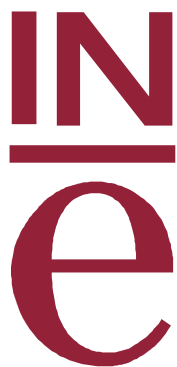


INSTITUTO NACIONAL DE ESTADISTICA



# **Annual Trade Survey**

**Methodological notes**

Last update: December 2015

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# 1 Introduction

The **Annual Trade Survey** is included in the structural-survey category in accordance with the European Union Parliament and Council Regulation 295/2008 regarding Structural Business Statistics. Specifically in this survey, there is research of the enterprises dedicated to activities related with the sale and repair of motor vehicles and motorcycles, wholesale, retail and trade intermediaries.

These statistics, which provide annual information on the structural and economic characteristics of the mentioned activities, represent the best way to know the economic impact of the trade sector as a whole and of each sub-sector it consist of.

In the following sections, there is a description of the general methodology of the survey, its objectives, observation unit and scope of research. Subsequently, there is reference to the sampling process and its design; then, the definitions of the main variables are published. Finally, there is a brief comment on the different development phases of the survey: information collection, processing, tabulation and dissemination of the results.

## 2 Objectives

The main objective of the **Annual Trade Survey** is to study the structural and economic characteristics of the enterprises that carry out trade activities.

To achieve this objective information relating to various enterprise characteristics is collected, such as: main activity, legal nature, activity period, premises, variables on the employment structure and accounting data, such as purchases and expenditure, income, capital movements and taxes.

The information obtained must fulfil a set of basic requirements, such as being comparable on an international level, covering the information needs demanded by the different statistics users, and being a useful instrument for the National Accounts. Moreover, it will serve as a framework to update short-term indicators and to study the transformations operated in the sector.

Another objective is to assess the quality of the directories used in the surveys, and the appropriateness of the questionnaires with regard to the reality of the sector studied.

The methodology of this survey adjusts to Eurostat (Statistical Office of the European Union) guidelines, which are specified in its regulation. Specifically, for the analysis of the Trade sector, the European Union Council Regulation no. 295/2008 regarding Structural Business Statistics, establishes two types of statistical operations: annual operations that provide information referring to the whole sector (section G of the National Classification of Economic Activities, CNAE-2009) and multiannual statistics in which the peculiarities of each one of the three trade divisions are analysed exhaustively.

### 3 Statistical unit

The *statistical unit* may be defined as the element or component of the population object of observation and research to which the tabulation of the data and the aggregated statistics obtained as the result of the surveys refers.

The survey's statistical unit are enterprises whose main economic activity is the rendering of any of the services included in the population scope. The enterprise is also the respondent unit due to the fact that the it is perfectly defined and located and its accounting and employment data is available, therefore, responding is easier and homogeneous information is obtained.

An enterprise corresponds to an organisational unit of production of goods and services, which has a certain autonomy in decision-making, mainly when using the current resources it has available. The enterprise may carry out one or more activities in one or more places.

An enterprise is considered to belong to the trade sector as per the survey if its main activity is included in Section G of CNAE-2009.

The studied enterprises were classified according to their main activity. Likewise, all of the study variables referring to the enterprise were assigned to said activity.

# 4 Survey scope

The survey scope is defined relating to the population researched, time, and space.

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## 4.1 Population scope

The target population of study of the survey is the group of enterprises whose by main activity is included in Section G of the National Classification of Economic Activities (CNAE-2009), that is, survey covers:

- Sale and repair of motor vehicles and motorcycles.
- Wholesale trade and commerce intermediaries, except of motor vehicles and motorcycles.
- Retail trade, except motor vehicles and motorcycles.

Annex 1 includes in detail, all the activities included in the survey scope.

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## 4.2 Territorial or geographical scope

All statistical units located in the Spanish territory are object of the research.

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## 4.3 Time scope

The reference period for the survey is the year. The data regarding the number of establishments and employment regarding a specific date, are requested with reference to 30 September.

# 5 Design and sample

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## 5.1 Population framework

For all activities, the **Central Business Register** (CBR), which contains information on the main economic activity and on the number of employees in enterprises, which enables their stratification by these concepts, has been used as the survey framework. Also featured in this directory is data on the identification and location of the statistical units, which are necessary for collecting the information correctly.

The data contained in the CBR is obtained using administrative sources, mainly coming from the Tax Agency and Social Security, and is completed with information from the statistical operations of the INE

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## 5.2 Type of sampling. Stratification

The target population of study has been divided, as per sample design, into a series of defined strata according to the following four variables:

- Main economic activity of the enterprise, to 4 digits (class), according to CNAE-2009. In some cases a grouping of economic activity types has been used according to the need for information.
- Autonomous Community.
- Enterprise size bracket, by number of employees. Despite these brackets vary according to the economic activity and depending on the distribution of their population, they are based on the following sectioning:
  - 00 Without employees
  - 11 1 and 2 employees
  - 12 3 to 5 employees
  - 13 6 to 9 employees
  - 14 10 to 19 employees
  - 15 20 to 49 employees
  - 16 50 or more employees

Details by activities are included in Annex 3.

Consequently, each stratum is determined by the crossing of these variables. Each stratum has constituted an independent population as per sampling.

For all activities, enterprises with 50 or more employees have been researched exhaustively, as well as all enterprises that belong to the group of Affiliates of Foreign Companies in Spain. Finally, other companies with less than 20 or 50 employees are also included, by activity, if they have high turnover.



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### 5.3 Sample size. Allocation

Within each stratum, the sample size is calculated by means of optimum or Neyman allocation. When an error regarding sampling for the number of wage earners variable and for turnover variable<sup>1</sup> is prefixed, generally for activity at the class level and total national of 2% and division level and autonomous community of 7.5%, the following expression of the sample size is obtained.

$$n_h = \frac{N_h S_h \sum_h N_h S_h}{V + \sum_h N_h S_h^2}$$

where:

$N_h$  number of enterprises of the framework in stratum  $h$

$S_h$  standard deviable of the variable in stratum  $h$

$V$  is the prefixed absolute error:

$V = (0,02 \cdot X_a)^2$ ;  $X_a$  being the variable total on a national level.

$V = (0,075 \cdot X_{dc})^2$ ;  $X_{dc}$  being the total of the variable in each group of activity(d) and Autonomous Community (c).

This design allows providing information at national level of the activities included in Annex 3, as well as to two digits, divisions of CNAE-2009, by Autonomous Community.

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### 5.4 Sample selection

Once the sample sizes in each stratum are calculated, a random selection is made. By applying the Permanent Random Number Technique it is possible to obtain a simple random sample in each stratum, coordinating this selection with the other surveys, based on the same framework.

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### 5.5 Estimators

Unbiased estimators have been used in the stratified sample with correction of the directory according to the type of incidence occurred.

The estimator of variable  $X$  for stratum  $h$  is

$$\hat{X}_h = \frac{N_h}{n_h} \sum_{i=1}^{n_h} X_{hi}$$

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<sup>1</sup> Turnover variable may be estimated from the results of the surveys performed in previous years.

where:

$X_{hi}$  is the value of variable X in enterprise i from stratum h.

$n_h$  is the number of enterprises in the sample selected in stratum h.

$N_h$  is the number of enterprises in the directory in stratum h.

However, due to the different incidences arising in conducting the survey (refusals, inactive businesses, unreachable businesses, delistings, changes in

$\frac{N_h}{n_h}$  stratum, unsurveyable businesses, etc.) this elevation factor  $\frac{N_h}{n_h}$  will only be used in the case of enterprises that have been selected in stratum h and that have passed onto a different stratum k (due to a change in size, activity or Autonomous Community).

If the enterprise has not changed stratum, this factor is corrected with the new

factor  $\frac{\hat{N}_h^*}{n_h^*}$

where:

$n_h^*$  is the number of enterprises in the sample in stratum h that have not changed stratum.

$\hat{N}_h^*$  is the estimated number of enterprises from the framework in stratum h that have not changed stratum, which is calculated according to the following expression:

$$\hat{N}_h^* = N_h \left( 1 - \frac{b_h}{n_h} \right) - \sum_{k \neq h} \frac{N_h}{n_h} n_h^k$$

where:

$b_h$  is the number of enterprises, duplicated or closed temporarily in stratum h

$n_h^k$  is the number of enterprises selected in stratum h and that actually belong to stratum k.

This way, the final estimate of the total variable X is calculated as follows:

$$\hat{X} = \sum_h \left( \sum_{i=1}^{n_h^*} \frac{\hat{N}_h^*}{n_h^*} x_{hi} + \sum_{k \neq h} \frac{N_k}{n_k} \sum_{i=1}^{n_k^h} x_{ki} \right)$$

## 5.6 Sampling errors

If  $\hat{X}$  it is the estimate of the total of the variable X, its relative sampling error is given (in percentage) according to the expression:

$$CV(\hat{X}) = \frac{\sqrt{\text{Var}(\hat{X})}}{\hat{X}} * 100$$

where:  $\hat{V}(\hat{X})$  the variance estimate of  $\hat{X}$ , is calculated approximately.

It is explained below the Raulin formula for calculating the variance, which produces a good approximation of the direct estimator. This formula is general, so it is valid for sampling with equal probabilities as uneven and is a function of elevation factor.

Being a m domain (subgroup of a population, for which data are obtained), the estimator is:

$$\hat{X}_m = \sum_h \sum_i F_{hi} X_{hi} Z_{hmi}$$

where:

i denotes corporations and strata in the aforementioned domain m

Elevator factor is equal to  $\frac{\hat{N}_h^*}{n_h^*}$  for companies that do not change layer and equal  $\frac{N_h}{n_h}$  for the ones that change (from h to any other)

$Z_{hmi}$  is a variable that takes the value 1 if the firm i belongs to my domain 0 otherwise.

The estimated variance would be:

$$\hat{V}(\hat{X}_m) = \sum_h \sum_i F_{hi} (F_{hi} - 1) (X_{hi} \cdot Z_{hmi} - \hat{X}_{hm})^2$$

where:

$$\hat{X}_{hm} = \frac{\sum_i F_{hi} \cdot X_{hi} \cdot Z_{hi}}{\sum_i F_{hi}}$$

(Not taken into account companies with factor equal to one for the calculation of the mean)

# 6 Variables and definitions

Distinction is made between the following types of variables:

6.1. Classification variables

6.2. Target variables studied

6.2.1. Variables requested in the questionnaire

6.2.2. Economic groups

6.2.3. Economic and employment indicators

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## 6.1 Classification variables

Tabulation is presented tending to the following classification criteria:

- Main economic activity, according to the codes of CNAE-2009.
- Size of the enterprise, according to the number of employed persons.
- Geographical distribution, by Autonomous Community.

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### ECONOMIC ACTIVITY

The economic activity carried out by an enterprise is defined as the creation of added value through the production of goods and services.

Each one of the statistical units studied (enterprises) frequently carries out diverse activities that should be classified in separate classes from the National Classification of Economic Activities. In general, the activities carried out by an economic unit may be one of three types: main, secondary and auxiliary activities. The main activity differs from secondary activities in that it generates greater added value; whilst auxiliary activities are those that generate services that are not sold on the market and that only serve the unit on which they depend (administration departments, transport services or storage).

Facing the difficulty implied for enterprises to calculate the added value when they carry out several activities, the main activity is considered to be that which generates the greatest turnover, or failing this, that which employs the greatest number of persons.

Initially each enterprise is assigned to a main economic activity in the Central Business Register. This activity is determined by administrative information (fiscal heading present in the Tax on Economic Activities, activity code of CNAE-2009 which appears in the Social Security Contribution Accounts.). However, it has already been mentioned that enterprises usually carry out more than one activity, which means that each enterprise must be registered in several headings of the Tax on Economic Activities, and to be able to assign these main starting activities, the Register Unit of the INE applies a series of filters and criteria. This main starting activity may be modified in the collection of the survey with the description the enterprise makes of its main activity.

Finally, the information that is requested from the informant units refers not only to the activity considered the main activity, but also to all the secondary and auxiliary activities which are carried out. It shall be mentioned that once the main activity is determined, all the variables of study referring to the enterprise are assigned to said activity.

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## ENTERPRISE SIZE

The size of the enterprises is one of the most important variables when it comes to determining enterprise performance. This dimension may be established in terms of the magnitude of turnover or the production value, or by considering the number of persons who comprise the staff. In these statistics, the second option is considered in order to determine the size of the enterprises, presenting tables by sections of employed persons.

Employed personnel (employees) are considered to be the set of persons who contribute, by means of their work, to the production of goods and services, or who carry out auxiliary activities in the enterprise, whether or not they are remunerated. This includes those persons on leave for a short period of time (leave due to illness, holidays or exceptional leave), personnel on strike and those persons who work outside of the company, but who are a part of it and are paid by it.

Not included as employed persons are the following:

- Personnel that is assigned to the company, but depend on another one which is paid for that service.
- The persons with unlimited leave.
- The persons who work solely on commission.
- The free professionals linked to the company by a mercantile contract.
- Exclusively capitalist partners and families of the owner who do not participate actively in the company.

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## GEOGRAPHICAL DISTRIBUTION

The last classification variable used is the Autonomous Community, which is obtained from the geographical location of the corporate address. This classification may be used for the activities in which the sample is representative by Autonomous Community.

Nonetheless, given that any enterprise can have its address and administrative management in one Autonomous Community and have its establishments in other geographical locations; it also presents an Autonomous breakdown for five variables, considering the location of said establishments.

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## 6.2 Classification variables

Target variables studied in this survey may be classified into the three following types:

- Variables coming from the questionnaire. They generally have a direct correspondence with the General Accounting Plan.
- Economic groups. They are variables derived from the previous ones, collected in the European Union Council Regulation no. 295/2008 regarding Structural Business Statistics.
- Economic and employment indicators.

*Note: The Annual Trade Survey has certain specific modules by activities attached to it, by which additional information is collected regarding the own characteristics of each specific sector, such as the breakdown of turnover by type of product or according to type of clients. These characteristics are disseminated in the statistical operation called Statistics on Products in the Trade Sector.*

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### 6.2.1 VARIABLES REQUESTED IN THE QUESTIONNAIRE

The fundamental feature of this survey is the study of economic variables. To collect information on monetary movements, companies accounting has been considered the most adequate source, due to which the questionnaires referring to purchases, expenses and income take the denominations and criteria of the General Accounting Plan (PGC-2007) as a reference point. This guarantees the homogeneity of the information and facilitates response for the companies participating, using a common terminology and requesting data that the company already has prepared.

Within the General Accounting Plan, the content of the profit and loss account offers the most important information and the framework that best adapts to the objectives of the survey, and therefore, the data that comprises this account is defined in a detailed manner.

The information obtained directly from the General Accounting Plan is not always sufficient to ascertain the way in which income and expenses are generated, the value of imports and exports, the distribution of personnel expenses, or the importance of each one of the services provided. For this reason, sometimes the questionnaires include more detailed questions, in all cases trying not to leave the accounting chart

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### NUMBER OF PREMISES

A premises corresponds to an enterprise or to a part of an enterprise (workshop, factory, warehouse, offices, deposit) located in a topographically delimited place. In said premises, or from it, economic activities are carried out that one or more persons are dedicated to (with exceptions), and who work for the same company.

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## PURCHASES AND EXPENSES

They represent the value of all goods, other than investment assets and of all the services acquired during the reference year. These goods and services are earmarked for sale in the same state in which they are acquired, or following transformation and integration in other products, or intended for the current functioning of the company.

The purchases of goods and services are valued at acquisition price, excluding charged and deductible VAT. They are accounted for in net terms, in other words, discounting rebates on purchases, discounts for quality defects or deliveries returned to the supplier.

A distinction is made between:

### **A. PURCHASES AND WORK CARRIED OUT BY OTHER COMPANIES**

Purchases are divided into:

- *Net purchases of merchandise.* Value of the goods acquired by the enterprise, to be resold in the same condition in which they were acquired without transformation. They are accounted for in net terms, that is, applying the discounts awarded for prompt payment<sup>4</sup>, rebates<sup>5</sup> on purchases, purchase returns and similar operations<sup>6</sup>.
- *Net purchases of raw materials.* Value of goods acquired to be transformed during the productive process. They are accounted for in net terms, that is, applying the discounts awarded for prompt payment<sup>4</sup>, rebates<sup>5</sup> on purchases, purchase returns and other similar operations<sup>6</sup>.
- *Net purchases of other supplies.* Value of the purchases of supplies such as fuel, spare parts, packaging, office material, etc., they have to be storable. They are accounted for in net terms, that is, applying discounts awarded for prompt payment<sup>(4)</sup>, rebates<sup>(5)</sup> on the purchases, purchase returns and similar operations<sup>(6)</sup>.
- *Tasks carried out by other enterprises or professionals in the sector.* Value of work that, forming part of the production process itself, is ordered and carried out by other enterprises or professionals.

### **B. GEOGRAPHICAL ORIGIN OF THE PURCHASES AND TASKS CARRIED OUT BY OTHER ENTERPRISES**

This section asks for a breakdown as a percentage of the origin of purchases, differentiating between:

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<sup>4</sup>Discounts awarded for prompt payment. Discounts and the like awarded to the enterprise by suppliers, for prompt payment, not included in the invoice.

<sup>5</sup> Rebates. These are discounts and the like which come about due to having reached a specific order volume

<sup>6</sup>Returns of purchases. This comprises remittances returned to suppliers normally for non-fulfilment of the order conditions.

- *Spain*: distinguishing between the same Autonomous Community and the rest of Spain.
- *Other countries belonging to the European Union*.
- *Rest of the World*.

#### **C. EXPENDITURE ON EXTERNAL SERVICES**

Expenditure by the enterprise incurred for services of a varied nature received from third parties. The total of external services are presented as they appear in PGC-2007, broken down into the following headings:

- *Research and development*. Expenditure on research and development by services entrusted to other enterprises.
- *Leasing and royalties*. Value of the payments accrued from renting chattel and real estate used by the enterprise, and of the fixed or variable amounts which are met through the entitlement to use the different expressions of industrial property.
- *Repairs and maintenance*. Maintenance costs of the goods included under tangible assets (IT equipment, buildings, vehicles, machinery, etc.) carried out by third parties.
- *Independent professional services*. This comprises the fees of economists, lawyers, auditors, notaries etc., as well as commissions for independent mediators.
- *Transport carried out by third parties*. Expenditure by the company for transport by third parties, where it is not appropriate to include them in the acquisition price.
- *Non-corporate insurance premiums*. Amounts satisfied for insurance that does not have a corporate nature referring to the enterprise staff.
- *Bank services and the like*. Amounts paid for banking services and the like, such as commissions for different concepts (payment management, transfers, cheques, cards, account cancellations, etc.
- *Advertising, propaganda and public relations*. Expenditure on these concepts hired with third parties in order to present the company or its products.
- *Supplies*. Value of the expenses made by the company in acquiring non-storable supplies: water, electricity, gas, etc.
- *Other expenses on external services*. These include payments to temporary employment agencies, travel expenses, allowances, staff transport, post, telephone, fax, courier services, cleaning of premises, surveillance and security and other office expenses not already covered.



- *Tasks carried out by other companies or professionals in the sector.* Value of work that, forming part of the production process itself, is entrusted and carried out by other enterprises or professionals.

#### D. GEOGRAPHICAL ORIGIN OF THE EXPENDITURE ON EXTERNAL SERVICES

According to *geographical origin*, this is broken down as a percentage between: Spain, other countries belonging to the European Union and rest of the world.

#### E. STAFF EXPENSES

Staff expenses *are considered to be* all those payments to the personnel, regardless of the form or the concept they pay for, paid to the whole of the employees as remuneration for their work, as well as the compulsory and optional corporate costs borne by the company.

The expenses of the paid staff are divided, according to the General Accounting Plan, into:

- *Gross salaries and wages:* These are the payments, in cash or in kind, with which the company pays for the work of its employees, without discounting taxes, contributions of the employees to Social Security and other worker obligations and amounts withheld at the point of origin by the employing enterprise.
- *Compensations:* Amounts given to the company personnel to compensate for any damage or loss, including compensation for dismissal, disease, early retirement etc.
- *Social Security contributions which are the responsibility of the company:* Covers obligatory contributions the company makes directly to Social Security, on behalf of its employees, for the different services rendered.
- *Long-term remuneration by means of contribution or defined benefit systems:* Values of the contributions accrued for long-term payments to staff, such as pensions or other retirement benefits, via a contribution or defined benefit system.
- *Remunerations to staff via equity instruments:* Amounts settled by the enterprise with equity instruments, in other words, shares, holdings, etc., or with values in cash based on the value of equity instruments in exchange of the services rendered by the employees.
- *Other corporate expenses:* The corporate expenses incurred by the enterprise, in compliance with a legal or voluntary disposition, in favour of its employees. This includes subsidies to company stores and canteens, maintenance of schools and vocational training schools, study grants, bonus paid for life insurance contracts, accidents, illness, etc., except Social Security quotas.

For the unpaid staff, this includes Social Security contributions (self-employed quota) and other corporate expenses.

## F. OTHER EXPENDITURE

These include:

- *Other current management expenses.* Included here are the rest of the expenses contained in the operating account, and considered of lesser importance from the point of view of the enterprise activity, or lesser quantity in relation to the activity expenses. It includes the losses due to client insolvency, the results of operations in common, and other current management losses.
- *Financial expenditure.* That originating from the external financing of the company. This includes: The value of the financial burden corresponding to value adjustments of provisions for financial updating; The interest accrued during the fiscal year corresponding to the financing of others in values representative of the debt, regardless of the expiry period and the way in which the aforementioned interest is applied; value of interest on loans received and other debts pending amortisation; interest on instalment discounts and other effects, as well as factoring operations; the losses resulting from the valuation at a reasonable value of given financial instruments; the dividends accrued during the fiscal year corresponding to financing by others; the losses from the decreases, transfers, or cancellation of values representing debts and equity instruments; the losses resulting from definite insolvencies of non-commercial loans; negative exchange rate differences; the losses resulting from modifications in the exchange rate for fixed-yield securities, loans and cash in foreign currencies; other types of financial expenditure not previously included.
- *Allocations for amortisations.* Expression of the systematic, annual, effective depreciation suffered by material fixed assets, by their application to the production process and by property investments.
- *Deterioration of goods, raw materials and other supplies.* It includes the losses for deterioration of supplies, that is, the value correction carried out at the end of the fiscal year due to the reversible deterioration of supplies (merchandise, raw materials and other supplies) along with the reversion of the supply deterioration, in other words, the correction value for the existing deterioration as of the end of the fiscal year.
- *Losses, deterioration and variation of provisions for transactions (commercial operations).* This includes the losses of irrecoverable commercial debts, losses due to the deterioration of loans for transactions together with reversal of that deterioration, the allocation of the provision for commercial operations (transactions) and the excess of provisions.
- *Deterioration and results by transfer of fixed assets.* This includes the results from considering profit and loss from the transfer of intangible of fixed assets or property investments, or due to decreases in assets. Likewise, it includes those losses due to the deterioration of intangible or fixed assets, property investments, together with the reversion of that deterioration.

- *Other results.* This also includes exceptional expenses and income presented by the enterprise. It therefore includes the expenditure for floods, fire, fines, penalties, etc. and the income, coming, among others, from the discharge of loans for definite insolvencies that in their time were amortised.

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## INCOME

This block includes information regarding the income made by the enterprise during the reference year. There is differentiation between the income from the main activity of the enterprise and that obtained through secondary or exceptional activities.

### A. TURNOVER

This includes the total amounts invoiced by the enterprise, during the reference period, for the sales of goods and services supplied to third parties, considering those carried out directly by the observation unit itself, and those from temporary outsourcing.

These sales of goods or services are accounted for in net terms, that is, including the charges to the client (transport, packages, etc.), though invoiced separately, but deducting the discount on sales for prompt payment, returns of sales or the value of returned packages, as well as rebates on sales volumes. This includes taxes and fees on goods or services invoiced by the unit, but excludes the VAT paid by the client.

From an administrative point of view, the General Accounting Plan (PGC) (RD 1514/2007, of 16 November) defines the "Total net value of turnover", using the following accounting items: C700+C701+C702+C703+C704+C705-C706-C708-C709 with:

- C700. Sales of merchandise
- C701. Sales of finished products
- C702. Sales of semi-finished products
- C703. Sales of sub-products and waste
- C704. Sales of packages and packaging
- C705. Provision of services
- C706. Discount on sales for prompt payment
- C708. Returns of sales and similar transactions
- C709. "Rebates" on sales

Therefore, turnover includes neither subsidies nor other operating income. It also excludes financial and extraordinary income, and other income that affects the results of the fiscal year.

### B. GEOGRAPHICAL DESTINATION OF THE SALES AND THE PROVISION OF SERVICES

This section applies a breakdown, as a percentage, of the destination of the sales and the provision of services, differentiating between:

- *Spain*: differentiating between the same Autonomous Community and the rest of Spain.
- *Other countries belonging to the European Union*
- *The rest of the world*

### C. OTHER INCOME

Included in this block are the following:

- *Tasks performed by the enterprise on assets*. That work carried out by the enterprise for its tangible assets, using its equipment and its staff, which become assets. Also accounted for in this subgroup are the tasks entrusted to other enterprises for the purpose of research and development. This can affect both tangible assets: technical installations, equipment for information processes, large repairs or improvements, etc.; and real estate investments: land, buildings and construction as investment, and intangible assets: computer applications, research and development, audio-visual productions, etc.
- *Operating subsidies incorporated into the result of the fiscal year*. These are the transfer amounts granted to the enterprise by Public Administrations, enterprises or individuals with the objective of ensuring minimal profitability, compensating operation deficit for the fiscal year or previous fiscal years, or facilitating sufficient remuneration of production factors. Not included are those carried out by own partners or companies in the group, multigroup or associates. Nor are included those quantities received under the form of tax exemption or help for investment. This also includes the amount transferred to the result of the fiscal year of other subsidies, donations and bequests other than income subsidies.
- *Imputation of non-financial fixed asset subsidies and others*. Value transferred to the result for the fiscal year of capital subsidies, donations and bequests granted by Public Administrations, enterprises or individuals for the establishment or fixed structure (non-current shares) of the enterprise where these are not returnable.
- *Other management income*. This includes income such as: Income from leases, income from industrial property granted in operation, income from commissions. Income from services to the staff: due to services such as company stores, transport, dwellings, etc., income originating from the eventual provision of certain services to other companies or individuals, such as transport, advisory, reports, etc.
- *Financial income*. It covers the total value of the financial income obtained by the enterprise during the reference year. This includes: The income of the enterprise from holdings in instruments of capital gains (for example, capital from other enterprises), paid during the fiscal year, interest on fixed-income stocks for the enterprise, paid during the fiscal year, interest on loans and other credits, paid during the fiscal year, benefits originating due to the valuation of a reasonable value of given financial instruments, benefits

produced by the transfers of representative amounts of debts (debentures, bonds, etc.) and capital holdings (shares and holding), benefits obtained due to modifications in exchange rates in fixed-income shares, loans, debts and cash in foreign currencies.

- *Excess of provisions.* Positive difference between the value of the existing provision and that corresponding to the end of the fiscal year, or at the time of addressing the corresponding obligation. Excesses of provisions considered are those of taxes, other obligations, environmental action and restructuring.

- *Negative difference in business combinations.* It is the excess, in the date of purchase, of the reasonable value of identifiable assets acquired, less the liabilities assumed, on the cost of business combinations.

#### D. STOCK

Value of the stock at the end and the beginning of the year. The goods to which this section refers are the following: merchandise, raw materials, other provisions and stock of finished and unfinished products.

The evaluation of this stock is carried out at accountable production cost without VAT.

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### OTHER ECONOMIC INFORMATION

#### A. CAPITAL OPERATIONS

These include the transfers made during the reference year in order to obtain elements earmarked for use in the activity of the enterprise for the long term.

They also include the improvements, transformations and repairs that prolong normal useful life, or that increase the productivity of the existing fixed capital. This excludes current repair and maintenance costs.

They are valued at acquisition price, if bought from third parties and at production cost, if they are produced by the enterprise itself, including installation costs and all possible rights and taxes, but excluding charged and deductible VAT and financing costs. Two types are differentiated:

- *Material assets and property investments.* Material assets include expenditure and income relating to all new or used durable goods, bought from or sold to other companies or produced for own use, with a useful life longer than a year and for company use. Among these are land and natural goods, IT equipment, buildings and existing structures, constructions and technical installations, transport elements and machinery and tools. Acquisitions include improvements which extend the normal useful life or which improve the productivity of fixed assets. They also include rights on financial leased goods acquired over the year; that is, the value of the right to use and purchase material assets that the enterprise uses under the financial leasing scheme.

- *Property investments* are the property acquired for obtaining profit (income), capital gains or both. They are not used in the production or supply of goods or services, or for administrative purposes, and they are not for sale in the normal course of operations.
- *Intangible assets*. They refer to expenses and income of the enterprise for the acquisition and sales of long-lasting intangible elements such as patents, commercial brands, designs, copy write,...Including research and development expenses, administrative, administrative concessions, industrial property, goodwill, rights to transfer premises and computer applications.

## B. TAXES

Obligatory payments made to Public Administrations, which tax the productive activity of the enterprise and the use of the production factors. Not included for the purposes of the survey are taxes on income, capital gains and capital, corporate taxes and income tax.

A distinction is made between:

Taxes linked to products.

- *Taxes linked to imports*, registration tax, transfers of wealth and documented legal acts, tax on gambling and lotteries,...They are taxes paid in accordance with the value of the goods and services produced or sold
- *Special taxes (hydrocarbons, alcohol and tobacco)*: Taxes of an indirect nature payable on excise duties and levied, as a one-off, on manufacturing, importing and, where appropriate, introducing, internally in Spain, certain goods such as hydrocarbons, alcoholic beverages and tobacco products.

Taxes linked to production.

These are paid regardless of the value of the goods and services produced or sold. It includes: Economic Activities Tax (IAE), Buildings Tax (IBI), tax on contamination, circulation of vehicles, stamp rights and registry.

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## EMPLOYMENT

### A. EMPLOYED PERSONNEL

Employed personnel (defined previously) is classified, with 30 September as the reference date, according to different criteria:

#### A.1 ACCORDING TO REMUNERATION

- *Unpaid staff*: comprising persons who direct or actively participate in company work without receiving fixed remuneration or wages. Included are owners, autonomous partners who are active within the enterprise and family assistance. Not included are partners that solely provide capital, nor family members of the owner who do not actively participate in the company.

- *Paid staff*: this consists of those employees linked to the enterprise by a labour contract and who are paid fixed or periodic amounts in the form of a wage, salary, commission, piecework or payments in kind. Distinction is made between permanent staff (with an indefinite contract or work relationship) or temporary staff (with a fixed duration contract).

#### A.2 ACCORDING TO TYPE OF WORKING DAY

- *Full time staff*: personnel who work a number of hours a week or month that is considered to be normal in the sector or type of enterprise studied.
- *Part time personnel*: part-time workers are those persons who work fewer hours than those considered to be normal in the sector or company. This covers all forms of part-time labour, such as the average work day, work limited to one, two or three days per week, etc. .

#### A.3 ACCORDING TO SEX

All workers employed in the enterprise are differentiated by sex.

#### B. EVOLUTION OF PERSONNEL BY QUARTER

The personnel may vary over the year due to the necessities of enterprises to deal with short term improvements in the demand for seasonal factors (catering) or transitory circumstances in the market. These variations in employment primarily affect external personnel and temporary employees (personnel facilitated by Temporary Employment Agencies and professionals linked to the companies by non-labour contracts).

In order to obtain this evolution in employment throughout the year, average employment is measured each quarter.

#### C. PAID STAFF/PERSONNEL (EMPLOYEES) EQUIVALENT TO FULL-TIME

This covers the number of employees converted into full-time equivalent workers.

#### D. PERSONNEL EXTERNAL TO THE COMPANY

Due to the special characteristics of services companies, it is interesting to research the personnel that works for the company but does not appear on the payroll, and that generates expenses due to a hiring of services.

Information is requested regarding the personnel provided by temporary employment agencies (TEA), and regarding the personnel that works in the enterprise linked by a non-labour contract (self-employed workers who work in the enterprise).

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## REGIONAL DISTRIBUTION

The distribution, by Autonomous Community, of the number of establishments and the number of employed persons at 30 September, and the percentages of turnover, the salaries and wages and the investment in tangible goods that correspond to each Autonomous Community.

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## COMPANY PROPERTY

Information is requested regarding the belonging of a company to a business group, regarding the participation of other companies or partners in the corporate holdings of the company, and regarding the commercial relationship with the companies in the group resident in Spain.

- *Belonging to a group*: information on belonging to a corporate group, indicating the country of residence of the head of the group. If the head of the group resides in Spain, the corporate name and the NIF (Tax Identification Number) is required.
- *Commercial relationship with the companies of the group resident in Spain* (only in the case of the company belonging to a group). Distinction is made between company suppliers and client companies. It shall be indicated in both cases, if they are solely companies from the group, and if they are, the name and NIF (tax identification number) of the two most important companies are requested.
- *Pricing and commercial image policy*. In the case of belonging to a group, questions are asked regarding whether there are other companies in the group resident in Spain that sell the same type of product, with the same pricing and commercial image policy, and if there are, the name and NIF (tax identification number) of the two most important companies are requested.
- *Capital holdings*: Information regarding the majority participation, by other companies or partners, in the corporate holdings of the company, indicating the nationality and percentage of participation. Information is also requested on the number of companies with majority participation by the company, differentiating between Spanish and foreign companies.

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### 6.2.2. ECONOMIC GROUPS

The economic groups (aggregates) presented in this publication are calculated using the variables from the questionnaire, pursuant to Regulation no. 295/2008 on Structural Statistics, passed by the European Union Council on 11 March 2008.



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#### PRODUCTION VALUE

Production value measures the cost of goods and services produced by the enterprise during the fiscal year.

Production value is defined as turnover, plus or minus the inventory variation of finished products, tasks in progress and goods and services purchased for resale, minus the purchase of goods and services for resale, plus capitalised production and other management income (excluding the subsidies).

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#### GROSS ADDED VALUE AT MARKET PRICES

The added value at market prices is calculated based on the production value minus operating expenses other than those destined for resale (consumption of raw materials and other supplies, expenses on external services and other management expenses).

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#### GROSS ADDED VALUE AT FACTOR COST

The value added to factor costs is the gross income from operating activities after adjusting for the effect of the operating subsidies and indirect taxes. This is calculated using the gross added value at market prices, deducting all those taxes linked to production and to the products, and adding the operating subsidies.

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#### GROSS OPERATING SURPLUS

Gross operating surplus is the surplus generated by the operating activities after compensating for the work factor. This may be calculated using the gross added value at factor cost, minus personnel costs. This constitutes the disposable balance for the unit which allows to compensate its suppliers of its own funds and debt, pay taxes and occasionally finance all or part of its investment.

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### 6.2.3. INDICATORS

With the object of facilitating the analysis of the particular characteristics of each researched sector, and within these, show the differences or similarities existing between the enterprises they are composed of, come indicators in the form of ratios are compiled based on the aforementioned variables.

These indicators are presented in two groups: economic ratios and employment ratios, they are offered for each activity sector and occupation stratum.

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## ECONOMIC INDICATORS

- *Productivity*: is the quotient between added value at factor cost and the average number of persons employed over the year. It is expressed in euros and represents the contribution of each employed person (remunerated or not) to the income generation of the enterprise; it is an indirect measurement of the relative weight of the work factor in each activity.
- *Average wages*: the quotient between the salaries and wages paid to the remunerated employed persons, and the average number of employees during the year, expressed in euros. This facilitates the comparative analysis of the average remuneration paid to the employees for each activity.
- *Added value rate*: is defined as the percentage that represents gross added value at factor cost, with regard to production value, and shows income generation capacity per product unit or service. Nearly all activities in the services sector are characterised by high added value rates.
- *Rates of personnel costs*: proportion that personnel costs represent with regard to added value. It may be considered a measurement of the participation of remunerated employment in the distribution of the income generated in the sector. Their complementary is the Gross Operating Surplus Rate.

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## EMPLOYMENT RATIOS

- *Employee Rate*: proportion of the number of employees over the total of employed personnel, both at date 30 September.
- *Employment stability rate*: the proportion of the number of persons with permanent contract on 30 September over the number of total remunerated persons on this date. This is a measurement of the employment stability existing in each sector. On being calculated at a specific date, this ratio may be swayed in activities with a high seasonal component.
- *Feminine participation rate*: percentage of the number of women employed as compared with the total number of employed persons, both at 30 September.
- *Employment externality rate*: proportion that represents the sum of the personnel provided by temporary employment agencies and self-employed persons dependent on the total employed personnel of the company itself. All the variables included in the calculation refer to the average of the third quarter of year.

# 7 Information collection

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## 7.1 General Organisation

Information collection is carried annually through the Collection Units of the INE. The INE encourages completion of the questionnaire online, though, in all cases, the respondents have other response channels available to them (fax, post, telephone). The collection units are in charge of the telephone service for solving doubts the respondents may have and are also responsible for the recording and filtering of questionnaires. Telephone contact is established with the enterprises in those cases in which no response is obtained within the established term, or when the response is considered to be insufficient or inconsistent.

The data collection process for reference year  $t$  is performed from the second quarter of year  $t+1$ , with a duration of approximately five months.

For the control of the fieldwork, the different situations that can arise during the information collection are taken into account. It shall be considered that the enterprise has been surveyed if its main economic activity is included in the population scope of the survey, the completed questionnaire has been obtained and the data verify the established controls of completeness and consistency.

Moreover, a series of incidences may occur during the information collection process, which do not allow obtaining the questionnaire. Its rigorous treatment is of great importance as its analysis enables updating the survey framework and having influence on the treatment of the information.

The incidences considered are as follows:

- Definitive delisting or closure: the enterprise has ceased all activity definitively, this situation being justified with an official document proving this situation.
- Temporarily closed or inactive: the enterprise is closed during the information collection period and no respondent can be located, or, the enterprise has no activity during the year.
- Erroneously included: the main economic activity of the enterprise is not included within the scope of the survey.
- Outside the scope: Other characteristics of the unit, other than the main economic activity, place it outside the scope of study of the survey.
- Duplicated: the enterprise appears in the directory more than once..
- Unreachable, Refusal and non-response. These situations, which are minority, are treated specially by the Collection units by means of efficiency criteria.

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## **7.2 Measures to reduce the statistical burden of enterprises.**

The INE, aware of the statistical burden of enterprises, tries to apply certain measures on their surveys to reduce it as much as possible, and in all cases, facilitate the completion of the information requested to respondents.

Specifically, the following measures are worth mentioning for this survey:

- From reference year 2012, UFAES (Use of Administrative Sources for Economic Surveys) is implemented. Through UFAES, 23% of the sample selected for economic structure surveys of trade and services is estimated from administrative data. Therefore, the number of enterprises requested to complete the questionnaires has been reduced in approximately 18,000 units. This reduction of the sample for direct collection will be applied to the Annual Services Survey every two years, and to the Annual Trade Survey in the alternate years.
- Negative coordination methods are applied to the sample selection process, that is, minimum possible overlap (covering the objectives of the survey) between survey samples that coexist during the same time period.
- The use of different questionnaire models with different simplification levels in accordance with the characteristics of each enterprise. In this way, small enterprises complete a questionnaire with a fewer number of variables and breakdowns.
- The questionnaires are encouraged to be completed online by means of electronic questionnaires with questions, flows and validations adapted to the respondent enterprise, which facilitates completion and allows improving the quality of the data collected.

## 8 Data processing

The initial stage for processing the survey information coincides in time with the collection of questionnaires during the entire duration thereof. The established system focuses on three main aspects: continuous updating process; filtering, integrated in the recording, of the questionnaire contents; and treatment of inter-provincial management of the company unit, particularly, companies located in more than one place. Its global objective is to establish sufficient quality levels that will allow a significant simplification of the subsequent treatment of the information.

The recording of questionnaires is carried out continuously by the collection units establishing the necessary control to guarantee an appropriate quality level for the whole process. This allows controlling, already in this phase, the errors that may affect the data obtained from the respondent units.

Information coverage control performed on each one of the fortnightly files recorded and filtered by the Collection Units is carried out in order to guarantee completeness of the recorded data, detect duplicates and at the same time carry out an initial assessment on the quality of the collected variables. Additionally a new micro-filtering process is carried out, focused on detecting and filtering errors and inconsistencies in the identification variables of each register, as well as filtering and imputing content errors. Based on the characteristics of each type of error, in certain cases automatic imputation procedures are carried out in. Similarly, the systematic errors detected in the analysis and study carried out previously on the recorded data are corrected.

Once the microfiltering phase has concluded, the elevation factors are calculated in order to determine the estimates of the different variables. The last stage before tabulation and dissemination of the results, is obtaining analysis tables to eliminate the detected errors and inconsistencies by means of macrofiltering techniques.

## 9 Dissemination of the information

The data that is disseminated annually intends to provide basic but also relevant information on the main results of the survey, and this way satisfy the demand for information of its different users.

Dissemination of the statistical results is divided into the following levels:

- According to 3 groups of activity (63 variables).
- According to 18 sectors of activity (63 variables).
- According to 75 sub-sectors of activity (23 variables).

Annex 2 includes details regarding groups, sectors and sub-sectors of activity and their equivalence with CNAE-2009.

Data is provided at national level (in accordance with the three levels indicated) as well as broken down by Autonomous Community (5 main variables in accordance with groups of activity).

It is worth noting that the inter-annual variations taken from the results of this survey, may be due, on occasions (to a greater or lesser extent), to changes in the structure of the corresponding reference populations (for example, changes in activity in specific enterprises, resulting in their assignment to an activity sector other than that of the previous year, etc.), therefore, in some cases, the aforementioned variations must be directly associated with a change (increase or decrease), of the same magnitude, in the production activity of the group of enterprises from a specific sector or subpopulation.

It is important to point out, lastly, that the dissemination of the survey is not exclusively limited to the tables offered here or covered in the publication. Safeguarding the restrictions derived from statistical secrecy or from the sample nature of the survey, the existing IT procedures enable dealing with customised requests for aggregate data, which may be provided in the medium or format selected by the user.

# Annex 1. CNAE-2009 activities included in the survey scope

The target population of the Annual Trade Survey comprises those enterprises whose main activity is described in section G of the National Classification of Economic Activities (CNAE-2009), including the following divisions, groups and classes:

## **45 Sale and repair of motor vehicles and motorcycles**

This division comprises all those activities (except manufacture and rental activities) relating to motor vehicles and motorcycles, including lorries and heavy vehicles, such as the wholesale and retail of new and second hand vehicles, the repair and maintenance of vehicles and the wholesale and retail of spare parts and accessories of motor vehicles and motorcycles. It also includes those activities of trade intermediaries in the wholesale and retail of vehicles, wholesale auctions of automobiles and online wholesale activities.

This division also includes activities such as the washing and polishing of vehicles, etc.

This division does not include the retail of fuels and lubricating or refrigerating products for automobiles, or the rental of motor vehicles or motorcycles.

### **45.1 Sale of motor vehicles**

#### **45.11 Sale of automobiles and light motor vehicles**

This class includes:

- the wholesale and retail trade of new and second hand vehicles:
  - motor vehicles for passengers, including specialised vehicles (ambulances, minibuses, etc.) (weighing no more than 3.5 tonnes)

This class also includes:

- the wholesale and retail trade of all-terrain motor vehicles (weighing no more than 3.5 tonnes)

This class excludes:

- the wholesale and retail trade of spare parts and accessories for motor vehicles (see 45.3)
- the rental of motor vehicles with drivers (see 49.3)
- the rental of motor vehicles without drivers (see 77.1)

#### **45.19 Sale of other motor vehicles**

This class includes:

- the wholesale and retail trade of new and second hand vehicles:
  - lorries, trailers and semi-trailers
  - camping vehicles, such as caravans and campers

This class also includes:

- the wholesale and retail trade of all-terrain motor vehicles (weighing no more than 3.5 tonnes)

This class excludes:

- the wholesale and retail trade of spare parts and accessories for motor vehicles (see 45.3)
- the rental of lorries with drivers (see 49.41)
- the rental of lorries without drivers (see 77.12)

## **45.2 Maintenance and repair of motor vehicles**

### **45.20 Maintenance and repair of motor vehicles**

This class includes:

- the maintenance and repair of motor vehicles:
  - mechanical repairs
  - electrical repairs
  - the repair of electronic injection systems
  - everyday maintenance
  - the repair of car bodies
  - the repair of motor vehicle accessories
  - washing, polishing, etc.
  - painting
  - the repair of windshields and windows
  - the repair of motor vehicle seats
- the repair, installation and substitution of tyres and tubes
- anti-rust treatment
- the installation of spare parts and accessories outside of the manufacturing process

This class excludes:

- tyre retubing (see 22.11)

### **45.3 Trade of motor vehicle spare parts and accessories**

This group comprises the wholesale and retail trade of all types of spare parts, components, supplies, tools and accessories for motor vehicles, such as:

- tyres and air tubes for covers
- spark plugs, batteries, lighting equipment and electrical pieces

#### **45.31 Wholesale trade of spare parts and accessories for motor vehicles**

#### **45.32 Retail trade of spare parts and accessories for motor vehicles**



This class excludes:

- the retail trade of fuels for automobiles (see 47.30)

#### **45.4 Sale, maintenance and repair of motorcycles and related spare parts and accessories**

##### **45.40 Sale, maintenance and repair of motorcycles and related spare parts and accessories**

This class includes:

- the wholesale and retail trade of motorcycles, including mopeds
- the wholesale and retail trade of spare parts and accessories for motorcycles (including trade by intermediaries and by post)
- the maintenance and repair of motorcycles

This class excludes:

- the wholesale trade of bicycles and their spare parts and accessories (see 46.49)
- the retail trade of bicycles and their spare parts and accessories (see 47.64)
- the rental of motorcycles (see 77.39)
- the repair and maintenance of bicycles (see 95.29)

#### **46 Wholesale trade and trade intermediaries, except of motor vehicles and motorcycles**

This division includes the wholesale trade by ones own or by third parties (trade intermediaries) related to domestic wholesale trade, as well as international wholesale trade (imports/exports).

This division excludes:

- the wholesale trade of vehicles, caravans and motorcycles (see 45.1 and 45.4)
- the wholesale trade of accessories for motor vehicles (see 45.31 and 45.40)
- the rental of goods (see division 77)
- the packaging of solid merchandise and the bottling of liquid or gaseous merchandise, including mixing and filtering by third parties (see 82.92)

##### **46.1 Trade intermediaries**

This group includes:

- the activities of intermediaries, freight channels and the remaining wholesalers that trade via others
- the activities of those dedicated to contacting buyers and sellers, or that undertake trade operations in the name of a mandator, even online

This group also covers:

- the activities of wholesale auction companies, even online wholesale auctions

#### **46.11 Intermediaries involved in the trade of agrarian raw materials, live animals, textile raw materials and semi-finished goods**

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

#### **46.12 Intermediaries involved in the trade of fuels, minerals, metals and industrial chemical products**

This class includes trade intermediaries in:

- fuels, minerals, metals and industrial chemical products, including fertilisers

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

#### **46.13 Intermediaries involved in the trade of timber and building materials**

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

#### **46.14 Intermediaries involved in the trade of machinery, industrial equipment, ships and aircraft**

This class includes trade intermediaries in:

- machinery, including office equipment and computers, industrial equipment, ships and aircraft

This class excludes:

- the activities of intermediaries for motor vehicles (see 45.1)
- auctions of motor vehicles (see 45.1)
- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

#### **46.15 Intermediaries involved in the trade of furniture, household goods and hardware**

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

#### **46.16 Intermediaries involved in the trade of textiles, clothing, furs, footwear and leather goods**

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

#### **46.17 Intermediaries involved in the trade of food, beverages and tobacco**

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

#### **46.18 Specialised trade intermediaries involved in the sale of other specific products**

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)
- the activities of insurance agents (see 66.22)
- the activities of real estate agents (see 68.31)

#### **46.19 Intermediaries involved in the trade of different products**

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

#### **46.2 Wholesale of agrarian raw materials and live animals**

##### **46.21 Wholesale of grains, leaf tobacco, seeds and animal feed**

This class includes:

- the wholesale trade of grains and seeds
- the wholesale trade of oleaginous fruits
- the wholesale trade of unprocessed tobacco
- the wholesale trade of animal feed and agrarian raw materials n.e.c.

This class excludes:

- the wholesale trade of textile fibres (see 46.76)

#### **46.22 Wholesale trade of flowers and plants**

This class includes:

- the wholesale trade of flowers, plants and bulbs

#### **46.23 Wholesale trade of live animals**

#### **46.24 Wholesale trade of hides, skins and leather**

### **46.3 Wholesale trade of food products, beverages and tobacco**

#### **46.31 Wholesale trade of fruit and vegetables**

This class includes:

- the wholesale trade of fresh fruit and vegetables
- the wholesale trade of fruit and vegetables in tins

#### **46.32 Wholesale trade of meat and meat products**

#### **46.33 Wholesale trade of dairy products, eggs, and edible oils and fats**

This class includes:

- the wholesale trade of dairy products
- the wholesale trade of eggs and egg-based products
- the wholesale trade of edible animal and vegetable-origin oils and fats

#### **46.34 Wholesale trade of beverages**

This class includes:

- the wholesale trade of alcoholic beverages
- the wholesale trade of non-alcoholic beverages

This class also includes:

- the purchase and bottling, without transformation, of wine on tap

This class excludes:

- the mixture of wine or distilled alcoholic beverages (see 11.01 and 11.02)

#### **46.35 Wholesale trade of tobacco products**

#### **46.36 Wholesale trade of sugar, chocolate and confectionery**

This class includes:

- the wholesale trade of sugar, chocolate and confectionery
- the wholesale trade of bread products

#### **46.37 Wholesale trade of coffee, tea, cocoa and spices**

#### **46.38 Wholesale trade of other food, including fish, crustaceans and molluscs**

This class also includes:

- the wholesale trade of food products for pets

#### **46.39 Non-specialized wholesale trade of food products, beverages and tobacco**

#### **46.4 Wholesale trade of household goods**

This group includes the wholesale trade of items for domestic (household) use, including textiles

#### **46.41 Wholesale trade of textiles**

This class includes:

- the wholesale trade of thread
- the wholesale trade of fabric
- the wholesale trade of white clothing, etc.
- the wholesale trade of haberdashery items: needles, sewing thread, etc.

This class excludes:

- the wholesale trade of textile fibres (see 46.76)

#### **46.42 Wholesale trade of clothing and footwear**

This class includes:

- the wholesale trade of clothing, including sports clothing
- the wholesale trade of clothing accessories, such as gloves, ties and braces
- the wholesale trade of footwear
- the wholesale trade of fur items
- the wholesale trade of umbrellas

This class excludes:

- the wholesale trade of jewellery (see 46.48)
- the wholesale trade of leather items (see 46.49)
- the wholesale trade of special sports footwear, such as ski boots (see 46.49)

#### **46.43 Wholesale trade of electrical household appliances**

This class includes:

- the wholesale trade of electrical household appliances
- the wholesale trade of radio and television devices
- the wholesale trade of photographic and optical products

- the wholesale trade of electrical heating devices
- the wholesale trade of recorded audio and video tapes, CDs and DVDs

This class excludes:

- the wholesale trade of virgin audio and video tapes, CDs and DVDs (see 46.52)
- the wholesale trade of sewing machines (see 46.64)

#### **46.44 Wholesale trade of china, glassware and cleaning items**

This class includes:

- the wholesale trade of china and glassware
- the wholesale trade of cleaning items

#### **46.45 Wholesale trade of drugstore and cosmetic products**

This class includes:

- the wholesale trade of drugstore, beauty products and soaps

#### **46.46 Wholesale trade of pharmaceutical products**

This class includes:

- the wholesale trade of pharmaceutical products and medical items

#### **46.47 Wholesale trade of furniture, rugs and lighting appliances**

This class includes:

- the wholesale trade of furniture
- the wholesale trade of rugs
- the wholesale trade of lighting appliances

This class excludes:

- the wholesale trade of office furniture (see 46.65)

#### **46.48 Wholesale trade of clocks and jewellery**

#### **46.49 Wholesale trade of other household goods**

This class includes:

- the wholesale trade of wooden items, wickerwork, cork, etc.
- the wholesale trade of bicycles and bicycle spare parts and accessories
- the wholesale trade of desk material (stationery), books, magazines and newspapers
- the wholesale trade of leather items and travel accessories
- the wholesale trade of musical instruments

- the wholesale trade of games and toys
- the wholesale trade of sporting goods, including special sporting footwear, such as ski boots

#### **46.5 Wholesale trade of equipment for information and communications technologies**

This group includes the wholesale trade of equipment related to information and communications technologies (ICT), that is, computers, equipment and components for telecommunications.

##### **46.51 Wholesale trade of computers, computer peripheral equipment and software**

This class includes:

- the wholesale trade of computers and peripherals
- the wholesale trade of computer programmes (software)

This class excludes:

- the wholesale trade of electronic components (see 46.52)
- the wholesale trade of office machines and equipment (except computers and peripherals) (see 46.66)

##### **46.52 Wholesale trade of electronic and telecommunications equipment and components**

This class includes:

- the wholesale trade of electronic valves and tubes
- the wholesale trade of semiconductors
- the wholesale trade of microchips and integrated circuits
- the wholesale trade of printed circuits
- the wholesale trade of virgin audio and video tapes, magnetic discs and optical disks (CD, DVD)
- the wholesale trade of telephone and communications equipment

This class excludes:

- the wholesale trade of recorded audio and video tapes, CDs and DVDs (see 46.43)
- the wholesale trade of computers and peripherals (see 46.51)

#### **46.6 Wholesale trade of other machinery, equipment and supplies**

This group includes the wholesale trade of machinery and specialised equipment for all types of industry, and general-use machinery.

#### **46.61 Wholesale trade of agricultural machinery, equipment and supplies**

This class includes:

- the wholesale trade of agrarian machinery and equipment
  - ploughs, manure spreaders, seeders
  - harvesters
  - threshers
  - milking machines
  - machines and devices for poultry farming and apiculture
  - tractors used in agriculture and in forestry

This class also includes:

- the wholesale trade of lawnmowers of all types

#### **46.62 Wholesale trade of machine-tools**

This class includes:

- the wholesale trade of machine-tools of all types and for any material

This class also includes:

- the wholesale trade of computer-controlled machine-tools

#### **46.63 Wholesale trade of machinery for mining, construction and civil engineering**

#### **46.64 Wholesale trade of machinery for the textile industry and of sewing and knitting machines**

This class also includes:

- the wholesale trade of computer-controlled machinery for the textile and sewing and knitting machine industry

#### **46.65 Wholesale trade of office furniture**

This class includes:

- the wholesale trade services relating to:
  - goods whose manufacture is classified in class 31.01 (Manufacture of office and trade establishment furniture)

#### **46.66 Wholesale trade of other office machinery and equipment**

This class includes:

- the wholesale trade of office machines and equipment (except computers and peripherals)

This class excludes:

- the wholesale trade of computers and peripherals (see 46.51)



- the wholesale trade of electronic components, telephones and other communication equipment (see 46.52)

#### **46.69 Wholesale trade of other machinery and equipment**

This class includes:

- the wholesale trade of transport equipment, excluding motor vehicles, motorcycles and bicycles
- the wholesale trade of continuous-flow production robots
- the wholesale trade of cables, switches and other installation equipment for industrial use
- the wholesale trade of other electrical material, such as electrical motors and transformers
- the wholesale trade of other machinery n.e.c. for industry (except the mining, construction, civil engineering and textile industries), trade and navigation and other services

This class also includes:

- the wholesale trade of measuring instruments and equipment

This class excludes:

- the wholesale trade of vehicles, trailers and caravans (see 45.1)
- the wholesale trade of parts for motor vehicles (see 45.31)
- the wholesale trade of motorcycles (see 45.40)
- the wholesale trade of bicycles (see 46.49)

#### **46.7 Other specialised wholesale trade**

This group includes other specialised wholesale trade activities not included in other groups in this division. This includes the wholesale trade of intermediate products, except agrarian products, that are not usually for household use

#### **46.71 Wholesale trade of solid, liquid and gaseous fuels and similar products**

This class includes:

- the wholesale trade of fuels, fats, lubricants and oils, such as:
  - coal, soft coal, coke, firewood for heating, naphtha
  - crude oil, gasoil, fueloil, petrol, gasoil for heating, kerosene
  - liquefied petroleum gases, butane and propane gas
  - lubricating oils and fats, petroleum refinery products

#### **46.72 Wholesale trade of metals and metal ores**

This class includes:

- the wholesale trade of ferrous and non-ferrous metal ores
- the wholesale trade of ferrous and non-ferrous metals in primary form
- the wholesale trade of semi-finished ferrous and non-ferrous metal products n.e.c.
- the wholesale trade of gold and other precious metals

This class excludes:

- the wholesale trade of scrap metal (see 46.77)

#### **46.73 Wholesale trade of wood, construction materials and sanitation equipment**

This class includes:

- the wholesale trade of unprocessed wood
- the wholesale trade of products from the first transformation of wood
- the wholesale trade of paints and varnishes
- the wholesale trade of construction materials:
  - sand, gravel
- the wholesale trade of wallpaper and floor coverings
- the wholesale trade of plate glass
- the wholesale trade of sanitation articles:
  - bathtubs, sinks, toilets and other sanitation articles
- the wholesale trade of prefabricated buildings

#### **46.74 Wholesale trade of hardware, plumbing and heating equipment and supplies**

This class includes:

- the wholesale trade of hardware and locks
- the wholesale trade of fixed installation elements in buildings and their accessories
- the wholesale trade of water heaters
- the wholesale trade of equipment for installing sanitation items:
  - tubes, pipelines, accessories, faucets, gaskets, connections, cork pipelines, etc.
- the wholesale trade of tools such as hammers, saws, screwdrivers and other manual tools

#### **46.75 Wholesale trade of chemical products**

This class includes:

- the wholesale trade of industrial chemical products:
  - aniline, printing ink, essential oils, industrial gases, synthetic glues, colouring, synthetic resin, methanol, paraffin, flavouring and flavour enhancers, soda, industrial salt, acids and sulphurs, starch derivatives, etc.
- the wholesale trade of fertilisers and agro-chemical products

#### **46.76 Wholesale trade of other semi-finished products**

This class includes:

- the wholesale trade of plastic materials in primary forms
- the wholesale trade of cork
- the wholesale trade of textile fibres, etc.
- the wholesale trade of unprocessed paper
- the wholesale trade of precious gemstones

#### **46.77 Wholesale trade of scrap and waste products**

This class includes:

- the wholesale trade of metallic and non-metallic waste and scrap, as well as materials for recycling, including the collection, classification, separation, breakdown of used goods, such as automobiles, for the purpose of obtaining reusable parts, (re-) packaging, storage and distribution, but without a true transformation process. Moreover, the waste purchased and sold continues to have value.

This class also includes:

- the breakdown of automobiles, computers, televisions and other equipment for obtaining and reselling pieces that might be reused

This class excludes:

- the collection of household and industrial waste (see 38.1)
- the processing of waste for its elimination, and not for its subsequent use in an industrial manufacturing process (see 38.2)
- the processing of waste, scrap and other items for obtaining a secondary raw material when a true transformation process is necessary (the resulting secondary raw material is apt for direct use in an industrial manufacturing process, but does not constitute a final product) (see 38.3)
- the breakdown of automobiles, computers, televisions and other equipment for recovering materials (see 38.31)
- naval breakdown (see 38.31)

- the pulverisation of automobiles using a mechanical process (see 38.32)
- the retail trade of secondhand goods (see 47.79)

#### **46.9 Non-specialised wholesale trade**

##### **46.90 Non-specialised wholesale trade**

This class includes:

- the wholesale trade of different goods without a particular specialisation

#### **47 Retail trade, except motor vehicles and motorcycles**

This division includes the resale (sale without transformation) of new and used goods, mainly to the general public for personal or domestic consumption or use, in stores, department stores, stands, mail-order companies, home delivery salespersons, travelling salespersons, company stores, etc.

This division also includes the retail sale made by intermediaries and the activities of retail auction companies.

This division excludes:

- the sale of agrarian products by the person responsible for the operation (see division 01)
- The manufacture and sale of merchandise, which is classified, in general, as manufacture in divisions 10-32
- the sale of motor vehicles, motorcycles and their spare parts (see division 45)
- the trade of grains, minerals, crude oil, industrial chemical products, iron and steel, and industrial machinery and equipment (see division 46)
- the sale of food and beverages for consumption in the locale itself, and the sale of takeaway food (see division 56)
- the rental of personal and household items to the public in general (see 77.2)

##### **47.1 Retail trade in non-specialised establishments**

This group includes the retail trade of different lines of products in the same unit (non-specialised establishments), such as supermarkets and department stores.

##### **47.11 Retail trade in non-specialised establishments, with food, beverages and tobacco predominating**

This class includes:

- the retail trade of a large variety of items with the predominance, however, of food, beverages or tobacco products:
  - the activities of the department stores that, aside from selling mainly food, beverages and tobacco, offer other merchandise, such as clothing, furniture, household appliances, hardware items, cosmetics, etc.

#### **47.19 Other retail trade in non-specialised establishments**

This class includes:

- the retail trade of a large variety of products, among which food, beverages or tobacco products do not predominate
- the activities of the department stores that offer merchandise in general, among which clothing, furniture, household appliances, hardware items, cosmetics, jewellery, toys, sporting goods, etc., are included

#### **47.2 Retail trade of food, beverages and tobacco in specialised establishments**

##### **47.21 Retail trade of fruit and vegetables in specialised establishments**

This class includes:

- the retail trade of fresh fruit and vegetables
- the retail trade of prepared and preserved fruit and vegetables

##### **47.22 Retail trade of meat and meat products in specialised establishments**

This class includes:

- the retail trade of meat and meat products (including poultry)

##### **47.23 Retail trade of fish and seafood in specialised establishments**

This class includes:

- the retail trade of fish, other seafood and derivatives

##### **47.24 Retail trade of bread, cakes, flour confectionery and sugar confectionery in specialised establishments**

##### **47.25 Retail trade of beverages in specialised establishments**

This class includes:

- the retail trade of beverages (for consumption outside of the locale):
  - alcoholic beverages
  - non-alcoholic beverages

##### **47.26 Retail trade of tobacco products in specialised establishments**

This class includes:

- the retail trade of tobacco
- the retail trade of tobacco products

##### **47.29 Other retail trade of food products in specialised establishments**

This class includes:

- the retail trade of dairy products and eggs

- the retail trade of other food products n.e.c.

### **47.3 Retail trade of fuel for automotion in specialised establishments**

#### **47.30 Retail trade of fuel for automotion in specialised establishments**

This class includes:

- the retail trade of fuel for motor vehicles and motorcycles

This class also includes:

- the retail trade of lubricants and refrigerants for motor vehicles

This class excludes:

- the wholesale trade of fuel (see 46.71)
- the retail trade of liquefied petroleum gases for cooking or heating (see 47.78)

### **47.4 Retail trade of information and communications technologies equipment in specialised establishments**

This group includes the retail trade of equipment related to information and communications technologies (ICT), such as computers, peripherals, telecommunications equipment and consumer electronic products, in specialised establishments.

#### **47.41 Retail trade of computers, peripherals and computer programmes in specialised establishments**

This class includes:

- the retail trade of computers
- the retail trade of peripherals
- the retail trade of videogame consoles
- the retail trade of computer programmes not manufactured according to specifications, including videogames

This class excludes:

- the retail trade of virgin tapes and disks (see 47.63)

#### **47.42 Retail trade of telecommunications equipment in specialised establishments**

#### **47.43 Retail trade of audio and video equipment in specialised establishments**

This class includes:

- the retail trade of radio and television appliances
- the retail trade of audio and video equipment
- the retail trade of CD, DVD, etc. players and recorders

### **47.5 Retail trade of other household use items in specialised establishments**

This group includes the retail trade of household items, such as textiles, hardware, rugs, electrical appliances or furniture in specialised establishments.

#### **47.51 Retail trade of textiles in specialized establishments**

This class includes:

- the retail trade of fabrics
- the retail trade of wool for knits
- the retail trade of basic material for the manufacture of rugs, tapestries or embroidery
- the retail trade of textiles
- the retail trade of haberdashery articles: needles, sewing thread, etc.

This class excludes:

- the retail trade of clothing (see 47.71)

#### **47.52 Retail trade of hardware goods, paint and glass in specialised establishments**

This class includes:

- the retail trade of hardware
- the retail trade of paints, varnishes and enamels
- the retail trade of plate glass
- the retail trade of other construction materials, such as bricks, wood and sanitation articles
- the retail trade of do-it-yourself material and equipment

This class also includes:

- the retail trade of any type of lawnmower
- the retail trade of saunas

#### **47.53 Retail trade of rugs, carpets and wall and floor coverings in specialised establishments**

This class includes:

- the retail trade of rugs and carpets
- the retail trade of curtains and shades
- the retail trade of wallpaper and floor coverings

This class excludes:

- the retail trade of cork floors (see 47.52)

#### **47.54 Retail trade of household appliances in specialised establishments**

This class excludes:

- the retail trade of audio and video equipment (see 47.43)

#### **47.59 Retail trade of furniture, lighting apparatus and other household use items in specialised establishments**

This class includes:

- the retail trade of furniture for household use
- the retail trade of lighting articles
- the retail trade of different household utensils and silverware, dishes, glassware, porcelain and crockery
- the retail trade of wooden, cork and basketry articles
- the retail trade of non-electrical household appliances
- the retail trade of musical instruments and scores or sheet music
- the retail trade of electrical security alarm systems, such as locking devices, safes, reinforced chambers, without installation or maintenance
- the retail trade of items and equipment for household use n.e.c.

This class excludes:

- the retail trade of antiques (see 47.79)

#### **47.6 Retail trade of cultural and recreational items in specialised establishments**

This group includes the retail trade, in specialised establishments, of cultural and recreational items, such as books, newspapers, musical and video recordings, sporting goods, games and toys.

##### **47.61 Retail trade of books in specialised establishments**

This class includes:

- the retail trade of all types of books

This class excludes:

- the retail trade of antique or second hand books (see 47.79)

##### **47.62 Retail trade of newspapers and stationery in specialised establishments**

This class also includes:

- the retail trade of office material, such as pens, pencils, paper, etc.

##### **47.63 Retail trade of music and video recordings in specialised establishments**



This class includes:

- the retail trade of discs, tapes, compact discs and music cassettes
- the retail trade of videotapes and DVDs

This class also includes:

- the retail trade of virgin tapes and discs

#### **47.64 Retail trade of sporting goods in specialised establishments**

This class includes:

- the retail trade of sporting goods, fishing articles, camping articles, boats and bicycles

#### **47.65 Retail trade of games and toys in specialised establishments**

This class includes:

- the retail trade of games and toys made of any material

This class excludes:

- the retail trade of videogame consoles (see 47.41)
- the retail trade of computer programmes not manufactured according to specifications, including videogames (see 47.41)

#### **47.7 Retail trade of other articles in specialised establishments**

This group includes the retail trade, in specialised establishments, of a certain group of products not included in other parts of the classification, such as clothing, footwear and leather items, pharmaceutical products and medical items, watches, souvenirs, cleaning items, weapons, flowers, pets and others. This also includes the retail sale of second-hand goods in specialised establishments

#### **47.71 Retail trade of clothing in specialised establishments**

This class includes:

- the retail trade of clothing
- the retail trade of fur articles
- the retail trade of clothing accessories, such as gloves, ties, braces, etc.

This class excludes:

- the retail trade of textiles (see 47.51)

#### **47.72 Retail trade of footwear and leather items in specialised establishments**

This class includes:

- the retail trade of footwear

- the retail trade of leather items
- the retail trade of travel items made of leather or imitation leather

This class excludes:

- the retail trade of special sports footwear, such as ski boots (see 47.64)

#### **47.73 Retail trade of pharmaceutical products in specialised establishments**

This class includes:

- the retail trade of pharmaceutical products

#### **47.74 Retail trade of medical and orthopaedic articles in specialised establishments**

#### **47.75 Retail trade of cosmetic and hygiene products in specialised establishments**

This class includes:

- the retail trade of drugstore, cosmetic and hygiene products

#### **47.76 Retail trade of flowers, plants, seeds, fertilisers, pets and food for them in specialised establishments**

#### **47.77 Retail trade of clock and watch items and jewellery in specialised establishments**

#### **47.78 Other retail trade of new items in specialised establishments**

This class includes:

- the retail trade of photographic, optical and precision material
- the activities of opticians
- the retail trade of souvenirs, craftwork and religious items
- the activities of commercial art galleries
- the retail trade of liquid fuels, liquid gas bottles, coal and firewood for household use
- the retail trade of weapons and ammunition
- the retail trade of stamps and coins
- services for the retail trade of art galleries
- the retail trade of non-food products n.e.c.

#### **47.79 Retail trade of second-hand items in establishments**

This class includes:

- the retail trade of second-hand books
- the retail trade of other second-hand items

- the retail trade of antiques
- the activities of (retail) auction houses

This class excludes:

- the retail trade of second-hand motor vehicles (see 45.1)
- the activities of online auctions and other auctions not carried out in (retail) establishments (see 47.91 and 47.99)
- the activities of pawn shops (see 64.92)

#### **47.8 Retail trade in stalls and in markets**

This groups includes the retail trade of any type of new or second-hand products in travelling stands located either on the street or in markets created for that purpose

##### **47.81 Retail trade of food, beverages and tobacco products in stalls and in markets**

This class excludes:

- the retail trade of food apt for immediate consumption (travelling food salespersons) (see 56.10)

##### **47.82 Retail trade of textile products, clothing and footwear in stalls and in markets**

##### **47.89 Retail trade of other products in stalls and in markets**

This class includes:

- the retail trade of other types of goods in stalls and in markets, such as:
  - rugs and carpets
  - books
  - games and toys
  - household devices and consumer electronics
  - music and video recorders

#### **47.9 Retail trade not carried out in establishments, nor in stands or markets**

This group includes the retail trade activities carried out by mail order, online, with home delivery, with vending machines, etc.

##### **47.91 Retail trade by mail order or online**

This class includes the retail trade activities by mail order or online, that is, the retail trade in which the buyer chooses the products from advertising commercials, information catalogues provided on a website, samples or any other type of offer, and carries out her/his order by post, telephone or online (usually done by the special means provided by a website). The products purchased may be downloaded directly from the Internet or delivered physically to the customer.

This class includes:

- the retail trade of any type of product by post
- the retail trade of any type of product online

This class also includes:

- direct sales via television, radio or telephone
- (retail) auctions online

This class excludes:

- retail sales of motor vehicles and their spare parts and accessories online (see groups 45.1 and 45.3)
- the retail sales of motorcycles and their spare parts and accessories online (see 45.40)

#### **47.99 Other retail trade not carried out in establishments, nor in stands nor markets**

This class includes:

- the retail trade of any type of product that is carried out in a way that is not included in any of the previous classes:
  - by direct sale or travelling salespersons (home delivery)
  - by vending machine, etc.
- direct sale of fuel (fuel for heating, firewood, etc.) delivered to the client's installations
- the activities of the auctions not carried out in establishments (retail, except online)
- the retail trade, by intermediaries, not carried out in establishments

## Annex 2. Groups, economic activity sectors and sub-sectors and their equivalence with CNAE-2009

GROUPING	SECTOR	CNAE-2009 (Groups)	SUB-SECTOR	CNAE-2009 (classes)
<b>45 Sale and repair of motor vehicles and motorcycles</b>	Sale of motor vehicles	451	Sale of motor vehicles	4511, 4519
	Maintenance and repair of motor vehicles	452	Maintenance and repair of motor vehicles	4520
	Sale of motor vehicle spare parts and accessories	453	Sale of motor vehicle spare parts and accessories	4531,4532
	Sale, maintenance and repair of motorcycles and related spare parts and accessories	454	Sale, maintenance and repair of motorcycles and related spare parts and accessories	4540
<b>46 Wholesale trade of trade intermediaries, except of motor vehicles and motorcycles</b>	Trade intermediaries	461	Intermediaries involved in the trade of agricultural raw materials, live animals, textile raw materials and semi-finished goods	4611
			Intermediaries involved in the trade of fuels, ores, metals and industrial chemical products	4612
			Intermediaries involved in the trade of timber and building materials	4613
			Intermediaries involved in the trade of machinery, industrial equipment, ships and aircraft	4614
			Intermediaries involved in the trade of furniture, household goods and hardware	4615
			Intermediaries involved in the trade of textiles, clothing, furs, footwear and leather goods	4616
			Intermediaries involved in the trade of food, beverages and tobacco	4617
			Specialised intermediaries involved in the sale of other specific products	4618
			Intermediaries involved in the trade of a variety of goods	4619
	Wholesale of agricultural raw materials and live animals	462	Wholesale trade of grain, raw tobacco, seeds and animal feeds	4621
			Wholesale of flowers and plants	4622
			Wholesale trade of live animals	4623
			Wholesale of hides, skins and leather	4624
	Wholesale of food, beverages and tobacco	463	Wholesale of fruit and vegetables	4631
			Wholesale of meat and meat products	4632
			Wholesale trade of dairy products, eggs, and edible oils and fats	4633
			Wholesale of beverages	4634
			Wholesale of tobacco products	4635
			Wholesale of sugar, chocolate and confectionery	4636
Wholesale of coffee, tea, cocoa and spices			4637	
Wholesale of other food, including fish, crustaceans and molluscs			4638	
Non-specialized wholesale trade of food, beverages and tobacco	4639			

GROUPING	SECTOR	CNAE-2009 (Groups)	SUB-SECTOR	CNAE-2009 (classes)
<b>46 Wholesale trade and trade intermediaries, except of motor vehicles and motorcycles</b>	Wholesale of household goods	464	Wholesale of textiles	4641
			Wholesale of clothing and footwear	4642
			Wholesale of electrical household appliances	4643
			Wholesale trade of china, glassware and cleaning articles	4644
			Wholesale trade of toiletries and cosmetics	4645
			Wholesale of pharmaceutical products	4646
			Wholesale trade of furniture, rugs, lighting appliances, clocks, jewellery and other articles for domestic use	4647,4648,4649
	Wholesale of equipment for information and communications technologies	465	Wholesale trade of computers, computer peripheral equipment and software	4651
			Wholesale of other electronic and telecommunications parts and components	4652
	Wholesale of other machinery, equipment and supplies	466	Wholesale trade of agricultural machinery, equipment and supplies	4661
			Wholesale of machine-tools	4662
			Wholesale trade of machinery for mining, construction and civil engineering	4663
			Wholesale of machinery for the textile industry and of sewing and knitting machines	4664
			Wholesale trade of furniture other office machinery and equipment	4665,4666
			Wholesale trade of other machinery and equipment	4669
	Other specialised wholesale trade	467	Wholesale of solid, liquid and gaseous fuels and similar products	4671
			Wholesale of metals and metal ores	4672
			Wholesale of wood, construction materials and sanitary equipment	4673
			Wholesale of hardware, plumbing and heating equipment and supplies	4674
			Wholesale of chemical products	4675
			Wholesale of other intermediate products	4676
			Wholesale of waste and scrap	4677
	Non-specialised wholesale trade	469	Non-specialised wholesale trade	4690
<b>47 Retail trade, except motor vehicles and motorcycles</b>	Retail in non-specialised establishments	471	Retail trade, in non-specialized stores, with food, beverages and tobacco predominating	4711
			Other retail trade in non-specialised establishments	4719
	Retail trade in food, beverages and tobacco in specialised establishments	472	Retail trade of fruits and vegetables in specialised establishments	4721
			Retail trade of meat and meat products in specialised establishments	4722
			Retail trade of fish and shellfish in specialised establishments	4723

GROUPING	SECTOR	CNAE-2009 (Groups)	SUB-SECTOR	CNAE-2009 (classes)
			Retail trade of bread, cakes, flour confectionery and sugar confectionery in specialised establishments	4724
			Retail trade of beverages in specialised establishments	4725
			Retail trade of tobacco products in specialised establishments	4726
			Other retail trade of food products in specialised establishments	4729
	Retail trade of fuel for automotion in specialised establishments	473	Retail trade of fuel for automotion in specialised establishments	4730
	Retail trade of IT equipment, cultural and recreational articles and other articles for domestic use in specialised establishments	474,475,476,477	Retail trade of telecommunication equipment, sport articles, flowers, clocks,... in specialized establishments	4741,4742,4764,4765,4776,4777,4778
			Retail trade of audio and video equipment, household appliances and music and video recording in specialised establishments	4743,4754,4763
			Retail trade of textiles in specialised establishments	4751
			Retail trade of hardware goods, paint and glass in specialised establishments	4752
			Retail trade of rugs and furniture in specialised establishments	4753,4759
			Retail trade of books in specialised establishments	4761
			Retail trade of newspapers and stationery in specialised establishments	4762
			Retail trade of clothing in specialised establishments	4771
			Other retail trade in footwear and leather goods in specialised establishments	4772
			Retail trade of pharmaceutical products in specialised establishments	4773
			Retail trade of medical and orthopaedic articles in specialised establishments	4774
			Retail trade of cosmetic and hygiene products in specialised establishments	4775
			Retail trade of second hand goods in specialised	4779
	Retail sale via stands and markets	478	Retail sale via stalls and markets	478
	Retail trade not carried out in establishments or stands or markets	479	Mail order or online retail trade	4791
			Other retail trade not carried out in establishments or in stands or markets	4799

## Annex 3. Sub-sectors and stratification by size of the enterprise, according to the number of employees

The business population existing in the CBR has been stratified by Autonomous Community, by economic activity and number of employees in accordance with the following sections:

- 00 Without employees
- 11 1 and 2 employees
- 12 3 to 5 employees
- 13 6 to 9 employees
- 14 10 to 19 employees
- 15 20 to 49 employees
- 16 50 or more employees

An optimum allocation is established, researching the last bracket exhaustively and carrying out a systematic selection in the remaining brackets. The following table details stratification by size of the enterprise used in each sub-sector.

SUB-SECTOR	Stratification by size of the enterprise	Exhaustiveness Criteria
4511, 4519 Sale of motor vehicles	00, 11, (12+13), 14, 15, 16+	50 or more employees
4520 Maintenance and repair of motor vehicles	00, 11, (12+13), 14, 15, 16+	50 or more employees
4531, 4532 Trade of motor vehicle spare parts and accessories	00, 11, (12+13), 14, 15, 16+	50 or more employees
4540 Sale, maintenance and repair of motorcycles and related spare parts and accessories	00, 11, (12+13), 14, 15, 16+	50 or more employees
4611 Intermediaries involved in the trade of agrarian raw materials, live animals, textile raw materials and semi-finished goods	00, 11, (12+13), (14+15), 16+	50 or more employees
4612 Intermediaries involved in the trade of fuels, minerals, metals and industrial chemical products	00, 11, (12+13), (14+15), 16+	50 or more employees
4613 Intermediaries involved in the trade of timber and building materials	00, 11, (12+13), (14+15), 16+	50 or more employees
4614 Intermediaries involved in the trade of machinery, industrial equipment, ships and aircraft	00, 11, (12+13), (14+15), 16+	50 or more employees
4615 Intermediaries involved in the trade of furniture, household goods and hardware	00, 11, (12+13), (14+15), 16+	50 or more employees
4616 Intermediaries involved in the trade of textiles, clothing, furs, footwear and leather goods	00, 11, (12+13), (14+15), 16+	50 or more employees
4617 Intermediaries involved in the trade of food, beverages and tobacco	00, 11, (12+13), (14+15), 16+	50 or more employees
4618 Specialised trade intermediaries involved in the sale of other specific products	00, 11, (12+13), (14+15), 16+	50 or more employees
4619 Intermediaries involved in the sale of a variety of goods	00, 11, (12+13), (14+15), 16+	50 or more employees
4621 Wholesale of grains, raw tobacco, seeds and animal feed	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4622 Wholesale trade of flowers and plants	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4623 Wholesale trade of live animals	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4624 Wholesale trade of hides, skins and leather	(00+11), 12, 13, 14, 15, 16+	50 or more employees



<b>SUB-SECTOR</b>	<b>Stratification by size of the enterprise</b>	<b>Exhaustiveness Criteria</b>
4631 Wholesale trade of fruit and vegetables	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4632 Wholesale trade of meat and meat products	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4633 Wholesale trade of dairy products, eggs, and edible oils and fats	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4634 Wholesale trade of beverages	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4635 Wholesale trade of tobacco products	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4636 Wholesale trade of sugar, chocolate and confectionery	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4637 Wholesale trade of coffee, tea, cocoa and spices	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4638 Wholesale trade of other food, including fish, crustaceans and molluscs	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4639 Non-specialized wholesale trade of food products, beverages and tobacco	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4641 Wholesale trade of textiles	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4642 Wholesale trade of clothing and footwear	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4643 Wholesale trade of electrical household appliances	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4644 Wholesale trade of china, glassware and cleaning items	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4645 Wholesale trade of toiletries and cosmetic products	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4646 Wholesale trade of pharmaceutical products	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4647,4648,4649 Wholesale trade of furniture, rugs, lighting appliances, clocks, jewellery and other articles for domestic use	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4651 Wholesale of computers, computer peripheral equipment and software	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4652 Wholesale trade of electronic and telecommunications equipment and components	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4661 Wholesale trade of agricultural machinery, equipment and supplies	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4662 Wholesale trade of machine-tools	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4663 Wholesale trade of machinery for mining, construction and civil engineering	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4664 Wholesale trade of machinery for the textile industry and of sewing and knitting machines	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4665,4666 Wholesale trade of furniture, other office machinery and equipment	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4669 Other wholesale	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4671 Wholesale trade of solid, liquid and gaseous fuels and similar products	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4672 Wholesale trade of metals and metal ores	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4673 Wholesale trade of wood, construction materials and sanitation equipment	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4674 Wholesale trade of hardware, plumbing and heating equipment and supplies	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4675 Wholesale trade of chemical products	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4676 Wholesale trade of other semi-finished products	(00+11), 12, 13, 14, 15, 16+	50 or more employees

<b>SUB-SECTOR</b>	<b>Stratification by size of the enterprise</b>	<b>Exhaustiveness Criteria</b>
4677 Wholesale trade of scrap and waste products	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4690 Other wholesale	(00+11), 12, 13, 14, 15, 16+	50 or more employees
4711 Retail trade in non-specialized establishments, with food, beverages and tobacco predominating	00, 11, (12+13), (14+15), 16+	50 or more employees
4719 Other retail trade in non-specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4721 Retail trade of fruit and vegetables in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4722 Retail trade of meat and meat products in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4723 Retail trade of fish and seafood in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4724 Retail trade of bread, cakes, flour confectionery and sugar confectionery in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4725 Retail trade of beverages in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4726 Retail trade of tobacco products in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4729 Other retail trade of food products in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4730 Retail trade of fuel for automotion in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4741,4742,4764,4765,4776,4777,4778 Retail trade of telecommunication equipment, sport articles, games, flowers, clocks,... in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4743,4754,4763 Retail trade of audio and video equipment, household appliances and music and video recording in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4751 Retail trade of textiles in specialized establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4752 Retail trade of hardware goods, paint and glass in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4753,4759 Retail trade of rugs and furniture in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4761 Retail trade of books in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4762 Retail trade of newspapers and stationery in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4771 Retail trade of clothing in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4772 Retail trade of footwear and leather items in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4773 Retail trade of pharmaceutical products in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4774 Retail trade of medical and orthopaedic articles in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4775 Retail trade of cosmetic and hygiene products in specialised establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
4779 Retail trade of second-hand items in establishments	00, 11, (12+13), (14+15), 16+	50 or more employees
478 Retail trade in stands and in markets	00, 11, (12+13), (14+15), 16+	50 or more employees
4791 Retail trade by mail order or online	00, 11, (12+13), (14+15), 16+	50 or more employees
4799 Other retail trade not carried out in establishments, nor in stands nor markets	00, 11, (12+13), (14+15), 16+	50 or more employees