



*Companies House*  
— *for the record* —

# **Annual Return**

***August 2003***

# Annual Returns

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*This is a guide only and should be read with the relevant legislation.*

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## Introduction

This booklet tells you about the annual return (Forms 363a or 363s) that a company must deliver every year to Companies House.

An annual return is a snapshot of general information about a company's directors and secretary, registered office address, shareholders and share capital.

If you file the annual return late, or not at all, the company and its director(s) and secretary can be prosecuted.

You will find the relevant law in the Companies Act 1985 (as amended in 1989 and later).

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## CHAPTER 1

### Completing an annual return

#### 1. Which companies must send an annual return to Companies House?

Every company must deliver an annual return to Companies House within 28 days of its made-up date ([see question 3](#)). A company's director(s) and secretary are responsible for ensuring that the annual return:

- is delivered to Companies House within 28 days after the anniversary of incorporation or the anniversary of the made-up date of the last annual return; and
- gives a true picture of the management structure and capital (if applicable) of the company at the made-up date.

**Remember:** It is a criminal offence not to deliver the company's annual return within 28 days of the made-up date, for which company secretaries and directors may be prosecuted.

#### 2. What is an annual return (Form 363)?

An annual return is a snapshot of certain company information at the made-up date ([see question 3](#)). It is separate from a company's annual accounts. An annual return must contain the following information:

- the name of the company;
- its registered number;
- the type of company it is, for example, private or public;
- the registered office address of the company;
- the address where certain company registers are kept if not at the registered office;
- the principal business activities of the company ([see Principal Business Activities](#));
- the name and address of the company secretary;
- the name, usual residential address, date of birth, nationality and business occupation of all the company's directors;
- the date to which the annual return is made-up (the made-up date).

And if the company has share capital, the annual return must also contain:

- the nominal value of total [issued share capital](#);
- the names and addresses of shareholders and the number and type of shares they hold or transfer from other shareholders.

Note: Share capital requirements are explained in questions 8 to 11 below.

### **3. What is the made-up date?**

This is the date at which all the information in an annual return must be correct. The made-up date is usually the anniversary of:

- the incorporation of the company; or
- the made-up date of the previous annual return registered at Companies House.

### **4. When must the annual return be delivered to Companies House?**

All annual returns must be delivered to Companies House within 28 days of the made-up date given on the form.

### **5. Where do I get an annual return?**

Companies House will send an annual return to the registered office address of every company about two weeks before the made-up date. This document is pre-printed with company information already held on the public record and most companies use this form to make their annual return. This form is known as the 'shuttle' annual return (Form 363s). Companies may also request a shuttle annual return at any time by telephoning

Companies House on:

**Cardiff:** 0870 3333636

If the company is registered in England or Wales.

**Edinburgh:** 0131 535 5869

If the company is registered in Scotland.

## 6. Completing the shuttle annual return Form 363s

Follow the instructions on the covering letter and on the form, and use the form to tell us about any changes to:

- the company's registered office;
- the address at which the company's register of members is kept (if applicable);
- the address at which the company's register of debenture holders (if any) is kept;
- the principal business activities of the company;
- the details, for example, change of the usual residential address, of any company secretary or director and, if the information has been pre-printed, of any shareholder;
- the date a company officer resigned.

However, do not use the shuttle annual return Form 363s to tell us about:

- the appointment of a new company officer; for this use Form [288a](#);
- any change in a company's total nominal capital ([see question 9](#));
- the allotment of new shares by a company; use [Form 88\(2\)](#).

Note: Share capital requirements are explained in questions 8-11 below.

## 7. Completing the annual return Form 363a

As an alternative to the shuttle annual return, you can use the annual return Form 363a. This form does not include any pre-printed company information. It is normally completed by companies who use secretarial software packages.

All the details you give on Form 363a should confirm the company information already held on the Companies House public record at the made-up date - except shareholder information. The details you should give are stated under [question 2](#) of this guide. You may only change the details by sending one or more of the following statutory form(s) with the document:

- change of registered office address. Use [Form 287](#);
- appointment of company director or secretary. Use [Form 288a](#);
- change of details, for example, the address of a company officer. Use [Form 288c](#);
- resignation of company officers. Use [Form 288b](#);

- notification or change of address where register of members is kept. Use [Form 353](#);
- notification or change of address of location of register of debenture holders. Use [Form 190](#);
- allotment of new shares. Use [Form 88\(2\)](#);
- change to the company's total share capital. (See [question 9](#).)

Note: Share capital requirements are explained in questions 8-11.

We will not register an annual return Form 363a if it shows information that differs from the public record unless we have been notified of the change on the appropriate statutory form.

## 8. What information does Companies House require about share capital?

*This applies to every company with a share capital.* If a company has converted shares into stock, give the corresponding information in relation to that stock, stating the amount of stock instead of the number and nominal value of the shares.

For most companies with share capital, the shuttle annual return (Form 363s) will include pre-printed information about the company's total issued share capital. If the information is not pre-printed or if you use Form 363a, please state for each class of issued share:

- the name of the class of each type of share. For example, ordinary or preference shares;
- the total number of shares issued to shareholders at the made-up date of the return;
- the total nominal value of issued shares of that class at the date of the return.

Note: The total nominal value of the shares is the total nominal or face value of the shares excluding any premium.

## 9. How do I tell Companies House if the share capital details are incorrect?

If a company has changed its share capital by:

- altering its structure; and/or
- increasing its total nominal value;

then you must complete and send one or more of the following forms to Companies House with the annual return:

- [Form 122](#): Notification of consolidation, division, sub-division, redemption or cancellation of shares, or conversion or re-conversion of stock into shares;

- [Form 123](#): Notification of increase in nominal capital; \*
- [Form 128\(1\)](#): Notification of rights to allotted shares that are not stated in the company's memorandum or articles; \*
- [Form 128\(3\)](#): Notification of variation of rights to allotted shares that are not stated in the company's memorandum or articles; \*
- [Form 128\(4\)](#): Notification of assigning a new name to any class of share other than by amendment of the company's memorandum or articles; \*
- [Form 169](#): Return by company purchasing its own shares.

\* A copy of the appropriate company resolution authorising the change is also required.

If you need further information about the circumstances in which you should send these forms (and others) to Companies House, telephone:

**Cardiff:** 0870 3333636

If the company is registered in England or Wales.

**Edinburgh:** 0131 535 5869

If the company is registered in Scotland.

## 10. When do I have to list all company members?

Whichever type of annual return form is used, a company with share capital must provide a 'full list' of all its members on:

- its first annual return following incorporation;
- every third annual return after it has provided a full list.

The intervening two annual returns need only report changes to shareholder information that have taken place during that year - that is, shares transferred and particulars relating to shareholders who have become members or ceased to be members.

A 'full list' annual return must contain the following information about a company's shareholders:

- the name and address of every shareholder of the company at the made-up date;
- the name and address of every shareholder who has ceased to be a member of the company since the made-up date of the previous annual return (or in the case of a first return, since the incorporation of the company);
- the number of shares of each class held by each member of the company at the made-up date of the annual return;
- the date of registration and the number of shares of each class transferred by each member or past member since the made-up date of the previous annual return (or in the case of a first return, since the incorporation of the company).

On a shuttle annual return Form 363s, Companies House will pre-print the individual shareholder information where the details are available and if a company has 20 or fewer shareholders. Use the space provided alongside the details of each shareholder to make any necessary amendments to the information.

**Remember:** A company may issue additional shares provided that Companies House is or has been notified of the allotment of the shares on [Form 88\(2\)](#).

## 11. Are there other ways of providing individual shareholder details?

By prior arrangement, companies may provide shareholder information to Companies House in a format other than on the form provided, for example, on floppy disk or CD-ROM.

If you wish to supply the list of company's members in a format other than on the schedules provided, please telephone:

**Cardiff:** 0870 3333636

If the company is registered in England or Wales.

**Edinburgh:** 0131 535 5869

If the company is registered in Scotland.

**Tip:** Companies with a large number of shareholders may find it more convenient to provide a full list of members with each annual return.

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## CHAPTER 2

### Further information

#### 1. How do I send information to the Registrar?

You may deliver documents to the Registrar by hand (personally or by courier), including outside office hours, bank holidays and weekends to Cardiff, London and Edinburgh.

You may also send documents by post or by the Hays Document Exchange service (DX). If you send documents, please address them to:

For companies incorporated in  
England & Wales:

For companies incorporated in  
Scotland:

The Registrar of Companies  
Companies House  
Crown Way  
Cardiff CF14 3UZ  
  
DX33050 Cardiff

The Registrar of Companies  
Companies House  
37 Castle Terrace  
Edinburgh EH1 2EB  
  
DX ED235 Edinburgh 1

We will only acknowledge receipt of documents at Companies if you provide a stamped addressed envelope.

**Please note: Companies House does not accept accounts or any other statutory documents by fax.**

## 2. Where do I get forms and guidance booklets?

This is one of a series of Companies House booklets which provide a simple guide to the Companies Act.

[Statutory forms](#) and [guidance booklets](#) are available, free of charge from Companies House. The quickest way to get them is through this website or by telephoning 0870 3333636.

If you prefer you can write to our stationery sections in [Cardiff](#) or [Edinburgh](#).

Forms can also be obtained from legal stationers, accountants, solicitors and company formation agents - addresses in business phone books.

### **Principal Business Activities**

*This classification is based on the UK Standard Industrial Classification (SIC 03) Codes including sub-class revisions effective from 1 January 2003*

<b>Trade Code</b>	<b>Group A - Agriculture, Hunting and Forestry</b>
0111	Grow cereals & other crops
0112	Grow vegetables & nursery products
0113	Grow fruit, nuts, beverage & spice crops
0121	Farming of cattle, dairy farming
0122	Farm sheep, goats, horses, etc.
0123	Farming of swine
0124	Farming of poultry

0125 Other farming of animals  
0130 Crops combined with animals, mixed farms  
0141 Agricultural service activities  
0142 Animal husbandry services, not vets  
0150 Hunting and game rearing inc. services  
0201 Forestry & logging  
0202 Forestry & logging related services

**Trade Code Group B - Fishing**

0501 Fishing  
0502 Operation of fish hatcheries & farms

**Trade Code Group C - Mining & Quarrying**

**CA Mining & Quarrying Energy Materials**

1010 Mining and agglomeration of hard coal  
1020 Mining and agglomeration of lignite  
1030 Extraction and agglomeration of peat  
1110 Extraction of petroleum & natural gas  
1120 Services to oil and gas extraction  
1200 Mining of uranium & thorium ores

**CB Mine & Quarry, Not Energy Materials**

1310 Mining of iron ores  
1320 Mining of non-ferrous metal ores  
1411 Quarrying of stone for construction  
1412 Quarry of limestone, gypsum & chalk  
1413 Quarrying of slate  
1421 Operation of gravel and sand pits  
1422 Mining of clays and kaolin  
1430 Mine chemical & fertilizer minerals  
1440 Production of salt  
1450 Other mining and quarrying

**Trade Code Group D - Manufacturing**

## **DA Manufacture of Food; Beverages & Tobacco**

1511	Production and preserving of meat
1512	Production & preserve poultry meat
1513	Production meat & poultry products
1520	Process & preserve fish & products
1531	Processing & preserve potatoes
1532	Manufacture of fruit & vegetable juice
1533	Process etc. fruit, vegetables
1541	Manufacture of crude oils and fats
1542	Manufacture of refined oils & fats
1543	Manufacture margarine & similar edible fats
1551	Operation dairies & cheese making
1552	Manufacture of ice cream
1561	Manufacture of grain mill products
1562	Manufacture of starches & starch products
1571	Manufacture of prepared farm animal feeds
1572	Manufacture of prepared pet foods
1581	Manufacture of bread, fresh pastry & cakes
1582	Manufacture biscuits, preserved pastry etc.
1583	Manufacture of sugar
1584	Manufacture cocoa, chocolate, confectionery
1585	Manufacture macaroni & similar farinaceous
1586	Processing of tea and coffee
1587	Manufacture of condiments & seasonings
1588	Manufacture of homogenised & dietetic food
1589	Manufacture of other food products
1591	Manufacture distilled potable alcoholic drinks
1592	Ethyl alcohol fermented materials
1593	Manufacture of wines
1594	Manufacture of cider & other fruit wines

- 1595 Manufacture other non-distilled fermented drinks
- 1596 Manufacture of beer
- 1597 Manufacture of malt
- 1598 Produce mineral water, soft drinks
- 1600 Manufacture of tobacco products

**DB Manufacture of Textiles & Textile Products**

- 1711 Prepare & spin cotton-type fibres
- 1712 Prepare & spin woollen-type fibres
- 1713 Prepare & spin worsted-type fibres
- 1714 Preparation & spin flax-type fibres
- 1715 Throw & prepare silk, synthetic etc.
- 1716 Manufacture of sewing threads
- 1717 Preparation & spin of other textiles
- 1721 Cotton-type weaving
- 1722 Woollen-type weaving
- 1723 Worsted-type weaving
- 1724 Silk-type weaving
- 1725 Other textile weaving
- 1730 Finishing of textiles
- 1740 Manufacture made-up textiles, not apparel
- 1751 Manufacture of carpet & rugs
- 1752 Manufacture cordage, rope, twine & netting
- 1753 Manufacture nonwovens & goods, not apparel
- 1754 Manufacture of other textiles
- 1760 Manufacture of knitted & crocheted fabrics
- 1771 Manufacture of knitted & crocheted hosiery
- 1772 Manufacture knit & crocheted pullovers, etc.
- 1810 Manufacture of leather clothes
- 1821 Manufacture of workwear
- 1822 Manufacture of other outerwear

- 1823 Manufacture of underwear
- 1824 Manufacture other wearing apparel etc.
- 1830 Dress & dye fur; manufacture fur articles

**DC Manufacture of Leather & Leather Products**

- 1910 Tanning and dressing of leather
- 1920 Manufacture of luggage & the like, saddlery
- 1930 Manufacture of footwear

**DD Manufacture of Wood & Wood Products**

- 2010 Sawmill, plane, impregnation wood
- 2020 Manufacture of veneer sheets, plywood, etc.
- 2030 Manufacture builders' carpentry & joinery
- 2040 Manufacture of wooden containers
- 2051 Manufacture of other products of wood
- 2052 Manufacture of articles of cork, straw etc.

**DE Manufacture Paper; Publishing; Printing**

- 2111 Manufacture of pulp
- 2112 Manufacture of paper & paperboard
- 2121 Manufacture of cartons, boxes & cases of corrugated paper & paperboard
- 2122 Manufacture of household & toilet goods
- 2123 Manufacture of paper stationery
- 2124 Manufacture of wallpaper
- 2125 Manufacture of paper & paperboard goods
- 2211 Publishing of books
- 2212 Publishing of newspapers
- 2213 Publish journals & periodicals
- 2214 Publishing of sound recordings
- 2215 Other publishing
- 2221 Printing of newspapers
- 2222 Printing not elsewhere classified

- 2223 Bookbinding and finishing
- 2224 Pre-press activities
- 2225 Ancillary operations related to printing
- 2231 Reproduction of sound recording
- 2232 Reproduction of video recording
- 2233 Reproduction of computer media

**DF Manufacture Coke, Petroleum Products & Nuclear**

- 2310 Manufacture of coke oven products
- 2320 Manufacture of refined petroleum products
- 2330 Processing of nuclear fuel

**DG Manufacture Chemicals, Prods & Man-Made**

- 2411 Manufacture of industrial gases
- 2412 Manufacture of dyes and pigments
- 2413 Manufacture other inorganic basic chemicals
- 2414 Manufacture other organic basic chemicals
- 2415 Manufacture fertilizers, nitrogen compounds
- 2416 Manufacture of plastics in primary forms
- 2417 Manufacture synthetic rubber primary forms
- 2420 Manufacture of pesticides & agro-chemicals
- 2430 Manufacture of paints, print ink & mastics etc.
- 2441 Manufacture of basic pharmaceutical prods
- 2442 Manufacture of pharmaceutical preparations
- 2451 Manufacture soap & detergents, polishes etc.
- 2452 Manufacture perfumes & toilet preparations
- 2461 Manufacture of explosives
- 2462 Manufacture of glues and gelatines
- 2463 Manufacture of essential oils
- 2464 Manufacture photograph chemical material
- 2465 Manufacture of prepared unrecorded media
- 2466 Manufacture of other chemical products

2470 Manufacture of man-made fibres

**DH Manufacture of Rubber & Plastic Products**

2511 Manufacture of rubber tyres & tubes

2512 Retread & rebuild rubber tyres

2513 Manufacture of other rubber products

2521 Manufacture of plastic plates, sheets, etc.

2522 Manufacture of plastic packing goods

2523 Manufacture of builders' ware of plastic

2524 Manufacture of other plastic products

**DI Manufacture Other Non-Metal Mineral Products**

2611 Manufacture of flat glass

2612 Shaping & process of flat glass

2613 Manufacture of hollow glass

2614 Manufacture of glass fibres

2615 Manufacture other glass inc. technical

2621 Manufacture of ceramic household etc. goods

2622 Manufacture of ceramic sanitary fixtures

2623 Manufacture of ceramic insulators etc.

2624 Manufacture other technical ceramic goods

2625 Manufacture of other ceramic products

2626 Manufacture of refractory ceramic products

2630 Manufacture of ceramic tiles & flags

2640 Manufacture of bricks, etc. in baked clay

2651 Manufacture of cement

2652 Manufacture of lime

2653 Manufacture of plaster

2661 Manufacture concrete goods for construction

2662 Manufacture plaster goods for construction

2663 Manufacture of ready-mixed concrete

2664 Manufacture of mortars

- 2665 Manufacture of fibre cement
- 2666 Manufacture other articles of concrete, etc.
- 2670 Cutting, shaping & finish stone
- 2681 Production of abrasive products
- 2682 Manufacture other non-metal mineral

### **DJ Basic Metals & Fabricated Products**

- 2710 Manufacture of basic iron & steel & of Ferro-alloys
- 2721 Manufacture of cast iron tubes
- 2722 Manufacture of steel tubes
- 2731 Cold drawing
- 2732 Cold rolling of narrow strips
- 2733 Cold forming or folding
- 2734 Wire drawing
- 2741 Precious metals production
- 2742 Aluminium production
- 2743 Lead, zinc and tin production
- 2744 Copper production
- 2745 Other non-ferrous metal production
- 2751 Casting of iron
- 2752 Casting of steel
- 2753 Casting of light metals
- 2754 Casting of other non-ferrous metals

### **Manufacture Fabricated Metal, Not Machines**

- 2811 Manufacture metal structures & parts
- 2812 Manufacture builders' carpentry of metal
- 2821 Manufacture tanks, etc. & metal containers
- 2822 Manufacture central heating rads & boilers
- 2830 Manufacture steam generators, not boilers
- 2840 Forge press stamp & roll form metal
- 2851 Treatment and coat metals

- 2852 General mechanical engineering
- 2861 Manufacture of cutlery
- 2862 Manufacture of tools
- 2863 Manufacture of locks and hinges
- 2871 Manufacture steel drums, similar containers
- 2872 Manufacture of light metal packaging
- 2873 Manufacture of wire products
- 2874 Manufacture fasteners, screw, chains etc.
- 2875 Manufacture other fabricated metal products

**DK Manufacture of Machinery & Equipment**

- 2911 Manufacture engines, not aircraft, etc.
- 2912 Manufacture of pumps & compressors
- 2913 Manufacture of taps and valves
- 2914 Manufacture bearings, gears, gear etc.
- 2921 Manufacture of furnaces & furnace burners
- 2922 Manufacture of lift & handling equipment
- 2923 Manufacture non-domestic ventilation
- 2924 Manufacture of other general machinery
- 2931 Manufacture of agricultural tractors
- 2932 Manufacture other agric. & forestry machines
- 2941 Manufacture of portable hand held power tools
- 2942 Manufacture of metalworking tools
- 2943 Manufacture of other machine tools not elsewhere classified
- 2951 Manufacture of machinery for metallurgy
- 2952 Manufacture machines for mining, quarry etc.
- 2953 Manufacture for food, beverage & tobacco
- 2954 Manufacture for textile, apparel & leather
- 2955 Manufacture machinery for paper & board
- 2956 Manufacture other special purpose machine
- 2960 Manufacture of weapons & ammunition

2971	Manufacture of electric domestic appliances
2972	Manufacture non-electric domestic appliances
	<b>DL Manufacture Electrical &amp; Optical Equipment</b>
	<b>Manufacture of Office Machinery &amp; Computers</b>
3001	Manufacture of office machinery
3002	Manufacture computers & process equipment
	<b>Manufacture of Electrical Machinery etc.</b>
3110	Manufacture electric motors, generators etc.
3120	Manufacture electricity distribution etc.
3130	Manufacture of insulated wire & cable
3140	Manufacture of accumulators, batteries etc.
3150	Manufacture lighting equipment & lamps
3161	Manufacture electric equipment, engines etc.
3162	Manufacture other electrical equipment
	<b>Manufacture of Radio, TV &amp; Equipment</b>
3210	Manufacture of electronic components
3220	Manufacture TV transmitters, telephony etc.
3230	Manufacture TV & radio, sound or video etc.
	<b>Manufacture Medical &amp; Precision Instruments</b>
3310	Manufacture medical, orthopaedic etc. equipment
3320	Manufacture instruments for measuring etc.
3330	Manufacture indust process control equipment
3340	Manufacture optical, photographic etc. equipment
3350	Manufacture of watches and clocks
	<b>DM Manufacture of Transport Equipment</b>
3410	Manufacture of motor vehicles
3420	Manufacture motor vehicle bodies etc.
3430	Manufacture motor vehicle & engine parts
	<b>Manufacture of Other Transport Equipment</b>
3511	Building and repairing of ships

3512	Build & repair pleasure & sport boats
3520	Manufacture of railway locomotives & stock
3530	Manufacture of aircraft & spacecraft
3541	Manufacture of motorcycles
3542	Manufacture of bicycles
3543	Manufacture of invalid carriages
3550	Manufacture other transport equipment

**DN Manufacturing nec**

3611	Manufacture of chairs and seats
3612	Manufacture other office & shop furniture
3613	Manufacture of other kitchen furniture
3614	Manufacture of other furniture
3615	Manufacture of mattresses
3621	Striking of coins and medals
3622	Manufacture of jewellery & related
3630	Manufacture of musical instruments
3640	Manufacture of sports goods
3650	Manufacture of games and toys
3661	Manufacture of imitation jewellery
3662	Manufacture of brooms and brushes
3663	Other manufacturing

**Recycling**

3710	Recycling of metal waste and scrap
3720	Recycling non-metal waste & scrap

**Trade Code Group E - Electricity, Gas and Water Supply**

4011	Production of electricity
4012	Transmission of electricity
4013	Distribution & trade in electricity
4021	Manufacture of gas
4022	Distribution & trade of gaseous fuels through mains

4030	Steam and hot water supply
4100	Collection, purify etc. of water
<b>Trade Code</b>	<b>Group F - Construction</b>
4511	Demolition buildings; earth moving
4512	Test drilling and boring
4521	General construction & civil engineering
4522	Erection of roof covering & frames
4523	Construction roads, airfields etc.
4524	Construction of water projects
4525	Other special trades construction
4531	Installation electrical wiring etc.
4532	Insulation work activities
4533	Plumbing
4534	Other building installation
4541	Plastering
4542	Joinery Installations
4543	Floor and wall covering
4544	Painting and glazing
4545	Other building completion
4550	Rent construction equipment with operator

<b>Trade Code</b>	<b>Group G - Wholesale, Retail; Certain Repair</b>
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5010	Sale of motor vehicles
5020	Maintenance & repair of motors
5030	Sale of motor vehicle parts etc.
5040	Sale, repair etc. m'cycles & parts
5050	Retail sale of automotive fuel
	<b>Wholesale, Commission, Not Motors</b>
5111	Agents agricultural & textile raw materials
5112	Agents in sale of fuels, ores, etc.
5113	Agents in building materials

5114	Agents in industrial equipment, etc.
	<b>Wholesale, Retail; Certain Repair (cont.)</b>
5115	Agents in household goods, etc.
5116	Agents in textiles, footwear etc.
5117	Agents in food, drink & tobacco
5118	Agents in particular products
5119	Agents in sale of variety of goods
5121	Wholesale of grain, animal feeds
5122	Wholesale of flowers and plants
5123	Wholesale of live animals
5124	Wholesale hides, skins and leather
5125	Wholesale of unmanufactured tobacco
5131	Wholesale of fruit and vegetables
5132	Wholesale of meat and meat products
5133	Wholesale of dairy products
5134	Wholesale of alcohol and other drinks
5135	Wholesale of tobacco products
5136	Wholesale sugar, chocolate etc.
5137	Wholesale coffee, tea, cocoa etc.
5138	Wholesale other food inc fish, etc.
5139	Non-specialised wholesale food, etc.
5141	Wholesale of textiles
5142	Wholesale of clothing and footwear
5143	Wholesale electric household goods
5144	Wholesale of china, wallpaper etc.
5145	Wholesale of perfume and cosmetics
5146	Wholesale of pharmaceutical goods
5147	Wholesale of other household goods
5151	Wholesale fuels & related products
5152	Wholesale of metals and metal ores

- 5153 Wholesale wood, construction etc.
- 5154 Wholesale hardware, plumbing etc.
- 5155 Wholesale of chemical products
- 5156 Wholesale other intermediate goods
- 5157 Wholesale of waste and scrap
- 5181 Wholesale of machine tools
- 5182 Wholesale of mining, construction & civil engineering machinery
- 5183 Wholesale of machinery for the textile industry, & of sewing & knitting machines
- 5184 Wholesale of computers, computer peripheral equipment & software
- 5185 Wholesale of other office machinery & equipment
- 5186 Wholesale of other electronic parts & equipment
- 5187 Wholesale of other machinery for use in industry, trade & navigation
- 5188 Wholesale of agricultural machinery & accessories & implements, including tractors
- 5190 Other wholesale

**Retail Trade, Not Motors; Repairs**

- 5211 Retail in non-specialised stores holding an alcohol licence, with food, beverages or tobacco predominating, not elsewhere classified
- 5212 Other retail non-specialised stores
- 5221 Retail of fruit and vegetables
- 5222 Retail of meat and meat products
- 5223 Retail of fish, crustaceans etc.
- 5224 Retail bread, cakes, confectionery
- 5225 Retail alcoholic & other beverages
- 5226 Retail sale of tobacco products
- 5227 Other retail food etc. specialised
- 5231 Dispensing chemists
- 5232 Retail medical & orthopaedic goods
- 5233 Retail cosmetic & toilet articles
- 5241 Retail sale of textiles

5242	Retail sale of clothing
5243	Retail of footwear & leather goods
5244	Retail furniture household etc.
5245	Retail electric h'hold, etc. goods
5246	Retail hardware, paints & glass
5247	Retail books, newspapers etc.
5248	Other retail specialised stores
5250	Retail other secondhand goods
5261	Retail sale via mail order houses
5262	Retail sale via stalls and markets
5263	Other non-store retail sale
5271	Repair boots, shoes, leather goods
5272	Repair electrical household goods
5273	Repair of clocks & jewellery
5274	Repair not elsewhere classified

**Trade Code      Group H - Hotels and Restaurants**

5510	Hotels & Motels with or without restaurant
5521	Youth hostels and mountain refuges
5522	Camp sites, including caravan sites
5523	Other provision of lodgings
5530	Restaurants
5540	Bars
5551	Canteens
5552	Catering

**Trade Code      Group I - Transport, Storage & Communication**

6010	Transport via railways
6021	Other sched passenger land transport
6022	Taxi operation
6023	Other passenger land transport
6024	Freight transport by road

6030 Transport via pipelines

**Water Transport**

6110 Sea and coastal water transport

6120 Inland water transport

**Air Transport**

6210 Scheduled air transport

6220 Non-scheduled air transport

6230 Space transport

**Support Transport; Travel Agencies**

6311 Cargo handling

6312 Storage & warehousing

6321 Other supporting land transport

6322 Other supporting water transport

6323 Other supporting air transport

6330 Travel agencies etc; tourist

6340 Other transport agencies

**Post and Telecommunications**

6411 National post activities

6412 Courier other than national post

6420 Telecommunications

**Trade Code Group J - Financial Intermediation**

6511 Central banking

6512 Other monetary intermediation

6521 Financial leasing

6522 Other credit granting

6523 Other financial intermediation

**Insurance, Pension not comp soc sec**

6601 Life insurance/reinsurance

6602 Pension funding

6603 Non-life insurance/reinsurance

## **Activities Aux to Financial Intermed**

- 6711 Administration of financial markets
- 6712 Security broking & fund management
- 6713 Auxiliary financial intermed
- 6720 Auxiliary insurance & pension fund

## **Trade Code Group K - Real Estate, Renting & Business**

- 7011 Development & sell real estate
- 7012 Buying & sell own real estate
- 7020 Letting of own property
- 7031 Real estate agencies
- 7032 Manage real estate, fee or contract

## **Renting Equipment Without Operator**

- 7110 Renting of automobiles
- 7121 Rent other land transport equipment
- 7122 Rent water transport equipment
- 7123 Renting of air transport equipment
- 7131 Rent agricultural machinery & equipment
- 7132 Rent civil engineering machinery
- 7133 Rent office machinery inc. computers
- 7134 Rent other machinery & equipment
- 7140 Rent personal & household goods

## **Computer and Related Activities**

- 7210 Hardware consultancy
- 7221 Software publishing
- 7222 Other software consultancy and supply
- 7230 Data processing
- 7240 Data base activities
- 7250 Maintenance office & computing machinery
- 7260 Other computer related activities

## **Research and Development**

7310	R & D on nat sciences & engineering
7320	R & D on soc sciences & humanities
	<b>Other Business Activities</b>
7411	Legal activities
7412	Accounting, auditing; tax consult
7413	Market research, opinion polling
7414	Business & management consultancy
7415	Holding Companies including Head Offices
7420	Architectural, technical consult
7430	Technical testing and analysis
7440	Advertising
7450	Labour recruitment
7460	Investigation & security
7470	Other cleaning services
7481	Portrait photographic activities, other specialist photography, film processing
7482	Packaging activities
7485	Secretarial & translation activities
7486	Call centre activities
7487	Other business activities
7499	Non-trading company

<b>Trade Code</b>	<b>Group L - Public Administration &amp; Defence</b>
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7511	General (overall) public service
7512	Regulation health, education, etc.
7513	Regulation more efficient business
7514	Support services for government
7521	Foreign affairs
7522	Defence activities
7523	Justice and judicial activities
7524	Public security, law & order

7525	Fire service activities
7530	Compulsory social security
<b>Trade Code</b>	<b>Group M - Education</b>
8010	Primary education
8021	General secondary education
8022	Technical & vocational secondary
8030	Higher education
8041	Driving school activities
8042	Adult and other education
<b>Trade Code</b>	<b>Group N - Health and Social Work</b>
8511	Hospital activities
8512	Medical practice activities
8513	Dental practice activities
8514	Other human health activities
8520	Veterinary activities
8531	Social work with accommodation
8532	Social work without accommodation
<b>Trade Code</b>	<b>Group O - Other Social &amp; Personal Services</b>
9001	Collection & treatment of sewage
9002	Collection & treatment of other waste
9003	Sanitation, remediation & similar activities
	<b>Membership Organisations</b>
9111	Business & employers organisations
9112	Professional organisations
9120	Trade unions
9131	Religious organisations
9132	Political organisations
9133	Other membership organisations
	<b>Recreational, Cultural &amp; Sporting</b>
9211	Motion picture and video production

9212	Motion picture & video distribution
9213	Motion picture projection
9220	Radio and television activities
9231	Artistic & literary creation
9232	Operation of arts facilities
9233	Fair and amusement park activities
9234	Other entertainment activities
9240	News agency activities
9251	Library and archives activities
9252	Museum & preservation of history
9253	Botanical, zoos & nature reserves
9261	Operate sports arenas & stadiums
9262	Other sporting activities
9271	Gambling and betting activities
9272	Other recreational activities nec

**Other Service Activities**

9301	Wash & dry clean textile & fur
9302	Hairdressing & other beauty treatment
9303	Funeral and related activities
9304	Physical well-being activities
9305	Other service activities

**Trade Code Group P - Private Households with Employees**

9500	Private households with employees
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**Miscellaneous**

9600	Undifferentiated goods producing activities of private households for own use
9700	Undifferentiated services producing activities of private households for own use
9800	Residents property management

**Trade Code Group Q - Extra-Territorial Organisations**



