



CENTRAL STATISTICAL OFFICE

STANDARD
INDUSTRIAL
CLASSIFICATION

LONDON: HIS MAJESTY'S STATIONERY OFFICE

1948

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INTRODUCTION

THIS STANDARD INDUSTRIAL CLASSIFICATION has been prepared as a means of securing uniformity and comparability in the statistics published by Government Departments in the United Kingdom. It will be used for the Censuses of Production and Distribution, for the next Census of Population and as soon as practicable for the Ministry of Labour figures of employment and unemployment, and other official statistics.

2. The classification has been prepared by an Inter-Departmental Committee on which the principal Departments collecting statistics have been represented. The Committee wishes to acknowledge the valuable assistance it received from trade organisations and technical experts familiar with different industries.

3. The Committee reviewed the classifications used for the Census of Population 1931, the Census of Production 1935 and for the statistics of employment and unemployment. In making its recommendations it also took account of the international standard industrial classification drawn up in 1938 by the Committee of Statistical Experts of the League of Nations and the amendments to that international classification proposed (in 1947) by the Statistical Commission of the United Nations.

The Basis of Classification

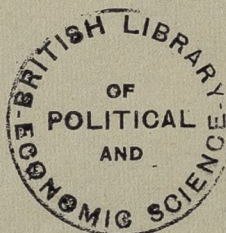
4. The general principles on which the standard classification is based are the same as those adopted in the past by the Registrars-General, the Board of Trade and the Ministry of Labour, namely:—

- (i) the standard list is a classification by industries and not by occupations;
- (ii) the classification is by industries, irrespective of the kind of ownership which may exist in particular industries. For example, establishments (such as Royal Ordnance Factories) owned by the Central Government or by local authorities are classified by the character of the industry and not according to ownership. In the past this principle has been applied only to a limited extent—mainly in engineering, shipbuilding, public utilities and transport. It is now to be extended, as far as practicable, to all industries and services.
- (iii) the unit for classification is taken as the “ establishment ” and the classification of each establishment is determined by its principal products. In the majority of cases an “ establishment ” will comprise the whole of the premises under the same ownership or management at a particular address, for example, a farm, mine, factory or shop. If, however, such premises contain two or more departments engaged in different activities in respect of which separate records of employment, production, stocks, costs, etc., are obtainable, each department is treated as a separate establishment. One firm may thus, in respect of the same address, have establishments classified in different industries. Where an individual establishment is engaged in making more than one product the establishment is classified according to the nature of its major product.

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(iv) some firms have separate departments or even establishments engaged in making containers or packing to be used primarily in the distribution of their own products. For reasons of convenience the general practice will be to classify such departments or establishments under the same headings as the establishments for which they are working.

(v) establishments engaged in merchanting, broking, importing and exporting are classified in the distributive trades, and not with the industry or trade of the goods in which they deal. The selling department of a manufacturing firm, however, is classified with the main business, except where separate establishments engaged in wholesale or retail distribution can be identified.

Description of the Classification

5. The standard classification which is given in detail in the following pages consists of:—

24 Orders, or major industrial groups, which are distinguished by roman numerals. These Orders are divided into

163 Minimum List headings. Arabic numerals have been used for these headings. The gaps in the sequence of numbering within each Order have been left to permit additions to the Minimum List which may be necessary at a later date.

Optional sub-divisions are given of many items in the Minimum List. They are suggested for use where a more detailed classification is required.

6. The numbers of the Minimum List headings are given in the first column of the left-hand side of each page. For their own departmental use, the Ministry of Labour and National Service will use an alphabetical code for each item in the Minimum List. The letters they will use for each heading are shown in the second column.

7. A brief description of the main industries or services included is given below the title of each heading or sub-division. It should be noted that these descriptions refer to the classification of "establishments" as defined in paragraph 4. The establishments classified under any particular heading will not necessarily account for the whole of the output of the products listed under that heading. On the other hand, they may produce some goods the main output of which is classified under other headings.

Central Statistical Office,
Great George Street,
London, S.W.1.

January, 1948.

STANDARD INDUSTRIAL CLASSIFICATION

ORDER I—AGRICULTURE, FORESTRY, FISHING ✓

Minimum List Heading	Ministry of Labour Code	
1	ZTA	Agriculture and Horticulture
		1. Farming (not fruit) and stock-rearing
		All types of agricultural holdings, except market gardens and holdings used mainly for the production of fruit, flowers or seeds. Ancillary activities such as ditching, thatching and the destruction of rabbits and other vermin are included.
		2. Agricultural contracting
		Services such as ploughing, harvesting or threshing performed for farmers on a contract basis.
		3. Market gardening, fruit, flower and seed growing
		Agricultural holdings used mainly for the production of vegetables, fruit, flowers or seeds (other than seed potatoes, which are included in "farming and stock-rearing"). Nursery gardens producing plants, fruit trees, ornamental trees and shrubs, etc., are included.
2	ZTB	Forestry
		Planting, replanting and maintenance of woodlands and forests; tree felling; gathering of uncultivated vegetable products such as ferns, furze, moss, reeds, etc., from forests and elsewhere.
3	RP	Fishing
		1. Sea fishing
		Sea fishing by net or line; fishing for oysters, lobsters, crabs and other shellfish.
		2. Fishing in inland waters
		Fishing in rivers, lakes and canals and the operation of fish farms and hatcheries.

ORDER II—MINING AND QUARRYING ✓

Note:—In addition to the actual mining or quarrying, the various Headings and sub-divisions of this Order include cleaning, washing, grading and similar ancillary operations normally carried on at the site of the mine or quarry. Quarries attached to brick works, cement works, iron works, etc., are as far as possible treated as separate establishments and classified in this Order.

10	SA	Coal Mining
		Establishments engaged in the extraction of coal from deep mines and quarries. The extraction of coal from open-cast workings is excluded and is classified in Heading 202—Civil Engineering Contracting.
11	SB	Iron Ore Mining and Quarrying ✓
		The mining of iron ore, ironstone and bog ore.
12	SE	Stone Quarrying and Mining ✓
		The extraction from mines, pits or quarries of granite, limestone, marble, sandstone, etc.
13	SF	Slate Quarrying and Mining ✓
14	SP	Clay, Sand, Gravel and Chalk Pits ✓

Order II—(continued)

Minimum List Heading	Ministry of Labour Code	
19	SH	Other Mining and Quarrying
		1. Other metalliferous mining and quarrying The mining of bauxite, copper, gold, lead, silver, tin, zinc and other non-ferrous metals or metalliferous ores.
		2. Salt mines, brine pits, salt works Establishment engaged in the production of chemical salt, rock salt and table salt. Separate establishments at which the crude salt is further processed, packed, etc., are excluded and classified in Heading 162.
		3. Oil shale mines, oil wells The extraction of crude petroleum, shale oil and natural gas.
		4. Other non-metalliferous mining and quarrying The mining or quarrying of alum, barytes, ganister, graphite, gypsum, mica, talc, etc. Ores and compounds with a metallic content but which are not normally used for the production of metal, e.g., iron pyrites, are included in this sub-division rather than in iron ore or other metalliferous mining.

ORDER III—TREATMENT OF NON-METALLIFEROUS MINING PRODUCTS OTHER THAN COAL

20	MA	Bricks and Fireclay Goods
		1. Refractory goods Establishments manufacturing heat-resisting products such as ganister, magnesite and silica bricks, fire clay crucibles, gas retorts, kiln linings, steel moulders' composition, gas fire radiants and gas mantle rings and rods.
		2. Non-refractory goods Establishments manufacturing building bricks, clay flooring and roofing tiles, chimney pots, stoneware pipes and conduits, fireclay sanitary ware and other similar clay products. Glazed tiles are excluded and classified in Heading 21.
21	MB	China and Earthenware (including glazed tiles)
		1. Electrical ware Establishments manufacturing earthenware insulators and electrical fittings such as parts for switches, plugs, etc.
		2. Other china and earthenware Establishments manufacturing domestic pottery (plates, cups, saucers, etc.), earthenware jars, china ornaments, glazed tiles, sanitary ware, etc. Decorating and repairing of china and earthenware are also included.
22	MP	Glass (other than containers)
		Establishments manufacturing all types of sheet glass (including wired and other "safety" glass), glass rods, glass tubing, domestic glassware, mirrors, leaded lights, lamp glasses and lamp bulbs, scientific and surgical glassware; glass cutting, decorating, engraving, polishing, staining, etc.; and all other glass products except those classified in Heading 23. The manufacture of optical glass is included but the grinding of lenses is excluded and is classified in Heading 100.
23	MT	Glass Containers
		Establishments manufacturing glass bottles, bottle stoppers, jars, syphons and vacuum flasks.

Order III—(continued)

Minimum List Heading	Ministry of Labour Code	
24	MD	Cement Establishments manufacturing engineering, fibro, hydraulic, Portland, roman and similar cements, but not plaster type cements, which are classified in Heading 29.
29	MF	Other Non-Metalliferous Mining Manufactures
		1. Abrasives Establishments engaged in shaping natural abrasives into grindstones, etc., and in manufacturing artificial abrasives, whether in the form of powder, paste, stone or coated paper and cloth.
		2. Cast stone and cast concrete products Establishments manufacturing prefabricated concrete products such as tiles, panels, posts, pipes, blocks; artificial paving stone; breeze blocks and slabs.
		3. Other This miscellaneous group includes the manufacture of asbestos cement goods; stone breaking, cutting, dressing, polishing, etc., (including monumental masonry); the manufacture of plaster of Paris, whiting, lime, chalk, etc.; slag wool, slag blocks, etc.; mica goods; slate tanks, cisterns, etc.; fuel briquettes; the production of asphalt and the bitumenising of roofing felt; and all other treatment of non-metalliferous mining products not elsewhere specified.

ORDER IV—CHEMICALS AND ALLIED TRADES

30	FE	Coke Ovens and By-product Works
		Establishments engaged in the manufacture of coke, tar, and ammoniacal liquor; low temperature carbonisation of coal; coal distillation. Gas works are excluded and classified in Heading 210.
31	FBC	Chemicals and Dyes
		1. Dyes and dyestuffs Establishments manufacturing dyestuffs and dye intermediates, aniline dyes, coal-tar dyes, vegetable dyes, confectioners' colours, tanning extracts.
		2. Fertilizers, disinfectants, etc. Establishments manufacturing artificial manures, fertilizers, disinfectants, insecticides, sheep dips, weed killers, etc.
		3. Synthetic resins and plastics materials Establishments manufacturing synthetic resins and plastics materials in the form of powder, sheets, rods or tubes, including nylon and cellulose acetate not produced by textile firms. The production of plastic mouldings, castings or extrusions from these plastics materials and the cutting of articles from plastic sheet are excluded and classified in Heading 199.
		4. Other chemicals Establishments manufacturing acids, alkalis, salts, drugs and all other chemical products (including methylated spirits) not elsewhere specified.
32	FBP	Pharmaceutical Preparations, Toilet Preparations, Perfumery
		1. Pharmaceutical preparations Establishments manufacturing patent medicines, pills, ointments, embrocations, health salts, medicated wines, malt extracts and similar products.
		2. Toilet preparations and perfumery Establishments manufacturing cosmetics, hair dressings, bath salts, shampoos, tooth pastes and powders, perfumes, etc.

Order IV—(continued)

Minimum List Heading	Ministry of Labour Code	
33	FA	Explosives and Fireworks ✓ Establishments manufacturing explosives, fireworks, detonators, fuzes (not shell fuzes), percussion caps, flares, signal rockets, small arms ammunition, etc., and filling bombs, cartridges and shells. Government-owned factories are included.
34	FH	Paint and Varnish ✓ Establishments manufacturing paint, varnish, enamel, distemper, wood stain, lead compounds (red lead, white lead, etc.), artists' colours, potters' colours, etc. The manufacture of pigments is excluded and classified in Heading 31.
35	FDS	Soap, Candles, Glycerine, Polishes, Ink and Matches 1. Soap, candles, glycerine Establishments manufacturing soaps, soap powder, soap flakes, shaving soap or cream, soap substitutes, soapless detergents, fatty alcohols (from sperm oil), stearine, glycerine, candles, night lights and tapers; fat splitting and distillation. 2. Polishes, Ink and Matches Establishments manufacturing wax and other polishes of all types (for leather, wood or metal), printing and writing inks, and matches.
36	FDM	Mineral Oil Refining ✓ Establishments engaged in the refining and distillation of petroleum and shale oil, the hydrogenation of coal, creosote and mineral oils, and the production of medicinal paraffin, paraffin wax, petroleum jelly, etc.
39	FDZ	Other Oils, Greases, Glue, etc. ✓ 1. Lubricating oils and greases Establishments engaged in blending mineral, animal or vegetable lubricating oils (except at refineries) and in the production of cycle and motor oils, cart grease, etc. 2. Oil seed crushing and refining of vegetable and marine oils Establishments engaged in the production of crude oil, cake and meal by crushing or extraction from oilseeds or nuts, the refining and hydrogenation (or hardening) of such oil and of olive oil, whale oil and fish oils (not liver oils). 3. Animal oils and greases and fish liver oils Establishments engaged in the production of dripping, suet, tallow, premier jus, oleo-stearine and other animal oils and greases and in the production and refining of cod liver oil. 4. Glue, gum, paste, etc. Establishments manufacturing gelatine, glue, gum, paste, shellac, size, etc., including preliminary processes such as scraping, crushing of bones, and sorting and grinding of gums.

ORDER V—METAL MANUFACTURE

40	GA	Blast Furnaces Iron smelting and the manufacture of pig iron, ferro-manganese, and spiegeleisen. Blast furnaces in integrated works are included.
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Order V—(continued)

Minimum List Heading	Ministry of Labour Code	
41	GC	Iron and Steel Melting, Rolling, etc., not elsewhere specified 1. Ferro-alloys not made in blast furnaces The manufacture of ferro-chrome, ferro-molybdenum, ferro-silicon, ferro-tungsten, etc. 2. Iron puddling and wrought iron, etc. Iron forging and rolling and the manufacture of cylinder iron, malleable iron, etc. 3. Steel manufacture (with melting) 4. Steel manufacture (without melting) The manufacture of alloy or carbon steel in open-hearth, electric or crucible furnaces or in Bessemer converters, in the form of ingots or castings; the rolling of steel into billets, blooms, slabs or bars; and re-rolling into finished forms such as angles, channels, boiler plates, strip, rails or wire rods. The production of castings in steel foundries is included. Tubes, sheets and tinsplate (including melting and rolling in integrated works) are excluded, but the production of sheet and tinsplate bars for conversion in other establishments is included. Separate sub-divisions are provided for establishments which do and do not melt steel.
42	CE	Iron Foundries 1. Cast iron pipes and fittings Foundries producing cast iron gas pipes, hot water pipes, rain-water pipes, soil pipes and smoke pipes. 2. Cast iron stoves, grates, etc. Foundries producing stoves, grates, ranges, cooking apparatus and domestic water heaters and castings for refrigerators and other domestic appliances (gas or electric). 3. Cisterns, baths and other sanitary fittings Foundries producing cast iron cisterns, baths, hollow ware, water-waste preventers, etc. 4. Engineers' castings (excluding malleable castings) Foundries producing iron castings for all types of engineering products, including vehicles. Foundries attached to engineering establishments are excluded from this heading and classified with the main establishment. 5. Malleable iron castings Foundries producing all types of malleable iron castings, including engineers' castings. 6. Other Foundries producing ingot moulds and bottoms, iron bedsteads and other castings for the furniture trade, manhole covers, gratings, iron paving and floor plates, garden rollers, pillar boxes, annealing boxes, etc.
43	GH	Sheets and Tinsplate (including melting and rolling in integrated works) The manufacture of coated and uncoated sheets, including galvanised sheets (flat or corrugated) tin, terne and black plate, tinned sheets and terne sheets. The preliminary processes of melting, rolling, etc., are included when carried out in integrated works.
44	GP	Iron and Steel Tubes (including melting and rolling in integrated works) The manufacture of tubes (including fittings) for boilers, cycles, bedsteads, etc.; metal conduits; gas cylinders and pressure vessels. Flexible tubes are included as well as seamless and welded tubes. Melting and rolling in integrated works are included.

Order V—(continued)

Minimum List Heading	Ministry of Labour Code	
49	GF	Non-Ferrous Metals Smelting, Rolling, etc.
		1. Copper and brass The manufacture of copper, brass or bronze, including all processes from smelting and refining to the semi-finished stage—that is, ingots, bars, billets, sheets, strip, circles, sections, rods, pipes, tubes, etc. The production of wire and of finished goods such as hollow-ware are excluded.
		2. Aluminium and magnesium. The manufacture of aluminium and magnesium and their alloys in the form of ingots, bars, billets, sheets, strip, sections, pipes, tubes, castings, extrusions, etc., including all preliminary processes from smelting and refining onwards.
		3. Lead The smelting and refining of lead and its manufacture into ingots, bars, sheets, foil, pipes, tubes, etc.
		4. Zinc The smelting and refining of zinc and its manufacture into ingots, bars, billets, sheets, strip, circles, sections, etc.
		5. Other The smelting and refining of other non-ferrous metals (antimony, bismuth, chromium, manganese, nickel, radium, tin, tungsten, etc.), and the manufacture of pewter, solder, tin foil, type metal, etc. The refining of precious metals is excluded and is classified under Heading 102.

ORDER VI—ENGINEERING, SHIPBUILDING AND ELECTRICAL GOODS

50	BC	Shipbuilding and Ship Repairing
		1. Government Shipbuilding and ship repairing at Naval Dockyards.
		2. Other The building or repairing by private firms of ships, boats, barges, lighters, etc., of all types and sizes, whether self-propelled or not. The manufacture of oars, masts and spars, rigging and other tackle (but not engines) and of ships' models is included.
51	CT	Marine Engineering
		1. Government Marine engineering at Naval Dockyards.
		2. Other Establishments manufacturing main and auxiliary engines (both coal and oil-burning) for ships, marine boilers and turbines and engines and out-board motors for motor-boats.
52	CDA	Agricultural Machinery (except tractors) ✓
		Establishments manufacturing agricultural machinery and implements such as ploughs, harrows, cultivators, reapers, binders, threshers, etc. Tractors are classified in Heading 80 and hand tools, such as spades, in Heading 90.
53	CDB	Boilers and Boilerhouse Plant ✓
		Establishments manufacturing shell and water-tube boilers of all types and accessories such as mechanical stokers, coal and ash handling plant, etc. Marine boilers and domestic water heaters are excluded.

Order VI—(continued)

Minimum List Heading	Ministry of Labour Code	
54	CDM	Machine Tools ✓ Establishments manufacturing metal-working machine tools and engineers' small tools for use with machine tools.
55	CDS	Stationary Engines
		1. Internal combustion engines ✓ Establishments manufacturing all types of internal combustion engines except those intended for the propulsion of ships, boats, aircraft, motor vehicles and cycles.
		2. Steam reciprocating engines, etc. Establishments manufacturing compound or reciprocating engines, steam and water turbines and turbine gear. Marine engines and turbines are excluded.
56	CDT	Textile Machinery and Accessories ✓ Establishments manufacturing spinning, winding, weaving, knitting, printing, dyeing, etc., machinery for use in the textile industry. Establishments manufacturing accessories such as bobbins, combs, jacquard cards, reeds, rollers, shuttles, spindles, spools, teasel rods, etc., are also included.
57	✓ CDO	Ordnance and Small Arms
		1. Government factories
		2. Private The manufacture in Government or privately-owned factories respectively, of guns, machine guns, rifles, pistols, torpedoes, shell cases and components, bombs, etc., and of parts therefor. The second sub-division also includes the manufacture of sporting guns and air rifles. The manufacture of swords, bayonets, etc., except by general cutlery firms, is included.
58	CZ	Constructional Engineering
		✓ Establishments manufacturing structural iron and steelwork for buildings, bridges, etc., tubular scaffolding and prefabricated houses of steel or aluminium.
69	CDX	Other Non-Electrical Engineering
		✓ 1. Office machinery Establishments manufacturing typewriters, duplicating machines, adding machines, calculating machines, tabulating machinery, cash registers, etc.
		✓ 2. Ball and roller bearings
		✓ 3. Mining machinery Establishments manufacturing boring, cutting, screening, washing and other machinery for mines.
		✓ 4. Heating and ventilating apparatus Establishments manufacturing water heaters and circulators (not electric), geysers, air conditioning plant, fans, ventilating hoods, cowls and pipes, sprinklers, etc.
		5. Gas meters
		✓ 6. Scales and weighing machinery Establishments manufacturing scales, spring balances, weigh-bridges, etc.
		✓ 7. Cranes, lifts, conveyors, etc. Establishments manufacturing cranes, lifts, hoists, elevators, escalators, belt or chain conveyors, excavating and dredging machinery, etc.

Order VI—(continued)

Minimum List Heading	Ministry of Labour Code	
69	CDX	Other Non-Electrical Engineering—(continued)
	✓	8. Printing and bookbinding machinery Establishments manufacturing typesetting machinery, printing presses, ruling machines, wire stitching machinery, cardboard box, paper bag and envelope making machinery.
	✓	9. Refrigerating machinery Establishments manufacturing domestic, commercial and industrial refrigerators and refrigerating machinery.
	✓	10. Pumps and pumping machinery Establishments manufacturing pumps and pumping machinery for liquids or gases. Tyre inflators, fuel injection pumps and similar parts and accessories for motor vehicles and aircraft are excluded and classified in Heading 83.
	✓	11. Transmission chains Establishments manufacturing chains for power transmission, including those for motor vehicles and cycles.
	✓	12. Other non-electrical engineering The manufacture of all types of machinery and engineering products not elsewhere specified, including contractors' plant, food production machinery, lawn mowers, sewing machines, etc.
70	CN	Electrical Machinery Establishments manufacturing electricity generating plant, transformers, dynamos, electric motors, switch gear, etc. Electrical equipment for motor vehicles and aircraft is excluded and classified in Heading 79.
71	✓ GKW	Electrical Wires and Cables The manufacture of wire (insulated or uninsulated) for the conveyance of electricity, including telephone and telegraph wires, submarine cables, etc.
72	✓ GKT	Telegraph and Telephone Apparatus 1. Government 2. Other The manufacture, in Government and privately-owned establishments respectively, of telegraph and telephone apparatus, instruments and switchboards, teleprinters, telewriters, etc.
73	GKR	Wireless Apparatus (except valves) and Gramophones Establishments manufacturing wireless receiving or transmitting sets, television sets, radiograms, gramophones, radiolocation equipment, talking picture equipment, condensers, resistors, gramophone pickups, etc. The manufacture of gramophone records is excluded and is classified in Heading 103.
74	GKL	Wireless Valves and Electric Lamps 1. Valves Establishments manufacturing radio valves, thermionic valves and cathode ray tubes. 2. Lamps Establishments manufacturing electric lamps (including flash lamp bulbs) and filaments, fluorescent tubes and neon lights.
75	GKB	Batteries and Accumulators 1. Primary Establishments manufacturing dry batteries, including wireless and flash lamp batteries. 2. Secondary Establishments manufacturing accumulators for all purposes.

Order VI—(continued)

Minimum List Heading	Ministry of Labour Code	
79	GKZ	Other Electrical Goods
	✓	1. Electrical equipment for motor vehicles, cycles and aircraft Establishments manufacturing lighting and self-starting sets, car dynamos, electric horns and traffic indicators.
	✓	2. Other Establishments manufacturing domestic electrical appliances (cookers, radiators, vacuum cleaners, irons, toasters, etc.), electrical instruments, searchlights, traffic lights, X-ray apparatus, etc. Electric clocks are excluded and classified in Heading 101.

ORDER VII—VEHICLES

80	DAM	Manufacture of Motor Vehicles and Cycles 1. Manufacture of complete motor vehicles and chassis Establishments manufacturing passenger cars, commercial vehicles, buses and trolleybuses, motor cycles, tractors, works trucks, etc. 2. Motor vehicle body building Establishments manufacturing bodies for passenger cars and commercial vehicles, sidecars and motor-drawn trailers and caravans. 3. Manufacture of engines for motor vehicles Establishments manufacturing internal combustion engines for motor vehicles of all types. 4. Manufacture of pedal cycles and accessories Establishments manufacturing bicycles, tricycles and parts and accessories such as wheels, hubs, variable speed gears, bells, pumps, saddles, etc.
81	DAR	Motor Repairers and Garages 1. Motor repairers Establishments engaged in repairing all types of motor vehicles for the trade. Special repair depots of omnibus and trolleybus undertakings and R.E.M.E. workshops are included. 2. Garages and filling stations Garages, service stations, filling stations, etc., and cycle repairers. Lock-up garages are excluded and classified in Heading 250.
82	DAA	Manufacture and Repair of Aircraft 1. Complete aircraft and frames Establishments manufacturing airframes and assembling complete aircraft. 2. Aero engines and power-plant Establishments manufacturing all types of engines for aircraft. 3. Propellers Establishments manufacturing all types of aircraft propellers. 4. Undercarriages Establishments manufacturing undercarriages for aircraft.
83	DAP	Manufacture of Parts and Accessories for Motor Vehicles and Aircraft Establishments manufacturing air cleaners and filters, axles, brakes (not brake linings), bumpers, carburettors, clutches (not clutch linings), gaskets, valves, pistons, piston rings, gear boxes, sparking plugs, hoods, mudguards, wheels, fuel pumps, petrol tanks and other parts and accessories. Electrical equipment is classified in Heading 79, transmission chains in Heading 69, and road springs in Heading 92.

Order VII—(continued)

Minimum List Heading	Ministry of Labour Code	
84	CDR	Railway Locomotive Shops
85	CDL	Other Locomotive Manufacture The manufacture, by the railways and by private makers respectively, of locomotives, railway signals, turntables, automatic couplings and brake gear. Repairs, other than light repairs carried out in the running sheds, are included. Heading 85 also includes the manufacture of steam traction engines, steam wagons and road rollers.
86	DE	Manufacture and Repair of Railway Carriages and Wagons and Trams 1. Railways The manufacture and repair by the railways themselves of passenger coaches, wagons, trucks, brake vans, axle boxes, etc. 2. Other The manufacture and repair by private makers of railway coaches, wagons, etc., tramcars, colliery corves, trams and tubs, etc.
89	DB	Carts, Perambulators, etc. The manufacture and repair of all types of horse-drawn carts, carriages and wagons, and of hand-trucks, wheelbarrows, perambulators, push chairs, bathchairs, etc. The manufacture of parts, such as wheels and axles, is included.

ORDER VIII—METAL GOODS NOT ELSEWHERE SPECIFIED

90	GM	Tools and Cutlery ✓ 1. Tools and implements Establishments manufacturing chisels, hammers, saws, axes, shears (including sheep shears), scythes, spades, agricultural forks, hoes, rakes, spanners, wrenches, vices, and other hand tools or portable power tools. Engineers' small tools are excluded and classified under Heading 54. ✓ 2. Cutlery Establishments manufacturing table knives, pocket and sheath knives, pruning knives, razors (not electric), razor blades, scissors, manicure sets, etc. Steel table forks are included but silver or silver plated forks and spoons are classified in Heading 102. Surgical cutlery is classified in Heading 100.
91	GS	✓ Bolts, Nuts, Screws, Rivets, Nails, etc. Establishments manufacturing bolts, nuts, screws, metal washers, rivets, split pins, cut nails, zinc nails, etc. Wire nails and wire rivets are excluded and classified in Heading 93.
92	GWF	Iron and Steel Forgings, not elsewhere specified ✓ 1. Drop forgings Establishments manufacturing drop forgings, drop stampings and pressed steel. ✓ 2. Laminated springs Establishments manufacturing road springs for motor vehicles, steel railway springs, etc. Coil and spiral springs are classified in Heading 99. ✓ 3. Anchors and chains Establishments manufacturing anchors, grapnels and drags, chains and accessories such as shackles, couplings and crane hooks. ✓ 4. Other forging The manufacture of horse shoes and other blacksmith's work.

Order VIII—(continued)

Minimum List Heading	Ministry of Labour Code	
93	✓ GR	Wire and Wire Manufactures Establishments manufacturing ferrous and non-ferrous wire and wire products such as wire nails, wire netting, wire gauze, wire brushes, etc. Electrical wire is excluded and classified in Heading 71.
94	GWH	Hollow-ware ✓ 1. Domestic hollow-ware Establishments manufacturing kettles, saucepans, tea pots, buckets and similar domestic articles of base metal. ✓ 2. Metal boxes and containers Establishments manufacturing tin cans, metal boxes and other small metal containers. Cash and deed boxes are excluded and classified in Heading 99. ✓ 3. Other industrial hollow-ware Establishments manufacturing metal kegs, drums, barrels, tanks, vats, cisterns, etc.
95	GX	Brass Manufactures Establishments manufacturing brass handles, hinges, taps, lamps, electric light fittings, etc; castings for industrial valves; ship's propellers; and other brassware.
99	GWZ	Metal Industries not elsewhere specified ✓ 1. Metal furniture Establishments manufacturing metal bedsteads, chairs and tables, filing cabinets, lockers, shelves, fenders, fire irons, spring and wire mattresses, etc. ✓ 2. Metal windows and door frames Establishments manufacturing metal casements and window frames, door frames and skylights. ✓ 3. Safes, locks, latches and keys Establishments manufacturing safes and strong rooms, cash and deed boxes and all types of locks and keys, except time locks, which are classified in Heading 101. ✓ 4. Springs, other than laminated Establishments manufacturing clock and watch springs, upholsterers' springs, door springs and other coil and spiral springs. 5. Needles, pins and fishhooks Establishments manufacturing sewing, knitting (metal), hosiery, surgical and gramophone needles, toilet, safety, hair and hat pins, metal crochet hooks and fishhooks. ✓ 6. Metal smallwares Establishments manufacturing metal buttons, hooks and eyes, snap fasteners, buckles, zip fasteners, eyelets, bag clasps and frames, hat and coat hooks, boot lace tags, pen nibs, paper fasteners and similar articles. 7. Finishing of metal goods Establishments engaged in the polishing, grinding, burnishing, enamelling, gilding, plating, lacquering, galvanising, tinning, etc., of metal goods. The manufacture of tinsplate and galvanised sheets is excluded and classified in Heading 43. ✓ 8. Other All other metal working industries, not elsewhere specified.

ORDER IX—PRECISION INSTRUMENTS, JEWELLERY, ETC.

Minimum List Heading Ministry of Labour Code

100 ✓ HD Scientific, Surgical and Photographic Instruments, etc.

1. Photographic equipment

Establishments manufacturing cameras, cinema apparatus, and photographic accessories such as enlargers and photometers. The manufacture of photographic lenses is classified in the second sub-division of this Heading and that of films in Heading 199.

2. Optical instruments

Establishments engaged in the manufacture of binoculars, telescopes, microscopes and other optical instruments and in the grinding of lenses (including photographic lenses).

3. Ophthalmic optical instruments

Establishments manufacturing spectacles, monocles, goggles, ophthalmoscopes, etc.

4. Surgical, dental and veterinary instruments and appliances

Establishments manufacturing surgical cutlery, dental instruments, splints, trusses, artificial eyes, teeth and limbs, and other surgical and dental appliances.

5. Measuring instruments, etc.

Establishments manufacturing barometers, hydrometers, thermometers, etc., nautical instruments, aeronautical indicators and instruments, industrial control apparatus (not electrical), surveying instruments, mathematical instruments and rules, etc.

101 ✓ HAW Manufacture and Repair of Watches and Clocks

1. Manufacture

The manufacture of complete watches and clocks (including electric clocks) and of parts other than springs, and of time locks, time switches, time recorders, etc.

2. Repair

The repairing and cleaning of watches and clocks.

102 HAP Jewellery, Plate and Refining of Precious Metals

Establishments engaged in assaying, smelting, refining, etc., of gold, silver and platinum, cutting and polishing of precious stones, and in the manufacture of jewellery, coins and medals, tableware (including spoons and forks) and ornaments of gold, silver, pewter, gold or silver plate, etc. The Royal Mint is included.

103 HB Musical Instruments

1. Gramophone records

Establishments manufacturing gramophone records.

2. Pianos and organs

The manufacture and repair (including tuning) of pianos, organs and parts. Automatic and player pianos are included.

3. Other

Establishments manufacturing all types of wind, string and percussion instruments.

ORDER X—TEXTILES

110 ✓ VAS Cotton Spinning, Doubling, etc.

Establishments engaged in the opening, picking, carding, etc., of cotton and the spinning, doubling, winding, etc., of cotton yarn and cotton waste yarn.

Order X—(continued)

Minimum List Heading Ministry of Labour Code

111 ✓ VAW Cotton Weaving, etc.

Establishments weaving all types of cotton fabric, except narrow fabrics (which are classified in Heading 121). The processes preparatory to weaving (beaming, warping, etc.), are included in this Heading when carried out by weavers, but in Heading 110 when carried out in spinning or doubling establishments or in establishments specialising in these processes. Establishments whose output includes 50% or more of goods containing rayon or nylon are classified in Heading 114.

112 ✓ VB Woollen and Worsted

1. Woollen section

The sorting, cleaning, etc., of wool, woollen and worsted waste pulling, the spinning, winding, etc., of woollen yarn and the weaving of all types of woollen cloth, including blankets.

2. Worsted combing, topmaking and spinning

The combing and making of wool tops and the spinning, twisting, winding, etc., of worsted yarn.

3. Worsted weaving

Establishments weaving all types of worsted cloth. Establishments which do both spinning and weaving are classified in this sub-division.

4. Wool felt

Establishments manufacturing wool felt.

113 VD Rayon, Nylon, etc., Production

Establishments producing rayon, nylon and other synthetic textile fibres. The production of staple fibre is included in this Heading but the spinning of staple fibre is included with the spinning of the natural fibre for which it is substituted.

114 VE Rayon, Nylon, etc., Weaving and Silk

1. Weaving

Establishments weaving fabrics, other than smallwares, from silk, rayon, nylon, etc., (including mixtures of these with cotton, wool, linen, etc.).

2. Other

Silk throwing and spinning, silk and rayon twisting, winding, warping, creping, etc.

115 VH Linen and Soft Hemp

Flax scutching, flax and hemp carding, spinning, etc., and the weaving of linen fabrics.

116 ✓ VM Jute

Jute sorting and spinning and the weaving of hessian, jute carpets and other jute fabrics. The making-up of jute fabrics into sacks, tarpaulins, etc., is excluded and classified in Heading 122.

117 ✓ VP Rope, Twine and Net

Establishments manufacturing rope, twine, string, cord, etc., fishing nets, garden and horticultural nets, sports nets, hammocks, etc.

118 ✓ VR Hosiery, and other Knitted Goods

The manufacture on knitting machines or by hand, of socks and stockings, underwear, gloves, cardigans, jumpers, etc., and of knitted fabrics. The making-up of clothing, etc., cut from knitted fabrics is excluded.

Order X—(continued)

Minimum List Heading	Ministry of Labour Code	
✓ 119	VS	Lace Establishments manufacturing lace curtains, veilings, embroidery, etc. The manufacture of lace garments is excluded.
✓ 120	VT	Carpets Establishments manufacturing carpets and rugs, other than jute carpets, travelling rugs, fur rugs and coir mats.
✓ 121	VXN	Narrow Fabrics <ol style="list-style-type: none"> Elastic webs and cords Establishments manufacturing elastic braid, webbing, cord, etc. Cotton smallwares Establishments manufacturing cotton ribbon, braid, tape, binding, bootlaces, pyjama girdles, machinery belting, etc. Other smallwares Establishments manufacturing ribbon, braid, tape, etc., from textiles other than cotton.
✓ 122	VXM	Made-up Textiles <ol style="list-style-type: none"> Canvas goods and sacks Establishments manufacturing or repairing tents, awnings, tarpaulins, cart covers, sails, bags, sacks, etc. Other made-up goods Establishments engaged in the cutting, stitching, hemming, embroidering, etc., of bed linen, table linen, cushion covers, duchess sets, flags and banners, cleaning and polishing cloths, etc. The making-up of wearing apparel and of soft furnishings such as curtains, blinds, loose covers, etc., is excluded.
✓ 123	VW	Textile Finishing, etc. <ol style="list-style-type: none"> Bleaching Establishments engaged in bleaching textile yarns and fabrics. Printing Establishments engaged in printing textile yarns and fabrics. Packing Establishments engaged in hooking, lapping, plaiting and packing textiles. Lace finishing Establishments engaged in dressing, gassing, ending, mending and finishing lace. Other textile finishing Establishments engaged in the carbonising, degreasing, dressing, dyeing, finishing, mercerising, shrinking, waterproofing, etc., of textiles other than lace.
✓ 129	VXZ	Other Textile Industries <ol style="list-style-type: none"> Asbestos Establishments spinning and weaving asbestos and manufacturing engine and boiler packing, brake and clutch linings, etc. Flock and rag Establishments engaged in rag and waste pulling, cleaning, scribbling, etc. Other Establishments spinning and weaving coconut fibre, horsehair, ramie, etc.; picking and willowing oakum; making coir mats, etc.

ORDER XI—LEATHER, LEATHER GOODS AND FUR

Minimum List Heading	Ministry of Labour Code	
130	KBL	Leather (Tanning and Dressing) and Fellmongery <ol style="list-style-type: none"> Leather Establishments engaged in the curing, degreasing, tanning, dyeing, etc., of all types of hides and skins and in making leather machinery belting and leather laces. Fellmongery Establishments engaged in removing the wool from sheep and lambskins and in making sheepskin mats and rugs.
131	KF	Leather Goods Establishments manufacturing leather trunks, suitcases, handbags, pocket books, belts, straps, harness, saddlery, etc. The manufacture of similar goods from leather substitutes is included. The manufacture of leather clothing is excluded.
132	KBS	Fur Establishments engaged in sorting, dressing and dyeing furs and in manufacturing fur apparel, fur muffs, fur trimmings, fur mats and rugs and hatters' fur.

ORDER XII—CLOTHING

140	WA	Tailoring <ol style="list-style-type: none"> Proofed garments Establishments manufacturing raincoats, oilskins, rubber garments and other waterproof clothing, including garments cut from plastic materials, for adults and children of both sexes. Other men's and boys' garments Establishments manufacturing men's and boys' overcoats, suits, jackets, trousers, kilts, uniforms, liveries, etc., whether ready-made or to measure. Clerical clothing (cassocks, surplices, etc.), is included. Other women's, girls' and infants' garments Establishments manufacturing coats, costumes, skirts, slacks and similar garments for women, girls and infants. Clothing renovating and reconditioning (wholesale) Establishments engaged in the renovating and reconditioning of second-hand clothing and in the adaptation of surplus military clothing for civilian use. Clothing repair depots maintained by the Service Departments are included. Establishments repairing clothing for members of the general public are excluded and classified in Heading 287.
141	WB	Dressmaking Establishments manufacturing women's, girls' and infants' dresses, blouses, dressing gowns, domestic aprons and overalls and other untailed outer garments.
142	WH	Overalls, Shirts, Underwear, etc. <ol style="list-style-type: none"> Overalls Establishments manufacturing men's and women's industrial overalls, dungarees, industrial headwear, chef's clothing, etc. Shirts, collars, etc. Establishments manufacturing men's and boys' shirts, collars, pyjamas, dressing gowns, underclothing (not knitted), athletic clothing, etc. Lingerie and baby linen Establishments manufacturing women's and girls' underclothing (not knitted), nightdresses, pyjamas, etc., and baby clothing.

Order XII—(continued)

Minimum List Heading	Ministry of Labour Code	
143	WE	Hats, Caps and Millinery 1. Millinery Establishments manufacturing women's and girls' hats, sun bonnets, hat shapes, millinery ornaments, etc. 2. Felt hats Establishments manufacturing wool felt and fur felt hats, hoods and capelines, fez caps and hat linings. 3. Cloth hats and caps Establishments manufacturing cloth hats and caps, berets (not knitted), and uniform caps (Service or civilian). 4. Other Establishments manufacturing straw hats, panama hats, tropical helmets, silk hats, collapsible opera hats, etc.
147	WS	Dress Industries not elsewhere specified 1. Corsets Establishments manufacturing corsets, suspender belts, brassieres, etc. 2. Gloves Establishments manufacturing all types of cloth, leather or fur gloves. Knitted gloves and rubber gloves are excluded and classified in Headings 118 and 190 respectively. 3. Handkerchiefs, scarves and ties Establishments manufacturing handkerchiefs, scarves, ties, etc. 4. Umbrellas and walking sticks Establishments manufacturing, repairing and recovering umbrellas and parasols and manufacturing walking sticks. 5. Other Establishments manufacturing belts and braces (not leather), garters, suspenders, cloth leggings and gaiters, puttees, wigs, theatrical costumes, artificial flowers, leather ornaments, etc.
148	WXM	Manufacture of Boots, Shoes, Slippers and Clogs (excluding rubber) Establishments manufacturing boots, shoes, slippers, clogs, leather leggings, insoles, etc. The cutting of leather soles and heels is included but not wooden heels or lasts. Rubber boots, goloshes, etc., are excluded and classified in Heading 190.
149	WXR	Repair of Boots and Shoes Establishments repairing boots, shoes, slippers and clogs.

ORDER XIII—FOOD, DRINK AND TOBACCO

150	XD	Grain Milling 1. Wheat Milling Establishments milling wheat. The production of self-raising and patent flour at milling establishments is included. 2. Other Establishments milling, flaking or rolling barley, oats, rye, rice, etc., splitting or grinding peas, beans, lentils, soya beans, sago, tapioca, or manufacturing ready-to-eat breakfast cereals such as cornflakes, puffed or shredded wheat.
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Order XIII—(continued)

Minimum List Heading	Ministry of Labour Code	
151	XAL	Bread and Flour Confectionery Bakeries and other establishments making bread, cakes, pastries, pies (other than meat pies), puddings (other than meat or canned puddings), etc. Bakehouses attached to bakers' shops are included.
152	XAB	Biscuits Establishments making biscuits, rusks, shortbread, crispbread, cereal fillers (sausage meal), etc.
153	XHM	Meat and Meat Products 1. Wholesale slaughtering Abattoirs and wholesale slaughterhouses, excluding those slaughtering animals not for human consumption. 2. Bacon curing and sausages Establishments curing bacon and ham and making sausages, meat pasties, pies and puddings, salted or pickled pork, black puddings, lard (not compound lard), etc. 3. Other Establishments canning and preserving meat and manufacturing meat extracts and essences.
154	XHC	Milk Products 1. Milk, butter and cheese Establishments sterilizing (pasteurizing) and bottling milk, and making butter, cheese, condensed milk, evaporated milk, dried milk, etc., including infant and invalid foods with a milk base. Milk bottling by retailers who do not maintain a central bottling or pasteurizing depot is excluded. 2. Ice cream Establishments manufacturing ice cream.
155	XHS	Sugar and Glucose Sugar refineries and other establishments producing sugar, syrup and treacle, molasses, invert sugar and glucose.
156	XE	Cocoa, Chocolate and Sugar Confectionery 1. Cocoa and chocolate Establishments manufacturing cocoa butter and powder drinking chocolate and chocolate confectionery of all kinds. 2. Sugar confectionery Establishments manufacturing boiled sweets, toffee, caramels, marzipan, liquorice, chewing gum and all other types of sweets.
157	XHF	Preserving of Fruit and Vegetables 1. Jam, marmalade, etc. Establishments manufacturing jam, marmalade, fruit jellies (not table jellies) and mincemeat. 2. Other Establishments preserving fruit and vegetables by canning, bottling, drying, dehydrating or quick-freezing, and manufacturing candied peel, crystallized fruit, potato crisps, potato flour, table jellies and jelly powders, pickles, ketchup, chutney, sauces and relishes, salad cream and mayonnaise.

Order XIII—(continued)

Minimum List Heading	Ministry of Labour Code	
162	XHZ	Food Industries not elsewhere specified 1. Margarine Establishments manufacturing margarine, compound lard and compound cooking fats. 2. Fish curing Establishments preserving fish by smoking, salting, dehydrating, pickling or quick-freezing. 3. Cattle, dog and poultry foods Establishments manufacturing or compounding cattle food, dog biscuits, fish meal, poultry grit and spice, animal medicines and condiments, birdseed, etc. The production of animal feeding stuffs as a by-product of seed-crushing or grain milling is excluded. 4. Vinegar and other condiments Establishments manufacturing vinegar, mustard and curry powder and grinding pepper and spices. 5. Starch Establishments manufacturing maize, potato, rice or wheat starch, cornflour, dextrine, laundry blue and laundry starch. 6. Other All other food industries, including soups and soup powder, blanc-mange powder, cake mixtures, coffee, fish canning, fish and meat pastes, egg pickling and drying, flour blending, vegetarian foods, ice manufacture, salt processing, etc.
163	XKB	Brewing and Malting Establishments manufacturing ale, porter and other beers.
164	XKC	Wholesale Bottling Establishments engaged in wholesale bottling of beer, wines, spirits, mineral waters, etc. Wholesale bottling of milk is classified in Heading 154.
168	XKZ	Other Drink Industries 1. Spirit distilling, rectifying and compounding Establishments distilling gin, whisky and industrial alcohol, blending whisky and prepared cocktails, rectifying gin and manufacturing yeast. The methylating of spirits is excluded and classified in Heading 31. 2. Wine and cider Establishments manufacturing British wines, cider and perry. 3. Soft drinks Establishments manufacturing aerated waters, fruit squashes and cordials, ginger beer, lemonade powder and crystals and other soft drinks.
169	XB	Tobacco Establishments manufacturing tobacco, cigars, cigarettes and snuff.

ORDER XIV—MANUFACTURES OF WOOD AND CORK

170	EA	Timber 1. Sawmilling, etc. Establishments engaged in sawing, planing, drying, bending, creosoting, etc., wood and in producing wood flooring, sawn fencing, wood sleepers, telegraph poles, mining timber, veneers, plywood, etc. 2. Other woodwork for buildings Establishments manufacturing wooden doors, window frames and other builders' woodwork, wooden poultry houses, greenhouses, summerhouses and other portable wooden buildings. Separate wood-working establishments of building firms are included.
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Order XIV—(continued)

Minimum List Heading	Ministry of Labour Code	
171	EBF	Furniture and Upholstery 1. Soft furnishings Establishments manufacturing curtains, blinds, loose covers, quilts, cushions, feather beds and pillows, mattresses (not wire mattresses), divan beds and similar goods. Shop and sun blinds are excluded and classified in Heading 172. 2. Other furniture and upholstery Establishments manufacturing or repairing wooden or upholstered domestic, office, school, church, theatre and cinema furniture, wooden wireless cabinets, billiard tables, upholstered seats for vehicles and aircraft, rustic furniture, basket furniture, etc. Metal furniture is excluded and classified in Heading 99.
172	EBS	Shop and Office Fitting Establishments manufacturing office, shop, bank, bar and hotel fittings, show cases, display and exhibition stands, shop fronts, shop and sun blinds, wood shutters, etc. Installation of these fittings is included when carried out by the manufacturers. Signwriting and lettering is also included in this Heading.
173	EM	Wooden Containers and Baskets 1. Coopering Establishments manufacturing wooden barrels, casks, kegs, vats, buckets, etc., and parts such as staves, cask heads and bungs. 2. Boxes, crates, etc. Establishments manufacturing wooden boxes, packing cases, crates, cigar boxes, tea chests and other similar containers. 3. Baskets Establishments preparing canes and osiers and manufacturing baskets, hampers, punnets, skips, trugs, etc.
179	EP	Miscellaneous Wood and Cork Manufactures 1. Cork manufactures Establishments manufacturing cork mats, stoppers, insulating material, life belts, buoys, etc. 2. Wooden heels, lasts, etc. Establishments manufacturing wooden heels, wooden lasts, boot trees, etc. 3. Other wood manufactures Establishments manufacturing other wooden goods, such as tool handles, picture frames, ladders, domestic woodware, coffins, etc. General carpenters and joiners (not mainly engaged on building work) are included.

ORDER XV—PAPER AND PRINTING

180	TA	Paper and Board 1. Paper coating Establishments manufacturing coated paper, including both those which make their own paper and those which coat paper manufactured elsewhere. Sensitized paper is excluded and classified in Heading 199. 2. Transparent cellulose wrapping Establishments manufacturing transparent cellulose wrapping. 3. Other Establishments manufacturing all other types of paper and board, including newsprint, printing and writing paper, wrapping paper, cigarette paper, cardboard and building board.
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Order XV—(continued)

Minimum List Heading	Ministry of Labour Code	
181	TH	Wallpaper Establishments making wallpaper.
182	TBC	Cardboard Boxes, Cartons and Fibre-board Packing Cases Establishments manufacturing all types of rigid or folding cardboard boxes, canisters and other containers, except paper bags which are classified in Heading 183.
183	TBZ	Manufactures of Paper and Board not elsewhere specified 1. Bags Establishments manufacturing paper bags, including printed bags when made at a bag-making establishment. 2. Manufactured stationery Establishments manufacturing writing pads, envelopes, office and school stationery, cardboard files and index cards. 3. Other All other establishments manufacturing paper, cardboard or papier mache goods.
186	TEN	Printing and Publishing of Newspapers and Periodicals Printers and publishers of newspapers, magazines, reviews, trade journals, etc., including publishers who do not do their own printing and printers of newspapers, etc., working on commission.
189	TEZ	Other Printing and Publishing, Bookbinding, Engraving, etc. Printers and publishers of books, maps, music, religious tracts, almanacs, etc.; general printers; printers of banknotes, postage stamps, tickets, christmas cards, playing cards account books, tabulating machine cards, etc.; and allied industries such as book-binding and repairing, diesinking and die stamping, etching and engraving, printing on metal, etc. This Heading includes H.M. Stationery Office and other Government printing establishments.

ORDER XVI—OTHER MANUFACTURING INDUSTRIES

190	KA ✓	Rubber 1. Tyres and tubes Establishments manufacturing solid and pneumatic tyres of all types and inner tubes. 2. Other rubber goods Establishments manufacturing sheet rubber, sponge rubber, rubber tubing and hose, balata belting, rubber footwear, gloves, bathing caps, toys, balls, flooring and tiling, etc. The manufacture of synthetic rubber is excluded and classified in Heading 31. Rubber clothing (other than footwear and gloves) is also excluded and classified in Heading 140.
191	ZB ✓	Linoleum, Leather Cloth, etc. Establishments manufacturing linoleum, feltbase, oilcloth, oilbaize, leatherette, etc.
192	ZD ✓	Brushes and Brooms Establishments manufacturing household brushes and brooms, toilet brushes, painters' and decorators' brushes, artists' brushes, mops, etc. Brushes made wholly or partly of plastic materials are included but wire brushes are excluded and classified in Heading 93.

Order XVI—(continued)

Minimum List Heading	Ministry of Labour Code	
193	HE	Toys, Games and Sports Requisites ✓ 1. Toys and games Establishments manufacturing children's toys of all kinds (except rubber toys), indoor games including chess and draughts sets and jig-saw puzzles, and conjuring apparatus. 2. Sports requisites Establishments manufacturing balls, bats, rackets, sticks and other equipment for all kinds of sports, ice and roller skates, gymnastic equipment, fishing rods and tackle, gut for rackets and musical instruments, etc. Sports nets are excluded and classified in Heading 117.
194	TK	Miscellaneous Stationers' Goods ✓ 1. Pens and pencils of all kinds Establishments manufacturing penholders, fountain pens and nibs, lead pencils, propelling pencils, pencil leads, crayons, pastels, etc. Nibs, other than fountain pen nibs, are excluded and classified in Heading 99. 2. Other stationers' goods Establishments manufacturing rubber stamps, dating stamps, ink pads, typewriter ribbons, duplicators (not duplicating machines), etc.
195	ZSC	Production and Printing of Cinematograph Films 1. Film studios Including the Crown Film Unit. 2. Printing of films Film laboratories engaged in developing, printing, colouring, repairing cinema films and sound tracks.
199	ZSM	Miscellaneous Manufacturing Industries ✓ 1. Plastics moulding, manipulating, etc. Establishments manufacturing plastics mouldings, castings and extrusions by compression or injection. Establishments making articles from plastics sheets, tubes or rods by cutting, grinding, turning, etc., are classified in the third sub-division of this Heading. 2. Photographic paper and films, etc. Establishments manufacturing film stock, photographic plates, sensitized paper, etc. 3. Other All other manufacturing industries not elsewhere specified.

ORDER XVII—BUILDING AND CONTRACTING

200	AB	Building 1. Government Building work carried out by direct employees (excluding non-industrial civil servants) of the Admiralty, Air Ministry, Ministry of Civil Aviation, Ministry of Supply, War Office and Ministry of Works. 2. Local Government Building Departments of Local Authorities and of Housing Associations. 3. Other Establishments engaged in erecting, repairing or decorating houses, shops, factories, etc., including establishments specializing in particular sections of the work, such as plumbing, plastering, roofing or installation of heating and ventilating apparatus.
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Order XVII—(continued)

Minimum List Heading	Ministry of Labour Code	
201	AP	Electric Wiring and Contracting Establishments undertaking electrical wiring in buildings, etc., and the erection and maintenance of electric signs.
202	AC	Civil Engineering Contracting 1. Government Civil engineering work carried out by direct employees (excluding non-industrial civil servants) of the Admiralty, Air Ministry, Ministry of Civil Aviation, Ministry of Supply, Ministry of Transport, War Office, and Ministry of Works. 2. Other Establishments constructing or repairing roads, bridges, docks, canals, railways, tunnels, airfields, etc.; laying drains, sewers, gas mains and cables; erecting telegraph and telephone lines; open-cast coal mining; laying out sports grounds; and other similar work. Small scale repair work on roads, etc., carried out by Local Authorities is excluded.

ORDER XVIII—GAS, ELECTRICITY AND WATER

Note :—Establishments (other than railway and tramway undertakings) producing gas, electricity or water primarily for their own use, are excluded from this Order.

210	ZAG	Gas Establishments producing and distributing gas, whether operated by Local Authorities or by companies. Showrooms are included.
211	ZAE	Electricity 1. Railways and tramways Establishments producing and distributing electricity primarily for use by railway and tramway (including trolleybus) undertakings. 2. Other Other establishments producing and distributing electricity. "District heating" and electricity showrooms are included.
212	ZAW	Water 1. Local authorities 2. Companies Establishments purifying and distributing water. Establishments operated by public boards, such as the Metropolitan Water Board, are classified in the first sub-division.

ORDER XIX—TRANSPORT AND COMMUNICATION

Note :—Separate establishments engaged in the repair of vehicles or aircraft are excluded from this Order, but ordinary maintenance and running repairs are included.

220	RE	Railways Railways (main line and other) including both the underground and surface railways operated by the London Transport Executive. Ancillary undertakings operated by the railways, such as locomotive and carriage workshops, catering services, air, omnibus or steamer services, docks and canals, are excluded and classified in their appropriate headings.
221	RH	Tramway and Omnibus Service Undertakings operating omnibuses, trams, and trolley-buses. Motor coach services operating on regular schedules and passenger lifts (e.g., for conveying passengers up or down cliffs) are included.

Order XIX—(continued)

Minimum List Heading	Ministry of Labour Code	
222	RMF	Other Road Passenger Transport Establishments operating taxi-cabs and private-hire cars (with or without drivers), motor coach tours, etc. Owner-drivers of taxi-cabs and hire cars are included.
223	RMG	Goods Transport by Road Cartage and haulage contractors (whether using motor or horse-drawn vehicles) of all types, including furniture removers. Transport Departments of establishments delivering their own goods (i.e., "C" Licence holders) are excluded.
224	RS	Sea Transport 1. Shipping Companies, etc. The shore establishments of companies (including railways) operating sea-going ships for the conveyance of either passengers or cargo. The operation of fishing vessels is excluded. 2. Sea-going personnel The crews of sea-going merchant ships, other than fishing vessels, including the Merchant Navy Pool. 3. Pilotage Establishments providing pilots for sea-going ships.
225	RTP	Port, River and Canal Transport Loading and unloading of vessels and the operation of tugs, lighters, barges, ferries, etc., in ports and inland waterways. The hiring of pleasure boats, punts, etc., is excluded.
226	RTH	Harbour, Dock, Canal, Conservancy, etc., Service Establishments (including Government establishments, Local Authorities, public boards and similar bodies) operating harbours, docks, canals, light-houses, lightships, etc., and conducting marine salvage operations.
227	RXA	Air Transport Aerodromes (including those operated by the Ministry of Civil Aviation) and air transport operators, whether working on regular schedules or on charter. Flying and glider clubs, flying schools and the establishments in the United Kingdom of Dominion and foreign air lines are included.
228	RXP	Postal, Telegraph and Wireless Communication All Post Office establishments, except the factories manufacturing telephone and telegraph apparatus (classified in Heading 72) and the Post Office Savings Department (classified in Heading 250); cable and wireless services (excluding the B.B.C.) and other telephone or telegraph services.
238	RXZ	Other Transport and Communication 1. Services incidental to transport Ship brokers, freight brokers, shipping agents, forwarding agents, travel ticket agents, tourist and excursion agents and similar establishments which facilitate the transport of passengers or goods but are not transport operators; motoring schools, car parks, the road patrols and other services of the motorists' organisations; establishments operating toll roads and toll bridges. 2. Other Establishments providing messenger service or portage, hiring hand trucks, barrows, tradesmen's cycles, bath chairs, etc.

Order XIX—(continued)

Minimum List Heading	Ministry of Labour Code	
239	RXS	Storage Warehouses (including bonded warehouses), cold storage, furniture repositories, safe deposits, etc.

ORDER XX—DISTRIBUTIVE TRADES

240	ZEC	Dealing in Coal, Builders' Materials, Grain and Agricultural Supplies (Wholesale or Retail) <ol style="list-style-type: none"> 1. Coal Merchants Wholesale or retail dealers in coal, coke and other solid fuels. 2. Builders' Merchants Wholesale or retail dealers in sand and gravel, bricks, slates, tiles, cement, glass (plate or sheet), builders' hardware, plumbers' goods, and other builders' materials and components; retail dealers in paint and varnish. 3. Corn, seed and agricultural merchants Wholesale or retail dealers in grain, seeds, hay, animal feeding stuffs, manure, insecticide sprays, etc. 4. Dealing in horses and livestock Dealers in horses, cattle, sheep, pigs and live poultry.
241	ZEM	Dealing in other Industrial Materials and Machinery <ol style="list-style-type: none"> 1. Dealing in ferrous and non-ferrous scrap Dealers in scrap iron, scrap steel and non-ferrous scrap metals. 2. Dealing in other metals Dealers in ferrous and non-ferrous metals, other than precious metals and scrap metal. 3. Dealing in timber Dealers in hardwood, softwood, plywood, pitwood, including casks, poles, sleepers, staves, tool handles, etc. 4. Dealing in skins and leather Dealers in hides, skins (including fur skins) and leather. 5. Dealing in textile materials and yarns Dealers in cotton, wool, flax, hemp, silk, rayon, etc., textile yarns and waste, and job and fent merchants. Dealers in piece goods are excluded and classified in Heading 244. 6. Dealing in industrial machinery Dealers in agricultural machinery and implements, contractors' plant, machine tools and other machinery for use in factories, and office machinery. 7. Dealing in other industrial materials Dealers in clay, granite, marble and other stone, edible oils, tallow, greases, industrial chemicals and dyes, paint and varnish (wholesale), paper making materials, rags, bones, old rope, used bottles, etc. (including marine stores).
242	ZEF	Wholesale Distribution of Food and Drink <ol style="list-style-type: none"> 1. Wholesale distribution of grocery and provisions Wholesale dealers in flour, sugar, tea, coffee, dairy products, eggs, bacon, etc. 2. Wholesale distribution of meat Wholesale dealers in meat, including meat for domestic animals. 3. Wholesale distribution of fish Wholesale dealers in wet, dried and shell fish.

Order XX—(continued)

Minimum List Heading	Ministry of Labour Code	
242	ZEF	Wholesale Distribution of Food and Drink—(continued) <ol style="list-style-type: none"> 4. Wholesale distribution of vegetables and fruit Wholesale dealers in potatoes and other vegetables, fruit and nuts. 5. Wholesale distribution of beer, wines and spirits Wholesale dealers in beer, cider, wines, spirits and liqueurs. 6. Wholesale distribution of chocolate and sugar confectionery 7. Wholesale distribution of other food and drink Wholesale dealers in hops, yeast, poultry and game.
243	ZEG	Retail Distribution of Food and Drink (excluding catering) <ol style="list-style-type: none"> 1. Retail distribution of grocery and provisions 2. Retail distribution of milk Retail distribution of milk, excluding retailers' central pasteurizing and bottling depots and distribution from farms with no separate retail establishment. Shops styling themselves "Dairies" but actually selling a range of general groceries should be classified in sub-division (1) of this Heading. 3. Retail distribution of meat Retail dealers in meat for human consumption and for domestic animals. 4. Retail distribution of fish Retail dealers in wet, dried and shell fish, poultry and game. 5. Retail distribution of vegetables and fruit 6. Retail distribution of bread and flour confectionery Retail dealers in bread, cakes and pastries. Bakehouses attached to bakers' shops are excluded and classified in Heading 151. 7. Retail distribution of other food and drink Retail dealers in cooked meats, vegetarian foods, ice cream, soft drinks, etc., and establishments licensed to sell beer, wines and spirits for consumption off the premises only. 8. General shops Shops dealing in both food and non-food goods and whose trade is so mixed that they cannot be classified in any of the preceding sub-divisions of this Heading. Department stores are excluded and classified in Heading 245.
244	ZEN	Wholesale Distribution of Non-Food Goods <ol style="list-style-type: none"> 1. Wholesale distribution of cigarettes and tobacco Wholesale dealers in tobacco, cigars and cigarettes. 2. Wholesale distribution of boots and shoes 3. Wholesale distribution of other clothing and textiles Wholesale dealers in piece goods, thread, hand knitting yarn, clothing, hats, blankets, bed linen, table linen, etc. 4. Wholesale distribution of hardware and electrical goods Wholesale dealers in cutlery, tools (not machine tools), china, glassware, hollow-ware, domestic ironmongery, electrical appliances, accessories and fittings, public address equipment, radio and television. 5. Wholesale distribution of paper, stationery and books Wholesale dealers in newsprint and other paper and board, paper bags, stationery, newspapers and other periodicals and books. 6. Wholesale distribution of chemists' wares Wholesale dealers in drugs, patent medicines, toilet preparations and perfumes.

Order XX—(continued)

Minimum List Heading	Ministry of Labour Code	
244	ZEN	Wholesale Distribution of Non-Food Goods—(continued)
		7. General Export Merchants Export merchants whose trade is too mixed to justify classification in any of the other sub-divisions of this Heading.
		8. Wholesale distribution of other non-food goods Wholesale dealers in petroleum products, new motor vehicles (not garages), cycles, gramophones and records, furniture, linoleum, bullion, jewellery and precious stones, watches and clocks, scientific surgical and dental instruments and appliances, photographic goods, leather goods, toys, sports goods, flowers, etc.
245	ZEP	Retail Distribution of Non-Food Goods
		1. Retail distribution of boots and shoes
		2. Retail distribution of other clothing and drapery Retail dealers in new or secondhand clothing for adults, children or infants, hats and millinery, gloves, piece goods and smallwares, hand knitting yarn, bed and table linen, etc. Separate selling establishments of bespoke tailors and establishments hiring out clothes are included.
		3. Retail distribution of hardware and electrical goods Retail dealers in cutlery, tools (not machine tools), china and earthenware, glassware, hollow-ware, domestic ironmongery, electrical appliances, accessories and fittings, radio and television (including radio hire).
		4. Retail distribution of books and stationery Retail dealers in books (new or secondhand), stationery, maps, picture post-cards, etc. Circulating libraries are included but newsagents and railway bookstalls are excluded and classified in Heading 246.
		5. Retail distribution of chemists' wares and photographic goods Retail dealers in drugs, herbs, patent medicines, toilet goods, perfumes, cameras, photographic films and accessories.
		6. Retail distribution of motor vehicles and cycles Retail dealers in motor vehicles (not garages), cycles, perambulators and motor and cycle accessories.
		7. Retail distribution of furniture Retail dealers in new or secondhand (including antique) furniture, carpets, linoleum, works of art, gramophones and records, pianos and other musical instruments.
		8. Retail distribution of jewellery, watches and clocks Retail dealers in jewellery and precious stones, gold and silver ware, watches and clocks. Establishments which are primarily watch and clock repairers are excluded and classified in Heading 101.
		9. Retail distribution of leather, sports and fancy goods Retail dealers in trunks, suitcases, hand bags, saddlery and other leather goods, sports equipment, fishing tackle, sporting guns and other firearms and ammunition, toys, games and fancy goods.
		10. Retail distribution of other non-food goods Retail dealers in optical and scientific goods, sewing machines, rubber goods, flowers, horticultural sundries, pet animals, postage stamps, etc.
		11. Department stores and variety chain stores Department stores, variety chain stores, bazaars. Department stores operated by Co-operative Societies are included. Wherever possible, restaurants attached to department stores should be excluded and classified in Heading 285.

Order XX—(continued)

Minimum List Heading	Ministry of Labour Code	
246	ZET	Retail Distribution of Confectionery, Tobacco and Newspapers
		1. Confectioners Retail dealers in chocolate and sugar confectionery.
		2. Tobacconists Retail dealers in tobacco, cigars and cigarettes.
		3. Newsagents Retail dealers in newspapers and periodicals. Railway bookstalls are included.
		4. Confectioner-tobacconist-newsagents Retail dealers in chocolate and sugar confectionery who also sell tobacco or newspapers or both.
		5. Tobacconist-newsagents Retail tobacconists who are also newsagents but do not deal in confectionery.

ORDER XXI—INSURANCE, BANKING AND FINANCE

250	PH	Insurance, Banking and Finance
		1. Insurance Companies and Societies transacting all types of insurance, friendly societies, insurance agents and brokers, Lloyd's underwriters, Lloyd's Shipping Registry, salvage organisations (not marine salvage). The Ministry of National Insurance is excluded.
		2. Banking and bill-discounting Banks, including Trustee Savings Banks, the Bankers' Clearing House, the National Saving Certificate and Savings Bank Divisions of the Post Office Savings Department, bill brokers, discount houses, etc.
		3. Finance Stock brokers and jobbers, company promoters, underwriters of stock and share issues, investment companies, investment trusts, building societies, mortgage brokers, money lenders, foreign exchange dealers, etc.
		4. Property owning and managing, etc. Land and estate companies, property investment companies and other similar organisations deriving their income from the owning and letting of houses, flats, lock-up garages, etc.; house and estate agents; rent-collecting agents. Housing associations are included, except those which are primarily builders and are classified in Heading 200.

ORDER XXII—PUBLIC ADMINISTRATION AND DEFENCE

260	ZH	National Government Service
		1. Royal Navy Serving members, of all ranks, of the Royal Navy, Royal Marines and Women's Royal Naval Service.
		2. Army Serving members, of all ranks, of the Army and Auxiliary Territorial Service.
		3. Royal Air Force Serving members, of all ranks, of the Royal Air Force and Women's Auxiliary Air Force.

Order XXII—(continued)

Minimum List Heading	Ministry of Labour Code	
260	ZH	National Government Service—(continued)
		4. Women's Nursing Services
		Nursing Officers of Queen Alexandra's Royal Naval Nursing Service, Queen Alexandra's Imperial Military Nursing Service and Princess Mary's Royal Air Force Nursing Service, members of Voluntary Aid Detachments, and Queen's Army Schoolmistresses.
		5. Defence Departments
		Civilian employees of the Admiralty, Air Ministry, War Office and Ministry of Defence, including the Judge Advocate-General's Office, the Meteorological Office and the Royal Observatory, but <i>excluding</i> Admiralty employees in shipbuilding and marine engineering, torpedo and explosives factories, War Office employees in R.E.M.E. workshops and employees of the Admiralty, Air Ministry and War Office engaged in building and civil engineering work.
		6. Other
		All other Government Departments and establishments except those classified in various manufacturing industries, building, transport and communications, education, medical services, etc. The central and local offices of the Ministries of Education, Health, National Insurance, etc., are included in this Heading but the schools, hospitals and similar establishments which they operate are excluded.
265	ZK	Local Government Service
		1. Police
		Police forces, excluding those maintained by the Defence Departments, railways, port authorities and similar bodies.
		2. Fire Service
		Fire brigades, excluding those maintained by employers primarily for the protection of their own premises.
		3. Other
		Other Local Government Services (including those of drainage boards, catchment boards, fishery boards, etc.), excluding trading services, schools, hospitals, etc., which are classified under their appropriate headings.

ORDER XXIII—PROFESSIONAL SERVICES

270	ZMA	Accountancy
		Accountants and auditors, excluding those employed full-time in other industries.
271	ZME	Education
		Educational establishments of all types, whether operated by the Government, Local Authorities or privately, including approved schools, technical schools, commercial schools, day or evening continuation schools, correspondence schools, music schools, art schools, etc., and libraries attached to educational establishments. Schools and colleges operated by the Service departments for serving members of the Armed Forces are excluded.
272	ZML	Law
		Barristers, solicitors, parliamentary agents, law students, etc. Barristers and solicitors employed full-time by the Government or Local Authorities or in other industries are excluded.
273	ZMD	Medical and Dental Services
		1. Hospitals
		Hospitals, sanatoria, nursing homes, mental homes and similar institutions, irrespective of ownership, but excluding those operated by the Service departments.

Order XXIII—(continued)

Minimum List Heading	Ministry of Labour Code	
273	ZMD	Medical and Dental Services—(continued)
		2. Other medical services
		Physicians, surgeons, nurses, midwives, masseurs, etc., not normally working in hospitals. Maternity and child welfare clinics, school medical services and other similar services are included.
		3. Dentistry
		Dental surgeons, dentists, dental hospitals and clinics (including school clinics) and dental students.
274	ZMR	Religion
		Religious bodies of all denominations, missionary societies, and similar organisations. The Ecclesiastical Commission and the Office of Queen Anne's Bounty are included. Schools, hospitals, etc., operated by religious bodies are excluded.
279	ZMZ	Other Professional and Business Services
		1. Consultant engineering
		Consultant engineers, mineral prospectors, naval architects, etc.
		2. Architecture
		3. Surveying
		Land, quantity, ship, cargo, produce, etc., surveyors. The Ordnance Survey is excluded and classified in Heading 260.
		4. Veterinary surgery
		Veterinary surgeons, animals' hospitals, etc.
		5. Trade and professional associations
		Trade unions, employers' associations, chambers of commerce, the institutes, societies, associations, etc., connected with the professions in other Headings and sub-divisions of this Order (including the bodies responsible for examinations and the granting of degrees and diplomas) and other similar organisations.
		6. Other
		Professional services not elsewhere specified, such as analytical chemists, metallurgists, actuaries, etc., in private practice, artists, authors, composers, playwrights, journalists (on own account) and business services such as advertising and bill posting agencies, typewriting, duplicating, circular addressing and translating agencies, employment agencies (not Government), theatre ticket agencies and other services rendered to businesses rather than to private persons.

ORDER XXIV—MISCELLANEOUS SERVICES

280	ZPA	Theatres, Cinemas, Music Halls, Concerts, etc.
		1. Cinemas
		Cinemas and film distributors. Film studios and the developing, printing, etc., of films are excluded and classified in Heading 195.
		2. Other
		Theatres, music halls, concert halls, circuses, opera, repertory and variety companies, orchestras and bands (including dance bands), etc., and theatrical agencies. The British Broadcasting Corporation and radio diffusion services are also included in this sub-division.

Order XXIV—(continued)

Minimum List Heading	Ministry of Labour Code	
281	—	Sport, Other Receptions and Betting
ZPB	1. Horse racing	Establishments operating race courses (including those owned by Local Authorities) and those training race horses. Jockeys are included, but bookmakers and totalisator operators are excluded.
ZPB	2. Dog racing	Greyhound racing tracks or coursing meetings, and the breeding and training of greyhounds and other dogs for racing.
ZPB	3. Golf	Golf clubs and golf courses or links, including those owned by Local Authorities.
ZPB	4. Other sport	Clubs, grounds, or courts, for football, cricket, tennis, hockey, boxing, rowing, squash rackets and other sports, swimming baths (not Local Authority), skating rinks, riding schools and stables, hunting kennels and stables, rifle ranges, billiards saloons, etc. The hiring of bathing tents and of pleasure boats, punts, etc., is included.
ZPC	5. Other recreations	Dance halls, dancing schools, amusement parks, fun fairs, menageries and zoos, entertainments, etc.
ZPE	6. Betting	Bookmakers, totalisators, football and racing pools, etc.
285	NS	Catering, Hotels, etc.
	1. Restaurants, snack bars, etc.	Restaurants, cafes, tea shops, snack bars, milk bars, soda fountains, etc. The catering activities of the railways (other than hotels), both at stations and on trains are included.
	2. Canteens	Industrial and staff canteens, school canteens, luncheon clubs, N.A.A.F.I. canteens and similar establishments not available to the general public. Canteens run by industrial establishments for their employees are, as far as possible, treated as separate establishments and included here.
	3. Lodging and boarding houses	Boarding houses, private hotels, hostels and establishments letting furnished apartments for short tenancies.
	4. Hotels and public houses	Licensed and temperance hotels, holiday camps, public houses, beer houses, etc.
	5. Social and political clubs	Social and political clubs, including residential clubs, but excluding sports clubs.
286	NXL	Laundries
		Mechanical and hand laundries.
287	NXO	Dry Cleaning, Job Dyeing, Carpet Beating, etc.
		Establishments engaged in dry cleaning, pressing or dyeing clothing, reblocking and renovating hats, invisible mending and other repairs and alterations to clothing, cleaning or dyeing carpets, curtains, etc.

Order XXIV—(continued)

Minimum List Heading	Ministry of Labour Code	
288	ZSH	Hairdressing and Manicure
		Men's and women's hairdressers, manicurists and beauty parlours.
290	PDR	Private Domestic Service (Resident)
		Indoor and outdoor domestic servants (including gardeners and chauffeurs) employed in private households and residing on their employer's premises.
291	PDN	Private Domestic Service (Non-Resident)
		Indoor and outdoor domestic servants employed in private households but not residing there. Charwomen and jobbing gardeners with more than one employer are included. Office cleaners are excluded and classified according to the employer's business.
299	ZSX	Other Services
	1. Funeral direction	Establishments undertaking the arrangements for funerals.
	2. Photography	Establishments engaged in commercial and portrait photography, and in developing, printing, colouring, enlarging, etc., photographs. The production and printing of standard cinematograph films is excluded and classified in Heading 195.
	3. Welfare and charitable services	Orphanages, homes for crippled children, blind, deaf and dumb, disabled, or aged persons (other than those maintained by the State or by Local Authorities), and other charitable organisations, Youth Centres, Boy Scouts, Girl Guides, Y.M.C.A., Y.W.C.A., etc.
	4. Community Service, not elsewhere specified	Museums, art galleries (not art dealers), botanical gardens and political organisations.
	5. Service of Colonial, Dominion and Foreign Governments	Establishments in the United Kingdom maintained by Colonial, Dominion and Foreign Governments and by international organisations such as the United Nations, the International Labour Office, etc.
	6. Other	All other services not elsewhere specified, including chimney sweeping, window cleaning, etc.

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