Kreditinstituten
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP114: Trade creditors (long-term borrowed funds)

Notes	Trade creditors (long-term borrowed funds)
Available from – to	1987 – 2019

German title	Verbindlichkeiten aus Lieferungen und Leistungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP115: Payments received on account of orders

Notes	Payments received on account of orders
Available from – to	1987 – 2019
German title	Erhaltene Anzahlungen auf Bestellungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP116: Amounts owed to affiliated companies

Notes	Amounts owed to affiliated companies
Available from – to	1987 – 2019
German title	Verbindlichkeiten gegenüber verbundenen Unternehmen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP117: Amounts owed to companies

Notes	Amounts owed to companies with which the company is linked
Available from – to	1987 – 2019
German title	Verbindlichkeiten gegenüber Unternehmen, mit denen ein Beteiligungsverhältnis besteht
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP118: Amounts owed to partners (long-term borrowed funds)

Notes	Amounts owed to partners (long-term borrowed funds), unless included in the capital account (item AP129)
Available from – to	1987 – 2019
German title	Verbindlichkeiten gegenüber Gesellschaftern, soweit nicht dem Eigenkapital - Position 129 - zuzurechnen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP119: Bonds (long-term borrowed funds)

Notes	Bonds (long-term borrowed funds)
Available from – to	1987 – 2019
German title	Anleihen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP120: Amounts owed to partners (with declaration of subordination)

Notes	Amounts owed to partners (with declaration of subordination)
Available from – to	1987 – 2015
German title	Verbindlichkeiten gegenüber Gesellschaftern mit Rangrücktrittserklärung
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP121: Other long-term creditors

Notes	Other long-term creditors
Available from – to	1987 – 2019
German title	Sonstige langfristige Verbindlichkeiten (Summe)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP122: Amounts becoming due and payable after more than five years

Notes	Amounts becoming due and payable after more than five years, of items AP94, AP95 and AP112 to AP121
Available from – to	1987 – 2019
German title	Beträge von AP94, AP95 und AP112 bis AP121 welche eine Restlaufzeit von mehr als 5 Jahren haben
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP123: Amounts secured by liens or similar rights

Notes	Amounts secured by liens or similar rights, of items AP96 to AP104 and AP112 to AP121
Available from – to	1987 – 2015
German title	Beträge von AP96 bis AP104 und AP112 bis AP112, welche durch Pfandrechte oder ähnliche Rechte gesichert sind
Source	Ustan

Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP124: Pension accruals and similar obligations

Notes	Pension accruals and similar obligations
Available from – to	1987 – 2019
German title	Rückstellungen für Pensionen und ähnliche Verpflichtungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP125: Adjustments on tangible fixed assets

Notes	Adjustments on tangible fixed assets, especially for partnerships
Available from – to	1987NA
German title	Wertberichtigungen auf Sachanlagevermögen (insbesondere bei Personengesellschaften)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP126: Other long-term provisions

Notes	Other long-term provisions
Available from – to	1987 – 2019
German title	Sonstige langfristige Rückstellungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP127: Reserves subject to future taxation

Notes	Reserves subject to future taxation, including shares of borrowed funds
Available from – to	1987 – 2019
German title	Sonderposten mit Rücklageanteil (Fremdkapitalanteil)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP128: Long-term borrowed funds

Notes	Long-term borrowed funds
Available from – to	1987 – 2019

German title	Langfristiges Fremdkapital
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP129: Capital account

Notes	Capital account, including proprietors' loans to be included in capital account
Available from – to	1987 – 2019
German title	Gezeichnetes Kapital bzw. Kapitalkonto (einschließlich dem Eigenkapital zuzurechnender Gesellschafterdarlehen)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP130: Capital reserves

Notes	Capital reserves, eg share premium, paid-in surplus, etc.
Available from – to	1987 – 2019
German title	Kapitalrücklage
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP131: Earning reserves

Notes	Profit transferred to reserves
Available from – to	1987 – 2019
German title	Gewinnrücklagen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP132: Shares held by third parties

Notes	Shares held by third parties
Available from – to	1987 – 2018
German title	Anteile in Fremdbesitz
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP133: Retained/Returned earnings brought forward

Notes	The retained earnings have a positive (+) effect, while the returned earnings take a negative value (-) within this variable
Available from – to	1987 – 2019
German title	Gewinnvortrag bzw. nicht zur Verteilung bestimmter Gewinn oder Verlustvortrag bzw. Jahresfehlbetrag
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP134: Difference arising from capital consolidation

Notes	Difference arising from capital consolidation
Available from – to	1987 – 2013
German title	Unterschiedsbetrag aus der Kapitalkonsolidierung
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP135: Reserves subject to future taxation (share of own funds)

Notes	Reserves subject to future taxation (share of own funds)
Available from – to	1987 – 2019
German title	Sonderposten mit Rücklageanteil (Eigenkapitalanteil)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP137: Own funds

Notes	Own funds
Available from – to	1987 – 2019
German title	Eigenkapital
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP138: Contingent liabilities

Notes	Contingent liabilities
Available from – to	1987 – 2019
German title	Haftungsverhältnisse (Eventualverbindlichkeiten)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP139: Liabilities from the issue and negotiation of bills of exchange

Notes	Liabilities from the issue and negotiation of bills of exchange, of item AP138
Available from – to	1987 – 2015
German title	Darunter: Verbindlichkeiten aus der Begebung und Übertragung von Wechseln
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP140: Other financial obligations

Notes	Other financial obligations , if not shown in the balance sheet
Available from – to	1987 – 2018
German title	Sonstige finanzielle Verpflichtungen, die nicht in der Bilanz erscheinen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP141: Liabilities from rentals and leases

Notes	Liabilities from rentals and leases, of item AP140
Available from – to	1987 – 2018
German title	Verpflichtungen aus Miet- und Leasingverträgen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP142: Liabilities arising from capital projects

Notes	Liabilities arising from capital projects, of item AP140
Available from – to	1987 – 2018
German title	Verpflichtungen aus Investitionsvorhaben
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP143: Amounts accounted for by affiliated companies

Notes	Amounts accounted for by affiliated companies, of item AP138 and AP140
Available from – to	1987 – 2015
German title	Beträge von AP138 und AP140, welche auf verbundene Unternehmen entfallen
Source	Ustan

Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP144: Turnover

Notes	Turnover, excluding value-added tax and after deduction of sales rebates, etc.
Available from – to	1987 – 2019
German title	Umsatzerlöse (ohne Mehrwertsteuer und nach Abzug der Erlösschmälerungen)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP145: Change in the stocks of finished goods and work in progress

Notes	Change in the stocks of finished goods and work in progress, if appropriate, value can be negative (-)
Available from – to	1987 – 2019
German title	Erhöhung oder Verminderung des Bestands an fertigen und unfertigen Erzeugnissen (bei reinen Handelsbetrieben nicht ausfüllen)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP146: Work performed by the company for its own purposes and capitalised

Notes	Work performed by the company for its own purposes and capitalised
Available from – to	1987 – 2019
German title	Andere aktivierte Eigenleistungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP147: Total output

Notes	Total output, if appropriate, value can be negative (-) AP147 = AP144 + AP145 + AP146
Available from – to	1987 – 2019
German title	Gesamtleistung
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP148: Other operating income

Notes	Other operating income
Available from – to	1987 – 2019
German title	Sonstige betriebliche Erträge
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP149: Income from the release of reserves subject to future taxation

Notes	Income from the release of reserves subject to future taxation, of item AP155
Available from – to	1987 – 2015
German title	Erträge aus der Auflösung des Sonderpostens mit Rücklageanteil
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP150: Own treasury shares or shares held

Notes	Own treasury shares or shares held, of item AP79
Available from – to	1998 – 2015
German title	Eigene Aktien bzw. Anteile im Bestand
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP151: Charges for raw materials and consumables and for goods purchased

Notes	Charges for raw materials and consumables and for goods purchased
Available from – to	1987 – 2019
German title	Aufwendungen für Roh-, Hilfs- und Betriebsstoffe und für bezogene Waren (Materialaufwand, Wareneinsatz), einschließlich Nebenkosten und Anschaffungspreisminderungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP152: Charges for goods purchased

Notes	Charges for goods purchased
Available from – to	1987 – 2019
German title	Aufwendungen für bezogene Leistungen
Source	Ustan
Type	numeric

Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP153: Gross profit/loss

Notes Gross profit/loss , if appropriate, value can be negative (-) AP153 = AP147 + AP148 - AP151 - AP152

Available from – to 1987 – 2019

German title Rohergebnis

Source Ustan

Type numeric

Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP154: Staff costs

Notes Staff costs

Available from – to 1987 – 2019

German title Personalaufwand

Source Ustan

Type numeric

Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP155: Operating income or operating income relating to other periods

Notes Operating income or operating income relating to other periods, of item AP148

Available from – to 1996 – 2019

German title Betriebs- und/oder periodenfremde betriebliche Erträge

Source Ustan

Type numeric

Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP156: Depreciation of tangible assets, intangible as held as fixed and formation expenses

Notes Depreciation of tangible assets, intangible as held as fixed and formation expenses

Available from – to 1987 – 2019

German title Abschreibungen auf Sachanlagen und immaterielle Vermögensgegenstände des Anlagevermögens sowie auf aktivierte Aufwendungen für die Inangangsetzung und Erweiterung des Geschäftsbetriebes

Source Ustan

Type numeric

Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP157: Extraordinary depreciation and special depreciation

Notes	Extraordinary depreciation and special depreciation, of item AP156
Available from – to	1987 – 2019
German title	Darunter: ausserplanmässige Abschreibungen und Sonderabschreibungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP158: Write-downs of current assets

Notes	Write-downs of current assets, unless included in item AP173
Available from – to	1987 – 2019
German title	Abschreibungen auf das Umlaufvermögen, soweit nicht in AP173 enthalten
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP159: Operating taxes

Notes	Operating taxes, excluding trade earnings tax
Available from – to	1987 – 2019
German title	Betriebssteuern (ohne Gewerbeertragsteuer)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP160: Excise taxes (as far as known)

Notes	Excise taxes (as far as known), of item AP159
Available from – to	1987 – 2018
German title	Verbrauchssteuern (soweit bekannt)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP161: Charges for rentals and leases

Notes	Charges for rentals and leases
Available from – to	1987 – 2012
German title	Miet- und Pacht aufwendungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP162: Other operating charges

Notes	Other operating charges
Available from – to	1987 – 2019
German title	Sonstige betriebliche Aufwendungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP163: Additions to reserves subject to future taxation

Notes	Additions to reserves subject to future taxation, of item AP164
Available from – to	1987 – 2014
German title	Darunter: Einstellungen in den Sonderposten mit Rücklageanteil
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP164: Operating expenses or operating expenses relating to other periods

Notes	Operating expenses or operating expenses relating to other periods, of item AP162
Available from – to	1996 – 2019
German title	Betriebs- und/oder periodenfremde betriebliche Aufwendungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP165: Operating profit/loss

Notes	Operating profit/loss, if appropriate, value can be negative (-) AP165 = AP153 - AP154 - AP156 - AP158 - AP159 - AP161 - AP162
Available from – to	1987 – 2019
German title	Betriebsergebnis
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP166: Income from participating interests

Notes	Income from participating interests
Available from – to	1987 – 2019
German title	Erträge aus Beteiligungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP167: Amounts from affiliated companies

Notes	Amounts from affiliated companies, of item AP166
Available from – to	1987 – 2019
German title	Beträge von AP166, welche aus verbundenen Unternehmen stammen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP168: Income from profit transfers

Notes	Income from profit transfers
Available from – to	1987 – 2019
German title	Erträge aus Gewinnübernahmen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP169: Charges from loss transfers

Notes	Charges from loss transfers
Available from – to	1987 – 2019
German title	Aufwendungen aus Verlustübernahmen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP170: Income from participations

Notes	Income from participations, if appropriate, value can be negative (-) AP170 = AP166 + AP168 - AP169
Available from – to	1987 – 2019
German title	Beteiligungsergebnis
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP171: Interest, discount and similar income

Notes	Interest, discount and similar income
Available from – to	1987 – 2019
German title	Zins-, Diskont- und ähnliche Erträge (einschließlich Erträge aus Wertpapieren und Ausleihungen des Finanzanlagevermögens)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP172: Amounts from affiliated companies

Notes	Amounts from affiliated companies, of item AP171
Available from – to	1987 – 2019
German title	Darunter: aus verbundenen Unternehmen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP173: Write-downs of financial assets and investments

Notes	Write-downs of financial assets and investments held as current assets
Available from – to	1987 – 2019
German title	Abschreibungen auf Finanzanlagen und auf Wertpapiere des Umlaufvermögens
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP174: Interest, discount and similiar charges incl. write-downs of a discount

Notes	Interest, discount and similiar charges including write-downs of a discount
Available from – to	1987 – 2019
German title	Zins-, Diskont- und ähnliche Aufwendungen (einschließlich Abschreibungen auf ein Disagio)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP175: Amounts to affiliated companies

Notes	Amounts to affiliated companies, of item AP174
Available from – to	1987 – 2019
German title	Beträge von AP174, welche an verbundene Unternehmen gerichtet sind
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP176: Non-operating result

Notes	Non-operating result, if appropriate, value can be negative (-) AP76 = AP171 - AP173 - AP174
Available from – to	1987 – 2019
German title	Finanzergebnis
Source	Ustan

Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP177: Profit/loss on ordinary activities

Notes	Profit/loss on ordinary activities, if appropriate, value can be negative (-) AP177 = AP165 + AP170 + AP176
Available from – to	1987 – 2019
German title	Ergebnis der gewöhnlichen Geschäftstätigkeit
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP178: Extraordinary income

Notes	Extraordinary income
Available from – to	1987 – 2019
German title	Außerordentliche Erträge
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP179: Income from other securities and from financial investment assets

Notes	Income from other securities and from financial investment assets, of item AP171
Available from – to	1998 – 2019
German title	Erträge aus anderen Wertpapieren und Ausleihungen des Finanzanlagevermögens
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP180: Extraordinary charges

Notes	Extraordinary charges
Available from – to	1987 – 2019
German title	Außerordentliche Aufwendungen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP182: Extraordinary profit/loss

Notes	Extraordinary profit/loss, if appropriate, value can be negative (-) AP182 = AP178 - AP180
Available from – to	1987 – 2019
German title	Außerordentliches Ergebnis
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP183: Corporate profit/loss before taxes on income

Notes	Corporate profit/loss before taxes on income, if appropriate, value can be negative (-) AP183 = AP177 + AP182
Available from – to	1987 – 2019
German title	Unternehmensergebnis vor Gewinnsteuern
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP184: Taxes on income and earnings or corporation tax and trade earnings tax

Notes	Taxes on income and earnings or corporation tax and trade earnings tax, if the company has to pay corporate income tax
Available from – to	1987 – 2019
German title	Steuern vom Einkommen und Ertrag
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP185: Taxes on earnings/trade not liable to earnings tax/less trade taxes (total)

Notes	Taxes on earnings/trade not liable to earnings tax/less trade taxes (total), if the company does not have to pay corporate income tax
Available from – to	1987 – 2007
German title	Bei nicht körperschaftsteuerpflichtigen Unternehmen: Steuern vom Ertrag bzw. Gewerbeertragsteuer
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP186: Business tax (total)

Notes	Business tax (total), if the company does not have to pay corporate income tax and if AP185 is not shown separately
Available from – to	1987 – 2015

German title	Bei nicht körperschaftsteuerpflichtigen Unternehmen: Gewerbesteuern (insgesamt), wenn die Gewerbebeertragsteuer nicht getrennt ausgewiesen wird
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP188: Profit and loss transfer (subsidiary)

Notes	Profit and loss transfer (subsidiary), if appropriate, value can be negative (-)
Available from – to	1987 – 2019
German title	Verlust- bzw. Gewinnabführung
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP189: Net income/loss of the financial year

Notes	Net income/loss of the financial year, if appropriate, value can be negative (-)
Available from – to	1987 – 2019
German title	Jahresüberschuss/-fehlbetrag
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP190: Profit/Loss brought forward from previous year

Notes	Profit/Loss brought forward from previous year, if appropriate, value can be negative (-) $AP189 = AP165 + AP166 + AP168 - AP169 + AP171 - AP173 - AP174 + AP178 - AP180 - AP184 - AP185 - AP186 + AP188$
Available from – to	1987 – 2019
German title	Gewinnvortrag oder Verlustvortrag aus dem Vorjahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP191: Withdrawals from capital reserve

Notes	Withdrawals from capital reserve
Available from – to	1987 – 2019
German title	Entnahmen aus der Kapitalrücklage
Source	Ustan
Type	numeric

Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP192: Withdrawals from retained profits

Notes Withdrawals from retained profits
 Available from – to 1987 – 2019
 German title Entnahmen aus Gewinnrücklagen
 Source Ustan
 Type numeric
 Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP193: Withdrawals from the difference deriving from the consolidation of capital

Notes Withdrawals from the difference deriving from the consolidation of capital
 Available from – to 1987 – 2016
 German title Entnahmen aus dem Unterschiedsbetrag aus der Kapitalkonsolidierung (bzw. aus dem Konsolidierungsausgleichsposten)
 Source Ustan
 Type numeric
 Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP194: Loss accounted for by other shareholders

Notes Loss accounted for by other shareholders
 Available from – to 1987 – 2019
 German title Auf andere Gesellschafter entfallender Verlust
 Source Ustan
 Type numeric
 Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP195: Transfers to retained profits

Notes Transfers to retained profits
 Available from – to 1987 – 2019
 German title Einstellungen in Gewinnrücklagen
 Source Ustan
 Type numeric
 Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP196: Additions to the difference deriving from the consolidation of capital

Notes Additions to the difference deriving from the consolidation of capital
 Available from – to 1987 – 2018

German title	Einstellungen in den Unterschiedsbetrag aus der Kapitalkonsolidierung (bzw. in den Konsolidierungsausgleichsposten)
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP197: Profit due to other shareholders

Notes	Profit due to other shareholders
Available from – to	1987 – 2019
German title	Anderen Gesellschaftern zustehender Gewinn
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP198: Net income/loss shown in the balance sheet for the financial year

Notes	Net income/loss shown in the balance sheet for the financial year, if appropriate, value can be negative (-) $AP198 = AP189 + AP190 + AP191 + AP192 + AP193 + AP194 - AP195 - AP196 - AP197$
Available from – to	1987 – 2019
German title	Bilanzgewinn/Bilanzverlust
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP207: Amounts attributable to deliveries and services

Notes	Amounts attributable to deliveries and services, of item AP51 to AP53
Available from – to	1993 – 2019
German title	Beträge von AP51 bis AP53 welche auf Lieferungen und Leistungen entfallen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP208: Amounts attributable to deliveries and services

Notes	Amounts attributable to deliveries and services, of item AP100 to AP102
Available from – to	1993 – 2019
German title	Beträge von AP100 bis AP102 welche auf Lieferungen und Leistungen entfallen
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP235: Economic sector - WZ code 2008

Notes	Classification of economic activities, WZ code 2008 (5 digits) - a code list is provided in Appendix A
Available from – to	2008 – 2019
German title	5-stelliger Wirtschaftszweig-Schlüssel (WZ 2008)
Source	Ustan
Type	string - 5 digits

AP236: Acquisition and production costs of intangible assets

Notes	Acquisition and production costs of intangible assets, at onset of fiscal year
Available from – to	1999 – 2019
German title	Anschaffungs- und Herstellungskosten der immateriellen Vermögensgegenstände zu Beginn des Geschäftsjahres
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP237: Additions to intangible fixed assets

Notes	Additions to intangible fixed assets
Available from – to	1999 – 2019
German title	Zugänge zu den immateriellen Vermögensgegenständen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP238: Disposals of intangible fixed assets

Notes	Disposals of intangible fixed assets
Available from – to	1999 – 2019
German title	Abgänge zu den immateriellen Vermögensgegenständen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP239: Transfers of intangible fixed assets

Notes	Transfers of intangible fixed assets
Available from – to	2001 – 2019
German title	Umbuchungen von immateriellen Vermögensgegenständen im Geschäftsjahr

Source	Ustan
Type	numeric
Dimensions	In € thousands

AP240: Write-ups on intangible fixed assets

Notes	Write-ups on intangible fixed assets
Available from – to	2000 – 2019
German title	Zuschreibungen zu den immateriellen Vermögensgegenständen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP241: Write-downs on intangible fixed assets

Notes	Write-downs on intangible fixed assets
Available from – to	1999 – 2019
German title	Abschreibungen auf immaterielle Vermögensgegenstände im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP242: Write-downs on intangible fixed assets for all fiscal years

Notes	Write-downs on intangible fixed assets for all fiscal years
Available from – to	1999 – 2019
German title	Abschreibungen auf immaterielle Vermögensgegenstände für alle Geschäftsjahre
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP243: Residual book value of intangible fixed assets

Notes	Residual book value of intangible fixed assets
Available from – to	1999 – 2019
German title	Restbuchwert der immateriellen Vermögensgegenstände im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP244: Residual book value of intangible fixed assets in the previous year

Notes	Residual book value of intangible fixed assets in the previous year
Available from – to	1999 – 2019
German title	Restbuchwert der immateriellen Vermögensgegenstände im Vorjahr
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP245: Transfers of property

Notes	Transfers of property
Available from – to	2000 – 2019
German title	Umbuchungen von Sachanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP246: Residual book value of property for the financial year

Notes	Residual book value of property for the financial year
Available from – to	1999 – 2019
German title	Restbuchwert der Sachanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP247: Residual book value of property in the previous year

Notes	Residual book value of property in the previous year
Available from – to	1999 – 2019
German title	Restbuchwert der Sachanlagen im Vorjahr
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP250: Progress payments

Notes	Progress payments
Available from – to	2014 – 2019
German title	Abschlagszahlungen
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP252: Turnover

Notes	Turnover: transfer from item AP29 or AP144
Available from – to	1987 – 2019
German title	Umsatz des Geschäftsjahres
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP266: Acquisition costs of financial assets

Notes	Acquisition costs of financial assets at the onset of the fiscal year
Available from – to	1999 – 2019
German title	Anschaffungskosten der Finanzanlagen zum Geschäftsjahresbeginn
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP267: Disposals of financial assets

Notes	Disposals of financial assets
Available from – to	1987 – 2019
German title	Abgänge bei Finanzanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP268: Transfers of financial assets

Notes	Transfers of financial assets
Available from – to	2001 – 2019
German title	Umbuchungen von Finanzanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP269: Write-ups on the financial assets

Notes	Write-ups on the financial assets
Available from – to	2001 – 2019
German title	Zuschreibungen zu den Finanzanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP270: Write-downs accumulated

Notes	Write-downs accumulated on financial assets for all fiscal years
Available from – to	1999 – 2019
German title	Abschreibungen kumuliert auf Finanzanlagen für alle Geschäftsjahre
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP271: Residual book value of the financial assets for the financial year

Notes	Residual book value of the financial assets
Available from – to	1999 – 2019
German title	Restbuchwert der Finanzanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP272: Residual book value of the financial assets in the previous year

Notes	Residual book value of the previous year
Available from – to	1999 – 2019
German title	Restbuchwert der Finanzanlagen im Vorjahr
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP286: Internally generated industrial rights and similar rights and assets

Notes	Internally generated industrial rights and similar rights and assets
Available from – to	2008 – 2019
German title	Selbst geschaffene gewerbliche Schutzrechte und ähnliche Rechte und Werte
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP287: Excess of plan assets over post-employment benefit liability

Notes	Excess of plan assets over post-employment benefit liability
Available from – to	2009 – 2019
German title	Aktiver Unterschiedsbetrag aus der Vermögensverrechnung
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP288: In provisions for pensions absorbed assets

Notes	In provisions for pensions absorbed assets
Available from – to	2009 – 2019
German title	in Rückstellungen für Pensionen und ähnliche Verpflichtungen verrechnete Vermögensgegenstände nach § 246 Abs. 2 Satz 2 HGB
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP289: Interest and similar income from discounting

Notes	Interest and similar income from discounting
Available from – to	2007 – 2019
German title	Sonstige Zinsen und ähnliche Erträge aus Abzinsung
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP290: Interest and similar expenses from discounting

Notes	Interest and similar expenses from discounting
Available from – to	2007 – 2019
German title	Sonstige Zinsen und ähnliche Aufwendungen aus Abzinsung
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP291: Extraordinary income (BilMoG)

Notes	Extraordinary income (BilMoG)
Available from – to	2009 – 2014
German title	Außerordentliche Erträge
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP292: Extraordinary expenses (BilMoG)

Notes	Extraordinary expenses (BilMoG)
Available from – to	2009 – 2019
German title	Außerordentliche Aufwendungen
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP293: Income from changes of deferred taxes

Notes	Income from changes of deferred taxes
Available from – to	2006 – 2019
German title	Erträge aus der Veränderung von latenten Steuern
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP294: Expenses from changes of deferred taxes

Notes	Expenses from changes of deferred taxes
Available from – to	2007 – 2019
German title	Aufwendungen aus der Veränderung von latenten Steuern
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP295: Research and development expenses

Notes	Research and development expenses
Available from – to	2010 – 2019
German title	Forschungs- und Entwicklungsaufwendungen
Source	Ustan
Type	numeric
Dimensions	In € thousands

A Codelists

A.1 AP20 Economic sector key (WZ 2003)

Code	Description
01111	Growing of cereals
01112	Growing of other crops n.e.c.
01121	Growing of vegetables, seasoning herbs and mushrooms
01122	Growing of ornamental plants
01123	Operation of tree nurseries
01124	Production of horticultural seeds and horticultural activities n.e.c.
01131	Growing of fruit
01132	Production of grapes and wine from self-produced grapes
01133	Growing of nuts, beverage and spice crops
01211	Dairy farming
01212	Farming and breeding of cattle, production of beef
01213	Farming of cattle n.e.c.
01221	Farming and breeding of sheep and goats
01222	Farming and breeding of horses, asses, mules and hinnies
01230	Farming of swine
01240	Farming of poultry
01250	Other farming of animals
01301	Mixed farming without specialization
01302	Mixed farming specializing in crop growing
01303	Mixed farming specializing in farming of animals
01411	Agricultural service activities
01412	Laying out, planting and maintenance of gardens, parks and green areas
01413	Laying out, planting and maintenance of graves
01420	Animal husbandry service activities, except veterinary activities
01500	Hunting, trapping and game propagation, including related service activities
02010	Forestry and logging
02020	Forestry and logging related service activities
05011	Fishing in ocean and coastal waters
05012	Fishing in inland waters
05020	Fish farming
10101	Mining of hard coal
10102	Agglomeration of hard coal
10200	Mining and agglomeration of lignite
10300	Extraction and agglomeration of peat
11100	Extraction of crude petroleum and natural gas
11200	Service activities incidental to oil and gas extraction, excluding surveying
12000	Mining of uranium and thorium ores
13100	Mining of iron ores
13200	Mining of non-ferrous metal ores, except uranium and thorium ores
14111	Quarrying of building stone n.e.c.
14112	Quarrying of ornamental stone n.e.c.

		...
14121	Quarrying of limestone, dolomite and chalk	
14122	Quarrying of gypsum and anhydrite	
14130	Quarrying of slate	
14210	Operation of gravel and sand pits	
14221	Mining of clays	
14222	Mining of kaolin	
14301	Mining of natural potassium salts and natural magnesium sulphates	
14302	Mining of chemical and fertilizer minerals n.e.c.	
14400	Production of salt	
14500	Other mining and quarrying n.e.c.	
15111	Production and preserving of meat, except rendering of edible fats of animal origin	
15112	Rendering and processing of edible fats of animal origin	
15120	Production and preserving of poultrymeat	
15130	Production of meat and poultrymeat products	
15200	Processing and preserving of fish and fish products	
15310	Processing and preserving of potatoes	
15320	Manufacture of fruit and vegetable juice	
15331	Manufacture of preserved fruit and vegetable products	
15332	Manufacture of fruit and vegetable products preserved by vinegar or acetic acid	
15334	Manufacture of jams and other spreads made of fruit	
15335	Manufacture of fruit preparations for the dairy and ice cream industries	
15410	Manufacture of crude oils and fats	
15420	Manufacture of refined oils and fats	
15430	Manufacture of margarine and similar edible fats	
15510	Operation of dairies and cheese making	
15520	Manufacture of ice cream	
15611	Grain milling of wheat, rye and maize/corn; manufacture of cereal breakfast foods and blended flour preparations thereof	
15612	Grain milling of oats and barley; rice and vegetable milling; manufacture of cereal	
15620	Manufacture of starches and starch products	
15710	Manufacture of prepared feeds for farm animals	
15720	Manufacture of prepared pet foods	
15811	Manufacture of bread and rolls	
15812	Manufacture of fresh pastry, cakes, pies, tarts, etc.	
15820	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes	
15830	Manufacture of sugar	
15840	Manufacture of cocoa; chocolate and sugar confectionery	
15850	Manufacture of macaroni, noodles, couscous and similar farinaceous products	
15860	Processing of tea and coffee	
15870	Manufacture of condiments and seasonings	
15880	Manufacture of homogenized food preparations and dietetic food	
15891	Manufacture of yeast and other flour raising agents	
15892	Manufacture of other food products n.e.c.	
15910	Manufacture of distilled potable alcoholic beverages	
15920	Production of ethyl alcohol from fermented materials	
		...

15930	Manufacture of wines	...
15940	Manufacture of cider and other fruit wines	
15950	Manufacture of other non-distilled fermented beverages	
15960	Manufacture of beer	
15970	Manufacture of malt	
15980	Production of mineral waters and soft drinks	
16001	Manufacture of tobacco products, except manufacture of cigarettes	
16002	Manufacture of cigarettes	
17110	Preparation and spinning of cotton-type fibres	
17120	Preparation and spinning of woollen-type fibres	
17130	Preparation and spinning of worsted-type fibres	
17140	Preparation and spinning of flax-type fibres	
17150	Throwing and preparation of silk, including from noils, and throwing and texturing of synthetic or artificial filament yarns	
17160	Manufacture of sewing threads	
17170	Preparation and spinning of other textile fibres	
17211	Cotton-type weaving, except for furniture, furnishings and curtains	
17212	Cotton-type weaving for furniture and furnishing	
17213	Cotton-type weaving for curtains	
17220	Woollen-type weaving	
17230	Worsted-type weaving	
17240	Silk-type weaving	
17250	Other textile weaving	
17300	Finishing of textiles	
17401	Manufacture of bed, table, toilet or kitchen linen	
17402	Manufacture of blankets, travelling rugs, quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags, etc.; except mattresses	
17403	Manufacture of made-up furnishing articles	
17404	Manufacture of made-up textile articles n.e.c., except apparel	
17510	Manufacture of carpets and rugs	
17520	Manufacture of cordage, rope, twine and netting	
17530	Manufacture of non-wovens and articles made from non-wovens, except apparel	
17541	Ribbon weaving and braiding	
17542	Manufacture of other textiles n.e.c.	
17601	Manufacture of knitted and crocheted fabrics, except window furnishing type fabrics	
17602	Manufacture of net and window furnishing type fabrics	
17710	Manufacture of knitted and crocheted hosiery	
17720	Manufacture of knitted and crocheted pullovers, cardigans and similar articles	
18100	Manufacture of leather clothes	
18210	Manufacture of workwear	
18221	Manufacture of other outerwear made of woven fabrics for men and boys	
18222	Manufacture of other outerwear made of woven fabrics for women and girls	
18223	Manufacture of other outerwear made of knitted and crocheted fabrics	
18231	Manufacture of underwear made of woven fabrics, except corsetry	
18232	Manufacture of underwear made of knitted and crocheted fabrics, except corsetry	...

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18233	Manufacture of corsetry made of woven, knitted or crocheted fabrics or lace
18241	Manufacture of tracksuits, skisuits, swimwear, etc.
18242	Manufacture of hats, hairnets and other headgear
18243	Manufacture of babies garments and clothing accessories
18244	Manufacture of other knitted or crocheted wearing apparel
18245	Manufacture of clothing accessories n.e.c.
18300	Dressing and dyeing of fur; manufacture of articles of fur
19100	Tanning and dressing of leather
19200	Manufacture of luggage, handbags and the like, saddlery and harness
19301	Manufacture of sports shoes
19302	Manufacture of other shoes
20100	Sawmilling and planing of wood; impregnation of wood
20201	Manufacture of veneer sheets, plywood, laminboard and fibre board
20202	Manufacture of particle board
20301	Manufacture of wooden goods intended to be used primarily in the construction industry
20302	Manufacture of prefabricated buildings, or elements thereof, of wood
20400	Manufacture of wooden containers
20510	Manufacture of other products of wood
20520	Manufacture of articles of cork, straw and plaiting materials
21110	Manufacture of pulp
21120	Manufacture of paper and paperboard
21210	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
21220	Manufacture of household and sanitary goods and of toilet requisites
21230	Manufacture of paper stationery
21240	Manufacture of wallpaper
21250	Manufacture of other articles of paper and paperboard n.e.c.
22111	Publishing of books, except directories
22112	Publishing of directories
22121	Publishing of daily newspapers
22122	Publishing of weekly and Sunday newspapers
22131	Publishing of specialist journals
22132	Publishing of non-specialist journals and periodicals
22133	Publishing of other journals and periodicals
22141	Publishing of sound recordings
22142	Publishing of printed music
22150	Other publishing
22210	Printing of newspapers
22220	Printing n.e.c.
22230	Bookbinding
22240	Pre-press activities
22250	Ancillary activities related to printing
22310	Reproduction of sound recording
22320	Reproduction of video recording

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22330	Reproduction of computer media	...
23100	Manufacture of coke oven products	
23200	Manufacture of refined petroleum products	
23300	Processing of nuclear fuel	
24110	Manufacture of industrial gases	
24120	Manufacture of dyes and pigments	
24130	Manufacture of other inorganic basic chemicals	
24140	Manufacture of other organic basic chemicals	
24150	Manufacture of fertilizers and nitrogen compounds	
24160	Manufacture of plastics in primary forms	
24170	Manufacture of synthetic rubber in primary forms	
24200	Manufacture of pesticides and other agro-chemical products	
24300	Manufacture of paints, varnishes and similar coatings, printing ink and mastics	
24410	Manufacture of basic pharmaceutical products	
24420	Manufacture of pharmaceutical preparations	
24510	Manufacture of soap and detergents, cleaning and polishing preparations	
24520	Manufacture of perfumes and toilet preparations	
24610	Manufacture of explosives	
24620	Manufacture of glues and gelatines	
24630	Manufacture of essential oils	
24640	Manufacture of photographic chemical material	
24650	Manufacture of prepared unrecorded media	
24660	Manufacture of other chemical products n.e.c.	
24700	Manufacture of man-made fibres	
25110	Manufacture of rubber tyres and tubes	
25120	Retreading and rebuilding of rubber tyres	
25130	Manufacture of other rubber products	
25210	Manufacture of plastic plates, sheets, tubes and profiles	
25220	Manufacture of plastic packing goods	
25230	Manufacture of builders' ware of plastic	
25241	Manufacture of technical parts and accessories of plastic	
25242	Manufacture of finished plastic products	
26110	Manufacture of flat glass	
26120	Shaping and processing of flat glass	
26131	Manufacture of bottles and other containers of glass or crystal	
26132	Manufacture of drinking glasses and other domestic glass or crystal articles	
26141	Manufacture of reinforcing glass fibres	
26142	Manufacture of insulating glass fibres and the like	
26150	Manufacture and processing of other glass, including technical glassware	
26211	Manufacture of porcelain household and ornamental articles	
26212	Manufacture of stoneware household and ornamental articles	
26213	Manufacture of earthenware household and ornamental articles, and of pottery	
26220	Manufacture of ceramic sanitary fixtures	
26230	Manufacture of ceramic insulators and insulating fittings	
26240	Manufacture of other technical ceramic products	...

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26250	Manufacture of other ceramic products
26261	Manufacture of refractory ceramic goods
26262	Manufacture of refractory mortars, concretes, etc.
26300	Manufacture of ceramic tiles and flags
26401	Manufacture of ceramic bricks, roofing tiles, etc. and of flooring blocks in baked clay
26402	Manufacture of chimney-pots, pipes, conduits, etc.
26510	Manufacture of cement
26520	Manufacture of lime
26530	Manufacture of plaster
26611	Manufacture of parts for prefabricated concrete constructions for construction purposes
26612	Manufacture of structural parts and large-size precast elements of concrete and of other concrete products for construction purposes
26613	Manufacture of porous concrete articles for construction purposes
26614	Manufacture of sandlime articles for construction purposes
26620	Manufacture of plaster products for construction purposes
26630	Manufacture of ready-mixed concrete
26640	Manufacture of mortars
26650	Manufacture of fibre cement
26660	Manufacture of other articles of concrete, plaster and cement
26701	Cutting, shaping and finishing of stone for use in cemeteries, as monuments and sculptures, etc.
26702	Cutting, shaping and finishing of natural stone n.e.c.
26813	Manufacture of abrasive diamond or boron nitride products
26814	Manufacture of abrasive products on a soft base
26815	Manufacture of millstones and stones for defibrating
26816	Manufacture of abrasive products (except abrasive diamond products) and polishing stones
26820	Manufacture of other non-metallic mineral products n.e.c.
27100	Manufacture of basic iron and steel and of ferro-alloys
27211	Manufacture of cast iron tubes
27212	Manufacture of cast iron fittings
27221	Manufacture of steel tubes, except precision steel tubes
27222	Manufacture of precision steel tubes
27223	Manufacture of steel tube fittings
27310	Cold drawing
27320	Cold rolling of narrow strip
27330	Cold forming or folding
27340	Wire drawing
27410	Precious metals production
27421	Production of aluminium
27422	Semi-manufacturing of aluminium
27431	Production of lead, zinc and tin
27432	Semi-manufacturing of lead, zinc and tin
27441	Production of copper

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27442	Semi-manufacturing of copper	...
27451	Production of other non-ferrous metals	
27452	Semi-manufacturing of other non-ferrous metals	
27511	Casting of iron, except malleable cast iron products	
27512	Casting of malleable cast iron products; casting of spheroidal graphite iron castings	
27520	Casting of steel	
27530	Casting of light metals	
27540	Casting of other non-ferrous metals	
28111	Manufacture of metal structures and parts of structures, except for underground operations	
28112	Manufacture of metal structures and parts of structures for underground operations	
28120	Manufacture of builders' carpentry and joinery of metal	
28210	Manufacture of tanks, reservoirs and containers of metal	
28220	Manufacture of central heating radiators and boilers	
28300	Manufacture of steam generators, except central heating hot water boilers	
28401	Hammer forging of pieces weighing over 125 kg	
28402	Hammer forging of pieces weighing 125 kg or less	
28403	Drop forging	
28404	Cold extrusion	
28407	Powder metallurgy	
28408	Pressing, stamping and roll-forming	
28510	Treatment and coating of metals	
28521	Boring, milling, eroding, planing, lapping, broaching, levelling, sawing, welding, spli- cing, etc. of metal work pieces	
28522	Turning, grinding, sharpening, etc. of metal work pieces	
28523	Manufacture of ironwork and wrought ironwork	
28610	Manufacture of cutlery	
28621	Manufacture of hand tools	
28622	Manufacture of saws and of machine-tools for woodworking	
28623	Manufacture of tools for construction	
28624	Manufacture of interchangeable tools for machine-tools for metalworking	
28625	Manufacture of agricultural implements	
28626	Manufacture of other tools	
28630	Manufacture of locks and hinges	
28710	Manufacture of steel drums and similar containers	
28720	Manufacture of light metal packaging	
28730	Manufacture of wire products	
28741	Manufacture of rivets, washers and similar non-threaded products; manufacture of screw machine products	
28742	Manufacture of chain, except power transmission chain	
28743	Manufacture of springs	
28751	Manufacture of non-electrical metal household articles	
28752	Manufacture of safes, strong-boxes, armoured doors, etc.	
28753	Manufacture of other fabricated metal products n.e.c.	
29110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines	...

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29120	Manufacture of pumps and compressors
29130	Manufacture of taps and valves
29140	Manufacture of bearings, gears, gearing and driving elements
29210	Manufacture of furnaces and furnace burners
29220	Manufacture of lifting and handling equipment
29230	Manufacture of non-domestic cooling and ventilation equipment
29240	Manufacture of other general purpose machinery n.e.c.
29311	Manufacture of tractors used in agriculture and forestry, excluding repair
29312	Maintenance and repair of tractors used in agriculture and forestry
29321	Manufacture of other agricultural and forestry machinery, except repair
29322	Maintenance and repair of other agricultural and forestry machinery
29400	Manufacture of machine tools
29410	Manufacture of portable hand held power tools
29420	Manufacture of other metalworking machine tools
29431	Manufacture of machine tools for working stone, concrete and other mineral substances
29432	Manufacture of machine tools for working other hard material
29433	Manufacture of holders and other accessories for machine tools
29434	Manufacture of electric soldering, brazing and welding tools
29435	Manufacture of other machine tools n.e.c.
29510	Manufacture of machinery for metallurgy
29521	Manufacture of machinery for mining and quarrying
29522	Manufacture of machinery for construction
29530	Manufacture of machinery for food, beverage and tobacco processing
29540	Manufacture of machinery for textile, apparel and leather production
29550	Manufacture of machinery for paper and paperboard production
29561	Manufacture of printing and bookbinding machines
29563	Manufacture of machinery for working rubber or plastics
29564	Manufacture of other special purpose machinery n.e.c.
29600	Manufacture of weapons and ammunition
29710	Manufacture of electric domestic appliances
29720	Manufacture of non-electric domestic appliances
30010	Manufacture of office machinery
30020	Manufacture of computers and other information processing equipment
31100	Manufacture of electric motors, generators and transformers
31200	Manufacture of electricity distribution and control apparatus
31300	Manufacture of insulated wire and cable
31400	Manufacture of accumulators, primary cells and primary batteries
31500	Manufacture of lighting equipment and electric lamps
31610	Manufacture of electrical equipment for engines and vehicles n.e.c.
31620	Manufacture of other electrical equipment n.e.c.
32100	Manufacture of electronic valves and tubes and other electronic components
32200	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
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- 23300 Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
- 33101 Manufacture of electric medical instruments and equipment
- 33102 Manufacture of technical medical equipment
- 33103 Manufacture of orthopaedic appliances
- 33104 Dental laboratories
- 33201 Manufacture of electric instruments and appliances for measuring, checking, testing, navigating and other purposes
- 33202 Manufacture of optical and precision instruments and appliances for measuring, checking, testing, navigating and other purposes
- 33203 Manufacture of mechanical testing machines
- 33300 Manufacture of industrial process control equipment
- 33401 Manufacture of spectacle lenses, contact lenses, spectacle frames and frames fitted with lenses, whether or not the lenses are optically worked
- 33402 Manufacture of optical instruments and of optical elements mounted or not
- 33403 Manufacture of photographic and cinematographic equipment
- 33500 Manufacture of watches and clocks
- 34101 Manufacture of passenger cars and their engines
- 34102 Manufacture of commercial vehicles and their engines
- 34200 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
- 34300 Manufacture of parts and accessories for motor vehicles and their engines
- 35110 Building and repairing of ships
- 35120 Building and repairing of pleasure and sporting boats
- 35206 Manufacture of rail vehicles
- 35207 Manufacture of railway infrastructure
- 35300 Manufacture of aircraft and spacecraft
- 35411 Manufacture of motorcycles, except parts thereof
- 35412 Manufacture of parts and accessories for motorcycles
- 35421 Manufacture of bicycles, except parts thereof
- 35422 Manufacture of parts and accessories for bicycles
- 35430 Manufacture of invalid carriages
- 35500 Manufacture of other transport equipment n.e.c.
- 36111 Manufacture of armchairs, sofas and couches
- 36112 Manufacture of other chairs and seats
- 36121 Manufacture of office furniture
- 36122 Manufacture of shop furniture and other special furniture
- 36130 Manufacture of other kitchen furniture
- 36141 Manufacture of dining and living room furniture
- 36142 Manufacture of bedroom furniture
- 36143 Manufacture of furniture n.e.c.
- 36150 Manufacture of mattresses
- 36210 Striking of coins
- 36221 Working of precious and semi-precious stones and pearls
- 36222 Manufacture of jewellery of precious metal or of base metals clad with precious metals

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36223	Manufacture of silversmiths' or goldsmiths' articles, except dinnerware and cutlery
36224	Manufacture of dinnerware and cutlery of precious metals or of base metals clad with precious metals
36225	Manufacture of precious metal products for technical purposes
36300	Manufacture of musical instruments
36400	Manufacture of sports goods
36500	Manufacture of games and toys
36610	Manufacture of imitation jewellery
36620	Manufacture of brooms and brushes
36631	Manufacture of linoleum and hard non-plastic surface floor coverings
36632	Manufacture of buttons, press-studs, slide fasteners, button blanks, button moulds and other parts of buttons
36633	Manufacture of other chemical products n.e.c.
36634	Manufacture of baby carriages and parts thereof
36635	Manufacture of pens and pencils of all kinds, pencil leads and stamps
36636	Manufacture of carvings from animal, plant or mineral materials; taxidermy activities
36637	Manufacture of Christmas decorations
36638	Manufacture of other products n.e.c.
37101	Recycling of iron or steel waste and scrap
37102	Recycling of non-ferrous metal waste and scrap
37201	Recycling of textile waste and scrap
37202	Recycling of pulp, paper or paperboard waste and scrap
37203	Recycling of glass waste and scrap
37204	Recycling of plastic waste and scrap
37205	Recycling of other waste and scrap
40100	Production and distribution of electricity
40111	Production of electricity without distribution
40112	Production of thermal power incl. purchases from other suppliers for distribution
40113	Production of electricity from renewables and other sources incl. purchases from other suppliers for distribution
40114	Production of thermal power excl. purchases from other suppliers for distribution
40115	Production of electricity from renewables and other sources excl. purchases from other suppliers for distribution
40120	Transmission of electricity
40130	Distribution and trade of electricity
40211	Manufacture of gas without distribution
40212	Manufacture of gas incl purchases from other suppliers for distribution
40213	Manufacture of gas excl purchases from other suppliers for distribution
40220	Distribution and trade of gaseous fuels through mains
40301	Production of steam and hot water by heating and power stations incl. purchases from other suppliers for distribution
40302	Production of steam and hot water by distance heating stations incl. purchases from other suppliers for distribution
40303	Production of steam and hot water by heating and power stations excl. purchases from other suppliers for distribution

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40304	Production of steam and hot water by distance heating stations excl. purchases from other suppliers for distribution	...
40305	Distribution of steam and hot water without production	
41001	Collection and purification of water incl. purchases from other suppliers for distribution	
41002	Collection and purification of water excl. purchases from other suppliers for distribution	
41003	Distribution of water without collection and purification	
45110	Demolition and wrecking of buildings, earth moving	
45111	Demolition and wrecking of buildings and other structures	
45112	Earth moving	
45114	Development and preparation of mineral properties; back-filling of disused sites	
45120	Test drilling and boring	
45210	General construction of buildings and civil engineering works	
45211	Building of complete constructions or parts thereof; civil engineering, without specialization	
45212	Building of complete constructions or parts thereof (excl. prefabricated constructions)	
45213	Erection of complete prefabricated constructions of concrete from self-manufactured parts	
45214	Erection of complete prefabricated constructions of concrete from purchased parts	
45215	Erection of complete prefabricated constructions of wood or plastics from purchased parts	
45216	Construction of bridges, tunnels, etc.	
45217	Construction of pipelines, installation of communication and power lines and ancillary urban works in civil engineering	
45221	Erection of roofs, roof covering and related plumbing work	
45222	Waterproofing	
45223	Erection of frames and constructional timber works	
45231	Construction of motorways, streets, roads, airfield runways and sport facilities	
45232	Construction of railways	
45240	Construction of water projects	
45251	Water well drilling and construction	
45252	Shaft construction	
45253	Erection of chimneys and industrial ovens	
45254	Scaffolds and work platforms erecting and dismantling	
45255	Drying of buildings	
45256	Other construction work involving special trades n.e.c.	
45310	Installation of electrical wiring and fittings	
45320	Insulation work activities	
45330	Plumbing	
45340	Other building installation	
45410	Plastering	
45420	Joinery installation	
45431	Laying of parquet and other wood floor coverings	
45432	Laying of wall or floor tiles	...

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45433 Floor screed works

45434 Other floor laying and pasting

45435 Wall papering

45436 Equipping of rooms without specialization

45441 Painting and lacquering

45442 Glazing

45451 Cleaning of building exteriors

45453 Other building completion and finishing work n.e.c.

45500 Renting of construction or demolition equipment with operator

45501 Renting of concrete pumps with operator

45502 Renting of other construction or demolition equipment with operator

50100 Sale of motor vehicles

50101 Agents involved in the sale of motor vehicles

50102 Wholesale of motor vehicles

50103 Retail sale of motor vehicles

50203 Spraying and painting of motor vehicles

50204 Washing, polishing, etc. of motor vehicles

50205 Maintenance and repair of motor vehicles (excl. spraying, painting and washing of motor vehicles)

50301 Agents involved in the sale of motor vehicle parts and accessories

50302 Wholesale of motor vehicle parts and accessories

50303 Retail sale of motor vehicle parts and accessories

50401 Agents involved in the sale of motorcycles and related parts and accessories

50402 Wholesale of motorcycles and related parts and accessories

50403 Retail sale of motorcycles and related parts and accessories

50404 Maintenance and repair of motorcycles

50501 Retail sale of automotive fuel in the name of a chain (filling stations acting as agencies)

50502 Retail sale of private-brand automotive fuel (private-brand filling stations)

51110 Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods

51112 Agents involved in the sale of flowers and plants

51114 Agents involved in the sale of live animals

51115 Agents involved in the sale of textile raw materials and semi-finished goods, hides, skins and leather

51116 Agents involved in the sale of grain, seeds, animal feeds and unmanufactured tobacco

51121 Agents involved in the sale of solid, liquid and gaseous fuels and related products

51123 Agents involved in the sale of industrial chemicals, unmanufactured drugs, rubber, plastics and fertilizers

51124 Agents involved in the sale of ores, iron, steel and non-ferrous metals

51125 Agents involved in the sale of ferrous and non-ferrous semi-finished metal products

51131 Agents involved in the sale of wood in the rough, products of primary processing of wood, and wooden construction elements

51132 Agents involved in the sale of building materials, construction elements of steel and minerals and of flat glass

51133 Agents involved in the sale of paint and varnish

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- 51134 Agents involved in the sale of industrial chemicals
 - 51141 Agents involved in the sale of machinery and industrial equipment (excl. agricultural and office machinery)
 - 51142 Agents involved in the sale of water and air transport equipment
 - 51144 Agents involved in the sale of radio and television goods and accessories
 - 51145 Agents involved in the sale of tools
 - 51146 Agents involved in the sale of office machinery and software
 - 51147 Agents involved in the sale of agricultural machinery and equipment
 - 51148 Agents involved in the sale of plumbing and heating equipment and supplies, air conditioning
 - 51149 Agents involved in the sale of electrical and electronic products n.e.c.
 - 51151 Agents involved in the sale of furniture and antiques
 - 51152 Agents involved in the sale of china, glassware, products of wood n.e.c., cork goods and wickerwork goods
 - 51153 Agents involved in the sale of electrical household appliances
 - 51154 Agents involved in the sale of hardware, ironmongery and plastics products n.e.c.
 - 51155 Agents involved in the sale of cleaning materials
 - 51161 Agents involved in the sale of fabrics for clothing and linen
 - 51162 Agents involved in the sale of household textiles, household furnishing articles of textile materials and floor coverings
 - 51167 Agents involved in the sale of clothing
 - 51168 Agents involved in the sale of clothing accessories
 - 51169 Agents involved in the sale of shoes, bags and articles of leather
 - 51171 Non-specialized agents involved in the sale of food, beverages and tobacco
 - 51172 Agents involved in the sale of fruit and vegetables
 - 51173 Agents involved in the sale of sugar, chocolate and sugar confectionery
 - 51174 Agents involved in the sale of dairy produce, eggs, edible oils and fats, meat and meat products
 - 51175 Agents involved in the sale of coffee, tea, cocoa and spices
 - 51176 Agents involved in the sale of wine, sparkling wine and spirits
 - 51177 Agents involved in the sale of other beverages
 - 51178 Agents involved in the sale of frozen food
 - 51179 Agents involved in the sale of other food and tobacco
 - 51181 Agents involved in the sale of precision, photographic and optical equipment
 - 51182 Agents involved in the sale of watches, clocks, precious metal products and jewellery
 - 51183 Agents involved in the sale of games, toys and musical instruments
 - 51184 Agents involved in the sale of bicycles, their parts and accessories, sports and camping goods (excl. camping furniture)
 - 51185 Agents involved in the sale of pharmaceutical, medical and orthopaedic goods, laboratory equipment, physicians' and dental material and equipment, dentists' instruments, material and equipment for hospitals and for nursing care provided to old people
 - 51186 Agents involved in the sale of perfume and cosmetics
 - 51187 Agents involved in the sale of paper and paperboard, stationery, gifts and giveaways, packing goods and wallpaper
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- 51188 Agents involved in the sale of books, magazines and newspapers, scores and other printed material
 - 51189 Agents involved in the sale of waste and scrap
 - 51190 Agents involved in the sale of a variety of goods
 - 51210 Wholesale of grain, seeds and animal feeds
 - 51220 Wholesale of flowers and plants
 - 51230 Wholesale of live animals
 - 51240 Wholesale of hides, skins and leather
 - 51250 Wholesale of unmanufactured tobacco
 - 51310 Wholesale of fruit and vegetables
 - 51320 Wholesale of meat and meat products
 - 51330 Wholesale of dairy produce, eggs and edible oils and fats
 - 51341 Non-specialized wholesale of beverages
 - 51342 Wholesale of wine, sparkling wine and spirits
 - 51345 Wholesale of other beverages
 - 51350 Wholesale of tobacco products
 - 51361 Wholesale of sugar
 - 51362 Wholesale of chocolate and sugar confectionery
 - 51363 Wholesale of bread and fresh pastry products
 - 51371 Wholesale of coffee, tea and cocoa
 - 51372 Wholesale of spices
 - 51381 Wholesale of fish, crustaceans and molluscs
 - 51382 Wholesale of flour and cereals products
 - 51383 Wholesale of other food n.e.c.
 - 51391 Non-specialized wholesale of frozen food
 - 51392 Non-specialized wholesale of other food, beverages and tobacco
 - 51410 Wholesale of textiles
 - 51411 Wholesale of fabrics for clothing and linen
 - 51412 Wholesale of household textiles and household furnishing articles of textile materials
 - 51423 Wholesale of footwear
 - 51424 Wholesale of outerwear and clothing accessories
 - 51425 Wholesale of underwear, pullovers and the like
 - 51431 Non-specialized wholesale of electrical household appliances and radio and television goods
 - 51432 Wholesale of electrical household appliances
 - 51433 Wholesale of radio and television goods and accessories
 - 51434 Wholesale of electrical accessories and installation equipment
 - 51441 Wholesale of household articles of metal
 - 51442 Wholesale of china and glassware
 - 51443 Wholesale of wallpaper
 - 51444 Wholesale of detergents and cleaning materials
 - 51450 Wholesale of perfume and cosmetics
 - 51461 Wholesale of pharmaceutical goods
 - 51462 Wholesale of medical and orthopaedic goods and laboratory equipment
 - 51463 Wholesale of dental material and equipment
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51471	Wholesale of non-electrical household appliances	...
51472	Wholesale of games, toys and musical instruments	
51473	Wholesale of bicycles, their parts and accessories, sports and camping goods (excl. camping furniture)	
51474	Wholesale of watches, clocks, precious metal products and jewellery	
51475	Wholesale of leather goods, gifts and giveaways	
51476	Wholesale of furniture, antiques and floor coverings	
51477	Wholesale of precision, photographic and optical equipment	
51478	Wholesale of paper and paperboard, stationery, books, newspapers, journals and periodicals	
51510	Wholesale of solid, liquid and gaseous fuels and related products	
51512	Wholesale of solid fuels	
51513	Wholesale of liquid and gaseous fuels and related products	
51521	Wholesale of ores	
51522	Wholesale of iron, steel and ferrous semi-finished metal products	
51523	Wholesale of non-ferrous metals and non-ferrous semi-finished metal products	
51531	Non-specialized wholesale of wood, construction materials and sanitary equipment	
51532	Wholesale of wood in the rough and sawn timber	
51533	Wholesale of other products of primary processing of wood and wooden construction elements	
51534	Wholesale of construction materials and mineral construction elements	
51535	Wholesale of flat glass	
51536	Wholesale of paint and varnish	
51537	Wholesale of sanitary equipment	
51542	Wholesale of tools, metal locks, screws, nails etc.	
51543	Wholesale of plumbing and heating equipment and supplies	
51544	Wholesale of metal and plastics goods for construction purposes	
51551	Non-specialized wholesale of chemical products	
51552	Wholesale of industrial chemicals and crude drugs	
51553	Wholesale of crude oils and fats for technical purposes, rubber	
51554	Wholesale of industrial chemicals	
51555	Wholesale of fertilizers	
51560	Wholesale of other intermediate products	
51571	Non-specialized wholesale of waste and scrap	
51572	Wholesale of metal waste and scrap	
51573	Wholesale of other waste and scrap	
51810	Wholesale of machine tools	
51811	Wholesale of machine tools (excl. wood working machines)	
51812	Wholesale of wood working machines	
51820	Wholesale of mining, construction and civil engineering machinery	
51830	Wholesale of machinery for the textile industry and of sewing and knitting machines	
51840	Wholesale of computers, computer peripheral equipment and software	
51851	Wholesale of other office machinery	
51852	Wholesale of office furniture	
51860	Wholesale of other electronic parts and equipment	...

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51871	Wholesale of industrial trucks and vehicles n.e.c.
51872	Wholesale of other machinery (excl. agricultural machinery)
51873	Wholesale of other equipment and supplies for machinery and technical articles
51880	Wholesale of agricultural machinery and accessories and implements, including tractors
51901	Non-specialized wholesale of raw materials and semi-finished goods
51902	Non-specialized wholesale of raw materials and semi-finished goods
51903	Non-specialized wholesale of finished goods
52111	Retail sale in non-specialized stores of food, beverages or tobacco
52112	Other retail sale in non-specialized stores with food, beverages or tobacco predominating
52121	Retail sale in non-specialized stores (excluding food)
52122	Retail sale in non-specialized stores with non-food predominating
52210	Retail sale of fruit and vegetables
52220	Retail sale of meat and meat products
52230	Retail sale of fish, crustaceans and molluscs
52241	Retail sale of bread, cakes and flour confectionery
52242	Retail sale of sugar confectionery
52251	Retail sale of wine, sparkling wine and spirits
52252	Other retail sale of alcoholic and other beverages
52260	Retail sale of tobacco products
52271	Retail sale of health food
52275	Other retail sale of food, beverages and tobacco in specialized stores (excl. health food)
52310	Dispensing chemists
52320	Retail sale of medical and orthopaedic goods
52331	Retail sale of cosmetic and toilet articles (excluding drugstores)
52332	Retail sale in drugstores
52410	Retail sale of textiles
52411	Retail sale of household textiles
52412	Retail sale of haberdashery, basic materials for tailoring, needlework, knitting, crocheting and fabrics for clothing and linen
52421	Retail sale of clothing in non-specialized stores
52422	Retail sale of men's wear and clothing accessories
52423	Retail sale of ladies' wear and clothing accessories
52424	Retail sale of children's and babies' clothes and clothing accessories
52425	Retail sale of articles of fur
52431	Retail sale of footwear
52432	Retail sale of leather goods
52441	Retail sale of furniture
52442	Retail sale of lighting equipment
52443	Retail sale of household articles
52444	Retail sale of china and glassware
52446	Retail sale of wood, cork goods and wickerwork goods
52447	Retail sale of household furnishing articles of textile materials

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52451	Retail sale of electrical household appliances and electrical products n.e.c.
52452	Retail sale of radio and television goods and accessories
52453	Retail sale of musical instruments and scores
52461	Retail sale of hardware, ironmongery and plastic products n.e.c.
52462	Retail sale of paint and varnish
52463	Retail sale of do-it-yourself material and equipment
52471	Retail sale of stationery, school and office supplies
52472	Retail sale of books and technical journals
52473	Retail sale of magazines and newspapers
52481	Retail sale of wallpaper and floor coverings
52482	Retail sale of art, pictures, craftwork, stamps, coins and gifts
52485	Retail sale of watches, clocks, precious metal products and jewellery
52486	Retail sale of games and toys
52491	Retail sale of flowers, plants and seeds
52492	Retail sale of live animals, animal food etc.
52493	Activities of opticians
52494	Retail sale of photographic, optical and precision equipment (excl. activities of opticians)
52495	Retail sale of computers, parts thereof, computer peripheral equipment and software
52496	Retail sale of telecommunication terminals and mobile telephones
52497	Retail sale of bicycles, their parts and accessories
52498	Retail sale of sports and camping goods (excl. camping furniture)
52499	Other retail sale in specialized stores n.e.c.
52501	Retail sale of antiques and antique rugs
52502	Retail sale in second-hand bookstores
52503	Retail sale of other second-hand goods in stores
52611	Retail sale via non-specialized mail order houses
52612	Retail sale via mail order houses of textiles, clothing, footwear and leather goods
52613	Other retail sale via specialized mail order houses
52621	Retail sale of food and beverages via stalls and markets
52622	Other retail sale via stalls and markets
52631	Retail sale of fuels from stock
52634	Other non-store retail sales n.e.c.
52710	Repair of boots, shoes and other articles of leather
52721	Repair of electrical household goods (excl. radio and television goods)
52722	Repair of radio and television goods
52730	Repair of watches, clocks and jewellery
52741	Repair of bicycles
52742	Other repair n.e.c.
55100	Hotels
55101	Hotels (excl. hotels providing bed and breakfast only)
55102	Hotels providing bed and breakfast only
55103	Inns
55104	Guest houses
55210	Youth hostels and mountain refuges

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55220	Camping sites, including caravan sites
55231	Recreation and holiday homes
55232	Holiday centres
55233	Chalets and holiday flats
55234	Private accommodation
55236	Boarding houses
55237	Other provision of lodgings n.e.c
55301	Restaurants with service
55302	Self-service restaurants
55303	Cafés
55304	Ice-cream parlors
55305	Snack bars
55401	Public houses
55403	Discotheques and bars with dancing
55405	Bars
55406	Bars with entertainment
55407	Other bars
55510	Canteens
55520	Catering
60100	Transport via railways
60211	Scheduled urban or suburban passenger transport by motor bus
60212	Scheduled long-distance passenger transport by motor bus
60213	Passenger transport by high-speed city railways or tramways
60214	Operation of funicular railways and aerial cable-ways
60220	Taxi operation
60231	Non-scheduled passenger transport by motor bus
60232	Land passenger transport n.e.c.
60245	Commercial freight haulage subject to permit
60246	Road haulage not subject to permit or optional
60300	Transport via pipelines
61100	Sea and coastal water transport
61201	Inland water passenger transport
61202	Inland water freight transport by shipping companies
61203	Inland water freight transport by independent barge owners
61204	Operation of river and canal ferries, transport inside harbours
62100	Scheduled air transport
62200	Non-scheduled air transport
62300	Space transport
63110	Cargo handling
63121	Storage and warehousing (excl. refrigerated warehouses)
63122	Operation of refrigerated warehouses
63211	Operation of car parks and garages
63212	Supporting land transport activities, n.e.c.
63221	Other supporting inland water transport activities
63222	Operation of sea harbour facilities
	...

63223	Lighterage and salvage activities	...
63224	Pilotage and lighthouse activities	
63231	Operation of terminal facilities, airport, ground service, air-traffic control activities	
63232	Operation of airfields	
63233	Supporting air transport activities n.e.c.	
63301	Activities of travel agencies	
63302	Activities of tour operators; tourist assistance activities n.e.c.	
63401	Freight forwarding	
63402	Organization of group consignments by sea	
63404	Logistics services n.e.c.	
63405	Activities of other transport agencies n.e.c.	
64110	National post activities	
64121	Letter mail services	
64122	Newspaper services	
64123	Parcel services	
64125	Express services	
64126	Courier services	
64127	Other courier activities	
64301	Fixed network telecommunication services	
64302	Mobile radio telephone services	
64303	Satellite communication services	
64304	Other telecommunication services	
65110	Central banking	
65121	Activities of commercial banks including branches of foreign banks	
65122	Activities of regional giro institutions	
65123	Activities of savings banks	
65124	Activities of regional institutions of credit cooperatives	
65125	Activities of credit cooperatives	
65126	Activities of mortgage banks	
65127	Activities of credit institutions with special functions	
65129	Activities of building and loan associations	
65210	Financial leasing	
65220	Other credit granting	
65231	Activities of financial investment management companies	
65232	Pawnbroking	
65233	Other financial intermediation n.e.c.	
66011	Life insurance (excl. reinsurance)	
66012	Reinsurance of life insurance	
66020	Pension funding	
66031	Health insurance	
66032	Indemnity and accident insurance	
66033	Non-life reinsurance	
67110	Administration of financial markets	
67120	Security broking and fund management	
67130	Activities auxiliary to financial intermediation n.e.c.	...

	...
67201	Activities of insurance agents
67202	Activities of insurance brokers
67203	Other activities auxiliary to insurance and pension funding
70110	Development and selling of real estate
70111	Development of land not built-on
70112	Activities of real estate developing companies dealing with non-residential buildings
70113	Activities of real estate developing companies dealing with residential buildings
70121	Buying and selling of own land and non-residential buildings
70122	Buying and selling of own residential buildings and dwellings
70201	Letting of own land and non-residential buildings
70202	Letting of own residential buildings and dwellings
70310	Real estate agencies
70320	Management of real estate on a fee or contract basis
71100	Renting of automobiles
71210	Renting of other land transport equipment
71220	Renting of water transport equipment
71230	Renting of air transport equipment
71310	Renting of agricultural machinery and equipment
71320	Renting of construction and civil engineering machinery and equipment
71330	Renting of office machinery and equipment, including computers
71340	Renting of other machinery and equipment n.e.c.
71401	Renting of linens and work uniforms
71402	Renting of sports equipment and bicycles
71403	Activities of public libraries and magazine subscription services
71404	Activities of video libraries
71405	Renting of other personal and household goods n.e.c.
72100	Hardware consultancy
72210	Publishing of software
72221	Software consultancy
72222	Web-page design and programming
72223	Other software development
72301	Data entry services
72303	Supply services for user systems
72305	Other data processing
72400	Database activities
72500	Maintenance and repair of office, accounting and computing machinery
72601	Information broker activities
72602	Other computer related activities n.e.c.
73101	Research and experimental development on natural sciences and mathematics
73102	Research and experimental development on engineering
73103	Research and experimental development on agriculture, forestry and nutrition sciences
73104	Research and experimental development on medical sciences
73105	Research and experimental development in the environment sector
73201	Research and experimental development on social sciences
	...

73202	Research and experimental development on humanities	...
74110	Legal activities	
74111	Activities of law offices with notaries public	
74112	Activities of law offices without notaries public	
74113	Activities of notaries public	
74114	Activities of patent lawyers' offices	
74115	Other legal activities	
74121	Activities of qualified auditors, auditing firms	
74122	Activities of certified accountants, firms of licensed public accountants	
74123	Activities of tax consultants, tax consulting companies	
74124	Activities of agents in tax matters	
74125	Book-keeping activities (excluding data processing)	
74131	Market research	
74132	Public opinion polling	
74141	Business and management consultancy activities	
74142	Public relations and communication consultancy activities	
74151	Management activities of holding companies mainly active in production industries	
74152	Management activities of other holding companies (excluding closed-end real estate funds)	
74153	Management activities of closed-end real estate funds with non-residential buildings	
74154	Management activities of closed-end real estate funds with residential buildings	
74155	Management activities of unlimited partners	
74156	Administration and management of companies and local units	
74201	Consulting architectural activities in building construction and interior design	
74202	Consulting architectural activities in town, city and regional planning	
74203	Consulting architectural activities in landscape architecture	
74204	Engineering activities for projects involving civil, hydraulic and traffic engineering	
74205	Engineering activities for projects in specific technical fields	
74206	Machinery and industrial plan design	
74207	Advisory service activities of construction experts	
74208	Technical and economic consultancy	
74209	Surveying activities	
74301	Engineering control and analysis	
74302	Physical testing and analysis	
74303	Chemical testing and analysis	
74304	Operation of monitoring systems and stations	
74401	Activities of advertising consultants, window-dressing	
74402	Dissemination of advertising media and activities of advertising agencies	
74501	Labour recruitment	
74502	Provision of personnel	
74601	Investigation activities	
74602	Security activities	
74701	Cleaning of buildings, rooms and equipment	
74702	Chimney-sweeping	
74703	Cleaning of means of transport	...

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74704	Disinfecting and pest control	
74811	Activities of the photographic industry	
74812	Activities of photographic laboratories	
74820	Packaging activities	
74851	Freelance interpreters	
74852	Translation bureaus	
74853	Secretarial activities and typing, copy shops	
74860	Call centre activities	
74871	Activities of fair, exhibition and commodity market organizers	
74872	Services of consultants n.e.c.	
74873	Activities of self-employed auctioneers	
74874	Fashion design related to textiles, jewellery, furniture and the like	
74875	Credit rating in connection with an individual's or firm's creditworthiness or business practices	
74876	Debt collecting	
74877	Other asset consulting	
74878	Further business activities n.e.c.	
75110	General (overall) public service activities	
75122	Regulation of the activities of agencies that provide education and cultural services	
75123	Regulation of the activities of agencies that provide other social services, excluding social security	
75124	Regulation of the activities of agencies that provide health care	
75125	Regulation of the activities of agencies that provide sports programmes	
75130	Regulation of and contribution to more efficient operation of business	
75140	Supporting service activities for the government as a whole	
75210	Foreign affairs	
75220	Defence activities	
75230	Justice and judicial activities	
75240	Public security, law and order activities	
75250	Fire service activities	
75301	Operation of statutory pension insurance (excluding miners' pension insurance and farmers' old age pension scheme)	
75302	Operation of miners' pension insurance	
75303	Operation of farmers' old age pension scheme	
75304	Operation of supplementary pension funds for government employees	
75305	Operation of statutory health insurance (excluding miners' health insurance)	
75306	Operation of miners' health insurance	
75307	Operation of statutory accident insurance	
75308	Promotion of employment	
75309	Other compulsory social security activities	
80100	Primary education	
80101	Kindergarten education	
80102	Education at after-school care centres	
80104	Pre-school classes, school-kindergartens	
80105	Primary schools	
		...

80210	General secondary education	...
80211	Schools offering general education, secondary level stage I	
80212	Schools offering general education, secondary level stagell	
80220	Technical and vocational secondary education	
80305	Universities	
80306	Specialized colleges of higher education	
80307	Colleges of public administration	
80308	Vocational academies, specialized academies, schools for nurses, midwives etc.	
80411	Activities of driving schools for road motor vehicles	
80412	Activities of schools for aircraft pilots and motorboat captains, sailing schools, and the like	
80421	General and political adult education	
80422	Professional training for adults	
80423	Activities of self-employed teachers	
80424	Education n.e.c.	
85111	Hospital activities (excluding university hospitals, preventive care and rehabilitation centres)	
85112	Activities of university hospitals	
85113	Activities of preventive care and rehabilitation centres	
85121	Medical practice activities of general practitioners	
85122	Medical practice activities of specialists (excluding general practitioners)	
85130	Dental practice activities	
85141	Activities of psychological psychotherapists	
85142	Activities of midwives and man midwives, physiotherapists and other paramedical practitioners in the field of massage, hydrotherapy, etc.	
85143	Activities of non-medical practitioners	
85144	Other human health activities outside hospitals	
85145	Ambulance transport of patients and rescue services	
85146	Activities of other health care institutions	
85201	Veterinary practice activities	
85202	Other independent veterinary activities	
85203	Activities of veterinary institutions	
85311	Residential homes for young people	
85312	Operation of educational institutions	
85313	Operation of residential homes for the elderly	
85314	Operation of old people's homes	
85315	Operation of nursing homes for the elderly	
85316	Operation of residential homes for pregnant women and single mothers/fathers with children	
85317	Operation of institutions for the integration of handicapped persons providing nursing care	
85318	Operation of residential homes for handicapped persons	
85319	Other social work activities with accommodation	
85321	Operation of day-care centres (excluding crèches, kindergartens, after-school care centres and youth centres)	...

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85322	Operation of crèches and childminding activities outside the home n.e.c.
85323	Operation of youth centres
85324	Activities of institutions providing educational guidance and counselling for young people and families
85325	Activities of other social advice centres
85326	Provision of domestic social services
85327	Activities of private welfare organizations and youth services
85328	Activities of relief funds
85329	Other social work activities without accommodation n.e.c.
90011	Sewage treatment plants
90012	Collecting mains
90021	Collection, transportation and temporary storage of waste
90022	Thermal treatment and disposal of waste
90023	Refuse dumps
90024	Biological treatment and disposal of waste
90025	Other treatment and disposal of waste
90030	Sanitation, remediation and similar activities
91110	Activities of business and employers' organizations
91111	Activities of business organizations (excluding public business organizations)
91112	Activities of public business organizations
91113	Activities of employers' organizations
91121	Activities of professional organizations (excluding public professional organizations)
91122	Activities of public professional organizations
91200	Activities of trade unions
91311	Activities of churches and church-related religious organizations
91312	Activities of other religious and ideological organizations
91320	Activities of political organizations
91331	Activities of organizations in the field of education, science, research and culture
91332	Activities of health organizations
91333	Activities of youth organizations
91334	Activities of consumer associations
91335	Activities of local authority central and regional associations
91336	Activities of associations formed by social security institutions
91337	Activities of other membership organizations n.e.c.
92111	Production of motion pictures for direct projection in theatres
92112	Production of motion pictures for broadcasting on television
92113	Production of films for industry, business and advertising
92114	Other film production
92115	Technical activities related with film production
92116	Activities of sound-recording studios
92121	Motion picture distribution
92122	Video distribution and sale
92123	Motion picture sale
92130	Motion picture projection
92201	Activities of radio and television companies

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- 92202 Production of radio and television programmes
- 92311 Activities of theatre ensembles
- 92312 Activities of ballet companies, orchestras, bands and choirs
- 92313 Activities of own-account artists
- 92314 Activities of own-account restorers
- 92315 Activities of own-account composers, arranging of music
- 92316 Activities of own-account writers
- 92317 Activities of own-account stage, motion picture, radio and television artists
- 92318 Activities of own-account performers
- 92321 Organization of theatre performances and concerts
- 92322 Operation of opera houses, theatre and concert halls and similar facilities
- 92323 Operation of variety theatres and cabarets
- 92325 Technical activities in support of cultural and entertaining services
- 92330 Fair and amusement park activities
- 92341 Activities of dancing schools
- 92342 Other entertainment activities n.e.c.
- 92401 News agency activities (excl. Activities of own-account journalists and press photographers)
- 92402 Activities of own-account journalists and press photographers
- 92510 Library and archives activities
- 92521 Museums activities and organization of art exhibitions
- 92522 Preservation of historical sites and buildings
- 92531 Operation of botanical and zoological gardens
- 92532 Operation of nature reserves and wildlife preservation
- 92533 Nature conservation
- 92610 Operation of sports arenas and stadiums
- 92621 Activities of sports associations and clubs
- 92622 Activities of professional sports teams and racing stables
- 92623 Activities of individual own-account sportsmen, sportswomen and coaches
- 92624 Activities of sports promoters and other professional organizers of sporting events
- 92625 Activities of sport and game schools and own-account teachers and instructors
- 92711 Operation of gambling dens and slot machines
- 92712 Operation of casinos and gambling clubs
- 92713 Betting, pools and lottery activities
- 92721 Activities of parks and other green space
- 92722 Other recreational activities n.e.c.
- 93011 Washing of textile and fur products
- 93012 Operation of laundry collection and delivery points
- 93013 Dry cleaning and dyeing of clothes
- 93014 Operation of collection and delivery points for dry cleaning and dyeing of clothes
- 93015 Pressing of clothes and textiles
- 93024 Beauty treatment
- 93025 Hairdressing
- 93031 Activities of morticians
- 93032 Operation of cemeteries and crematoriums

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93041	Operation of baths and saunas (excluding medicinal baths)
93042	Operation of solariums and massage salons (excluding therapeutic massage), fitness centres and the like
93051	Services of marriage bureaux
93052	Other personal service activities
93053	Other service activities n.e.c.
95002	Private households employing domestic personnel for childcare
95003	Private households employing domestic personnel for other purposes
99001	Diplomatic and consular missions of foreign states
99002	Foreign armed forces stationed in the country
99003	Authority-type international and supranational organizations
5188	Wholesale of agricultural machinery and accessories and implements, including tractors
51880	Wholesale of agricultural machinery and accessories and implements, including tractors
519	Other wholesale
5190	Other wholesale
51901	Non-specialized wholesale of raw materials, semi-finished and finished goods
51902	Non-specialized wholesale of raw materials and semi-finished goods
51903	Non-specialized wholesale of finished goods
52	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods
521	Retail sale in non-specialized stores
5211	Retail sale in non-specialized stores with food, beverages or tobacco predominating
52111	Retail sale in non-specialized stores of food, beverages or tobacco
52112	Other retail sale in non-specialized stores with food, beverages or tobacco predominating
5212	Other retail sale in non-specialized stores
52121	Retail sale in non-specialized stores (excluding food)
52122	Retail sale in non-specialized stores with non-food predominating
522	Retail sale of food, beverages and tobacco in specialized stores
5221	Retail sale of fruit and vegetables
52210	Retail sale of fruit and vegetables
5222	Retail sale of meat and meat products
52220	Retail sale of meat and meat products
5223	Retail sale of fish, crustaceans and molluscs
52230	Retail sale of fish, crustaceans and molluscs
5224	Retail sale of bread, cakes, flour confectionery and sugar confectionery
52241	Retail sale of bread, cakes and flour confectionery
52242	Retail sale of sugar confectionery
5225	Retail sale of alcoholic and other beverages
52251	Retail sale of wine, sparkling wine and spirits
52252	Other retail sale of alcoholic and other beverages
5226	Retail sale of tobacco products
52260	Retail sale of tobacco products
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5227	Other retail sale of food, beverages and tobacco in specialized stores	...
52271	Retail sale of health food	
52275	Other retail sale of food, beverages and tobacco in specialized stores (excl. health food)	
523	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	
5231	Dispensing chemists	
52310	Dispensing chemists	
5232	Retail sale of medical and orthopaedic goods	
52320	Retail sale of medical and orthopaedic goods	
5233	Retail sale of cosmetic and toilet articles	
52331	Retail sale of cosmetic and toilet articles (excluding drugstores)	
52332	Retail sale in drugstores	
524	Other retail sale of new goods in specialized stores	
5241	Retail sale of textiles	
52411	Retail sale of household textiles	
52412	Retail sale of haberdashery, basic materials for tailoring, needlework, knitting, crocheting and fabrics for clothing and linen	
5242	Retail sale of clothing	
52421	Retail sale of clothing in non-specialized stores	
52422	Retail sale of men's wear and clothing accessories	
52423	Retail sale of ladies' wear and clothing accessories	
52424	Retail sale of children's and babies' clothes and clothing accessories	
52425	Retail sale of articles of fur	
5243	Retail sale of footwear and leather goods	
52431	Retail sale of footwear	
52432	Retail sale of leather goods	
5244	Retail sale of furniture, lighting equipment and household articles n.e.c.	
52441	Retail sale of furniture	
52442	Retail sale of lighting equipment	
52443	Retail sale of household articles	
52444	Retail sale of china and glassware	
52446	Retail sale of wood, cork goods and wickerwork goods	
52447	Retail sale of household furnishing articles of textile materials	
5245	Retail sale of electrical household appliances and radio and television goods	
52451	Retail sale of electrical household appliances and electrical products n.e.c.	
52452	Retail sale of radio and television goods and accessories	
52453	Retail sale of musical instruments and scores	
5246	Retail sale of hardware, paints and glass	
52461	Retail sale of hardware, ironmongery and plastic products n.e.c.	
52462	Retail sale of paint and varnish	
52463	Retail sale of do-it-yourself material and equipment	
5247	Retail sale of books, newspapers and stationery	
52471	Retail sale of stationery, school and office supplies	
52472	Retail sale of books and technical journals	
52473	Retail sale of magazines and newspapers	...

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5248	Other retail sale in specialized stores
52481	Retail sale of wallpaper and floor coverings
52482	Retail sale of art, pictures, craftwork, stamps, coins and gifts
52485	Retail sale of watches, clocks, precious metal products and jewellery
52486	Retail sale of games and toys
5249	Other retail sale in specialized stores n.e.c.
52491	Retail sale of flowers, plants and seeds
52492	Retail sale of live animals, animal food etc.
52493	Activities of opticians
52494	Retail sale of photographic, optical and precision equipment (excl. activities of opticians)
52495	Retail sale of computers, parts thereof, computer peripheral equipment and software
52496	Retail sale of telecommunication terminals and mobile telephones
52497	Retail sale of bicycles, their parts and accessories
52498	Retail sale of sports and camping goods (excl. camping furniture)
52499	Other retail sale in specialized stores n.e.c.
525	Retail sale of second-hand goods in stores
5250	Retail sale of second-hand goods in stores
52501	Retail sale of antiques and antique rugs
52502	Retail sale in second-hand bookstores
52503	Retail sale of other second-hand goods in stores
526	Retail sale not in stores
5261	Retail sale via mail order houses
52611	Retail sale via non-specialized mail order houses
52612	Retail sale via mail order houses of textiles, clothing, footwear and leather goods
52613	Other retail sale via specialized mail order houses
5262	Retail sale via stalls and markets
52621	Retail sale of food and beverages via stalls and markets
52622	Other retail sale via stalls and markets
5263	Other non-store retail sale
52631	Retail sale of fuels from stock
52634	Other non-store retail sales n.e.c.
527	Repair of personal and household goods
5271	Repair of boots, shoes and other articles of leather
52710	Repair of boots, shoes and other articles of leather
5272	Repair of electrical household goods
52721	Repair of electrical household goods (excl. radio and television goods)
52722	Repair of radio and television goods
5273	Repair of watches, clocks and jewellery
52730	Repair of watches, clocks and jewellery
5274	Repair n.e.c.
52741	Repair of bicycles
52742	Other repair n.e.c.
55	Hotels and restaurants
551	Hotels
	...

5510	Hotels	...
55101	Hotels (excl. hotels providing bed and breakfast only)	
55102	Hotels providing bed and breakfast only	
55103	Inns	
55104	Guest houses	
552	Camping sites and other provision of short-stay accommodation	
5521	Youth hostels and mountain refuges	
55210	Youth hostels and mountain refuges	
5522	Camping sites, including caravan sites	
55220	Camping sites, including caravan sites	
5523	Other provision of lodgings n.e.c.	
55231	Recreation and holiday homes	
55232	Holiday centres	
55233	Chalets and holiday flats	
55234	Private accommodation	
55236	Boarding houses	
55237	Other provision of lodgings n.e.c	
553	Restaurants	
5530	Restaurants	
55301	Restaurants with service	
55302	Self-service restaurants	
55303	Cafés	
55304	Ice-cream parlors	
55305	Snack bars	
554	Bars	
5540	Bars	
55401	Public houses	
55403	Discotheques and bars with dancing	
55405	Bars	
55406	Bars with entertainment	
55407	Other bars	
555	Canteens and catering	
5551	Canteens	
55510	Canteens	
5552	Catering	
55520	Catering	
60	Land transport; transport via pipelines	
601	Transport via railways	
6010	Transport via railways	
60100	Transport via railways	
602	Other land transport	
6021	Other scheduled passenger land transport	
60211	Scheduled urban or suburban passenger transport by motor bus	
60212	Scheduled long-distance passenger transport by motor bus	
60213	Passenger transport by high-speed city railways or tramways	...

60214	Operation of funicular railways and aerial cable-ways
6022	Taxi operation
60220	Taxi operation
6023	Other land passenger transport
60231	Non-scheduled passenger transport by motor bus
60232	Land passenger transport n.e.c.
6024	Freight transport by road
60245	Commercial freight haulage subject to permit
60246	Road haulage not subject to permit or optional
603	Transport via pipelines
6030	Transport via pipelines
60300	Transport via pipelines
61	Water transport
611	Sea and coastal water transport
6110	Sea and coastal water transport
61100	Sea and coastal water transport
612	Inland water transport
6120	Inland water transport
61201	Inland water passenger transport
61202	Inland water freight transport by shipping companies
61203	Inland water freight transport by independent barge owners
61204	Operation of river and canal ferries, transport inside harbours
62	Air transport
621	Scheduled air transport
6210	Scheduled air transport
62100	Scheduled air transport
622	Non-scheduled air transport
6220	Non-scheduled air transport
62200	Non-scheduled air transport
623	Space transport
6230	Space transport
62300	Space transport
63	Supporting and auxiliary transport activities; activities of travel agencies
631	Cargo handling and storage
6311	Cargo handling
63110	Cargo handling
6312	Storage and warehousing
63121	Storage and warehousing (excl. refrigerated warehouses)
63122	Operation of refrigerated warehouses
632	Other supporting transport activities
6321	Other supporting land transport activities
63211	Operation of car parks and garages
63212	Supporting land transport activities, n.e.c.
6322	Other supporting water transport activities
63221	Other supporting inland water transport activities

...

...

63222	Operation of sea harbour facilities	...
63223	Lighterage and salvage activities	
63224	Pilotage and lighthouse activities	
6323	Other supporting air transport activities	
63231	Operation of terminal facilities, airport, ground service, air-traffic control activities	
63232	Operation of airfields	
63233	Supporting air transport activities n.e.c.	
633	Activities of travel agencies and tour operators; tourist assistance activities n.e.c.	
6330	Activities of travel agencies and tour operators; tourist assistance activities n.e.c.	
63301	Activities of travel agencies	
63302	Activities of tour operators; tourist assistance activities n.e.c.	
634	Activities of other transport agencies	
6340	Activities of other transport agencies	
63401	Freight forwarding	
63402	Organization of group consignments by sea	
63404	Logistics services n.e.c.	
63405	Activities of other transport agencies n.e.c.	
64	Post and telecommunications	
641	Post and courier activities	
6411	National post activities	
64110	National post activities	
6412	Courier activities other than national post activities	
64121	Letter mail services	
64122	Newspaper services	
64123	Parcel services	
64125	Express services	
64126	Courier services	
64127	Other courier activities	
643	Telecommunications	
6430	Telecommunications	
64301	Fixed network telecommunication services	
64302	Mobile radio telephone services	
64303	Satellite communication services	
64304	Other telecommunication services	
65	Financial intermediation, except insurance and pension funding	
651	Monetary intermediation	
6511	Central banking	
65110	Central banking	
6512	Other monetary intermediation	
65121	Activities of commercial banks including branches of foreign banks	
65122	Activities of regional giro institutions	
65123	Activities of savings banks	
65124	Activities of regional institutions of credit cooperatives	
65125	Activities of credit cooperatives	
65126	Activities of mortgage banks	...

		...
65127	Activities of credit institutions with special functions	
65129	Activities of building and loan associations	
652	Other financial intermediation	
6521	Financial leasing	
65210	Financial leasing	
6522	Other credit granting	
65220	Other credit granting	
6523	Other financial intermediation n.e.c.	
65231	Activities of financial investment management companies	
65232	Pawnbroking	
65233	Other financial intermediation n.e.c.	
66	Insurance and pension funding, except compulsory social security	
660	Insurance and pension funding, except compulsory social security	
6601	Life insurance	
66011	Life insurance (excl. reinsurance)	
66012	Reinsurance of life insurance	
6602	Pension funding	
66020	Pension funding	
6603	Non-life insurance	
66031	Health insurance	
66032	Indemnity and accident insurance	
66033	Non-life reinsurance	
67	Activities auxiliary to financial intermediation	
671	Activities auxiliary to financial intermediation, except insurance and pension funding	
6711	Administration of financial markets	
67110	Administration of financial markets	
6712	Security broking and fund management	
67120	Security broking and fund management	
6713	Activities auxiliary to financial intermediation n.e.c.	
67130	Activities auxiliary to financial intermediation n.e.c.	
672	Activities auxiliary to insurance and pension funding	
6720	Activities auxiliary to insurance and pension funding	
67201	Activities of insurance agents	
67202	Activities of insurance brokers	
67203	Other activities auxiliary to insurance and pension funding	
70	Real estate activities	
701	Real estate activities with own property	
7011	Development and selling of real estate	
70111	Development of land not built-on	
70112	Activities of real estate developing companies dealing with non-residential buildings	
70113	Activities of real estate developing companies dealing with residential buildings	
7012	Buying and selling of own real estate	
70121	Buying and selling of own land and non-residential buildings	
70122	Buying and selling of own residential buildings and dwellings	
702	Letting of own property	
		...

7020	Letting of own property	...
70201	Letting of own land and non-residential buildings	
70202	Letting of own residential buildings and dwellings	
703	Real estate activities on a fee or contract basis	
7031	Real estate agencies	
70310	Real estate agencies	
7032	Management of real estate on a fee or contract basis	
70320	Management of real estate on a fee or contract basis	
71	Renting of machinery and equipment without operator and of personal and household goods	
711	Renting of automobiles	
7110	Renting of automobiles	
71100	Renting of automobiles	
712	Renting of other transport equipment	
7121	Renting of other land transport equipment	
71210	Renting of other land transport equipment	
7122	Renting of water transport equipment	
71220	Renting of water transport equipment	
7123	Renting of air transport equipment	
71230	Renting of air transport equipment	
713	Renting of other machinery and equipment	
7131	Renting of agricultural machinery and equipment	
71310	Renting of agricultural machinery and equipment	
7132	Renting of construction and civil engineering machinery and equipment	
71320	Renting of construction and civil engineering machinery and equipment	
7133	Renting of office machinery and equipment, including computers	
71330	Renting of office machinery and equipment, including computers	
7134	Renting of other machinery and equipment n.e.c.	
71340	Renting of other machinery and equipment n.e.c.	
714	Renting of personal and household goods n.e.c.	
7140	Renting of personal and household goods n.e.c.	
71401	Renting of linens and work uniforms	
71402	Renting of sports equipment and bicycles	
71403	Activities of public libraries and magazine subscription services	
71404	Activities of video libraries	
71405	Renting of other personal and household goods n.e.c.	
72	Computer and related activities	
721	Hardware consultancy	
7210	Hardware consultancy	
72100	Hardware consultancy	
722	Software consultancy and supply	
7221	Publishing of software	
72210	Publishing of software	
7222	Other software consultancy and supply	
72221	Software consultancy	...

		...
72222	Web-page design and programming	
72223	Other software development	
723	Data processing	
7230	Data processing	
72301	Data entry services	
72303	Supply services for user systems	
72305	Other data processing	
724	Database activities	
7240	Database activities	
72400	Database activities	
725	Maintenance and repair of office, accounting and computing machinery	
7250	Maintenance and repair of office, accounting and computing machinery	
72500	Maintenance and repair of office, accounting and computing machinery	
726	Other computer related activities	
7260	Other computer related activities	
72601	Information broker activities	
72602	Other computer related activities n.e.c.	
73	Research and development	
731	Research and experimental development on natural sciences and engineering	
7310	Research and experimental development on natural sciences and engineering	
73101	Research and experimental development on natural sciences and mathematics	
73102	Research and experimental development on engineering	
73103	Research and experimental development on agriculture, forestry and nutrition sciences	
73104	Research and experimental development on medical sciences	
73105	Research and experimental development in the environment sector	
732	Research and experimental development on social sciences and humanities	
7320	Research and experimental development on social sciences and humanities	
73201	Research and experimental development on social sciences	
73202	Research and experimental development on humanities	
74	Other business activities	
741	Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy; holdings	
7411	Legal activities	
74111	Activities of law offices with notaries public	
74112	Activities of law offices without notaries public	
74113	Activities of notaries public	
74114	Activities of patent lawyers' offices	
74115	Other legal activities	
7412	Accounting, book-keeping and auditing activities; tax consultancy	
74121	Activities of qualified auditors, auditing firms	
74122	Activities of certified accountants, firms of licensed public accountants	
74123	Activities of tax consultants, tax consulting companies	
74124	Activities of agents in tax matters	
74125	Book-keeping activities (excluding data processing)	
		...

7413	Market research and public opinion polling	...
74131	Market research	
74132	Public opinion polling	
7414	Business and management consultancy activities	
74141	Business and management consultancy activities	
74142	Public relations and communication consultancy activities	
7415	Management activities of holding companies	
74151	Management activities of holding companies mainly active in production industries	
74152	Management activities of other holding companies (excluding closed-end real estate funds)	
74153	Management activities of closed-end real estate funds with non-residential buildings	
74154	Management activities of closed-end real estate funds with residential buildings	
74155	Management activities of unlimited partners	
74156	Administration and management of enterprises and local units	
742	Architectural and engineering activities and related technical consultancy	
7420	Architectural and engineering activities and related technical consultancy	
74201	Consulting architectural activities in building construction and interior design	
74202	Consulting architectural activities in town, city and regional planning	
74203	Consulting architectural activities in landscape architecture	
74204	Engineering activities for projects involving civil, hydraulic and traffic engineering	
74205	Engineering activities for projects in specific technical fields	
74206	Machinery and industrial plan design	
74207	Advisory service activities of construction experts	
74208	Technical and economic consultancy	
74209	Surveying activities	
743	Technical testing and analysis	
7430	Technical testing and analysis	
74301	Engineering control and analysis	
74302	Physical testing and analysis	
74303	Chemical testing and analysis	
74304	Operation of monitoring systems and stations	
744	Advertising	
7440	Advertising	
74401	Activities of advertising consultants, window-dressing	
74402	Dissemination of advertising media and activities of advertising agencies	
745	Labour recruitment and provision of personnel	
7450	Labour recruitment and provision of personnel	
74501	Labour recruitment	
74502	Provision of personnel	
746	Investigation and security activities	
7460	Investigation and security activities	
74601	Investigation activities	
74602	Security activities	
747	Industrial cleaning	
7470	Industrial cleaning	...

		...
74701	Cleaning of buildings, rooms and equipment	
74702	Chimney-sweeping	
74703	Cleaning of means of transport	
74704	Disinfecting and pest control	
748	Miscellaneous business activities n.e.c.	
7481	Photographic activities	
74811	Activities of the photographic industry	
74812	Activities of photographic laboratories	
7482	Packaging activities	
74820	Packaging activities	
7485	Secretarial and translation activities	
74851	Freelance interpreters	
74852	Translation bureaus	
74853	Secretarial activities and typing, copy shops	
7486	Call centre activities	
74860	Call centre activities	
7487	Other business activities n.e.c.	
74871	Activities of fair, exhibition and commodity market organizers	
74872	Services of consultants n.e.c.	
74873	Activities of self-employed auctioneers	
74874	Fashion design related to textiles, jewellery, furniture and the like	
74875	Credit rating in connection with an individual's or firm's creditworthiness or business practices	
74876	Debt collecting	
74877	Other asset consulting	
74878	Further business activities n.e.c.	
75	Public administration and defence; compulsory social security	
751	Administration of the State and the economic and social policy of the community	
7511	General (overall) public service activities	
75110	General (overall) public service activities	
7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security	
75122	Regulation of the activities of agencies that provide education and cultural services	
75123	Regulation of the activities of agencies that provide other social services, excluding social security	
75124	Regulation of the activities of agencies that provide health care	
75125	Regulation of the activities of agencies that provide sports programmes	
7513	Regulation of and contribution to more efficient operation of business	
75130	Regulation of and contribution to more efficient operation of business	
7514	Supporting service activities for the government as a whole	
75140	Supporting service activities for the government as a whole	
752	Provision of services to the community as a whole	
7521	Foreign affairs	
75210	Foreign affairs	
7522	Defence activities	
		...

75220	Defence activities	...
7523	Justice and judicial activities	
75230	Justice and judicial activities	
7524	Public security, law and order activities	
75240	Public security, law and order activities	
7525	Fire service activities	
75250	Fire service activities	
753	Compulsory social security activities	
7530	Compulsory social security activities	
75301	Operation of statutory pension insurance (excluding miners' pension insurance and farmers' old age pension scheme)	
75302	Operation of miners' pension insurance	
75303	Operation of farmers' old age pension scheme	
75304	Operation of supplementary pension funds for government employees	
75305	Operation of statutory health insurance (excluding miners' health insurance)	
75306	Operation of miners' health insurance	
75307	Operation of statutory accident insurance	
75308	Promotion of employment	
75309	Other compulsory social security activities	
80	Education	
801	Primary education	
8010	Primary education	
80101	Kindergarten education	
80102	Education at after-school care centres	
80104	Pre-school classes, school-kindergartens	
80105	Primary schools	
802	Secondary education	
8021	General secondary education	
80211	Schools offering general education, secondary level stage I	
80212	Schools offering general education, secondary level stagell	
8022	Technical and vocational secondary education	
80220	Technical and vocational secondary education	
803	Higher education	
8030	Higher education	
80305	Universities	
80306	Specialized colleges of higher education	
80307	Colleges of public administration	
80308	Vocational academies, specialized academies, schools for nurses, midwives etc.	
804	Adult and other education	
8041	Driving school activities	
80411	Activities of driving schools for road motor vehicles	
80412	Activities of schools for aircraft pilots and motorboat captains, sailing schools, and the like	
8042	Adult and other education n.e.c.	
80421	General and political adult education	...

		...
80422	Professional training for adults	
80423	Activities of self-employed teachers	
80424	Education n.e.c.	
85	Health and social work	
851	Human health activities	
8511	Hospital activities	
85111	Hospital activities (excluding university hospitals, preventive care and rehabilitation centres)	
85112	Activities of university hospitals	
85113	Activities of preventive care and rehabilitation centres	
8512	Medical practice activities	
85121	Medical practice activities of general practitioners	
85122	Medical practice activities of specialists (excluding general practitioners)	
8513	Dental practice activities	
85130	Dental practice activities	
8514	Other human health activities	
85141	Activities of psychological psychotherapists	
85142	Activities of midwives and man midwives, physiotherapists and other paramedical practitioners in the field of massage, hydrotherapy, etc.	
85143	Activities of non-medical practitioners	
85144	Other human health activities outside hospitals	
85145	Ambulance transport of patients and rescue services	
85146	Activities of other health care institutions	
852	Veterinary activities	
8520	Veterinary activities	
85201	Veterinary practice activities	
85202	Other independent veterinary activities	
85203	Activities of veterinary institutions	
853	Social work activities	
8531	Social work activities with accommodation	
85311	Residential homes for young people	
85312	Operation of educational institutions	
85313	Operation of residential homes for the elderly	
85314	Operation of old people's homes	
85315	Operation of nursing homes for the elderly	
85316	Operation of residential homes for pregnant women and single mothers/fathers with children	
85317	Operation of institutions for the integration of handicapped persons providing nursing care	
85318	Operation of residential homes for handicapped persons	
85319	Other social work activities with accommodation	
8532	Social work activities without accommodation	
85321	Operation of day-care centres (excluding crèches, kindergartens, after-school care centres and youth centres)	
85322	Operation of crèches and childminding activities outside the home n.e.c.	
		...

85323	Operation of youth centres	...
85324	Activities of institutions providing educational guidance and counselling for young people and families	
85325	Activities of other social advice centres	
85326	Provision of domestic social services	
85327	Activities of private welfare organizations and youth services	
85328	Activities of relief funds	
85329	Other social work activities without accommodation n.e.c.	
90	Sewage and refuse disposal, sanitation and similar activities	
900	Sewage and refuse disposal, sanitation and similar activities	
9001	Collection and treatment of sewage	
90011	Sewage treatment plants	
90012	Collecting mains	
9002	Collection and treatment of other waste	
90021	Collection, transportation and temporary storage of waste	
90022	Thermal treatment and disposal of waste	
90023	Refuse dumps	
90024	Biological treatment and disposal of waste	
90025	Other treatment and disposal of waste	
9003	Sanitation, remediation and similar activities	
90030	Sanitation, remediation and similar activities	
91	Activities of membership organizations n.e.c.	
911	Activities of business, employers' and professional organizations	
9111	Activities of business and employers' organizations	
91111	Activities of business organizations (excluding public business organizations)	
91112	Activities of public business organizations	
91113	Activities of employers' organizations	
9112	Activities of professional organizations	
91121	Activities of professional organizations (excluding public professional organizations)	
91122	Activities of public professional organizations	
912	Activities of trade unions	
9120	Activities of trade unions	
91200	Activities of trade unions	
913	Activities of other membership organizations	
9131	Activities of religious organizations	
91311	Activities of churches and church-related religious organizations	
91312	Activities of other religious and ideological organizations	
9132	Activities of political organizations	
91320	Activities of political organizations	
9133	Activities of other membership organizations n.e.c.	
91331	Activities of organizations in the field of education, science, research and culture	
91332	Activities of health organizations	
91333	Activities of youth organizations	
91334	Activities of consumer associations	
91335	Activities of local authority central and regional associations	...

		...
91336	Activities of associations formed by social security institutions	
91337	Activities of other membership organizations n.e.c.	
92	Recreational, cultural and sporting activities	
921	Motion picture and video activities	
9211	Motion picture and video production	
92111	Production of motion pictures for direct projection in theatres	
92112	Production of motion pictures for broadcasting on television	
92113	Production of films for industry, business and advertising	
92114	Other film production	
92115	Technical activities related with film production	
92116	Activities of sound-recording studios	
9212	Motion picture and video distribution	
92121	Motion picture distribution	
92122	Video distribution and sale	
92123	Motion picture sale	
9213	Motion picture projection	
92130	Motion picture projection	
922	Radio and television activities	
9220	Radio and television activities	
92201	Activities of radio and television companies	
92202	Production of radio and television programmes	
923	Other entertainment activities	
9231	Artistic and literary creation and interpretation	
92311	Activities of theatre ensembles	
92312	Activities of ballet companies, orchestras, bands and choirs	
92313	Activities of own-account artists	
92314	Activities of own-account restorers	
92315	Activities of own-account composers, arranging of music	
92316	Activities of own-account writers	
92317	Activities of own-account stage, motion picture, radio and television artists	
92318	Activities of own-account performers	
9232	Operation of arts facilities	
92321	Organization of theatre performances and concerts	
92322	Operation of opera houses, theatre and concert halls and similar facilities	
92323	Operation of variety theatres and cabarets	
92325	Technical activities in support of cultural and entertaining services	
9233	Fair and amusement park activities	
92330	Fair and amusement park activities	
9234	Other entertainment activities n.e.c.	
92341	Activities of dancing schools	
92342	Other entertainment activities n.e.c.	
924	News agency activities	
9240	News agency activities	
92401	News agency activities (excl. Activities of own-account journalists and press photographers)	
		...

92402	Activities of own-account journalists and press photographers	...
925	Library, archives, museums and other cultural activities	
9251	Library and archives activities	
92510	Library and archives activities	
9252	Museums activities and preservation of historical sites and buildings	
92521	Museums activities and organization of art exhibitions	
92522	Preservation of historical sites and buildings	
9253	Botanical and zoological gardens and nature reserves activities	
92531	Operation of botanical and zoological gardens	
92532	Operation of nature reserves and wildlife preservation	
92533	Nature conservation	
926	Sporting activities	
9261	Operation of sports arenas and stadiums	
92610	Operation of sports arenas and stadiums	
9262	Other sporting activities	
92621	Activities of sports associations and clubs	
92622	Activities of professional sports teams and racing stables	
92623	Activities of individual own-account sportsmen, sportswomen and coaches	
92624	Activities of sports promoters and other professional organizers of sporting events	
92625	Activities of sport and game schools and own-account teachers and instructors	
927	Other recreational activities	
9271	Gambling and betting activities	
92711	Operation of gambling dens and slot machines	
92712	Operation of casinos and gambling clubs	
92713	Betting, pools and lottery activities	
9272	Other recreational activities n.e.c.	
92721	Activities of parks and other green space	
92722	Other recreational activities n.e.c.	
93	Other service activities	
930	Other service activities	
9301	Washing and dry-cleaning of textile and fur products	
93011	Washing of textile and fur products	
93012	Operation of laundry collection and delivery points	
93013	Dry cleaning and dyeing of clothes	
93014	Operation of collection and delivery points for dry cleaning and dyeing of clothes	
93015	Pressing of clothes and textiles	
9302	Hairdressing and other beauty treatment	
93024	Beauty treatment	
93025	Hairdressing	
9303	Funeral and related activities	
93031	Activities of morticians	
93032	Operation of cemeteries and crematoriums	
9304	Physical well-being activities	
93041	Operation of baths and saunas (excluding medicinal baths)	...

...

93042	Operation of solariums and massage salons (excluding therapeutic massage), fitness centres and the like
9305	Other service activities n.e.c.
93051	Services of marriage bureaux
93052	Other personal service activities
93053	Other service activities n.e.c.
95	Private households with employed persons
950	Private households with employed persons
9500	Private households with employed persons
95002	Private households employing domestic personnel for childcare
95003	Private households employing domestic personnel for other purposes
99	Extra-territorial organizations and bodies
990	Extra-territorial organizations and bodies
9900	Extra-territorial organizations and bodies
99001	Diplomatic and consular missions of foreign states
99002	Foreign armed forces stationed in the country
99003	Authority-type international and supranational organizations

A.2 AP39 Economic sector key

AP39	AP20	Description
0111	01111 - 01500	Agriculture and hunting
0201	02010 - 02020	Forestry
0501	05011 - 05020	Fishing, fish farming and related service activities
1010	10101 - 10300	Mining of coal and lignite, extraction of peat
1110	11100 - 11200	Extraction of crude petroleum and natural gas, service activities incidental to oil and gas extraction, excluding surveying
1200	12000	Mining of uranium and thorium ores
1310	13100 - 13200	Mining of metal ores
1411	14111 - 14500	Other mining and quarrying
1511	15111 - 15200	Production and preserving of meat, meat products, fish and fish products
1531	1531 - 15335	Processing and preserving of fruit and vegetables
1541	15410	Manufacture of crude oils and fats
1542	15420 - 15430	Manufacture of refined oils and fats, margarine and similar edible fats
1551	15510 - 15520	Manufacture of dairy products
1561	15611 - 15710	Manufacture of grain mill products, starches, starch products and prepared feeds for farm animals

...

1572	15720	...	Manufacture of prepared pet foods
1581	15811 - 15892		Manufacture of other food products
1591	15910		Manufacture of distilled potable alcoholic beverages
1592	15920		Production of ethyl alcohol from fermented materials
1593	15930 - 15960		Manufacture of wine, cider, other fruit wines, non-distilled fermented beverages and beer
1597	15970		Manufacture of malt
1598	15980		Production of mineral water and soft drinks
1600	16001 - 16002		Manufacture of tobacco products
1711	17110 - 17300		Preparation and spinning of textile fibres, textile weaving and finishing of textiles
1740	17101 - 17510		Manufacture of made-up textile articles (except apparel), carpets and rugs
1752	17520 - 17602		Manufacture of cordage, rope, twine, netting, net and window furnishing type fabrics
1771	17710 - 17720		Manufacture of knitted and crocheted articles
1810	18100 - 18300		Manufacture of wearing apparel, dressing and dyeing of fur
1910	19100		Tanning and dressing of leather
1920	19200		Manufacture of luggage, handbags and the like, saddlery and harness
1930	19301 - 19302		Manufacture of footwear
2010	20100 - 20400		Sawmilling and planing of wood, impregnation of wood, manufacture of veneer sheets, plywood, laminboard, particle board, fibre board and other panels and boards, builders' carpentry and joinery and wooden containers
2051	20510 - 20520		Manufacture of other products of wood, articles of cork, straw and plaiting material
2111	21110 - 21250		Manufacture of pulp, paper and paperboard, corrugated paper and paperboard and of containers of paper and paperboard
2122	21220		Manufacture of household and sanitary goods and toilet requisites
		...	

2123	21230 - 21250	...	Manufacture of paper stationery, wallpaper and other articles of paper and paperboard
2211	22111 - 22150		Publishing
2221	22210 - 22250		Printing and service activities related to printing
2231	22310 - 22330		Reproduction of recorded media
2310	23100		Manufacture of coke oven products
2320	23200		Manufacture of refined petroleum products
2330	23300		Processing of nuclear fuel
2411	24110 - 24170		Manufacture of basic chemicals
2420	24200		Manufacture of pesticides and other agro-chemical products
2430	24300		Manufacture of paints, varnishes and similar coatings, printing ink and mastics
2441	24410		Manufacture of basic pharmaceutical products
2442	24420		Manufacture of pharmaceutical preparations
2451	24510 - 24520		Manufacture of soap, cleaning and polishing preparations, perfumes and toilet preparations
2461	24610 - 24640		Manufacture of explosives, glues and gelatines, essential oils and photographic chemical material
2465	24650		manufacture of prepared unrecorded media
2466	24660		Manufacture of other chemical products
2470	24700		Manufacture of man-made fibres
2511	25110 - 25130		Manufacture of rubber products
2521	25210 - 25242		Manufacture of plastic products
2611	26110 - 26150		Manufacture of glass and glass products
2621	26211 - 26213		Manufacture of ceramic household and ornamental articles
2622	26220 - 26402		Manufacture of ceramic sanitary fixtures, ceramic insulators and insulating fittings, other technical ceramic products, other ceramic products, refractory ceramic goods, ceramic tiles and flags and bricks, tiles and construction products, in baked clay
2651	26510 - 26530		Manufacture of cement
2661	26611 - 26660		Manufacture of articles of concrete, plaster and cement
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2670	26701 - 26702	...	Cutting, shaping and finishing of ornamental and building stone
2681	26813 - 26820		Manufacture of other non-metallic mineral products
2710	27100 - 27223		Manufacture of basic iron and steel and ferryl-alloys and tubes
2730	27310 - 27340		Other first processing of iron and steel
2741	27410 - 27452		Manufacture of basic precious and non-ferrous metals
2751	27511 - 27540		Casting of metals
2811	28111 - 28120		Manufacture of structural metal products
2821	28210 - 28300		Manufacture of tanks, reservoirs and containers of metal, central heating radiators and boilers
2840	28401 - 28523		Forging, pressing, stamping and roll forming of metal, powder metallurgy, treatment and coating of metals, general mechanical engineering
2861	28610		Manufacture of cutlery
2862	28621 - 28626		Manufacture of tools
2863	28630		Manufacture of locks and hinges
2871	28710		Manufacture of steel drums and similar containers
2872	28720 - 28753		Manufacture of light metal packaging, wire products, fasteners, screw machine products, chain and springs and other fabricated metal products
2911	29110 - 29140		Manufacture of machinery for the production and use of mechanical power (except aircraft), vehicle and cycle engine
2921	29210 - 29240		Manufacture of other general purpose machinery
2931	29311 - 29322		Manufacture of agricultural and forestry machinery
2940	29410 - 29435		Manufacture of machine tools
2951	29510 - 29435		manufacture of other special purpose machinery
2960	29600		Manufacture of weapons and ammunition
2971	29710 - 29720		Manufacture of domestic appliances
3001	30010		manufacture of office machinery
3002	30020		Manufacture of computers and other information processing equipment
3110	31100		Manufacture of electric motors, generators and transformers

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3120	31200 - 31620	...	Manufacture of electricity distribution and control apparatus, insulated wire and cable, accumulators, primary cells and primary batteries, lighting equipment and electric lamps and electrical equipment (n.e.c.)
3210	32100		Manufacture of electronic valves and tubes and other electronic components
3220	32200		Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
3230	32300		Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
3310	33101 - 33300		Manufacturing of medical and surgical equipment and orthopaedic appliances, instruments and appliances for measuring, checking, testing, navigating and other purposes and industrial process control equipment
3340	33401 - 33403		Manufacture of optical instruments and photographic equipment
3350	33500		Manufacture of watches and clocks
3410	34101 - 34102		Manufacture of motor vehicles
3420	34200		Manufacture of bodies (coachwork) for motor vehicles, trailers and semi-trailers
3430	34300		Manufacture of parts and accessories for motor vehicles and their engines
3511	35110		Building and repairing of ships and boats
3512	35120		Building and repairing of pleasure and sporting boats
3520	35203 - 35207		Manufacture of railway and tramway locomotives and rolling stock
3530	35300		Manufacture of aircraft and spacecraft
3541	35411 - 35430		Manufacture of motorcycles and bicycles
3550	35500		Manufacture of other transport equipment n.e.c.
3611	36111 - 36112		Manufacture of chairs and seats
3612	36121 - 36122		Manufacture of other office and shop furniture
3613	36130 - 36150		Manufacture of other kitchen furniture, other furniture and mattresses
3621	36210 - 36225		Manufacture of jewellery and related articles

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3630	36300	...	Manufacture of musical instruments
3640	36400 - 36500		Manufacture of sports goods
3661	36610 - 36638		Miscellaneous manufacturing n.e.c.
3710	37101 - 37205		Recycling
4010	40111 - 40305		Production and distribution of electricity
4100	41001 - 41003		Collection, purification and distribution of water
4511	45111 - 45120		Site preparation
4521	45211 - 45256		Building of complete constructions or parts thereof, civil engineering
4531	45310 - 45340		Building installation
4541	45410 - 45453		Building completion
4550	45501 - 45502		Renting of construction or demolition equipment with operator
5010	50101 - 50303		Sales of motor vehicles, motor vehicle parts and accessories maintenance and repair of motor vehicles
5040	50401 - 50404		Sale, maintenance and repair of motorcycles and related parts and accessories
5050	50501 - 50502		Retail and sale of automotive fuel
5111	51112 - 51190		Wholesale on a fee or contract basis
5121	51210 - 51250		Wholesale of agricultural raw materials and live animals
5131	51310 - 51392		Wholesale of food, beverages and tobacco
5141	51411 - 51478		Wholesale of household goods
5151	51512 - 51583		Wholesale of non-agricultural intermediate products, waste and scrap
5181	51811 - 51880		Wholesale of machinery, equipment and supplies
5190	51901 - 51903		Other wholesale
5211	52111 - 52122		Retail sale in non-specialized stores
5221	52210 - 52275		retail sale of food, beverages and tobacco in specialized stores
5231	52411 - 52634		Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles
5241	52710 - 52742		Other retail sale of new goods in specialized stores, second-hand goods in stores and retail sale not in stores
5271	52710 - 52742		Repair of boots, shoes and other articles of leather
5510	55101 - 55520		Hotels and restaurants
6010	60100		Transport via railway
6021	60211 - 60246		Other land transport
6030	60300		Transport via pipelines

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6110	61100 - 61204	Water transport
6210	62100 - 62300	Air transport
6311	63110 - 63233	Cargo handling and storage and other supporting transport activities
6330	63301 - 63302	Activities of travel agencies and tour operators, tourist assistance activities n.e.c.
6340	63401 - 63405	Activities of other transport agencies
6411	64110 - 64304	Post and telecommunications
6521	65210	Financial leasing
6523	65231 - 65233	Other financial intermediation n.e.c.
6711	67110 - 67130	Activities auxiliary to financial intermediation (except insurance and pension funding)
6720	67201 - 67203	Activities auxiliary to insurance and pension funding
7011	70111 - 70320	Real estate activities
7110	71100 - 71405	Renting machinery and equipment without operator and of personal and household goods
7210	72100 - 72602	Computer and related activities
7310	73101 - 73202	Research and development
7411	74111 - 74142	Legal activities, accounting, book-keeping and auditing activities, tax consultancy, market research and public opinion pooling, business and management consultancy activities
	74201 - 74878	Architectural and engineering activities and related technical consultancy, technical testing and analysis, advertising, labor recruitment and provision of personnel, investigating and security activities, industrial cleaning and miscellaneous business activities n.e.c.
7415	74151 - 74156	
8010	80101 - 85329	Education, health and social work
9000	90011 - 90030	Sewage and refuse disposal, sanitation and similar activities
9111	91111 - 93053	Activities of membership organizations n.e.c.

A.3 AP235 Economic sector key (WZ 2008)

WZ 2008	Description
01110	Growing of cereals (except rice), leguminous crops and oil seeds

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01120	Growing of rice	...
01130	Growing of vegetables and melons, roots and tubers	
01131	Growing of vegetables and melons	
01132	Growing of potatoes and other roots and tubers	
01140	Growing of sugar cane	
01150	Growing of tobacco	
01160	Growing of fibre crops	
01190	Growing of other non-perennial crops	
01191	Growing of ornamental plants for cutting	
01192	Growing of flower seeds	
01199	Growing of other non-perennial crops n.e.c.	
01200	Growing of perennial crops	
01210	Growing of grapes	
01220	Growing of tropical and subtropical fruits	
01230	Growing of citrus fruits	
01240	Growing of pome fruits and stone fruits	
01250	Growing of other tree and bush fruits and nuts	
01251	Growing of strawberries	
01259	Growing of other tree and bush fruits (except strawberries) and nuts	
01260	Growing of oleaginous fruits	
01270	Growing of beverage crops	
01280	Growing of spices, aromatic, drug and pharmaceutical crops	
01290	Growing of other perennial crops	
01300	Plant propagation	
01301	Growing of indoor and outdoor plants	
01302	Operation of tree nurseries	
01400	Animal production	
01410	Raising of dairy cattle	
01420	Raising of other cattle and buffaloes	
01430	Raising of horses and other equines	
01440	Raising of camels and camelids	
01450	Raising of sheep and goats	
01460	Raising of swine/pigs	
01470	Raising of poultry	
01471	Raising of layers to produce eggs for consumption	
01472	Operation of poultry hatcheries	
01479	Raising of other productive poultry	
01490	Raising of other animals	
01500	Mixed farming	
01600	Support activities to agriculture and post-harvest crop activities	
01610	Support activities for crop production	
01620	Support activities for animal production	
01630	Post-harvest crop activities	
01640	Seed processing for propagation	
01700	Hunting, trapping and related service activities	...

		...
02100	Silviculture and other forestry activities	
02200	Logging	
02300	Gathering of wild growing non-wood products	
02400	Support services to forestry	
02400	Support services to forestry	
03110	Marine fishing	
03120	Freshwater fishing	
03200	Aquaculture	
03210	Marine aquaculture	
03220	Freshwater aquaculture	
05100	Mining of hard coal	
05200	Mining of lignite	
06100	Extraction of crude petroleum	
06200	Extraction of natural gas	
07100	Mining of iron ores	
07200	Mining of non-ferrous metal ores	
07210	Mining of uranium and thorium ores	
07290	Mining of other non-ferrous metal ores	
08110	Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate	
08120	Operation of gravel and sand pits; mining of clays and kaolin	
08900	Mining and quarrying n.e.c.	
08910	Mining of chemical and fertiliser minerals	
08920	Extraction of peat	
08930	Extraction of salt	
08990	Other mining and quarrying n.e.c.	
09100	Support activities for petroleum and natural gas extraction	
09900	Support activities for other mining and quarrying	
10110	Processing and preserving of meat	
10120	Processing and preserving of poultry meat	
10130	Production of meat and poultry meat products	
10200	Processing and preserving of fish, crustaceans and molluscs	
10300	Processing and preserving of fruit and vegetables	
10310	Processing and preserving of potatoes	
10320	Manufacture of fruit and vegetable juice	
10390	Other processing and preserving of fruit and vegetables	
10400	Manufacture of vegetable and animal oils and fats	
10410	Manufacture of oils and fats	
10420	Manufacture of margarine and similar edible fats	
10500	Manufacture of dairy products	
10510	Operation of dairies and cheese making	
10520	Manufacture of ice cream	
10600	Manufacture of grain mill products, starches and starch products	
10610	Manufacture of grain mill products	
10620	Manufacture of starches and starch products	
10700	Manufacture of bakery and farinaceous products	
		...

10710	Manufacture of bread; manufacture of fresh pastry goods and cakes	...
10720	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes	
10730	Manufacture of macaroni, noodles, couscous and similar farinaceous products	
10800	Manufacture of other food products	
10810	Manufacture of sugar	
10820	Manufacture of cocoa, chocolate and sugar confectionery	
10830	Processing of tea and coffee	
10840	Manufacture of condiments and seasonings	
10850	Manufacture of prepared meals and dishes	
10860	Manufacture of homogenised food preparations and dietetic food	
10890	Manufacture of other food products n.e.c.	
10900	Manufacture of prepared animal feeds	
10910	Manufacture of prepared feeds for farm animals	
10920	Manufacture of prepared pet foods	
11010	Distilling, rectifying and blending of spirits	
11020	Manufacture of wine from grape	
11030	Manufacture of cider and other fruit wines	
11040	Manufacture of other non-distilled fermented beverages	
11050	Manufacture of beer	
11060	Manufacture of malt	
11070	Manufacture of soft drinks; production of mineral waters and other bottled waters	
12000	Manufacture of tobacco products	
13100	Preparation and spinning of textile fibres	
13200	Weaving of textiles	
13300	Finishing of textiles	
13900	Manufacture of other textiles	
13910	Manufacture of knitted and crocheted fabrics	
13920	Manufacture of made-up textile articles, except apparel	
13930	Manufacture of carpets and rugs	
13940	Manufacture of cordage, rope, twine and netting	
13950	Manufacture of non-wovens and articles made from non-wovens, except apparel	
13960	Manufacture of other technical and industrial textiles	
13990	Manufacture of other textiles n.e.c.	
14110	Manufacture of leather clothes	
14120	Manufacture of workwear	
14130	Manufacture of other outerwear	
14131	Manufacture of other outerwear made of woven fabrics for men and boys	
14132	Manufacture of other outerwear made of woven fabrics for women and girls	
14133	Manufacture of other outerwear made of knitted and crocheted fabrics	
14140	Manufacture of underwear	
14141	Manufacture of underwear made of woven fabrics, except corsetry	
14142	Manufacture of underwear made of knitted and crocheted fabrics, except corsetry	
14143	Manufacture of corsetry made of woven, knitted or crocheted fabrics or lace	
14190	Manufacture of other wearing apparel and accessories	...

		...
14200	Manufacture of articles of fur	
14300	Manufacture of knitted and crocheted apparel	
14310	Manufacture of knitted and crocheted hosiery	
14390	Manufacture of other knitted and crocheted apparel	
15110	Tanning and dressing of leather; dressing and dyeing of fur	
15120	Manufacture of luggage, handbags and the like, saddlery and harness	
15200	Manufacture of footwear	
16100	Sawmilling and planing of wood	
16200	Manufacture of products of wood, cork, straw and plaiting materials	
16210	Manufacture of veneer sheets and wood-based panels	
16220	Manufacture of assembled parquet floors	
16230	Manufacture of other builders' carpentry and joinery	
16240	Manufacture of wooden containers	
16290	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials	
17110	Manufacture of pulp	
17120	Manufacture of paper and paperboard	
17200	Manufacture of articles of paper and paperboard	
17210	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard	
17220	Manufacture of household and sanitary goods and of toilet requisites	
17230	Manufacture of paper stationery	
17240	Manufacture of wallpaper	
17290	Manufacture of other articles of paper and paperboard	
18110	Printing of newspapers	
18120	Other printing	
18130	Pre-press and pre-media services	
18140	Binding and related services	
18200	Reproduction of recorded media	
19100	Manufacture of coke oven products	
19200	Manufacture of refined petroleum products	
20110	Manufacture of industrial gases	
20120	Manufacture of dyes and pigments	
20130	Manufacture of other inorganic basic chemicals	
20140	Manufacture of other organic basic chemicals	
20150	Manufacture of fertilisers and nitrogen compounds	
20160	Manufacture of plastics in primary forms	
20170	Manufacture of synthetic rubber in primary forms	
20200	Manufacture of pesticides and other agrochemical products	
20300	Manufacture of paints, varnishes and similar coatings, printing ink and mastics	
20410	Manufacture of soap and detergents, cleaning and polishing preparations	
20420	Manufacture of perfumes and toilet preparations	
20510	Manufacture of explosives	
20520	Manufacture of glues	
20530	Manufacture of essential oils	
		...

20590	Manufacture of other chemical products n.e.c.	...
20600	Manufacture of man-made fibres	
21100	Manufacture of basic pharmaceutical products	
21200	Manufacture of pharmaceutical preparations	
22110	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres	
22190	Manufacture of other rubber products	
22210	Manufacture of plastic plates, sheets, tubes and profiles	
22220	Manufacture of plastic packing goods	
22230	Manufacture of builders' ware of plastic	
22290	Manufacture of other plastic products	
23110	Manufacture of flat glass	
23120	Shaping and processing of flat glass	
23130	Manufacture of hollow glass	
23140	Manufacture of glass fibres	
23190	Manufacture and processing of other glass, including technical glassware	
23200	Manufacture of refractory products	
23310	Manufacture of ceramic tiles and flags	
23320	Manufacture of bricks, tiles and construction products, in baked clay	
23410	Manufacture of ceramic household and ornamental articles	
23420	Manufacture of ceramic sanitary fixtures	
23430	Manufacture of ceramic insulators and insulating fittings	
23440	Manufacture of other technical ceramic products	
23490	Manufacture of other ceramic products	
23510	Manufacture of cement	
23520	Manufacture of lime and plaster	
23610	Manufacture of concrete products for construction purposes	
23620	Manufacture of plaster products for construction purposes	
23630	Manufacture of ready-mixed concrete	
23640	Manufacture of mortars	
23650	Manufacture of fibre cement	
23690	Manufacture of other articles of concrete, plaster and cement	
23700	Cutting, shaping and finishing of stone	
23910	Production of abrasive products	
23990	Manufacture of other non-metallic mineral products n.e.c.	
24100	Manufacture of basic iron and steel and of ferro-alloys	
24201	Manufacture of steel tubes, except precision steel tubes	
24202	Manufacture of precision steel tubes	
24203	Manufacture of steel tube fittings	
24310	Cold drawing of bars	
24320	Cold rolling of narrow strip	
24330	Cold forming or folding	
24340	Cold drawing of wire	
24410	Precious metals production	
24420	Aluminium production	
24430	Lead, zinc and tin production	...

		...
24440	Copper production	
24450	Other non-ferrous metal production	
24460	Processing of nuclear fuel	
24510	Casting of iron	
24520	Casting of steel	
24530	Casting of light metals	
24540	Casting of other non-ferrous metals	
25110	Manufacture of metal structures and parts of structures	
25120	Manufacture of doors and windows of metal	
25210	Manufacture of central heating radiators and boilers	
25290	Manufacture of other tanks, reservoirs and containers of metal	
25300	Manufacture of steam generators, except central heating hot water boilers	
25400	Manufacture of weapons and ammunition	
25501	Hammer forging	
25502	Drop forging	
25503	Cold extrusion	
25504	Pressing, stamping and roll-forming	
25505	Powder metallurgy	
25610	Treatment and coating of metals	
25620	Machining	
25710	Manufacture of cutlery	
25720	Manufacture of locks and hinges	
25731	Manufacture of hand tools	
25732	Manufacture of saws and of machine-tools for woodworking	
25733	Manufacture of interchangeable tools for metalworking n.e.c.	
25734	Manufacture of agricultural implements	
25735	Manufacture of other tools	
25910	Manufacture of steel drums and similar containers	
25920	Manufacture of light metal packaging	
25930	Manufacture of wire products, chain and springs	
25940	Manufacture of fasteners and screw machine products	
25991	Manufacture of non-electrical metal household articles	
25992	Manufacture of safes, strong-boxes, armoured doors, etc.	
25993	Manufacture of fabricated metal products n.e.c.	
26111	Manufacture of solar cells and solar modules	
26119	Manufacture of other electronic components	
26120	Manufacture of loaded electronic boards	
26200	Manufacture of computers and peripheral equipment	
26300	Manufacture of communication equipment	
26400	Manufacture of consumer electronics	
26511	Manufacture of electric instruments and appliances for measuring, testing and navigation	
26512	Manufacture of non-electric instruments and appliances for measuring, testing and navigation	
26513	Manufacture of testing machines	
		...

26520	Manufacture of watches and clocks	...
26600	Manufacture of irradiation, electromedical and electrotherapeutic equipment	
26700	Manufacture of optical instruments and photographic equipment	
26800	Manufacture of magnetic and optical media	
27110	Manufacture of electric motors, generators and transformers	
27120	Manufacture of electricity distribution and control apparatus	
27200	Manufacture of batteries and accumulators	
27310	Manufacture of fibre optic cables	
27320	Manufacture of other electronic and electric wires and cables	
27330	Manufacture of wiring devices	
27400	Manufacture of electric lighting equipment	
27510	Manufacture of electric domestic appliances	
27520	Manufacture of non-electric domestic appliances	
27900	Manufacture of other electrical equipment	
28110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines	
28120	Manufacture of fluid power equipment	
28130	Manufacture of other pumps and compressors	
28140	Manufacture of other taps and valves	
28150	Manufacture of bearings, gears, gearing and driving elements	
28211	Manufacture of solar heat collectors	
28219	Manufacture of other ovens, furnaces and furnace burners	
28220	Manufacture of lifting and handling equipment	
28230	Manufacture of office machinery and equipment (except computers and peripheral equipment)	
28240	Manufacture of power-driven hand tools	
28250	Manufacture of non-domestic cooling and ventilation equipment	
28290	Manufacture of other general-purpose machinery n.e.c.	
28300	Manufacture of agricultural and forestry machinery	
28410	Manufacture of metal forming machinery	
28491	Manufacture of machine tools for working stone, concrete and other mineral substances	
28492	Manufacture of machine tools for working other hard materials	
28493	Manufacture of holders and other accessories for machine tools	
28499	Manufacture of other machine tools n.e.c.	
28910	Manufacture of machinery for metallurgy	
28921	Manufacture of machinery for mining and quarrying	
28922	Manufacture of machinery for construction	
28930	Manufacture of machinery for food, beverage and tobacco processing	
28940	Manufacture of machinery for textile, apparel and leather production	
28950	Manufacture of machinery for paper and paperboard production	
28960	Manufacture of plastics and rubber machinery	
28990	Manufacture of other special-purpose machinery n.e.c.	
29101	Manufacture of passenger cars and their engines	
29102	Manufacture of commercial vehicles and their engines	...

	...
29200	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
29310	Manufacture of electrical and electronic equipment for motor vehicles
29320	Manufacture of other parts and accessories for motor vehicles
30110	Building of ships and floating structures
30120	Building of pleasure and sporting boats
30201	Manufacture of locomotives and other rail vehicles
30202	Manufacture of railway infrastructure
30300	Manufacture of air and spacecraft and related machinery
30400	Manufacture of military fighting vehicles
30910	Manufacture of motorcycles
30920	Manufacture of bicycles and invalid carriages
30990	Manufacture of other transport equipment n.e.c.
31011	Manufacture of office furniture
31012	Manufacture of shop furniture and other special furniture
31020	Manufacture of kitchen furniture
31030	Manufacture of mattresses
31091	Manufacture of armchairs, sofas and couches
31099	Manufacture of other furniture n.e.c.
32110	Striking of coins
32120	Manufacture of jewellery and related articles
32130	Manufacture of imitation jewellery and related articles
32200	Manufacture of musical instruments
32300	Manufacture of sports goods
32400	Manufacture of games and toys
32501	Manufacture of medico-technical instruments and supplies n.e.c.
32502	Manufacture of orthopaedic appliances
32503	Dental laboratories
32910	Manufacture of brooms and brushes
32990	Other manufacturing n.e.c.
33110	Repair of fabricated metal products
33120	Repair of machinery
33130	Repair of electronic and optical equipment
33140	Repair of electrical equipment
33150	Repair and maintenance of ships and boats
33160	Repair and maintenance of aircraft and spacecraft
33170	Repair and maintenance of other transport equipment
33190	Repair of other equipment
33200	Installation of industrial machinery and equipment
35111	Production of electricity without distribution
35112	Production of electricity incl. purchases from other suppliers for distribution
35113	Production of electricity excl. purchases from other suppliers for distribution
35120	Transmission of electricity
35130	Distribution of electricity
35140	Trade of electricity
	...

35211	Manufacture of gas without distribution	...
35212	Manufacture of gas incl. purchases from other suppliers for distribution	
35213	Manufacture of gas excl. purchases from other suppliers for distribution	
35220	Distribution of gaseous fuels through mains	
35230	Trade of gas through mains	
35300	Steam and air conditioning supply	
36001	Collection and purification of water incl. purchases from other suppliers for distribution	
36002	Collection and purification of water excl. purchases from other suppliers for distribution	
36003	Distribution of water without collection and purification	
37001	Operation of sewer systems	
37002	Operation of sewage treatment facilities	
38110	Collection of non-hazardous waste	
38120	Collection of hazardous waste	
38210	Treatment and disposal of non-hazardous waste	
38220	Treatment and disposal of hazardous waste	
38310	Dismantling of wrecks	
38320	Recovery of sorted materials	
39000	Remediation activities and other waste management services	
41101	Development of land not built-on	
41102	Development of building projects for non-residential buildings	
41103	Development of building projects for residential buildings	
41201	Construction of residential and non-residential buildings (except prefabricated constructions)	
41202	Assembly and erection of prefabricated constructions	
42110	Construction of roads and motorways	
42120	Construction of railways and underground railways	
42130	Construction of bridges and tunnels	
42210	Construction of utility projects for fluids	
42220	Construction of utility projects for electricity and telecommunications	
42910	Construction of water projects	
42990	Construction of other civil engineering projects n.e.c.	
43110	Demolition	
43120	Site preparation	
43130	Test drilling and boring	
43210	Electrical installation	
43220	Plumbing, heat and air-conditioning installation	
43291	Insulation work activities	
43299	Other construction installation n.e.c.	
43310	Plastering	
43320	Joinery installation	
43330	Floor and wall covering	
43341	Painting and lacquering	
43342	Glazing	...

		...
43390	Other building completion and finishing	
43911	Erection of roofs, roof covering and related plumbing work	
43912	Erection of frames and constructional timber works	
43991	Scaffolds and work platforms erecting and dismantling	
43992	Erection of chimneys and industrial ovens	
43999	Construction activities n.e.c.	
45110	Sale of cars and light motor vehicles	
45190	Sale of other motor vehicles	
45201	Spraying and painting of motor vehicles	
45202	Washing, polishing, etc. of motor vehicles	
45203	Maintenance and repair of motor vehicles with a weight not exceeding 3.5 tons (excl. spraying, painting and washing of motor vehicles)	
45204	Maintenance and repair of motor vehicles with a weight exceeding 3.5 tons (excl. spraying, painting and washing of motor vehicles)	
45310	Wholesale trade of motor vehicle parts and accessories	
45320	Retail trade of motor vehicle parts and accessories	
45400	Sale, maintenance and repair of motorcycles and related parts and accessories	
46110	Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods	
46120	Agents involved in the sale of fuels, ores, metals and industrial chemicals	
46131	Agents involved in the sale of wood in the rough, products of primary processing of wood, and wooden construction elements	
46132	Agents involved in the sale of building materials, paints and varnishes	
46141	Agents involved in the sale of machinery (except agricultural and office machinery) and industrial equipment n.e.c.	
46142	Agents involved in the sale of ships and aircraft	
46143	Agents involved in the sale of audio and video equipment	
46144	Agents involved in the sale of tools	
46145	Agents involved in the sale of office machinery, computers, peripheral equipment and software	
46146	Agents involved in the sale of agricultural machinery and equipment	
46147	Agents involved in the sale of plumbing and heating equipment and supplies, air conditioning	
46149	Agents involved in the sale of electrical and electronic products n.e.c.	
46151	Agents involved in the sale of furniture and antiques	
46152	Agents involved in the sale of china, glassware, products of wood n.e.c. and wickerwork goods	
46153	Agents involved in the sale of electrical household appliances	
46154	Agents involved in the sale of hardware, ironmongery and plastic products n.e.c.	
46155	Agents involved in the sale of cleaning materials	
46161	Agents involved in the sale of fabrics for clothing and linen	
46162	Agents involved in the sale of household textiles, household furnishing articles of textile materials and floor coverings	
46163	Agents involved in the sale of clothing	
46164	Agents involved in the sale of clothing accessories	
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46165	Agents involved in the sale of footwear, leather goods and luggage
46171	Agents involved in the sale of sugar, chocolate and sugar confectionery
46172	Agents involved in the sale of wine, sparkling wine and spirits
46179	Agents involved in the sale of other food, beverages and tobacco
46181	Agents involved in the sale of precision, photographic and optical equipment
46182	Agents involved in the sale of watches, clocks, precious metal products and jewellery
46183	Agents involved in the sale of games, toys and musical instruments
46184	Agents involved in the sale of pharmaceutical, medical and orthopaedic goods, laboratory equipment, physicians' and dental material and equipment, dentists' instruments, material and equipment for hospitals and for nursing care provided to old people
46185	Agents involved in the sale of perfume and cosmetics
46186	Agents involved in the sale of paper and paperboard, stationery, gifts and giveaways, packing goods and wallpaper
46187	Agents involved in the sale of books, newspapers, journals, periodicals, scores and other printed material
46189	Agents specialised in the sale of other particular products n.e.c.
46190	Agents involved in the sale of a variety of goods
46210	Wholesale of grain, unmanufactured tobacco, seeds and animal feeds
46220	Wholesale of flowers and plants
46230	Wholesale of live animals
46240	Wholesale of hides, skins and leather
46310	Wholesale of fruit and vegetables
46320	Wholesale of meat and meat products
46330	Wholesale of dairy products, eggs and edible oils and fats
46340	Wholesale of beverages
46350	Wholesale of tobacco products
46360	Wholesale of sugar and chocolate and sugar confectionery
46370	Wholesale of coffee, tea, cocoa and spices
46381	Wholesale of fish, crustaceans and molluscs
46382	Wholesale of flour and cereals products
46389	Wholesale of food n.e.c.
46391	Non-specialised wholesale of frozen food
46399	Non-specialised wholesale of other food, beverages and tobacco
46410	Wholesale of textiles
46421	Wholesale of clothing
46422	Wholesale of footwear
46431	Wholesale of photographic and optical equipment
46432	Wholesale of electrical household appliances
46433	Wholesale of audio and video equipment
46441	Wholesale of china and glassware
46442	Wholesale of detergents and cleaning materials
46450	Wholesale of perfume and cosmetics
46461	Wholesale of pharmaceutical goods
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46462	Wholesale of medical and orthopaedic goods, dental and laboratory material and equipment
46470	Wholesale of furniture, carpets and lighting equipment
46480	Wholesale of watches and jewellery
46491	Wholesale of games, toys and musical instruments
46492	Wholesale of bicycles, their parts and accessories, sports and camping goods (excl. camping furniture)
46493	Wholesale of leather goods, luggage, gifts and giveaways
46494	Wholesale of paper and paperboard, stationery, books, newspapers, journals and periodicals
46495	Wholesale of non-electrical household appliances, household articles of metal and other household goods n.e.c.
46510	Wholesale of computers, computer peripheral equipment and software
46520	Wholesale of electronic and telecommunications equipment and parts
46610	Wholesale of agricultural machinery, equipment and supplies
46620	Wholesale of machine tools
46630	Wholesale of mining, construction and civil engineering machinery
46640	Wholesale of machinery for the textile industry and of sewing and knitting machines
46650	Wholesale of office furniture
46660	Wholesale of other office machinery and equipment
46691	Wholesale of industrial trucks and vehicles n.e.c.
46692	Wholesale of other machinery
46693	Wholesale of other equipment and accessories for machinery and of industrial equipment
46711	Wholesale of solid fuels
46712	Wholesale of liquid and gaseous fuels and related products
46721	Wholesale of iron ores, iron, steel and ferrous semi-finished metal products
46722	Wholesale of non-ferrous ores, non-ferrous metals and non-ferrous semi-finished metal products
46731	Non-specialised wholesale of wood, construction materials and sanitary equipment
46732	Wholesale of wood in the rough and sawn timber
46733	Wholesale of other products of primary processing of wood and wooden construction elements
46734	Wholesale of construction materials and mineral construction elements
46735	Wholesale of flat glass
46736	Wholesale of paint and varnish
46737	Wholesale of sanitary equipment
46738	Wholesale of wallpaper and floor coverings (excluding carpets and rugs)
46741	Wholesale of tools, metal locks, screws, nails etc.
46742	Wholesale of plumbing and heating equipment and supplies
46743	Wholesale of metal and plastic products for construction purposes
46750	Wholesale of chemical products
46760	Wholesale of other intermediate products
	...

46770	Wholesale of waste and scrap	...
46901	Non-specialised wholesale of raw materials, semi-finished and finished goods	
46902	Non-specialised wholesale of raw materials and semi-finished goods	
46903	Non-specialised wholesale of finished goods	
47111	Retail sale of food, beverages or tobacco in non-specialised stores	
47112	Other retail sale in non-specialised stores with food, beverages or tobacco pre- dominating	
47191	Retail sale in non-specialised stores (excluding food)	
47192	Retail sale in non-specialised stores with non-food predominating	
47210	Retail sale of fruit and vegetables in specialised stores	
47220	Retail sale of meat and meat products in specialised stores	
47230	Retail sale of fish, crustaceans and molluscs in specialised stores	
47240	Retail sale of bread, cakes, flour confectionery and sugar confectionery in special- ised stores	
47250	Retail sale of beverages in specialised stores	
47260	Retail sale of tobacco products in specialised stores	
47290	Other retail sale of food in specialised stores	
47301	Retail sale on behalf of others of automotive fuel in specialised stores (filling sta- tions acting as agencies)	
47302	Retail sale of private-brand automotive fuel in specialised stores (independent filling stations)	
47410	Retail sale of computers, peripheral units and software in specialised stores	
47420	Retail sale of telecommunications equipment in specialised stores	
47430	Retail sale of audio and video equipment in specialised stores	
47510	Retail sale of textiles in specialised stores	
47521	Retail sale of hardware and plastic products n.e.c. in specialised stores	
47523	Retail sale of paints, varnishes, building and do-it-yourself material and equipment in specialised stores	
47530	Retail sale of carpets, rugs, wall and floor coverings in specialised stores	
47540	Retail sale of electrical household appliances in specialised stores	
47591	Retail sale of furniture in specialised stores	
47592	Retail sale of china and glassware in specialised stores	
47593	Retail sale of musical instruments and scores in specialised stores	
47599	Retail sale of household articles n.e.c. in specialised stores	
47610	Retail sale of books in specialised stores	
47621	Retail sale of newspapers, journals and periodicals in specialised stores	
47622	Retail sale of stationery, school and office supplies in specialised stores	
47641	Retail sale of bicycles, their parts and accessories in specialised stores	
47642	Retail sale of sports and camping goods in specialised stores (excl. camping fur- niture)	
47650	Retail sale of games and toys in specialised stores	
47710	Retail sale of clothing in specialised stores	
47721	Retail sale of footwear in specialised stores	
47722	Retail sale of leather goods and luggage in specialised stores	
47730	Dispensing chemist in specialised stores	...

	...
47740	Retail sale of medical and orthopaedic goods in specialised stores
47750	Retail sale of cosmetic and toilet articles in specialised stores
47761	Retail sale of flowers, plants, seeds and fertilisers in specialised stores
47762	Retail sale of live animals, animal food etc. in specialised stores
47770	Retail sale of watches and jewellery in specialised stores
47781	Activities of opticians in specialised stores
47782	Retail sale of photographic, optical and precision equipment in specialised stores (excl. activities of opticians)
47783	Retail sale of art, pictures, craftwork, stamps, coins and gifts in specialised stores
47789	Other retail sale of new goods in specialised stores n.e.c.
47791	Retail sale of antiques and antique rugs in stores
47792	Retail sale in second-hand bookstores in stores
47799	Retail sale of other second-hand goods in stores
47810	Retail sale via stalls and markets of food, beverages and tobacco products
47820	Retail sale via stalls and markets of textiles, clothing and footwear
47890	Retail sale via stalls and markets of other goods
47911	Retail sale of textiles, clothing, footwear and leather goods via mail order houses or via Internet
47919	Other retail sale via mail order houses or via Internet
47991	Retail sale of fuels from stock
47999	Other retail sale not in stores n.e.c.
49100	Passenger rail transport, interurban
49200	Freight rail transport
49310	Urban and suburban passenger land transport
49320	Taxi operation
49391	Scheduled long-distance passenger transport by motor bus
49392	Non-scheduled passenger transport by motor bus
49399	Land passenger transport n.e.c.
49410	Freight transport by road
49420	Removal services
49500	Transport via pipeline
50100	Sea and coastal passenger water transport
50200	Sea and coastal freight water transport
50300	Inland passenger water transport
50400	Inland freight water transport
51100	Passenger air transport
51210	Freight air transport
51220	Space transport
52100	Warehousing and storage
52211	Operation of car parks and garages
52212	Operation of road infrastructure
52213	Operation of railroad infrastructure
52214	Operation of terminal facilities for passenger transport, including bus stations
52215	Operation of stations for the handling of goods carried by rail or road (except cargo handling)
	...

52219	Service activities incidental to land transportation n.e.c.	...
52221	Operation of waterway infrastructure	
52222	Operation of ports, harbours and piers	
52223	Navigation, pilotage and berthing activities	
52229	Service activities incidental to water transportation n.e.c.	
52231	Operation of airports and airfields	
52239	Service activities incidental to air transportation n.e.c.	
52240	Cargo handling	
52291	Freight forwarding	
52292	Organisation of group consignments by sea	
52299	Other transportation support activities n.e.c.	
53100	Postal activities under universal service obligation	
53200	Other postal and courier activities	
55101	Hotels (excl. hotels providing bed and breakfast only)	
55102	Hotels providing bed and breakfast only	
55103	Inns	
55104	Guest houses	
55201	Recreation and holiday homes	
55202	Holiday centres	
55203	Chalets and holiday flats	
55204	Youth hostels and mountain refuges	
55300	Camping grounds, recreational vehicle parks and trailer parks	
55901	Private accommodation	
55909	Other accommodation n.e.c.	
56101	Full-service restaurants	
56102	Self-service restaurants	
56103	Snack bars and the like	
56104	Cafés	
56105	Ice-cream parlours	
56210	Event catering activities	
56290	Other food service activities	
56301	Public houses	
56302	Discotheques and bars with dancing	
56303	Bars	
56304	Bars with entertainment	
56309	Other bars	
58110	Book publishing	
58120	Publishing of directories and mailing lists	
58130	Publishing of newspapers	
58140	Publishing of journals and periodicals	
58190	Other publishing activities	
58210	Publishing of computer games	
58290	Other software publishing	
59110	Motion picture, video and television programme production activities	
59120	Motion picture, video and television programme post-production activities	...

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59130	Motion picture, video and television programme distribution activities	
59140	Motion picture projection activities	
59201	Activities of sound-recording studios and production of taped radio programming	
59202	Publishing of sound recordings	
59203	Publishing of printed music	
60100	Radio broadcasting	
60200	Television programming and broadcasting activities	
61100	Wired telecommunications activities	
61200	Wireless telecommunications activities	
61300	Satellite telecommunications activities	
61901	Internet service providers	
61909	Other telecommunications activities n.e.c.	
62011	Web-page design and programming	
62019	Other software development	
62020	Computer consultancy activities	
62030	Computer facilities management activities	
62090	Other information technology and computer service activities	
63110	Data processing, hosting and related activities	
63120	Web portals	
63910	News agency activities	
63990	Other information service activities n.e.c.	
64110	Central banking	
64191	Activities of commercial banks including branches of foreign banks	
64192	Activities of savings banks	
64193	Activities of cooperatives	
64194	Activities of mortgage banks	
64195	Activities of credit institutions with special functions	
64196	Activities of building and loan associations	
64200	Activities of holding companies	
64300	Trusts, funds and similar financial entities	
64910	Financial leasing	
64921	Other credit granting (except pawnbroking)	
64922	Activities of pawnshops and pawnbrokers	
64991	Activities of investment stock corporations and funds of investment management companies (excl. money market funds)	
64999	Other financial intermediation n.e.c.	
65110	Life insurance	
65121	Health insurance	
65122	Indemnity and accident insurance	
65200	Reinsurance	
65300	Pension funding	
66110	Administration of financial markets	
66120	Security and commodity contracts brokerage	
66190	Other activities auxiliary to financial services, except insurance and pension funding	
66210	Risk and damage evaluation	
		...

66220	Activities of insurance agents and brokers	...
66290	Other activities auxiliary to insurance and pension funding	
66300	Fund management activities	
68101	Buying and selling of own residential real estate	
68102	Buying and selling of own non-residential real estate	
68201	Renting and operating of own or leased residential real estate	
68202	Renting and operating of own or leased non-residential real estate	
68311	Activities of real estate agencies relating to residential real estate	
68312	Activities of real estate agencies relating to non-residential real estate	
68321	Management of residential real estate on a fee or contract basis	
68322	Management of non-residential real estate on a fee or contract basis	
69101	Activities of law offices with notaries public	
69102	Activities of law offices without notaries public	
69104	Activities of patent lawyers' offices	
69109	Other legal service activities n.e.c.	
69201	Activities of qualified auditors, auditing firms	
69202	Activities of certified accountants, firms of licensed public accountants	
69203	Activities of agents in tax matters, tax consultants, tax consulting companies	
69204	Book-keeping activities (excluding data processing)	
70101	Management activities of holding companies	
70109	Other activities of head offices	
70210	Public relations and communication activities	
70220	Business and other management consultancy activities	
71111	Consulting architectural activities in building construction	
71112	Consulting architectural activities in interior design	
71113	Consulting architectural activities in town, city and regional planning	
71114	Consulting architectural activities in landscape architecture	
71121	Engineering activities for projects involving civil, hydraulic and traffic engineering	
71122	Engineering activities for projects in specific technical fields and engineering design	
71123	Surveying activities	
71129	Other engineering activities and related technical consultancy	
71200	Technical testing and analysis	
72110	Research and experimental development on biotechnology	
72190	Other research and experimental development on natural sciences and engineering	
72200	Research and experimental development on social sciences and humanities	
73110	Advertising agencies	
73120	Media representation	
73200	Market research and public opinion polling	
74101	Activities of industrial, product and fashion designers	
74102	Activities of graphics and communications designers	
74103	Activities of interior decorators	
74201	Activities of photographers	
74202	Activities of photographic laboratories	
74301	Translation activities	...

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74302	Interpretation activities	
74900	Other professional, scientific and technical activities n.e.c.	
75001	Veterinary practice activities	
75009	Other veterinary activities	
77110	Renting and leasing of cars and light motor vehicles	
77120	Renting and leasing of trucks	
77210	Renting and leasing of recreational and sports goods	
77220	Renting of video tapes and disks	
77290	Renting and leasing of other personal and household goods	
77310	Renting and leasing of agricultural machinery and equipment	
77320	Renting and leasing of construction and civil engineering machinery and equipment	
77330	Renting and leasing of office machinery and equipment (including computers)	
77340	Renting and leasing of water transport equipment	
77350	Renting and leasing of air transport equipment	
77390	Renting and leasing of other machinery, equipment and tangible goods n.e.c.	
77400	Leasing of intellectual property and similar products, except copyrighted works	
78100	Activities of employment placement agencies	
78200	Temporary employment agency activities	
78300	Other human resources provision	
79110	Travel agency activities	
79120	Tour operator activities	
79900	Other reservation service and related activities	
80100	Private security activities	
80200	Security systems service activities	
80300	Investigation activities	
81100	Combined facilities support activities	
81210	General cleaning of buildings	
81221	Chimney-sweeping	
81229	Other building and industrial cleaning activities n.e.c.	
81291	Cleaning of means of transport	
81292	Disinfecting and pest control	
81299	Other cleaning activities n.e.c.	
81301	Laying out, planting and maintenance of gardens, parks and green areas	
81309	Other landscape and garden service activities	
82110	Combined office administrative service activities	
82190	Photocopying, document preparation and other specialised office support activities	
82200	Activities of call centres	
82300	Organisation of conventions and trade shows	
82911	Debt collecting	
82912	Credit rating in connection with an individual's or firm's creditworthiness or business practices	
82920	Packaging activities	
82991	Activities of self-employed auctioneers	
		...

82999	Other business support service activities	...
84110	General public administration activities	
84120	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security	
84130	Regulation of and contribution to more efficient operation of businesses	
84210	Foreign affairs	
84220	Defence activities	
84230	Justice and judicial activities	
84240	Public order and safety activities	
84250	Fire service activities	
84300	Compulsory social security activities	
85101	Kindergarten education	
85102	Pre-school classes, school-kindergartens	
85200	Primary education	
85311	Schools offering general education, secondary level stage I	
85312	Schools offering general education, secondary level stage II	
85320	Technical and vocational secondary education	
85410	Post-secondary non-tertiary education	
85421	Universities	
85422	Universities of applied sciences	
85423	Colleges of public administration	
85424	Vocational academies, specialised academies, schools for nurses, midwives etc.	
85510	Sports and recreation education	
85520	Cultural education	
85530	Driving school activities	
85591	General and political adult education	
85592	Vocational training for adults	
85599	Education n.e.c.	
85600	Educational support activities	
86101	Hospital activities (excluding university hospitals, preventive care and rehabilitation centres)	
86102	Activities of university hospitals	
86103	Activities of preventive care and rehabilitation centres	
86210	General medical practice activities	
86220	Specialist medical practice activities	
86230	Dental practice activities	
86901	Activities of psychological psychotherapists	
86902	Activities of midwives and man midwives, physiotherapists and other paramedical practitioners in the field of massage, hydrotherapy, etc.	
86903	Activities of non-medical practitioners	
86909	Other own-account activities pertaining to human health	
87100	Residential nursing care activities	
87200	Residential care activities for mental retardation, mental health and substance abuse	
87300	Residential care activities for the elderly and disabled	...

		...
87900	Other residential care activities	
88101	Domestic social service activities	
88102	Other social work activities without accommodation for the elderly and disabled	
88910	Child day-care activities	
88990	Other social work activities without accommodation n.e.c.	
90011	Activities of theatre ensembles	
90012	Activities of ballet companies, orchestras, bands and choirs	
90013	Activities of own-account performers and circus groups	
90014	Activities of own-account stage, motion picture, radio and television artists and other performing arts activities	
90020	Support activities to performing arts	
90031	Activities of own-account composers, arranging of music	
90032	Activities of own-account writers	
90033	Activities of own-account visual artists	
90034	Activities of own-account restorers	
90035	Activities of own-account journalists and press photographers	
90041	Organisation of theatre performances and concerts	
90042	Operation of opera houses, theatre and concert halls and similar facilities	
90043	Operation of variety theatres and cabarets	
91010	Library and archives activities	
91020	Museums activities	
91030	Operation of historical sites and buildings and similar visitor attractions	
91040	Botanical and zoological gardens and nature reserves activities	
92001	Operation of gambling dens and slot machines	
92002	Operation of casinos and gambling clubs	
92003	Betting, pools and lottery activities	
93110	Operation of sports facilities	
93120	Activities of sport clubs	
93130	Fitness facilities	
93190	Other sports activities	
93210	Activities of amusement parks and theme parks	
93290	Other amusement and recreation activities	
94110	Activities of business and employers membership organisations	
94120	Activities of professional membership organisations	
94200	Activities of trade unions	
94910	Activities of religious organisations	
94920	Activities of political organisations	
94991	Activities of organisations in the field of education, science and research	
94992	Activities of cultural organisations	
94993	Activities of consumer associations	
94994	Activities of youth organisations	
94999	Activities of other membership organisations n.e.c.	
95110	Repair of computers and peripheral equipment	
95120	Repair of communication equipment	
95210	Repair of consumer electronics	
		...

95220	Repair of household appliances and home and garden equipment	...
95230	Repair of footwear and leather goods	
95240	Repair of furniture and home furnishings	
95250	Repair of watches, clocks and jewellery	
95290	Repair of other personal and household goods	
96010	Washing and (dry-)cleaning of textile and fur products	
96021	Hairdressing	
96022	Beauty treatment	
96031	Activities of morticians	
96032	Operation of cemeteries and crematoriums	
96040	Physical well-being activities	
96090	Other personal service activities n.e.c.	
97000	Activities of households as employers of domestic personnel	
98100	Undifferentiated goods-producing activities of private households for own use	
98200	Undifferentiated service-producing activities of private households for own use	
99000	Activities of extraterritorial organisations and bodies	

A.4 awzw Economic sector key

awzw	Description
	Agriculture and forestry
011	Landscape service activities
013	Commercial animal production, breeding and animal care
019	Agriculture and forestry
030	Fishing, aquaculture
	Production sector
	Energy and water supply, mining
	Energy and water supply
059	Electricity, gas, district heating and water supply
	Mining
067	Mining of coal and lignite (including agglomeration, manufacture of coke oven products, carbonisation)
075	Mining of potassium and rock salt, salt production by evaporation
093	Other mining (including extraction of peat)
	Manufacturing (excluding construction)
	Chemical industry, manufacture and processing of nuclear fuels, manufacture of refined petroleum products
112	Chemical industry (including manufacture and processing of nuclear fuels)
117	Manufacture of refined petroleum products
	Manufacture of plastic and rubber products
122	Manufacture of plastic products
124	Manufacture of rubber products
128	Retreading and repair of tyres

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Quarrying and manufacture of other non-metallic mineral products, fine ceramics, glass

138 Quarrying

141 Coarse ceramics

147 Manufacture of concrete products, plaster products and sand-lime bricks (including ready-mixed concrete)

152 Manufacture of lime, mortar, and plaster, processing of asbestos, stone and other non-metallic mineral products

154 Manufacture of cement

161 Fine ceramics

165 Production of abrasive products

167 Manufacture and processing of glass

Manufacture of basic metals

173 Manufacture of iron and steel (including semi-finished products)

177 Manufacture of non-ferrous metals, non-ferrous semi-finished products

181 Casting of ferrous metals

184 Casting of non-ferrous metals

190 Drawing, cold rolling

196 Steel forming, treatment and coating, hardening

203 Machining

Steel construction, manufacture of machinery and equipment, manufacture of transport equipment, manufacture of office machinery, computers and peripheral equipment

211 Manufacture of steel and light metal products, railway points

212 Manufacture of boilers and containers

223 Manufacture of machinery and equipment

225 Manufacture of office machinery

226 Manufacture of computers and peripheral equipment

228 Manufacture of railway locomotives and rolling stock

231 Manufacture of motor vehicles

235 Building of ships and boats

237 Manufacture of air and spacecraft

242 Repair of motor vehicles and bicycles, spraying and painting of motor vehicles

243 Repair of domestic sewing machines and typewriters

Electrical, precision and optical equipment, manufacture of hardware and ironmongery, musical instruments, jewellery, activities of photographic and film laboratories

244 Electrical equipment

248 Precision and optical equipment

251 Manufacture of watches and clocks

257 Manufacture of hardware and ironmongery

259 Manufacture of fountain pens and similar, stamps, processing of natural materials for carving and moulding

260 Activities of photographic and film laboratories

262 Manufacture of musical instruments, toys and sports goods

...

- 265 Manufacture of jewellery and related articles ...
270 Repair of electric domestic appliances
271 Repair of watches and clocks, jewellery, photographic equipment, musical instruments, cutlery and toys (durable goods)

Wood, paper and printing

- 272 Woodworking (including sawmilling)
275 Wood processing
280 Manufacture of pulp, paper and paperboard
282 Paper and paperboard processing
285 Printing and reproduction
288 Repair of personal and household goods made of wood and the like

Leather, textiles and wearing apparel

- 292 Manufacture of leather
296 Leather processing (excluding the manufacture of footwear)
300 Manufacture of footwear
308 Manufacture of textiles
314 Manufacture of wearing apparel
316 Repair of footwear, durable goods made of leather and the like, umbrellas

Manufacture of food products, beverages and tobacco

- 321 Manufacture of grain mill products (excluding oil mills)
323 Manufacture of sugar
326 Manufacture of beer, malt
328 Manufacture of sparkling wine
330 Manufacture and processing of wine (excluding the manufacture of sparkling wine)
332 Distilling, rectifying and blending of spirits of spirits
333 Manufacture of bakery goods
334 Processing of coffee and tea
335 Manufacture of dairy products
336 Processing and preserving of meat (excluding municipal slaughterhouses), production of meat and poultry meat products
339 Manufacture of other food products and beverages (excluding tobacco)
345 Manufacture of tobacco products

Construction

Main construction

- 370 Erection of frames and constructional timber work, roofing activities
375 Construction of buildings, civil engineering and specialised construction activities, plastering and the like

Other building completion and finishing

- 216 Installation of heating, ventilation, air-conditioning and health systems
381 Plumbing, gas and water installation
384 Electrical installation
388 Floor and wall covering, installation of ovens and stoves
393 Painting and varnishing, wallpapering
396 Other finishing

Trade

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Wholesale trade and wholesale on a fee or contract basis

Wholesale trade

- 403 Wholesale of grain, seeds, plants, animal feeds and fertilisers, live animals
- 407 Wholesale of raw materials and semi-finished goods
- 411 Wholesale of food products, beverages and tobacco
- 415 Wholesale of textiles, clothing, footwear and leather goods
- 420 Wholesale of furniture, furnishings and household goods, hardware and ironmongery (excluding electronic equipment)
- 422 Wholesale of audio, video and electrical equipment and products, musical instruments
- 426 Wholesale of precision and optical equipment, jewellery, toys, sporting goods
- 427 Wholesale of vehicles, machinery and industrial equipment (excluding agricultural machinery and equipment)
- 429 Wholesale of agricultural machinery and equipment
- 430 Wholesale of pharmaceutical goods and cosmetics, laboratory material and equipment, medical goods, cleaning materials
- 434 Wholesale of paper, stationery, printed material
- 437 Non-specialised wholesale trade
- 447 **Wholesale on a fee or contract basis**

Retail trade

- 454 Retail sale of food products, beverages and tobacco
- 458 Retail sale of textiles, clothing, footwear and leather goods
- 462 Retail sale of furnishings (excluding electrical products and household appliances)
- 465 Retail sale of electrical products, large household appliances, sewing and knitting machines, musical instruments
- 468 Retail sale of precision and optical equipment, jewellery, toys, sporting goods
- 470 Retail sale of paper products, printed material and office machinery
- 474 Retail sale of pharmaceutical goods and cosmetics, medical goods, cleaning materials and paint and varnish
- 476 Retail sale of automotive fuel and lubricants (petrol stations)
- 479 Retail sale of fuels
- 482 Retail sale of motor vehicles, motor vehicle parts, accessories and tyres
- 485 Retail sale of machinery (excluding sewing machines, office machinery and knitting machines) and industrial equipment
- 487 Retail sale of flowers, plants, zoological supplies, live animals, seeds, animal feeds and fertilisers
- 494 Retail sale in non-specialised stores and of second-hand goods n.e.c.

Transport

- 509 Rail transport
- 519 Road transport
- 555 Water transport
- 560 Waterways, ports
- 582 Freight forwarding
- 586 Transport agencies
- 594 Other transport activities

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Financial service activities (excluding those of credit institutions) and activities auxiliary to insurance activities

605	Financial leasing
615	Other financial service activities (excluding those of credit institutions) and activities auxiliary to insurance activities
	Services provided by enterprises and professional services
719	Real estate activities
739	Activities of holding companies and other asset management activities
755	Accommodation and food service activities and residential nursing care activities
765	Publishing
769	Technical advice and planning
771	Advertising
794	Other service activities

A.5 arecht Legal form

arecht	Legal form	Detail
1	Public limited company (AG), partnership limited by shares (KGaA) and mining company (bergrechtliche Gewerkschaft)	If mainly in privat ownership
2	Public limited company (AG), partnership limited by shares (KGaA) and mining company (bergrechtliche Gewerkschaft)	If mainly in public ownership
3	Private limited company (GmbH)	
4	Cooperative	
5	Corporation & general partnership (OHG) or limited partnership (KG) (eg GmbH & Co KG, AG & Co KG, foundation & Co KG)	
6	Limited partnership (KG)	
7	General partnership (OHG)	
8	Sole trader, sole proprietorship	
9	Other legal forms (eg public legal form, associations, foundations, partnership under civil law)	

B Balance sheet

Assets		Liabilities	
<p>AP78</p> <p>AP63 AP68</p> <p>AP64 AP65 AP66 AP67</p> <p>AP70</p> <p>AP71 AP72 AP73 AP74 AP75 AP76 AP77 AP78 AP79 AP82 AP83 AP84 AP85 AP86</p> <p>Fixed assets Intangible assets Total tangible assets Properties Plant and machinery Other fixtures and fittings, tools and equipment Payments on account and tangible assets in course of construction Shares in affiliated companies (fixed assets)</p> <p>Lending to affiliated companies Participating interests Lending to companies Lending to partners Investments held as fixed assets Other lending and financial assets Total amount of debtors and other assets becoming due and payable after >1y Equalization claims Claims from equalization liabilities</p>	<p>AP137</p> <p>AP129 AP130 AP131 AP132 AP133 AP134 AP135</p> <p>Own funds Authorized capital Capital reserve Earning reserves Shares held by third parties Retained/returned earnings brought forward Difference arising from capital consolidation Reserves subject to future taxation (share of own funds)</p>	<p>AP128</p> <p>AP94 AP95 AP96 AP112 AP113 AP114 AP115 AP116 AP117</p> <p>Long-term borrowed funds Equalization liabilities Liabilities arising from equalization claims and payment obligations Acceptance and promissory note liabilities Amounts owed to credit institutions Trade creditors (long-term borrowed funds) Payments received on account of orders Amounts owed to affiliated companies Amounts owed to partners Boards (long-term borrowed funds) Amounts owed to partners (with declaration of subordination) Other long-term creditors <i>Amounts becoming due and payable after >5 years</i> <i>Amounts secured by liens or similar rights</i> Pension accruals and similar obligations Other long-term provisions Reserves subject to future taxation</p>	<p>AP111</p> <p>AP96 AP97 AP98 AP99 AP100 AP101 AP102</p> <p>Short-term borrowed funds Liabilities arising from acceptances and promissory notes Amounts owed to credit institutions Trade creditors (short-term borrowed funds) Payments received on account of orders <i>Amounts secured by liens or similar rights</i> Amounts owed to affiliated companies Amounts owed to partners <i>Amounts attributable to deliveries and services</i> Bonds (short-term borrowed funds) Other short-term creditors Provisions for taxation Provisions for deferred taxes Other short-term provisions Profits or dividends for the financial year proposed for distribution Accounting apportionment item</p>
<p>AP62</p> <p>AP45 AP46 AP47 AP49 AP50 AP51 AP52 AP53</p> <p>Current assets Cheques, cash at banks in hand Shares in affiliated companies (current assets) Other securities Trade debtors Value of work done but not invoiced Amounts owed by affiliated companies Amounts owed by companies Amounts owed by partners</p>	<p>AP207</p> <p>AP54 AP59</p> <p>AP55 AP56 AP57 AP58</p> <p>AP60 AP61</p> <p>Adjustment to capital accounts Subscribed capital unpaid and own shares held <i>Own treasury shares or shares held</i> Amounts owed by and lent to partners/proprietors Deferred item for deferred taxes Goodwill Formation expenses Discount Other adjustments to own funds Amount not covered by own funds, excess indebtedness, negativ capital</p>	<p>AP88</p> <p>AP138 AP140</p> <p>Balance sheet total Contingent liabilities Liabilities from the issue and negotiation of bills of exchange Other financial obligations Liabilities from rentals and leases Liabilities arising from capital projects Amounts accounted for by affiliated companies</p>	<p>AP88</p> <p>AP138 AP140</p> <p>Balance sheet total Recognised undisclosed reserved or other adjustments to own funds Private assets not shown in balance sheets and excess of private debt over private assets Provisions for pensions and similar obligations</p>

C Profit and Loss calculation

AP147		AP144	Turnover
	+	AP145	Change in the stocks of finished goods and work in progress
	+	AP146	Work performed by the company for its own purposes and capitalised
			Total output
AP153	+	AP148	Other operating income
		AP155	<i>Operating income or operating income relating to other periods</i>
		AP149	<i>Income from the release of reserves subject to future taxation</i>
	-	AP151	Charges for raw materials and consumables and for goods purchased
		AP152	Charges for goods purchased
			Gross profit/loss
AP165	-	AP154	Staff costs
	-	AP156	Depreciation of tangible assets, intangible as held as fixed and formation expenses
		AP157	<i>Extraordinary depreciation and special depreciation</i>
	-	AP158	Write-downs of current assets
	-	AP159	Operating taxes
		AP160	<i>Excise taxes (as far as known)</i>
	-	AP161	Charges for rentals and leases
	-	AP162	Other operating charges
		AP164	<i>Operating expenses or operating expenses relating to other periods</i>
	AP163	<i>Additions to reserves subject to future taxation</i>	
			Operating profit/loss
+	AP166	Income from participating interests	
	AP167	<i>Amounts from affiliated companies</i>	
+	AP168	Income from profit transfers	
-	AP169	Charges from loss transfers	
		AP170	<i>Income from participations</i>
+	AP171	Interest, discount and similar income	
	AP172	<i>Amounts from affiliated companies</i>	
	AP179	<i>Income from other securities and from financial investment assets</i>	
-	AP173	Write-downs of financial assets and investments held as current assets	
-	AP174	Interest, discount and similar charges incl. write-downs of a discount	
	AP175	<i>Amounts to affiliated companies</i>	
		AP176	<i>Non-operating result</i>
		AP177	<i>Profit/Loss on ordinary activities</i>
+	AP178	Extraordinary income	
-	AP180	Extraordinary charges	
		AP182	<i>Extraordinary profit/loss</i>
		AP183	<i>Corporate profit/loss before taxes on income</i>
-	AP184		Taxes on income and earnings or corporation tax and trade earnings tax
-	AP185	<i>either</i>	Taxes on earnings/trade not liable to earnings tax/less trade taxes (total)
-	AP186	<i>or</i>	Business tax (total)
+	AP188		Loss transfer or less profit transfer
			Net income/loss of the financial year
+	AP190		Profit/Loss brought forward from previous year
+	AP191		Withdrawals from capital reserve
+	AP192		Withdrawals from retained profits
+	AP193		Withdrawals from the difference deriving from the consolidation of capital
+	AP194		Loss accounted for by other shareholders
-	AP195		Transfers to retained profits
-	AP196		Additions to the difference deriving from the consolidation of capital
-	AP197		Profit due to other shareholders
			Net income/loss shown in the balance sheet for the financial year