



Companies House
— *for the record* —

Annual Return

February 2005

Annual Returns - GBA2

Contents

Introduction

1. Completing an annual return

2. Further information

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

■ [Back to top](#)

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).

■ [Back to top](#)

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. There is an annual document-processing fee of £30 (or £15 for users of our Electronic Filing or WebFiling services which must be sent with the annual return. Make the cheque payable to 'Companies House' and write the company number on the reverse.

Please note: Currently we estimate that 5% of companies on the register are unable to use our WebFiling service. This includes companies that wish to file using Welsh. Companies House is presently working towards enabling these companies to file their returns electronically.

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.

Electronic delivery of directors details and registered office address: The Registrar's PROOF (PROtected On-line Filing) Scheme

Company directors hold an important position in a company: they have power to make purchases and enter into credit arrangements on behalf of the company. Similarly, the registered office address is important because it is the address to which all official communications will be sent.

Records held at Companies House are sometimes used to check the legitimacy of a company and its directors before credit or loans are made therefore it is important that the records are correct. **Companies are vulnerable to fraud if the wrong people get themselves on record as company directors or a bogus registered office address is filed.**

In order to combat fraudsters posing as legitimate directors, Companies House offers companies a fully electronic and secure system for notifying changes of directors and changes to the registered office address. If you opt to only notify these electronically, they will be protected by electronic codes and we will not accept notices from your company delivered in any other format.

In order to take advantage of this service you will first need to register through our WebFiling service for a security code and an authentication code to enable your company to file electronically. To find out more about this please visit our web site at www.companieshouse.gov.uk.

You will then need to complete an 'Opt-in' form (PR1) and agree to the terms and conditions so that any change of directors or change of registered office address are **only** accepted by Companies House if they are delivered by the secure electronic method and never on a paper form. The 'Opt-in' form and terms and conditions are available from our web site or by calling 0870 33 33 636. The completed form must be posted back to Companies House.

This service is voluntary; you may opt-out at any time and we will revert to accepting notices from your company delivered electronically or on paper forms.

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 a 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.

■ [Back to top](#)

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	The Registrar of Companies Companies House 37 Castle Terrace Edinburgh EH1 2EB
DX33050 Cardiff	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

Trade Code	Group A - Agriculture, Hunting and Forestry
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

DL Manufacture Electrical & Optical Equipment

Manufacture of Office Machinery & Computers

- 3001 Manufacture of office machinery
- 3002 Manufacture computers & process equipment
- Manufacture of Electrical Machinery etc.**
- 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

Manufacture of Radio, TV & Equipment

- 3210 Manufacture of electronic components
- 3220 Manufacture TV transmitters, telephony etc.
- 3230 Manufacture TV & radio, sound or video etc.

Manufacture Medical & Precision Instruments

- 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

DM Manufacture of Transport Equipment

- 3410 Manufacture of motor vehicles
- 3420 Manufacture motor vehicle bodies etc.
- 3430 Manufacture motor vehicle & engine parts

Manufacture of Other Transport Equipment

- 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
Trade Code	Group F - Construction
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
Trade Code	Group G - Wholesale, Retail; Certain Repair
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

Wholesale, Commission, Not Motors

- 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.

Wholesale, Retail; Certain Repair (cont.)

- 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 Intern

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

Other Business Activities

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

Trade Code Group L - Public Administration & Defence

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

Trade Code Group M - Education

8010	Primary education
8021	General secondary education
8022	Technical & vocational secondary
8030	Higher education
8041	Driving school activities
8042	Adult and other education

Trade Code Group N - Health and Social Work

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

Trade Code Group O - Other Social & Personal Services

9001	Collection & treatment of sewage
9002	Collection & treatment of other waste
9003	Sanitation, remediation & similar activities

Membership Organisations

9111	Business & employers organisations
9112	Professional organisations
9120	Trade unions
9131	Religious organisations
9132	Political organisations
9133	Other membership organisations

Recreational, Cultural & Sporting

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

9900	Extra-territorial organisations
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