

Division A – AGRICULTURE

Overview of the Division

This Division comprises establishments engaged in crop farming, livestock breeding (including poultry raising, beekeeping, sericulture) and in providing services directly related to agriculture.

Establishments engaged in gardening services such as trimming garden plants are also classified in this Division.

- (1) As to the definitions of “crop farming”:
 - (a) The cultivation of paddy field rice, upland rice, wheat and barley, miscellaneous cereals, pulses, potatoes and sweet potatoes, vegetables, fruits and nuts, industrial crops, forage and manure crops, flowers, medicinal herbs, seed crops and mulberry is deemed to be “crop farming.”
 - (b) In cases where *shiitake* (mushrooms), bamboo shoots, *kozo* (paper mulberry), *mitsumata* (sumac), *haze* (wax tree), *korivanagi* (osier), chestnut, walnut, camellia, etc. are cultivated, and if the soil is fertilized rather than cared for by simple undergrowth mowing (applying mowed grass is not considered as fertilizing), these are deemed to be “crop farming.”
 - (c) Gathering naturally propagated *shiitake*, bamboo shoots and *wasabi* (Japanese horseradish), and raising plants for the main purpose of producing timber or fuelwood and charcoals are not deemed to be “crop farming.”
- (2) As to the definitions of “livestock breeding”:
 - (a) Raising, incubating and breeding dairy cattle, beef cattle, horses, deer, pigs, *inobuta* (a species of pig), wild boars, sheep, goats, chickens, ducks, quail, turkeys, rabbits, raccoon dogs, foxes, mink, etc. are deemed to be “livestock breeding.” This includes the case of mating.
Also included in this category are raising guinea pigs, mice, rats, canaries, paddy birds, etc. for experimental purposes or as pets. Likewise, artificial propagation or raising of weasels, pheasants or the like for the purpose of forest conservation or preservation of the species is also included in this category.
 - (b) Raising silkworms and producing their eggs are likewise included.
 - (c) In cases where horses are raised solely for racing or the like, or are raised temporarily by livestock brokers, this is not included in this category.
 - (d) Raising birds and beasts to be sold at stores as pets is not included in this category.

Establishments

An establishment engaged in agriculture or a residence of the proprietor of the business

is deemed to be an agricultural establishment used for the unit in applying the classification.

In cases where a farm household is conducting an economic activity other than agriculture, provided it is conducted in the same compound (or on the same premises as their residence), it is not deemed in principle that there exist plural establishments. If, however, a store or factory with a full-time regular employee(s) exists there, this will be deemed a separate establishment.

Relationship between “AGRICULTURE” and other industries

(1) If a farm household is engaged in manufacturing activities:

(a) In the case where manufacturing or processing is conducted with raw materials primarily purchased from others, this will not be deemed to be an agricultural activity.

(b) In cases where manufacturing or processing is conducted with raw materials primarily cultivated by the farm household, this will be deemed to be an agricultural activity. If, however, a factory workplace, or the like, exists in the same compound with a full-time regular employee(s) engaged in the manufacturing activity, this will not be deemed to be an agricultural activity.

(2) In cases where two or more types of operations are conducted at an establishment of agriculture cooperative, this will be classified in the Division P – COMPOUND SERVICES [7911]. In cases where a single business operation is conducted at an independent factory, shop or the like in the establishment of an agriculture cooperative, this will be classified in the “Manufacturing”, “Retail trade” or other industries as the case may be according to the type of operation conducted.

Major group 01 – Agriculture

Overview of the Major group

This Major group comprises establishments engaged in crop farming, livestock breeding (including poultry raising, beekeeping, sericulture) and in providing services directly related to agriculture

It also classifies establishments engaged in carrying out garden construction, the planting of garden trees and care-taking of gardens and flowerbeds under contract.

Division B – FORESTRY

Overview of the Division

This Division comprises establishments engaged in (i) raising forest seedlings and afforestation, (ii) nursing and protecting forest trees, (iii) producing lumber from forest trees and producing fuelwood and charcoals, (iv) collecting resin, bark and other forest products, and (v) services directly related to forestry, and (vi) hunting wild animals.

Establishments engaged in catching or collecting insects, snakes or the like are included in this Division.

Relationship between “FORESTRY” and other industries

In cases where two or more types of operations are conducted at an establishment of forestry cooperative, this will be classified in the Division P – COMPOUND SERVICES [7914]. In cases where a single business operation is conducted at an independent factory, shop or the like in the establishment of a forestry cooperative, this will be classified in “Manufacturing,” “Retail trade” or others as the case may be, according to the type of operation conducted.

Major group 02 – Forestry

Overview of the Major group

This Major group comprises establishments engaged in (i) raising forest seedlings and afforestation, (ii) nursing and protecting forest trees, (iii) producing lumber from forest trees and producing fuelwood and charcoals, (iv) collecting resin, bark and other forest products, and (v) services directly related to forestry, and (vi) hunting wild animals.

Establishments engaged in catching or collecting insects, snakes or the like are included in this Major group.

Division C – FISHERIES

Overview of the Division

This Division comprises establishments that are engaged in catching or collecting the marine animals and plants that are propagating naturally in the sea or inland water, those engaged in conducting aquaculture of the marine animals and plants by setting up artificial facilities in the sea or inland water, and those engaged in providing services directly related to these operations.

Fisheries establishments are classified according to the location of fishing grounds, the method of fishing and the kind of catches. Aquaculture establishments are classified according to the location, the method and the object of aquaculture.

The establishment, if engaged in fisheries activities falling under two or more industry items, will be classified, as a rule, by the activity with the largest sales of catches or aquaculture products. If difficult to so classify, it will be classified by what is greatest in importance assessing the aforesaid factors or labor involved.

Establishments

An establishment engaged in fisheries or a residence of the proprietor of the business is deemed to be the fisheries' establishment used for the unit in applying the classification.

In cases where a fishery household is conducting an economic activity other than fisheries, provided it is conducted in the same compound (or on the same premises as their residence), it is not deemed in principle that there exist plural establishments. If a store or factory with a full-time regular employee(s) exists there, this will be deemed a separate establishment.

Relationship between “Fisheries” or “Aquaculture” and other industries

- (1) If a manufacturing activity is conducted by a fishery household:
 - (a) In cases where manufacturing or processing is conducted with raw materials primarily purchased from others, this will not be deemed to be a fisheries activity.
 - (b) In cases where manufacturing or processing is conducted with raw materials primarily acquired by the fisheries' establishment, this will be deemed to be a fisheries activity. If, however, a factory workplace, or the like, exists in the same compound with a full-time regular employee(s) engaged in a manufacturing activity , this will not be deemed to be a fisheries activity.
- (2) Manufacturing or processing conducted onboard a fishing boat is deemed to be a part of a fisheries activity and is included in this Division.
- (3) In cases where two or more types of operations are conducted at an establishment of a fishery cooperative, this will be classified as the Division P – COMPOUND SERVICES [7912]. In cases where a single business operation is conducted at an

independent factory, shop or the like in the establishment of a fishery cooperative, this will be classified in the “Manufacturing,” “Retail trade,” or other industries as the case may be, according to the type of operation conducted.

(4) Refrigerated warehousing is classified in the Division I – TRANSPORT [4721].

Major group 03 – Fisheries

Overview of the Major group

This Major group comprises establishments engaged in catching or collecting the marine animals and plants that are propagating naturally in the sea or inland water (including those that are propagating by so-called cultivation, i.e. seeding, nursing, stone laying, and plowing).

Major group 04 – Aquaculture

Overview of the Major group

This Major group comprises establishments engaged in the concentrated production of the marine animals and plants by transplantation, nursing and growing in artificial facilities that are set up in the sea or inland water.

Division D – MINING

Overview of the Division

This Division comprises establishments engaged in excavating and quarrying minerals, whether organic or inorganic, which have been naturally generated in solid, liquid or gaseous state, and those engaged in dressing and other upgrading treatment of these minerals.

Prospecting work in the exploration of minerals, such as geological surveys, geophysical prospecting, geo-chemical prospecting and test drilling, mine development work such as mine opening, drilling and earth removing and other work directly related to mining are included in this Division.

Establishments engaged in contracting for work such as prospecting, mine development or in-mine conveying of minerals are also included in this Division.

Establishments engaged in excavating sulfur ore to smelt sulfur, and those involved in producing pyrophyllite clay and potters' stone clay are included in this Division as well.

Relationship between “MINING” and other industries

- (1) Establishments engaged in smelting and refining to extract metal contained in ores are classified in the Division F – MANUFACTURING [24].
- (2) Establishments engaged in manufacturing coke and its by-products from coal are classified in the Division F –MANUFACTURING [1831], and those engaged in producing gas from coal and supplying it by pipes are in the Division G – ELECTRICITY, GAS, HEAT SUPPLY AND WATER [3411].
- (3) Establishments engaged in supplying natural gas by pipes in response to general demand are classified in the Division G – ELECTRICITY, GAS, HEAT SUPPLY AND WATER [3411].
- (4) Establishments engaged in refining oil are classified in the Division F – MANUFACTURING [1811].
- (5) Establishments engaged in crushing and pulverizing excavated rocks and stones are classified in the Division F – MANUFACTURING [2281, 2285], those engaged in cutting stones into given sizes are in the Division F – MANUFACTURING [2283], those engaged in carving, finishing and retailing monument stones or tombstones are in the Division J – WHOLESALE AND RETAIL TRADE [6099]. However, if these works are conducted at a quarry they are included in this Division.

Major group 05 – Mining

Overview of the Major group

This Major comprises establishments engaged in excavating and quarrying minerals, whether organic or inorganic, which have been naturally generated in solid, liquid or gaseous state, and those engaged in dressing and other upgrading treatment of these minerals.

Prospecting work in the exploration of minerals, such as geological surveys, geophysical prospecting, geo-chemical prospecting and test drilling, mine development work such as mine opening, drilling and earth removing and other work directly related to mining are included in this Major group.

Establishments engaged in excavating a wide variety of minerals are classified according to the minerals that are the principal objectives of these activities.

Establishments engaged in excavating sulfur ore to smelt sulfur, and those involved in producing pyrophyllite clay and potters' stone clay are included in this Major group as well.

Division E – CONSTRUCTION

Overview of the Division

This Division comprises establishments primarily engaged in construction work mainly by accepting an order, or for self-construction (construction for the establishment itself).

Establishments primarily engaged in conducting the maintenance and repair work of self-construction, and those engaged in planning, researching, surveying, designing, supervising and the like for construction work are not included in this Division.

Construction work

“Construction work” refers to the following work conducted at the working site.

- (1) Newly constructing, rebuilding, repairing, demolishing, eliminating, or removing of such items as buildings, civil engineering facilities and other structures stuck continually to the ground, and facilities attached to them.
- (2) The improvement or development of land, navigation channels, watercourse, etc.
- (3) Installing, dismantling or transferring of mechanical facilities.

Establishments

“Construction establishments” refer to head offices (or the residence of the proprietor of the business in the case of an establishment under private management, or the like, which has no office like a head office), branch offices or other offices which are regularly involved in executing contracts of construction work, or offices that manage construction sites.

The site where construction work is operated is not considered an establishment, but integrated into the office that manages the site to be an establishment as a whole.

Relationship between “CONSTRUCTION” and other industries

- (1) In cases where establishments engaged in the production or sales of construction materials or other products are also conducting the construction work business (excluding the installing, dismantling or transferring of mechanical installations) using their own products or purchased products, they will be classified in the “Manufacturing,” “Wholesale trade,” or “Construction” as the case may be, according to the type of their major operations.
- (2) Establishments primarily engaged in contracting for test drilling, excavating of galleries or pits, well drilling, and earth removing for the purpose of excavating and quarrying minerals, such as metals, non-metals, coal, oil, natural gas, are classified in the Division D – MINING [05].
- (3) Regarding real estate such as land, and buildings and houses, the lessors, agents, brokers, managers, sellers of ready-built buildings and houses (excluding

establishments that employ workers for themselves, construct buildings and houses, and sell them in parcels), and sellers of subdivided land (excluding establishments that employ workers for themselves, develop land and sell it in parcels) are classified in the Division L – REAL ESTATE [68, 69].

- (4) Establishments primarily engaged in test drilling (excluding for mining), surveying, or consulting, designing, or supervising related to construction work, are classified in the Division Q – SERVICES, N.E.C. [805].
- (5) Work-site offices and civil engineering offices and the like of the state and local public organizations, except ones that primarily conduct self-construction work (excepting maintenance and repairs), are classified in the Division Q – SERVICES, N.E.C. [8051].

Major group 06 – Construction work, general, including public and private construction work

Overview of the Major group

This Major group comprises establishments primarily engaged in direct contracts with orderers for completing engineering facilities and buildings, or the establishments engaged in completing the like work by self-construction (construction for the establishment itself).

Establishments engaged comprehensively in the remodeling of buildings, or the minor extension and/or reconstruction of buildings are also included in this category.

However, of the establishments engaged in the work of remodeling, or minor extension and/or reconstruction of buildings, those engaged separately in each work of painting, interior decoration, and the installation of water supply and drainage facilities with sanitary equipment are classified under Major groups [07, 08].

Major group 07 – Construction work by specialist contractor, except equipment installation work

Overview of the Major group

This Major group comprises establishments engaged in construction work to make up parts of the objective of the construction work, i.e. buildings and engineering facilities, on the site of construction primarily as subcontractors.

However, establishments engaged in equipment installation work are classified in the Major group 08 – Equipment installation work.

Major group 08 – Equipment installation work

Overview of the Major group

This Major group comprises establishments primarily engaged in direct contracts with the orderers for completing electric structures, telecommunication signal facilities, air-conditioning equipment, water supply-drainage with sanitary equipment, elevator systems, and other machinery and equipment, or the establishments engaged in completing similar work by self-construction (construction for the establishment itself) as well as those engaged in subcontracting installation work as a part of work for these machinery and equipment.

Division F – MANUFACTURING

Overview of the Division

This Division comprises establishments engaged in manufacture and wholesale of new products by rendering physical and/or chemical changes to organic or inorganic substances.

MANUFACTURING

“MANUFACTURING” refers to the establishments primarily engaged in the following operations.

- (1) Establishments should be engaged in manufacturing or processing new products.

Hence, establishments simply engaged in work such as product selection or packing are not included in “MANUFACTURING.”

Establishments solely engaged in assembling finished components (assembling work) are classified in “MANUFACTURING.”

However, assembling structures to be fixed to the ground is not considered to be “MANUFACTURING.” Of activities that are called “repairs,” some are deemed to be “manufacturing” activities, and establishments involved in such activities are classified in “MANUFACTURING.”

Namely, these establishments include those engaged in ship repairs, the repairs or remodeling of the rolling stock (excluding those for own use in the railways industry), and the overhaul of aircraft and its engines, as well as in manufacturing, processing and repairing various types of machinery and parts by installing metal machine tools or metal-working machinery.

- (2) Establishments should be primarily engaged in wholesaling new products.

“Wholesaling” refers to the following operations.

- (a) Sales to wholesalers or retailers.
- (b) Sales of products in bulk or in large amounts to industrial users (factories, mining stations, construction contractors, agriculture-forestry-fisheries corporate bodies, various types of corporations, government and public agencies, schools, hospitals, hotels, etc.)
- (c) Sales of goods intended primarily for business purposes - office machines and furniture, equipment and facilities for hospitals, beauty salons, restaurants and hotels, as well as machines for industrial use (excluding agricultural machines and implements), and construction materials (lumber, cement, sheet glasses, roofing tiles, etc.).
- (d) Transfer or delivery of products to other establishments belonging to the same enterprise (other factories, sales offices, etc. of the same enterprise).

Establishments meeting the conditions of items (1) and (2) are to be classified in

“MANUFACTURING.”

“Manufacturing-retail trade” are therefore not to be classified in “MANUFACTURING.”

Establishments

Establishments in “MANUFACTURING” are those generally called factories, workshops, and the like. In so-called home industries, their own residences are often used as workshops. If manufacturing or processing is primarily conducted in these workshops, this will be included in this Division, and the residence of the proprietor of the business be deemed an establishment for classification.

The classification of head offices or main offices primarily engaged in management affairs are governed by the major economic activities that are common across all establishments under the management. If such activities are those of “MANUFACTURING,” these non-production sites are also classified under “MANUFACTURING” while the establishments located elsewhere for selling own products are classified in the Division J – WHOLESALE AND RETAIL TRADE.

Relationship between “MANUFACTURING” and other industries

(1) Relationship with “AGRICULTURE, FORESTRY AND FISHERIES”

(a) In cases where a farm household or a fishery household is conducting manufacturing activities in the same compound (or on the same premises as their residence), using raw materials primarily cultivated or acquired by such household itself, this will be classified in the Division A – AGRICULTURE or C – FISHERIES.

If, however, a factory or workshop, or the like, exists in the same compound with a full-time regular employee(s) engaged in a manufacturing activity, this will be classified in “MANUFACTURING.”

(b) Manufacturing or processing activities conducted onboard fishing boats are not deemed to be “MANUFACTURING,” but are classified in the division C – FISHERIES.

(c) The production of charcoal, the production of lumber from living trees, sawing at the site of logging, and the production of crude camphor at the site of extracting, are not deemed to be “MANUFACTURING,” but will be classified in the Division B – FORESTRY.

(2) Relationship with “INFORMATION AND COMMUNICATIONS”

(a) Establishments that belong to newspaper publishing companies or publishing companies and are engaged only in printing are classified in “MANUFACTURING.”

However, in cases where the newspaper publishing companies or publishing companies themselves are engaged in printing, if their primary activity is issuing and publishing, they are not deemed “MANUFACTURING.”

- (b) In cases where a large volume of reproduction or production of recorded information is conducted, this will be deemed “MANUFACTURING.”

However, producing the master discs such as master tapes is not deemed “MANUFACTURING.”

(3) Relationship with “Wholesale trade” and “Retail trade”

- (a) Activities such as sorting, adjusting, washing and packing for the shipment of the products of agriculture, forestry and fisheries are not deemed “MANUFACTURING.”

However, wholesaling raw, pasteurized and bottled milk is classified in “MANUFACTURING.”

- (b) Manufacturing and processing intended primarily for direct sales to household consumers (manufacturing-retail trade) is not deemed “MANUFACTURING” but classified in the Division J – WHOLESALE AND RETAIL TRADE.

- (c) Manufacturing-wholesale trade where the establishment does not manufacture, but furnishes a subcontracted factory or the like with materials that it owns, has the products manufactured by the factory and sells them in its own name is not deemed “MANUFACTURING,” but classified in the Division J – WHOLESALE AND RETAIL TRADE.

(4) Relationship with “SERVICES N.E.C. (=Not Elsewhere Classified)”

- (a) Repair services

Establishments engaged solely in repairs are not deemed “MANUFACTURING,” but classified in “Repair services.” In cases where the same establishment fabricates mending materials to be used for repairs, this will be classified in “Repair services” as well.

However, establishments engaged in ship repairs, the repair or remodeling of the rolling stock (excluding those for railways’ own use), and the overhaul of aircraft and its engines are classified in “MANUFACTURING” even if they have not been engaged in any manufacturing activity during the past year.

In cases where machinery repair factories are fitted with machine tools or metal working machinery and conduct manufacturing, processing and repairing of various types of machinery and components, these will be classified in “MANUFACTURING.”

They are classified in “MANUFACTURING” as an exception because, in view of the facilities present at the factories, these activities are not feasible in the absence of a manufacturing capability.

- (b) Piecework business

Paid piecework providing processing treatment to the materials owned by another business party is classified in “MANUFACTURING” as well.

However, the piecework businesses directly entrusted by individual household consumers are not deemed “MANUFACTURING.”

(c) Slaughterhouses

Slaughterhouses are classified in the Division Q – SERVICES, N.E.C. [9321].

However, slaughtering in an integrated work for producing meat products is deemed “MANUFACTURING.”

Major group 09 – Manufacture of food

Overview of the Major group

This Major group comprises establishments engaged in any of the following:

- (1) Manufacture of livestock, seafood products, etc.
- (2) Manufacture of canned fruit and vegetable products, farm preserved food, etc.
- (3) Manufacture of seasonings, sugar products, animal and vegetable oils and fats, etc.
- (4) Manufacture of polished grains, flour and grain mill products, starch, baking powder, yeast, malted rice and malt, etc.
- (5) Manufacture of bakery, confectionery products, noodles, bean curd and fried bean curd products, frozen and pre-cooked foods (packed), foods accompaniments, etc.

Establishments engaged in manufacturing soft drinks, alcoholic beverages, teas, coffee, ice, tobacco and cigarettes, feed (prepared animal foods) and organic fertilizers are classified in the Major group 10 – Manufacture of beverages, tobacco and feed.

In cases where establishments primarily engaged in manufacturing products for direct sales to households or individual consumers, or those primarily engaged in sales provide simple processing as an action incidental directly to the sales of goods they handle, this will be classified in the Division J – WHOLESALE AND RETAIL TRADE.

Major group 10 – Manufacture of beverages, tobacco and feed

Overview of the Major group

This Major group comprises establishments engaged in manufacturing soft drinks, alcoholic beverages, teas, coffee, ice, tobacco and cigarettes, feed (prepared animal foods) and organic fertilizers.

Establishments engaged in redrying tobacco leaves, removing bones and barrel packing are included in this Major group.

However, establishments engaged in manufacturing foods are classified in the Major group 09 – Manufacture of food, and those engaged in manufacturing insecticides from the by-products of tobacco are classified in the Major group 17 – Manufacture of chemical and allied products [1762].

In cases where establishments primarily engaged in manufacturing products for direct sales to households or individual consumers, or those primarily engaged in sales provide simple processing as an action incidental to the sales of goods they handle, this will be classified in the Division J – WHOLESALE AND RETAIL TRADE.

Major group 11 – Manufacture of textile mill products, except apparel and other finished products made from fabrics and similar materials

Overview of the Major group

This Major group comprises establishments engaged in any of the following:

Establishments engaged in manufacturing apparel and other finished products made from fabrics and similar materials are classified in the Major group 12 – Manufacture of apparel and other finished products made from fabrics and similar materials, and establishments engaged in the manufacture of chemical fibers are classified in the Major group 17 – Manufacture of chemical and allied products [174].

- (1) Manufacture of silk yarns, spun and twisted yarns, ropes, etc.
- (2) Manufacture of woven fabric, knits, laces, braids, nets, etc.
- (3) Refining, bleaching, dyeing and finishing yarns, woven fabrics, knits, textile products and cotton-like textiles, etc.
- (4) Wadding and manufacture of felts, etc.
- (5) Manufacture of linen, semi-products of spun yarn such as scouring and combing, and other fiber treatment

However, establishments engaged in spinning glass wool and rock wool are classified in the Major group 22 – Manufacture of ceramic, stone and clay products [2217, 2294 and 2295, respectively].

Major group 12 – Manufacture of apparel and other finished products made from fabrics and similar materials

Overview of the Major group

This Major group comprises establishments primarily engaged in manufacturing apparel and other textile products by cutting and sewing any woven fabrics, knits, felt, lace, tanned leather and fur that are purchased. It also includes establishments primarily engaged in manufacturing knit products.

Tailor's shops or dressmaker's shops that produce apparel or apparel accessories upon

receiving orders from individuals are classified in the Division J – WHOLESALE AND RETAIL TRADE [56] if the materials are those provided by the stores themselves, and in the Division Q – SERVICES, N.E.C. [8331] if the materials are those held by the individuals.

Major group 13 – Manufacture of lumber and wood products, except furniture

Overview of the Major group

This Major group comprises establishments primarily engaged in manufacture of lumber and a variety of wooden basic materials, such as veneer, plywood and those engaged in manufacturing products which are made from these wooden products, bamboo, rattan, cork, etc. as main materials.

However, establishments engaged in the manufacture of furniture, sliding doors and screens are classified in the Major group 14 – Manufacture of furniture and fixtures, and those engaged in producing wooden patterns, wooden music instruments, toys, sports goods, brooms and rakes are classified in the Major group 32 – Miscellaneous manufacturing industries. Establishments engaged in the manufacture, repair and modification of wooden products using lumber at the site of construction as a part of the construction work are classified in the Division E – CONSTRUCTION, and establishments engaged in manufacturing and retailing wooden products upon receiving orders by individuals are classified in the Division J – WHOLESALE AND RETAIL TRADE.

Major group 14 – Manufacture of furniture and fixtures

Overview of the Major group

This Major group comprises establishments engaged in manufacturing home and office furniture (including Japanese and western styles), furniture for religious purpose, doors, “*shoji*” paper sliding doors, “*fusuma*” sliding doors, shades, and bamboo screens.

However, establishments engaged in manufacturing lacquer-coated furniture are classified in the Major group 32 – Miscellaneous manufacturing industries [3261].

Establishments engaged in manufacturing furniture and fixtures primarily upon receiving orders by individuals are classified in the Division J – WHOLESALE AND RETAIL TRADE [591], and those engaged in the modification and repair of furniture are classified in the Division Q – SERVICES, N.E.C. [8791].

Major group 15 – Manufacture of pulp, paper and paper products

Overview of the Major group

This Major group comprises establishments engaged in manufacturing primarily pulp and paper from wood and other plant materials, or waste paper, and those establishments engaged in manufacturing worked products made from paper.

While establishments engaged in manufacturing paper strings are included in this Major group, those engaged in manufacturing fabrics from paper string are classified in the Major group 11 – Manufacture of textile mill products, except apparel and other finished products made from fabrics and similar materials [1149]. While establishments engaged in manufacturing cellophane and fiberboard are included in this Major group, those engaged in manufacturing abrasive paper are classified in the Major group 22 – Manufacture of ceramic, stone and clay products [2273], and those engaged in manufacturing photosensitive paper are classified in the Major group 17 – Manufacture of chemical and allied products [1795].

Major group 16 – Printing and allied industries

Overview of the Major group

This Major group comprises establishments engaged in printing and auxiliary services related to it.

Major group 17 – Manufacture of chemical and allied products

Overview of the Major group

This Major group comprises establishments engaged in chemical processing as their primary production process and those engaged in the mixing and final processing of substances produced by these chemical processes that are not identified in other major groups.

Establishments primarily engaged in refining ferrous and non-ferrous metals and manufacturing alloys and nuclear fuels are classified in the Major group 23 – Manufacture of iron and steel or Major group 24 – Manufacture of non-ferrous metals and products. Establishments primarily engaged in petroleum refining or the manufacture of coke are classified in the Major group 18 – Manufacture of petroleum and coal products. Establishments primarily engaged in manufacturing seasonings, confectionery with gelatin

as the principal ingredient and animal and vegetable oils and fats and refining edible oils and fats are classified in the Major group 09 – Manufacture of food. Establishments primarily engaged in manufacturing alcoholic beverages, feed (prepared animal foods) and organic fertilizers are classified in the Major group 10 – Manufacture of beverages, tobacco and feed. Establishments primarily engaged in the distillation of sulfur are classified in the Division D – MINING [0599]. Establishments primarily engaged in manufacturing glass and baking limestone and dolomite are classified in the Major group 22 – Manufacture of ceramic, stone and clay products. Establishments primarily engaged in the manufacture of rubber products are classified in the Major group 20 – Manufacture of rubber products. Establishments primarily engaged in packaging and repackaging chemical industrial products they purchased for the purpose of selling and not in manufacturing chemical industrial products by themselves are classified in the Division J – WHOLESALE AND RETAIL TRADE.

Major group 18 – Manufacture of petroleum and coal products

Overview of the Major group

This Major group comprises establishments engaged in refining petroleum, those engaged in the manufacture of lubricating oils and greases by mixing and processing raw materials they purchased, those engaged in the carbonization of coal in coke kilns, those engaged in manufacturing briquettes and briquette balls using coal as the main raw material and those engaged in the manufacture of paving materials.

It also includes establishments engaged in manufacturing petroleum and coal products which are not classified elsewhere, for example, petroleum coke and swelled coke.

However, establishments engaged in producing city gas and supplying it to general consumers through pipes are classified in the Division G – ELECTRICITY, GAS, HEAT SUPPLY AND WATER [341].

Major group 19 – Manufacture of plastic products, except otherwise classified

Overview of the Major group

This Major group comprises establishments engaged in manufacturing molded products using plastics, the said products including extrusion molded products and injection molded products, which are fabricated by a variety of molding machine, such as extrusion molding machines and injection molding machines, those engaged in the processing of these

products by cutting, joining, coating, sputtering and buff-polishing, those engaged in blending and mixing (mixed phase of short fibers, filler, stabilizing agents, coloring agents and plasticizers) for the molding of plastics, and those engaged in manufacturing recycled plastics.

However, the plastic products described below are classified in the other Major groups.

(i) Establishments engaged in manufacturing furniture made of plastics are classified in the Major group 14 – Manufacture of furniture and fixtures. (ii) Establishments engaged in manufacturing plastics (urea resin, melamine resin, and the like) and synthetic resin-based adhesives are classified in the Major group 17 – Manufacture of chemical and allied products. (iii) Establishments engaged in manufacturing footwear made of plastics and its accessories are classified in the Major group 20 – Manufacture of rubber products. (iv) Establishments engaged in manufacturing baggage, handbags and small cases made of plastics are classified in the Major group 21 – Manufacture of leather tanning, leather products and fur skins. (v) Establishments engaged in manufacturing gears made of plastics are classified in the Major group 26 – Manufacture of general machinery. (vi) Establishments engaged in manufacturing measuring instruments made of plastics are classified in the Major group 31 – Manufacture of precision instruments and machinery. (vii) Establishments engaged in manufacturing musical instruments, toys, dolls, stationery, costume accessories, buttons, “*tatami*” mats, models and transportation pallets, which are made of plastics are classified in the Major group 32 – Miscellaneous manufacturing industries.

Major group 20 – Manufacture of rubber products

Overview of the Major group

This Major group comprises establishments engaged in manufacturing rubber products made from natural and synthetic rubber, including tires, tubes, rubber footwear, rubber-coated fabrics, rubber belts, rubber hoses, rubber products for industry (mechanical rubber products), retreaded tires, reclaimed rubber and other rubber products.

This Major group also includes establishments engaged in manufacturing footwear made of plastics.

Establishments primarily engaged in manufacturing textile products with braided rubber are classified in the Major group 11 – Manufacture of textile mill products, except apparel and other finished products made from fabrics and similar materials [118]. Establishments engaged in manufacturing rubber-coated cloths and sewing products from rubber-coated fabrics purchased from others are classified in the Major group 12 – Manufacture of apparel and other finished products made from fabrics and similar materials. Establishments engaged in the manufacture of synthetic rubber are classified in the Major

group 17 – Manufacture of chemical and allied products [1736].

Major group 21 – Manufacture of leather tanning, leather products and fur skins

Overview of the Major group

This Major group comprises establishments engaged in manufacturing tanned leather, furs and various types of leather products and reclaimed leather goods. The manufacturing of baggages, handbags and small leather cases is classified in this Major group regardless of the kind of materials.

Establishments engaged in manufacturing apparel from tanned leather and furs are classified in the Major group 12 – Manufacture of apparel and other finished products made from fabrics and similar materials [1259, 1257], and those engaged in manufacturing sporting goods and toys in the Major group 32 – Miscellaneous manufacturing industries [323].

Major group 22 – Manufacture of ceramic, stone and clay products

Overview of the Major group

This Major group comprises establishments engaged in manufacturing plate (flat) glass and other glass products, cement and its products, clay products for construction, ceramics, refractory products, carbon and graphite products, enamel-covered iron products, abrasive grains, aggregates, stone products, gypsum products, lime and asbestos products.

Major group 23 – Manufacture of iron and steel

Overview of the Major group

This Major group comprises establishments engaged in manufacturing iron and steel from ores, iron scrap, and those engaged in manufacturing cast, forged, rolled, and surface-treated products of iron and steel.

Major group 24 – Manufacture of non-ferrous metals and products

Overview of the Major group

This Major group comprises establishments engaged in smelting and refining non-ferrous metals from ores (coarse and fine ores) and scrap metals, those engaged in the manufacture of alloys, rolling, extraction and extrusion of non-ferrous metals, and those engaged in manufacturing cast, forged and other basic products of non-ferrous metals. Establishments engaged in manufacturing electric wires and cables, and those engaged in manufacturing nuclear fuels are also classified in this Major group.

Major group 25 – Manufacture of fabricated metal products

Overview of the Major group

This Major group comprises establishments primarily engaged in the manufacture of the ferrous and non-ferrous metal products, such as tin-plate cans and other products of coated metal sheet, cutlery, hand tools, general hardware, heating devices except electric heaters, metal products for construction and buildings, metal wires and other metal products which are not classified elsewhere.

Important metal product manufacturing industries that are classified under other major groups are as follows: (i) Establishments engaged in manufacturing metal furniture are classified in the Major group 14 – Manufacture of furniture and fixtures. (ii) Establishments engaged in manufacturing general machinery are classified in the Major group 26 – Manufacture of general machinery. (iii) Establishments engaged in manufacturing electrical machinery are classified in the Major group 27 – Manufacture of electrical machinery, equipment and supplies. (iv) Establishments engaged in the manufacture of electronic computers and telecommunication equipments are classified in the Major group 28 – Manufacture of information and communication electronics equipment. (v) Establishments engaged in manufacturing transportation machinery equipments are classified in the Major group 30 – Manufacture of transportation equipment. (vi) Establishments engaged in the manufacture of measures and scales, measuring instruments, analytical equipment, surveying equipment and physical and chemical instruments, watches and clocks are classified in the Major group 31 – Manufacture of precision instruments and machinery. (vii) Establishments engaged in processing jewelry and manufacturing precious metal products are classified in the Major group 32 – Miscellaneous manufacturing industries. (viii) Establishments engaged in the manufacture of ferrous and non-ferrous metals and their alloys and basic metallic materials are classified in the Major group 23 – Manufacture of iron and steel and Major group 24 –

Manufacture of non-ferrous metals and products.

Major group 26 – Manufacture of general machinery

Overview of the Major group

This Major group comprises establishments engaged in the manufacture of general machinery, except electrical machinery, transportation equipment, precision instruments and machinery, and weapons (ordnance and accessories). Machines driven by a motor which is incorporated in the machine or easily removable from it are classified in this Major group, except electric household appliances.

Establishments engaged in manufacturing hand tools with motors and portable machine tools are classified in the Major group, whereas those engaged in manufacturing hand tools are classified in the Major group 25 – Manufacture of fabricated metal products [2523].

Major group 27 – Manufacture of electrical machinery, equipment and supplies

Overview of the Major group

This Major group comprises establishments engaged in the manufacture of machinery, equipment and supplies to generate, store, transmit, distribute and use electric energy.

Establishments engaged in manufacturing insulated wires and cables are classified in the Major group 24 – Manufacture of non-ferrous metals and products [2441]; those engaged in manufacturing machines with directly mounted or detachable motors are classified in the Major group 26 – Manufacture of general machinery; while those engaged in manufacturing electronic computers (electronic data processing machines, digital and analog computers) and telecommunication equipment are classified in the Major group 28 – Manufacture of information and communication electronics equipment, and those engaged in manufacturing electronic parts are classified in the Major group 29 – Electronic parts and devices. Establishments that manufacture electric appliances for household are classified in this Major Group.

Major group 28 – Manufacture of information and communication electronics equipment

Overview of the Major group

This Major group comprises establishments engaged in manufacturing telecommunication equipment and related equipment, electronic computers (electronic data processing machines, digital and analog computers) and their auxiliary machines.

Establishments engaged in manufacturing electric household appliances are classified in the Major group 27 – Manufacture of electrical machinery, equipment and supplies, whereas those engaged in manufacturing electronic parts and devices are classified in the Major group 29 – Electronic parts and devices.

Major group 29 – Electronic parts and devices

Overview of the Major group

This Major group comprises establishments primarily engaged in the manufacture of electronic parts and devices used on electrical machinery, equipment and supplies, and information and communication equipment.

Establishments engaged in producing electric household appliances are classified in the Major group 27 – Manufacture of electrical machinery, equipment and supplies and those engaged in the manufacture of electronic computers and their auxiliary machines, telecommunication equipment and related equipment are classified in the Major group 28 – Manufacture of information and communication electronics equipment.

Major group 30 – Manufacture of transportation equipment

Overview of the Major group

This Major group comprises establishments engaged in manufacturing transportation equipment.

Principal products include: Automobiles, ships, aircraft, railway vehicles and other transportation equipment (bicycles, ox and horse coaches).

Major group 31 – Manufacture of precision instruments and machinery

Overview of the Major group

This Major group comprises establishments primarily engaged in the manufacture of measures and scales, measuring instruments, analytical instruments, testing machines, surveying instruments, medical instruments and medical supplies, physical and chemical instruments, optical instruments and lenses, glasses, watches and clocks.

Establishments primarily engaged in manufacturing electric and electronic measuring instruments are classified in the Major group 27 – Manufacture of electrical machinery, equipment and supplies [275 and 2749, respectively], and those engaged in manufacturing scientific glass instruments and ceramics are classified in the Major group 22 – Manufacture of ceramic, stone and clay products [221 and 224, respectively].

Major group 32 – Miscellaneous manufacturing industries

Overview of the Major group

This Major group comprises establishments primarily engaged in manufacturing products that are not classified under any other major groups.

Principal products include: Precious metal products, musical instruments, toys, sporting goods, pens, pencils, painting materials, buttons, lacquer ware, weapons (ordnance and accessories), records, etc.

Division G – ELECTRICITY, GAS, HEAT SUPPLY AND WATER

Overview of the Division

This Division comprises establishments engaged in providing electricity, gas, heat or water (excluding water for irrigation), and those engaged in the treatment and the like of wastewater and rainwater.

“ELECTRICITY” includes establishments engaged in supplying electricity in response to general demand, or those engaged in supplying electricity to such establishments. Establishments engaged in generating power for their own use are also included in “ELECTRICITY.”

“GAS” includes establishments engaged in piping manufactured gas, natural gas or mixtures of both in response to general demand.

“HEAT SUPPLY” includes establishments engaged in supplying thermal energy or steam through the medium of steam, hot water or cold water, or in supplying hot water by pipes, in response to general demand.

“WATER” includes establishments engaged in supplying water, in response to general demand, using water mains or pipes and other facilities, and those engaged in removing or treating wastewater and rainwater by means of public drains, river-basin drains or urban drains.

Major group 33 – Production, transmission and distribution of electricity

Overview of the Major group

This Major group comprises establishments engaged in supplying electricity in response to general demand, or those engaged in supplying electricity to such establishments

Establishments engaged in generating power for their own use are also included in this Major group.

Major group 34 – Manufacture of gas

Overview of the Major group

This Major group comprises establishments engaged in piping manufactured gas, natural gas or mixtures of both in response to general demand.

Establishments engaged in the collection of natural gas are classified in the Division D – MINING [0532].

Major group 35 – Heat supply

Overview of the Major group

This Major group comprises establishments engaged in supplying thermal energy or steam through the medium of steam, hot water or cold water, or in supplying hot water by pipes, in response to general demand.

Major group 36 – Collection, purification and distribution of water, and sewage collection, processing and disposal

Overview of the Major group

This Major group comprises establishments engaged in supplying water, in response to general demand, using water mains or pipes and other facilities, and those engaged in removing or treating wastewater and rainwater by means of public drains, river-basin drains or urban drains.

Division H – INFORMATION AND COMMUNICATIONS

Overview of the Division

This Division comprises establishments engaged in information transmission, those engaged in services such as processing and providing information, those engaged in Internet based services, and those engaged in processing information for the purpose of its transmission.

Establishments engaged in “information transmission” refer to those engaged in transmitting video pictures, sound information, character information and the like, whether electromagnetic or non-electromagnetic, and those engaged in the installation and operation of the means of transmission.

Establishments engaged in “services such as processing and providing information” refer to those engaged in producing computer programs, those engaged in processing of information, under consignment, using computers and the like, and those engaged in collecting, processing and storing information and, providing such information to customers on demand.

Establishments engaged in “Internet based services” refer to those engaged via the Internet in communications and information services other than those described above.

Establishments engaged in “processing information” refer to those engaged in processing information such as video pictures, sound information and character information for the purpose of transmitting information in a great volume to many and unspecified recipients (the general public) through media such as newspapers, magazines, radios, television, motion pictures, etc.

Relationship between “INFORMATION AND COMMUNICATIONS” and other industries

(1) Relationship with “MANUFACTURING”

- (a) Establishments primarily engaged in issuing newspapers or publishing books, etc. are classified in “INFORMATION AND COMMUNICATIONS,” while those primarily engaged in printing newspapers or books, or the related supplementary operations, are classified in the Division F – MANUFACTURING [16].
- (b) Establishments engaged in producing negatives of information records (excluding printed matter such as newspapers and books) are classified in “INFORMATION AND COMMUNICATIONS,” while those engaged solely in reproducing a large quantity of information records without producing the negatives by themselves are classified in the Division F – MANUFACTURING [3296].

(2) Relationship with “TRANSPORT”

Establishments engaged in transporting information records, newspapers, books, etc. are classified in the Division I – TRANSPORT, while those primarily engaged in

delivering letters or the like (i.e. correspondence) are classified in “INFORMATION AND COMMUNICATIONS.”

(3) Relationship with “WHOLESALE AND RETAIL TRADE”

Establishments engaged in purchasing and selling information records, newspapers, books, etc. are classified in the Division J – WHOLESALE AND RETAIL TRADE.

(4) Relationship with “SERVICES”

(a) Establishments engaged in renting information records, books, etc. are classified in the Division Q – SERVICES, N.E.C. [889].

(b) Establishments such as advertising agencies primarily engaged in advertising services at the request of clients are classified in the Division Q – SERVICES, N.E.C. [89].

(c) Establishments engaged in professional services where individuals create literary works such as poems or novels, and produce literary criticisms or comments are classified in the Division Q – SERVICES, N.E.C. [807].

(d) Establishments engaged in professional services related to industrial or commercial designs such as industrial design, craft design, interior design, etc. are classified in the Division Q – SERVICES, N.E.C. [806].

Major group 37 – Communications

Overview of the Major group

This Major group comprises establishments primarily engaged in transmitting correspondence, and those engaged in the installation and operation of the means of information transmission by wired, wireless and other electromagnetic systems.

Establishments engaged in the construction works of telecommunication facilities are classified in the Division E – CONSTRUCTION [08].

Major group 38 – Broadcasting

Overview of the Major group

This Major group comprises establishments engaged in the broadcasting business (including the re-broadcasting of broadcast programs) using wireless or wired telecommunication systems with the aim of being directly watched and/or listened to by the public.

However, establishments engaged in providing broadcasting and vocal communication services using wired telecommunication systems are classified in the Major group 37 -

Communications [3723].

Major group 39 – Information services

Overview of the Major group

This Major group comprises establishments engaged in services such as processing and providing information.

Major group 40 – Internet based services

Overview of the Major group

This Major group comprises establishments engaged via the Internet in businesses related to communication and information services, which are not elsewhere classified.

Major group 41 – Video picture, sound information, character information production and distribution

Overview of the Major group

This Major group comprises establishments engaged in producing and distributing movies, video and TV programs, those engaged in producing records and radio programs, those engaged in issuing newspapers or publishing books, periodicals, etc. and those engaged in providing services associated with the above.

Division I – TRANSPORT

Overview of the Division

This Division comprises establishments engaged in the transport of passengers and freight using railways, automobiles, vessels or ships, aircraft and other means of transport, and in warehousing and services incidental to transport.

Railway Transport

This refers to the transport of passengers and freight by rail. Transport activities collectively refer to the operation of railway vehicles, and the maintenance and repair of transport facilities such as the rolling stock, tracks, and signal-and-communication facilities for the purpose of operation, and to the treatment or handling of passengers or cargo.

Establishments

A single establishment is the unit of classification of “Railway Transport.” If located separately, each of the establishments is deemed, in principle, a separate establishment. Individual organs located on the same premises are each dealt with as a separate classification unit by organ.

Namely, work-site organs such as stations, conductors’ offices, engineers’ stations, coach-and-cargo sections, track-maintenance sections, construction sections, electric-power-supply sections, signal-and-communications sections, electricity-related-affairs sections, etc., as well as management organs such as a main office and branch offices are each deemed to be an individual and separate establishment by organ.

However, in cases where stations or sections, even if so named, are not assigned with administrative managers such as a stationmaster, they are included in the establishment that manages them and deemed to be one establishment as a whole.

Relationship between “Railway Transport” and other industries

- (1) Repair shops, warehouses or the like of railway transport companies for its own use are classified in “Railway Transport,” but manufacturing factories, power stations, laboratories, training institutes, hospitals, recreation facilities, etc. are classified in industries other than “Railway Transport,” according to the types of their respective activities.
- (2) Establishments operated by railway transport companies such as department stores, amusement parks or real estate are classified in industries other than “Railway Transport” according to the types of their respective activities.
- (3) Establishments of railway transport companies engaged in the repairs or remodeling of the rolling stock, if these activities are conducted for their own purposes, are classified in

“Railway Transport.”

- (4) Establishments of railways or ropeways provided in factories, mines or forests for their own exclusive use are classified in industries other than “Railway Transport.”

Major group 42 – Railway transport

Overview of the Major group

This Major group comprises establishments engaged in the transport of passengers and freight by railways, tramways and rope-ways.

Establishments engaged in businesses other than railway transport and which are operated by railway transport companies, are classified in the relevant industries according to the types of their respective business.

Major group 43 – Road passenger transport

Overview of the Major group

This Major group comprises establishments primarily engaged in the transportation of passengers using automobiles and the like.

Major group 44 – Road freight transport

Overview of the Major group

This Major group comprises establishments primarily engaged in the transportation of freight using automobiles and the like.

Major group 45 – Water transport

Overview of the Major group

This Major group comprises establishments engaged in the transportation of passengers or freight on the sea, coastal area, ports and harbors, rivers and lakes using vessels or ships and boats.

However, establishments engaged in freight transportation using barges in the harbor area

are classified in the Major group 48 – Services incidental to transport [4811].

A vessel or ship is integrated in the establishment engaged in managing the operation of the vessel or ship.

In the absence of an establishment ashore, however, the vessel or ship itself is deemed an establishment.

Major group 46 – Air transport

Overview of the Major group

This Major group comprises establishments engaged in the transportation of passengers and freight using aircraft and those engaged in contracting for services other than air transport using aircraft.

Major group 47 – Warehousing

Overview of the Major group

This Major group comprises establishments engaged in warehousing.

However, a warehouse for own use is classified in the industry of the main establishment.

Establishments engaged in offering parking lots for automobiles are classified in the Division L – REAL ESTATE [6931], and those engaged in keeping goods such as luggage and bicycles on a temporary basis are classified in the Division Q – SERVICES, N.E.C. [8341].

Major group 48 – Services incidental to transport

Overview of the Major group

This Major group comprises establishments engaged in providing services incidental to transport with railways, automobiles, vessels or ships and aircraft.

Division J – WHOLESALE AND RETAIL TRADE

Overview of the Division

This Division comprises, in principle, establishments engaged in purchasing and selling tangible goods.

A simple processing (such as simple packing, washing, selecting, etc.) and fixing and/or repairs incidental to sales operations are included in this Division.

WHOLESALE TRADE

1. “WHOLESALE TRADE” includes the establishments primarily engaged in the following operations.

- (1) Sales of goods to “Retail Trade” or other “Wholesale Trade.”
- (2) Sales of goods in bulk or in a large amount to industrial users in “CONSTRUCTION,” “MANUFACTURING,” “TRANSPORT,” “EATING AND DRINKING PLACES,” “ACCOMMODATIONS,” hospitals, schools, government and public organizations.
- (3) Sales of goods primarily for business use – the goods such as office machines and equipment, facilities used in hospitals, beauty salons, restaurants and hotels, and industrial machinery (excluding agricultural machines or equipment), as well as construction materials (lumber, cement, sheet glasses, roofing tiles, etc.)
- (4) Wholesale of own goods that a company in “MANUFACTURING” has produced at a separate place under its own management. (Establishments primarily engaged in overall control of management affairs are excluded.)
- (5) Sales of goods on behalf of other establishments, or acting as an intermediary for sales of goods

2. Classification of establishments by business status

Business status of establishments as referred to in this Division is as follows.

- (1) Wholesale Trade (wholesalers, large-lot suppliers for industrial users, trading companies primarily engaged in wholesale trade, hedging traders, brokers, agricultural products collecting agencies, sales offices of manufacturing companies, foreign trade companies, etc.)
- (2) Manufacturing-wholesale Trade (where the establishment does not manufacture, but furnishes a subcontracted factory or the like with materials that it owns, has the goods manufactured by the factory and sells them in its own name.)
- (3) Agents, brokers, commission merchants

Wholesalers falling under Major groups 49 to 54 are the establishments primarily engaged in the purchase and sales of goods.

The agents and brokers falling under Industry item 5497 are primarily engaged in the purchase and sales of goods for other establishments in proxy or as brokers for a

commission. This type of establishments have no right of ownership to goods, and are generally not engaged in fixing prices, safekeeping nor transporting of goods.

3. Classification of establishments by type of operations

Wholesalers falling under Major groups 49 to 54 are classified by type of business according to the main goods they sell.

(Note): The term, "Manufacturing-wholesale trade" is generally used in contrast to "Manufacturing-retail trade." (See RETAIL TRADE 2. (2)). This means the wholesaling is conducted by manufacturers, therefore it should be distinctly separated from the "Purchasing-wholesale trade" referred to herein.)

RETAIL TRADE

1. "Retail Trade" includes the establishments primarily engaged in the following operations.

(1) Sales of goods to individuals or for household consumption.

(2) Sales of goods in small quantities or small amounts to industrial users.

"Retail trade" is usually classified by the main goods handled, or by a general designation such as haberdashery store, accessory and notions store, "Aramono" (kitchenware) store.

2. It should be noted that the following are classified under "Retail Trade."

(1) Establishments engaged in the sales of goods and the repair of the same type of goods are classified in the Division J – WHOLESALE AND RETAIL TRADE.

Establishments engaged exclusively in repairing are classified in the Division Q – SERVICES, N.E.C. [86, 87]. Changing parts for repair is not considered as sales.

(2) Manufacturing-retail trade

So-called manufacturing-retail trade where an establishment manufactures products and sells them on the spot to individuals or household consumers (often seen at confectioneries, bakeries, etc.) are not classified under "MANUFACTURING," but are classified in "Retail Trade."

(3) Gasoline service stations are classified in "Retail Trade."

(4) Peddling, traveling sales, street vendors, etc.

Many of these traders have no fixed or permanent establishment, but by the nature of transactions, they are classified in "Retail Trade."

(5) Stalls located in government and public organs, corporations, factories, organizations, theaters, amusement parks, etc. that are managed by these establishments are included in each of these establishments. However, if parties other than these establishments manage the stalls, they are classified under "Retail Trade" as separate and independent establishments.

Major group 49 – Wholesale trade, general merchandise

Overview of the Major group

This Major group comprises establishments primarily engaged in the purchase-and-wholesale of various goods.

They are the establishments that purchase and wholesale the goods which fall under multiple Major groups in the Major groups of 50 - Wholesale trade (Textile and apparel), 51 - Wholesale trade (Food and beverages), 52 - Wholesale trade (Building materials, minerals and metals, etc.), 53 - Wholesale trade (Machinery and equipment), and 54 – Miscellaneous wholesale trade (except however the industry item 5497- Agents and brokers) and which fall under three and more Industry items, and it is difficult by their nature to determine the primary business of the establishments.

Major group 50 – Wholesale trade (Textile and apparel)

Overview of the Major group

This Major group comprises establishments primarily engaged in the purchase-and-wholesale of textile products, apparel, apparel accessories and notions.

Major group 51 – Wholesale trade (Food and beverages)

Overview of the Major group

This Major group comprises establishments primarily engaged in the purchase-and-wholesale of agricultural and livestock products, fishery products, foods and beverages.

Major group 52 – Wholesale trade (Building materials, minerals and metals, etc.)

Overview of the Major group

This Major group comprises establishments primarily engaged in the purchase-and-wholesale of building materials, chemical products, minerals and metallic materials and recycled resources.

Major group 53 – Wholesale trade (Machinery and equipment)

Overview of the Major group

This Major group comprises establishments primarily engaged in the purchase-and-wholesale of general machinery and equipment, automobiles and electrical machinery, equipment and supplies.

Major group 54 – Miscellaneous wholesale trade

Overview of the Major group

This Major group comprises establishments primarily engaged in the purchase-and-wholesale of furniture, fixtures and house furnishings, drugs, toiletries and other goods. Also, included here are the establishments primarily engaged in agency activities in the purchase and sales of goods on behalf of other persons or other establishments, or otherwise, those engaged in intermediating as brokers for the purchase and sales of goods.

Major group 55 – Retail trade, general merchandise

Overview of the Major group

This Major group comprises establishments engaged in the retail of a variety of goods for clothing, foods and housing in an integrated manner at single shops.

It is impossible to determine the principal goods in their trade, and many examples of them are found among so-called department stores.

Major group 56 – Retail trade (Dry goods, apparel and apparel accessories)

Overview of the Major group

This Major group comprises establishments engaged in the retail of dry goods, cloth, apparel, shoes, hats and caps, haberdashery, accessory and notions.

Tailors that make clothes using their own cloth to fill orders from individuals are classified in this Major group.

Major group 57 – Retail trade (Food and beverages)

Overview of the Major group

This Major group comprises establishments primarily engaged in the retail of foods and beverages.

However, establishments engaged in providing eating and drinking services for guests on the spot are classified in the Division M – EATING AND DRINKING PLACES, ACCOMMODATIONS (Major group 70 – General eating and drinking places, or Major group 71 – Spree eating and drinking places).

Major group 58 – Retail trade (Motor vehicles and bicycles)

Overview of the Major group

This Major group comprises establishments primarily engaged in the retail of motor vehicles, bicycles (including used motor vehicles and bicycles) and their parts and accessories.

Establishments engaged in both the retail and repair of motor vehicles and bicycles are classified in this Major group.

Establishments exclusively engaged in maintenance and repair are classified in the Division Q – SERVICES, N.E.C. [861, 8799].

Major group 59 – Retail trade (Furniture, household utensil and household appliance)

Overview of the Major group

This Major group comprises establishments primarily engaged in the retail of furniture, household utensils and household appliances.

However, establishments engaged in the retail of used furniture are classified Major group 60 – Miscellaneous retail trade [6097].

Major group 60 – Miscellaneous retail trade

Overview of the Major group

This Major group comprises establishments primarily engaged in the retail of goods that are not classified under any other categories, including drugs, toiletries, farming and gardening supplies, fuel, books, stationery, watches and clocks, musical instruments, tobacco, etc.

Division K – FINANCE AND INSURANCE

Overview of the Division

This Division comprises establishments engaged in “FINANCE” or “INSURANCE.”

The establishments engaged in the government-related postal savings and postal life insurance, the cooperatives exclusively engaged in finance or insurance, the establishments engaged in mutual aid operations related to agriculture or fisheries, and the establishments engaged in fishing boat insurance are all included in this Division.

However, establishments engaged in social insurance business are classified either in the Division N – MEDICAL, HEALTH CARE AND WELFARE [7511] or Division R – GOVERNMENT, N.E.C. [9531, 9611, 9621].

1. FINANCE

Establishments engaged in financing funds between the lending and borrowing parties, and establishments engaged in intermediating financial transactions between both parties are classified in this category.

(1) Financing-funds institutions

“Financing-funds institutions” refer to the following establishments.

- 1) Banks handling deposits vis-à-vis lending funds, and deposit-handling institutions such as financial institutions for small businesses and financial institutions for agriculture, forestry and fisheries.
- 2) The institutions dealing with postal savings, money orders and giro services, the government-related financial institutions that do not accept deposits, as well as the non-deposit money corporations engaged in the provision of finance, credit and investment.

(2) Intermediary institutions for financial transactions

Establishments engaged in intermediating financial transactions include securities brokers and dealers, future commodity transaction dealers, commodity investors, etc.

- (3) Establishments engaged in auxiliary and incidental operations closely associated with items (1) and (2) above.

2. INSURANCE

This is a business in which the payment of an insurance premium is required and, when a prescribed insured event happens, the insurance claim is paid out. Establishments engaged in insurance business (life insurance, non-life insurance), mutual aid operations or services incidental to these are classified under “INSURANCE.”

Major group 61 – Banking

Overview of the Major group

This Major group comprises the central bank and banks that deal with savings and are engaged in banking or trust banking.

Major group 62 – Financial institutions for cooperative organizations

Overview of the Major group

This Major group comprises financial institutions primarily engaged in dealing with savings and offering financial services for small businesses, farmers and fishermen who are members of cooperative organizations and for labor organizations and cooperative organizations.

Major group 63 – Institutions dealing with postal savings, government-related financial institutions

Overview of the Major group

This Major group comprises organizations that deal with savings and with postal savings, money orders and giro services, and government-related finance credit institutions which do not deal with savings, including finance corporations and public corporations.

Major group 64 – Non-deposit money corporations engaged in the provision of finance, credit and investment

Overview of the Major group

This Major group comprises credit institutions which do not deal with savings, including credit and finance businesses, pawnbrokers, credit card institutions, and investment business based upon acceptance of stocks.

Major group 65 – Securities and futures commodity dealing activities

Overview of the Major group

This Major group comprises establishments engaged in intermediating financial transactions such as securities, futures commodity transactions, commodity investment, financial futures transactions and the like.

Securities exchanges, commodity exchanges and financial futures exchanges are classified in the Major group 66 – Financial auxiliaries [6617, 6618, 6619].

Major group 66 – Financial auxiliaries

Overview of the Major group

This Major group comprises establishments engaged in auxiliary or incidental operations closely related to operations that are conducted by deposit handling institutions such as banks, non-deposit money corporations such as credit and finance businesses, securities brokers and dealers, futures commodity transaction dealers and the like.

Major group 67 – Insurance institutions, including insurance agents, brokers and services

Overview of the Major group

This Major group comprises establishments engaged in any forms of life, fire, maritime and other insurance business, insurance agents and brokers, insurance companies and those engaged in providing insurance subscribers with insurance services. Establishments engaged in mutual aid operations related to agriculture or fisheries and those engaged in fishing boat insurance are classified in this group.

However, establishments that deal with the social insurance are classified in the Division N – MEDICAL, HEALTH CARE AND WELFARE [7511], or Division R – Government, N.E.C. [9531, 9611, 9621].

Division L – REAL ESTATE

Overview of the Division

This Division comprises establishments primarily engaged in the purchase and sales, exchanges, leasing and management of real estate, or in acting as agents or brokers in selling and purchasing, renting and exchanging of real estate.

Establishments primarily engaged in leasing a plot of land for automobile parking are also classified in this Division.

Real estate

Real estate refers to land, buildings and other structures fixed to the ground.

Relationship between “REAL ESTATE” and other industries

- (1) Establishments engaged in leasing cinemas, legitimate theaters, sports facilities, etc. are classified in the Division Q – SERVICES, N.E.C. [8411, 8421, 844].
- (2) Establishments primarily engaged in managing facilities to be provided for various assemblies and events such as lecture meetings, exhibitions, gatherings, etc., are classified in the Division Q – SERVICES, N.E.C. [9311].
- (3) Establishments primarily engaged in developing land or constructing buildings by employing workers themselves, to sell them in lots are classified in the Division E – CONSTRUCTION [0611, 0621, 0641, or 0651].
- (4) Establishments engaged in appraisals, surveys, etc. on real estate are classified in the Division Q – SERVICES, N.E.C. [8097].

Major group 68 – Real estate agencies

Overview of the Major group

This Major group comprises establishments primarily engaged in sales and purchases, exchanges of real estate, or in acting as agents or brokers in selling and purchasing, renting and exchanging of real estate.

Major group 69 – Real estate lessors and managers

Overview of the Major group

This Major group comprises establishments primarily engaged in the lease or management of real estate.

Division M – EATING AND DRINKING PLACES, ACCOMMODATIONS

Overview of the Division

This Division comprises establishments engaged in providing, on the spot, food and drink or accommodations.

EATING AND DRINKING PLACES

“EATING AND DRINKING PLACES” refer to establishments primarily engaged in taking orders and promptly providing dishes and other food and drink on the spot.

In cases where an eating and drinking place is provided in a corner of a department store or amusement park, if an independent establishment runs it, this is included in this classification.

ACCOMMODATIONS

“ACCOMMODATIONS” refer to establishments engaged in providing accommodations or accommodation with meals to the general public, specific members, etc.

Major group 70 – General eating and drinking places

Overview of the Major group

This Major group comprises establishments primarily engaged in providing dishes and other food for guests on the spot, and those engaged in providing non-alcoholic beverages for guests on the spot.

Establishments primarily engaged in provision of spree eating and drinking services, and those primarily engaged in provision of drinking services of alcoholic beverages are classified in the Major group 71 - Spree eating and drinking places.

Major group 71 – Spree eating and drinking places

Overview of the Major group

This Major group comprises, of the eating and drinking places primarily engaged in providing food and beverages for guests on the spot, the establishments that are primarily engaged in providing food and beverages for entertainment to accompany *karaoke*, dancing, shows and reception, and those primarily engaged in providing alcoholic beverages.

Major group 72 – Accommodations

Overview of the Major group

This Major group comprises establishments engaged in providing accommodations, or accommodations with meals. Profit-making accommodation facilities for the general public, accommodation facilities for members of specified associations, accommodations and camping grounds attached to particular organizations such as corporations, government and public agencies, schools, hospitals are classified in this Major group.

Room rental services are classified in the Division L – REAL ESTATE [6922], and accommodations of social welfare facilities are classified in the Division N – MEDICAL, HEALTH CARE AND WELFARE [75].

Division N – MEDICAL, HEALTH CARE AND WELFARE

Overview of the Division

This Division comprises establishments engaged in providing services related to medical care, public health and hygiene, social insurance, social welfare, and nursing care.

“Medical and other health services” includes establishments engaged in providing medical treatment or similar medical services to patients by doctors, dentists or the like, and those engaged in providing services directly related to these medical services.

“Public health and hygiene” includes establishments engaged in providing services related to the public health and hygiene involving public health centers, health consultation offices, quarantine stations (except animal and plant quarantine stations), etc.

“Social insurance, social welfare and nursing care services” includes establishments engaged in social insurance operations such as the public pension scheme, public medical insurance, public nursing insurance, and workers’ injury compensation insurance, and those engaged in providing services related to social welfare, care, etc. to children, the aged, handicapped persons, etc.

Relationship between “MEDICAL, HEALTH CARE AND WELFARE” and other industries

(1) Relationship with “WHOLESALE AND RETAIL TRADE”

Establishments primarily engaged in filling prescriptions written out by doctors or dentists are classified in the Division J – WHOLESALE AND RETAIL TRADE [6012].

(2) Relationship with “FINANCE AND INSURANCE”

Establishments engaged in insurance operations other than social insurance, and those engaged in providing insurance services to insurance companies and policyholders are classified in the Division K – FINANCE AND INSURANCE [67].

Major group 73 – Medical and other health services

Overview of the Major group

This Major group comprises establishments engaged in providing medical treatment or similar medical services to patients by doctors, dentists, or the like, and those engaged in providing services directly related to these medical services.

Major group 74 – Public health and hygiene

Overview of the Major group

This Major group comprises establishments engaged in providing services related to the public health and hygiene involving public health centers, health consultation offices, quarantine stations (except quarantine stations of animal and plant).

Major group 75 – Social insurance and social welfare

Overview of the Major group

This Major group comprises establishments engaged in providing services for social insurance, social welfare and nursing care services and those engaged in offender rehabilitation services.

Division O – EDUCATION, LEARNING SUPPORT

Overview of the Division

This Division comprises establishments engaged in school education, those engaged in systematic education activities other than school education, those engaged in providing supplementary lessons to school education, and those engaged in providing instruction services for arts, culture, skills and techniques.

Establishments engaged in correspondence education, supplementary tutorial schools, libraries, museums, botanical gardens, etc. are also included in this classification.

Establishments engaged in providing facilities for sports are classified in the Division Q – SERVICES, N.E.C. [84].

Major group 76 – School education

Overview of the Major group

This Major group comprises establishments engaged in teaching specified courses of education.

Major group 77 – Miscellaneous education, learning support

Overview of the Major group

This Major group comprises establishments engaged in systematic education activities other than school education, those engaged in providing supplementary lessons to school education, and those engaged in providing instruction services for the arts, culture and technical skills.

Division P – COMPOUND SERVICES

Overview of the Division

This Division comprises establishments engaged in providing various services that are related to plural Divisions. Post offices and agriculture cooperative associations, etc. which are legally defined in type and scope of their operations are classified in this Division.

Post offices

Post offices refer to establishments engaged in compound operations such as postal services, postal savings, money orders, giro services, postal life insurance, etc.

However, establishments primarily engaged in transmitting correspondence are classified in the Division H – INFORMATION AND COMMUNICATIONS [3711].

Cooperative associations

“Cooperative associations” refer to establishments of agriculture, forestry and fisheries cooperative associations and business cooperative associations, both of which are engaged in compound operations such as management guidance, purchases, credit support, mutual aid projects, welfare work, etc.

Establishments of cooperative associations which are engaged in a single business operation are classified under a relevant industry according to the type of operation they conduct.

Major group 78 – Postal services, except otherwise classified

Overview of the Major group

This Major group comprises establishments engaged in postal services and contracted postal services, both of which provide various types of compound services across multiple Divisions.

Major group 79 – Cooperative associations, n.e.c.

Overview of the Major group

This Major group comprises establishments of agriculture, forestry and fishery cooperative associations and business cooperative associations, both of which provide various types of compound services across multiple Divisions

Division Q – SERVICES, N.E.C.

Overview of the Division

This Division comprises establishments primarily engaged in providing individuals or establishments with services which are not classified in other Divisions.

This Division includes establishments engaged in the following types of services.

- 1) Services providing knowledge and results of research, or the relevant skills and techniques [“Professional services, n.e.c.,” “Scientific and development research institutes”].
- 2) Services primarily providing skills and techniques related to household living, or providing relevant facilities [“Laundry, beauty and bath services,” “Miscellaneous living-related and personal services”].
- 3) Services primarily providing facilities or skills and techniques related to amusement or using leisure time [“Services for amusement and hobbies”].
- 4) Services providing skills and techniques related to waste disposal [“Waste disposal business”].
- 5) Services providing skills and techniques related to the maintenance and repair of goods [“Automobile maintenance services,” “Machine, etc. repair services, except otherwise classified”].
- 6) Services for rental or leasing of goods [“Goods rental and leasing”].
- 7) Services provided for business management which are not classified elsewhere [“Advertising,” “Miscellaneous business services”].
- 8) Services providing associated members with information, etc. [“Political, business and cultural organizations,” “Religion”].
- 9) Other miscellaneous services [“Miscellaneous services,” “Foreign governments and international agencies in Japan”].

Relationship between “SERVICES, N.E.C.” and other industries

(1) Relationship with “AGRICULTURE, FORESTRY AND FISHERIES”

- (a) Establishments engaged in agricultural services directly related to crop farming or livestock farming, which are contracted with or entrusted by agricultural establishments, and in gardening services such as trimming garden trees, are classified in the Division A – AGRICULTURE [013, 014].
- (b) Establishments engaged in services directly related to forestry such as cleaning undergrowth in forests and pruning branches of trees are included in the Division B – FORESTRY [024].
- (c) Establishments engaged in services directly related to fisheries, which are contracted with, or entrusted by fisheries establishments are classified in the Division C – FISHERIES [03, 04].

(2) Relationship with “MINING”

Establishments engaged in mine prospecting work, in the exploration of minerals, such as geological surveys, geophysical prospecting, geo-chemical prospecting and test drilling, mine development work such as portal opening, drilling and earth removing, are classified in the Division D – MINING [05].

(3) Relationship with “MANUFACTURING”

(a) Establishments engaged in manufacturing or processing new products and conducting repair work on products of the same kind are classified in the Division F – MANUFACTURING. However, those engaged solely in repair work are included in this Division. Fabricating mending materials to be used for repairs is included in this Division.

However, establishments engaged in ship repairs, the repairs or remodeling of the rolling stock (excluding those for own use in the railways industry), and the overhaul of aircraft are classified under “MANUFACTURING,” even if they have not been engaged in manufacturing activities during the past year.

Establishments primarily engaged in providing the mechanical treatment of materials that are owned by themselves or other parties, and in manufacturing, processing or repairing various types of machinery and parts are classified in the Division F – MANUFACTURING [2699].

(b) Paid piecework providing processing treatment to the materials owned by another business party is classified in the Division F - MANUFACTURING.

Meanwhile, establishments engaged in paid piecework with materials directly furnished by individual household consumers (including those in privately managed “agriculture, forestry and fisheries”) are included in this Division.

(4) Relationship with “TRANSPORT”

(a) Establishments engaged in transporting and safekeeping of goods are classified in the Division I – TRANSPORT.

(b) Establishments engaged in providing services incidental to transport such as arrangement of transportation, providing transport facilities, tallying cargoes, and piloting are included in the Division I – TRANSPORT [48].

(5) Relationship with “WHOLESALE AND RETAIL TRADE”

Establishments engaged in the sales of goods and repairs of the same kind of goods are included in the Division J – WHOLESALE AND RETAIL TRADE. However, establishments engaged solely in repairs are included in this Division. The replacement of parts for repairs is classified in this Division as well.

(6) Relationship with “FINANCE AND INSURANCE,” and “REAL ESTATE”

(a) Establishments engaged in insurance operations and those engaged in providing insurance services to insurance companies and policyholders are classified in the Division K – FINANCE AND INSURANCE [67].

(b) Establishments engaged in operation and brokerage of real estate are classified in

the Division L – REAL ESTATE.

Establishments engaged in leasing the facilities that have equipment for specific use, such as cinemas, legitimate theaters, sports facilities, etc. are classified in each relevant classification item under this Division.

Major group 80 – Professional services, n.e.c.

Overview of the Major group

This Major group comprises establishments engaged in legal services, including clerical work, advice, consultation and other services, financial and accounting services, including auditing, investigation and consultation, preparation of documents and consultation on taxes, design and consultation services on engineering and architectural works, professional and expertise services that are not elsewhere classified.

Major group 81 – Scientific and development research institutes

Overview of the Major group

This Major group comprises establishments engaged in scientific research, tests, and developmental research.

Major group 82 – Laundry, beauty and bath services

Overview of the Major group

This Major group comprises establishments engaged in services primarily devoted to personal cleanliness and sanitation related to the body, such as operations of the laundry, fulling and dyeing plants, barbershops, hair-dressing and beauty salons and public bathhouses.

Major group 83 – Miscellaneous living-related and personal services

Overview of the Major group

This Major group comprises establishments primarily engaged in providing individuals with services and which are not elsewhere classified.

Major group 84 – Services for amusement and hobbies

Overview of the Major group

This Major group comprises establishments engaged in providing entertainment and amusement, such as movies, theatrical events and the like, or providing rest and refreshment, and those engaged in providing services incidental to those above.

Establishments engaged in providing services incidental to production of movie and video programs are classified in the Division H – INFORMATION AND COMMUNICATIONS [4159].

Major group 85 – Waste disposal business

Overview of the Major group

This Major group comprises establishments engaged in processing and disposing wastes.

Major group 86 – Automobile maintenance services

Overview of the Major group

This Major group comprises establishments engaged in the maintenance and repair of automobiles.

Establishments engaged in maintenance, repair and sales (excluding agency services) of automobiles are classified in the Division J – WHOLESALE AND RETAIL TRADE [532 or 581].

Major group 87 – Machine, etc. repair services, except otherwise classified

Overview of the Major group

This Major group comprises establishments engaged in offering repair services which are not classified elsewhere, such as machinery and furniture.

However, establishments engaged in manufacturing or selling the same kind of goods as those of repair services are classified in the Division F – MANUFACTURING or the Division J – WHOLESALE AND RETAIL TRADE.

Automobile repair is classified in the Major group 86 – Automobile maintenance services [861], and apparel repair is classified in the Major group 83 – Miscellaneous living-related and personal services [8331].

Major group 88 – Goods rental and leasing

Overview of the Major group

This Major group comprises establishments primarily engaged in rental and leasing services of machinery for industry, stationery equipment, motor vehicles, sporting goods, entertainment goods, movies and theatrical supplies.

Establishments engaged in the rental and leasing of real estate are classified in the Division L – REAL ESTATE [69], and those engaged in the rental and lease of ships are classified in the Division I – TRANSPORT [454]. Establishments engaged in the rental and lease of movie theaters, theaters, bicycle racing courses and horse racing courses are classified in the Major group 84 – Services for amusement and hobbies.

Major group 89 – Advertising

Overview of the Major group

This Major group comprises establishments primarily engaged in advertising for customers, such as advertising agents.

Major group 90 – Miscellaneous business services

Overview of the Major group

This Major group comprises establishments engaged in services for business management which are not elsewhere classified.

Major group 91 – Political, business and cultural organizations

Overview of the Major group

This Major group comprises non-profit organizations which are not elsewhere classified,

including business and professional associations, labor organizations, cultural, science and art organizations and political organizations.

Major group 92 – Religion

Overview of the Major group

This Major group comprises shrines, temples, churches and the like which are equipped with worshipping facilities, and religious head agencies which are administrative offices for religious organizations, in each sect of *Shintoism*, Buddhism, Christianity and other religions.

Major group 93 – Miscellaneous services

Overview of the Major group

This Major group comprises establishments engaged in providing services which are not elsewhere classified.

Major group 94 – Foreign governments and international agencies in Japan

Overview of the Major group

This Major group comprises establishments of foreign governments and international organizations which are located in Japan.

Division R – GOVERNMENT, N.E.C.

Overview of the Division

This Division comprises, out of the state and local public organs, the Diet, courts, central government offices and their local branch offices and bureaus, prefectural government offices, municipal and ward offices, town and village offices, etc., all of which are the government and public agencies that are essentially engaged in legislative, judicial and administrative affairs.

The government and public agencies solely engaged in non-authoritative operations, which the state or local public organs themselves manage directly for the sole interest of the public, are included in each relevant classification according to the type of operations, in the same manner as in the cases of general industries.

Establishments

An organization instituted by law as an independent organ is deemed an establishment as a unit for classification of the state and local public organs.

In cases where several units exist in one place, or an organization instituted by law as an independent organ is divided in locations, each unit and each divided organ is dealt with as a separate establishment. Also, the public corporations engaged in operations of railways, tramways, motor trucking, water transport, electricity, gas and water; the revenue-earning operations such as bicycle racing, horse racing, etc., and; some agencies of the government and public organs that are involved in the ownership and management of public housing, and in construction work under their direct management, are deemed to be independent establishments separate from the departments and agencies that are essentially engaged in administrative affairs.

Relationship between “GOVERNMENT, N.E.C.” and other industries

It should be noted that the government and public organs engaged in the following operations are classified in relevant industries other than “GOVERNMENT” according to the type of operations they conduct.

- (1) Establishments engaged in the production and distribution of agricultural products (including mulberry, cocoon, and livestock),
- (2) Establishments engaged in the direct control and management of national and public forests and fields,
- (3) Establishments engaged in fish and shellfish aquaculture, and the production and distribution of seeds,
- (4) Establishments engaged in quarrying rocks and stones, gravels and sands,
- (5) Establishments in which the state and local public organs conduct, administer or directly manage construction work in the public interest; the construction work

- including roads, bridges, rivers, erosion control, ports, reclamation, land reclamation, agricultural utilization of water, etc.,
- (6) Establishments engaged in manufacturing printed matter, products made of clay and stones, currency, medals, badges, and other alloy or metallic artifacts, fertilizers,
 - (7) Establishments engaged in supplying electricity, gas and water,
 - (8) Establishments engaged in the operation of transport such as railway, tramways, roads, and shipping; in the management of structures that are necessary for marine, air and land transport involving airports, lighthouses, and wharves; and in other services incidental to transportation
 - (9) Establishments engaged in the purchase and sales of foods and other products,
 - (10) Establishments engaged in savings, money orders, giro services and postal life insurance,
 - (11) Establishments engaged in the management of public housing, and leasing other real estate,
 - (12) Establishments engaged in providing medical and health care such as hospitals, clinics, health consultation offices, etc.,
 - (13) Social welfare facilities such as social welfare offices, child welfare facilities, welfare facilities for the aged, rehabilitation facilities for handicapped persons, and home care help establishment,
 - (14) The school education facilities such as kindergartens, elementary schools, lower secondary schools, higher secondary schools, universities and training centers for certified nurses; the education facilities such as agricultural universities; and the facilities for fostering and training staff,
 - (15) Social education facilities such as libraries, museums, art museums, zoos, botanical gardens, aquariums, public halls, etc.,
 - (16) Establishments engaged in postal services,
 - (17) Testing and research facilities on natural science, and humanities and social sciences,
 - (18) Establishments engaged in providing services to citizens regarding crematories, graveyards, public bathhouses, lodgings, wedding ceremony halls, etc.,
 - (19) Establishments engaged in operations of bicycle racing, horse racing and others of a similar type,
 - (20) Establishments engaged in repairing machinery and equipment,
 - (21) Facilities of slaughterhouses, waste disposal, waste treatment, dead domestic animal disposal, etc.,
 - (22) Establishments engaged in the test and certification of various products and livestock, consultations and guidance on business management and skills, and providing services focusing on business management concerning the introduction of local products and their displays.

Major group 95 – National government services

Overview of the Major group

This Major group comprises, out of the state organs, establishments of the Diet, courts, central government offices and their local branch offices and bureaus, and the like that are essentially engaged in legislative, judicial and administrative affairs.

Major group 96 – Local government services

Overview of the Major group

This Major group comprises establishments of prefectural government offices, municipal and ward offices, town and village offices, associations of local autonomous bodies and their regional branches, and the like that are essentially engaged in legislative, judicial and administrative affairs.

Division S – INDUSTRIES UNABLE TO CLASSIFY

Overview of the Division

This Division comprises establishments that are unable to be classified under any item of industrial classification.

This derives primarily from incomplete entry in survey questionnaires - therefore the items for classification cannot be determined or entries are not identified for making relevant classification.

Major group 99 – Industries unable to classify