NR 5 - INTERNAL COMMISSION ON ACCIDENT PREVENTION

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SSST Ordinance no. 25 of December 29 th , 1994	Rep. 15/12/95
SSST Ordinance no. 08 of February 23 rd , 1999	Retf. 10/05/99
SSST Ordinance no. 15 of February 26 th , 1999	01/03/99
SSST Ordinance no. 24 of May 27 th , 1999	28/05/99
SSST Ordinance no. 25 of May 27 th , 1999	28/05/99
SSST Ordinance no. 16 of May 10 th , 2001	11/05/01
SIT Ordinance no. 14 of June 21 st , 2007	26/06/07
SIT Ordinance no. 247 of July 12 th , 2011	14/07/11

(Text given by SSST Ordinance no. 08 of February 23rd, 1999)

OBJECTIVE

5.1 Internal Commission on Accident Prevention (CIPA) seeks to prevent occupational accidents and diseases in order to make the work permanently compatible with the preservation of life and the promotion of workers' health.

CONSTITUTION

5.2 Private and public enterprises, mixed-capital corporations, direct and indirect administrative bodies, charitable institutions, recreational associations, cooperatives, as well as other institutions that admit workers as employees shall constitute CIPA, per establishment.

5.3 Provisions contained in this NR, as appropriate, apply to sporadic workers and entities that pay them for their services, observing the provisions established in Regulatory Norms of specific economic sectors.

5.4 (*Revoked by SIT Ordinance no. 247 of July 12th, 2011*)

5.5 Enterprises located in a commercial or industrial center shall establish integration mechanisms, through members of CIPA or designated personnel, in order to promote the development of preventive actions against accidents and diseases that may arise from shared facilities and environments, including the participation of administration thereof.

ORGANIZATION

5.6 CIPA shall be composed of employer and employee representatives, in accordance with the scaling provided for in Table I, except for the changes ruled by normative acts for specific economic sectors.

5.6.1 The employer's representatives, members and their alternates, shall be by him appointed.

5.6.2 The employee representatives, members and their alternates, shall be elected by secret ballot among solely interested employees regardless of the union affiliation.

5.6.3 The number of CIPA members and their alternates, considering the descending order of received votes, shall observe the scaling provided in Table I, except for the changes ruled by normative acts for specific economic sectors.

5.6.4 When the establishment does not fit within Table I, the enterprise shall appoint a person responsible for complying with the objectives of this NR. Mechanisms for employee participation may be adopted through collective bargaining.

5.7 The term of the elected CIPA members shall last for one year, allowing for a re-election.

5.8 It is forbidden to dismiss, arbitrarily or without good cause, the employee elected for directive position of Internal Commission on Accident Prevention since the registration of his candidacy up to one year after the end of his term.

5.9 Conditions shall be guaranteed to the CIPA members that their regular activities at the enterprise would not be mis-characterized, and it is forbidden to transfer them to another establishment without their consent, except as provided in the first and second paragraphs of article 469 of the CLT.

5.10 The employer shall ensure that his appointees have the necessary rep-

resentation for discussion and referral of solutions for occupational safety and health issues analysed in CIPA.

5.11 The employer shall designate a President of CIPA among his representatives, and the employee representatives shall choose a Vice-President among the members.

5.12 Elected and appointed CIPA members shall be sworn in on the first working day after the end of the previous term.

5.13 A secretary and his alternate shall be indicated, through a common agreement of the members of CIPA, among the members of the commission or not, in which case the employer's consent is required.

5.14 The documentation relating to the electoral process of CIPA, including the minutes of the election and inauguration, and the annual calendar of ordinary meetings, shall remain at the establishment at the disposal of the Ministry of Labor and Employment's oversight. (Amended by SIT Ordinance no. 247 of July 12th, 2011)

5.14.1 The documentation mentioned in item 5.14 shall be forwarded to the Workers' Union, on request. *(Inserted by SIT Ordinance no. 247 of July 12th, 2011)*

5.14.2 The employer shall provide copies of the minutes from the election and inauguration to the members and alternates of CIPA upon receipt. (*Inserted by SIT Ordinance no. 247 of July 12th, 2011*)

5.15 The number of representatives in CIPA may not be reduced, as well as CIPA may not be disabled by the employer before the expiration of the term of its members, even if there is a reduction in the number of the enterprise's employees, except in the case of the establishment's closure. (Amended by SIT Ordinance no. 247 of July 12th, 2011)

RESPONSIBILITIES

5.16 It is CIPA's responsibility to:

a) identify the risks of the work process, and to develop a map of risks, with the participation of the greatest number of employees with advisory from SESMT, if any;

b) develop a work plan that enables preventive action in solving the problems of occupational safety and health; c) participate in the implementation and quality control of the necessary preventive measures, as well as in the assessment of priorities for action at the workplace;

d) periodically carrying out inspections on working conditions and environment in order to identify situations that may pose risks to the safety and health of workers;

e) carry out, at each meeting, assessment of compliance with the goals laid down in the work plan and to discuss the hazardous situations that were identified;

f) disseminate information to workers on occupational safety and health;

g) participate, along with the SESMT, if any, in the discussions promoted by the employer to assess the impacts of changes in the working process and environment regarding the safety and health of workers;

h) request to the SESMT, if any, or to the employer to paralyse the machine or sector in which there is an imminent and serious danger to the safety and health of workers;

i) collaborate in the development and implementation of PCMSO and PPRA and other programs related to occupational safety and health;

j) disseminate and promote compliance with the Regulatory Norms, as well as clauses of collective labor agreements and conventions relating to occupational safety and health;

I) participate, along with the SESMT, if any, or with the employer, in analysis of the causes of occupational diseases and accidents and to propose measures to solve the identified problems;

m) request from the employer and to analyse the information on issues that have affected the health and safety of workers;

n) request from the enterprise copies of the issued CAT;

o) annually promote the Internal Week on Accident Prevention (SIPAT) along with the SESMT, if any;

p) annually participate in a Campaign on AIDS Prevention along with the enterprise.

5.17 It is the employer's responsibility to provide the members of CIPA with the necessary means to perform their duties, ensuring sufficient time to develop the tasks listed in the work plan.

5.18 It is the employees' responsibility to:

a) participate in the election of their representatives;

b) collaborate with the management of CIPA;

c) inform CIPA, SESMT and employer of situations of risk and to make suggestions for improving work conditions;

d) observe and implement the recommendations pertaining to prevention of occupational accidents and diseases.

5.19 It is the President of CIPA's responsibility to:

a) convene the members for CIPA meetings;

b) coordinate the CIPA meetings, forwarding the decision of the commission to the employer and SESMT, if any;

c) keep the employer informed of the activities performed by CIPA;

d) coordinate and supervise the activities of the secretariat;

e) delegate responsibilities to the Vice-President;

5.20 It is the Vice-President of CIPA's responsibility to:

a) perform responsibilities which are delegated to him;

b) substitute the President in case of any impediments or temporary absences;

5.21 The President and the Vice-President of CIPA shall both have the following responsibilities:

a) make sure that CIPA is provided with necessary conditions for the development of its work;

b) coordinate and supervise CIPA's activities, ensuring that the goals are achieved;

c) delegate responsibilities to the members of CIPA;

- d) promote the relationship between CIPA and SESMT, if any;
- e) disseminate the decisions of CIPA to all workers of the establishment;
- f) forward requests for a reconsideration of CIPA's decisions;
- g) constitute the electoral commission.

5.22 It is the Secretary of CIPA's responsibility to:

a) accompany CIPA meetings and take the minutes, presenting them for approval and signature by the attending members;

b) prepare the correspondences; and

c) deal with other responsibilities assigned to him.

OPERATION

5.23 CIPA shall have regular monthly meetings in accordance with a predetermined schedule.

5.24 The regular meetings of the CIPA shall be held during the enterprise's normal business hours and at an appropriate place.

5.25 The meetings shall have minutes signed by all the attendees, and copies shall be forwarded to all members.

5.26 The minutes of meetings shall remain at the establishment at the disposal of the Ministry of Labor and Employment's oversight. (Altered by SIT Ordinance no. 247 of July 12th, 2011)

5.27 Extraordinary meetings shall be held when:

a) there is a report of imminent and serious danger requiring emergency corrective actions;

b) a severe or fatal occupational accident occurs;

c) there is an express request from one of the representatives.

5.28 The decisions of CIPA shall preferably be taken by consensus.

5.28.1 When there is no consensus and direct or mediating attempts are thwarted, a voting process shall be implemented, by recording the occurrence in the minutes of the meeting.

5.29 Reconsideration of the decisions of CIPA can be requested upon a justified application.

5.29.1 The request for reconsideration shall be submitted to CIPA until the next regular meeting, when it shall be analysed, and the President and the Vice-President shall enforce the necessary referrals.

5.30 The member shall lose his term, and shall be replaced by an alternate, when misses more than four regular meetings without justification.

5.31 The definitive vacancy of a position, occurred during the term, shall be replaced by an alternate, observed the decreasing order of placement registered in the minutes of election, and the reasons shall be recorded in the minutes of the meeting. (Amended by SIT Ordinance no. 247 of July 12th, 2011)

5.31.1 In the case of definitive absence of the President, the employer shall indicate the substitute, within two business days, preferentially among the members of CIPA.

5.31.2 In the case of definitive absence of the Vice-President, the employee representative members shall choose a substitute among their members within two business days.

5.31.3 If there are no alternates to fill the vacancy, the employer shall conduct an extraordinary election, meeting all the requirements of the election process, except for the deadlines which shall be reduced by half. (Inserted by SIT Ordinance no. 247 of July 12th, 2011)

5.31.3.1 The term of the member elected through an extraordinary electoral process shall be brought into conformity with the terms of the other members of the Commission. (*Inserted by SIT Ordinance no. 247 of July 12th, 2011*)

5.31.3.2 The training of a member elected through an extraordinary process shall be conducted within thirty days from the date of inauguration. (*Inserted by SIT Ordinance no. 247 of July 12th, 2011*)

TRAINING

5.32 The enterprise shall provide training for CIPA members and their alternates before their inauguration.

5.32.1 The training of CIPA in the first term shall be conducted at maximum within thirty days from the date of inauguration.

5.32.2 The enterprises that do not fit within the Table I shall promote annual trainings to the designated person responsible for compliance with the objective of this NR.

5.33 Training for CIPA shall cover, at minimum, the following topics:

a) study of the environment, the working conditions, as well as the risks arising from the production process;

b) methodology for investigation and analysis of occupational accidents and diseases;

c) notions about occupational accidents and diseases arising from exposure to risks in the enterprise;

d) notions about Acquired Immune Deficiency Syndrome (AIDS) and prevention measures;

e) notions about labor and social security laws relating to occupational safety and health;

f) general principles of occupational hygiene and risk control measures;

g) organization of CIPA and other subjects required for carrying out the responsibilities of the Commission.

5.34 The training shall take twenty hours distributed over a maximum of eight hours per day, and it shall be held during the normal business hours of

the enterprise.

5.35 The training may be given by the SESMT of the enterprise, employer's entity, employees' entity or by a professional with knowledge pertaining to the given topics.

5.36 CIPA shall be consulted about the training to be conducted, including about the entity or professional who will conduct it, and its position shall be registered in the minutes, and the enterprise shall choose the entity or professional who will conduct the training.

5.37 When a non-compliance with the provisions relating to training is confirmed, the decentralized unit of the Ministry of Labor and Employment shall determine the completion or conducting of another training within thirty days from the date of acknowledgement by the enterprise about the decision.

ELECTORAL PROCESS

5.38 It is incumbent on the employer to call for elections to choose the employees representatives for CIPA within 60 (sixty) days, at minimum, prior to the expiration of the current term.

5.38.1 The enterprise shall establish mechanisms to communicate the beginning of the electoral process to the union of the professional category.

5.39 The President and the Vice-President of CIPA shall constitute among its members, within 55 (fifty-five) days, at minimum, prior to the expiration of the current term, an Electoral Commission (EC), which shall be responsible for organizing and monitoring the electoral process.

5.39.1 In any establishments where there is no CIPA, the Election Commission shall be constituted by the enterprise.

5.40 The electoral process shall comply with the following conditions:

a) publication and dissemination of public notice, in places with easy access and view within 45 (forty five) days, at minimum, prior to the expiration of the current term.

b) individual enrolment and election, and the minimum period for registration shall be of fifteen days;

c) freedom of enrolment to all the employees of the establishment, regardless of sector or workplace, with receipt to be supplied;

d) guarantee of the employment for all enrollees until the election;

e) conduct of the election within 30 (thirty) days, at minimum, prior to the expiration of the CIPA's term, if any;

f) conduct of the election on a normal work day, considering shift schedules so as to allow the participation of the majority of employees;

g) secret vote;

h) count of votes during normal working hours with accompanying representative of the employer and employees in a number to be established by the electoral commission;

i) option of choice for electronic media;

j) safekeeping of all documents relating to the election by the employer for a minimum period of five years.

5.41 If less than fifty percent of the employees participate in the voting, the votes shall not be counted and the electoral commission shall hold another voting within ten days.

5.42 Any complaints about the electoral process shall be delivered to the decentralized unit of the Ministry of Labor and Employment within thirty days after the date of inauguration of the new members of CIPA.

5.42.1 It is up to the decentralized unit of the Ministry of Labor and Employment to confirm any irregularities in the electoral process and to determine the correction or cancellation when appropriate.

5.42.2 In case of cancellation, the enterprise shall call a new election within five days from the notification date, guaranteeing previous enrolments.

5.42.3 When the cancellation is given before the inauguration of CIPA members, the extension of the previous term, if any, shall be ensured until the completion of the electoral process.

5.43 The top-voted candidates shall become members and alternate of the Commission.

5.44 In case of a tie, the one with greater length of service in the establishment shall be chosen.

5.45 The voted and non-elected candidates shall be listed on the minutes of the election, in descending order of votes, allowing subsequent nomination in case of a vacancy of alternates.

CONTRACTING AND CONTRACTED ENTERPRISES

5.46 When pertaining to service provider enterprises or contractors, estab-

lishment shall be considered as the location where their employees are performing their activities for purposes of applying this NR.

5.47 Whenever two or more enterprises serve at the same establishment, the CIPA or designated personnel of the contracting enterprise, along with the CIPA or designated personnel of the contracted enterprise, shall define mechanisms for integration and participation of all employees in relation to decisions of the existing CIPA in the establishment.

5.48 The contracting enterprise and its contracted, which operate at the same establishment, shall implement measures to prevent occupational accidents and diseases in an integrated manner in order to ensure the same level of protection in terms of safety and health for all workers at the establishment.

5.49 The contracting enterprise shall adopt necessary measures to ensure that contracted enterprises, their CIPAs, designated personnel and other workers located at the establishment receive information about the existing risks in the workplace, as well as appropriate protective measures.

5.50 The contracting enterprise shall adopt necessary measures to monitor compliance with occupational safety and health measures by the contracted enterprises working in its establishment.

FINAL PROVISIONS

5.52 (*Revoked by SIT Ordinance no. 247 of July 12th, 2011*)

TABLE I

CIPA Scaling

*GRUPOS	N° de Em- pregados no Estabelecimento N° de Membros da CIPA	0 a 19	20 a 29	30 a 50	51 a 80	81 a 100	101 a 120	121 a 140	141 a 300	301 a 500	501 a 1000	1001 a 2500	2501 a 5000	5001 a 10.000	Acima de 10.000 para cada grupo de 2.500 acrescen- tar
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*GROUPS	No. of em- ployees at the estab- lishment No. of CIPA Members	0 to 19	20 to 29	30 to 50	51 to 80	81 to 100	101 to 120	121 to 140	141 to 300	301 to 500	501 to 1000	1001 to 2500	2501 to 5000	5001 to 10,000	Over 10,000 for each group of 2,500 add
C-1	Full		1	1	3	3	4	4	4	4	6	9	12	15	2
	Alternates		1	1	3	3	3	3	3	3	4	7	9	12	2
C-1a	Full		1	1	3	3	4	4	4	4	6	9	12	15	2
	Alternates		1	1	3	3	3	3	3	4	5	8	9	12	2
C-2	Full		1	1	2	2	3	4	4	5	6	7	10	11	2
	Alternates		1	1	2	2	3	3	4	4	5	6	7	9	1
C-3	Full		1	1	2	2	3	3	4	5	6	7	10	10	2
	Alternates		1	1	2	2	3	3	4	4	5	6	8	8	2
C-3a	Full				1	1	2	2	2	3	3	4	5	6	1
	Alternates				1	1	2	2	2	3	3	3	4	5	1
C-4	Full			1	1	1	1	1	2	2	2	3	5	6	1
	Alternates			1	1	1	1	1	2	2	2	3	4	4	1
C-5	Full		1	1	2	3	3	4	4	4	6	9	9	11	2
	Alternates		1	1	2	3	3	3	4	4	5	7	7	9	2
C-5a	Full				1	1	2	2	2	3	3	4	6	7	1
	Alternates				1	1	2	2	2	3	3	3	4	5	1
C-6	Full		1	1	2	3	3	4	5	5	6	8	10	12	2
	Alternates		1	1	2	3	3	3	4	4	4	6	8	10	2
*GROUPS	No. of em- ployees at the estab- lishment No. of CIPA Members	0 to 19	20 to 29	30 to 50	51 to 80	81 to 100	101 to 120	121 to 140	141 to 300	301 to 500	501 to 1000	1001 to 2500	2501 to 5000	5001 to 10,000	Over 10,000 for each group of 2,500 add
C-7	Full				1	1	2	2	2	2	3	4	5	6	1
	Alternates				1	1	2	2	2	2	3	3	4	4	1
C-7a	Full		1	1	2	2	3	3	4	5	6	8	9	10	2
	Alternates		1	1	2	2	3	3	3	4	5	7	8	8	2

C-8	Full	1	1	2	2	3	3	4	5	6	7	8	10	1
C-0	Alternates	 1	1	2	2	3	3	3	4	4	5	6	8	1
C-9	Full	T	T	2	1	1	2	2	2	4 3	5	6	7	1
C-9	-						2	2	2	-	3	4	5	1
0.10	Alternates			1	1	1				3				
C-10	Full	1	1	2	2	3	3	4	4	5	8	9	10	2
	Alternates	1	1	2	2	3	3	3	4	4	6	7	8	2
C-11	Full	1	1	2	3	3	4	4	5	6	9	10	12	2
	Alternates	1	1	2	3	3	3	3	4	4	7	8	10	2
C-12	Full	 1	1	2	3	3	4	4	5	7	8	9	10	2
	Alternates	 1	1	2	3	3	3	3	4	6	6	7	8	2
C-13	Full	 1	1	3	3	3	3	4	5	6	9	11	13	2
	Alternates	 1	1	3	3	3	3	3	4	5	7	8	10	2
C-14	Full	 1	1	2	2	3	4	4	5	6	9	11	11	2
	Alternates	1	1	2	2	3	3	4	4	5	7	9	9	2
C-14a	Full			1	1	2	2	2	3	3	4	5	6	1
	Alternates			1	1	2	2	2	3	3	3	4	4	1
C-15	Full	1	1	3	3	4	4	4	5	6	8	10	12	2
	Alternates	1	1	3	3	3	3	3	4	4	6	8	10	2
C-16	Full	1	1	2	3	3	3	4	5	6	8	10	12	2
	Alternates	1	1	2	3	3	3	3	4	4	6	7	9	2
C-17	Full	1	1	2	2	4	4	4	4	6	8	10	12	2
	Alternates	1	1	2	2	3	3	3	4	5	7	8	10	2
C-18	Full			2	2	4	4	4	4	6	8	10	12	2
	Alternates			2	2	3	3	3	4	5	7	8	10	2
C-18a	Full			3	3	4	4	4	4	6	9	12	15	2
	Alternates			3	3	3	3	3	4	5	7	9	12	2
C-19	Full			1	1	2	2	2	3	3	4	5	6	1
	Alternates			1	1	2	2	2	3	3	3	4	4	1
C-20	Full		1	1	3	3	3	3	4	5	5	6	8	2
	Alternates		1	1	3	3	3	3	3	4	4	5	6	1
C-21	Full			1	1	2	2	2	3	3	4	5	6	1
	Alternates			1	1	2	2	2	3	3	3	4	5	1
C-22	Full	1	1	2	2	3	3	4	4	6	8	10	12	2
	Alternates	1	1	2	2	3	3	3	3	5	6	8	9	2

* GROUPS	No. of em- ployees at the estab- lishment No. of CIPA Members	0 to 19	20 to 29	30 to 50	51 to 80	81 to 100	101 to 120	121 to 140	141 to 300	301 to 500	501 to 1000	1001 to 2500	2501 to 5000	5001 to 10,000	Over 10,000 for each group of 2,500 add
C-23	Full				1	1	2	2	2	2	3	4	5	6	1
	Alternates				1	1	2	2	2	2	3	3	4	5	1
C-24	Full		1	1	2	2	4	4	4	4	6	8	10	12	2
	Alternates		1	1	2	2	3	3	4	4	5	7	8	10	2
C-24a	Full				1	1	2	2	2	2	3	4	5	6	1
	Alternates				1	1	2	2	2	2	3	3	4	4	1
C-24b	Full		1	1	3	3	4	4	4	4	6	9	12	15	2
	Alternates		1	1	3	3	3	3	3	3	4	7	9	12	2
C-24c	Full				1	1	2	2	2	2	4	5	7	7	1
	Alternates				1	1	1	1	2	2	4	5	7	7	1
C-24d	Full				1	1	2	2	2	3	4	5	7	9	1
	Alternates				1	1	1	1	2	2	4	5	7	9	1
C-25	Full				1	1	2	2	2	2	3	4	5	6	1
	Alternates				1	1	2	2	2	2	3	3	4	5	1
C-26	Full									1	2	3	4	5	1
	Alternates									1	2	3	3	4	1
C-27	Full						1	1	2	3	4	5	6	6	1
	Alternates						1	1	2	3	3	4	5	5	1
C-28	Full						1	1	2	3	4	5	6	6	1
	Alternates						1	1	2	3	4	5	5	5	1
C-29	Full									1	2	3	4	5	1
	Alternates									1	2	3	3	4	1
C-30	Full		1	1	1	2	4	4	4	5	7	8	9	10	2
	Alternates		1	1	1	2	3	3	4	4	6	7	8	9	1
C-31	Full				1	1	2	2	2	3	3	4	5	6	1
	Alternates				1	1	2	2	2	3	3	3	4	5	1
C-32	Full				1	1	2	2	2	3	3	4	5	6	1
	Alternates				1	1	2	2	2	3	3	3	4	5	1
C-33	Full						1	1	1	1	2	3	4	5	1
	Alternates						1	1	1	1	2	3	3	4	1
C-34	Full		1	1	2	2	4	4	4	4	6	8	10	12	2

	Alternates	1	1	2	2	3	3	3	4	5	7	8	9	2
C-35	Full			1	1	2	2	2	2	3	4	5	6	1
	Alternates			1	1	2	2	2	2	3	3	4	5	1

Notes: Full and alternate members shall have representatives of the Employers and Employees.

* The economic activities integrating the groups are specified by CNAE in Tables II and III.

* In groups C-18 and C-18a, CIPA shall be established per establishment with 70 workers or more and, when the establishment has less than 70 workers, observe the scaling described in NR 18 - subitem 18.33.1.

TABLE II

Grouping of economic sectors by the National Classification of Economic Activities - CNAE (version 2.0), for CIPA scaling

(Wording given by SIT Ordinance no. 14 of June 21st, 2007)

C-1 - MINERALS

05.00-3 06.00-0 07.10-3 07.21-9 07.22-7 07.23-5 07.24-3 07.25-1 07.29-4 08.10-0 08.91-6 08.92-4 08.93-2 08.99-1 09.10-6 09.90-4 19.10-1 23.20-6 23.91-5

C-1a - MINERALS

19.21-7 19.22-5 19.31-4

C-2 - FOOD

10.11-2 10.12-1 10.13-9 10.20-1 10.31-7 10.32-5 10.33-3 10.41-4 10.42-2 10.43-1 10.51-1 10.52-0 10.53-8 10.61-9 10.62-7 10.63-5 10.64-3 10.65-1 10.66-0 10.69-4 10.71-6 10.72-4 10.81-3 10.82-1 10.91-1 10.92-9 10.93-7 10.94-5 10.95-3 10.96-1 10.99-6 11.11-9 11.12-7 11.13-5 11.21-6 11.22-4 12.10-7 12.20-4

C-3 - TEXTILES

13.11-1 13.12-0 13.13-8 13.14-6 13.21-9 13.22-7 13.23-5 13.40-5 13.59-6

C-3a - TEXTILES

13.30-8 13.51-1 13.52-9 13.53-7 13.54-5 13.59-6 14.21-5 14.22-3

C-4 - GARMENT MANUFACTURE

14.11-8 14.12-6 14.13-4 14.14-2 32.92-2

C-5 – FOOTWEAR AND SIMILAR

15.10-6 15.31-9 15.32-7 15.33-5 15.39-4 15.40-8

C-5a - FOOTWEAR AND SIMILAR

15.21-1 15.29-7

C-6 - LUMBER

16.10-2 16.21-8 16.22-6 16.23-4 16.29-3 31.01-2

C-7 - PAPER

17.31-1 17.32-0 17.33-8 17.41-9 17.42-7 17.49-4

C-7a - PAPER

17.10-9 17.21-4 17.22-2

C-8 - GRAPHICS

18.11-3 18.12-1 18.13-0 18.21-1 18.22-9 58.11-5 58.12-3 58.13-1 58.19-1 58.21-2 58.22-1 58.23-9 58.29-8 63.91-7

C-9 - SOUND AND IMAGES

18.30-0 59.11-1 59.12-0 59.13-8 59.14-6 59.20-1 60.10-1 60.21-7 60.22-5 74.20-0 90.01-9 90.02-7 90.03-5

C-10 - CHEMICALS

19.32-2 20.11-8 20.12-6 20.13-4 20.14-2 20.19-3 20.21-5 20.22-3 20.29-1 20.31-2 20.32-1 20.33-9 20.40-1 20.51-7 20.52-5 20.61-4 20.62-2 20.63-1 20.71-1 20.72-0 20.73-8 20.91-6 20.93-2 20.94-1 20.99-1 21.10-6 21.21-1 21.22-0 21.23-8 22.21-8 22.22-6 22.23-4 22.29-3 26.80-9 27.21-0 27.22-8 31.04-7

C-11 - RUBBER

22.11-1 22.12-9 22.19-6

C-12 - NON_METALICS

23.11-7 23.12-5 23.19-2 23.30-3 23.41-9 23.42-7 23.49-4 23.92-3 23.99-1 32.11-6 38.32-7 38.39-4

C-13 - METALICS

24.11-3 24.12-1 24.21-1 24.22-9 24.23-7 24.24-5 24.31-8 24.39-3 24.41-5 24.42-3 24.43-1 24.49-1 24.51-2 24.52-1 25.11-0 25.13-6 25.31-4 25.32-2 25.39-0 25.92-6

C-14 - EQUIPMENT/MACHINES AND TOOLS

25.12-8 25.21-7 25.22-5 25.41-1 25.42-0 25.43-8 25.91-8 25.93-4 25.99-3 26.10-8 26.21-3 26.22-1 26.31-1 26.32-9 26.40-0 26.51-5 26.52-3 26.60-4 26.70-1 27.10-4 27.31-7 27.32-5 27.33-3 27.40-6 27.51-1 27.59-7 27.90-2 28.11-9 28.12-7 28.13-5 28.14-3 28.15-1 28.21-6 28.22-4 28.23-2 28.24-1 28.25-9 28.32-1 28.33-0 28.40-2 28.51-8 28.52-6 28.54-2 28.61-5 28.62-3 28.63-1 28.64-0 28.65-8 28.66-6 28.69-1 29.45-0 31.02-1 31.03-9 32.30-2 32.40-0 32.50-7 33.11-2 33.12-1 33.13-9 33.14-7 33.19-8 33.21-0 38.31-9 95.12-6 95.21-5

C-14a - EQUIPMENT/MACHINES AND TOOLS

28.29-1 32.12-4 32.20-5 32.99-0 32.91-4 33.29-5 95.11-8

C-15 - EXPLOSIVES AND WEAPONS

20.92-4 25.50-1

C-16 - VEHICLES

28.31-3 28.53-4 29.10-7 29.20-4 29.30-1 29.41-7 29.42-5 29.43-3 29.44-1 29.49-2 29.50-6 30.11-3 30.12-1 30.31-8 30.32-6 30.41-5 30.42-3 30.50-4 30.91-1 30.92-0 30.99-7 33.15-5 33.16-3 33.17-1 45.20-0 45.43-9

C-17 - WATER AND ENERGY

35.11-5 35.12-3 35.13-1 35.14-0 35.20-4 35.30-1 36.00-6 37.01-1 37.02-9 38.11-4 38.12-2 38.21-1 38.22-0 39.00-5

C-18 - CONSTRUCTION

42.22-7 42.23-5 42.91-0 42.99-5 43.21-5 43.22-3 43.29-1 43.30-4 43.99-1

C-18a - CONSTRUCTION

41.20-4 42.11-1 42.12-0 42.13-8 42.21-9 42.92-8 43.11-8 43.12-6 43.13-4 43.19-3 43.91-6

C-19 - COMMERCIAL INTERMEDIARIES

46.11-7 46.14-1 46.15-0 46.16-8 46.17-6 46.18-4 46.19-2

C-20 - WHOLESALE TRADE

46.13-3 46.21-4 46.22-2 46.23-1 46.31-1 46.32-0 46.33-8 46.34-6 46.35-4 46.36-2 46.37-1 46.39-7 46.41-9 46.42-7 46.43-5 46.44-3 46.45-1 46.47-8 46.49-4 46.51-6 46.52-4 46.61-3 46.62-1 46.63-0 46.64-8 46.65-6 46.69-9 46.71-1 46.72-9 46.73-7 46.74-5 46.79-6 46.85-1 46.86-9 46.89-3 46.91-5 46.92-3 46.93-1

C-21 - RETAIL TRADE

45.11-1 45.12-9 45.30-7 45.41-2 45.42-1 47.11-3 47.12-1 47.13-0 47.21-1 47.22-9 47.23-7 47.24-5 47.29-6 47.41-5 47.42-3 47.43-1 47.44-0 47.51-2 47.52-1 47.53-9 47.54-7 47.55-5 47.56-3 47.57-1 47.59-8 47.61-0 47.62-8 47.63-6 47.71-7 47.72-5 47.73-3 47.74-1 47.81-4 47.82-2 47.83-1 47.85-7 47.89-0 47.90-3

C-22 - HAZARDOUS PRODUCTS TRADE

46.12-5 46.46-0 46.81-8 46.82-6 46.83-4 46.84-2 46.87-7 47.31-8 47.32-6 47.84-9

C-23 - ACCOMMODATION AND FOOD

55.10-8 55.90-6 56.11-2 56.12-1 56.20-1 88.00-6

C-24 - TRANSPORT

49.40-0 49.50-7 50.22-0 50.91-2 50.99-8 51.11-1 51.12-9 51.20-0 52.11-7 52.12-5 52.40-1

C-24a - TRANSPORT

50.30-1 52.21-4 52.22-2 52.23-1 52.29-0 52.31-1 52.32-0 52.39-7 52.50-8

C-24b - TRANSPORT

50.11-4 50.12-2 50.21-1 51.30-7

C-24c - TRANSPORT

49.21-3 49.22-1 49.23-0 49.24-8 49.29-9 49.30-2

C-24d - TRANSPORT

49.11-6 49.12-4

C-25 - POSTAL SERVICE AND TELECOMMUNICATIONS

53.10-5 53.20-2 61.10-8 61.20-5 61.30-2 61.41-8 61.42-6 61.43-4 61.90-6

C-26 - INSURANCE

65.11-1 65.12-0 65.20-1 65.30-8 65.41-3 65.42-1 65.50-2

C-27 - FINANCIAL MARKET ADMINISTRATION

66.11-8 66.12-6 66.19-3 66.21-5 66.22-3 66.29-1 66.30-4

C-28 - BANKS

64.10-7 64.21-2 64.22-1 64.23-9 64.24-7 64.31-0 64.32-8 64.33-6 64.34-4 64.35-2 64.36-1 64.37-9 64.40-9 64.50-6 64.61-1 64.63-8 64.70-1 64.91-3 64.92-1 64.93-0 64.99-9 66.13-4 77.40-3

C-29 - SERVICES

41.10-7 64.62-0 68.10-2 68.21-8 68.22-6 69.11-7 69.12-5 69.20-6 70.10-7 70.20-4 73.20-3 77.21-7 77.22-5 77.23-3 77.29-2 79.11-2 79.12-1 79.90-2 81.11-7 85.50-3 94.11-1 94.12-0 94.20-1 94.30-8 94.91-0 94.92-8 94.93-6 94.99-5

C-30 - MANUAL LABOR AND CLEANING LEASING

80.11-1 80.12-9 80.20-0 80.30-7 81.21-4 81.22-2 81.29-0 81.30-3 96.01-7

C-31 - TEACHING

85.11-2 85.12-1 85.13-9 85.20-1 85.31-7 85.32-5 85.33-3 85.41-4 85.42-2 85.91-1 85.92-9 85.93-7 85.99-6 91.01-5 91.02-3 91.03-1 93.11-5 93.12-3 93.13-1 93.19-1

C-32 - RESEARCH

71.20-1 72.10-0 72.20-7

C-33 - GOVERNMENT

84.11-6 84.12-4 84.13-2 84.21-3 84.22-1 84.23-0 84.24-8 84.25-6 84.30-2 99.00-8

C-34 - HEALTH

75.00-1 86.10-1 86.21-6 86.22-4 86.30-5 86.40-2 86.50-0 86.60-7 86.90-9 87.11-5 87.12-3 87.20-4 87.30-1 96.03-3

C-35 - OTHER SERVICES

62.01-5 62.02-3 62.03-1 62.04-0 62.09-1 63.11-9 63.19-4 63.99-2 71.11-1 71.12-0 71.19-7 73.11-4 73.12-2 73.19-0 74.10-2 74.90-1 77.11-0 77.19-5 77.31-4 77.32-2 77.33-1 77.39-0 78.10-8 78.20-5 78.30-2 81.12-5 82.11-3 82.19-9 82.20-2 82.30-0 82.91-1 82.92-0 82.99-7 92.00-3 93.21-2 93.29-8 95.29-1 96.02-5 96.09-2 97.00-5

TABLE III

Relationship of the National Classification of Economic Activities - CNAE (Version 2.0), with corresponding grouping for CIPA scaling

(Wording given by SIT Ordinance no. 14 of June 21st, 2007)

CNAE	Description	Group
05.00-3	Extraction of mineral coal	C-1
06.00-0	Extraction of petroleum and natural gas	C-1
07.10-3	Extraction of iron ore	C-1
07.21-9	Extraction of aluminium ore	C-1
07.22-7	Extraction of tin ore	C-1
07.23-5	Extraction of manganese ore	C-1
07.24-3	Extraction of precious metal ore	C-1
07.25-1	Extraction of radioactive minerals	C-1
07.29-4	Extraction of non-ferrous metal ores not previously specified	C-1
08.10-0	Extraction of stone, sand and clay	C-1
08.91-6	Extraction of minerals for the manufacture of composts, fertilizers and other chemical products	C-1
08.92-4	Extraction and refining of sea salt and rock salt	C-1
08.93-2	Extraction of gemstones (precious and semi-precious stones)	C-1
08.99-1	Extraction of non-metallic minerals not previously specified	C-1
09.10-6	Support activities for petroleum and natural gas extraction	C-1
09.90-4	Support activities for the extraction of minerals, other than petroleum and natural gas	C-1
10.11-2	Slaughter of cattle other than swines	C-2
10.12-1	Slaughter of swines, poultry and other small animals	C-2
10.13-9	Manufacture of meat products	C-2
10.20-1	Preservation of fish and manufacture of fish products	C-2
10.31-7	Manufacture of canned fruit	C-2
10.32-5	Manufacture of canned vegetables and other vegetables	C-2
10.33-3	Manufacture of fruit juices, vegetables and legumes	C-2

10.41-4	Manufacture of crude vegetable oils other than maize oil	C-2
10.42-2	Manufacture of refined vegetable oils, other than maize oil	C-2
10.43-1	Manufacture of margarine and other vegetable fats and non-edible animal oils	C-2
10.51-1	Preparation of milk	C-2
10.52-0	Manufacture of dairy products	C-2
10.53-8	Manufacture of ice cream and other frozen dairy products	C-2
10.61-9	Processing of rice and manufacture of rice products	C-2
10.62-7	Wheat milling and manufacture of by-products	C-2
10.63-5	Manufacture of manioc flour and by-products	C-2
10.64-3	Manufacture of corn flour and by-products, except maize oil	C-2
10.65-1	Manufacture of vegetable starches and maize oils	C-2
10.66-0	Manufacture of animal feed	C-2
10.69-4	Milling and manufacture of products of vegetable origin not previously specified	C-2
10.71-6	Manufacture of raw sugar	C-2
10.72-4	Manufacture of refined sugar	C-2
10.81-3	Roasting and grinding of coffee	C-2
10.82-1	Manufacture of coffee products	C-2
10.91-1	Manufacture of bakery products	C-2
10.92-9	Manufacture of cookies and crackers	C-2
10.93-7	Manufacture of products derived from cocoa, chocolate and confectionery	C-2
10.94-5	Manufacture of pasta	C-2
10.95-3	Manufacture of spices, sauces, seasonings and condiments	C-2
10.96-1	Manufacture of ready-made meals and dishes	C-2
10.99-6	Manufacture of food products not previously specified	C-2
11.11-9	Manufacture of spirits and other distilled beverages	C-2
11.12-7	Manufacture of wine	C-2
11.13-5	Manufacture of malt, beer and draught beer	C-2
11.21-6	Manufacture of bottled water	C-2
11.22-4	Manufacture of soft drinks and other non-alcoholic beverages	C-2
12.10-7	Industrial tobacco processing	C-2
12.20-4	Manufacture of tobacco products	C-2
13.11-1	Preparation and spinning of cotton fibers	C-3
13.12-0	Preparation and spinning of natural textile fibers, other than cotton	C-3
13.13-8	Spinning of artificial and synthetic fibers	C-3
13.14-6	Manufacture of sewing and embroidery lines	C-3
13.21-9	Weaving of cotton yarn	C-3
13.22-7	Weaving of natural textile fibers, other than cotton	C-3
13.23-5	Weaving of artificial and synthetic fibers	C-3
13.30-8	Manufacture of knitted fabrics	C-3a
13.40-5	Finishing of yarns, fabrics and textile articles	C-3

13.51-1	Manufacture of other textile products for household use	C-3a
13.52-9	Manufacture of upholstery products	C-3a
13.53-7	Manufacture of rope artefacts	C-3a
13.54-5	Manufacture of special fabrics, including artefacts	C-3a
13.59-6	Manufacture of other textiles not previously specified	C-3a
14.11-8	Manufacture of underwear	C-4
14.12-6	Manufacture of garments, except underwear	C-4
14.13-4	Manufacture of professional clothes	C-4
14.14-2	Manufacture of clothing accessories, except for safety and protection	C-4
14.21-5	Manufacture of socks	C-3a
14.22-3	Manufacture of knitted and crocheted apparel, except socks	C-3a
15.10-6	Leather tanning and other leather preparations	C-5
15.21-1	Manufacture of luggage, handbags and similar of any material	C-5a
15.29-7	Manufacture of leather articles not previously specified	C-5a
15.31-9	Manufacture of leather footwear	C-5
15.32-7	Manufacture of sneakers in any material	C-5
15.33-5	Manufacture of synthetic material footwear	C-5
15.39-4	Manufacture of footwear not previously classified	C-5
15.40-8	Manufacture of parts for footwear, of any material	C-5
16.10-2	Wood splitting	C-6
16.21-8	Manufacture of veneer sheet and plywood, pressed and bonded	C-6
16.22-6	Manufacture of wood structures and carpentry articles for construction	C-6
16.23-4	Manufacture of cooperage articles and wooden packaging	C-6
16.29-3	Manufacture of articles of wood, straw, cork, wicker and plaiting materials not previously specified, except furniture	C-6
17.10-9	Manufacture of pulp and other material for paper manufacturing	C-7a
17.21-4	Manufacture of paper	C-7a
17.22-2	Manufacture of cardboard and paperboard	C-7a
17.31-1	Manufacture of packaging of paper	C-7
17.32-0	Manufacture of packaging of cardboard and paperboard	C-7
17.33-8	Manufacture of sheets and of packaging of corrugated cardboard	C-7
17.41-9	Manufacture of paper products, paperboard, corrugated cardboard for commercial and office use	C-7
17.42-7	Manufacture of paper products for household and sanitary purposes	C-7
17.49-4	Manufacture of pulp, paper, paperboard, corrugated paperboard and cardboard products not previously specified	C-7
18.11-3	Printing of newspapers, books, magazines and other periodicals	C-8
18.12-1	Printing of safety material	C-8
18.13-0	Printing of materials for other uses	C-8
18.21-1	Pre-printing services	C-8
18.22-9	Graphic finishing services	C-8

18.30-0	Reproduction of material recorded on any media	C-9
19.10-1	Coking plants	C-1
19.21-7	Manufacture of products from refined petroleum	C-1a
19.22-5	Manufacture of petroleum products, except refining products	C-1a
19.31-4	Manufacture of alcohol	C-1a
19.32-2	Manufacture of biofuels, except alcohol	C-10
20.11-8	Manufacture of chlorine and alkali	C-10
20.12-6	Manufacture of intermediates for fertilizers	C-10
20.13-4	Manufacture of compost and fertilizers	C-10
20.14-2	Manufacture of industrial gases	C-10
20.19-3	Manufacture of inorganic chemicals not previously specified	C-10
20.21-5	Manufacture of basic petrochemical products	C-10
20.22-3	Manufacture of intermediates for plasticizers, resins and fibers	C-10
20.29-1	Manufacture of organic chemicals not previously specified	C-10
20.31-2	Manufacture of thermoplastic resins	C-10
20.32-1	Manufacture of thermosetting resins	C-10
20.33-9	Manufacture of elastomers	C-10
20.40-1	Manufacture of artificial and synthetic fibers	C-10
20.51-7	Manufacture of agricultural pesticides	C-10
20.52-5	Manufacture of household disinfectants	C-10
20.61-4	Manufacture of synthetic soaps and detergents	C-10
20.62-2	Manufacture of cleaning and polishing products	C-10
20.63-1	Manufacture of cosmetics, perfumes and personal hygiene products	C-10
20.71-1	Manufacture of paints, varnishes, enamels and lacquers	C-10
20.72-0	Manufacture of printing inks	C-10
20.73-8	Manufacture of water-proofing materials, solvents and related products	C-10
20.91-6	Manufacture of adhesives and sealants	C-10
20.92-4	Manufacture of explosives	C-10
20.93-2	Manufacture of additives for industrial use	C-10
20.94-1	Manufacture of catalysts	C-10
20.99-1	Manufacture of chemical products not previously specified	C-10
21.10-6	Manufacture of pharmaceutical products	C-10
21.21-1	Manufacture of medicinal products for human use	C-10
21.22-0	Manufacture of medicine for veterinary use	C-10
21.23-8	Manufacture of pharmaceutical preparations	C-10
22.11-1	Manufacture of tires and inner tubes	C-11
22.12-9	Restoration of used tires	C-11
22.19-6	Manufacture of rubber products not previously specified	C-11
22 21-8	Manufacture of flat stock and tubular plastic material	C-10

22.23-4	Manufacture of tubes and plastic material accessories for construction	C-10
22.29-3	Manufacture of other plastic products not previously specified	C-10
23.11-7	Manufacture of flat glass and security glass	C-12
23.12-5	Manufacture of glass containers	C-12
23.19-2	Manufacture of glassware	C-12
23.20-6	Manufacture of cement	C-1
23.30-3	Manufacture of articles of concrete, cement, fiber-cement, plaster and similar materials	C-12
23.41-9	Manufacture of refractory ceramic products	C-12
23.42-7	Manufacture of non-refractory ceramic products for structural use in construction	C-12
23.49-4	Manufacture of non-refractory ceramic products not previously specified	C-12
23.91-5	Cutting, shaping and finishing of stone and other stone works	C-1
23.92-3	Manufacture of lime and plaster	C-12
23.99-1	Manufacture of non-metallic mineral products not previously specified	C-12
24.11-3	Production of pig iron	C-13
24.12-1	Production of ferro-alloys	C-13
24.21-1	Production of semi-finished products of steel	C-13
24.22-9	Production of flat-rolled steel	C-13C- 13
24.23-7	Production of long-rolled steel	C-13
24.24-5	Production of re-rolled, extruded and profiled steel	C-13
24.31-8	Manufacture of welded steel tubes	C-13
24.39-3	Production of other iron and steel pipes	C-13
24.41-5	Metallurgy of aluminum and its alloys	C-13
24.42-3	Metallurgy of precious metals	C-13
24.43-1	Copper metallurgy	C-13
24.49-1	Metallurgy of non-ferrous metals and their alloys not previously specified	C-13
24.51-2	Casting of iron and steel	C-13
24.52-1	Casting of non-ferrous metals and their alloys	C-13
25.11-0	Manufacture of metal structures	C-13
25.12-8	Manufacture of frameworks in metal	C-14
25.13-6	Manufacture of industrial boiler works	C-13
25.21-7	Manufacture of tanks, metal reservoirs and central heating boilers	C-13
25.22-5	Manufacture of steam-generating boilers, except for central heating and for vehicles	C-14
25.31-4	Manufacture of steel forgings and non-ferrous metal and their alloys	C-14
25.32-2	Manufacture of stamped metal articles; powder metallurgy	C-13
25.39-0	Metal machining, soldering, treatment and coating services	C-13
25.41-1	Manufacture of cutlery	C-14
25.42-0	Manufacture of sawmill articles, except frames	C-14
25.43-8	Manufacturing of tools	C-14
25.50-1	Manufacture of heavy military equipment, firearms and ammunition	C-15
25.91-8	Manufacture of metal containers	C-14

25.92-6	Manufacture of extruded metal products	C-13
	Manufacture of metal products for household and personal use	C-14
	Manufacture of metal products not previously specified	C-14
26.10-8	Manufacture of electronic components 3	C-14
26.21-3	Manufacture of computer equipment	C-14
26.22-1	Manufacture of peripherals for computer equipment	C-14
26.31-1	Manufacture of communication transmission equipment	C-14
26.32-9	Manufacture of telephone and other communication equipment	C-14
26.40-0	Manufacture of apparatus for reception, reproduction, recording and amplification of audio and video	C-14
26.51-5	Manufacture of measuring, testing and control apparatus and equipment	C-14
26.52-3	Manufacture of chronometers and clocks	C-14
26.60-4	Manufacture of electromedical and electrotherapeutic aparatus and irradiation equipment	C-14
26.70-1	Manufacture of optical, photographic and cinematographic equipment and instruments	C-14
26.80-9	Manufacture of virgin, magnetic and optical media	C-10
27.10-4	Manufacture of generators, transformers and electric motors	C-14
27.21-0	Manufacture of batteries and electric accumulators, except car batteries	C-10
27.22-8	Manufacture of batteries and accumulators for motor vehicles	C-10
27.31-7	Manufacture of electricity distribution and control apparatus and equipment	C-14
27.32-5	Manufacture of electrical equipment for installations in consumption circuit	C-14
27.33-3	Manufacture of insulated wiring, cables and electrical conductors	C-14
27.40-6	Manufacture of lamps and lighting equipment	C-14
27.51-1	Manufacture of household stoves, refrigerators, washing machines and dryers	C-14
27.59-7	Manufacture of electrical household appliances, not previously specified	C-14
27.90-2	Manufacture of electrical equipment and apparatus not previously specified	C-14
28.11-9	Manufacture of engines and turbines, except those for airplanes and road vehicles	C-14
28.12-7	Manufacture of hydraulic and pneumatic equipment, except valves	C-14
28.13-5	Manufacture of valves, taps and similar articles	C-14
28.14-3	Manufacture of compressors	C-14
28.15-1	Manufacture of transmission equipment for industrial purposes	C-14
28.21-6	Manufacture of apparatus and equipment for thermal installations	C-14
28.22-4	Manufacture of machinery, equipment and apparatus for transportation and lifting of loads and people	C-14
28.23-2	Manufacture of machinery and apparatus for refrigerating and ventilation for industrial and commercial use	C-14
28.24-1	Manufacture of air conditioner and ventilation equipment	C-14
28.25-9	Manufacture of machinery and equipment for basic and environmental sanitation	C-14
28.29-1	Manufacture of machinery and equipment for general use not previously specified	C-14a
28.31-3	Manufacture of agricultural tractors	C-16
28.32-1	Manufacture of agricultural irrigation equipment	C-14
28.33-0	Manufacture of machinery and equipment for agriculture and livestock, except for irrigation	C-14

28.40-2	Manufacture of machine tools	C-14
28.51-8	Manufacture of machinery and equipment for prospecting and extraction of petroleum	C-14
28.52-6	Manufacture of other machinery and equipment for mineral extraction, except equipment for petroleum extraction	C-14
28.53-4	Manufacture of tractors, except agricultural	C-16
28.54-2	Manufacture of machinery and equipment for earthmoving, paving and construction, except tractors	C-14
28.61-5	Manufacture of machinery for metallurgy industry, except machine tools	C-14
28.62-3	Manufacture of machinery and equipment for the food, beverages and tobacco industries	C-14
28.63-1	Manufacture of machinery and equipment for the textile industry	C-14
28.64-0	Manufacture of machinery and equipment for the clothing, leather and footwear industries	C-14
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96.09-2	Personal service activities not previously specified	C-35
97.00-5	Domestic services	C-35
99.00-8	International organizations and other extraterritorial institutions	C-33