



Office of the Director
of Corporate Enforcement

*Oifig an Stiúirthóra um
Fhorfheidhmiú Corparáideach*

Company Law Enforcement Act 2001

Guidance Notes for the completion of Liquidators' Reports under section 56 of the Company Law Enforcement Act 2001 (CLEA)

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INTRODUCTION

One of the key features of the CLEA is the requirement, outlined in section 56, that liquidators of insolvent companies must submit reports to the Office of the Director of Corporate Enforcement (ODCE). Section 56 of the CLEA states:

- (1) A liquidator of an insolvent company shall, within 6 months after his or her appointment or the commencement of this section, whichever is the later, and at intervals as required by the Director thereafter, provide to the Director a report in the prescribed form.***
- (2) A liquidator of an insolvent company shall, not earlier than 3 months nor later than 5 months (or such later time as the court may allow and advises the Director) after the date on which he or she has provided to the Director a report under subsection (1), apply to the court for the restriction under section 150 of the Act of 1990 of each of the directors of the company, unless the Director has relieved the liquidator of the obligation to make such an application.***
- (3) A liquidator who fails to comply with subsection (1) or (2) is guilty of an offence.***

Section 56 was brought into effect on 1st June 2002 under the Company Law Enforcement Act 2001 (Winding-up and Insolvency Provisions) (Commencement) Order, 2002 (S.I. No. 263 of 2002), and the Report Form was prescribed under the Company Law Enforcement Act 2001 (Section 56) Regulations, 2002 (S.I. No. 324 of 2002) on 27th June 2002.

The objective of the section 56 report is to provide the Director with information on the circumstances in which the company became insolvent and the extent to which the actions of each of the directors of the company led to the insolvency. This information will assist the Director to determine whether or not he will relieve the liquidator of the obligation to make an application to the High Court for the restriction of each of the directors of the company (under section 150 of the Companies Act 1990). Unless the Director relieves him or her of this duty, the liquidator of an insolvent company is obliged to make such an application to the High Court.

The general approach will be that the ODCE will consider relieving liquidators of this obligation where the liquidator confirms that he or she is satisfied that the directors have demonstrated that they acted honestly and responsibly in relation to the affairs of the insolvent company. This should be accompanied by details of factors which support such a contention. If a report is submitted which states that a section 150 application is in order, precise details will have to be supplied to support that contention also. In the case where relief is not granted, a liquidator must apply to the High Court, not earlier than 3 months nor later than 5 months from the date that the report has been submitted to the ODCE.

When forming a view of the conduct of directors, it is not necessary to list all isolated technical failures but to form a soundly-based view about each director's overall conduct.

Liquidator's Obligations

Most of the details required of the liquidator in this section 56 reporting process are of a standard nature and constitute the information which requires to be gathered by a liquidator in properly discharging his or her duties. The information should be available to the liquidator on the basis of a

review of the books and records of the company and from other relevant sources such as director(s), creditor(s), bank(s), etc.

Please note that the Director has the power, under section 57 of the CLEA, to examine a liquidator's books at any time and may question the conduct of a particular liquidation.

All books relating to the liquidation must be kept for a period of six years from the date of its conclusion in order to comply with the Act (section 57).

COMPLETION OF THE REPORT

The name and the registration number of the company to be entered in the box on page one should be as it appears in the Companies Registration Office (CRO) Register of Companies. Further details are required in Section 2.

Please indicate also on page one whether the report being submitted for the company is the first, second, third, etc. A liquidator's obligation does not end with his or her first report - the CLEA states that further reports may be required from the liquidator.

This Report Form is designed to be used for the submission of all such reports. However, it should be noted that, for any second and subsequent reports, the requirement on the liquidator is to record any changes in details arising since the submission of the previous report. It is anticipated that, for the majority of liquidations, only two reports will be necessary. The first will have to be made by 1st December 2002 or within 6 months of the appointment of the liquidator (if later), while the second will have to be made on the completion of the liquidation. On receipt of the first report, ODCE will advise liquidators on the timing for the receipt of any subsequent reports.

SECTION 1: LIQUIDATOR DETAILS

Full details regarding the liquidator must be given here. In cases where joint-liquidators have been appointed, Section 1 should be completed in respect of each liquidator appointed.

SECTION 2: COMPANY DETAILS

Under item 10, all business/trading names used by the company in the 12 months prior to the date of the commencement of the winding up must be entered.

Items 11, 12 and 13: Please ensure that the Registered Office of the company is as registered with the CRO. For companies that have changed their Registered Office in the 12 months prior to the date of the commencement of the winding up, please give full details. If the company is trading from premises other than the Registered Office, full details must be given.

Item 14 deals with the nature of the company's business. Under item 14 (a), you are asked to state the most relevant NACE category applicable to the company's business at the date of the liquidation based on NACE Rev 1 as used by the CRO in relation to companies being incorporated. NACE is the business classification system used by the Central Statistics Office. A copy of this

classification is attached as Appendix 1 to these Guidance Notes. For item 14(b), please give a description of the day-to-day activities of the company at the date of its liquidation. What is being sought here is a narrative-type summary of the company's business, to supplement the NACE information provided under 14 (a).

Under item 15, you should record the number of employees in the company at the date of the commencement of the liquidation. If this figure is significantly different from employment numbers in the company over the past three years, you should indicate this fact and explain the variance.

Under item 16, you should show the company's annual turnover for each of the three financial years prior to the liquidation of the company. This information should be based on the accounts as specified in item 25.

Under item 18, please state, on a separate sheet, your opinion of the reasons for the liquidation and cite the evidence to support this opinion. This information should specify the particular circumstances, including the actions of the company, its officers and senior executives, which led to the company's liquidation. It is not sufficient to make general references to 'poor market conditions' or 'loss of customer base', etc.

Item 19 requires details of any other previous schemes of arrangement, receiverships, examinerships or liquidations (in cases where the liquidation commenced as a members' voluntary liquidation and converted to a creditors' voluntary liquidation or started as a voluntary liquidation and converted to an official liquidation) which the company underwent in the previous three years. These details should include the type, name and address of any office-holder and their dates of appointment/termination. Copies of all notices of appointment and reports of receivers/examiners/liquidators or other such office-holders should also be furnished under this heading.

Under item 20, please state if there has been any deficiency in the company's tax returns or payments of tax and, if so, please specify the periods, if any, for which returns are overdue and/or the amounts due. This should include all statutory returns for PAYE/PRSI, VAT, Corporation Tax, etc.

Item 21 requires you to confirm if, during your investigation, any information/evidence came to your attention to suggest the existence of a shadow director. Please note that the expression 'shadow director' may include a person or another company. Please provide the name and address of the individual(s)/company(ies) concerned, and a description of their role in the company. You should confirm whether the person demonstrated to you that he or she has acted honestly and responsibly in relation to the conduct of the company's affairs. You should provide on a separate sheet details of the factors which support your answer and any other relevant information.

Section 27 of the Companies Act 1990, dealing with a shadow director, states: '*A person in accordance with whose directions or instructions the directors of a company are accustomed to act {in this Act referred to as a shadow director} shall be treated for the purposes of this Part as a director of the company unless the directors are accustomed so to act by reason only that they do so on advice given by him in a professional capacity*'.

SECTION 3: COMPANY DIRECTORS

In this Section, a separate sheet must be completed by you in respect of each and every director. A director includes any person occupying the position of director (by whatever name called) of the company at the date of the commencement of the winding up, and any other person who appears to you to have been a director in the 12 months prior to that date.

Under item 22 (a) to (e), please state each director's full name (including any known abbreviated or alternative versions or aliases), their current or last known address and date of birth, as well as their PPS (Personal Public Service) number, and their period as a director.

Under item 22 (f), the role played by the director in the company's affairs should be described. This should include whether the director in question performed an executive or non-executive role and the extent to which the director was involved in the day-to-day affairs of the company.

Under item 22 (g), you are asked to confirm or otherwise that the person has demonstrated to you that he or she has acted honestly and responsibly in relation to the conduct of the company's affairs. This should be based on your investigation of the company's affairs and on any information supplied to you by the individual directors. It is the liquidator's responsibility to form an opinion on the actions of the director(s) and not merely to rely on information supplied by the directors or others.

Please also provide on a separate sheet details of the factors supporting your opinion.

This information will be used by the ODCE in determining whether to relieve the liquidator of his or her obligation to initiate a Section 150 application against any one or more of the directors.

The following is a non-exclusive list of circumstances where it is unlikely that the Director will be relieving a liquidator from applying for restriction in respect of the relevant company director(s):

- there has been a suspected breach of the Companies Acts 1963 to 2001 by a director, including any failure to keep proper books of account;
- a director has placed his or her personal interests ahead of that of the company, including a situation where liabilities to a bank to which he or she has given personal guarantees are discharged prior to liquidation;
- a director has purchased company assets below market values, particularly if the company's financial position was fragile at the time;
- there has been misapplication or retention by a director of company money or property;
- a company has continued trading while the company was insolvent and the director knew or ought to have known that the company was insolvent;
- a company has continued trading without reasonable prospect of paying creditors' claims, especially where a company accepts consumer prepayments/deposits while insolvent;

- there has been a selective discharge of company debts by the company in the period prior to liquidation and a consequent failure to discharge debts due to State Authorities;
- there has been evidence of past 'Phoenix Syndrome' practices (e.g. where significant assets were acquired from an earlier failed company in a similar business sector near the time of the previous failure having taken place);
- there is evidence of suspected future 'Phoenix Syndrome' practices, such as unexplained disposals of assets or transfers of staff to another company particularly if such a disposal/transfer occurred in the twelve months prior to the commencement of the liquidation;
- there is evidence of an undervaluing or overvaluing of transactions;
- a company director has failed to co-operate with, or has refused to give reasonable assistance to, the liquidator;

A full schedule of offences under the Companies Acts 1963 to 2001 was published by the Company Law Review Group in its first report and is available on the Group's website (www.clrg.org).

Under item 22 (h), information on a director's other directorships is sought. This will enable the ODCE to consider if a pattern of business failures exists with this individual.

The information sought includes details of the registered name and registration number of each company, the dates of appointment and termination as a director, and a statement indicating if any of these companies operated in a sector similar to the company in liquidation. This information should be obtained by the liquidator from the relevant director. It is not expected that the liquidator will verify this information with the CRO or other sources/registration offices.

Inactive Directors

Directors who are not engaged full-time in the company's day-to-day business still have statutory and fiduciary duties. Non-executive directors may have failed to properly inform themselves of the affairs of the company and thereby failed to take appropriate action, particularly in financial matters. All such directors are therefore covered by the scope of this report.

SECTION 4: STATEMENT OF AFFAIRS, ACCOUNTS AND REPORT TO CREDITORS

Documentation sought from the liquidator under this section should normally be available as part of the liquidation process. It is not intended that the liquidator would have to procure these documents other than from sources associated with the company in liquidation. However, where documents are not available to the liquidator, this fact should be recorded in the Report Form along with an explanation as to why the documents in question are not available to the liquidator.

Item 23 requires you to attach a copy of any Statement of Affairs which has been prepared by the directors (not applicable to Official Liquidations). If it is not attached, you should state why not (e.g. was one not prepared by the directors for the creditors' meeting?) and, in its place, attach details of the known assets and liabilities of the company.

Under item 24, please confirm if there is a material difference between the Statement of Affairs or similar document and the expected final position. If yes, please provide details on a separate sheet of the amount of and reason for the difference.

Items 25 and 26 require:

- A copy of the last two sets of audited accounts of the company, if available.
- Copies of the most recent draft or management accounts prepared after the last set of audited accounts. If the accounting records are not produced or are inadequate, and no reasonable explanation is given, this should be noted.
- If the company is exempted from audit, a copy of the accounts laid before the AGM for the same period as above and the most recent draft or management accounts.
- In the case of a Creditors' Voluntary Liquidation, a copy of your report to creditors and the nature of your contact with them (both directly and via the Committee of Inspection). If there is no report to creditors available, please provide reasons.

Under item 27, please confirm if a committee of inspection has been appointed. If yes, please provide the names and addresses of the members.

Under item 28, please indicate if the winding up will be completed within 18 months of the date of this report.

Under item 29, you should confirm whether there was any material transfer of the assets of the company to any person during the period commencing 12 months prior to the date of the commencement of its winding up and ending on the date of this report. For the purposes of this Report Form, a 'material transfer of assets' shall mean any arrangement or series of arrangements by which any assets of the Company are transferred to, or held for the benefit of, any party where the value of such assets is greater than 10% of the called up share capital of the Company or 10% of the net assets of the company. Net assets are total assets minus total liabilities. Where such transfers took place, you should provide full details on a separate sheet for information.

In item 30, you should state the date on which it appears to you that, based on the company's financial situation, it was unable to trade out of its financial difficulties (which may be some time in advance of the winding up).

SECTION 5: PROCEEDINGS

Item 31 deals with the liquidator's obligation under section 56 of the CLEA to apply for restriction orders pursuant to section 150 of the Companies Act 1990 unless relieved of that obligation by the Director.

Confirmation is required as to whether the liquidator is seeking to be relieved from the requirement to apply for such a restriction order and, if so, whether relief is being sought for all directors or certain named directors.

In either case, you should name each director for which relief is sought and state the grounds upon which you consider that an application for restriction should not now be taken against each individual.

In the case of any remaining directors, you should name them and indicate the grounds upon which the application for restriction will be made in each case.

Item 32 asks whether you will be applying to the High Court to disqualify, pursuant to section 160 of the Companies Act 1990, any person in connection with the company. Section 160 applications arise where the liquidator has identified sufficient grounds for a disqualification order against any person from acting as a company director or auditor or from managing companies. Where such an application is intended, you should name the person(s) in question and indicate the grounds upon which the application to disqualify will be taken.

Under item 33, if you have commenced or contemplated proceedings against officers of the company, you should confirm this and specify the nature of the proceedings, the person(s) against whom the proceedings are being or may be taken and the date/expected date of commencement of the proceedings. If proceedings have commenced, you should state whether they are in the High Court or Circuit Court and cite the court record number of each case.

Under item 34, please confirm whether civil or criminal proceedings are being undertaken or contemplated by any other person against the company or any of its officers. If yes, specify the nature of the proceedings, the person(s) against whom the proceedings are being taken and the date/expected date of commencement of the proceedings. If proceedings have commenced, you should state whether they are in the High Court the Circuit Court or the District Court and cite the court record number of each case.

SECTION 6: FINAL REPORT

Section 56 of the CLEA envisages that more than one report may be filed by liquidators during the liquidation process and this Section of the Report Form is intended for use in the context of follow-up and final reports. Items 36 and 37 are designed to take account of the outcomes of any legal proceedings, especially any court applications made under section 150, and other proceedings covered by items 32, 33 and 34. Where the liquidation has been completed, a copy of Form 14 (as required to be submitted to the CRO) is required to be attached to a final report.

SECTION 7: LIQUIDATOR'S STATEMENT

Please note that the liquidator is required to state that the details and particulars contained in the Report Form and **all** associated documentation prepared by the liquidator are true, correct and complete, to the best of his or her knowledge and belief. Clearly, this does not extend to any documentation submitted by you but which originated with third parties (e.g. the directors' Statement of Affairs).

CHECKLIST

The final page of the Report Form is a checklist of all documents which may need to be attached to, or associated with, the Form.

FINAL NOTE

These Notes will be kept under review and amended as necessary in the light of experience. Officials of the ODCE Insolvency Unit are available to answer liquidators' queries in relation to the completion of the Form.

Contact Details:

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Appendix 1

Classifications NACE Rev.1

Section A**Agriculture, hunting and forestry**

01	Agriculture, hunting and related service activities	
01.1	Growing of crops; market gardening; horticulture	011
01.11	Growing of cereals and other crops n.e.c.	0111
01.12	Growing of vegetables, horticultural specialities and nursery products	0112
01.13	Growing of fruit, nuts, beverage and spice crops	0113
01.2	Farming of animals	012
01.21	Farming of cattle, dairy farming	0121x
01.22	Farming of sheep, goats, horses, asses, mules and hinnies	0121x
01.23	Farming of swine	0122x
01.24	Farming of poultry	0122x
01.25	Other farming of animals	0122x
01.3	Growing of crops combined with farming of animals (mixed farming)	013
01.30	Growing of crops combined with farming of animals (mixed farming)	0130
01.4	Agricultural and animal husbandry service activities, except veterinary activities	014
01.41	Agricultural service activities	0140x
01.42	Animal husbandry service activities, except veterinary activities	0140x
01.5	Hunting, trapping and game propagation, including related service activities	015
01.50	Hunting, trapping and game propagation, including related service activities	0150
02	Forestry, logging and related service activities	
02.0	Forestry, logging and related service activities	020
02.01	Forestry and logging	0200x
02.02	Forestry and logging related service activities	0200x

Section B**Fishing**

05	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing	
05.0	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing	050
05.01	Fishing	0500x
05.02	Operation of fish hatcheries and fish farms	0500x

Section C**Mining and quarrying****Subsection CA****Mining and quarrying of energy producing materials**

10	Mining of coal and lignite; extraction of peat	
10.1	Mining and agglomeration of hard coal	101
10.10	Mining and agglomeration of hard coal	1010
10.2	Mining and agglomeration of lignite	102
10.20	Mining and agglomeration of lignite	1020
10.3	Extraction and agglomeration of peat	103
10.30	Extraction and agglomeration of peat	1030
11	Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction, excluding surveying	
11.1	Extraction of crude petroleum and natural gas	111
11.10	Extraction of crude petroleum and natural gas	1110
11.2	Service activities incidental to oil and gas extraction, excluding surveying	112
11.20	Service activities incidental to oil and gas extraction, excluding surveying	1120
12	Mining of uranium and thorium ores	

12.0	Mining of uranium and thorium ores	120
12.00	Mining of uranium and thorium ores	1200
Subsection CB	Mining and quarrying, except of energy producing materials	
13	Mining of metal ores	
13.1	Mining of iron ores	131
13.10	Mining of iron ores	1310
13.2	Mining of non-ferrous metal ores, except uranium and thorium ores	132
13.20	Mining of non-ferrous metal ores, except uranium and thorium ores	1320
14	Other mining and quarrying	
14.1	Quarrying of stone	141x
14.11	Quarrying of stone for construction	1410x
14.12	Quarrying of limestone, gypsum and chalk	1410x
14.13	Quarrying of slate	1410x
14.2	Quarrying of sand and clay	141x
14.21	Operation of gravel and sand pits	1410x
14.22	Mining of clays and kaolin	1410x
14.3	Mining of chemical and fertilizer minerals	142x
14.30	Mining of chemical and fertilizer minerals	1421
14.4	Production of salt	142x
14.40	Production of salt	1422
14.5	Other mining and quarrying n.e.c.	142x
14.50	Other mining and quarrying n.e.c.	1429
Section D	Manufacturing	
Subsection DA	Manufacture of food products, beverages and tobacco	
15	Manufacture of food products and beverages	
15.1	Production, processing and preserving of meat and meat products	151x
15.11	Production and preserving of meat	1511x
15.12	Production and preserving of poultrymeat	1511x
15.13	Production of meat and poultrymeat products	1511x
15.2	Processing and preserving of fish and fish products	151x
15.20	Processing and preserving of fish and fish products	1512
15.3	Processing and preserving of fruit and vegetables	151x
15.31	Processing and preserving of potatoes	1513x
15.32	Manufacture of fruit and vegetable juice	1513x
15.33	Processing and preserving of fruit and vegetables n.e.c.	1513x
15.4	Manufacture of vegetable and animal oils and fats	151x
15.41	Manufacture of crude oils and fats	1514x
15.42	Manufacture of refined oils and fats	1514x
15.43	Manufacture of margarine and similar edible fats	1514x
15.5	Manufacture of dairy products	152
15.51	Operation of dairies and cheese making	1520x
15.52	Manufacture of ice cream	1520x
15.6	Manufacture of grain mill products, starches and starch products	153x
15.61	Manufacture of grain mill products	1531
15.62	Manufacture of starches and starch products	1532
15.7	Manufacture of prepared animal feeds	153x
15.71	Manufacture of prepared feeds for farm animals	1533x
15.72	Manufacture of prepared pet foods	1533x
15.8	Manufacture of other food products	154
15.81	Manufacture of bread; manufacture of fresh pastry goods and cakes	1541x
15.82	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes	1541x
15.83	Manufacture of sugar	1542
15.84	Manufacture of cocoa; chocolate and sugar confectionery	1543
15.85	Manufacture of macaroni, noodles, couscous and similar	1544

	farinaceous products	
15.86	Processing of tea and coffee	1549x
15.87	Manufacture of condiments and seasonings	1549x
15.88	Manufacture of homogenized food preparations and dietetic food	1549x
15.89	Manufacture of other food products n.e.c.	1549x
15.9	Manufacture of beverages	155
15.91	Manufacture of distilled potable alcoholic beverages	1551x
15.92	Production of ethyl alcohol from fermented materials	1551x
15.93	Manufacture of wines	1552x
15.94	Manufacture of cider and other fruit wines	1552x
15.95	Manufacture of other non-distilled fermented beverages	1552x
15.96	Manufacture of beer	1553x
15.97	Manufacture of malt	1553x
15.98	Production of mineral waters and soft drinks	1554
16	Manufacture of tobacco products	
16.0	Manufacture of tobacco products	160
16.00	Manufacture of tobacco products	1600
Subsection DB	Manufacture of textiles and textile products	
17	Manufacture of textiles	
17.1	Preparation and spinning of textile fibres	171x
17.11	Preparation and spinning of cotton-type fibres	1711x
17.12	Preparation and spinning of woollen-type fibres	1711x
17.13	Preparation and spinning of worsted-type fibres	1711x
17.14	Preparation and spinning of flax-type fibres	1711x
17.15	Throwing and preparation of silk, including from noils, and throwing and texturing of synthetic or artificial filament yarns	1711x
17.16	Manufacture of sewing threads	1711x
17.17	Preparation and spinning of other textile fibres	1711x
17.2	Textile weaving	171x
17.21	Cotton-type weaving	1711x
17.22	Woollen-type weaving	1711x
17.23	Worsted-type weaving	1711x
17.24	Silk-type weaving	1711x
17.25	Other textile weaving	1711x
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17.30	Finishing of textiles	1712
17.4	Manufacture of made-up textile articles, except apparel	172x
17.40	Manufacture of made-up textile articles, except apparel	1721
17.5	Manufacture of other textiles	172x
17.51	Manufacture of carpets and rugs	1722
17.52	Manufacture of cordage, rope, twine and netting	1723
17.53	Manufacture of non-wovens and articles made from non-wovens, except apparel	1729x
17.54	Manufacture of other textiles n.e.c.	1729x
17.6	Manufacture of knitted and crocheted fabrics	173x
17.60	Manufacture of knitted and crocheted fabrics	1730x
17.7	Manufacture of knitted and crocheted articles	173x
17.71	Manufacture of knitted and crocheted hosiery	1730x
17.72	Manufacture of knitted and crocheted pullovers, cardigans and similar articles	1730x
18	Manufacture of wearing apparel; dressing and dyeing of fur	
18.1	Manufacture of leather clothes	181x
18.10	Manufacture of leather clothes	1810x
18.2	Manufacture of other wearing apparel and accessories	181x
18.21	Manufacture of workwear	1810x
18.22	Manufacture of other outerwear	1810x
18.23	Manufacture of underwear	1810x
18.24	Manufacture of other wearing apparel and accessories n.e.c.	1810x
18.3	Dressing and dyeing of fur; manufacture of articles of fur	182

18.30	Dressing and dyeing of fur; manufacture of articles of fur	1820
Subsection DC	Manufacture of leather and leather products	
19	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear	
19.1	Tanning and dressing of leather	191x
19.10	Tanning and dressing of leather	1911
19.2	Manufacture of luggage, handbags and the like, saddlery and harness	191x
19.20	Manufacture of luggage, handbags and the like, saddlery and harness	1912
19.3	Manufacture of footwear	192
19.30	Manufacture of footwear	1920
Subsection DD	Manufacture of wood and wood products	
20	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	
20.1	Sawmilling and planing of wood; impregnation of wood	201
20.10	Sawmilling and planing of wood; impregnation of wood	2010
20.2	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards	202x
20.20	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards	2021
20.3	Manufacture of builders' carpentry and joinery	202x
20.30	Manufacture of builders' carpentry and joinery	2022
20.4	Manufacture of wooden containers	202x
20.40	Manufacture of wooden containers	2023
20.5	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials	202x
20.51	Manufacture of other products of wood	2029x
20.52	Manufacture of articles of cork, straw and plaiting materials	2029x
Subsection DE	Manufacture of pulp, paper and paper products; publishing and printing	
21	Manufacture of pulp, paper and paper products	
21.1	Manufacture of pulp, paper and paperboard	210x
21.11	Manufacture of pulp	2101x
21.12	Manufacture of paper and paperboard	2101x
21.2	Manufacture of articles of paper and paperboard	210x
21.21	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard	2102
21.22	Manufacture of household and sanitary goods and of toilet requisites	2109x
21.23	Manufacture of paper stationery	2109x
21.24	Manufacture of wallpaper	2109x
21.25	Manufacture of other articles of paper and paperboard n.e.c.	2109x
22	Publishing, printing and reproduction of recorded media	
22.1	Publishing	221
22.11	Publishing of books	2211
22.12	Publishing of newspapers	2212x
22.13	Publishing of journals and periodicals	2212x
22.14	Publishing of sound recordings	2213
22.15	Other publishing	2219
22.2	Printing and service activities related to printing	222
22.21	Printing of newspapers	2221x
22.22	Printing n.e.c.	2221x
22.23	Bookbinding and finishing	2222x
22.24	Composition and plate-making	2222x

22.25	Other activities related to printing	2222x
22.3	Reproduction of recorded media	223
22.31	Reproduction of sound recording	2230x
22.32	Reproduction of video recording	2230x
22.33	Reproduction of computer media	2230x

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23.2	Manufacture of refined petroleum products	232
23.20	Manufacture of refined petroleum products	2320
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24.11	Manufacture of industrial gases	2411x
24.12	Manufacture of dyes and pigments	2411x
24.13	Manufacture of other inorganic basic chemicals	2411x
24.14	Manufacture of other organic basic chemicals	2411x
24.15	Manufacture of fertilizers and nitrogen compounds	2412
24.16	Manufacture of plastics in primary forms	2413x
24.17	Manufacture of synthetic rubber in primary forms	2413x
24.2	Manufacture of pesticides and other agro-chemical products	242x
24.20	Manufacture of pesticides and other agro-chemical products	2421
24.3	Manufacture of paints, varnishes and similar coatings, printing ink and mastics	242x
24.30	Manufacture of paints, varnishes and similar coatings, printing ink and mastics	2422
24.4	Manufacture of pharmaceuticals, medicinal chemicals and botanical products	242x
24.41	Manufacture of basic pharmaceutical products	2423x
24.42	Manufacture of pharmaceutical preparations	2423x
24.5	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	242x
24.51	Manufacture of soap and detergents, cleaning and polishing preparations	2424x
24.52	Manufacture of perfumes and toilet preparations	2424x
24.6	Manufacture of other chemical products	242x
24.61	Manufacture of explosives	2429x
24.62	Manufacture of glues and gelatines	2429x
24.63	Manufacture of essential oils	2429x
24.64	Manufacture of photographic chemical material	2429x
24.65	Manufacture of prepared unrecorded media	2429x
24.66	Manufacture of other chemical products n.e.c.	2429x
24.7	Manufacture of man-made fibres	243
24.70	Manufacture of man-made fibres	2430

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25.12	Retreading and rebuilding of rubber tyres	2511x
25.13	Manufacture of other rubber products	2519
25.2	Manufacture of plastic products	252
25.21	Manufacture of plastic plates, sheets, tubes and profiles	2520x
25.22	Manufacture of plastic packing goods	2520x

25.23	Manufacture of builders' ware of plastic	2520x
25.24	Manufacture of other plastic products	2520x
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26.11	Manufacture of flat glass	2610x
26.12	Shaping and processing of flat glass	2610x
26.13	Manufacture of hollow glass	2610x
26.14	Manufacture of glass fibres	2610x
26.15	Manufacture and processing of other glass, including technical glassware	2610x
26.2	Manufacture of non-refractory ceramic goods other than for construction purposes; manufacture of refractory ceramic products	269x
26.21	Manufacture of ceramic household and ornamental articles	2691x
26.22	Manufacture of ceramic sanitary fixtures	2691x
26.23	Manufacture of ceramic insulators and insulating fittings	2691x
26.24	Manufacture of other technical ceramic products	2691x
26.25	Manufacture of other ceramic products	2691x
26.26	Manufacture of refractory ceramic products	2692
26.3	Manufacture of ceramic tiles and flags	269x
26.30	Manufacture of ceramic tiles and flags	2693x
26.4	Manufacture of bricks, tiles and construction products, in baked clay	269x
26.40	Manufacture of bricks, tiles and construction products, in baked clay	2693x
26.5	Manufacture of cement, lime and plaster	269x
26.51	Manufacture of cement	2694x
26.52	Manufacture of lime	2694x
26.53	Manufacture of plaster	2694x
26.6	Manufacture of articles of concrete, plaster and cement	269x
26.61	Manufacture of concrete products for construction purposes	2695x
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26.63	Manufacture of ready-mixed concrete	2695x
26.64	Manufacture of mortars	2695x
26.65	Manufacture of fibre cement	2695x
26.66	Manufacture of other articles of concrete, plaster and cement	2695x
26.7	Cutting, shaping and finishing of stone	269x
26.70	Cutting, shaping and finishing of stone	2696
26.8	Manufacture of other non-metallic mineral products	269x
26.81	Production of abrasive products	2699x
26.82	Manufacture of other non-metallic mineral products n.e.c.	2699x
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27.1	Manufacture of basic iron and steel and of ferro-alloys (ECSC) ¹	271x
27.10	Manufacture of basic iron and steel and of ferro-alloys (ECSC) ²⁰⁾	2710x
27.2	Manufacture of tubes	271x
27.21	Manufacture of cast iron tubes	2710x
27.22	Manufacture of steel tubes	2710x
27.3	Other first processing of iron and steel and production of non-ECSC ²⁰⁾ ferro-alloys	271x
27.31	Cold drawing	2710x
27.32	Cold rolling of narrow strip	2710x
27.33	Cold forming or folding	2710x
27.34	Wire drawing	2710x
27.35	Other first processing of iron and steel n.e.c.; production of non-ECSC ²⁰⁾ ferro-alloys	2710x

¹ ECSC: European Coal and Steel Community.

27.4	Manufacture of basic precious and non-ferrous metals	272
27.41	Precious metals production	2720x
27.42	Aluminium production	2720x
27.43	Lead, zinc and tin production	2720x
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27.45	Other non-ferrous metal production	2720x
27.5	Casting of metals	273
27.51	Casting of iron	2731x
27.52	Casting of steel	2731x
27.53	Casting of light metals	2732x
27.54	Casting of other non-ferrous metals	2732x
28	Manufacture of fabricated metal products, except machinery and equipment	
28.1	Manufacture of structural metal products	281x
28.11	Manufacture of metal structures and parts of structures	2811x
28.12	Manufacture of builders' carpentry and joinery of metal	2811x
28.2	Manufacture of tanks, reservoirs and containers of metal; manufacture of central heating radiators and boilers	281x
28.21	Manufacture of tanks, reservoirs and containers of metal	2812x
28.22	Manufacture of central heating radiators and boilers	2812x
28.3	Manufacture of steam generators, except central heating hot water boilers	281x
28.30	Manufacture of steam generators, except central heating hot water boilers	2813
28.4	Forging, pressing, stamping and roll forming of metal; powder metallurgy	289x
28.40	Forging, pressing, stamping and roll forming of metal; powder metallurgy	2891
28.5	Treatment and coating of metals; general mechanical engineering	289x
28.51	Treatment and coating of metals	2892x
28.52	General mechanical engineering	2892x
28.6	Manufacture of cutlery, tools and general hardware	289x
28.61	Manufacture of cutlery	2893x
28.62	Manufacture of tools	2893x
28.63	Manufacture of locks and hinges	2893x
28.7	Manufacture of other fabricated metal products	289x
28.71	Manufacture of steel drums and similar containers	2899x
28.72	Manufacture of light metal packaging	2899x
28.73	Manufacture of wire products	2899x
28.74	Manufacture of fasteners, screw machine products, chain and springs	2899x
28.75	Manufacture of other fabricated metal products n.e.c.	2899x
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29	Manufacture of machinery and equipment n.e.c.	
29.1	Manufacture of machinery for the production and use of mechanical power, except aircraft, vehicle and cycle engines	291x
29.11	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines	2911
29.12	Manufacture of pumps and compressors	2912x
29.13	Manufacture of taps and valves	2912x
29.14	Manufacture of bearings, gears, gearing and driving elements	2913
29.2	Manufacture of other general purpose machinery	291x
29.21	Manufacture of furnaces and furnace burners	2914
29.22	Manufacture of lifting and handling equipment	2915
29.23	Manufacture of non-domestic cooling and ventilation equipment	2919x
29.24	Manufacture of other general purpose machinery n.e.c.	2919x
29.3	Manufacture of agricultural and forestry machinery	292x
29.31	Manufacture of agricultural tractors	2921x
29.32	Manufacture of other agricultural and forestry machinery	2921x

29.4	Manufacture of machine-tools	292x
29.40	Manufacture of machine-tools	2922
29.5	Manufacture of other special purpose machinery	292x
29.51	Manufacture of machinery for metallurgy	2923
29.52	Manufacture of machinery for mining, quarrying and construction	2924
29.53	Manufacture of machinery for food, beverage and tobacco processing	2925
29.54	Manufacture of machinery for textile, apparel and leather production	2926
29.55	Manufacture of machinery for paper and paperboard production	2929x
29.56	Manufacture of other special purpose machinery n.e.c.	2929x
29.6	Manufacture of weapons and ammunition	292x
29.60	Manufacture of weapons and ammunition	2927
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29.71	Manufacture of electric domestic appliances	2930x
29.72	Manufacture of non-electric domestic appliances	2930x
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30	Manufacture of office machinery and computers	
30.0	Manufacture of office machinery and computers	300
30.01	Manufacture of office machinery	3000x
30.02	Manufacture of computers and other information processing equipment	3000x
31	Manufacture of electrical machinery and apparatus n.e.c.	
31.1	Manufacture of electric motors, generators and transformers	311
31.10	Manufacture of electric motors, generators and transformers	3110
31.2	Manufacture of electricity distribution and control apparatus	312
31.20	Manufacture of electricity distribution and control apparatus	3120
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31.30	Manufacture of insulated wire and cable	3130
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32.10	Manufacture of electronic valves and tubes and other electronic components	3210
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32.20	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy	3220
32.3	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods	323
32.30	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods	3230
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33.1	Manufacture of medical and surgical equipment and orthopaedic appliances	331x
33.10	Manufacture of medical and surgical equipment and orthopaedic appliances	3311
33.2	Manufacture of instruments and appliances for measuring,	331x

	checking, testing, navigating and other purposes, except industrial process control equipment	
33.20	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment	3312
33.3	Manufacture of industrial process control equipment	331x
33.30	Manufacture of industrial process control equipment	3313
33.4	Manufacture of optical instruments and photographic equipment	332
33.40	Manufacture of optical instruments and photographic equipment	3320
33.5	Manufacture of watches and clocks	333
33.50	Manufacture of watches and clocks	3330
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34.1	Manufacture of motor vehicles	341
34.10	Manufacture of motor vehicles	3410
34.2	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers	342
34.20	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers	3420
34.3	Manufacture of parts and accessories for motor vehicles and their engines	343
34.30	Manufacture of parts and accessories for motor vehicles and their engines	3430
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35.11	Building and repairing of ships	3511
35.12	Building and repairing of pleasure and sporting boats	3512
35.2	Manufacture of railway and tramway locomotives and rolling stock	352
35.20	Manufacture of railway and tramway locomotives and rolling stock	3520
35.3	Manufacture of aircraft and spacecraft	353
35.30	Manufacture of aircraft and spacecraft	3530
35.4	Manufacture of motorcycles and bicycles	359x
35.41	Manufacture of motorcycles	3591
35.42	Manufacture of bicycles	3592x
35.43	Manufacture of invalid carriages	3592x
35.5	Manufacture of other transport equipment n.e.c.	359x
35.50	Manufacture of other transport equipment n.e.c.	3599
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36.1	Manufacture of furniture	361
36.11	Manufacture of chairs and seats	3610x
36.12	Manufacture of other office and shop furniture	3610x
36.13	Manufacture of other kitchen furniture	3610x
36.14	Manufacture of other furniture	3610x
36.15	Manufacture of mattresses	3610x
36.2	Manufacture of jewellery and related articles	369x
36.21	Striking of coins and medals	3691x
36.22	Manufacture of jewellery and related articles n.e.c.	3691x
36.3	Manufacture of musical instruments	369x
36.30	Manufacture of musical instruments	3692
36.4	Manufacture of sports goods	369x
36.40	Manufacture of sports goods	3693
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36.50	Manufacture of games and toys	3694
36.6	Miscellaneous manufacturing n.e.c.	369x
36.61	Manufacture of imitation jewellery	3699x
36.62	Manufacture of brooms and brushes	3699x
36.63	Other manufacturing n.e.c.	3699x

37	Recycling	
37.1	Recycling of metal waste and scrap	371
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40.2	Manufacture of gas; distribution of gaseous fuels through mains	402
40.20	Manufacture of gas; distribution of gaseous fuels through mains	4020
40.3	Steam and hot water supply	403
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41.0	Collection, purification and distribution of water	410
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45.11	Demolition and wrecking of buildings; earth moving	4510x
45.12	Test drilling and boring	4510x
45.2	Building of complete constructions or parts thereof; civil engineering	452
45.21	General construction of buildings and civil engineering works	4520x
45.22	Erection of roof covering and frames	4520x
45.23	Construction of highways, roads, airfields and sport facilities	4520x
45.24	Construction of water projects	4520x
45.25	Other construction work involving special trades	4520x
45.3	Building installation	453
45.31	Installation of electrical wiring and fittings	4530x
45.32	Insulation work activities	4530x
45.33	Plumbing	4530x
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45.4	Building completion	454
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50.20	Maintenance and repair of motor vehicles	5020
50.3	Sale of motor vehicle parts and accessories	503
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50.40	Sale, maintenance and repair of motorcycles and related parts and accessories	5040
50.5	Retail sale of automotive fuel	505
50.50	Retail sale of automotive fuel	5050

51	Wholesale trade and commission trade, except of motor vehicles and motorcycles	
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51.11	Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods	5110x
51.12	Agents involved in the sale of fuels, ores, metals and industrial chemicals	5110x
51.13	Agents involved in the sale of timber and building materials	5110x
51.14	Agents involved in the sale of machinery, industrial equipment, ships and aircraft	5110x
51.15	Agents involved in the sale of furniture, household goods, hardware and ironmongery	5110x
51.16	Agents involved in the sale of textiles, clothing, footwear and leather goods	5110x
51.17	Agents involved in the sale of food, beverages and tobacco	5110x
51.18	Agents specializing in the sale of particular products or ranges of products n.e.c.	5110x
51.19	Agents involved in the sale of a variety of goods	5110x
51.2	Wholesale of agricultural raw materials and live animals	512x
	These groups include only wholesale on own account	
51.21	Wholesale of grain, seeds and animal feeds	5121x
51.22	Wholesale of flowers and plants	5121x
51.23	Wholesale of live animals	5121x
51.24	Wholesale of hides, skins and leather	5121x
51.25	Wholesale of unmanufactured tobacco	5121x
51.3	Wholesale of food, beverages and tobacco	512x
51.31	Wholesale of fruit and vegetables	5122x
51.32	Wholesale of meat and meat products	5122x
51.33	Wholesale of dairy produce, eggs and edible oils and fats	5122x
51.34	Wholesale of alcoholic and other beverages	5122x
51.35	Wholesale of tobacco products	5122x
51.36	Wholesale of sugar and chocolate and sugar confectionery	5122x
51.37	Wholesale of coffee, tea, cocoa and spices	5122x
51.38	Wholesale of other food, including fish, crustaceans and molluscs	5122x
51.39	Non-specialized wholesale of food, beverages and tobacco	5122x
51.4	Wholesale of household goods	513
51.41	Wholesale of textiles	5131x
51.42	Wholesale of clothing and footwear	5131x
51.43	Wholesale of electrical household appliances and radio and television goods	5139x
51.44	Wholesale of china and glassware, wallpaper and cleaning materials	5139x
51.45	Wholesale of perfume and cosmetics	5139x
51.46	Wholesale of pharmaceutical goods	5139x
51.47	Wholesale of other household goods	5139x
51.5	Wholesale of non-agricultural intermediate products, waste and scrap	514
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51.52	Wholesale of metals and metal ores	5142
51.53	Wholesale of wood, construction materials and sanitary equipment	5143x
51.54	Wholesale of hardware, plumbing and heating equipment and supplies	5143x
51.55	Wholesale of chemical products	5149x
51.56	Wholesale of other intermediate products	5149x
51.57	Wholesale of waste and scrap	5149x
51.6	Wholesale of machinery, equipment and supplies	515
51.61	Wholesale of machine-tools	5150x
51.62	Wholesale of construction machinery	5150x
51.63	Wholesale of machinery for the textile industry and of sewing and	5150x

	knitting machines	
51.64	Wholesale of office machinery and equipment	5150x
51.65	Wholesale of other machinery for use in industry, trade and navigation	5150x
51.66	Wholesale of agricultural machinery and accessories and implements, including tractors	5150x
51.7	Other wholesale	519
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52	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods	
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52.11	Retail sale in non-specialized stores with food, beverages or tobacco predominating	5211
52.12	Other retail sale in non-specialized stores	5219
52.2	Retail sale of food, beverages and tobacco in specialized stores	522
52.21	Retail sale of fruit and vegetables	5220x
52.22	Retail sale of meat and meat products	5220x
52.23	Retail sale of fish, crustaceans and molluscs	5220x
52.24	Retail sale of bread, cakes, flour confectionery and sugar confectionery	5220x
52.25	Retail sale of alcoholic and other beverages	5220x
52.26	Retail sale of tobacco products	5220x
52.27	Other retail sale of food, beverages and tobacco in specialized stores	5220x
52.3	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	523x
52.31	Dispensing chemists	5231x
52.32	Retail sale of medical and orthopaedic goods	5231x
52.33	Retail sale of cosmetic and toilet articles	5231x
52.4	Other retail sale of new goods in specialized stores	523x
52.41	Retail sale of textiles	5232x
52.42	Retail sale of clothing	5232x
52.43	Retail sale of footwear and leather goods	5232x
52.44	Retail sale of furniture, lighting equipment and household articles n.e.c.	5233x
52.45	Retail sale of electrical household appliances and radio and television goods	5233x
52.46	Retail sale of hardware, paints and glass	5234
52.47	Retail sale of books, newspapers and stationery	5239x
52.48	Other retail sale in specialized stores	5239x
52.5	Retail sale of second-hand goods in stores	524
52.50	Retail sale of second-hand goods in stores	5240
52.6	Retail sale not in stores	525
52.61	Retail sale via mail order houses	5251
52.62	Retail sale via stalls and markets	5252
52.63	Other non-store retail sale	5259
52.7	Repair of personal and household goods	526
52.71	Repair of boots, shoes and other articles of leather	5260x
52.72	Repair of electrical household goods	5260x
52.73	Repair of watches, clocks and jewellery	5260x
52.74	Repair n.e.c.	5260x
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55	Hotels and restaurants	
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55.11	Hotels and motels, with restaurant	5510x
55.12	Hotels and motels, without restaurant	5510x
55.2	Camping sites and other provision of short-stay accommodation	551x
55.21	Youth hostels and mountain refuges	5510x
55.22	Camping sites, including caravan sites	5510x

55.23	Other provision of lodgings n.e.c.	5510x
55.3	Restaurants	552x
55.30	Restaurants	5520x
55.4	Bars	552x
55.40	Bars	5520x
55.5	Canteens and catering	552x
55.51	Canteens	5520x
55.52	Catering	5520x

Section I

Transport, storage and communication

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60.10	Transport via railways	6010
60.2	Other land transport	602
60.21	Other scheduled passenger land transport	6021
60.22	Taxi operation	6022x
60.23	Other land passenger transport	6022x
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60.3	Transport via pipelines	603
60.30	Transport via pipelines	6030
61	Water transport	
61.1	Sea and coastal water transport	611
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61.20	Inland water transport	6120
62	Air transport	
62.1	Scheduled air transport	621
62.10	Scheduled air transport	6210
62.2	Non-scheduled air transport	622x
62.20	Non-scheduled air transport	6220x
62.3	Space transport	622x
62.30	Space transport	6220x
63	Supporting and auxiliary transport activities; activities of travel agencies	
63.1	Cargo handling and storage	630x
63.11	Cargo handling	6301
63.12	Storage and warehousing	6302
63.2	Other supporting transport activities	630x
63.21	Other supporting land transport activities	6303x
63.22	Other supporting water transport activities	6303x
63.23	Other supporting air transport activities	6303x
63.3	Activities of travel agencies and tour operators; tourist assistance activities n.e.c.	630x
63.30	Activities of travel agencies and tour operators; tourist assistance activities n.e.c.	6304
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63.40	Activities of other transport agencies	6309
64	Post and telecommunications	
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