

Division E - 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).
- (e) Sales of the products manufactured by the establishment to the individual not through store.

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 head offices or main offices primarily engaged in managerial operations are classified under the appropriate item of group "establishment engaged in administrative or ancillary economic activities" provided in the major group based on their primary economic activities throughout all the establishments controlled, while the establishments located elsewhere for selling own products are classified in the Division I – 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 AND FORESTRY or B – 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 B – 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 A – AGRICULTURE AND 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) So-called manufacturing-retail trade where an establishment manufactures products and sells them on the spot to individuals or household consumers are not classified under “Manufacturing”, but are classified in “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 I – WHOLESALE AND RETAIL TRADE.

(4) Relationship with “Services n.e.c.”

- (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 R – SERVICES, N.E.C. [9521].

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 I – WHOLESALE AND RETAIL TRADE.

Group Number	Class Number
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090	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (09 MANUFACTURE OF FOOD)
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0900	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of food, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

0909	Miscellaneous establishments engaged in administrative or ancillary economic
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activities

This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of food.

091 LIVESTOCK PRODUCTS

0911 Frozen meat and subprimal products

This refers to establishments engaged in manufacture primarily of subprimal products and frozen meat.

0912 Meat products

This refers to establishments engaged in manufacture primarily of meat products such as sausage, ham, bacon (including canned, bottled, jarred meat products).

0913 Processed milk and milk beverage products

This refers to establishments primarily engaged in manufacture of milk, processed milk such as powdered milk and condensed milk, milk beverage, and lactic acid bacteria beverage.

While the establishments primarily engaged in sales of sterilize fresh milk to industrial users are included in this classification, those engaged in direct sales to households or individual consumers are classified in the Division I – WHOLESALE AND RETAIL TRADE [58].

0914 Dairy products, except processed milk and milk beverage products

This refers to establishments primarily engaged in manufacture of dairy products such as butter, cheese, cream, and ice cream (including canned, bottled, jarred dairy products).

While the establishments primarily engaged in sales of sterilized cream to industrial users are included in this classification, those engaged in direct sales to households or individual consumers are classified in the Division I – WHOLESALE AND RETAIL TRADE [58].

0919 Miscellaneous livestock products

This class comprises establishments principally engaged in manufacturing

livestock products that are not classified elsewhere.

092 SEAFOOD PRODUCTS

0921 Canned seafood and seaweed

This class comprises establishments principally engaged in manufacturing canned or bottled seafood using fish (including whale), shellfish, and seaweeds as raw materials.

0922 Seaweed products, except canned

This class comprises establishments principally engaged in manufacturing processed seaweed products (including agar) using seaweeds as raw materials.

Establishments that manufacture canned or bottled seaweed are classified under Class 0921, and those that manufacture seaweed boiled down in soy (*tsukuda-ni*) are classified under Industry 0929.

0923 Fish paste products

This class comprises establishments principally engaged in manufacturing *kamaboko* (boiled fish paste), roasted *chikuwa* (fish-paste), deep-fried *kamaboko*, and other fish paste products, as well as fish meat ham and sausages using fish and shellfish (including whale) as raw materials.

0924 Salted-dried and salted products

This class comprises establishments principally engaged in manufacturing salted-dried or salted fish and shellfish.

0925 Frozen seafood products (unprocessed and packaged)

This class comprises establishments principally engaged in manufacturing frozen products by means of freezing equipment, using seafood products (including whale) as raw materials.

0926 Frozen seafood products (processed and packaged)

This class comprises establishments principally engaged in the pre-processing (cleaning, removing innards, etc.) of seafood products (including whale) as raw materials, and manufacturing frozen seafood products by means of freezing equipment, through quick freezing and packing in a frozen state.

Establishments principally engaged in manufacturing precooked frozen packed

foods using seafood products (including whale) as raw materials are classified under Group 099 [0995].

0929 Miscellaneous seafood products

This class comprises establishments principally engaged in manufacturing seafood products that are not classified elsewhere.

The principal products include shade-dried (*suboshi*) fish and shellfish, boiled-dried (*niboshi*) fish and shellfish, smoked fish and shellfish, dried fish for shaving, shaved dried fish, salted gut products (*shiokara*), seafood boiled down in soy (*tsukuda-ni*), and pickled seafood.

093 CANNED AND PRESERVED FRUIT AND VEGETABLE PRODUCTS

0931 Canned and preserved fruit and vegetable products, except vegetables pickled or in brine

This class comprises establishments principally engaged in manufacturing preserved foods using fruits and vegetables as raw materials (including canned, bottled, and potted products).

The principal products include plain boiled fruits and vegetables, fruits preserved in syrup, jams, marmalades, fruit butter, fruit and vegetable juice concentrate and soups, and dried vegetables and fruits.

Establishments that manufacture vegetables pickled or in brine are classified under Industry 0932.

0932 Vegetables pickled or in brine, not in air-tight containers

This class comprises establishments principally engaged in manufacturing pickled products using vegetables and fruits as raw materials.

Pickled products in this class include preserved pickled foods made by pickling vegetables and fruits in salt, soy sauce, *miso* (fermented soybean paste), *sake* lees, vinegar, etc.

094 SEASONINGS

0941 “*Miso*” (fermented soybean paste)

This class comprises establishments principally engaged in manufacturing *miso*.

0942 “*Shoyu*” (soy sauce), and edible amino acids

This class comprises establishments principally engaged in manufacturing soy sauce and edible amino acids.

0943 Sauces

This class comprises establishments principally engaged in manufacturing sauces.

0944 Vinegar

This class comprises establishments principally engaged in manufacturing edible vinegar.

0949 Miscellaneous seasonings

This class comprises establishments principally engaged in manufacturing seasonings that are not classified elsewhere.

095 SUGAR PROCESSING

0951 Sugar, except refined sugar

This class comprises establishments principally engaged in manufacturing sugar, using domestically produced sweet crop products as raw materials.

0952 Refined sugar products

This class comprises establishments principally engaged in purchasing unrefined sugar and manufacturing refined sugar.

Establishments that manufacture sugar by processing purchased molasses are also included in this class.

0953 Glucose, starch syrup and high-fructose corn syrup

This class comprises establishments principally engaged in manufacturing glucose, starch syrup and high-fructose corn syrup.

096 FLOUR AND GRAIN MILL PRODUCTS

0961 Rice, Wheat and barley cleaning and polishing

This refers to establishments primarily engaged in conducting polishing of rice, grain milling of barley and rye.

0962 Wheat flour milling

This class comprises establishments principally engaged in manufacturing wheat flour.

0969 Miscellaneous flour and grain mill products

This class comprises establishments principally engaged in manufacturing cereal flours (except wheat flour).

The principal products include rice flour, soybean flour, buckwheat flour, maize flour, and other cereal flours.

097 BAKERY AND CONFECTIONERY PRODUCTS

0971 Bread

This class comprises establishments principally engaged in manufacturing bread, buns, and other bread products.

Establishments that principally manufacture crackers are classified under Industry 0973.

0972 Pastries and cakes

This class comprises establishments principally engaged in manufacturing cakes, doughnuts, pies, and other western-style confectionery as well as *yokan* (sweet bean-jelly), *manju* (sweet and savory steamed buns), and other Japanese-style confectionery.

0973 Biscuits, crackers and other dry bakery products

This class comprises establishments principally engaged in manufacturing biscuits, crackers, etc.

0974 Baked rice confections

This class comprises establishments principally engaged in manufacturing *arare* (baked rice balls), *senbei* (rice crackers), and others using rice as a raw material.

Establishments that manufacture *senbei* crackers using wheat flour, starch or others as a raw material are classified under Class 0973, and those that manufacture base material for *senbei* crackers are classified under Group 099 [0999].

0979 Miscellaneous bakery and confectionery products

This class comprises establishments principally engaged in manufacturing bakery and confectionery products that are not classified elsewhere.

The principal products include candy, chocolate, deep-fried confectionery (except doughnuts), crystallized foods, etc.

098 ANIMAL AND VEGETABLE OILS AND FATS

0981 Animal and vegetable oils and fats, except the processing of edible oils and fats

This refers to establishments engaged in manufacture primarily by compression and extraction of animal oil and its by-product meal, and establishments engaged in manufacture of grease and tallow from oils and fats, bone, and meat of animals, or the establishments engaged in manufacture primarily by compression and extraction of vegetable oil such as bean oil, rapeseed oil, rice oil, cotton seed cake oil, linseed oil, and the by-product, seedcake (cake meal). And while the establishments engaged in refining primarily purchased crude animal fats or vegetable oil, is also included in this classification, and those engaged in refining them for medical purpose are classified in Major Group 16[1652].

0982 Processing of edible oils and fats

This class comprises establishments principally engaged in processing purchased animal and vegetable oils and fats and manufacturing margarine, shortening, lard, etc.

Establishments principally engaged in manufacturing fatty acids, hardened oil, glycerin and others from animal oils and fats are classified under Major Group 16 [1641]

099 MISCELLANEOUS FOODS AND RELATED PRODUCTS

0991 Starch

This class comprises establishments principally engaged in manufacturing starch from sweet potatoes, potatoes, and cereals.

0992 Noodles, macaroni and spaghetti

This class comprises establishments principally engaged in manufacturing *udon* (wheat noodles), *somen* (fine noodles), *soba* (buckwheat noodles), macaroni, etc.

- 0993 “*Tofu*” (bean curd) and “*Aburage*” (fried bean curd)
This class comprises establishments principally engaged in manufacturing *tofu*, *aburage*, or dried *tofu* using soybeans as raw materials.
- 0994 “*Anko*” (sweet bean paste) and other related products
This class comprises establishments principally engaged in manufacturing *nama-an* (bean paste before sweetening), *neri-an* (kneaded sweetened paste), and dried *anko* using azuki or other beans as principal raw materials.
- 0995 Precooked frozen packed foods
This class comprises establishments principally engaged in manufacturing precooked foods (meaning those to which other food substances such as flavoring or coating are added) using vegetables, seafood products or meat as raw materials, and which use freezing equipment to manufacture precooked frozen packed foods by quick freezing and packing in a frozen state.
The principal products include fried coated fish, potato croquets, *shumai* steamed dumplings, *gyoza* fried dumplings, and other precooked frozen packed foods.
- 0996 “*Sozai*” (side-dish foods)
This class comprises establishments principally engaged in manufacturing braised dishes, grilled dishes (including stir-fried dishes), deep-fried dishes, steamed dishes, vinegared dishes, dishes dressed with sauce, and other food dishes using vegetables, seafood products, cereals, meat, or other raw materials.
The principal products include boiled beans, *umani* (fish and vegetables boiled in thick soy with sugar), grilled fish, egg roll, stir-fried vegetables, *kinpira* (chopped burdock cooked with soy and sesame oil), potato croquets, pork cutlets, *tempura* (deep-fried battered seafood and vegetables), coated deep-fried foods, *shumai* steamed dumplings, *gyoza* fried dumplings, vinegared lotus root, salad, and cheese gratin.
However, establishments principally engaged in manufacturing canned, bottled, and potted meat products are classified under Group 091 [0912], those that manufacture canned or bottled seafood products under Group 092 [0921], and those that manufacture canned fruit under Group 093 [0931]
- 0997 Sushi, box lunch and bread with ingredients

This refers to establishments primarily engaged in manufacturing precooked packed foods such as Sushi, box lunch and bread with ingredients.

0998 Retort pouch

This refers to establishments primarily manufacturing retort pouches.

0999 Food and related products, n.e.c.

This class comprises establishments principally engaged in manufacturing various food and related products that are not classified elsewhere.

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 16 – Manufacture of chemical and allied products [1652].

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 I – WHOLESALE AND RETAIL TRADE.

Group Number	Class Number
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100	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (10 MANUFACTURE OF BEVERAGES, TOBACCO AND FEED)
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1000	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of beverages, tobacco and feed, engaged in the operations except the work-site operations such as managing and controlling operations across the whole organization to promote the management of the own company, personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

1009	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of beverages, tobacco and feed.

101 SOFT DRINKS AND CARBONATED WATER

1011 Soft drinks and carbonated water

This class comprises establishments principally engaged in manufacturing aerated drinks, lemon pop, soda water, juice, syrup, and other soft drinks and beverages that do not contain alcohol.

Establishments principally engaged in bottling natural mineral water are classified under Division I-WHOLESALE AND RETAIL TRADE.

102 ALCOHOLIC BEVERAGES

1021 Wine, except “*sake*” (Japanese rice wine)

This class comprises establishments principally engaged in manufacturing wines from grapes, apples, and other fruits.

Establishments principally engaged in bottling purchased wines without involvement in manufacture are classified under Division I- WHOLESALE AND RETAIL TRADE.

1022 Malt liquors

This refers to the establishment primarily engaged in manufacture of beer and low-malt beer etc

1023 “*Sake*” (Japanese rice wine)

This class comprises establishments principally engaged in manufacturing Japanese rice wine.

1024 Distilled, rectified and blended liquors

This class comprises establishments principally engaged in manufacturing alcohol for beverages, *shochu* (spirits distilled from potatoes, etc.), or others by means of distilling equipment, or combining these as raw materials with other raw materials to manufacture blended liquors (or fortified liquors).

The principal products are *shochu*, whiskey, brandy, etc., and blended *sake*, *mirin* (sweet *sake*), white *sake*, liqueurs, flavored liquors, etc..

- 103 TEA AND COFFEE, EXCEPT SOFT DRINKS AND CARBONATED WATER**
- 1031 Tea
- This class comprises establishments principally engaged in manufacturing coarse or finished tea using purchased tea leaves or coarse tea as a principal raw material.
- 1032 Coffee
- This class comprises establishments principally engaged in roasting and grinding coffee beans and manufacturing coarse-ground coffee or instant coffee.
- 104 MANUFACTURED ICE**
- 1041 Manufactured ice
- This class comprises establishments principally engaged in manufacturing ice for sale.
- Establishments principally engaged in manufacturing dry ice are classified under Major Group 16 [1623], while those that collect and store natural ice are classified under Division C- MINING AND QUARRYING OF STONE AND GRAVEL [0599].
- 105 TOBACCO MANUFACTURE S**
- 1051 Cigarettes, cigars and pipe tobacco, except tobacco stemming and redrying
- This class comprises establishments principally engaged in manufacturing cigarette tobacco, cigar tobacco, shredded tobacco, pipe tobacco, etc.
- 1052 Tobacco stemming and redrying
- This class comprises establishments principally engaged in processing leaf tobacco, for example redrying, stemming, or barreling leaf tobacco.
- However, drying preparation and other processes undertaken by farms are not included.
- 106 PREPARED ANIMAL FOODS AND ORGANIC FERTILIZERS**
- 1061 Balanced compound feeds
- This class comprises establishments principally engaged in manufacturing balanced compound feeds for livestock, poultry, pets and show animals, and others, using cereals and others as raw materials.

1062 Elemental feeds

 This class comprises establishments principally engaged in manufacturing elemental feeds for livestock, poultry, pets and show animals, and others, using purchased animal or vegetable processing by-products as raw materials.

1063 Organic fertilizers

 This class comprises establishments principally engaged in manufacturing animal- and vegetable-derived fertilizers.

Major group 11 – MANUFACTURE OF TEXTILE MILL PRODUCTS

Overview of the Major group

This Major group comprises establishments primarily engaged in manufacture of textile goods such as the following: silk reeling, spinning, woven fabric, knit fabric, netting, felt fabric, dyed and finished textile and apparel and other finished products.

However, establishments engaged in spinning glass wool and rock wool are classified in the Major group 21 – Manufacture of ceramic, stone and clay products [2117, 2191 and 2199, respectively].

Group Number	Class Number
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110	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (11 MANUFACTURE OF TEXTILE MILL PRODUCTS)
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1100	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of textile mill products, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

1109	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of textile mill products.

111	SILK REELING PLANTS, SPINNING MILLS, CHEMICAL FIBERS AND TWISTING AND BULKY YARNS
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- 1111 Silk reeling plants
 This class comprises establishments principally engaged in manufacturing raw silk.
- 1112 Chemical fibers
 This refers to establishments primarily engaged in manufacture of synthetic fiber.
 The major products includes fiber such as rayon thread, high-tenacity rayon thread, Cupra (cuprammonium thread), Staple fiber (viscose staple fiber), Acetate continuous fiber, Acetate staple fiber, Nylon, Vinyon, Polyvinylidene chloride, Polyvinyl chloride, Polyester, Polyethylene, Acrylic, Polypropylene.
- 1113 Carbon fiber
 This refers to establishments primarily engaged in manufacture of carbon fiber.
- 1114 Spinning mills, cotton
 This class comprises establishments principally engaged in manufacturing spun yarn from cotton.
- 1115 Spinning mills, man-made staple fiber
 This class comprises establishments principally engaged in manufacturing spun yarn from staple fiber (viscose staple), acetate staple, synthetic fiber staple, and others.
- 1116 Spinning mills, wool
 This class comprises establishments principally engaged in manufacturing spun yarn from wool.
- 1117 Twisting yarns, except bulky yarns
 This class comprises establishments principally engaged in manufacturing twisting yarns from silk, rayon, cotton, staple fiber, wool, synthetic fiber, and other yarns.
- 1118 Bulky yarns

This class comprises establishments principally engaged in manufacturing bulky yarns from acetate, synthetic fiber, and other yarns (including stretch processed yarns, etc.).

1119 Miscellaneous spinning mills

This refers to establishments primarily engaged in manufacture of cotton yarn which is not elsewhere classified.

112 WOVEN FABRIC MILLS

1121 Fabric mills, woven cotton and spun rayon

This class comprises establishments principally engaged in manufacturing woven fabrics with a width of at least 13.0cm from cotton yarn, staple fiber yarn, synthetic fiber spun yarn, Japanese spun yarn, and others.

1122 Fabric mills, woven silk and rayon

This class comprises establishments principally engaged in manufacturing woven fabrics with a width of at least 13.0cm from raw silk, silk spun yarn, rayon, synthetic long fiber, and others.

1123 Fabric mills, woven woolen and worsted

This class comprises establishments principally engaged in manufacturing woven fabrics with a width of at least 13.0cm from worsted yarn, woollen yarn, synthetic fiber spun yarn, and others.

1124 Fabric mills, woven hard and bast fiber

This class comprises establishments principally engaged in manufacturing woven fabrics with a width of at least 13.0cm (or hose material with a diameter of 2.5cm) from flax yarn, ramie yarn, jute yarn, synthetic fiber spun yarn, and others.

1125 Narrow woven fabric

This refers to establishments engaged in manufacture primarily of Narrow woven fabric of under 13.0cm in width including Cotton yarn, silk thread, hemp thread, rayon, a staple fiber thread, synthetic fiber yarn.

The establishments engaged in manufacture of elastic webbing of fabric are included in this classification regardless of texture width.

- 1129 Miscellaneous woven fabric mills
- This class comprises establishments principally engaged in manufacturing spun yarn that is not classified elsewhere.

113 KNIT FABRICS MILLS

- 1131 Tubular knit fabrics
- This refers to establishment primarily engaged in manufacture of tubular-knitted fabric or half-finished tubular-knitted fabric products.
- The establishments primarily engaged in manufacture of tubular-knitted fabric products are classified in the Group 116 - 119.

- 1132 Warp knit fabrics
- This refers to establishments primarily engaged in manufacture of warp knit fabrics.
- The establishments primarily engaged in manufacture of warp-knitted products are classified in the Group 116 - 119.

- 1133 Flat knit fabrics
- This refers to establishment primarily engaged in manufacture of flat knit fabrics or half-finished flat knit products.
- The establishments primarily engaged in manufacture of flat knit products are classified in the Group 116 - 119.

114 DYED AND FINISHED TEXTILES

 This class comprises establishments principally engaged in scouring, degumming, bleaching, dyeing and finishing quasi-cotton fibers, yarns, woven fabrics, knit, lace, miscellaneous textiles, and others, or carrying out other similar processes.

 Machine dyed and finished textiles refers to those for which the processes of scouring, degumming, bleaching, dip-dyeing, printing and finishing are carried out mechanically.

 Hand-processed dyed and finished textiles refers to those for which the processes of scouring, degumming, bleaching, dip-dyeing, and printing are principally carried out by hand. These are not recognized as machine dyed and finished textiles, even if their finishing process is carried out mechanically.

- 1141 Machine dyed and finished cotton, spun rayon, hard and bast fiber fabrics
This class comprises establishments principally engaged in scouring, degumming, bleaching, dip-dyeing, printing and other ancillary processes concerning cotton, staple fiber, bast fiber fabrics and woven fabrics of cotton, staple fiber, and hemp-like synthetic fibers by mechanical means.
- 1142 Machine dyed and finished silk and rayon fabrics
This class comprises establishments principally engaged in scouring, degumming, bleaching, dip-dyeing, printing and other ancillary processes concerning silk (including spun silk), rayon woven fabrics and woven fabrics of silk and rayon-like synthetic fibers by mechanical means.
- 1143 Machine dyed and finished woolen and worsted fabrics
This class comprises establishments principally engaged in scouring, degumming, bleaching, dip-dyeing, printing, finishing, and other wise processing wool woven fabrics and woven fabrics of wool-like synthetic fibers by mechanical means.
- 1144 Finished woven fabrics
This class comprises establishments (specialists) principally engaged in tentering, drying, and other processes concerning woven fabrics (except woollen fabrics and wool-like synthetic fiber woven fabrics) by mechanical means.
- 1145 Hand dyed and finished woven fabrics
This class comprises establishments principally engaged in scouring, degumming, bleaching, dip-dyeing, printing, and other processes concerning woven fabrics by manual means.
- 1146 Dyed and finished quasi-cotton fibers and yarns
This class comprises establishments principally engaged in scouring, degumming, bleaching, dyeing, finishing, and other processes concerning quasi-cotton fibers and yarns.
- 1147 Dyed and finished knit and lace
This class comprises establishments principally engaged in scouring, degumming, bleaching, dyeing, finishing, and other processes concerning knit

(including socks) and lace.

1148 Dyed and finished miscellaneous textiles

This class comprises establishments principally engaged in scouring, degumming, bleaching, dyeing, finishing, and other processes concerning towels, narrow woven fabrics, braid, rope, netting, etc.

115 ROPE AND NETTING

1151 Rope

This class comprises establishments principally engaged in manufacturing rope from Manila hemp, sisal, palm fibers, hemp palm fibers, cotton yarn, synthetic fiber yarn, etc.

Establishments that manufacture straw rope are classified under Major Group 32 [3281].

1152 Fishing net

This class comprises establishments principally engaged in manufacturing fishing net material from cotton yarn, Manila twine, ramie yarn, synthetic fiber yarn, etc.

1153 Netting, except fishing net

This class comprises establishments principally engaged in manufacturing netting other than fish nets from cotton yarn, silk yarn, hemp yarn, synthetic fiber yarn, etc.

1154 Lace

This refers to establishments primarily engaged in manufacture of lace.

1155 Braids

This class comprises establishments principally engaged in manufacturing braid from cotton yarn, silk yarn, hemp yarn, rayon, staple fiber yarn, synthetic fiber yarn or rubber yarn, etc.

1156 Scouring and combing plants

This class comprises establishments principally engaged in scouring and carbonizing wool and other similar animal hair, as well as recarding wool, cotton,

rayon, staple fiber, synthetic fiber, and other textile scraps.

Establishments that manufacture top are also included in this class.

1157 Felt and bonded fabrics

This class comprises establishments principally engaged in manufacturing pressed felt from wool, animal hair, and others, using hardening machines or needle punch machines, etc., and those that manufacture bonded fabrics by chemically or mechanically processing rayon, staple fiber, synthetic fiber, etc.

Establishments that manufacture woven felt are classified under Group 112[1123]

1158 Coated, water-proof fabrics

This class comprises establishments principally engaged in manufacturing oil cloth, typewriter ribbons, insulating cloth, tracing cloth, blind cloth, and other coated or water-proof woven fabrics.

Establishments that manufacture rubber-coated fabric are classified under Major Group 19 [1991].

1159 Miscellaneous crude textile goods

This refers to establishments primarily engaged in manufacture of textile products which are not elsewhere classified

116 GARMENTS AND SHIRTS, EXCEPT JAPANESE STYLE

1161 Men's and boys' textile outer garments, including bonded fabrics and lace products

This refers to establishments primarily engaged in manufacture of Men's suit made by textile, uniform (such as police uniform except school uniform, fireman uniform, railroad man uniform, Self-Defense Force uniforms), overcoat, light overcoat, raincoat, jumper, Pants, jackets Men's and boys' textile outer garments (except for infants).

The establishments engaged in manufacture of textile outer garments for work and for sports and textile school uniform are classified in the group 1165, and those primarily engaged in manufacture of knit outer garments are classified in the group 1166.

The establishment engaged in manufacture of rubber-coated outer garments or vinyl outer garments by one continuous operation are classified in the Major

Group 18[1897] or the Major Group 19[1991] respectively.

- 1162 Ladies' and girls' textile outer garments, including bonded fabrics and lace products

This refers to establishments primarily engaged in manufacture of Ladies' and girls' textile outer garments (except for infants) such as Ladies dress, suit made by textile, uniform (such as police uniform except school uniform, fire official uniform, railroad official uniform, Self-Defense Force uniforms), overcoat, light overcoat, raincoat, cape, robe, jacket, jumper, blouse, slacks, skirts.

The establishments engaged in manufacture of textile outer garments for work and for sports and textile school uniform are classified in the Group 1165, those establishments engaged in manufacture of knit outer garments are classified in the Group 1166, those establishments engaged in manufacture of knit outer shirts are classified in the Group 1167, and those establishments engaged in manufacture of Sweaters are classified in the Group 1168.

The establishment engaged in manufacture of rubber-coated outer garments or vinyl outer garments by one continuous operation are classified in the Major Group 18[1897] or the Major Group 19[1991] respectively.

- 1163 Infants' textile outer garments, including bonded fabrics and lace products

This class comprises establishments principally engaged in manufacturing textile overalls, rompers, trousers, skirts, and other infants' garments.

- 1164 Textile shirts, including bonded fabrics and lace products, except underwear

This class comprises establishments principally engaged in manufacturing textile shirts, open-collar shirts, etc.

Establishments that manufacture knitted shirts are classified in the Group 1167.

- 1165 Textile business, work, sport clothing and school uniforms including, bonded fabrics and lace products

This refers to establishments primarily engaged in manufacture of textile clothes for office work, labor work, sanitary purpose (such as beautician gowns, birth attendant gowns, nursing gowns, medical clothes, white gowns), for sports (such as skiwear, mountaineering wear, riding clothes, shooting coat, baseball uniforms, swimsuits), and school uniforms (for pupil, junior high school, senior

high school, college student).

The establishments engaged in manufacture of knitted garments (except outer shirts) for office work/labor work, for sports (tracksuit, skiwear, baseball uniforms, swimsuits) and school uniforms are classified in the Group 1169.

1166 Knitted garments, except outer shirts and sweater

This class comprises establishments principally engaged in manufacturing knitted garments for men and boys, ladies and girls, and infants.

1167 Knitted outer shirts

This class comprises establishments principally engaged in manufacturing knitted T-shirts, shirts, polo shirts, open shirts, tank tops, trainers and other outer shirts.

1168 Sweaters

This class comprises establishments principally engaged in manufacturing sweaters, cardigans, waistcoats, etc.

1169 Miscellaneous garments and shirts

This class comprises establishments principally engaged in manufacturing other knitted outer garments and shirts, such as knitted clothing for business, work, sports (training wear, ski-wear, baseball uniforms, swimwear, etc.) (except outer shirts), school uniforms, etc.

117 UNDERWEAR

1171 Textile underwear

This class comprises establishments principally engaged in manufacturing textile undershirts (except shirts, etc.), undertrousers, underpants, petticoats, slips, and other underwear.

Establishments that manufacture knitted underwear are classified under Industry 1172.

1172 Knitted underwear

This class comprises establishments principally engaged in manufacturing knitted undershirts (except shirts, etc.), undertrousers, underpants, petticoats, slips, and other underwear.

Establishments that manufacture textile underwear are classified under Industry 1171, those that manufacture textile nightclothes under and knitted nightclothes under Industry 1173, and those that manufacture foundation garments under Industry 1174.

1173 Textile and knitted nightclothes

This refers to establishments primarily engaged in manufacture of textile and knitted nightclothes such as pajamas and nightgown

1174 Foundation garments

This class comprises establishments principally engaged in manufacturing brassieres, girdles, body suits, waist nippers, and other foundation garments as well as combinations of these, regardless of the material used.

118 JAPANESE STYLE APPAREL, OTHER TEXTILE APPAREL AND ACCESSORIES

1181 Japanese style apparel, including Japanese “*tabi*”-socks

This refers to establishments primarily engaged in manufacture of Japanese style clothing such as long kimono, *haori*, undershirt, obi belt, divided skirt, coat, short coat worn over a kimono, judo wear, Japanese fencing wear, and fabric made accouterment for Japanese style clothes (shawl, half collar, obi bustle, obi cord, *haori* belt etc.).

The establishments engaged in manufacturing *tabi*-socks, bundle handkerchief, *fukusa*-crape wrapper etc. are also included in this classification.

1182 Ties

This class comprises establishments principally engaged in manufacturing textile ties.

1183 Scarf, mufflers and handkerchief

This refers to establishments primarily engaged in manufacture of fiber made scarf, neckerchief, muffler, and handkerchief etc.

1184 Hosiery

This class comprises establishments principally engaged in manufacturing textile socks.

Establishments that manufacture tights and panty-stocking are also included in this class.

1185 Gloves

This class comprises establishments principally engaged in manufacturing textile gloves.

1186 Hats, including hat bodies

This class comprises establishments principally engaged in manufacturing textile hats.

Establishments that manufacture hat bodies are also included in this class.

1189 Textile apparel and accessories, n.e.c.

This refers to establishments primarily engaged in manufacture of coat, jacket, collar protector, vest, muff made of fur, and accessories, and also the establishment engaged in manufacture of apparel/fiber made accouterment which are not elsewhere classified such as purchased textile, braid or tanned leather, suspender made of fur and other materials, garters, armband, others sanitary purpose clothing accessories (bib, diaper cover, sanitary band).

The establishments engaged in manufacture of garments made of tanned leather are also included in this classification.

However, the establishments engaged in manufacture of gloves made of tanned leather are classified in Major Group 20[2051], and those establishments engaged in manufacture of rubber gloves are classified in the Major Group 19[1992, 1999].

119 MISCELLANEOUS FABRICATED TEXTILE PRODUCTS

1191 Bedding

This class comprises establishments principally engaged in manufacturing *futon* mattresses, quilts and floor cushions, bedclothes, bed covers, etc.

1192 Blankets

This refers to establishments primarily engaged in manufacture of textile and knitted blanket.

The establishments engaged in manufacture of knit fabric are classified in the Group 112 or 113. And the establishments engaged in manufacture of

garments made by blanket fabric are classified in the Group 116.

1193 Carpets and other textile mats

This refers to establishments primarily engaged in manufacture of carpet, small thick carpet or other textile floor carpet which are made of textiles such as cotton, wool, rayon, staple fiber, synthetic fiber, hard hemp fabric etc.

The establishments engaged in manufacture of floor carpet such as tatami facing, mat, flower straw mat and linoleum are classified in Major Group 32[3282, 3299].

1194 Canvas products

This class comprises establishments principally engaged in manufacturing tents, sheets, sunshades, hoods, and other canvas products.

Establishments that manufacture bags and cases are classified under Major Group 20 [2061, 2071].

1195 Textile bags

This class comprises establishments principally engaged in manufacturing hemp bags (hessian bags, gunny bags), cotton bags, staple fiber bags, synthetic fiber bags, etc.

1196 Embroidery

This class comprises establishments principally engaged in embroidery processing by hand or machine.

1197 Towels

This class comprises establishments principally engaged in manufacturing towels

1198 Textile sanitary materials

This refers to establishments primarily engaged in manufacture of cotton, textile sanitary protection, gauze, and bandage etc.

1199 Fabricated textile products, n.e.c.

This class comprises establishments principally engaged in manufacturing curtains and thick curtains, tablecloths, table centers, doilies, napkins, flags,

streamers, tableau curtains, leggings (gaiters, spats, etc.), and other miscellaneous fabricated textile products not classified elsewhere, from purchased woven fabrics or lace material (including drawn work, card work, and others), etc.

Major group 12 – 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 13 – 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 D – CONSTRUCTION, and establishments engaged in manufacturing and retailing wooden products upon receiving orders by individuals are classified in the Division I – WHOLESALE AND RETAIL TRADE.

Group Number	Class Number
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120	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (12 MANUFACTURE OF LUMBER AND WOOD)
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1200	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of lumber and wood products, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

1209	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other

establishments belonging to the same enterprise, to primarily promote activity in manufacture of lumber and wood products.

121 SAWING, PLANING MILLS AND WOOD

1211 General sawing and planing mills

This class comprises establishments principally engaged in using timber sawing and planing machinery to manufacture planks, square timber, and other timber products using logs (including hewn lumber, cut timber, etc.) as raw materials.

Establishments that manufacture wooden boxes, packing crates, and others from purchased timber materials are classified under Group 123 [1232], and those that manufacture wooden sashes (door or window frames) and other finished wooden products are classified under Group 122 [1221]. This Group does not include timber that is sawn or planed on construction sites as part of civil engineering work.

1212 Veneer wood

This refers to the establishment engaged in manufacture of single plate (veneer).

The establishments engaged in manufacture of plywood are classified in Group 122[1222], and those establishments engaged in manufacture of cake and fruit basket, wooden box are classified in Group 123[1232].

1213 Flooring mills

This class comprises establishments principally engaged in manufacturing flooring.

1214 Wood chip mills

This class comprises establishments principally engaged in manufacturing wood chips.

1219 Miscellaneous sawing and planing mills

This class comprises establishments engaged in manufacturing special timber or wooden products not classified elsewhere.

Establishments that manufacture bamboo and vine or other processed foundation materials are also included in this class.

122 MILLWORK, PLYWOOD AND PREFABRICATED STRUCTURAL WOOD PRODUCTS

1221 Millwork, except lumber for fixtures

This class comprises establishments principally engaged in manufacturing sashes (door and window frames), paneling, openings, stairs, and other millwork.

Establishments that manufacture standard timber and beveled timber materials are classified under Group 121 [1211].

1222 Plywood

This class comprises establishments principally engaged in manufacturing plywood by overlaying veneer wood.

Establishments that manufacture special plywood are also included in this class.

1223 Glued laminated timber mills

This class comprises establishments principally engaged in manufacturing general timber by gluing and laminating board or small square timber, etc., in the direction of their thickness, width or length.

1224 Prefabricated wooden buildings and structural members

This class comprises establishments principally engaged in manufacturing prefabricated wooden materials.

1225 Particle board

This class comprises establishments principally engaged in manufacturing particle board.

1226 Fiber board

This refers to establishments primarily engaged in manufacture of fiber board from wood or other materials.

1227 High-grade decorative boards and wood

This class comprises establishments principally engaged in manufacturing floor posts, polished logs, and other high-grade decorative boards and wood.

123 WOODEN, BAMBOO AND RATTAN CONTAINERS

1231 Bamboo, rattan and willow baskets

This class comprises establishments principally engaged in manufacturing laundry baskets, clothes baskets, fruit and vegetable baskets, table baskets, other baskets, other similar products and containers for transportation from bamboo, rattan, willow, veneer wood, and others.

Establishments principally engaged in manufacturing bamboo, rattan, or willow furniture are classified under Major Group 13 [1311].

1232 Wooden boxes

This refers to establishment primarily engaged in manufacture of box for food, cake, and fillings using wood shavings or wooden board as materials, and also the establishments engaged in manufacture of various wooden box (nailed or adhered with wire or adhesive).

The establishments engaged in manufacture of wooden drum or container box for transportation are also included in this classification.

1233 Barrels and wooden tubs

This refers to establishments primarily engaged in manufacture of barrel and wooden tub.

The major products of the barrels in this industry group includes Japanese style barrel such as sake barrel, soy sauce barrel, miso barrel, pickle barrel, and western style barrel such as beer barrel, medicine barrel, nail barrel etc.

The major products of the tub include tub for brewing, pail, basin, bath tub.

The establishments primarily engaged in manufacture of barrel, tub materials are classified in the Group 121 [1219].

**129 MISCELLANEOUS MANUFACTURE OF WOOD PRODUCTS,
INCLUDING BAMBOO AND RATTAN**

1291 Wood preserving plants

This class comprises establishments principally engaged in using creosote or other agents to preserve, fire-proof, insect-proof, to otherwise process timber sawn or milled by other establishments.

Establishments principally engaged in drying timber are also included in this class.

1292 Cork fabricated basic materials and cork goods

This class comprises establishments principally engaged in manufacturing cork fabricated basic materials and cork goods. The principal products include corks for bottles, insulating materials, tiles, etc.

1299 Wood products, n.e.c., including bamboo and rattan

This class comprises establishments principally engaged in manufacturing wooden products as well as curved wooden bowls, round chip boxes, bent wood products, and various shape-forming products that are not classified elsewhere, and those that manufacture rattan, willow, and other products.

Establishments principally engaged in manufacturing wooden, bamboo, rattan cane, and willow furniture are classified under Major Group 13 [1311].

Major group 13 – 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 [3271].

Establishments engaged in manufacturing furniture and fixtures primarily upon receiving orders by individuals are classified in the Division I – WHOLESALE AND RETAIL TRADE [601], and those engaged in the modification and repair of furniture are classified in the Division R – SERVICES, N.E.C. [9091].

Group Number	Class Number
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130	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (13 MANUFACTURE OF FURNITURE AND FIXTURES)
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1300	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of furniture and fixtures, engaged in the operations except the work-site operations, such as for managing and controlling operations across the whole organization to promote the management of the own company, personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

1309	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activity in

the manufacture of furniture and fixtures.

131

FURNITURE

This class comprises establishments principally engaged in manufacturing furniture normally used in homes and offices.

Establishments that manufacture furniture, partition screens, cupboards, and lockers used in schools, meeting halls, libraries, etc., transportation equipment, tables designed particularly for specialist use in research laboratories, hospitals, and others are also included in this class.

Establishments principally engaged in manufacturing furniture for religious purposes are classified under Group 132 [1321], those that manufacture japanned furniture in Major Group 32 [3271], and those that manufacture stone furniture in Group 139 [1399].

1311 **Wooden furniture, except japanned**

This class comprises establishments principally engaged in manufacturing wooden furniture.

The principal products include cabinets, mirror stands, Japanese-style desks, dining tables, low tables, tea cupboards, wooden braziers, western-style furniture used in reception rooms and living rooms, wooden cabinets for audio equipment, sewing machine tables (except legs), crockery cupboards, bookcases, western furniture for children, etc.

1312 **Metal furniture**

This class comprises establishments principally engaged in manufacturing metal furniture.

The principal products include desks, tables, chairs, filing cabinets, card cabinets, storage boxes, book stacks, cupboards, etc.

1313 **Mattresses and box springs**

This class comprises establishments principally engaged in manufacturing bed mattresses (including those made of foam rubber, polyurethane foam, and box springs) and spring cushions or box springs for cushions used in beds, chairs, etc., regardless of the material.

Establishments that manufacture individual springs are classified under Major Group 24 [2492].

132 FURNITURE FOR RELIGIOUS PURPOSES

1321 Furniture for religious purposes

This class comprises establishments principally engaged in manufacturing furniture for religious purposes from materials other than precious metal, ceramics, porcelain and lacquerware.

The principal products include Buddhist altars, miniature Shinto shrines and their accessories.

133 SLIDING DOORS AND SCREENS

1331 Sliding doors and screens

This class comprises establishments principally engaged in manufacturing *fusuma* and *shoji* sliding paper screens, sliding doors and grilles (including frames and edging).

139 MISCELLANEOUS FURNITURE AND FIXTURES

1391 Office and store fixtures

This class comprises establishments principally engaged in manufacturing fixtures and appurtenant products for offices or stores, regardless of the material.

The principal products include merchandisers, showcases, partitions and screens for offices, fixtures for eating and drinking places, butcher's shop equipment, etc..

However, establishments that manufacture safes and safe boxes are classified under Major Group 24 [2491].

1392 Blinds for windows and doors and Japanese "*byobu*"-screens

This refers to establishments primarily engaged in manufacture of Sun shade for window and doors, Louver, Curtain rod, Folding screen, Clothes-horse, bamboo blind, partition, hanging scroll, and others parts and accessories.

Although the establishment engaged in manufacture of venetian window shade are also included in this classification, those made of metal are classified in Major Group 24 [2445].

And, the establishments primarily engaged in manufacture of assembling partition for office are classified in the Industry 1391, and those engaged in manufacturing upon receiving orders by individuals- so called paper hanger are classified in the Division R- SERVICES, N.E.C. [9031].

1393 Mirror frames and picture frames

This class comprises establishments principally engaged in manufacturing mirror frames, picture frames, and picture frames containing pictures.

1399 Furniture and fixtures, n.e.c.

This class comprises establishments principally engaged in manufacturing furniture and fixtures that are not classified elsewhere.

Major group 14 – 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[1129]. 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 21 – Manufacture of ceramic, stone and clay products [2173], and those engaged in manufacturing photosensitive paper are classified in the Major group 16 – Manufacture of chemical and allied products [1695].

Group Number	Class Number
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140	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (14 MANUFACTURE OF PULP, PAPER AND PAPER PRODUCTS)
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1400	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of pulp, paper and paper products, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company, personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

1409	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other

establishments belonging to the same enterprise to primarily promote activities in the manufacture of pulp, paper and paper products.

141 PULP

1411 Pulp

This class comprises establishments principally engaged in manufacturing pulp from timber or other vegetable raw materials.

142 PAPER

1421 Paper

This class comprises establishments principally engaged in manufacturing paper from timber pulp, recycled paper and other fibers.

1422 Paperboard

This class comprises establishments principally engaged in manufacturing paperboard from timber pulp, recycled paper and other fibers.

1423 Machine-made Japanese style paper

This class comprises establishments principally engaged in manufacturing machine-made Japanese style paper from timber pulp, recycled paper and other fibers.

1424 Hand-made Japanese style paper

This class comprises establishments principally engaged in manufacturing hand-made Japanese style paper from paper mulberry, mitsumata, or gampi (a rare type of paper made from the Wikstroemia plant) timber pulp and other fibers.

143 COATED AND GLAZED PAPER

1431 Coated paper, except printing paper

This class comprises establishments principally engaged in coating, soaking or laminating purchased or commissioned paper with wax, oil, plastic, etc.

1432 Corrugated board

This class comprises establishments principally engaged in manufacturing corrugated board.

- 1433 Wall paper and sliding door (“fusuma”) paper
This class comprises establishments principally engaged in manufacturing wallpaper and sliding door (“fusuma”) paper from purchased paper.

144 PAPER PRODUCTS

- 1441 Office paper and school-use paper products
This refers to establishments primarily engaged in manufacture of office paper and school-use paper products.

- 1442 Paper products for daily use
This class comprises establishments principally engaged in manufacturing paper products for daily use.

- 1449 Miscellaneous paper products
This class comprises establishments principally engaged in manufacturing paper products not classified elsewhere from purchased paper.

145 PAPER CONTAINERS

- 1451 Sacks for heavy weight shipping
This class comprises establishments principally engaged in manufacturing cement bags, grain bags, and other multi-layered sacks for heavy weight shipping made principally from kraft paper for heavy bags.

- 1452 Square-bottom paper bags
This class comprises establishments principally engaged in manufacturing shopping bags, hand-held paper bags, and other square-bottom paper bags.
However, establishments principally engaged in manufacturing business-use square-bottom paper bags are classified under Group 144 [1441], and those that manufacture multi-layered square-bottom paper bags made principally from kraft paper for heavy bags are classified under Industry 1451.

- 1453 Corrugated board boxes
This class comprises establishments principally engaged in manufacturing corrugated board boxes.

1454 Paperboard boxes and cups

This class comprises establishments principally engaged in manufacturing paperboard boxes and cups.

149 MISCELLANEOUS PULP, PAPER AND PAPER WORKED PRODUCTS

1499 Miscellaneous pulp, paper and paper worked products, n.e.c.

This class comprises establishments principally engaged in manufacturing products from purchased pulp, paper, and paperboard that are not classified elsewhere.

Major group 15 – PRINTING AND ALLIED INDUSTRIES

Overview of the Major group

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

Group Number	Class Number
150	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (15 PRINTING AND ALLIED INDUSTRIES)
1500	Head offices primarily engaged in managerial operations This refers to the establishments, as the head offices primarily engaged in controlling establishments of printing and allied industries, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.
1509	Miscellaneous establishments engaged in administrative or ancillary economic activities This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the printing and allied industries.
151	PRINTING
1511	Offset printing in paper This refers to the establishments primarily engaged in printing in paper by offset printing.
1512	Printing in paper, except offset printing This refers to the establishments primarily engaged in printing in paper such as surface printing, intaglio printing and screen printing, other than offset

printing

1513 Printing, except paper

This refers to the establishments engaged in printing except in paper.

152 PLATE MAKING FOR PRINTING

1521 Plate making for printing

This class comprises establishments principally engaged in manufacturing offset plates, typographic plates, intaglio halftone plates, screen plates, and other printing plates or press plates.

153 BOOKBINDING AND PRINTED MATTER

1531 Bookbinding

This class comprises establishments principally engaged in bookbinding.

However, establishments that undertake both printing and bookbinding are classified under Group 151 [1511].

1532 Printed matter

This class comprises establishments principally engaged in gloss processing, cutting, foil embossing, and other processes concerning printed materials.

159 SERVICE INDUSTRIES RELATED TO PRINTING TRADE

1591 Service industries related to printing trade

This class comprises establishments principally engaged in proofing, plate polishing, and other auxiliary services connected with printing and related trades.

Major group 16 – 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 22 – Manufacture of iron and steel or Major group 23 – Manufacture of non-ferrous metals and products. Establishments primarily engaged in petroleum refining or the manufacture of coke are classified in the Major group 17 – 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 C – MINING AND QUARRYING OF STONE AND GRAVEL [0599]. Establishments primarily engaged in manufacturing glass and baking limestone and dolomite are classified in the Major group 21 – Manufacture of ceramic, stone and clay products. Establishments primarily engaged in the manufacture of rubber products are classified in the Major group 19 – 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 I – WHOLESALE AND RETAIL TRADE.

Group Number	Class Number
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160	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (16 MANUFACTURE OF CHEMICAL AND ALLIED PRODUCTS)
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1600	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of chemical and allied products, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management

of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

- 1609 Miscellaneous establishments engaged in administrative or ancillary economic activities

This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of chemical and allied products.

161 CHEMICAL FERTILIZERS

- 1611 Nitrogenous and phosphatic fertilizers

This class comprises establishments principally engaged in manufacturing ammonia and ammonia derivatives, for example ammonium sulfate, ammonium nitrate, nitric acid, urea, ammonium chloride, calcium cyanamide, superphosphate, fused phosphate, calcined phosphate, etc.

Establishments principally engaged in manufacturing compound fertilizers are classified under Industry 1612.

- 1612 Compound fertilizers

This class comprises establishments principally engaged in manufacturing compound fertilizers that contain two or more of nitrogen, phosphate or potassium.

However, this Group does not include fertilizers derived entirely from plant or animal substances.

- 1619 Miscellaneous chemical fertilizers

This class comprises establishments principally engaged in manufacturing silicic acid fertilizers, magnesium fertilizers, manganese fertilizers, boron fertilizers, and other chemical fertilizers not classified elsewhere.

162 INDUSTRIAL INORGANIC CHEMICALS

This class comprises establishments principally engaged in manufacturing industrial inorganic chemical products used as industrial raw materials.

However, establishments that manufacture diagnostic reagents are classified under Group 165 [1652], those that manufacture non-diagnostic reagents under Group 169 [1697], and those that manufacture inorganic insecticides under Group 169 [1692].

1621 Soda

This class comprises establishments principally engaged in manufacturing caustic soda, soda ash, sodium bicarbonate, hydrochloric acid, bleaching powder, bleaching fluid, chlorine, sodium hypochlorite, sodium chlorite, sodium chlorate, sodium perchlorate, metallic sodium, and sodium peroxide.

Establishments principally engaged in manufacturing sodium compounds other than the above are classified under Group 161 [1611] or Industry 1629, and establishments principally engaged in manufacturing salt under Industry 1624.

1622 Inorganic pigments

This class comprises establishments principally engaged in manufacturing inorganic pigments used as paint, printing ink, plastic, ceramic industry products, and other pigments, or as paper and rubber fillers.

The principal products include titanium oxide, zinc oxide, lithopone and other white pigments, carbon black, black iron oxide and other black pigments, red iron oxide, chrome yellow, iron blue, ultramarine, red lead, cuprous oxide, vermilion, and other colored pigments, calcium carbonate, barium sulfate precipitate, baryta powder, and other extender pigments, etc.

1623 Compressed and liquefied gases

This class comprises establishments principally engaged in manufacturing compressed or liquefied oxygen, hydrogen, carbon dioxide, nitrogen, neon, argon, etc.

Establishments that manufacture solid carbon dioxide (dry ice) and dissolved acetylene are also included in this class.

Establishments principally engaged in manufacturing ammonia are classified under Group 161 [1611], those that manufacture liquid chlorine or hydrochloric acid gases are classified under Industry 1621, and those that manufacture hydrogen cyanide or hydrogen fluoride are classified under Industry 1629.

Establishments that fill compressed gases and liquefied gases as ancillary to sales business are classified under Division I-WHOLESALE AND RETAIL TRADE [5329], while those that only fill compressed gases and liquefied gases for other establishments are classified under Division R-SERVICES (N.E.C.) [9299].

1624 Salt

This class comprises establishments principally engaged in manufacturing salt.

Establishments principally engaged in manufacturing table salt and other refined salt are also included in this class.

1629 Miscellaneous industrial inorganic chemicals

This class comprises establishments principally engaged in manufacturing industrial inorganic chemical products that are not classified elsewhere.

The principal products include sulfuric acid, boric acid, hydrofluoric acid, chromic anhydride, chlorsulfon, and other inorganic acids, sodium, potassium, aluminum, calcium, chrome, barium, magnesium, mercury, nickel, tin, silver, zinc, iron, and other inorganic compounds that are not classified elsewhere. Establishments that manufacture hydrogen peroxide, alum, sodium silicate, tripolyphosphate sodium, ammonium compounds other than chemical fertilizers, bromine, iodine, activated carbon, catalysts, etc., are also included in this class.

Establishments principally engaged in manufacturing nitric acid, ammonium sulfate, and ammonium nitrate are classified under Group 161 [1611], those that manufacture caustic soda, soda ash, hydrochloric acid, etc., under Industry 1621, those that manufacture diagnostic reagents under Group 165 [1652], and those that manufacture non-diagnostic reagents under Group 169 [1696].

Establishments that manufacture alumina for aluminum smelting are classified under Major Group 23 [2319].

163

INDUSTRIAL ORGANIC CHEMICALS

This class comprises establishments principally engaged in manufacturing industrial organic chemical products used as industrial raw materials.

However, establishments that manufacture pharmaceuticals are classified under Group 165, those that manufacture synthetic fibers Major Group 11 [1692], those that manufacture soap, glycerin, other oils and fats products under Group

164, those that manufacture agricultural chemicals under Group 169 [1692], those that manufacture perfumes under Group 169 [1693], those that manufacture cosmetics and toothpaste under Group 166, those that manufacture pyroligneous products and camphor under Group 169 [1696], those that manufacture paints and printing ink under Group 164 [1644, 1645], those that manufacture diagnostic reagents under Group 165 [1652], and those that manufacture non-diagnostic reagents under Group 169 [1697].

1631 Basic petrochemicals, including derivatives produced from an integrated process

This class comprises establishments principally engaged in manufacturing basic petrochemical products (ethylene, propylene and their co-products) through decomposition, separation or other chemical processing of the hydrocarbons contained in petroleum or petroleum by-product gases, and the same establishments that also manufacture, in an integrated process, aliphatic intermediates, cyclic intermediates, plastic raw materials, synthetic fiber raw materials, plastic, synthetic rubber, and other derivatives from basic petrochemical products.

Establishments that manufacture benzene (benzol), toluene (toluol), or xylene (xylol) through extraction from decomposed gasoline or improved gasoline, those that manufacture normal paraffin from petroleum, those that manufacture acetic acid and other aliphatic organic acids through direct oxidation of petroleum, and those that manufacture acetylene and ethylene through decomposition of petroleum are also included in this class.

Establishments principally engaged in manufacturing ammonia using petroleum or petroleum by-product gases as raw materials are classified under Group 161 [1611], while establishments principally engaged in manufacturing methanol and formaline using petroleum or petroleum by-product gases as raw materials are classified under Industry 1639.

Establishments principally engaged in manufacturing aliphatic intermediates from basic petrochemical products received from elsewhere are classified under Industry 1632, those that manufacture cyclic intermediates are classified under Industry 1634, those that manufacture plastics are classified under Industry 1635, and those that manufacture synthetic rubber are classified under Industry 1636.

Establishments principally engaged in manufacturing methanol, formaline, methyl chloride, methylene chloride, carbon tetrachloride, etc., using natural gases or coal as raw materials are classified under Industry 1639.

1632 Aliphatic intermediates, including aliphatic solvents

This class comprises establishments principally engaged in manufacturing ethylene, propylene, and other olefin derivatives.

The principal products are, among others,

- (1) Synthetic ethyl alcohol, isopropyl alcohol, butanol, heptanol, octanol, decanol, high-grade alcohol for synthetic detergents, and other alcohols
- (2) Acetaldehyde, crotonaldehyde, and other aldehydes
- (3) Acetone, methyl ethyl ketone, methyl isobutyketone, and other ketones
- (4) Acetic acid, other aliphatic organic acids and their esters
- (5) Ethylene oxide, as well as ethylene glycol, diethylene glycol, polyethylene glycol, and other ethylene oxide derivatives
- (6) Propylene oxide, as well as propylene glycol, polypropylene glycol, and other propylene oxide derivatives
- (7) Trichlorethylene, tetrachlorethylene, ethylene dichloride, ethylene dibromide, and other halides
- (8) Vinyl chloride (monomer), methyl methacrylate, vinylidene chloride (monomer), acrylonitrile, acetic acid vinyl, and other aliphatic monomers
- (9) Nonene, dodecene and derivatives of these

Establishments principally engaged in manufacturing the above products using acetylene as a raw material are also included in this class.

Establishments principally engaged in manufacturing the above products from hydrocarbons contained in petroleum or petroleum by-product gases, in an integrated process, are classified under Industry 1631.

Establishments principally engaged in manufacturing methanol, formaline and other methane derivatives are classified under Industry 1639.

1633 Fermentation industry

This class comprises establishments principally engaged in manufacturing ethyl alcohol, citric acid, lactic acid, petroleum protein, and other industrial organic chemical products by fermentation.

Establishments that manufacture synthetic ethyl alcohol are classified under Industry 1632.

Establishments principally engaged in manufacturing foods by fermentation

are classified under Major Group 09, those that manufacture alcohol for beverages and tea by fermentation are classified under Major Group 10, and those that manufacture pharmaceuticals by fermentation are classified under Group 165.

1634 Cyclic intermediates, synthetic dyes and organic pigments

This class comprises establishments principally engaged in manufacturing cyclic intermediates, synthetic dyes and organic pigments using plastics, synthetic fibers, synthetic dyes, pharmaceuticals, agricultural chemicals, and others as raw materials.

The principal products are, among others,

- (1) Terephthalic acid, dimethylterephthalate, styrene (monomer), metaxylene diamine, toluene diisocyanate (T.D.I.), caprolactam, cyclohexane, cyclohexanone, and other synthetic fiber or plastic raw materials
- (2) Synthetic carbolic acid, aniline, toluidine, chlorbenzene, and other benzene-type derivatives
- (3) Phthalic anhydride, naphthylamine, anthraquinone, and other naphthalene- and anthracene-type derivatives
- (4) Synthetic pyridine, synthetic quinoline, thiophene, furfural, and other complex cyclic compounds and their derivatives
- (5) Synthetic dyes and dyes intermediates
- (6) Pharmaceuticals intermediates, agricultural chemicals intermediates
- (7) Organic pigments

Establishments principally engaged in manufacturing the above products from petroleum or petroleum by-product gases, in an integrated process, are classified under Industry 1631.

Establishments principally engaged in manufacturing inorganic pigments are classified under Group 162 [1622], and those that manufacture natural dyes are classified under Group 169 [1696].

1635 Plastics

This class comprises establishments principally engaged in manufacturing plastic in powdered, granular, or liquid form.

The principal products are, among others,

- (1) Phenol resins, urea resins, melamine resins, alkyd resins, and other

thermosetting resins

- (2) Polyethylene, vinyl chloride resins, polystyrene, polypropylene, polyethylene terephthalate, and other thermoplastic resins (including copolymerizing resins)
- (3) Cellulose-type plastic, and other semi-synthetic resins

Establishments principally engaged in manufacturing the above products from petroleum or petroleum by-product gases in an integrated process are classified under Industry 1631.

Establishments principally engaged in manufacturing chemical fibers are classified under Major Group 11 [1112], those that manufacture photographic film are classified under Group 169 [1695], those that manufacture synthetic leather are classified under Major Group 18 [1824], those that manufacture cellophane are classified under Major Group 14 [1499], and those that manufacture plastic pipes, sheets, film, plastic tableware, and other plastic products are classified under Major Group 18 or other Major Groups, depending on the type of products. Establishments that manufacture soybean glue and other adhesives are classified under Group 169 [1694].

1636 Synthetic rubber

This class comprises establishments principally engaged in manufacturing synthetic rubber (including synthetic latex).

The principal products include styrene-butadiene rubber (S.B.R.), acrylonitrile-butadiene rubber (N.B.R.), butadiene rubber (B.R.), chloroprene rubber (C.R.), isoprene rubber (I.R.), ethylene-propylene rubber (E.P.D.M.), isoprene-isobutylene rubber (I.I.R.), etc.

Establishments principally engaged in manufacturing the above products from petroleum or petroleum by-product gases in an integrated process are classified under Industry 1631.

Establishments principally engaged in manufacturing synthetic rubber products and establishments that manufacture natural rubber products are classified under Major Group 19.

1639 Miscellaneous industrial organic chemicals

This class comprises establishments principally engaged in manufacturing industrial organic chemical products that are not classified elsewhere.

The principal products are, among others,

- (1) Methanol, formaline, and other methane derivatives
- (2) Methyl chloride, methylene chloride, chloroform, carbon tetrachloride, methyl fluoride, methyl bromide, and other methane halides
- (3) Coal tar as a raw material benzene (benzol), toluene (toluol), xylene (xylol), and other light oil products
- (4) Natural carbolic acid, cresol, and other tar acids
- (5) Creosote oil, naphthalene, anthracene, and other medium to heavy oil products as well as refined coal tar and pitch
- (6) Succinic acid, tartaric, and other organic acids and metallic salts of organic acids that are not classified elsewhere
- (7) Octyl alcohol, lauryl alcohol, and other high-grade alcohol based on natural raw materials
- (8) Dibutyl phthalate, diethyl hexyl phthalate, tricresyl phosphate, and other plasticizers
- (9) Rubber vulcanization accelerators, rubber antioxidants, gasoline additives, lubricating oil additives, and other organic additives
- (10) Saccharin, sodium cyclohexyl sulfamate, and other artificial sweeteners
- (11) Synthetic tanning agents
- (12) Peracetic acid, methylethyl ketone peroxide, and other organic peroxides

Establishments principally engaged in manufacturing acetic acid are classified under Industry 1631 or 1632, those that manufacture cyclic intermediates, synthetic dyes, and organic pigments are classified under Industry 1634, those that manufacture plastics are classified under Industry 1635, those that manufacture ethyl alcohol, citric acid, and lactic acid by fermentation are classified under Industry 1633, those that manufacture pharmaceuticals are classified under Group 165, those that manufacture soap, synthetic detergents, fatty acids, and glycerin are classified under Group 164, those that manufacture perfumes are classified under Group 169 [1693], those that manufacture cosmetics and toothpaste are classified under Group 166, and those that manufacture chemicals using natural resins and timber as raw materials are classified under Group 169 [1696].

- 1641 Fatty acids, hydrogenated oils and glycerin
- This class comprises establishments principally engaged in manufacturing fatty acids, hydrogenated oils, and glycerin from animal or vegetable oils and fats.
- Establishments principally engaged in manufacturing soap are classified under Industry 1642.
- 1642 Soaps and synthetic detergents
- This class comprises establishments principally engaged in manufacturing soaps and synthetic detergents.
- Establishments principally engaged in manufacturing cleaning and scouring agents, etc., other than soaps and synthetic detergents are classified under Industry 1646, while establishments that manufacture shampoo and shaving cream are classified under Group 166.
- 1643 Surface-active agents, except soaps and synthetic detergents
- This class comprises establishments principally engaged in manufacturing negative-ion, positive-ion, bivalent-ion, and non-ion active agents (except soaps and synthetic detergents) used in manufacturing processes for fibers, agricultural chemicals, paper, pulp, and others.
- Establishments principally engaged in manufacturing cutting oil, lubricating oil and grease are classified under Major Group 17 [172].
- 1644 Paints
- This class comprises establishments principally engaged in manufacturing paint, varnish (including electrical insulating varnish), enamel, lacquer, putty, spirit varnish, and other paints.
- The principal products include boiled oil, oil based paints, oil varnish, enamels, ship bottom paint, lacquer, electrical insulating paint, water-based paint, synthetic resin paint, thinners, etc.
- Establishments principally engaged in manufacturing plastic are classified under Group 163 [1635], those that manufacture oil paints and water paints are classified under Major Group 32 [3262], those that manufacture organic pigments are classified under Group 163 [1634], and those that manufacture inorganic pigments are classified under Group 162 [1622].

1645 Printing ink

 This class comprises establishments principally engaged in manufacturing printing ink and newspaper ink.

 Establishments principally engaged in manufacturing ink for pens and stamps are classified under Group 169 [1699].

1646 Cleaning and scouring preparations

 This class comprises establishments principally engaged in manufacturing cleaning and scouring preparations, glossing agents and related products other than soaps and synthetic detergents.

 Establishments principally engaged in manufacturing soaps and synthetic detergents are classified under Industry 1642, while establishments that manufacture surface-active agents for fibers or fur industries and other uses are classified under Industry 1643.

1647 Candles

 This class comprises establishments principally engaged in manufacturing candles from mineral, animal and vegetable wax.

165 DRUGS AND MEDICINES

1651 Medical material preparations

 This class comprises establishments principally engaged in manufacturing base powders and fluids for drugs and medicines.

1652 Medical product preparations

 This class comprises establishments principally engaged in manufacturing pharmaceuticals and quasi-drugs (except those classified elsewhere) (including integrated and segmented manufacture).

1653 Biological preparations

 This class comprises establishments principally engaged in manufacturing vaccines, serum, toxins, anti-toxins, or similar preparations and blood preparations.

1654 Natural drugs and Chinese style medicines

 This class comprises establishments principally engaged in manufacturing

natural drugs and Chinese style medicines through selection, preparation, segmentation or other processes using animal, vegetable, or mineral resources.

1655 Medical products for animals

This class comprises establishments principally engaged in manufacturing pharmaceuticals and quasi-drugs for animals.

166 COSMETICS, TOOTHPASTE AND TOILET PREPARATIONS

1661 Makeup and skin care products, including perfume and eau de cologne

This class comprises establishments principally engaged in manufacturing lipstick, foundation, and other makeup products and creams, eau de toilette, moisturizing lotions, face wash creams, and other skin care products.

Establishments that manufacture perfume and eau de cologne are also included in this class.

1662 Hair care products

This class comprises establishments principally engaged in manufacturing shampoo, grooming gels, growth promoters, and other hair care products.

1669 Miscellaneous cosmetics, toothpaste and toilet preparations

This class comprises establishments principally engaged in manufacturing cosmetics, toothpaste, and other toilet preparations that are not classified elsewhere.

169 MISCELLANEOUS CHEMICAL AND ALLIED PRODUCTS

1691 Explosives

This class comprises establishments principally engaged in manufacturing gunpowder, smokeless powder, dynamite, carlit, fuses, detonators, and other industrial explosives, as well as explosives, smokeless powder, and other raw materials for ammunition, etc.

Establishments principally engaged in manufacturing fuses, primers and detonators for weapons are classified under Major Group 27[2761].

1692 Agricultural chemicals

This class comprises establishments principally engaged in manufacturing copper preparations, arsenate preparations, lime sulfur, and other inorganic

insecticides and bactericides, pyrethrum emulsion, nicotine preparations, sulfur-based, mercury-based and phosphoric insecticides and bactericides, and other agricultural chemicals.

Establishments principally engaged in manufacturing insecticides and rodenticides other than agricultural chemicals are classified under Group 165[1652].

1693 Perfumes and fragrances

This class comprises establishments principally engaged in manufacturing natural perfumes, synthetic perfumes or mixed perfumes.

1694 Gelatin and adhesives

This class comprises establishments principally engaged in manufacturing animal-based gelatin, animal- and plant-based adhesives, and synthetic resin-based adhesives.

Establishments principally engaged in manufacturing rubber-based adhesives are classified under Major Group 19 [1933], while establishments that manufacture adhesives for medical use are classified under Major Group 27 [2743].

Establishments principally engaged in manufacturing confectionery using gelatin as a raw material and establishments that manufacture agar are classified under Major Group 09 [0972, 0922], while establishments principally engaged in manufacturing plastic as a raw material for adhesives are classified under Group 163 [1635].

1695 Photosensitive materials

This class comprises establishments principally engaged in manufacturing photographic film, photosensitive paper, photographic dry plates, and other photosensitive materials as well as chemical products for photographic purposes (i.e. those packed as for photographic purposes).

1696 Natural resin and wood chemical products

This class comprises establishments principally engaged in manufacturing turpentine oil, rosin, camphor, natural dyes, tanning agents, related products, etc., from natural resins, timber, bark, and other plant-based raw materials by carbonization, extraction, or other processes.

Establishments principally engaged in manufacturing natural dyes from animal-based raw materials are also included in this class.

Establishments principally engaged in manufacturing charcoal (that whose main purpose is not the manufacture of carbonized products) and establishments principally engaged in extracting natural resins are classified under Division A- AGRICULTURE AND FORESTRY, while establishments that manufacture synthetic dyes are classified under Group 163 [1634].

1697 Reagents

This class comprises establishments principally engaged in manufacturing reagents.

1699 Chemicals and allied products, n.e.c.

This class comprises establishments principally engaged in manufacturing industrial chemical products that are not classified elsewhere.

The principal products include ink for pens and stamps, dextrin, household deodorizers, waterproofing agents, bone charcoal, water purifying agents, ion exchange resins, etc.

Major group 17 – 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 F – ELECTRICITY, GAS, HEAT SUPPLY AND WATER [341].

Group Number	Class Number
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170	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (17 MANUFACTURE OF PETROLEUM AND COAL PRODUCTS)
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1700	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of petroleum and coal products, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

1709	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other

establishments belonging to the same enterprise to primarily promote activity in manufacture of petroleum and coal products.

171 PETROLEUM REFINING

1711 Petroleum refining

This class comprises establishments principally engaged in processing crude oil and fractions, and manufacturing gasoline, naphthalene, jet fuel oil, kerosene, light oil, heavy oil, lubricating oil, paraffin, asphalt, liquefied petroleum gas (LPG), etc.

Establishments principally engaged in manufacturing natural gasoline, liquefied petroleum gas (LPG), and compressed gases from natural gases extracted by themselves are classified under Division C- MINING AND QUARRYING OF STONE AND GRAVEL [0532].

Establishments principally engaged in filling liquefied petroleum gas (LPG) as ancillary to their sales business are classified under Division I-WHOLESALE AND RETAIL TRADE [5331, 6051], and those principally engaged in filling liquefied petroleum gas (LPG) for other establishments are classified under Division R-SERVICES (N.E.C.) [9299].

172 LUBRICATING OILS AND GREASES (NOT MADE IN PETROLEUM REFINERIES)

1721 Lubricating oils and greases (not made in petroleum refineries)

This refers to the establishments primarily engaged in manufacture of lubricating oil, grease by mixing and processing purchased mineral oil (including waste oil) and animal and plant oil.

173 COKE

1731 Coke

This class comprises establishments principally engaged in manufacturing coke and by-products by carbonizing coal as a raw material.

174 PAVING MATERIALS

1741 Paving materials

This class comprises establishments principally engaged in manufacturing asphalt and tar mixed materials for paving (emulsion, asphalt mixed material, tar mixed material, etc.) and paving blocks (asphalt blocks, tar blocks, etc.).

179**MISCELLANEOUS PETROLEUM AND COAL PRODUCTS**

1799

Miscellaneous petroleum and coal products

This class comprises establishments principally engaged in manufacturing petroleum products and coal products that are not classified elsewhere.

Major group 18 – 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 13 – 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 16 – Manufacture of chemical and allied products. (iii) Establishments engaged in manufacturing footwear made of plastics and its accessories are classified in the Major group 19 – Manufacture of rubber products. (iv) Establishments engaged in manufacturing baggage, handbags and small cases made of plastics are classified in the Major group 20 – Manufacture of leather tanning, leather products and fur skins. (v) Establishments engaged in manufacturing gears made of plastics are classified in the Major group 25 – Manufacture of general machinery. (vi) Establishments engaged in manufacturing measuring instruments made of plastics are classified in the Major group 27 – 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.

Group Number	Class Number
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180	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (18 MANUFACTURE OF PLASTIC PRODUCTS)
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1800	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of plastic products, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own

company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

- 1809 Miscellaneous establishments engaged in administrative or ancillary economic activities

This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of plastic products.

181 PLASTIC PLATES, BARS AND RODS, PIPES AND TUBES, PIPE FITTINGS AND PROFILE EXTRUSIONS

- 1811 Plastic plates, bars and rods

This class comprises establishments principally engaged in extruding plastic plates, bars and rods, by pressing or other formation processing, and those that manufacture products processed from the same in an integrated process.

‘Plates’ are rigid materials with a thickness of at least 0.5mm.

Establishments that manufacture corrugated sheets are also included in this class.

Establishments principally engaged in manufacturing foamed or reinforced plastic plates, bars and rods are classified under Group 184.

- 1812 Plastic pipes and tubes

This class comprises establishments principally engaged in extruding plastic pipes and tubes (including elliptical pipes and tubes) through lamination or other formation processing, and those that manufacture products processed from the same in an integrated process.

Establishments principally engaged in manufacturing foamed or reinforced plastic pipes and tubes are classified under Group 184.

- 1813 Plastic pipe fittings

This class comprises establishments principally engaged in manufacturing

plastic pipe fittings through ejection or other formation processing, and those that manufacture products processed from the same in an integrated process.

Establishments principally engaged in manufacturing reinforced plastic pipe fittings are classified under Group 184.

1814 Plastic profile extrusions

This class comprises establishments principally engaged in manufacturing plastic profile extrusions through formation processing, and those that manufacture products processed from the same in an integrated process.

‘Profile extrusions’ are plate-shaped, bar-shaped and rod-shaped extruded products that are not square, rectangular, round or elliptical in cross-section, and pipe- or tube-shaped extruded products that are not round or elliptical in cross-section.

Establishments principally engaged in manufacturing foamed or reinforced plastic profile extrusions are classified under Group 184, while establishments that manufacture plastic corrugated sheets are classified under Industry 1811 or Group 184 [1843].

1815 Fabrication of plastic plates, bars and rods, pipes and tubes, pipe fittings and profile extrusions

This class comprises establishments principally engaged in manufacturing processed products by cutting, joining, painting, vapor deposition coating, buff processing, and otherwise processing plastic plates, bars and rods, pipes and tubes, pipe fittings, and profile extrusion formation products.

182 PLASTIC FILMS, SHEETS, FLOOR COVERINGS AND SYNTHETIC LEATHER

1821 Plastic film

This class comprises establishments principally engaged in extruding plastic film, by calendering or other formation processing, and those that manufacture products processed from the same in an integrated process.

‘Film’ has a thickness of less than 0.2mm and is flexible, or less than 0.5mm and is rigid.

1822 Plastic sheets

This class comprises establishments principally engaged in extruding plastic

sheets, by calendering or other formation processing, and those that manufacture products processed from the same in an integrated process.

‘Sheets’ have a thickness of at least 0.2mm and are flexible.

1823 Plastic floor coverings

This class comprises establishments principally engaged in manufacturing floor coverings by calendering, compressing, and other formation processing of plastic as a raw material, and those that manufacture products processed from the same in an integrated process.

1824 Synthetic leather

This class comprises establishments principally engaged in manufacturing synthetic leather from plastic, by calendering or other formation processing, and those that manufacture products processed from the same in an integrated process.

Establishments principally engaged in manufacturing synthetic leather shoes are classified under Major Group 19 [1922], while establishments that manufacture synthetic leather cases and bags are classified under Major Group 20 [2061, 2071 or 2072].

1825 Fabrication of plastic film, sheets, floor coverings and synthetic leather

This class comprises establishments principally engaged in manufacturing processed products by cutting, joining, painting, vapor deposition coating, buff processing, and otherwise processing plastic film, sheets, floor coverings, and synthetic leather formation products.

183 INDUSTRIAL PLASTIC PRODUCTS

1831 Industrial plastic products for electric machinery and apparatus, except made by fabrication

This refers to establishments primarily engaged in manufacture of plastic products for electric instrument and device by molding such as ejection and compression, and those engaged in manufacture of processed goods of the same products by one continuous work.

The establishments engaged in incorporating the connecting hardware such as screw, after having molded plastic is included in this classification. However, the establishment engaged in manufacture of gear, bearing, terminal, resistor, and

condenser by performing simultaneous molding are not included in this classification.

The major products are television housing, radio housing, the vacuum cleaner body, refrigerator interior article, blade of electric fan etc.

1832 Industrial plastic products for transport machinery and apparatus, except made by fabrication

This refers to establishments primarily engaged in manufacture of plastic products for transport machinery and apparatus by molding such as ejection and compression, and those engaged in manufacture of processed goods of the same products by one continuous work.

The establishments engaged in incorporating the connecting hardware such as screw, after having molded plastic is included in this classification. However, the establishment engaged in manufacture of gear, bearing, terminal, resistor, and condenser by performing simultaneous molding are not included in this classification.

The major products are bumper, dashboard, hub cap of automobiles.

1833 Miscellaneous industrial plastic products, except made by fabrication

This refers to establishments engaged in manufacture of industrial plastic products by molding such as ejection and compression, and those engaged in manufacture of processed goods of the same products by one continuous work.

1834 Fabrication of industrial plastic products

This refers to establishment primarily engaged in manufacture of processed products, by cutting, joining, painting, evaporation plating, buff processing on industrial plastic molding.

184 FOAMED AND REINFORCED PLASTIC PRODUCTS

1841 Foamed plastic products, flexible and semi-rigid

This class comprises establishments principally engaged in manufacturing flexible foamed plastic products (including semi-rigid) through foamed formation processing of various plastics, and those that manufacture products processed from the same in an integrated process.

The principal products include blocks (including cut processing), metal die formation, and continuous foamed products.

1842 Foamed plastic products, rigid

This class comprises establishments principally engaged in manufacturing rigid foamed plastic products through foamed formation processing of various plastics, and those that manufacture products processed from the same in an integrated process.

The principal products include blocks (including cut processing), metal die formation, and continuous foamed products.

However, on-site foaming undertaken as filling of thermal insulation on construction sites and elsewhere is classified under Division D-CONSTRUCTION [07] or [08].

1843 Reinforced plastic plates, bars and rods, pipes and tubes, and pipe fittings

This class comprises establishments principally engaged in manufacturing reinforced plastic plates, bars and rods, pipes and tubes, and pipe fittings by adding glass fibers, carbon fibers, and other reinforcement material, compressing or laminating, and other formation processing, and those that manufacture products processed from the same in an integrated process.

Establishments that manufacture reinforced plastic corrugated sheets are also included in this class.

1844 Reinforced plastic containers, bathtubs, etc.

This class comprises establishments principally engaged in manufacturing containers, bathtubs, and other reinforced plastic products by adding glass fibers, carbon fibers, and other reinforcement material, and compressing or other formation processing, and those that manufacture products processed from the same in an integrated process.

1845 Fabrication of foamed and reinforced plastic products

This class comprises establishments principally engaged in manufacturing processed products by cutting, joining, painting, vapor deposition coating, buff processing, or otherwise processing foamed or reinforced plastic formation products.

185 COMPOUNDING PLASTIC MATERIALS, INCLUDING RECLAIMED

PLASTICS

1851 Compounding plastic materials

This class comprises establishments principally engaged in manufacturing formation materials by compounding or mixing plastic or recycled plastics with fillers, stabilizers, plasticizers, coloring, and others.

1852 Reclaimed plastic products

This class comprises establishments principally engaged in manufacturing plastic products by extruding, compressing, or otherwise formation processing reclaimed plastic products as raw materials.

The principal products include stakes, fences, fish reefs, etc.

189 MISCELLANEOUS PLASTIC PRODUCTS

1891 Plastic tableware, kitchenware and other household articles

This class comprises establishments principally engaged in manufacturing plastic tableware, kitchenware and other household articles (except containers) through ejection, compression, and other formation processing, and those that manufacture products processed from the same in an integrated process.

The principal products include plastic kitchenware, tableware, bathware, etc.

1892 Plastic containers

This class comprises establishments principally engaged in manufacturing plastic containers through hollowing, compression, ejection, and other formation processing, and those that manufacture products processed from the same in an integrated process.

The principal products include plastic kerosene cans, industrial chemical cans, detergent and shampoo containers, beer containers, containers for agriculture and fisheries, garbage containers, and various other containers.

1897 Plastic products, n.e.c.

This class comprises establishments principally engaged in manufacturing plastic products that are not classified elsewhere through extrusion, compression, ejection, and other formation processing, and those that manufacture products processed from the same in an integrated process.

The principal products include plastic binding tape, and other tape, fishing tackle, sealing strips, packaging materials, etc.

1898 Fabrication of finished plastic products, n.e.c.

 This class comprises establishments principally engaged in manufacturing processed products that are not classified elsewhere by cutting, joining, painting, vapor deposition coating, buff processing, and otherwise processing various plastic materials.

Major group 19 – 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 – Manufacture of textile mill products, except apparel and other finished products made from fabrics and similar materials. Establishments engaged in manufacturing rubber-coated cloths and sewing products from rubber-coated fabrics purchased from others are classified in the Major group 11 – 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 16 – Manufacture of chemical and allied products [1636].

Group Number	Class Number
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190	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (19 MANUFACTURE OF RUBBER PRODUCTS)
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1900	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of rubber products, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

1909	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of

transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of rubber products.

191 TIRES AND INNER TUBES

1911 Tires and tubes for automobiles

This class comprises establishments principally engaged in manufacturing tires, tubes (including solid tires) as well as flaps and rim bands for trucks, buses, passenger cars, vans, motorcycles, industrial vehicles, construction vehicles, agricultural vehicles and aircraft.

However, establishments principally engaged in manufacturing retreaded tires are classified under Group 199 [1994], while establishments that do not manufacture tires or tubes but are principally engaged in manufacturing flaps and rim bands are classified under Group 193 [1933].

1919 Miscellaneous tires and tubes

This class comprises establishments principally engaged in manufacturing tires, tubes (including solid tires) as well as flaps and rim bands for bicycles, rear cars (trailers), hand-pushed carts, and other vehicles not fitted with internal combustion engines.

Establishments that do not manufacture tires or tubes but are principally engaged in manufacturing flaps and rim bands are classified under Group 193 [1933].

192 RUBBER AND PLASTIC FOOTWEAR AND ITS FINDINGS

1921 Rubber footwear and its findings

This class comprises establishments principally engaged in manufacturing *jikatabi* socks (split-toed work footwear), rubber-soled fabric shoes, all-rubber shoes, all-rubber *zori* sandals, all-rubber sandals, etc., and those that manufacture rubber footwear components and findings.

1922 Plastic footwear and its findings

This class comprises establishments principally engaged in manufacturing footwear with plastic (including synthetic leather) uppers and rubber or plastic soles, and those that manufacture plastic footwear components and findings.

Establishments principally engaged in manufacturing footwear using leather

uppers or soles are classified under Major Group 20 [2041].

193 RUBBER BELTS AND HOSES AND MECHANICAL RUBBER GOODS PRODUCTS

1931 Rubber belts

This class comprises establishments principally engaged in manufacturing conveyor belts, flat belts, and V-belts.

1932 Rubber hoses

This class comprises establishments principally engaged in manufacturing braided hoses, cloth-packed hoses, and other hoses.

1933 Mechanical rubber products

This class comprises establishments principally engaged in manufacturing rubber components and findings as well as general industrial rubber products for vehicles, shipping vessels, and aircraft other than rubber belts and rubber hoses.

The principal products include rubber cushion, fender material, rubber pipes and tubes, rubber rolls, rubber lining products, rubber packing, rubber seals, ebonite products, rubber sheets, sponge rubber products, rubber tapes, rubber-based adhesives, etc.

199 MISCELLANEOUS RUBBER PRODUCTS

1991 Rubber coated fabric and its products

This class comprises establishments principally engaged in manufacturing rubber-coated fabric and the same establishments that also manufacture water-proof outer garments, wetsuits, inflatables, and other rubber-coated fabric products from rubber-coated fabric in an integrated process.

Establishments that manufacture rubber-coated fabric clothing and sewn products using rubber-coated fabric received from elsewhere are classified under Major Group 11.

1992 Medical and sanitary rubber products

This class comprises establishments principally engaged in manufacturing medical and sanitary rubber products.

1993 Rubber sheet (repairsheet)

This class comprises establishments principally engaged in manufacturing rubber sheet fabrics used in retreaded tires, footwear, industrial products, etc.

1994 Retreaded tires

This class comprises establishments principally engaged in manufacturing retreaded tires from used tires.

However, establishments principally engaged in repairing automobile tires are classified under Division R-SERVICES (N.E.C.) [8619].

1995 Reclaimed rubber

This class comprises establishments principally engaged in manufacturing reclaimed rubber from used tires, used tubes, and scrap rubber received from elsewhere.

Establishments principally engaged in collecting and selling used tires, scrap rubber, etc., but which do not manufacture reclaimed rubber are classified under Division I-WHOLESALE AND RETAIL TRADE [5369].

1999 Rubber products, n.e.c.

This class comprises establishments principally engaged in manufacturing rubber products that are not classified elsewhere.

The principal products include foam rubber, rubber thread, rubber bands, rubber gloves (except medical), sponge rubber products (except industrial), rubber fishing floats, rubber gas masks, rubber balloons, rubber doorstoppers, rubber erasers, rubber printing materials, rubber tiles, rubber mats, rubber sheets (except industrial), rubber stoppers (caps), rubber suckers, etc.

Major group 20 – 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 11 – Manufacture of textile mill products [1189], and those engaged in manufacturing sporting goods and toys in the Major group 32 – Miscellaneous manufacturing industries [325].

Group Number	Class Number
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200	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (20 MANUFACTURE OF LEATHER TANNING, LEATHER PRODUCTS AND FUR SKINS)
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2000	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of leather tanning, leather products and fur skins, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

2009	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise, to primarily promote activity in manufacture of leather tanning, leather products and fur skins.

201	LEATHER TANNING AND FINISHING
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2011	Leather tanning and finishing
	This class comprises establishments principally engaged in tanning, adjusting, and finishing leather.
	Establishments that paint or otherwise decorate finished leather are also included in this class.
202	MECHANICAL LEATHER PRODUCTS, EXCEPT GLOVES AND MITTENS
2021	Mechanical leather products, except gloves and mittens
	This class comprises establishments principally engaged in manufacturing industrial leather products.
	The principal products include belts, packing, apron bands for textile machinery, loom pickers, etc.
	However, establishments principally engaged in manufacturing industrial leather gloves are classified under Group 205 [2051].
203	CUT STOCK AND FINDINGS FOR BOOTS AND SHOES
2031	Cut stock and findings for boots and shoes
	This class comprises establishments principally engaged in manufacturing leather footwear soles, heels, and other leather footwear materials, as well as leather shoe laces and other leather footwear findings.
204	LEATHER FOOTWEAR
2041	Leather footwear
	This class comprises establishments principally engaged in manufacturing shoes, boots, sandals, slippers, zori sandals, and other footwear of which all or part (uppers and/or soles) is made of leather.
205	LEATHER GLOVES AND MITTENS
2051	Leather gloves and mittens
	This class comprises establishments principally engaged in manufacturing leather gloves.
	Establishments that manufacture synthetic leather gloves are also included in this class.
206	BAGGAGE
2061	Baggage

This class comprises establishments principally engaged in manufacturing portable baggage, regardless of the material.

The principal products include suitcases, hand-held baggage, trunks, clutch bags, satchels, shoulder baggage, document cases, sports bags, musical instrument cases, cosmetics cases, photographic equipment cases, portable radio cases, etc.

207 HANDBAGS AND SMALL LEATHER CASES

2071 Small leather cases

This class comprises establishments principally engaged in manufacturing bags for accessories, regardless of the material.

The principal products include name card holders, wallets, billfolds, purses, pouches, spectacles cases, cigarette cases, comb cases, season ticket holders, etc.

2072 Handbags

This class comprises establishments principally engaged in manufacturing handbags, regardless of the material.

208 FUR SKINS

2081 Fur skins

This class comprises establishments principally engaged in tanning, adjusting, sewing, dyeing, finishing, and otherwise processing fur skins.

209 MISCELLANEOUS LEATHER PRODUCTS

2099 Miscellaneous leather products

This class comprises establishments principally engaged in manufacturing leather products that are not classified elsewhere.

However, establishments that manufacture leather clothing or leather-lined clothing are classified under Major Group 11 [1189].

Major group 21 – 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.

Group Number	Class Number
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210	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (21 MANUFACTURE OF CERAMIC, STONE AND CLAY PRODUCTS)
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2100	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of ceramic, stone and clay products, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

2109	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of ceramic, stone and clay products.

211	GLASS AND ITS PRODUCTS
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2111	Flat glass
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This class comprises establishments principally engaged in manufacturing

normal flat glass, modified sheet glass, float glass, polished flat glass, frosted glass, laminated glass, reinforced glass, etc.

However, establishments principally engaged in manufacturing laminated glass, reinforced glass and others using flat glass received from elsewhere are classified under Industry 2112.

2112 Processed flat glass

This class comprises establishments principally engaged in manufacturing frosted glass, laminated glass, reinforced glass, curved glass, mirrors, and others using flat glass received from elsewhere.

2113 Glass processing materials

This class comprises establishments principally engaged in manufacturing glass powder, granules, lumps, bars and rods, pipes and tubes, and other glass products as processing materials.

Establishments principally engaged in manufacturing light bulbs and bulbs for electronic tubes are also included in this class.

2114 Glass containers

This class comprises establishments principally engaged in manufacturing glass drinks containers, food containers, seasoning containers, cosmetics containers, etc.

The principal products include beer bottles, *sake* bottles, milk bottles, soft drink bottles, nutrient drinks bottles, soy sauce bottles, pepper bottles, cosmetic cream bottles, etc.

However, establishments that manufacture glass cups, plates, bowls, butter dishes, water heaters and others for dining table and kitchen use are classified under Industry 2116, while establishments that manufacture acid-proof bottles for scientific and medical use, alcohol bottles, reagent bottles, etc., are classified under Industry 2115.

2115 Scientific and medical glass instruments

This class comprises establishments principally engaged in manufacturing scientific, medical and sanitary glass instruments.

The principal products include flasks, beakers, cylinders, specimen bottles, culture dishes, mortars, syringes, cleaning utensils, acid-proof bottles, alcohol

bottles, general chemical bottles, reagents bottles, etc.

2116 Table and kitchen glassware

This class comprises establishments principally engaged in manufacturing table and kitchen glassware.

The principal products include cups, plates, bowls, butter dishes, sauce and soy sauce containers, handled saucepans, coffee pots, etc.

2117 Glass fiber and its products

This class comprises establishments principally engaged in manufacturing glass fibers (both long and short) as well as glass textile cloth, tape, mats, boards, filters, and other products.

Establishments principally engaged in manufacturing glass textile products using glass fibers received from elsewhere are also included in this class.

2119 Miscellaneous glass and its products

This class comprises establishments principally engaged in manufacturing other glass products.

The principal products include glass for fixtures, glass for spectacles, glass for clocks and watches, glass fishing floats, glass products used in construction, quartz glass products, etc.

212 CEMENT AND ITS PRODUCTS

2121 Cement

This class comprises establishments principally engaged in manufacturing Portland cement, blast furnace cement, silica cement, fly ash cement, etc.

2122 Fresh concrete

This class comprises establishments principally engaged in manufacturing fresh concrete.

2123 Concrete products

This class comprises establishments principally engaged in manufacturing concrete pipes and tubes, pillars, piles, sheets, blocks, etc.

Establishments principally engaged in manufacturing fresh concrete are classified under Industry 2122, while establishments that manufacture aerated

concrete products are classified under Industry 2129.

2129 Miscellaneous cement products

This class comprises establishments principally engaged in manufacturing asbestos cement, timber cement, cement mortar, and aerated concrete sheets and blocks, as well as various other cement products.

213 STRUCTURAL CLAY PRODUCTS, EXCEPT THOSE OF POTTERY

2131 Clay roofing tile

This class comprises establishments principally engaged in manufacturing clay roofing tiles including clay ridge ornaments.

However, establishments principally engaged in manufacturing pressed roof tiles are classified under Group 212 [2129].

2132 Building brick

This class comprises establishments principally engaged in manufacturing building bricks and external bricks for firebrick constructor kilns.

Establishments principally engaged in manufacturing fire bricks are classified under Group 215 [2151].

2139 Miscellaneous structural clay products

This refers to the establishments primarily engaged in manufacture of clayware for other engineering works/buildings.

The major products are earthenware pipe, drainpipe, terra cotta, stove lining article, chimney etc.

214 POTTERY AND RELATED PRODUCTS

2141 Sanitary pottery

This class comprises establishments principally engaged in manufacturing rigid and semi-rigid sanitary pottery, pipework fittings and accessories.

The principal products include bathtubs, wash basins, toilets, water tanks, etc., as well as their accessories.

2142 Tableware pottery

This class comprises establishments principally engaged in manufacturing pottery for dining table or kitchen use.

- 2143 Pottery ornaments
This class comprises establishments principally engaged in manufacturing pottery ornaments.
- 2144 Porcelain electrical supplies
This class comprises establishments principally engaged in manufacturing insulators, bushings, special porcelain for electrical use, and other electrical porcelain.
- 2145 Scientific and industrial ceramic products
This class comprises establishments principally engaged in manufacturing scientific and industrial ceramic products (except electrical).
- 2146 Tile and mosaic, except quarry tile
This class comprises establishments principally engaged in manufacturing floor tiles, wall tiles, and other ceramic or porcelain tiles.
Establishments principally engaged in papering, meshing, or otherwise processing tiles are also included in this class.
- 2147 Pottery decorating
This class comprises establishments principally engaged in adding pictures and otherwise decorating ceramics or porcelain.
- 2148 Preparing pottery clay
This class comprises establishments principally engaged in refining and compounding base clay used to manufacture various pottery materials.
- 2149 Miscellaneous pottery and related products
This class comprises establishments principally engaged in manufacturing various other pottery and related products.
The principal products include garden implements, plant pots, water jugs, ceramic bottles, etc.

215 CLAY REFRACTORIES

- 2151 Fire bricks

This class comprises establishments principally engaged in manufacturing fire bricks and fireproof heat insulating bricks.

2152 Unshaped refractories industry

This class comprises establishments principally engaged in manufacturing unshaped fireproof objects and fireproof mortar.

2159 Miscellaneous clay refractories

This class comprises establishments principally engaged in manufacturing artificial fireproof or other fireproof materials.

However, establishments principally engaged in manufacturing diatomaceous earth products are classified under Group 218 [2185].

216 CARBON AND GRAPHITE PRODUCTS

2161 Carbonaceous electrodes

This class comprises establishments principally engaged in manufacturing carbonaceous electrodes.

2169 Miscellaneous carbon and graphite products

This class comprises establishments principally engaged in manufacturing carbon bars and rods, graphite brushes for electric machinery, special carbon products, graphite crucibles, refined graphite, other carbon or graphite products.

Establishments principally engaged in refining and mixing natural graphite are also included in this class.

Establishments principally engaged in manufacturing artificial graphite are classified under Major Group 16 [1629].

217 ABRASIVE PRODUCTS

2171 Abrasive grains

This class comprises establishments principally engaged in manufacturing natural and artificial abrasive materials.

2172 Abrasive products

This class comprises establishments principally engaged in manufacturing grinders from artificial abrasive materials.

2173 Abrasive cloth and paper

This class comprises establishments principally engaged in manufacturing abrasive cloth and paper from natural or artificial abrasive materials.

2179 Miscellaneous abrasive products

This class comprises establishments principally engaged in manufacturing other abrasive materials and products.

Establishments principally engaged in quarrying stone materials are classified under Division C- MINING AND QUARRYING OF STONE AND GRAVEL [054].

218 AGGREGATE AND STONE PRODUCTS

2181 Crushed stones

This class comprises establishments principally engaged in manufacturing crushed stone for civil engineering work by crushing, selecting, and otherwise processing rock.

2182 Reclaimed aggregate

This refers to establishment primarily engaged in manufacture of reclaimed aggregate for engineering works architecture, by crushing and sorting concrete mass and asphalt concrete mass.

2183 Artificial aggregate

This class comprises establishments principally engaged in manufacturing artificial aggregate by firing shale, fly ash, perlite, vermiculite, etc.

2184 Cut-stones and stone ware products

This class comprises establishments principally engaged in cutting, shaping and finishing granite (including diorite and gabbro), liparite (including pumice), andesite, slate, marble, sandstone, tuff, and other stone materials for architectural or other purposes.

The principal products include memorial stones, tombstones, stone blocks for construction, etc.

However, establishments that manufacture grindstones are classified under Group 217 [2179].

Establishments that trade in semi-finished memorial stones and tombstones,

engrave them with inscriptions to order, or otherwise finish them without undertaking other processes are classified under Division I-WHOLESALE AND RETAIL TRADE.

Establishments principally engaged in quarrying stone materials are classified under Division C- MINING AND QUARRYING OF STONE AND GRAVEL [05].

2185 Diatomaceous earth and its products

This class comprises establishments principally engaged in pulverizing diatomaceous earth and manufacturing diatomaceous earth bricks, hot plates, and other diatomaceous earth products.

2186 Minerals and stones crushed or otherwise treated

This class comprises establishments principally engaged in crushing, grinding, and other processes concerning mica, clay, feldspar, kaolin, garnet, pumice, quartz, bentonite, limestone and other stones, rock, and minerals.

However, establishments principally engaged in manufacturing garnet and silica sand flint for grinding are classified under Group 217 [2171].

219 MISCELLANEOUS CERAMIC, STONE AND CLAY PRODUCTS

2191 Rock wool, slag wool and its products

This class comprises establishments principally engaged in manufacturing rock wool and rock wool products used in heat retention, thermal insulation, fireproofing, soundproofing, etc.

2192 Gypsum products

This class comprises establishments principally engaged in manufacturing plaster of Paris, gypsum plaster, gypsum boards, other gypsum products and products made from gypsum as the principal material.

2193 Lime products

This class comprises establishments principally engaged in manufacturing quicklime, slaked lime, calcinated dolomite and others from limestone, dolomite, seashells, etc.

2194 Molds, including cores

This class comprises establishments principally engaged in manufacturing molds and cores for casting from silica sand.

2199 Ceramic, stone and clay products, n.e.c.

This class comprises establishments principally engaged in manufacturing ceramic industry and stone products that are not classified elsewhere.

Major group 22 – 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.

Group Number	Class Number
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220	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (22 MANUFACTURE OF IRON AND STEEL)
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2200	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of iron and steel, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

2209	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in manufacture of iron and steel.

221	IRON INDUSTRIES
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2211	Iron industries, with blast furnaces
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This class comprises establishments principally engaged in manufacturing pig iron in blast furnaces.

Establishments that undertake integrated manufacturing up to steel materials are also included in this class.

This Group does not include blown-out blast furnaces.

2212 Iron smelting, without blast furnaces

This class comprises establishments principally engaged in manufacturing pig iron in electric furnaces, compact blast furnaces, reclamation furnaces, etc.

Establishments principally engaged in refining ferrite, base iron, base metals and other iron not classified elsewhere are also included in this class.

Establishments that manufacture ferrite powder are classified under Group 229 [2299].

2213 Ferro-alloys

This class comprises establishments principally engaged in manufacturing ferro-alloys.

222 STEEL, WITH ROLLING FACILITIES

2221 Steel, with rolling facilities

This class comprises establishments principally engaged in manufacturing steel ingots using converters or electric furnaces, or manufacturing section steel, steel bars, wire rods, thick plate, sheet metal, band steel, steel pipes, and other steel materials from those steel ingots.

Establishments with suspended converters or electric furnaces are not included in this class. Establishments that undertake integrated manufacture from blast furnace to steel materials are classified under Group 221 [2211].

223 STEEL MATERIALS, EXCEPT MADE BY SMELTING FURNACES AND STEEL WORKS WITH ROLLING FACILITIES, EXCEPT COATED STEEL

2231 Hot rolling

This class comprises establishments principally engaged in manufacturing section steel, steel bars, wire rods, thick plate, sheet metal, band steel, and other hot rolled steel materials by hot rolling, using steel ingots and semi-finished steel products received from elsewhere.

2232 Cold rolling

This class comprises establishments principally engaged in manufacturing cold-rolled steel sheet, cold-rolled steel strips, and other cold rolled steel materials by cold rolling, using sheet metal, band steel, and other materials

received from elsewhere.

2233 Cold rolled steel shapes

This class comprises establishments principally engaged in manufacturing light-gauge steel, etc., using wide band steel or band steel received from elsewhere.

2234 Steel pipes and tubes

This class comprises establishments principally engaged in manufacturing seamless steel tubes, electric resistance welded tubes, butt-welded steel tubes, etc., from steel tubing, wide band steel, band steel, or other materials received from elsewhere.

2235 Re-rolled steel products

This class comprises establishments principally engaged in manufacturing steel bars, sheet metal, and other rolled steel materials by hot or cold rolling, using rolled steel waste materials, mis-rolls, steel scrap, and other materials received from elsewhere.

2236 Cold finished steel bars

This class comprises establishments principally engaged in manufacturing cold finished steel bars by cold drawing, etc., using steel bars received from elsewhere.

2237 Pipes and tubes drawing

This class comprises establishments principally engaged in manufacturing solid-drawn steel pipes using steel pipes (including recycled pipes and tubes) received from elsewhere.

2238 Wire drawing

This class comprises establishments principally engaged in manufacturing iron wire, hard steel wire, piano wire, etc., by wire drawing, using wire rods and bar in coil received from elsewhere.

Establishments that manufacture wire rod products from these wires are also included in this class.

- 2239 Miscellaneous steel materials, except made by smelting furnaces and steel works with rolling facilities, except coated steel
- This class comprises establishments principally engaged in manufacturing welded section steel and other steel materials that are not classified elsewhere.
- 224 COATED STEEL**
- 2241 Galvanized steel sheets
- This class comprises establishments principally engaged in manufacturing galvanized steel sheets using sheet metal, wide band steel, and others received from elsewhere.
- 2249 Miscellaneous coated steel
- This refers to establishment engaged in manufacture of plated steel tube and surface treatment steel materials which are not elsewhere classified, from steel tube and steel materials primarily supplied from other enterprises.
- 225 FERROUS METAL MACHINE PARTS AND TOOLING PRODUCTS**
- 2251 Iron castings, except cast iron pipes and malleable iron castings
- This class comprises establishments principally engaged in manufacturing machine part castings, daily requisites and other pig iron castings (except cast iron pipes and malleable iron castings), using pig iron received from elsewhere.
- 2252 Malleable iron castings
- This class comprises establishments principally engaged in manufacturing malleable iron castings using pig iron received from elsewhere.
- 2253 Steel castings
- This class comprises establishments principally engaged in manufacturing steel castings.
- 2254 Secondary forgings
- This class comprises establishments principally engaged in manufacturing secondary forgings by die forging with hammer, press, or other means, using steel bars or other materials received from elsewhere.
- 2255 Steel forgings

This class comprises establishments principally engaged in manufacturing steel ingots, and manufacturing steel forgings from these steel ingots by hammer, press, or other means

Establishments that manufacture steel forgings using steel ingots or semi-finished steel products received from elsewhere are also included in this class.

229 MISCELLANEOUS IRON AND STEEL

2291 Iron and steel shearing and slitting

This class comprises establishments principally engaged in cutting (including fusing) wide band steel, band steel, and sheet steel received from elsewhere.

2292 Iron and steel scrap preparation for smelting

This class comprises establishments principally engaged in processing iron and steel scrap received from elsewhere for direct introduction into electric furnaces or converters as raw materials for steelmaking.

2293 Cast iron pipe

This class comprises establishments principally engaged in manufacturing cast iron pipes using pig iron received from elsewhere.

2299 Iron and steel, n.e.c.

This class comprises establishments principally engaged in manufacturing iron and steel that are not classified elsewhere.

Major group 23 – 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.

Group Number	Class Number
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230	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (23 MANUFACTURE OF NON-FERROUS METALS AND PRODUCTS)
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2300	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of non-ferrous metals and products, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

2309	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of non-ferrous metals and products.

231	PRIMARY SMELTING AND REFINING OF NON-FERROUS METALS
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- 2311 Primary smelting and refining of copper
This class comprises establishments principally engaged in processing copper ores, and smelting and refining copper.
- 2312 Primary smelting and refining of zinc
This class comprises establishments principally engaged in processing zinc ores, and smelting and refining zinc.
- 2319 Miscellaneous primary smelting and refining of non-ferrous metals
This refers to the establishments primarily engaged in processing, smelting and refining nonferrous metal ore except copper and zinc.
- 232 SECONDARY SMELTING AND REFINING OF NON-FERROUS METALS, INCLUDING NON-FERROUS ALLOYS**
- 2321 Secondary smelting and refining of lead, including lead alloys
This class comprises establishments principally engaged in processing lead scrap and dross, and reclaiming lead.
Establishments that manufacture antifriction alloys, typesetting lead, and other lead alloys (including solder) are also included in this class.
- 2322 Secondary smelting and refining of aluminum, including aluminum alloys
This class comprises establishments principally engaged in processing aluminum scrap and dross, and reclaiming aluminum.
Establishments that manufacture aluminum alloys are also included in this class.
- 2329 Miscellaneous secondary smelting and refining of non-ferrous metals, including non-ferrous alloys
This class comprises establishments principally engaged in processing scrap and dross of non-ferrous metals other than lead, zinc and aluminum, and reclaiming tin, mercury, nickel, etc.
Establishments that manufacture these alloys are also included in this class.
- 233 ROLLING OF NON-FERROUS METALS AND ALLOYS, INCLUDING DRAWING AND EXTRUDING**
- 2331 Rolling and drawing of copper and copper alloys

This class comprises establishments principally engaged in manufacturing sheets, bars, rods, wire, foil, pipes and tubes, etc., from copper, brass, bronze and other copper alloys by rolling, drawing, extruding, etc.

2332 Rolling of aluminum and aluminum alloys, including drawing and extruding

This class comprises establishments principally engaged in manufacturing sheets, bars, rods, sections, wire, foil, pipes and tubes, etc., from aluminum and its alloys by rolling, drawing, extruding, etc.

2339 Miscellaneous rolling of non-ferrous metals and alloys, including drawing and extruding

This class comprises establishments principally engaged in manufacturing sheets, bars, rods, wire, foil, pipes and tubes, etc., from non-ferrous metals and alloys other than copper and aluminum by rolling, drawing, extruding, etc.

234 ELECTRIC WIRE AND CABLE

2341 Electric wire and cable, except optical fiber cable

This class comprises establishments principally engaged in manufacturing bare electric wire, insulated electric wire or cables from rods or wire of copper, aluminum and their alloys.

Establishments principally engaged in manufacturing optical fiber cable are classified under Industry 2342.

2342 Optical fiber cables, including telecommunication composite cables

This class comprises establishments principally engaged in manufacturing optical fiber cables.

The principal products include optical fiber telecommunication cables for large-capacity transmission, power cables, compound optical cables combined with encased electric wire, overhead optical cables and optical fiber cords, etc.

Establishments principally engaged in manufacturing optical fiber core wire are also included in this class.

Establishments principally engaged in manufacturing optical fiber strands, depending on the material, are classified under Major Group 21 [2117] in the case of quartz-based material and Major Group 18 [1831] in the case of plastic.

235 NON-FERROUS METAL MACHINE PARTS AND TOOLING PRODUCTS

- 2351 Copper and copper-base alloy castings, except die castings
 This class comprises establishments principally engaged in manufacturing copper and copper-base alloys castings (except die castings).
- 2352 Non-ferrous castings, except copper and copper-base alloy castings and die castings
 This class comprises establishments principally engaged in manufacturing aluminum and aluminum alloy, magnesium and magnesium alloy, and other non-ferrous castings (except die castings).
 Establishments that manufacture copper and copper-base castings (except die castings) are classified under Industry 2351.
- 2353 Aluminum and aluminum alloy die castings
 This class comprises establishments principally engaged in manufacturing aluminum and aluminum alloy die castings.
 Establishments that manufacture non-ferrous metals die castings (except aluminum and aluminum alloys) are classified under Industry 2354.
- 2354 Non-ferrous die castings, except aluminum and aluminum alloy die castings
 This class comprises establishments principally engaged in manufacturing zinc, copper, magnesium, and other non-ferrous die castings.
- 2355 Non-ferrous metal forgings
 This class comprises establishments principally engaged in manufacturing forgings from copper, aluminum and other non-ferrous metals and alloys by hammer, press, or other means.
- 239 MISCELLANEOUS NON-FERROUS METAL PRODUCTS**
- 2391 Nuclear fuel
 This class comprises establishments principally engaged in formation processing of metal uranium, uranium oxide, and other nuclear fuel substances (including enrichment, reprocessing, etc.).
- 2399 Non-ferrous metal products, n.e.c.
 This class comprises establishments principally engaged in manufacturing non-ferrous powders and other products that are not classified elsewhere.

Major group 24 – 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 13– Manufacture of furniture and fixtures. (ii) Establishments engaged in manufacturing general-purpose machinery are classified in the Major Group 25 – Manufacture of general-purpose machinery. (iii) Establishments engaged in manufacturing production use machinery are classified in the Major Group 26 – Manufacture of production machinery. (iv) 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 27 – Manufacture of business oriented machinery (v) Establishments engaged in manufacturing electrical machinery are classified in the Major Group 29 – Manufacture of electrical machinery, equipment and supplies.

(vi) Establishments engaged in the manufacture of electronic computers and telecommunication equipments are classified in the Major Group 30 – Manufacture of information and communication electronics equipment. (vii) Establishments engaged in manufacturing transportation machinery equipments are classified in the Major Group 31 – Manufacture of transportation equipment. (viii) Establishments engaged in processing jewelry and manufacturing precious metal products are classified in the Major Group 32 – Miscellaneous manufacturing industries. (ix) Establishments engaged in the manufacture of ferrous and non-ferrous metals and their alloys and basic metallic materials are classified in the Major Group 22 – Manufacture of iron and steel and Major Group 23 – Manufacture of non-ferrous metals and products.

Group Number	Class Number
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240	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (24 MANUFACTURE OF FABRICATED METAL PRODUCTS)
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2400	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in

controlling establishments of manufacture of fabricated metal products, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

2409 Miscellaneous establishments engaged in administrative or ancillary economic activities

This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of fabricated metal products.

241 TIN CANS AND OTHER PLATED SHEET PRODUCTS

2411 Tin cans and other plated sheet products

This class comprises establishments principally engaged in manufacturing cans for canning, beer cans, general purpose cans, 18 liter cans, cans for milk transportation, ice cream cans, and other plated sheet products.

However, establishments that manufacture stamped and pressed products are classified under Group 245 [2451, 2452].

242 TABLEWARE (OCCIDENTAL TYPE), CUTLERY, HAND TOOLS AND HARDWARE

2421 Tableware (occidental type)

This class comprises establishments principally engaged in manufacturing dining table cutlery and other western-style tableware (except precious metals).

2422 Edge tools for machinery

This class comprises establishments principally engaged in manufacturing edge tools for machinery attached to metal processing machinery (except metal machine tools), timber processing machinery, pulp and paper-making machinery, book-binding machinery, leather-processing machinery, cigarette-making

machinery, and other machinery.

However, establishments that manufacture cutting tools attached to metal machine tools are classified under Major Group 26 [2664], while establishments that manufacture bits, spades, steel, and others attached to construction and mining machinery are classified under Major Group 26 [2621].

- 2423 Edge tools, artisans' tools and hand tools, except files, saws and knives for kitchen use

This class comprises establishments principally engaged in manufacturing various sorts of edge tools, artisans' tools and hand tools (except those used in machinery and agriculture), namely axes, planes, chisels, hammers, carving knives, pocket knives, scissors, clippers, razors, manicure tools, pliers, shovels, picks, mallets and other special tools used by repairers, jewel processors, stone cutters, and others.

- 2424 Work tools

This refers to the establishments engaged in manufacture of primarily wrench, spanner, pliers, driver, file etc.

However, the establishments primarily engaged in manufacture of edge tools, artisans' tools and hand tools, are classified in the Industry 2423, and those establishments engaged in manufacture of saw are classified to Industry 2425, those establishments engaged in manufacture of tool for agriculture tools are classified to Industry 2426, and those establishments engaged in manufacture of handheld tools with motor are classified in the Major Group 26 [2664].

- 2425 Hand saws and saw blades

This class comprises establishments principally engaged in manufacturing hand saws and saw blades (both manual and powered).

However, establishments that manufacture sawing machines are classified under Major Group 26 [2642].

- 2426 Agricultural tools, except agricultural machinery

This class comprises establishments principally engaged in manufacturing mattocks, sickles, hoes, spades, rakes, etc.

Establishments principally engaged in manufacturing agricultural machinery are classified under Major Group 26 [2611].

2429 Miscellaneous hardware

This class comprises establishments principally engaged in manufacturing various products generally known as hardware that are not classified elsewhere.

The principal products include cylinder locks, key assemblies, sash rollers and other architectural and joiner's hardware, wiring attachments, metal fittings for automobiles and other transportation vehicles, metal fittings, padlocks, and others for pillboxes, furniture, trunks, suitcases, bags, etc.

However, establishments principally engaged in manufacturing bolts and nuts are classified under Group 248 [2481], those that manufacture nails, shoe nails, etc., are classified under Group 247 [2471], and those that manufacture edge tools for machinery are classified under Industry 2422.

243 HEATING APPARATUS AND PLUMBING SUPPLIES

2431 Plumbers' supplies, except valves and cocks

This class comprises establishments principally engaged in manufacturing cast iron, brass, and other plumbing supplies, namely, pipe fittings, nozzles, steam outlets, drains, etc.

However, establishments principally engaged in manufacturing valves are classified under Major Group 25 [2592], while establishments that manufacture ceramic or enamel iron sanitary vessels and kitchen implements are classified under Major Group 21 [214, 2199].

2432 Gas and oil appliances

This class comprises establishments principally engaged in manufacturing gas stoves, oil stoves and other heating appliances, gas- and oil-fueled cooking appliances and devices, refrigerators, etc.

The principal products include gas stoves, oil stoves, gas- and oil-fueled hotplates, cooking ranges, hot air heating appliances (except those based on heat exchange), boilers, refrigerators, warmers, rice cookers, bath tub heaters, bath burners, ovens, fryers, roasters, towel steamers, dryers, irons, etc.

2433 Heated air and hot water heating systems

This class comprises establishments principally engaged in manufacturing heated air heating apparatus (based on heat exchange) and hot water heating apparatus.

The principal products include hot air heaters (based on heat exchange), hot water boilers, radiators, unit heaters, etc.

- 2439 Miscellaneous heating and cooking apparatus, except electrical appliances and gas and oil appliances

This class comprises establishments principally engaged in manufacturing other heating or cooking appliances and apparatus.

The principal products include electric machinery apparatus, gas and oil appliances except stoves, hotplates, boilers, hot blast ovens, cooking appliances and apparatus (cookers, dishwashers), etc.

Establishments principally engaged in manufacturing electronic cooking ranges, electric stoves are classified under Major Group 29 [2931, 2939], those that manufacture industrial kilns and furnaces are classified under Major Group 25 [2534], those that manufacture electric furnaces are classified under Major Group 29 [2929], those that manufacture boilers for industrial use, power and shipping vessels are classified under Major Group 25 [2511], and those that manufacture sheet metal chimneys, sheet metal tanks or other sheet metal products are classified under Group 244 [2446].

244 FABRICATED CONSTRUCTIONAL AND ARCHITECTURAL METAL PRODUCTS, INCLUDING FABRICATED PLATE WORK AND SHEET METAL WORK

- 2441 Iron framework

This refers to the establishments primarily engaged in manufacture of steel frame.

- 2442 Constructional metal products, except iron framework

This refers to the establishments primarily engaged in manufacture of a metal product for construction except the steel frame.

The major products are steel tower, steel bridge, storage tank, metal fence, metal gate, metal lattice, steel chimney, and stair.

- 2443 Metal sashes and doors

This refers to the establishments primarily engaged in manufacture of metal sash and door for buildings.

2444 Steel framed prefab housing
This refers to the establishments primarily engaged in manufacture of prefab house of steel frame system.

2445 Fabricated architectural metal products, except sashes, doors and structural hardware

This refers to the establishments primarily engaged in manufacture of fabricated architectural metal product (except sash, door, prefab house).

The major products are metal plate product for buildings, metal lath product for buildings, metal curtain wall, metal product for architectural ornament.

2446 Fabricated plate work and sheet metal work

This class comprises establishments principally engaged in manufacturing hot water cans, sheet metal chimneys and tanks, drum canisters, gas containers (cylinders), etc., as well as those that process and assemble sheet metal (including welding, bending, and other work) for other establishments.

245 METAL MACHINE PARTS AND TOOLING PRODUCTS

2451 Stamped and pressed aluminum products and aluminum alloys

This class comprises establishments principally engaged in manufacturing bottle caps as well as cooking, domestic, and medical appliances, or manufacturing stamped or pressed automobile bodies or machinery parts, etc., by stamping aluminum and aluminum alloys.

Establishments principally engaged in stamping and pressing aluminum or aluminum alloys supplied from elsewhere are also included in this class.

2452 Stamped and pressed metal products, except aluminum and aluminum alloys

This class comprises establishments principally engaged in manufacturing bottle caps as well as cooking, domestic, and medical appliances, or manufacturing stamped or pressed automobile bodies or machinery parts, etc., by stamping metals other than aluminum and aluminum alloys

2453 Powder metallurgy products

This class comprises establishments principally engaged in manufacturing machinery parts using the powder metallurgy method, i.e. mixing metal powders, filling these into metal dies, compression molding, and sintering.

246 METAL COATING, ENGRAVING AND HEAT TREATING, EXCEPT ENAMELED IRONWARE

2461 Coating metal products

This class comprises establishments principally engaged in applying enamel, lacquer, and otherwise coating metal products supplied from elsewhere.

However, establishments that coat with *urushi* lacquer are classified under Major Group 32 [3271].

2462 Galvanized and other hot-dip coated metal products, except coated steel

This class comprises establishments principally engaged in galvanizing or plating metal products supplied from elsewhere with aluminum, lead, zinc, or other coating, or establishments that re-plate tin cans and various appliances.

However, establishments that manufacture zinc-plated, tin-plated, and other coated steel materials are classified under Major Group 22 [224].

2463 Engraving on metal

This class comprises establishments principally engaged in engraving or chisel engraving silverware, seals or other metal products for sale other than for printing.

2464 Electroplated metal products, except coated steel

This class comprises establishments principally engaged in electroplating metal products supplied from elsewhere.

However, establishments that manufacture electroplated coated steel materials are classified under Major Group 22 [224].

2465 Heat treated metal

This class comprises establishments principally engaged in quenching, annealing, and otherwise heat treating metal products and machinery parts received from elsewhere.

2469 Miscellaneous treatment of metal surface

This class comprises establishments principally engaged in metal plating and polishing, anodic oxidation treatment, etc.

247 FABRICATED WIRE PRODUCTS

2471 Nails

This class comprises establishments principally engaged in manufacturing nails, special nails, etc., using wire (ferrous or non-ferrous) received from elsewhere, or by drawing wire.

Establishments principally engaged in manufacturing nails or special nails from wire rods on an assembly line are classified under Major Group 22 [2238] or Major Group 23 [2331].

2479 Miscellaneous fabricated wire products

This class comprises establishments principally engaged in manufacturing wire netting, wire cylinders, wire rope, barbed wire, welded bars and rods, etc., using wire (ferrous or non-ferrous) received from elsewhere, or by drawing wire.

Establishments principally engaged in manufacturing the above products from wire rods on an assembly line are classified under Major Group 22 [2238] or Major Group 23 [2331].

248 BOLTS, NUTS, RIVETS, MACHINE SCREWS AND WOOD SCREWS

2481 Bolts, nuts, rivets, machine screws and wood screws

This class comprises establishments principally engaged in manufacturing bolts, nuts, rivets, machine screws, wood screws, spikes, taper pins, straight pins, split pins, turnbuckles, washers, etc.

However, establishments engaged in rolling similar products are classified under Major Group 22.

249 MISCELLANEOUS FABRICATED METAL PRODUCTS

2491 Safes

This class comprises establishments principally engaged in manufacturing safes.

Establishments principally engaged in manufacturing vault doors and lined safety boxes are also included in this class.

2492 Metallic springs

This class comprises establishments principally engaged in manufacturing plate springs, hot-wound springs, coiled or flat springs, etc.

2499 Fabricated metal products, n.e.c.

 This class comprises establishments principally engaged in manufacturing metal products that are not classified elsewhere.

Major group 25 – MANUFACTURE OF GENERAL - PURPOSE MACHINERY

Overview of the Major group

This Major group comprises establishments engaged in the manufacture of machinery which is in use incorporated in or attached to machinery for general purpose.

The establishment engaged in manufacture of device to be attached to information and communication electronics equipment are classified in the Major group 30- Manufacture of information and communication electronics equipment, and those engaged in manufacturing electronics parts, device, circuit are classified in the Major group 28 - Manufacture of electronics part, device and electronics circuit.

Group Number	Class Number
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250	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (25 MANUFACTURE OF GENERAL-PURPOSE MACHINERY)
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2500	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of general-purpose machinery, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

2509	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of general-purpose machinery.

251 BOILERS, ENGINES AND TURBINES

2511 Boilers

This class comprises establishments principally engaged in manufacturing boilers and auxiliary products.

Establishments principally engaged in manufacturing hot water boilers for heating are classified under Major Group 24 [2433].

2512 Steam engines, turbines and water wheels, except marine engines

This class comprises establishments principally engaged in manufacturing steam engines, steam turbines, water wheels and water turbines, and gas turbines.

Establishments principally engaged in manufacturing or modifying steam locomotives are classified under Major Group 31 [3121], and those that manufacture turbo generators under Major Group 29 [2911].

2513 General-purpose internal combustion engines

This class comprises establishments principally engaged in manufacturing general purpose internal combustion engines.

Establishments principally engaged in manufacturing automobile and motorcycle engines are classified under Major Group 31 [3113], those that manufacture marine engines are classified under Major Group 31 [3134], and those that manufacture aircraft engines are classified under Major Group 31 [3142].

2519 Miscellaneous engines and turbines

This class comprises establishments principally engaged in manufacturing engines that are not classified elsewhere.

The principal products include water wheels (except water turbines), wind-powered engines, compressed air engines, etc.

252 PUMPS AND COMPRESSORS

2521 Pumps and pumping equipment

This class comprises establishments principally engaged in manufacturing general industrial pumps and pumping equipment, including domestic pumps.

Establishments principally engaged in manufacturing oil hydraulic pumps are classified under Industry 2523, while establishments that manufacture metering pumps for gasoline stations are classified under Major Group 27 [2731].

2522 Air compressors, gas compressors and blowers

This class comprises establishments principally engaged in manufacturing air and gas compressors, blowers and extractors.

Establishments principally engaged in manufacturing refrigerating machines, air conditioning equipment are classified under Group 253 [2535].

2523 Oil hydraulic and pneumatic equipment

This class comprises establishments principally engaged in manufacturing appliances that function by oil hydraulics or pneumatics.

253 GENERAL INDUSTRY MACHINERY AND EQUIPMENT

2531 Mechanical power transmission equipment, except ball and roller bearings

This class comprises establishments principally engaged in manufacturing chain transmission, speed change gears, reduction gears, cogwheels, clutches (mechanical, hydraulic, or magnetic), shafts, and bearings (except ball and roller bearings).

However, those that manufacture mechanical power transmission equipment for automobiles using the above parts are classified under Major Group 31 [3113], and those that manufacture ball and roller bearings are classified under Group 259 [2594].

2532 Elevators and escalators

This class comprises establishments principally engaged in manufacturing elevators, escalators, and others for passengers or goods.

Establishments principally engaged in manufacturing commercial and industrial conveying equipment are classified under Industry 2533.

2533 Logistics and conveying equipment

This class comprises establishments principally engaged in manufacturing conveyors and conveying equipment for factories, warehouses, mining, other industrial uses.

Establishments principally engaged in manufacturing elevators and escalators are classified under Industry 2532.

2534 Industrial furnaces and ovens

This class comprises establishments principally engaged in manufacturing industrial furnaces and ovens that use petroleum, coal, gas and other fuels.

However, establishments that manufacture electrothermal equipment for furnaces are classified under Major Group 29 [2929].

2535 Refrigerating machines and air conditioning apparatus

This class comprises establishments principally engaged in manufacturing industrial and commercial refrigerating machines, refrigeration equipment, icemakers, frozen or chilled showcases and air conditioning equipment (except domestic air conditioners).

Establishments principally engaged in manufacturing electric refrigerators and domestic air conditioners are classified under Major Group 29 [2931, 2932].

259 MISCELLANEOUS GENERAL - PURPOSE MACHINERY AND MACHINE PARTS

2591 Fire extinguishing equipment and its apparatus

This class comprises establishments principally engaged in manufacturing fire extinguishers and fire extinguishing equipment, and outfitting fire-fighting vehicles.

The principal products include water-pump powered fire extinguishing equipment, foam generation powered fire extinguishing equipment, and water spray powered fire extinguishing equipment, and fire extinguishers.

2592 Valves and fittings

This class comprises establishments principally engaged in manufacturing valves and cocks as well as their parts and fittings that are used to interrupt or otherwise control the passage of fluids.

Establishments that manufacture nozzles, stop-cocks and similar plumbing requisites are classified under Major Group 24 [2431].

2593 Fabricated pipe and fittings

This class comprises establishments principally engaged in manufacturing metal pipe processed products for machinery by cutting, screwing, or bending purchased pipe or attaching pipe fittings.

2594 Ball and roller bearings

This class comprises establishments principally engaged in manufacturing ball and roller bearings and their parts.

Establishments principally engaged in manufacturing bearings other than ball and roller bearings are classified under Group 253 [2531].

2595 Piston rings

This class comprises establishments principally engaged in manufacturing piston rings.

2596 Genaral - purpose machinery and apparatus, n.e.c.

This class comprises establishments principally engaged in manufacturing general industrial machinery and equipment that is not classified elsewhere.

2599 Machine shops (jobbing and repair)

This class comprises establishments principally engaged in manufacturing, processing and repairing diverse varieties of machinery and parts, by mechanically processing materials owned by themselves or others.

These establishments generally undertake hired or subcontracted processing, etc., install metal machine tools and other powered metal processing machinery, and manufacture, process and repair a diversity of machinery and parts.

Since these establishments engage in unique trades in which it is not possible to separate manufacture from repair, they are classified in this special category that includes repair activities (unlike the usual method of classifying according to products).

However, establishments that solely repair machinery are classified under Division R-SERVICES (N.E.C.) [90].

Major Group 26 – MANUFACTURE OF PRODUCTION MACHINERY

Overview of the Major group

This Major group comprises establishments engaged in the manufacture of machinery provided for the production of goods. The establishments engaged in the manufacture of machinery, equipment and supplies to generate, store, transmit, distribute and use electric energy are classified in Major group 29 - Manufacture of electrical machinery, equipment and supplies, and those engaged in manufacture of machinery which is provided for production for business use and service are classified in major group 27 - Manufacture of business oriented machinery.

Group Number	Class Number
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260	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (26 MANUFACTURE OF PRODUCTION MACHINERY)
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2600	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of production machinery, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

2609	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of production machinery.

261	AGRICULTURAL MACHINERY AND EQUIPMENT
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2611 Agricultural machinery and equipment

This class comprises establishments principally engaged in manufacturing machinery used for plowing, leveling, cultivation, management, harvesting, adjustment, and other agricultural purposes.

Establishments principally engaged in manufacturing agricultural hand tools are classified under Major Group 24 [2426].

262 MACHINERY AND EQUIPMENT FOR CONSTRUCTION AND MINING

2621 Machinery and equipment for construction and mining

This class comprises establishments principally engaged in manufacturing heavy machinery and equipment used for dredging, excavation, road, airport, port and harbor construction, oil-well and well drilling, and other civil engineering construction and mining purposes, as well as crushers, grinders and graders used in mining and general industry.

263 TEXTILE MACHINERY

2631 Machinery for man-made fiber and spinning machinery

This class comprises establishments principally engaged in manufacturing machinery for the manufacture of yarn.

The principal products include man-made fiber machinery, spinning machinery, silk skein machinery, etc.

2632 Weaving and knitting machinery

This class comprises establishments principally engaged in manufacturing weaving machinery (including preparatory machinery for weaving), knitting machines, braiding machines, lace machinery, embroidery machinery, net-making machines, rope-making machinery and other woven and knitted fabric machinery.

Establishments principally engaged in manufacturing wool yarn hand-knitting machinery are classified under Industry 2635.

2633 Dyeing and finishing machinery

This class comprises establishments principally engaged in manufacturing cleaning, scouring, degumming, bleaching, printing, and drying machinery, and other yarn and woven fabrics processing and finishing machinery.

2634 Textile machinery parts, attachments and accessories

This class comprises establishments principally engaged in manufacturing textile machinery parts, attachments and accessories.

The principal products include chemical textile machinery parts, spinning machinery parts, weaving machinery parts, knitting machinery parts, dyeing and finishing machinery parts, spindles, wire fillets, shuttles, wire healds, dobbies, jacquards, reeds, wooden bobbins, droppers, latch needles, tin rollers, fluted rollers, rings, etc.

Establishments principally engaged in manufacturing sewing machine parts are classified under Industry 2635.

2635 Sewing machinery and equipment

This class comprises establishments principally engaged in manufacturing sewing machines and sewing machinery other than sewing machines.

264 DAILY LIVES INDUSTRY MACHINERY

2641 Food processing machinery and equipment

This class comprises establishments principally engaged in manufacturing food machinery, apparatus and equipment used in processing agricultural products, livestock products or seafood products as raw materials, and refining these into a diversity of food, drinks, seasonings, etc.

Establishments principally engaged in manufacturing machinery and equipment for filling cans, bottles, etc., as well as their parts and accessories, are classified under Industry 2645, while establishments that manufacture freezing machinery are classified under Major Group 25 [2535].

2642 Woodworking machinery

This class comprises establishments principally engaged in manufacturing woodworking machinery and easily transportable electric-powered woodworking machinery.

Establishments principally engaged in manufacturing planes, axes, knives, handsaws and saw blades are classified under Major Group 24 [2423, 2425].

2643 Pulp and paper industry machinery

This class comprises establishments principally engaged in manufacturing machinery used in the manufacture of pulp, paper and paperboard.

Establishments principally engaged in manufacturing printing and bookbinding machinery are classified under Industry [2644].

2644 Printing, bookbinding and paper converting machinery

This class comprises establishments principally engaged in manufacturing machinery used in printing presses, bookbinders, paper converting establishments, etc.

2645 Packing machines

This class comprises establishments principally engaged in manufacturing packaging (including filling) and packing machinery and equipment as well as their parts, accessories, etc.

Establishments that manufacture machinery and equipment for filling bottles, cans, etc., as well as their parts and accessories, are also included in this class.

Establishments principally engaged in manufacturing food machinery are classified under Industry 2641, those that manufacture plastic formation processing machinery are classified under Group 265 [2653], and those that manufacture measuring instruments are classified under Major Group 27 [273].

265 BASIC MATERIAL INDUSTRY MACHINERY

2651 Foundry equipment

This class comprises establishments principally engaged in manufacturing foundry equipment.

2652 Chemical machinery and its equipment

This class comprises establishments principally engaged in manufacturing machinery and equipment used in general chemical manufacturing factories, etc.

The principal products include separators, heat exchangers, mixers, reaction appliances, evaporators, electrolysis tanks, dryers, firing equipment, etc.

Establishments principally engaged in manufacturing brewing machinery and its equipment are classified under Group 264 [2641], those that manufacture infrared drying equipment are classified under Major Group 29 [2929], and those that manufacture high-frequency heating equipment are classified under Major Group 29 [2969].

2653 Machinery for fabrication of plastic and its equipment

This class comprises establishments principally engaged in manufacturing plastic working machinery and accessories.

Establishments principally engaged in manufacturing kneading and mixing machines are classified under Industry 2652.

266 METALWORKING MACHINERY AND ITS EQUIPMENT

2661 Metal machine tools

This class comprises establishments principally engaged in manufacturing machine tools for the manufacture of cut and processed products from metal matte.

The principal products include lathes, drill presses, boring machines, milling machines, grinders, gear cutters and gear finishing machines, dedicated machines, machining centers, electric discharging machines, etc.

2662 Metalworking machinery, except metal machine tools

This class comprises establishments principally engaged in manufacturing machinery for pressing, forging, bending, rolling, or cutting.

The formation of this machinery does not depend on cutting tools.

The principal products include rolling machinery, wire draw benches, pipe-making machines, bending machines, hydraulic presses, machine presses, shearing machines, forging machines, wire forming machines, manual presses, gas welders, etc.

Establishments principally engaged in manufacturing electric welders are classified under Major Group 29 [2921].

2663 Parts and accessories for metal working machines and machine tools, except machinists' precision tools, molds and dies

This class comprises establishments principally engaged in manufacturing parts and accessories for metal machine tools and metal processing machinery.

The principal products include (1) parts and accessories for lathes, drill presses, boring machines, milling machines, and other machine tools, (2) rolls, die pins and die springs, and others for metal rolling.

2664 Machinists' precision tools, except powder metallurgy products

This class comprises establishments principally engaged in manufacturing powered hand tools, cutting tools, tool holders, jigs, etc.

The principal products include (1) electric-powered tools and air-powered tools, (2) broaches, cutters, cutting tools, bits, dressers, drills, reamers, taps, dies, diamond tools, carbide tools, and other cutting tools, and (3) arbors, collets, sockets and other tool holders, etc.

Establishments principally engaged in manufacturing hand tools (except powered tools) are classified under Major Group 24 [2423], while those that manufacture carbide tips are classified under Major Group 24 [2453].

267 SEMICONDUCTOR AND FLAT-PANEL DISPLAY MANUFACTURING EQUIPMENT

2671 Semiconductor manufacturing equipment

This class comprises establishments principally engaged in manufacturing equipment for the creation of masks and reticles used in the manufacture of semiconductors (semiconductor integrated circuits, semiconductor devices), wafer process (electronic circuit formation) equipment, semiconductor chip assembly equipment, and various other manufacturing equipment.

Establishments principally engaged in manufacturing design equipment are classified under Major Group 30 [3031], those that manufacture testing equipment (electric measuring instruments) are classified under Major Group 29 [2971], and those that manufacture water purifying equipment are classified under Group 265 [2652].

2672 Flat-panel display manufacturing equipment

This class comprises establishments principally engaged in manufacturing equipment for the creation of glass substrate used in the manufacture of liquid crystal panels (LCDs), color filter manufacturing equipment, and various other manufacturing equipment.

Establishments principally engaged in manufacturing design equipment are classified under Major Group 30 [3031], those that manufacture testing equipment (electric measuring instruments) are classified under Major Group 29 [2971], and those that manufacture water purifying equipment are classified under Group 265 [2652].

269 MISCELLANEOUS PRODUCTION MACHINERY AND MACHINE PARTS

2691 Molds and dies, parts and accessories for metal products

This class comprises establishments principally engaged in manufacturing

metal molds and dies (for pressing, forging, powder metallurgy, foundries, die casting industry, etc.), parts (guide pins, etc.) and accessories (die sets, etc.) used in deformation processing of metal products.

2692 Molds and dies, parts and accessories for nonmetal products

This class comprises establishments principally engaged in manufacturing metal molds and dies (for pressing, plastics, rubber, glass, ceramic industry, etc.), parts (guide pins, etc.) and accessories (die sets, etc.) used in deformation processing of non-metal products.

2693 Vacuum equipment and vacuum component

This refers to the establishment primarily engaged in manufacture of vacuum apparatus, vacuum pump, part for vacuum apparatus, and vacuum apparatus accessory equipment.

The establishments primarily engaged in manufacture of semiconductor manufacture equipment are classified in the Group 267 [2671], and those establishments engaged in manufacture of flat-panel display manufacture device are classified in the Group 267 [2672].

2694 Robots

This refers to establishments engaged in manufacture of industrial robot and service robot such as primarily manipulator, fixed sequenced robot, variable sequenced robot, playback robot, the numerical value control robot.

However, the establishment engaged in manufacture of automatic three-dimensional warehouse device are classified in the Major Group 25 [2533].

2699 Production machinery and machine parts, n.e.c

This class comprises establishments principally engaged in manufacturing production machinery that is not classified elsewhere.

The principal products include cotton ginning machines, hat-makers, incandescent bulb manufacturing equipment, leather processing equipment, cigarette manufacturing machinery, rubber product manufacturing machinery, etc.

Major group 27 – MANUFACTURE OF BUSINESS ORIENTED MACHINERY

Overview of the Major group

This Major group comprises establishments engaged in manufacture of machinery which is provided for production for business use and service. These include office machine, service industry and amusement machine, measures and scales, measuring instruments, analytical instrument and testing machine, surveying instrument, physical and chemical instrument, medical instrument and apparatus, optical instrument and lens, and ordinance.

The establishment primarily engaged in manufacture of electric and electronic measuring instruments are classified in Major group 29 - Manufacture of electrical machinery, equipment and supplies [297 and 2969 respectively], and those engaged in manufacture of scientific glass instruments and ceramics are classified in Major group 21- manufacture of ceramic, stone and clay products [211 and 214 respectively].

Establishments engaged in manufacture of household electric appliances are classified in Major group 29 - Manufacture of electrical machinery, equipment and supplies, establishment engaged in manufacture of machinery provided for the production of goods are classified in Major group 25 - manufacture of production machinery, and Major group 26 - manufacture of general-purpose machinery, and establishments engaged in manufacture of transportation equipment are classified in Major group 31 - manufacture of transportation equipment respectively.

Group Number	Class Number
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270	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (27 MANUFACTURE OF BUSINESS ORIENTED MACHINERY)
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2700	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of business oriented machinery, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials,

buying/raw materials purchase, service/material procurement.

- 2709 Miscellaneous establishments engaged in administrative or ancillary economic activities

This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of business oriented machinery.

271 OFFICE MACHINES

- 2711 Copying machines

This class comprises establishments principally engaged in manufacturing copying machines and equipment.

- 2719 Miscellaneous office machines

This class comprises establishments principally engaged in manufacturing miscellaneous office machines and equipment.

The principal products include data processing machinery, calculating machinery, accounting machinery, copiers, office printers, address printers, microfilm machinery, time recording machinery, typewriters, cash register machinery, filing system equipment, cash processing machinery, etc.

272 SERVICE INDUSTRY AND AMUSEMENT MACHINES

- 2721 Service industry machines

This refers to the establishments primarily engaged in manufacture of Service industry machines and device.

The major products are washing machine for business, dry cleaning machine, press machine, and automobile-related service instrument and device etc.

- 2722 Amusement machines manufacture

This class comprises establishments principally engaged in manufacturing amusement appliances, recreation facility machinery, and playing machinery provided in various recreation and sports venues.

- 2723 Vending machines manufacture

This class comprises establishments principally engaged in manufacturing

machinery and its parts, accessories, and others for the sale or provision of goods, services, information, etc.

However, establishments that manufacture amusement appliances, recreation facility machinery, and playing machinery are classified under Industry 2722.

2729 Miscellaneous service industry and amusement machines

This class comprises establishments principally engaged in manufacturing service industry, or amusement machinery and equipment that are not classified elsewhere.

The principal products include money-changing machine, automated ticket gate, automatic door, etc.

Establishments principally engaged in manufacturing household electric appliances are classified under Major Group 29 [293].

273 MEASURING INSTRUMENTS, ANALYTICAL INSTRUMENTS, TESTING MACHINES, SURVEYING INSTRUMENTS AND PHYSICAL AND CHEMICAL INSTRUMENTS

2731 Volumeters

This class comprises establishments principally engaged in manufacturing measures, chemical volumeters, integrate volumeters, and other volumeters.

2732 Balances and scales

This refers to establishments primarily engaged in manufacture of Non-automatic balances and scales, Automatic balances and scales, and weight etc.

2733 Manometers, flowmeters and quantity gauges

This class comprises establishments principally engaged in manufacturing manometers, flowmeters, quantity gauges, temperators (metal thermometers), etc.

2734 Precision measuring machines and instruments

This class comprises establishments principally engaged in manufacturing appliances or equipment for measuring dimensions (including geometry) with precision.

The principal products include industrial measures, length measuring instruments, angle measuring instruments, screw measuring instruments,

cogwheel measuring instruments, projectors, etc.

2735 Analytical instruments

This class comprises establishments principally engaged in manufacturing appliances or equipment used for electrochemical analysis, photoanalysis, chromatanalysis, distillation separation analysis, electromagnetic analysis, thermal analysis, and other analysis.

2736 Testing machines

This refers to the establishment primarily engaged in manufacture of testing machines for material transformation, hardness, tensile strength, compression, twisting, elastic fatigue, heat distortion etc.

2737 Surveying instruments

This class comprises establishments principally engaged in manufacturing terrestrial, marine and aviation surveying instruments.

Establishments principally engaged in manufacturing radio-controlled navigational aids are classified under Major Group 30 [3013].

2738 Physical and chemical instruments

This class comprises establishments principally engaged in manufacturing instruments for scientific research and education, etc., that are not classified elsewhere.

Establishments principally engaged in manufacturing medical and dental instruments are classified under Group 274 [2741 or 2742], those that manufacture gauges, measuring instruments, analytical instruments and testing machines are classified from Industry 2731 to Industry 2736, those that manufacture electric measuring instruments are classified under Major Group 29 [2971], and those that manufacture electronic measuring equipment are classified under Major Group 29[2969].

2739 Miscellaneous measuring instruments, analytical instruments, testing machines, surveying instruments and physical and chemical instruments

This refers to the establishments engaged in manufacture of primarily measuring instruments, analytical instruments, testing machines, surveying instruments and physical and chemical instruments which are not elsewhere

classified, such as length measuring meter including straight measure, carpenter's square, tape measure, folding measure, and also thermometer (including electronic thermometer), thermometer, mercury thermometer, revolution indicator, speed meter, lumenmeter, luminometer, refractiveness meter, calorimeter, viscometer, and sound-level meters.

274 MEDICAL INSTRUMENTS AND APPARATUS

2741 Medical instruments and apparatus

This class comprises establishments principally engaged in manufacturing surgical, internal medicine, ophthalmic, otolaryngological, and other medical instruments and apparatus.

Establishments principally engaged in manufacturing medical electronic equipment are classified under Major Group 29 [2962], while those that manufacture medical measuring instruments are classified under Major Group 29 [2973].

2742 Dental instruments and apparatus

This class comprises establishments principally engaged in manufacturing medical instruments and apparatus for dental practitioners and dental laboratories.

2743 Medical supplies, including veterinary instruments and apparatus

This refers to establishments primarily engaged in manufacturing operation article, surgical supply, orthopedics supply, radiation-related article, ophthalmology article, nose and ears throat department article, and contraceptive etc. And, the manufacturing of medical equipment for animals are also included in this classification.

2744 Dental materials

This class comprises establishments principally engaged in manufacturing dental materials.

275 OPTICAL INSTRUMENTS AND LENSES

2751 Microscopes and telescopes

This class comprises establishments principally engaged in manufacturing microscopes, telescopes, binoculars, opera glasses, etc.

Establishments principally engaged in manufacturing spectacles are classified under Group 329 [3297], and those that manufacture electronic microscopes are classified under Major Group 29 [2969].

2752 Cameras, motion picture equipment and their parts

This refers to establishments primarily engaged in manufacture of camera, machine for movies and its accessories.

The major products are camera, enlarger, copier, filter, tripod, dry plate case, magazine, self-timer, vessel for development, moving picture camera, film projector, projector, developing machine, and movie screen.

2753 Optical lenses and prisms

This refers to establishments primarily engaged in manufacturing and processing for lens for optical instruments and prism.

276 ORDNANCE AND ACCESSORIES

2761 Ordnance and accessories

This industry comprises establishments primarily engaged in manufacturing gun, gun, bullet, cannonball, ammunition except guns bullet, special armored car (armored car having structure to be equipped with guns, in caterpillar tread system).

Major group 28 – ELECTRONIC PARTS, DEVICES AND ELECTRONIC CIRCUITS

Overview of the Major group

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

Establishments engaged in manufacturing electric household appliances are classified in the Major group 29 – Manufacture of electrical machinery, equipment and supplies, whereas those engaged in manufacturing electronic parts and devices are classified in the Major group 30 – Electronic parts and devices.

Group Number	Class Number
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280	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (28 ELECTRONIC PARTS, DEVICES AND ELECTRONIC CIRCUITS)
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2800	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of electronic parts, devices and electronic circuits, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

2809	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the electronic parts, devices and electronic circuits.

281 ELECTRONIC DEVICES

2811 Electron tubes

This class comprises establishments principally engaged in manufacturing electron tubes other than those for light sources.

Establishments principally engaged in manufacturing electron tubes for mercury discharge lamps and other light sources are classified under Major Group 29 [2941].

The principal products include vacuum tubes for reception, vacuum tubes for transmission, discharge tubes, Braun tubes, X-ray tubes, mercury rectifier tubes, etc.

2812 Photoelectric conversion element

This refers to the establishments engaged in manufacture of primarily Photoelectric conversion element (except the semiconductor element).

The major product is light-emitting diode.

2813 Semiconductor devices, except photoelectric conversion element

This refers to the establishments primarily engaged in manufacture of semiconductor element.

The major products are diode, transistor, thyristor, and thermistor.

2814 Integrated circuits

This class comprises establishments principally engaged in manufacturing and assembling semiconductor integrated circuits, thin-film integrated circuits and hybrid integrated circuits.

Establishments principally engaged in manufacturing integrated circuits fitted with resistors, capacitors, semiconductor devices, and other individual parts, and electronic parts with ultra-compact structure (i.e. those with a device mounting density of at least 3 per square centimeter) are also included in this class.

However, establishments principally engaged in manufacturing composite parts (i.e. those in which conventional resistors, capacitors, and other individual parts are integrated to comply with circuit standardization) are classified under Group 282 [2821].

2815 Liquid crystal panel and flat-panel

This refers to establishment primarily engaged in manufacture of liquid crystal

panel and plasma panel etc.

282 ELECTRONIC PARTS

2821 Resistors, capacitors, transformers and composite parts

This class comprises establishments principally engaged in manufacturing resistors, capacitors, transformers and composite parts (i.e. those in which conventional resistors, capacitors, and other individual parts are integrated to comply with circuit standardization).

2822 Electro acoustic transducers, magnetic heads and small motors

This class comprises establishments principally engaged in manufacturing speakers, microphones, headphones, and other parts, magnetic heads and small motors (i.e. those with input power of less than 3 watts).

However, establishments that manufacture electric acoustic machinery and accessories (complete products) are classified under Major Group 30 [3023].

2823 Connectors, switches and relays

This class comprises establishments principally engaged in manufacturing connectors, switches and relays.

283 STORAGE MEDIA

2831 Semiconductor memory media

This refers to the establishments primarily engaged in manufacture of a semiconductor memory card, memory stick, other memory cards.

2832 Optical discs and magnetic tapes and discs

This refers to establishments primarily engaged in manufacture of laser disk, magnetic disk, magnetic tape before recording.

However, the establishments primarily engaged in manufacture of laser disc, magnetic disk, magnetic tape which are recorded information are classified in the Major Group 32 [3296] .

284 ELECTRONIC CIRCUIT

2841 Electronic circuit board

This refers to establishments primarily engaged in manufacture of electronic circuit board.

The major products are printed circuit board (board having conductive pattern formed by printing on the surface or on the surface and inside the insulated substrate based on circuitry to be connected between parts), module substrate (board provided on printed circuit board which is made electric interconnecting possible) and other such boards.

2842 Electronic circuit implementation board

This refers to establishments primarily engaged in manufacture of Electronic circuit implementation substrate (those composed of electronic circuit board and mounted parts, having electric interconnecting).

The major products are printed circuit implementation board (those composed of printed circuit board and mounted parts, having electric interconnecting), module implementation board (those composed of module board and mounted parts, having electric interconnecting), etc.

However, the establishments engaged in manufacturing or assembling the finished electric apparatus are classified in the Major Group 29 [291-297], and those establishments engaged in manufacturing or assembling the finished information and communication apparatus are classified in the Major Group 30 [301-303] respectively, and the unit parts are classified in the Group [285].

285 UNIT PARTS

2851 Power supply unit, radio frequency unit and control unit

This refers to establishments primarily engaged in manufacture of power supply unit, radio frequency unit (receiving tuner, receiving antenna), and control unit.

2859 Miscellaneous unit parts

This refers to establishments primarily engaged in manufacture of unit parts which are not elsewhere classified.

289 MISCELLANEOUS ELECTRONIC PARTS, DEVICES AND ELECTRONIC CIRCUITS

2899 Miscellaneous electronic parts, devices and electronic circuits

This class comprises establishments principally engaged in manufacturing rectifiers (except for power), magnetic material parts (i.e. those created by powder metallurgy) and other electronic parts that are not classified elsewhere.

Major group 29 – 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 23 – Manufacture of non-ferrous metals and products [2341]; those engaged in manufacturing machines with directly mounted or detachable motors are classified in the Major group 25 – Manufacture of general purpose machinery, Major Group 26 - Manufacture of Production 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 30 – Manufacture of information and communication electronics equipment, and those engaged in manufacturing electronic parts are classified in the Major group 28 – Electronic parts, devices and electronic circuits. Establishments that manufacture electric appliances for household are classified in this Major Group.

Group Number	Class Number
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290	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (29 MANUFACTURE OF ELECTRICAL MACHINERY, EQUIPMENT AND SUPPLIES)
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2900	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of electrical machinery, equipment and supplies, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

2909	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of electrical machinery, equipment and supplies.

291 ELECTRICAL GENERATING, TRANSMISSION, AND DISTRIBUTION APPARATUS

2911 Generators, motors and other rotating electrical machinery

This class comprises establishments principally engaged in manufacturing motors for general industry, railroad vehicles, and shipping vessels, generators and motors, electrical generating equipment driven by internal combustion engines, steam engines, steam turbines, etc., and other rotating electrical machinery.

However, establishments that manufacture motors and generators for internal combustion engines are classified under Group 292 [2922].

2912 Power and distribution transformers, except electronic appliances transformers

This class comprises establishments principally engaged in manufacturing transformers for power transmission and distribution as well as appliances.

Establishments that manufacture radio frequency and low-frequency transformers, chalk coils and other transformers for electronic appliances are classified under Major Group 28 [2821].

2913 Electrical relay switches

This refers to the establishments primarily engaged in manufacture of electrical relay switches.

2914 Switchboards and electrical control equipment

This refers to establishment primarily engaged in manufacture of breaker, electric control equipment and grounded lightning device.

The major products are switchboard, switch box, relay, automatic adjuster, disconnecter, controller, fuse device for electricity etc.

Establishments primarily engaged in manufacture of reactive coil and voltage regulator are classified in the Industry 2912.

2915 Wiring devices and supplies

This class comprises establishments principally engaged in manufacturing wiring devices (compact switches, flashers, connectors, bulb holders, etc.) as well as wiring boxes and parts (panel boards, compact wiring boxes, fuses, etc.).

Establishments that manufacture ceramic insulation materials are classified under Major Group 21 [2144], while those that manufacture glass insulation materials are classified under Major Group 21 [2119]. However, conduit pipe connection supplies and electric bells (including bell transformers) are included in this class.

Establishments principally engaged in manufacturing electric fixtures are classified under Group 294 [2942].

292 INDUSTRIAL ELECTRICAL APPARATUS

2921 Electrical welding equipment

This class comprises establishments principally engaged in manufacturing electric welding equipment and electrode retainers.

Establishments principally engaged in manufacturing gas welding equipment are classified under Major Group 26 [2662].

2922 Auxiliary equipment for internal combustion engines

This class comprises establishments principally engaged in manufacturing auxiliary equipment for automobiles, aircraft, and other internal combustion engines.

The principal products include starter motors and generators, ignition coils, distributors, battery chargers, magnetogenerators, plugs and plug connection equipment, and other equipment for automobiles and aircraft.

2929 Miscellaneous industrial electrical apparatus, including those for vehicles and vessels

This class comprises establishments principally engaged in manufacturing capacitors (except for electronic appliances), electric furnaces and kilns, industrial and commercial electric equipment that is not classified elsewhere (including thermal equipment), and electric equipment for vehicles and shipping vessels that is not classified elsewhere.

293 HOUSEHOLD ELECTRIC APPLIANCES

2931 Kitchen ware

This class comprises establishments principally engaged in manufacturing kitchen appliances.

The principal products are electronic cooking ranges, electromagnetic cookers, electric cooking pots (including heat-retaining rice cookers), toasters, hot plates, juicer-mixers, jar pots (heat-retaining hot water servers), dish dryers, dishwashers, electric refrigerators, freezers, etc.

Establishments principally engaged in manufacturing gas hotplates, gas cooking ranges, gas boilers, gas rice cookers, and gas ovens are classified under Major Group 24 [2432], while those that manufacture refrigerating machines are classified under Major Group 25 [2535].

2932 Home comfort

This class comprises establishments principally engaged in manufacturing air-conditioning and home comfort appliances.

The principal products are fans, ventilator fans, electric water heaters, dehumidifiers, domestic air conditioners, air purifiers, etc.

Establishments principally engaged in manufacturing commercial air conditioners are classified under Major Group 25 [2535].

2933 Clothes treatment and cleaners

This class comprises establishments principally engaged in manufacturing clothes treatment appliances.

The principal products are domestic electric washing machines, clothes dryers, electric irons, electric vacuum cleaners, hand cleaners, etc.

Establishments principally engaged in manufacturing commercial washing machines, dry cleaning machines and presses are classified under Major Group 27 [2721], while those that manufacture domestic sewing machines are classified under Major Group 26 [2635].

2939 Miscellaneous household electric appliances

This class comprises establishments principally engaged in manufacturing electric heaters, hairdressing appliances, and other household electric appliances that are not classified elsewhere.

The principal products are electric stoves, electric *kotatsu* (low tables with quilted foot warmers), electric blankets, electric carpets, electric razors, electric massagers, hair dryers, domestic waste processers, etc.

294 ELECTRIC BULBS AND LIGHTING FIXTURES

2941 Electric bulbs

This class comprises establishments principally engaged in manufacturing bulbs and similar light sources.

The principal products include incandescent bulbs, fluorescent lamps, camera flashbulbs and other electric light sources, etc.

Establishments principally engaged in manufacturing electric lighting fixtures are classified under Industry 2942, and those that manufacture glass for bulbs are classified under Major Group 21 [2113].

2942 Electric lighting fixtures

This class comprises establishments principally engaged in manufacturing incandescent lamp appliances, discharge lamp appliances, torchlights, electrical generating lamps, etc., and their fixtures.

Establishments principally engaged in manufacturing gas lamps, carbide lamps, oil lamps, gasoline lamps and their fixtures are classified under Major Group 24 [2499], those that manufacture glass fittings for lighting appliances are classified under Major Group 21 [2119], and those that manufacture bulbs and similar light sources are classified under Industry 2941.

295 PRIMARY BATTERIES (DRY AND WET)

2951 Storage batteries

This class comprises establishments principally engaged in manufacturing storage batteries.

2952 Primary batteries (dry and wet)

This class comprises establishments principally engaged in manufacturing primary batteries (dry and wet).

296 ELECTRONIC EQUIPMENT

2961 X-ray equipment

This class comprises establishments principally engaged in manufacturing X-ray equipment for medical and industrial uses.

Establishments principally engaged in manufacturing X-ray tubes and X-ray

rectifier tubes are classified under Major Group 28 [2811].

2962 Medical instruments electronic equipment

This class comprises establishments principally engaged in manufacturing electronic application equipment for medical purposes using electronic energy.

2969 Miscellaneous electronic equipment

This class comprises establishments principally engaged in manufacturing particle acceleration equipment, radioactive substance application equipment, elastic wave application equipment, ultrasound application equipment, electromagnetic detection equipment, electric detection equipment, high-frequency power application equipment, electron microscopes and other electronic application equipment that is not classified elsewhere.

297 ELECTRIC MEASURING INSTRUMENTS

2971 Electric measuring instruments, except otherwise classified

This class comprises establishments principally engaged in manufacturing electric measuring instruments.

The principal products include ammeters, voltmeters, wattmeters, phase meters, frequency meters, and other measuring and metering instruments (voltage, current and power measuring instruments, frequency measuring instruments, radiowave and antenna measuring instruments, circuit element measuring instruments, etc.), property measuring instruments (transmission volume measuring instruments, vacuum pipe property measuring instruments, magnetic material measuring instruments, dielectric measuring instruments, etc.), and general testing equipment (testing equipment for conveyance appliances, wireless appliances, cable appliances, etc.) and their accessories.

2972 Industrial process controlling instruments

This class comprises establishments principally engaged in manufacturing appliances that integrally and continuously detect, convert, display and record, regulate, manipulate regulation, etc., for measurement recording or measurement control of the physical states of temperature, flow, oil level, and other phenomena.

2973 Medical measuring instruments

This class comprises establishments principally engaged in manufacturing various bodily testing and diagnostic appliances based on electric properties.

299 MISCELLANEOUS ELECTRICAL MACHINERY EQUIPMENT AND SUPPLIES

2999 Miscellaneous electrical machinery equipment and supplies

This class comprises establishments principally engaged in manufacturing bulb bases and other electric machinery and supplies that are not classified elsewhere.

Major group 30 – 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, image and audio 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 29 – Manufacture of electrical machinery, equipment and supplies, whereas those engaged in manufacturing electronic parts and devices are classified in the Major group 28 – Electronic parts, devices and electronic circuits.

Group Number	Class Number
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300	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (30 MANUFACTURE OF INFORMATION AND COMMUNICATION ELECTRONICS EQUIPMENT)
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3000	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of information and communication electronics equipment, engaged in the operations except the work-site operations, for Managing and controlling operations across the whole organization to promote the management of the own company, Personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

3009	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activity in

manufacture of information and communication electronics equipment.

301 COMMUNICATION EQUIPMENT AND RELATED PRODUCTS

3011 Communication equipment wired

This refers to the establishments primarily engaged in manufacture of telephone, switchboard, telegraph, carrier, cable broadcasting device and other cable broadcasting communication instrument and device.

The establishments primarily engaged in manufacture of communication equipment component parts are classified in the Major Group 28, the establishments engaged in manufacture of vacuum tube are classified in the Major Group 28 [2811], and the establishments engaged in manufacture of semiconductor element are classified in the Major Group 28 [2812,2813].

3012 Mobile phone and PHS

This refers to the establishments primarily engaged in manufacture of mobile phone, PHS telephone.

3013 Radio communication equipment

This refers to the establishments primarily engaged in manufacture of radio communication equipment and various radio application apparatuses.

The major products are radiobroadcaster, television broadcaster, fixed station communications equipment, portable communications equipment, vehicle communications equipment, marine application communications equipment, communications equipment for aviation, communications equipment for carrying, communications equipment for lifeboats, long-range navigation device, direction detector, beacon equipment, radar system etc.

The establishments engaged in manufacture of primarily handset/ PHS telephone are classified in the Industry 3012, those establishments primarily engaged in manufacture of radio receiver and television receiver are classified in the Industry 3014, those establishments engaged in manufacture of electro acoustic device are classified in the Group 302 [3023], those establishments engaged in manufacture of parts of communication instrument and device are classified in the Major Group 28, those establishments engaged in manufacture of vacuum tube are classified in the Major Group 28 [2811], and the establishment engaged in manufacture of semiconductor element are classified in the Major Group 28 [2812, 2813] respectively.

3014 Radio and television set receivers

This refers to the establishments engaged in manufacture of primarily radio receiver and a television receiver.

The establishment primarily engaged in manufacture of radiowith cassette recorder are classified in the Group 302 [3023], those establishments engaged in manufacture of parts of communication instrument and device are classified in the Major Group 28, those establishments engaged in manufacture of vacuum tube are classified in the Major Group 28[2811], and those establishment engaged in manufacture of semiconductor element are classified in the Major Group 28[2812, 2813] respectively.

3015 Railway signal and safety appliances

This class comprises establishments principally engaged in manufacturing electric signal safety equipment and machinery signal safety equipment provided for transport safety, as well as railway points and other turnouts.

3019 Miscellaneous communication equipment and related products

This class comprises establishments principally engaged in manufacturing acoustic signal equipment, warning equipment, and other telecommunication equipment that is not classified elsewhere.

302 IMAGE AND AUDIO EQUIPMENT

3021 Video equipment

This refers to the establishments engaged in manufacture of primarily magnetic picture recording device (except the digital camera) or picture reproducer.

3022 Digital camera

This refers to the establishments primarily engaged in manufacture of digital camera.

3023 Electric audio equipment Instrument and Device

This refers to establishments primarily engaged in manufacture of recording device, playback equipment, public address system and accessories (finished product).

The major products are stereo set, IC recorder, amplifier for high-fidelity, audiodisk player, public address system, loudspeaker system, pickup, microphone, headphones etc.

The establishments primarily engaged in manufacture of recorded media are classified in the Major Group 32 [3296], and those establishment engaged in manufacture of raw magnetic tape, magnetic disk are classified in the Major Group 28 [2832].

**303 ELECTRONIC DATA PROCESSING MACHINES, DIGITAL AND ANALOG
COMPUTER, EQUIPMENT AND ACCESSORIES**

3031 Computer, except personal computer

This class comprises establishments principally engaged in manufacturing digital computers (limited to those with internal programs, and which use program languages).

3032 Personal computer

This class comprises establishments principally engaged in manufacturing the following computers.

Compact computers used for multiple purposes such as business, science and technology, measurement and control, education, hobbies, etc.

Compact computers whose main memory devices can be programmed freely.

3033 External storages

This refers to the establishment primarily engaged in manufacture of storage device to which central processing unit (CPU) can write and read data through input-output channel.

3034 Printer

This class comprises establishments principally engaged in manufacturing line printers, page printers and other printing equipment.

3035 Display unit

This refers to the establishments primarily engaged in manufacture of display unit (CRT display, liquid crystal display etc.)

3039 Miscellaneous peripheral equipment

This refers to the establishment primarily engaged in manufacture of peripheral equipment such as scanner, terminal, and other input devices.

Major group 31– 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).

Group Number	Class Number
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310	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (31 MANUFACTURE OF TRANSPORTATION EQUIPMENT)
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3100	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of manufacture of transportation equipment, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company, personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

3109	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the manufacture of transportation equipment.

311	MOTOR VEHICLES, PARTS AND ACCESSORIES
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3111	Motor vehicles, including motorcycles
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This class comprises establishments principally engaged in manufacturing and assembling various motor vehicles (including motorcycles) as complete products,

as well as motor vehicle chassis.

However, establishments principally engaged in manufacturing motor vehicle bodies and attaching bodies to chassis are classified under Industry 3112, those principally engaged in manufacturing motor vehicle parts are classified under Industry 3113, those principally engaged in manufacturing fixed platform trucks are classified under Group 315, and those that manufacture tractors are classified under Major Group 26 [2611 or 2621].

3112 Motor vehicles bodies and trailers

This class comprises establishments principally engaged in manufacturing vehicle bodies for passenger cars, trucks and buses, and attaching bodies to chassis, as well as establishments that manufacture trailers.

Establishments principally engaged in manufacturing motor vehicles as complete products and motor vehicle chassis are classified under Industry 3111, while those that manufacture forgings for passenger cars, trucks and buses as well as pressed body accessories and parts are classified under Major Group 24 [2451 or 2452], depending on the type of metal.

3113 Motor vehicles parts and accessories

This class comprises establishments principally engaged in manufacturing motor vehicle parts and accessories but not motor vehicles as complete products.

The principal products include motor vehicle engines and their parts, brakes and their parts, clutch bearings, radiators, differential gears, transmissions, wheels, wipers, oil filters, oil strainers, indicators, and other parts and accessories that are not classified elsewhere.

Establishments principally engaged in manufacturing and assembling motor vehicles as complete products are classified under Industry 3111, those that manufacture tires and tubes under Major Group 19 [1911], those that manufacture glass for motor vehicles under Major Group 21 [2112], those that manufacture metal fittings for motor vehicles under Major Group 24 [2429], those that manufacture stamp processed products for motor vehicles under Major Group 24 [245], those that manufacture headlights under Major Group 29 [2942], those that manufacture ignition equipment under Major Group 29 [2922], and those that manufacture batteries under Major Group 29 [2951], respectively.

3121 Train's coach-cars

This class comprises establishments principally engaged in manufacturing, repairing or modifying locomotives, electric railcars, steam railcars, passenger cars and freight cars provided for railroad services, as well as vehicles provided for special railroads.

However, establishments that repair or modify railroad vehicles for internal use by railroad utilities are classified under Division H - TRANSPORT AND POSTAL ACTIVITIES [42].

3122 Train's coach-car parts

This class comprises establishments principally engaged in manufacturing parts for railroad vehicles.

The principal products include brake equipment, jumper couplers, door-closing equipment, etc.

313 SHIPBUILDING AND REPAIRING, AND MARINE ENGINES

3131 Shipbuilding and repairing

This class comprises establishments that own slipways, docks, or salvage yards as facilities for shipbuilding and repairing, and are principally engaged in building and repairing ships.

However, this Group does not include establishments principally engaged in manufacturing or repairing hull blocks or ships' parts (deck machinery, anchor chains, propellers, outfitting, etc.) only, or establishments that undertake painting, berthing, fitting, wiring, or other work as subcontractors.

Establishments that manufacture or repair small watercraft are classified under Industry 3133.

3132 Hull blocks

This class comprises establishments principally engaged in manufacturing hull blocks for steel ships.

3133 Small watercraft building and repairing

This class comprises establishments principally engaged in building and repairing small watercraft.

3134 Marine engines

This class comprises establishments principally engaged in manufacturing steam engines, steam turbines, and internal combustion engines for ships.

314 AIRCRAFT AND PARTS

3141 Aircraft

This class comprises establishments principally engaged in manufacturing or assembling aeroplanes, gliders, airships, hot-air balloons and other aircraft.

Establishments that manufacture aircraft parts and auxiliary equipment in combination are also included in this class.

Establishments principally engaged in manufacturing engines, propellers and other aircraft parts and auxiliary equipment but do not manufacture or assemble aircraft are classified under Industry 3142 or 3149.

Establishments that overhaul aircraft are also included in this class.

3142 Aircraft engines

This class comprises establishments that are principally engaged in manufacturing aircraft engines and their parts but do not manufacture or assemble complete aircraft.

The principal products include air intakes for piston engines and jet engines, turbo-superchargers, lubricating equipment, cooling equipment, exhaust equipment, starter motors (when not electric), and pumps for aircraft engines.

Establishments that overhaul aircraft engines are also included in this class.

3149 Miscellaneous aircraft parts and auxiliary equipment

This class comprises establishments principally engaged in manufacturing aircraft parts and auxiliary equipment that are not classified elsewhere, but do not assemble complete aircraft.

The principal products include propellers, fuselages, wings, flaps, ailerons, elevators, stabilizers, rudders, and other tail assembly parts, takeoff and landing equipment including undercarriage equipment, floats, and landing skids, and, as auxiliary equipment, water-proof equipment, bomb racks, turrets and turret drive equipment, parachutes, targets, link trainers, and other auxiliary equipment particularly used for aircraft that is not classified elsewhere.

Establishments principally engaged in manufacturing aircraft engines and parts are classified under Industry 3142, establishments that manufacture flight navigation instruments are classified under Major Group 27 [273], and

establishments that manufacture electric equipment for aircraft are classified under Major Group 29 [2922].

315 INDUSTRIAL TRUCKS AND PARTS AND ACCESSORIES

3151 Forklift trucks and parts and accessories

This class comprises establishments principally engaged in manufacturing forklift trucks and their parts and accessories.

3159 Miscellaneous industrial trucks and parts and accessories

This class comprises establishments principally engaged in manufacturing trucks used for conveyance inside business premises that are not classified elsewhere, as well as their parts and accessories.

319 MISCELLANEOUS TRANSPORTATION EQUIPMENT

3191 Bicycles and parts

This class comprises establishments principally engaged in manufacturing bicycles and their parts.

Establishments that assemble bicycles from purchased parts are also included in this class.

However, establishments principally engaged in manufacturing ball bearings are classified under Major Group 25 [2594], and those that manufacture children's vehicles are classified under Major Group 32 [3251].

3199 Transportation equipment, n.e.c.

This class comprises establishments principally engaged in manufacturing animal-drawn vehicles (horse- and ox-drawn wagons, horse-drawn carriages, sleighs, sleds) and their parts, rickshaws, rear cars, and other transportation vehicles and parts that are not classified elsewhere.

Establishments that manufacture rockets, weather balloons and other flying objects, as well as their parts and accessories, auxiliary equipment, etc., are also included in this class.

Establishments principally engaged in manufacturing in-flight guidance equipment, control equipment and measuring instruments are classified under Major Group 29 [2972], while those that manufacture land-based guidance equipment and control equipment are classified under Major Group 30 [3013].

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, buttons, watches, musical instruments, toys, sporting goods, pens, pencils, painting materials, lacquer ware, records, ophthalmic goods etc.

Group Number	Class Number
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320	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (32 MISCELLANEOUS MANUFACTURING INDUSTRIES)
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3200	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of miscellaneous manufacturing industries, engaged in the operations except the work-site operations, for managing and controlling operations across the whole organization to promote the management of the own company, personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials, buying/raw materials purchase, service/material procurement.

3209	Miscellaneous establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise to primarily promote activities in the miscellaneous manufacturing industries.

321	PRECIOUS METAL PRODUCTS, INCLUDING JEWELS
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3211	Jewelry products of precious metal and precious stone
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This class comprises establishments principally engaged in manufacturing costume accessories and others using precious metals (gold, silver, platinum,

etc.) and precious stones (diamond, rubies, emeralds and other natural jewels, pearls, etc.).

The principal products include necklaces, bracelets, rings, earrings, etc.

However, establishments principally engaged in manufacturing costume accessories and costume jewelry from materials other than precious metals and jewels are classified under Group 322.

3212 Findings and materials of jewelry

This class comprises establishments principally engaged in manufacturing and processing parts (clips, wires, pipes and tubes, etc.) for the creation of precious metal or jewel costume accessories (jewelry) as complete products.

Establishments principally engaged in cutting, polishing and fitting jewels, perforating pearls, and otherwise working jewels are also included.

3219 Miscellaneous precious metal products and precious stone products

This class comprises establishments principally engaged in manufacturing products that are not classified elsewhere from precious metals (gold, silver, platinum, etc.) and jewels (diamonds, rubies, emeralds and other natural jewels, pearls, etc.).

The principal products include precious metal knives, forks, spoons and other western-style tableware, Buddhist objects, trophies, etc.

322 COSTUME JEWELRY, COSTUME ACCESSORIES, BUTTONS AND RELATED PRODUCTS, EXCEPT PRECIOUS METALS AND JEWELRY

3221 Costume jewelry and costume accessories, except precious metals and jewelry

This class comprises establishments principally engaged in manufacturing costume jewelry and costume accessories from materials other than precious metal and jewels (except artificial flowers and ornamental feathers).

Establishments that manufacture combs and other costume jewelry that is not classified elsewhere, made from materials other than precious metals and jewels, and establishments that manufacture tin and antimony accessories are also included in this class.

3221 Artificial flowers and ornamental feathers

This class comprises establishments principally engaged in manufacturing artificial flowers and leaf ornaments, regardless of the material, and ornamental

feathers (including feather products) made mainly from bird feathers.

Establishments that coordinate, dye, or otherwise process ornamental feathers are also included in this class.

3223 Buttons

This class comprises establishments principally engaged in manufacturing buttons, button parts, and others made from materials other than precious metals and jewels.

3224 Needles, pins, hooks, snaps and related articles

This class comprises establishments principally engaged in manufacturing sewing machine needles, hand sewing needles, pins, hooks, hook eyes, snaps, fasteners, etc.

3229 Miscellaneous costume jewelry and costume accessories

This refers to the establishments primarily engaged in manufacture of miscellaneous costume jewelry and costume accessories.

323 WATCHES, CLOCKS, CLOCKWORK-OPERATED DEVICES AND PARTS

3231 Watches, clocks, clockwork-operated devices and parts

This refers to the establishments primarily engaged in manufacture of clock, time indicating device including electric clock, and clock/watch component and clock/watch housings regardless of the materials.

The establishments primarily engaged in manufacture of complete clock from purchased movement and housing are included in this classification.

The establishments engaged in manufacture of glass for clock, watch are classified in the Major Group 21 [2119] and those engaged in manufacture of clock glass made by plastic are classified in the Major Group 18 [1897].

324 MUSICAL INSTRUMENTS

3241 Pianos

This refers to establishment primarily engaged in manufacture of piano.

3249 Miscellaneous musical instruments, parts and materials

This refers to the establishments primarily engaged in manufacture of musical instruments except piano, parts and their materials.

325 TOYS AND SPORTING GOODS

3251 Games and toys, except dolls

This refers to establishments primarily engaged in manufacture of room games and toys (except dolls) and child vehicle.

3252 Dolls

This class comprises establishments principally engaged in manufacturing dolls (as distinct from models), dolls' parts, clothing, and accessories.

3253 Sporting and athletic goods

This class comprises establishments principally engaged in manufacturing sporting and athletic goods.

The principal products include equipment and accessories for golf, tennis, baseball, football, basketball, boxing, skiing, skating, table tennis, billiards, and other games and sports, as well as equipment for sports grounds and gymnasias, etc.

However, establishments that manufacture sports clothing are classified under Major Group 11 [1165, 1169], while those that manufacture sports shoes are classified under Major Group 11 [1189], 19 [1921, 1922], or 20 [2041], depending on the materials used.

326 PENS, LEAD PENCILS, PAINTING MATERIALS AND STATIONERY

3261 Fountain pens, pens and lead pencils

This refers to the establishments primarily engaged in manufacture of fountain pen, mechanical pencil, penholder, pen point, ball-point pen, marking pen, pencil, pencil lead and these parts.

3262 Calligraphy brushes and painting materials, except pencils

This class comprises establishments principally engaged in manufacturing calligraphy brushes, paint brushes, sketching tables, drawing boards, palettes, sketch boxes, pantographs, paints and wax, sketching ink and drafting materials, pyrograph requisites, and other painting materials.

Establishments that manufacture technical drawing materials are classified under Industry 3269.

- 3269 Miscellaneous office supplies
- This refers to establishments primarily engaged in manufacture of other office supplies which are not elsewhere classified.
- 327 LACQUERWARE**
- 3271 Lacquerware
- This class comprises establishments principally engaged in manufacturing lacquerware, regardless of the base material.
- The principal products include lacquered furniture, utensils, tableware, boxes, objets d’art, etc.
- 328 SUNDRY GOODS OF “TATAMI” MATS, ETC.**
- 3281 Straw, panama hats and straw goods
- This class comprises establishments principally engaged in manufacturing hats from straw, panama straw, wood shavings, and other materials, and establishments that manufacture ropes, nets, straw sacks, straw sacks, straw craft, and other products from straw.
- Establishments principally engaged in manufacturing *tatami* floor panels are classified under Industry 3282.
- 3282 “*Tatami*” mats (straw-mats)
- This class comprises establishments principally engaged in manufacturing *tatami* mats from rushes, straw, synthetic fibers, etc.
- The principal products include complete *tatami* products, *tatami* matting, *tatami* floor panels (including synthetic products made from foamed plastic and straw materials), straw matting, figured straw matting, *goza* matting, etc.
- 3283 Fans and lanterns (Japanese style)
- This class comprises establishments principally engaged in manufacturing Japanese style fans and lanterns, regardless of the material.
- 3284 Brooms and brushes
- This class comprises establishments principally engaged in manufacturing domestic, industrial, and various other types of brooms and brushes, regardless of the material.
- The principal products include domestic brooms and brushes, industrial

brushes, toothbrushes, cosmetic brushes, etc.

3285 Smoking accessories and supplies, except precious metals and jewelry

This class comprises establishments principally engaged in manufacturing cigarette lighters, cigarette cases and other smoking accessories and supplies.

3289 Miscellaneous sundry goods

This refers to establishments primarily engaged in manufacture of umbrella, match, thermos bottle, miscellaneous sundry goods which are not elsewhere classified.

329 MANUFACTURING INDUSTRIES, N.E.C.

3291 Fireworks

This class comprises establishments principally engaged in manufacturing fireworks (for displays, sports, signals, toys, etc.), as well as signal flares and signal rockets.

3292 Signboards and signs

This class comprises establishments principally engaged in manufacturing signboards and signs (including both electric and mechanical types).

Establishments that manufacture neon signs are also included in this class.

3293 Pallets

This class comprises establishments principally engaged in manufacturing pallets for goods and transportation, regardless of the material.

3294 Models and patterns

This class comprises establishments principally engaged in manufacturing models and patterns, regardless of the material.

However, establishments that manufacture shoe lasts are classified under Major Group 12 [1299], while those that manufacture industrial prototype models and design models are classified under Industry 3295.

3295 Patterns manufactured of industrial use

This class comprises establishments principally engaged in manufacturing industrial patterns, regardless of the material.

3296 Information recording materials, except newspapers, books, other printed products, etc.

This class comprises establishments principally engaged in manufacturing materials on which information is recorded.

However, establishments principally engaged in publishing newspapers, books, etc., are classified under Division G-INFORMATION AND COMMUNICATIONS [413, 414], those that print printed materials are classified under Major Group 15 [151], those that manufacture recordable media (magnetic tape, magnetic discoveries, etc.) are classified under Major Group 28 [2832], and those that offer data processing and provision services are classified under Division G- INFORMATION AND COMMUNICATIONS [392].

3297 Ophthalmic goods, including frames

This refers to the establishments primarily engaged in polishing spectacle lens, and establishments engaged in manufacture of glasses frame or finished glasses.

The establishments engaged in adjustment of glasses upon receiving orders by individuals are classified in the Division I – WHOLESALE AND RETAIL TRADE [6082].

3299 Miscellaneous manufacturing industries, n.e.c.

This class comprises establishments principally engaged in manufacturing various other products that are not classified elsewhere.