

# Methodological notes

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## Objectives

The main objective of the Annual Services Survey is the study of structural and economic characteristics of companies that make up this sector. This is the most important study for the economy in terms of gross domestic product and creation of employment, which has significantly increased over the last few years.

To achieve this objective information relating to various company characteristics, such as main activity, legal nature, activity period, premises, variables on the structure of employment and accounting data such as purchases and expenses, income, capital transactions and taxes are covered.

The information obtained must meet a set of basic requirements such as being comparable on an international level, covering the needs for information demanded by various statistics users and being a useful National Accounting tool.

Another objective is to evaluate the quality of directories used in the surveys and how appropriate the questionnaires are to the reality of the sectors studied.

Finally, it is worth noting, in agreement with Regulation 295/2008 from the European Union Council on company structural statistics, all the member states should annually supply information on certain services company variables, just as with companies whose main activity includes industry, construction, trade or financial intermediation.

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## Scope

The survey's scope is defined with respect to the population researched, time, and space.

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### POPULATION SCOPE

The population object of the Annual Services Survey is made up of companies whose main activity corresponds to the following CNAE-2009 codes.

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### SECTION H TRANSPORT AND STORAGE

#### **49.10 Intercity passenger transport by rail**

This class includes:

- passenger transport by rail using long-distance networks, set out over a broad geographical area
- passenger transport by intercity rail
- the operating of sleepers or restaurant cars as part of rail companies' operations

This class excludes:

- passenger transport by urban and suburban transit systems (please see 49.31)
- passenger terminal activity (please see 52.21)
- the operating of rail infrastructures and related activities, such as points and line changes (please see 52.21)
- the operating of sleepers or restaurant cars, on loan from independent units (please see 55.90 and 56.10)

#### **49.20 Freight transport by rail**

This class includes:

- freight transport by rail using long-distance rail networks, as well as by short-distance railway lines

This class excludes:

- storage and warehousing (please see 52.10)
- passenger terminal activity (please see 52.21)
- the operating of rail infrastructures and related activities, such as points and line changes (please see 52.21)
- cargo handling (please see 52.24)

#### **49.31 City and suburban passenger land transport**

This class includes:

- overland passenger transport by urban and suburban transport systems. This may include different forms of overland transport, such as buses, trams, trolleybuses, underground and raised railways, etc. Transportation is along scheduled routes, with a set timetable, picking up and setting down passengers at fixed stops.

This class also includes:

- lines serving the airport or the station
- the operating of funiculars, cable-cars, chairlifts, etc. where they do not form part of city or suburban transit systems.

This class excludes:

- passenger transport by intercity rail (please see 49.10)

#### **49.32 Transport by taxi**

This class also includes:

- private hire or vehicles with a driver

#### **49.39 Other types of land passenger transport n.e.c**

This class includes:

- other passenger transport by road:
  - scheduled long-distance bus services
  - unscheduled coach services for outings, etc.
  - bus services within airports
- the operating of funiculars, cable-cars, chairlifts, etc. where they do not form part of city or suburban transit systems.

This class also includes:

- the operation of school buses and buses for employee transport
- passenger transport by in vehicles drawn by animals or manually

This class excludes:

- transport by ambulance (please see 86.90)

#### **49.41 Freight transportation by road**

This class includes:

- all freight transportation services by road:
  - transporting of logs
  - transporting of animals

- refrigerated transportation
- heavy goods transportation
- freight transportation by weight, including transportation in tanker lorries, such as collecting milk from dairies
- transportation of motor cars
- transportation of waste, excluding collection and disposal

This class also includes:

- renting lorries with drivers
- freight transport by in vehicles drawn by animals or manually

This class excludes:

- transportation of logs within the forest, as part of forestry operations (please see 02.40)
- distribution of water by lorry (please see 36.00)
- terminal services for loading operations (please see 52.21)
- packaging and repackaging services for transport (please see 52.29)
- postal and courier activities (please see 53.10 and 53.20)
- transportation of waste, as an inextricable part of waste collection services (please see 38.11 and 38.12)

#### **49.42 Removals services**

This class includes:

- removals services by road for companies and households

#### **49.50 Transportation via pipelines**

This class includes:

- the transportation of gases, liquids, water, sludge and other products by pipes

This class also includes:

- pumping station activities

This class excludes:

- distribution of natural or manufactured gas, steam or water (please see 35.22, 35.30 and 36.00)
- transportation of liquids by lorry (please see 49.41)

#### **50.10 Sea and coastal water transport**

This class includes:

- passenger sea transport (including coastal), scheduled or otherwise:
  - sightseeing boats or cruise ships
  - activities of ferries, taxi-boats, etc.

This class also includes:

- renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises)

This class excludes:

- onboard bar and restaurant service activities, provided by independent units (please see 56.10 and 56.30)
- renting of pleasure boats and yachts without crew (please see 77.21)
- renting of commercial boats and ships without crew (please see 77.34)
- the operation of "floating casinos" (please see 92.00)

### **50.20 Sea and coastal water transport**

This class includes:

- sea and coastal water transport, scheduled or otherwise
- transportation by towing or pulling barges, oil rigs, etc.

This class also includes:

- renting of crewed vessels for freight sea and coastal water transport

This class excludes:

- storage and deposit of goods (please see 52.10)
- port services and other ancillary activities such as docking, piloting, unloading of goods in barges from the ship to land, lifeboat service (please see 52.22)
- cargo handling (please see 52.24)
- renting of commercial boats and ships without crew (please see 77.34)

### **50 Sea transport and transport by domestic navigable routes**

This class includes:

- the transport of passengers or goods through rivers, canals, lakes and other navigable routes, including ports and docks

This class also includes:

- renting of pleasure boats and yachts with crew for inland waterways transport

This class excludes:

- renting of pleasure boats and yachts without crew (please see 77.21)

### **50.40 Sea transport and transport by domestic navigable routes**

This class includes:

- the transport of passengers or goods through rivers, canals, lakes and other navigable routes, including ports and docks

This class also includes:

- renting of vessels with crew for inland waterways freight transportation

This class excludes:

- cargo handling (please see 52.24)
- renting of commercial boats and ships without crew (please see 77.34)

### **51.10 Passenger Air transport**

This class includes:

- passenger air transport by scheduled route and timetable
- passenger charter flights
- flights making tourist or sightseeing trips

This class also includes:

- renting of means of air transport with a pilot for transporting passengers
- general aviation activities, such as:
  - passenger transport via flying clubs for instructions or leisure

This class excludes:

- renting of means of air transport without a pilot (please see 77.35)

### **51.21 Freight Air transport**

This class includes:

- freight air transport by scheduled route and timetable
- Non-scheduled freight air transport

This class also includes:

- renting of means of air transport with a pilot for freight transportation

### **51.22 Space transportation**

This class includes:

- the launching of satellites and space vehicles
- passenger and freight space transportation

### **52.10 Storage and warehousing**

This class includes:

- the operation of storage and warehousing facilities for all types of goods:
  - the operation of silos, general stores for goods, cold stores, storage tanks, etc.

This class also includes:

- storage and deposit of goods in free zones
- deep-freezing services

This class excludes:

- the operation of parking facilities for motor vehicles (please see 52.21)
- the operation of private warehouses for personal use (please see 68.20)
- the renting of vacant spaces (please see 68.20)

### **52.21 Other supporting overland transport activities**

This class includes:

- activities related to land passenger, livestock or freight transport:
  - the operation of terminal services, such as railway and bus, stations for loading operations
  - the operation of railway infrastructure
  - the operation of roads, bridges, tunnels, car parks or garages, cycle racks, winter storage of caravans
- points and rail change operations
- trailers and highway assistance

This class also includes:

- liquefying gas for transportation

This class excludes:

- cargo handling (please see 52.24)

### **52.22 Activities connected to sea transport and transport by domestic navigable routes**

This class includes:

- activities related to sea and river passenger, livestock or freight transport:
  - the operation of terminal services, such as ports and quays
  - the operation of canal locks, etc.
  - activities relating to navigation, piloting and docking
  - activities relating to unloading of goods in barges from the ship to land and activities relating to lifeboat services

- lighthouse activities

This class excludes:

- cargo handling (please see 52.24)
- the operation of marinas (please see 93.29).

### **52.23 Other supporting air transport activities**

This class includes:

- other supporting passenger, livestock or freight air transport activities:
  - the operation of terminal services, such as airports, etc.
  - activities relating to air traffic control and airports
  - activities relating to airport ground services, etc.

This class also includes:

- fire prevention and firefighting services at airports

This class excludes:

- cargo handling (please see 52.24)
- the operation of flying schools (please see 85.32, 85.53)

### **52.24 Cargo handling**

This class includes:

- the loading and unloading of freight or passenger goods and equipment regardless of the mode of transport used
- unloading operations
- the loading and unloading of railway goods wagons

This class excludes:

- the operation of terminal services (please see 52.21, 52.22 and 52.23 )

### **52.29 Other supporting transport activities**

This class includes:

- issuing of goods
- planning and organisation of freight transport operations by road, sea or air
- the organising of individual or group consignments (including collection and distribution of goods and grouping of consignments)
- the obtaining and issuing of transport documents and route maps
- activities relating to customs officers
- activities relating to agencies which transport freight by sea and by air
- intermediation activities for shipping and aircraft space
- operations of cargo handling, such as temporary packaging of goods for the sole purpose of protecting them during transportation, unpacking, the taking of samples and weighting of goods

This class excludes:

- postal activities (please see 56.20)
- provision of insurance for vehicles, vessels, aircraft and transport (please see 65.12)
- activities relating to travel agencies (please see 79.11)
- activities relating to tour operators (please see 79.12)
- tourist support activities (please see 79.90)

### **53.10 Postal activities subject to the obligation of universal service**

This class comprises activities relating to postal services, which function subject to the obligation of universal service. Activities include the use of universal service infrastructure, including retail outlets, classifying and processing facilities, and transport routes for collecting and delivering post. Delivery may include correspondence, that is, letters, postcards, printed matter (newspapers, periodical publications, advertising, etc.), small packages, goods or documents. Other services necessary for supporting the obligation of universal service are included.

This class includes:

- the collection, classification, transportation and delivery (national or international) of correspondence and small packages (suitable for sending by post) by the postal services, which function subject to the obligation of universal service. One or more means of transport may be used, and the activity may be carried out by means of private transport or by means of public transport.
- the collection of correspondence and packets in postal boxes and sub post offices

This class excludes:

- postal orders and activities relating to post office savings banks and to the sending of money (please see 64.19)

### **53.20 Courier activities other than national post activities**

This class includes:

- the collection, classification, transportation and delivery (national or international) of correspondence and small packages (suitable for sending by post) by companies, which do not function subject to the obligation of universal service. One or more means of transport may be used, and the activity may be carried out by means of private transport or by means of public transport.

This class also includes:

- home delivery services

This class excludes:

- freight transportation, [please see (by transport modality) 49.20, 49.41, 50.20, 50.40, 51.21 and 51.22]

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## **SECTION I ACCOMMODATION AND FOOD SERVICE ACTIVITIES**

### **55.10 Hotels and similar accommodation**

This class comprises the provision of accommodation, normally by days or weeks, mainly for short stays by tourists. It comprises the provision of accommodation in furnished rooms or suites. The service comprises cleaning and daily tidying of the room. They may offer other services such as catering, parking, laundry, swimming pool and gymnasium, leisure facilities as well as meeting and conference rooms.

This class comprises accommodation provided by:

- hotels
- tourist complexes
- aparthotels
- motels

This class excludes:

- the provision of furnished or unfurnished houses and apartments, whose use is more permanent, normally by months or years (please see division 68)

#### **55.20 Tourist accommodation and other short-stay accommodation**

This class comprises the provision of accommodation, normally by days or weeks, mainly for short stays by tourists, in spaces with their own entrance, consisting of furnished rooms or living, eating, and sleeping areas with cooking facilities or fully fitted kitchens. It may comprise flats or apartments in small buildings or clusters of buildings, with several storeys and independent, or else bungalows, villas or cottages and single-storey cabins. Complementary services offered are minimal or non-existent.

This class comprises accommodation provided by:

- camps and other vacation homes
- apartments and bungalows
- cottages and cabins without cleaning services and similar
- youth hostels and mountain refuges

This class excludes:

- the provision of accommodation for short stays, with daily room cleaning and tidying and catering services (please see 55.10)
- the provision of furnished or unfurnished houses and apartments, whose use is more permanent, normally by months or years (please see division 68)

#### **55.30 Campsites, including caravan sites**

This class includes:

- the provision of accommodation on campsites, caravan sites, leisure campsites and hunting and fishing campsites, for short stays
- provision of space and facilities for recreational vehicles

This class comprises accommodation provided by:

- refuges or bivouacs for pitching tents or laying sleeping bags

This class excludes:

- cabins, hostels and mountain refuges (please see 55.20)

#### **55.90 Other lodgings**

This class comprises the provision of temporary accommodation or more long-term accommodation in single or shared rooms, or in students' residences, hotels for migrant workers (seasonal workers) and similar.

This class includes:

- student residences
- school residences
- hostels for workers
- pensions and guesthouses
- sleepers

#### **56.10 Restaurants and food stands**

This class comprises the provision of food services to customers, whether it be table services or self service with an assortment of products, whether the food is consumed on the premises, to take away or for home delivery. This section includes meals prepared



and served for immediate consumption sold from motorised vehicles or from unmotorised carts.

This class includes the activities:

- restaurants
- cafes
- fast-food restaurants
- places offering food to take away
- ice-cream cart salespersons
- itinerant food carts
- preparation of food in stands of markets

This class also includes:

- activities of restaurants and bars related to transport, provided by independent units

This class excludes:

- retail trade of food by means of vending machines (please see 47.99)
- operating catering service awards (please see 56.29)

#### **56.21 Catering for events**

This class includes the provision of meals depending on contractual agreements with the customer, in the place specified by him or her and for a specific event.

This class excludes:

- the preparation of perishable food products for resale (please see 10.89)
- Retail trade of food partitioning 47)

#### **56.29 Other food serving services**

This class comprises the industrial provision of prepared meals, that is, catering depending on contractual agreements with the customer and over a specific period.

This also comprises the operating of a catering service in such as sporting facilities or similar. Food is usually prepared in a central unit.

This class includes:

- activities of catering contractors (for example for transport companies)
- the operating of a catering service in such as sporting facilities or similar.
- the operation of canteens or cafeterias (for example, in factories, offices, hospitals or schools) subject to an award

This class excludes:

- the preparation of perishable food products for resale (please see 10.89)
- Retail trade of food partitioning 47)

#### **56.30 Bars**

This class comprises the preparation and serving of drinks for immediate consumption on the same premises.

This class includes the activities:

- bars
- inns
- cocktail bars
- disco bars and discopubs (where the primary activity is serving drinks)
- beer halls
- coffee

- juice bars
- itinerant drinks sellers

This class excludes:

- the reselling of prepared/packaged drinks (please see 47)
- retail trade of food by means of vending machines (please see 47.99)
  - the operation of discoteques and dance clubs where no drinks are served (please see 93.29)

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## SECTION J INFORMATION AND COMMUNICATION

### **58.11 Publishing of books**

This class includes the activities publishing of books in printed format, electronic format (CD, electronic screens, etc.), audio books or online books.

This includes:

- the publishing of books, leaflets and similar publications, including the publishing of dictionaries and encyclopaedias
- the publishing of atlases, maps and streetmaps
- the publishing of audio books
- the publishing of encyclopaedias, etc. on CD-ROM

This class excludes:

- the production of globes (please see 32.99)
- the publishing of advertising material (please see 58.19)
- the publishing of music and music scores (please see 59.20)
- the activities of independent authors (please see 90.03)

### **58.12 Publishing of directories and postal address guides**

With class comprises the publishing of lists of data/information (databases), whose format but not its content is subject to protection. These lists may be published in printed or electronic format.

This class includes:

- the publishing of postal address lists
- the publishing of telephone directories
- the publishing of other types of directories and compilations, such as case law, pharmaceutical vademecums, etc.

### **58.13 Publishing of newspapers**

With class comprises the publishing of newspapers, including advertisers, at least four times per week. This publishing may be in printed or electronic format, including online.

This class excludes:

- passenger terminal activity (please see 52.21)

### **58.14 Publishing of journals and periodicals**

This class comprises the publishing of newspapers and other periodical publications, less than four times per week. This publishing may be in printed or electronic format, including online. This section includes the publishing of radio and television programmes.

### **58.19 Other publishing activities**

This class includes:

- publishing (including online publishing) of:
  - catalogues
  - photography, engravings and postcards
  - greetings cards
  - forms
  - posters, art reproductions
  - advertising material
  - other materials
- online publishing of statistics and other information

This class excludes:

- publishing of advertising newspapers (please see 58.13)
- the online provision of software programs (applications hosting and the provision of applications services) (please see 63.11)

### **58.21 Publishing of videogames**

This class includes:

- publishing of computer games for all types of platform

### **58.29 Publishing of software**

This class includes:

- publishing of standard software (not bespoke), including translation or adaptation for a particular market, in-house, of non-bespoke software.
  - operating systems
  - business and other types of application

This class excludes:

- the reproduction of IT programs (please see 18.20)
- retail trade of non-bespoke software (please see 47.99)
- the production of computer programs not related to publishing, including translation or adaptation of non-customised programs for a specific market, carried out for third parties (please see 62.01)
- the online provision of software programs (applications hosting and the provision of applications services) (please see 63.11)

### **59.11 Cinematographic, video and television production activities**

This class includes:

- cinematographic, video and television production (series, documentaries, etc.), or of advertisements for TV.

This class excludes:

- copying of films (except reproduction of films for reproduction on cinema screens), as well as reproduction of audiovisual material from original recordings (please see 18.20)
- wholesale trade of recorded video tapes, CDs and DVDs (please see 46.43)
- wholesale trade of blank video tapes, CDs and DVDs (please see 46.52)
- retail trade of recorded video tapes, CDs and DVDs (please see 47.63)
- post-production activities (please see 59.12)
- sound recording and recording of books on tape (please see 59.20)
- television broadcasting (please see 60.2)
- creation of the complete programme of a television channel (please see 60.2)

- developing of film, except for those intended for the film industry (please see 74.20)
- the activities of theatrical and artistic agents or those of agencies (please see 74.90)
- the rental of video tapes, DVDs to the general public (please see 77.22)
- real-time subtitling (that is, simultaneous) of meetings, conferences, etc. broadcast live by television (please see 82.99)
- activities carried out on a freelance basis by actors and actresses, animators, directors, scenographers and technical specialists (please see 90.0)

#### **59.12 Cinematographic, video and television post-production activities**

This class comprises post-production activities such as editing, transfer of film/tapes, adding of text, subtitles, credits, hidden subtitles, computer generated images, animation and special effects, developing of celluloid films, activities of celluloid film laboratories and activities of laboratories specialising in animated films.

This class also includes:

- film libraries with image archives, etc.

This class excludes:

- copying of films (except reproduction of films for reproduction on cinema screens), as well as reproduction of audiovisual material from original recordings (please see 18.20)
- wholesale trade of recorded video tapes, CDs and DVDs (please see 46.43)
- wholesale trade of blank video tapes, CDs and DVDs (please see 46.52)
- retail trade of recorded video tapes, CDs and DVDs (please see 47.63)
- developing of film, except for those intended for the film industry (please see 74.20)
- the rental of video tapes, DVDs to the general public (please see 77.22)
- activities carried out on a freelance basis by actors and actresses, animators, directors, scenographers and technical specialists (please see 90.0)

#### **59.13 Cinematographic, video and television distribution activities**

This class includes:

- distribution of celluloid films, video tapes, DVDs and similar products to cinema screens, television channels and projection companies

This class also includes:

- the acquisition of distribution rights for celluloid films, video tapes and DVDs.

This class excludes:

- copying of films, as well as reproduction of audiovisual material from original recordings (please see 18.20)
- wholesale trade of recorded video tapes, CDs and DVDs (please see 46.43)
- retail trade of recorded video tapes, CDs and DVDs (please see 47.63)

#### **59.14 Motion picture projection**

This class includes:

- the projection of video films or videos on cinema screens in the open air or in other projection rooms
- the activities of video clubs.

#### **59.20 Sound recording and music editing activities**

This class comprises original sound production recording activities, such as tapes or CDs; as well as publication, promotion and distribution of recordings to wholesalers, retailers or direct to the public. These activities may or may not form part of the same unit as the production of original recordings. If they do not, the unit performing these activi-

ties must obtain reproduction and distribution rights for original recordings. This class also comprises sound recording services in a studio or elsewhere, including the production of recorded radio programmes (in other words, not live).

It likewise comprises the activities of music publishing, that is, the activities of acquiring and registering copyrights for musical compositions; the promotion, authorisation and use of these compositions in recordings, on the radio, on television and in cinemas, live performances and printed or other types of media. The units participating in these activities may be owners of rights or act as administrators of music rights, on behalf of their owners. This section includes the publishing of music and music scores.

#### **60.10 Broadcasting activities**

This class includes:

- the activities of broadcasting audio signals by means of broadcasting facilities and studios for transmitting spoken programmes to the public or to subscribers.

This class also includes:

- the activities of radio stations, that is, the setting up and transmission of spoken programmes to subscribers over the airwaves, by cable or by satellite.
- online radio broadcasting activities (online radio stations).
- the issuing of data integrated with the radio broadcast.

This class excludes:

- recorded radio programme production (please see 59.20)

#### **60.20 Radio and television programming and broadcasting activities**

This class comprises creation of the complete programme of a television channel, from the purchasing of programme components (for example, films, documentaries, etc.) to in-house production of components (for example, local news, live reports) or a combination of the two options.

This complete television programme may be broadcasting the production units or else produced for transmission by third-party distributors, such as cable broadcasting companies by cable or satellite television providers.

Programming may be general or specialised in nature (for example, limited format such as news, sport, educational programmes or those for younger viewers). This class comprises programming made available to users free of charge, as well as subscription-only programming. Programming of on-demand video channels is also included here.

This class also comprises distribution of data integrated with television dissemination.

This class excludes:

- television programme production activities (films, documentaries, talk shows, adverts, etc.) not associated with their dissemination (please see 59.11)
- the combination of a package of channels and its distribution, without programming (please see 61)

#### **61.10 Telecommunications by cable**

This class comprises the activities of operation, maintenance or concession or access to facilities for transmitting voice, data, text, sound and video using a telecommunications by cable infrastructure:

- the operation and maintenance of switching and transmission facilities in order to provide end to end communications via landlines, microwaves or a mixture of landlines and satellite links
- the operation of cable distribution systems (for example, distribution of data and television signals)
- the provision of telegraph communications and other non-vocal ones using their own facilities.

Transmission facilities carrying out these activities may do so using one or more technologies

This class also includes:

- purchasing network access and capacity awarded by network owners and operators, as well as the provision of telecommunications services not using this capacity to companies and households
- the provision of Internet access by the operator of the cable infrastructure

This class excludes:

- telecommunications resellers (please see 61.90)

#### **61.20 Wireless telecommunications**

This class includes:

- this class comprises the operation, maintenance or concession or access to facilities for transmitting voice, data, text, sound and video using a wireless telecommunications cable infrastructure
- the activities of maintaining and operating wireless telecommunication networks such as localisers, mobiles, etc

These services provide a one-way transmission via the airwaves, and may be based on a single technology or more.

This class also includes:

- purchasing network access and capacity awarded by network owners and operators, as well as the provision of wireless telecommunications services (except by satellite) using this capacity to companies and households
- the provision of Internet access by the operator of the wireless infrastructure

This class excludes:

- telecommunications resellers (please see 61.90)

#### **61.30 Telecommunications by satellite**

This class includes:

- activities of operation, maintenance or concession or access to facilities for transmitting voice, data, text, sound and video using a satellite telecommunications cable infrastructure
- the provision of visual, oral or textual programming –received over cable networks, local television stations or radio networks–, to consumers via “beamed into the home” satellite transmission systems (the units classified in this section do not usually have their own programming material)

This class also includes:

- the provision of Internet access by the operator of the satellite communication infrastructure.

This class excludes:

- telecommunications resellers (please see 61.90)

### **61.90 Other telecommunications activities**

This class includes:

- the provision of specialised telecommunications applications, such as satellite tracking, telemetry and radar operations.
- the operation of satellite telecommunication terminal stations and associated facilities, connected to one or more terrestrial communication systems and capable of transmitting or receiving telecommunications to/from satellite transmission systems.
- the provision of Internet access via networks between the client and the Internet service provider, which do not belong to the latter and nor are under its control, such as dial-up Internet access, etc.
- the provision of a telephone line and Internet access in facilities open to the public
- provision of services of telecommunications via existing lines:
  - provision of VOIP (Voice over Internet Protocol)
- resellers of telecommunications (in other words, buying and selling network capacity without providing other services)

This class excludes:

- provision of Internet access by telecommunications infrastructure operators (please see 61.10, 61.20, 61.30)

### **62.01 Computer programming activities**

This class comprises writing, modification, checking and computer program assistance services.

This class includes:

- structure and content design, and/or writing program code necessary for creating and implementing:
  - programs for systems (including patches and updates)
  - computer applications (including patches and updates)
  - databases
  - websites
- customisation of computer programs, in other words, modification and configuration of an existing application in order for it to work in the client's IT system environment

This class excludes:

- editing computer program packages (please see 58.29)
- in-house translation or adaptation of non-bespoke computer programs for a specific market (please see 58.29)
- planning and design of computer systems integrating computer equipment, computer programs and communication technology, although the supply of computer programs is an integral part of the service (please see 62.02)

### **62.02 IT consultancy activities**

This class comprises planning and design of computer systems integrating computer equipment, computer programs and communication technology. These services may include training for their users.

This class excludes:

- trade of computer equipment and programs (please see 46.51, 47.41)
- installation of mainframes and similar computers (please see 33.20)
- installation (assembly) of personal computers (please see 62.09)

- installation of computer programs, disaster recovery (please see 62.09)

### **62.03 Computer resource management**

This class comprises management services and in situ operation of the client's computer systems and/or data processing facilities, as well as other related support services.

### **62.09 Other services related to information and computer technologies**

This class comprises other activities related to IT and information technology not included in other sections, such as:

- computer disaster recovery services
- installation (assembly) of personal computers
- computer program installation services.

This class excludes:

- installation of mainframes and similar computers (please see 33.20)
- computer programming (please see 62.01)
- IT consultancy activities (please see 62.02)
- management of computer facilities (please see 62.03)
- data processing and hosting (please see 63.11)

### **63.11 Data processing, hosting and related activities**

This class includes:

- provision of infrastructure for hosting and data processing services, and other activities related to these
- specialised hosting services, such as:
  - hosting of websites
  - continuous image and sound transfer services online
  - hosting of applications
- provision of application services
- general services to mainframe shared use clients
- data processing:
  - the complete processing of data supplied by clients
  - the generation of specialised reports from data supplied by clients
  - data entry services

This class excludes:

- activities in which the provider uses computers only as a tool (classified according to the nature of the services provided)

### **63.12 Web portals**

This class includes:

- operation of websites using a search engine to generate and maintain extensive databases of addresses and web content in a format which aids searching.
- operation of other websites which act as online portals, such as media sites, which update their content at intervals.

This class excludes:

- publishing of books, newspapers, magazines, etc. online (please see division 58)
- online radio and television dissemination (please see division 60)

### **63.91 News agency activities**

This class includes:



- activities of consortia and news agencies, which provide news material, photographs and articles to the media

This class excludes:

- activities of independent graphical reporters (please see 74.20)
- activities of independent reporters (please see 90.03)

#### **63.99 Other information services n.e.c.**

This class comprises other information service provision activities not covered in other categories, such as:

- computer-based telephone information services
- information lookup services carried out on behalf of third parties
- news summary services, press summary services, etc.

This class excludes:

- activities relating to call centres (please see 82.20)

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## SECTION L REAL ESTATE ACTIVITIES

### **68.10 Buying and selling of own real estate**

This class includes:

- merchanting of own or rented real estate:
  - blocks of flats or houses
  - non-residential buildings, including exhibition halls, warehouses and shopping centres
  - land

This class also includes:

- dividing land into plots, without making improvements to them

This class excludes:

- carrying out of building construction projects (property development) destined for sale (please see 41.10)
- division of land and improvements to land (please see 42.99)

### **68.20 Letting of own property**

This class includes:

- letting and management of own or rented real estate:
  - blocks of flats or houses
  - buildings not used as dwellings, including exhibition halls and warehouses
  - land
- the provision of furnished or unfurnished houses and apartments, whose use is more permanent, normally by months or years

This class also includes:

- carrying out of building construction projects (property development) destined for own operation
- the operation of residential areas for mobile homes

This class excludes:

- management of hotels, aparthotels, guesthouses and cheap hotels, campsites and other non-residential establishments or short-term accommodation (please see division 55)

### **68.31 Real estate agencies**

This class includes real estate agent activities

- intermediation in purchasing, selling and letting real estate on behalf of third parties
- activities of consultancy and surveying services in relation to purchasing, selling or letting real estate, on behalf of third parties
- activities of impartial real estate agents who guarantee fulfilment of all the conditions of a real estate transaction

This class excludes:

- legal activities (please see 69.10)

### **68.32 Management and administration of real estate**

This class excludes:

- legal activities (please see 69.10)
  - complete buildings services (combination of services such as general interior cleaning, maintenance and carrying out minor repairs, taking out rubbish, protection and security) (please see 81.10)
- management of facilities such as military bases, prisons and others (except management of computer facilities) (please see 81.10)

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## **SECTION M PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES**

### **69.10 Legal activities**

This class includes:

- legal representation of the interests of one party against those of another, whether or not in court or at other legal bodies, practised or overseen by lawyers belonging to the professional association of lawyers:
  - consultancy and representation in civil lawsuits
  - consultancy and representation in criminal lawsuits
  - consultancy and representation in relation to labour conflicts
- general legal consultancy and preparation of legal documents:
  - social statutes, deeds of incorporation and other, similar documents related to incorporation of companies
  - patents and copyright
  - preparation of deeds, wills, bonds, etc.
- other activities of public lawyers, civil law notaries, arbiters and mediators

This class excludes:

- activities of law courts (please see 84.23)

### **69.20 Accounting, book-keeping, auditing and tax consultancy activities**

This class includes:

- the accounting register of the commercial transactions of companies or other entities
- the preparation and inspection of financial accounts
- inspection of financial accounts and the certification of their exactness
- the preparation of income tax and corporate tax returns
- activities of consultancy and representation dealing with the tax administration agency on behalf of clients

This class excludes:

- the activities of data processing and tabulation (please see 63.11)

- consultancy related to company management regarding accounts systems, budget control procedures (please see 70.22)
- management of charging invoices (please see 82.91)

#### **70.10 Central headquarter activities**

This class comprises the overseeing and management of other units of a company, taking charge of strategic and organisational planning and the function of company decision-making, performing operational control and managing the daily operation of related units.

This class includes the activities:

- central headquarters
- centralised administrative offices
- corporate offices
- area and regional headquarters
- subsidiary management offices

This class excludes:

- activities of holding companies not dedicated to management (please see 64.20)

#### **70.21 Public relations and media**

This class comprises consultancy, guidance and assistance services servicios, including activities of (lobbyists), provided by companies and other organisations regarding public relations and communication.

This class excludes:

- services of advertising agencies and media representation (please see 73.1)
- the carrying out of market studies and public opinion surveys (please see 73.20)

#### **Other business management consultancy activities**

This class comprises consultancy, guidance and assistance services provided by companies and other organisations regarding administration, such as company organisational and strategic planning, reworking of business processes, management of changes in the company, reduction of costs and other financial issues; marketing objectives and policies; human resources policies, practices and planning; compensation and retirement strategies; production plans and control planning.

This provision of business services may comprise consultancy, guidance and assistance provided to companies and public bodies in relation to:

- design of accounts systems, cost accounting programs and budget control procedure programs
- consultancy and assistance to companies and public bodies for planning, organising, efficiency and monitoring, management computing, etc.

This class excludes:

- design of computer programs for accounts systems (please see 62.01)
- representation and legal assistance (please see 69.10)
- accounting activities, bookkeeping, auditing and tax consultancy (69.20)
- activities of consultancy on architecture and engineering (please see 71.11 and 71.12)
- activities of consultancy on the environment, agronomy, security and similar (please see 74.90)
- consultancy services regarding executive recruitment or selection (78.10)
- educational consultancy activities (please see 85.60)

### **71.11 Technical architectural services**

This class includes:

- architectural consultancy services:
  - building planning and drafting
  - urban and landscape planning

This class excludes:

- computer consultancy activities (please see 62.02 and 62.09)
- interior decorating (please see 74.10)

### **71.12 Architectural and engineering activities and other related technical consultancy**

This class includes:

- design activities (in other words, the application of the laws of physics and the principles of engineering to machine design, materials, instruments, structures, processes and systems) and engineering consultancy for:
  - machinery, industrial processes and industrial plants
  - projects requiring civil, hydraulic or traffic engineering
  - water management projects
  - preparation and carrying out of projects relating to electrical and electronic, mines, chemical, mechanical, industrial, systems and safety engineering
- preparation of projects requiring air-conditioning engineering, refrigeration, sanitation, contamination control, acoustical engineering, etc.
- geophysical, geologic and seismic surveying
- carrying out of geodesic studies:
  - surveying activities
  - carrying out of hydrological studies
  - carrying out of subsoil studies
  - cartographical and spatial information activities

This class excludes:

- perforations and test drilling in relation to mining activities (please see 09.10 and 09.90)
- development or publishing of the corresponding computer programs (please see 58.29 and 62.01)
- computer consultancy activities (please see 62.02 and 62.09)
- technical trials and analyses, (please see 71.20)
- research and development activities relating to engineering (please see 72.19)
- industrial design (please see 74.10)
- aerial photography (please see 74.20)

### **71.20 Technical tests and analysis**

This class comprises the carrying out of physical or chemical trials and other analytical trials of all kinds of material and products, such as:

- acoustical and vibration tests
- mineral composition and purity etc. tests
- the performing of trials in the field of food hygiene, including veterinary trials and food production related monitoring
- tests relating to physical features and properties of materials, such as resistance, thickness, durability, radioactivity, etc.
- suitability and reliability tests
- overall machinery performance tests: engines, motor cars, electrical equipment, etc.
- x-ray tests of welding and joining of parts
- fault analysis

- testing and measuring of environmental indicators: air and water pollution, etc.
- certification of products, including consumer goods, motor vehicles, aircraft, pressurised containers, nuclear plants, etc.
- technical inspection of vehicles
- tests with scale models or simulators (e.g., aircraft, vessels, dams, etc.)
- operating police laboratories

This class excludes:

- animal testing (please see 75.00)
- imaging diagnostics, tests and analyses of medical and dental samples (please see 86)

### **72.11 Experimental research and development in biotechnology**

This class comprises experimental research and development in biotechnology:

- DNA/RNA: genome, pharmacogenomic, gene probes, genetic engineering, sequencing, synthesis and amplification of DNA and RNA, gene expression patterns and the use of antisense technology.
- proteinases and other molecules: sequencing, synthesis and protein and peptide engineering (including large-molecule hormones), improvement in methods for freeing large drugs, proteomics, insulation and purifying of proteins, signalling and identification of cell receptors.
- crops and cell and tissue engineering: crops and cell and tissue engineering, tissue engineering (including tissue implants and biomedical engineering), cell fusion, vaccines / immune system stimulants, embryonic manipulation.
- biotechnological process techniques: fermentation using bio-reactors, biological processing, bio-decanting, bio-pulping, bio-whitening, bio-desulphurisation, bio-remediating, bio-filtration and phito-remediating
- gene and RNA vectors: gene therapy and viral vectors.
- bio-computing: construction of genome databases, protein sequences, modelling complex biological processes including systems biology.
- nanobiotechnology: application of techniques and processes of nano/micro-manufacturing for construction of apparatus for studying biosystems and applications in breaking drug-addiction, diagnoses etc.

### **72.19 Other experimental research and development in natural and technical sciences**

This class includes:

- experimental research and development in natural and technical sciences other than experimental research in biotechnology:
  - research and development in natural sciences
  - research and experimental development services on engineering and technology
  - research and development in medical sciences
  - research and development in agricultural sciences
  - research and development in natural sciences and engineering

### **72.20 Research and experimental development in the social sciences and humanities**

This class includes:

- research and development in social sciences
- research and development in humanities
- interdisciplinary research and development, predominantly in natural sciences and humanities

This class excludes:

- market research (please see 73.20)

### **73.11 Advertising**

This class comprises the provision of a whole series of advertising services (that is, with their own funds or by subcontracting), including consultancy, creative services, production and purchasing of advertising material. This includes:

- the creation and carrying out of advertising campaigns:
  - creation and placing of advertising in newspapers, magazines, radio, television, Internet and other media.
  - creation and placing of outdoor advertising exterior on billboards, advertising walls and noticeboards, window-dressing, exhibition design, placing advertising on cars and buses, etc.
  - aerial advertising
  - distribution or handing out of advertising material or of samples
  - creation of stands and other structures and exhibition spaces
- the carrying out of marketing and other advertising services aimed at attracting and retaining customers
  - product promotion
  - marketing at the point of sale
  - advertising by direct mail order
  - consultancy on marketing

This class excludes:

- the publishing of advertising material (please see 58.19)
- production of advertising for television or cinema broadcast (please see 59.11)
- production of advertising for radio broadcast (please see 59.20)
- market research (please see 73.20)
- advertising photography (please see 74.20)
- the organising of conferences and trade fairs (please see 82.30)
- correspondence-related service activities (please see 82.19)

### **73.12 Media representation services**

This class includes:

- media representation: selling or reselling of advertising time and space in the media requesting it

This class excludes:

- selling advertising time or space directly by owners of time or space (editors, etc.), please see the class corresponding to that activity
- public relations activities (please see 70.21)

### **73.20 Market research and public opinion polling**

This class includes:

- studies on the possibilities of commercialisation, the acceptance and degree of dissemination of products and services, on consumer purchasing habits, with the objective of promoting sales and developing new products and services, including statistical analysis of the results
- public opinion polling regarding political, economic and social issues, as well as statistical analyses thereof

### **74.10 Specialised design activities**

This class includes:

- design of fashion, clothing, footwear, jewellery, furniture and other items of interior decoration, as well as fashion items, personal effects or items for the home

- Industrial design, in other words, creation and development of designs and specifications optimising the use, value and appearance of products, including decisions regarding materials, mechanisms, shapes, colours and finish of surfaces of the product, taking into account the features and needs of customers, safety, market demand and distribution, use and maintenance
- graphic design
- interior decoration

This class excludes:

- design and coding of websites (please see 62.01)
- architectural design (please see 71.11)
- design related to engineering, in other words, the application of the laws of physics and the principles of engineering to the design of machines, materials, instruments, structures, processes and systems (please see 71.12)

#### **74.20 Photographic activities**

This class includes:

- the production of commercial and professional photographs:
  - taking photographs for passports, schools, weddings, etc.
  - photographs for advertisements, publishers, activities related to fashion and for property or tourism advertisements
  - aerial photography
  - video recording of events such as weddings, get-togethers, etc.
- developing of photographs:
  - developing, printing and enlarging of customer negatives and films
  - photograph laboratories and printing of photographs
  - one-hour photograph processing (which do not belong to camera establishments)
  - assembly of overheads
  - copying, restoration and retouching of photographs
- activities of graphical reporters

This class also includes:

- microfilming of documents

This class excludes:

- developing of film, except for those intended for the film industry (please see 59.11)
- cartographic and spatial information activities (please see 71.12)
- the operation of photo booths (please see 96.09)

#### **74.30 Translation and interpreting activities**

#### **74.90 Other professional, scientific and technical activities n.e.c.**

This class comprises a variety of services activities generally rendered to commercial clients.

It comprises the activities for which higher levels of professional scientific and technical skills are demanded, but it does not comprise regular, everyday commercial functions, which are usually over a short period.

This class includes:

- the activities of commercial intermediaries, such as small and medium companies' preparing mercantile purchasing and sales operations, including the provision of professional services and excluding property intermediation services
- activities of patent intermediaries (preparing purchases and sales of patents)

- the activities of surveying other than surveying of buildings and of insurance-related surveying (antiques, jewellery, etc.)
- auditing invoices and information on freight transport rates
- weather forecasting activities
- consultancy on security
- consultancy on agronomy
- consultancy on the environment
- other technical consultancy
- consultancy other than that related to architecture, engineering and business administration
- works certification activities

This class also includes:

- services carried out by agents on behalf of individuals aimed at obtaining contracts to act in films, plays and other cultural or sporting events, as well as offering editors, producers, etc., books, scripts, works of art, photographs, etc.

This class excludes:

- wholesale trade of motor vehicles at auction (please see 45.1)
- company auction activities (retail) (please see 47.79)
- company auction activities online (retail) (please see 47.91)
- this class includes real estate agent activities (please see 68.31)- accounting services (please see 69.20)
- consultancy activities regarding business administration (please see 70.22)
- consultancy activities regarding architecture and engineering (please see 71.1)
- industrial design of machinery (please see 71.12, 74.10)
- veterinary testing and monitoring related to food production (please see 71.20)
- exhibition of announcements and other publicity design activities (please see 73.11)
- creation of stands and other structures and exhibition spaces (please see 73.11)
- the organising of conferences and trade fairs (please see 82.30)
- activities of independent reporters (please see 90.03)
- administration of loyalty programmes (please see 82.99)
- consumer consultancy on loans and debts (please see 88.90)

### **75.00 Veterinary activities**

This class includes:

- activities of monitoring and providing medical care for farm animals
- activities of monitoring and providing medical care for company animals

These activities are carried out by qualified vets at veterinary practices, as well as on visits to a agricultural and livestock establishments, pounds or homes, in consultation rooms or operating theatres or in other places.

This class also includes:

- the activities of veterinary assistants or other veterinary support personnel
- clinical-pathological and other diagnostic activities related to animals
- ambulance services for animals

This class excludes:

- housing of farm animals without health assistance (please see 01.62)
- sheep shearing (please see 01.62)
- herd testing services, droving services, agistment services, poultry caponising, coop cleaning (please see 01.62)
- activities related to artificial insemination (please see 01.62)



- housing of pets without health assistance (please see 96.09)

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## SECTION N ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES

### **77.11 Renting of motor cars and light motor vehicles**

This class includes:

- renting of the following types of vehicles:
  - motor cars and other driverless light motor vehicles (weighing less than 3.5 tonnes)

This class excludes:

- renting of motor cars and other light motor vehicles with a driver (please see 49.32, 49.39)

### **77.12 Renting of lorries**

This class includes:

- renting of the following types of vehicles:
  - lorries, vans and heavy motor vehicles (weighing more than 3.5 tonnes)
  - recreational vehicles

This class excludes:

- renting of heavy goods vehicles or lorries, with a driver (please see 49.41)

### **77.21 Renting of other machinery and equipment**

This class comprises the renting of recreational and sporting equipment:

- recreational vessels, canoes, yachts
- bicycles
- deckchairs and parasols
- other sports equipment
- skis

This class excludes:

- renting of pleasure boats and yachts with crew (please see 50.10 and 50.30)
- rental of videotapes and disks (please see 77.22)
- rental of other personal use and household items n.e.c (please see 77.29)
- rental of recreational and leisure equipment as an integral part of leisure facilities (please see 93.29)

### **77.22 Rental of videotapes and records**

This class comprises the rental of videotapes, records, CDs, DVDs, etc.

### **Repair of other personal effects and household items**

This class includes:

- rental of all types of personal use or household items to households or companies (except recreational and sporting equipment):
  - textile products, and footwear
  - furniture, earthenware and glassware, kitchen utensils and table service, household appliances, household equipment
  - jewellery, musical instruments, sets and wardrobe
  - books and magazines
  - machinery and equipment used by enthusiasts or as a hobby, for example, tools for DIY

- flowers and plants
- electronic equipment for household use

This class excludes:

- rental of motor vehicles, lorries, trailers and driverless recreational vehicles (please see 77.1)
- rental of recreational and sporting items (please see 77.21)
- rental of videotapes and disks (please see 77.22)
- rental of office furniture (please see 77.33)
- rental of motorcycles and driverless caravans (please see 77.39)
- provision linen, work uniforms and similar items by laundry services (please see 96.01)

### **77.31 Renting of agricultural machinery and equipment**

This class includes:

- rental of agricultural and livestock and forestry machinery and equipment without operators:
  - rental of products produced by class 28.30, such as agricultural tractors, etc.

This class excludes:

- rental of agricultural and livestock and forestry machinery and equipment with operators (please see 01.61 and 02.40)

### **77.32 Renting of machinery and equipment for construction and civil engineering**

This class includes:

- renting of construction and civil engineering machinery and equipment:
  - tow-trucks
  - scaffolding and work platforms without assembly and disassembly

This class excludes:

- renting of machinery and equipment for construction and civil engineering with operators (please see 43)

### **77.33 Renting of office machinery and equipment, including computers**

This class includes:

- rental of office machines and equipment, without an operator:
  - computers and peripherals
  - photocopiers, typewriters and word processing
  - accounting machines and equipment cash registers, electronic calculators, etc.
  - office furniture

### **77.34 Rental of water transport equipment**

This class includes:

- rental of water transport equipment without crew:
  - commercial boats and ships

This class excludes:

- rental of water transport equipment with crew (please see 50)
- rental of pleasure craft (please see 77.21)

### **77.35 Rental of air transport equipment**

This class includes:

- renting of means of air transport without crew:

- aircraft
- hot-air balloons

This class excludes:

- renting of means of air transport without crew (please see 51)

#### **77.39 Rental of other machinery, equipment and tangible assets n.e.c.**

This class includes:

- rental, without operators, of other types of machinery and equipment generally used as capital goods by industry:
  - engines and turbines
  - machine tools
  - mining and oil extraction equipment
  - radio and television and telecommunications equipment
  - film production professional equipment
  - measurement and monitoring equipment
  - other scientific, commercial or industrial use material
- rental of overland transport equipment (except motor vehicles) without a driver:
  - motorcycles, towable caravans and mobile homes, etc.
  - rolling stock

This class also includes:

- rental of temporary mobile constructions for accommodation or offices
- rental of animals (for example, flocks/herds, racehorses)
- rental of skips
- rental of pallets

This class excludes:

- rental of bicycles (please see 77.21)
- rental of agricultural and livestock and forestry machinery (please see 77.31)
- renting of construction and civil engineering machinery and equipment (please see 77.32)
- rental of office machines and equipment, including computers (please see 77.33)

#### **77.40 Leasing of intellectual property and similar products, except work protected by copyright**

This class comprises activities aimed at enabling third parties to use intellectual property and other similar products for which a tax or licence fee is paid to the product owner (in other words, to the asset holder). The leasing of these products may adopt different forms, such as permission to reproduce, use in processes or subsequent products, operating a company as a franchise, etc. Owners may or may not have created said products.

This class includes:

- leasing of intellectual property (except works subject to copyright, such as books or computer programs)
- receipt of taxes or licence fees for use by:
  - patented entities
  - commercial brands or service brands
  - brand names
  - mineral prospecting and assessment
  - franchise agreements

This class excludes:

- acquisition of rights and publishing please see divisions 58 and 59)

- production, reproduction and distribution of works subject to copyright (books, computer programs, films) (please see divisions 58 and 59)
- leasing of real estate (please see 68.20)
- leasing of tangibles goods (assets) (please see groups 77.1, 77.2 and 77.3)

#### **78.10 Recruitment company activities**

This class comprises information services regarding vacancies and selection or placement of candidates for a position, so long as the latter are not employees of recruitment companies

This class includes:

- activities of searching for, selecting and placement of staff, including placement or searching for executives
- activities of actor casting agencies and offices, such as theatrical casting agencies
- activities of online recruitment agencies

This class excludes:

- activities of personal agents or theatrical or artistic agencies (please see 74.90)

#### **78.20 Activities of temporary employment agencies**

This class comprises activities of supplying workers for client companies for limited periods of time to temporarily replace or supplement staff, so long as they are not temporary employment company employees. So then, the units classified in this section are not responsible for supervising employees at client workplaces.

#### **78.30 Other provision of human resources**

This class comprises activities of providing human resources for client companies. Units classified here represent the employer regarding issues relating to wages, taxes and other fiscal and human resources issues with the employer, although they are not responsible for managing or supervising employees.

Provision of human resources is usually long-term or permanent, and the units classified here carry out a broad range of staff and human resource management tasks associated with this provision.

This class excludes:

- provision of human resource functions together with supervision or carrying out of business activity (please see the class in the economic activity corresponding to the company)
- provision of human resources for supplementing or replacing client staff (please see 78.20)

#### **79.11 Travel agency activities**

This class includes:

- activities of agencies whose main dedication is selling travel services, tourist or sight-seeing trips, transport and accommodation, wholesale or retail, to the general public and to commercial clients.

#### **79.12 Tour operator activities**

This class includes:

- planning and organisation of tourist or sightseeing trips whose sales are made by travel agents or by tour operators. trips may include all or part of the following:
  - transport

- housing
- meals
- visits to museums, historical sites or cultural centres, theatre performances, musicals or sporting events.

### **79.90 Other reservation services and related activities**

This class includes:

- other reservation services and travel-related:
  - reservations of transport, hotels, restaurants, vehicle hire, performances and sporting events, etc.
- time-share exchange services
- activities of ticket sales for theatres, sporting events and other performances and entertainment
- tourist assistance services:
  - provision of information on trips to tourists
  - activities of tour guides
- tourist promotion activities

This class excludes:

- travel agency and tour operator activities (please see 79.11 and 79.12 )
- organisation and management of events such as meetings, conventions and conferences (please see 82.30)

### **80.10 Private security activities**

This class comprises the provision of one or more of the following services: surveillance and patrol services, collecting and handing over money, receipts or other valuable items with staff or equipment for protecting that property while in transit.

This class includes:

- armoured car services
- bodyguard services
- polygraph services
- fingerprint identification services
- security guard services

This class excludes:

- public order and security activities (please see 84.24)

### **80.20 Security system services**

This class includes:

- remote surveillance or otherwise of electronic security services, such as burglar or fire alarms, including their installation and maintenance
- installation, repair and reconstruction and mechanical or electronic adjustment of locking devices, safes and reinforced chambers in relation to subsequent surveillance, remotely or otherwise.

Units carrying out these activities may also be dedicated to the sale of these security systems, mechanically or electronically locking devices, safes and reinforced chambers.

This class excludes:

- installation of security systems such as burglar or fire alarms without subsequent surveillance (please see 43.21)

- retail trade in electronic security alarm systems, mechanically or electronically locking devices, safes and reinforced chambers in specialist establishments without surveillance , installation or maintenance service (please see 47.59)
- security consultant activities (please see 74.90)
- public order and security activities (please see 84.24)
- key-cutting services (please see 95.29)

### **80.30 Investigation activities**

This class includes:

- detective and surveillance services
- activities of all private investigators, whatever the type of client or purpose of the investigation.

### **81.10 Complete services for buildings and installations**

This class comprises the provision of a series of client installation support services. These services include general cleaning of interiors, maintenance, waste disposal, protection and security, sending of post, reception services, laundry, and support services for functioning of buildings. These activities are carried out by staff who are not involved in or are responsible for client business activities.

This class excludes:

- provision of only one of the support services (for example, general interior cleaning services) or supervision of a single service (for example, heating) (please see the classes that correspond to the service provided)
- provision of management and operations staff for complete running of the client business, such as a hotel, restaurant, mine or hospital (please see the class corresponding to the unit)
- provision of management services and in situ operation of the client's computer systems and/or data processing facilities, as well as other related support services (please see 62.03)
- operation of penal installations, by third parties (please see 84.23).

### **81.21 General cleaning of buildings**

This class includes:

- general cleaning activities (non-specialist) of all types of buildings, such as:
  - offices
  - houses and apartments
  - factories
  - trade
  - official buildings
- general cleaning activities (non-specialist) of other business and professional establishments, as well as residential blocks.

These activities mostly refer to the cleaning of interiors, although they may include the cleaning of associated exteriors, such as windows or passages.

This class excludes:

- specialist cleaning activities, such as cleaning of windows, chimneys, fireplaces, ovens, incinerators, boilers, ventilation ducts and air extractors (please see 81.22)

### **81.22 Other industrial and building cleaning activities**

This class includes:

- the interior cleaning of all types of buildings, including offices, factories, businesses, institutions and other business and professional buildings, as well as residential blocks
- specialist cleaning of buildings activities, such as cleaning of windows, chimneys, fireplaces, ovens, incinerators, boilers, ventilation ducts and air extractors
- cleaning of industrial machinery
- other industrial and building cleaning activities n.e.c.

This class excludes:

- steam cleaning, sand blasting and similar of building exteriors (please see 43.99)

### **81.29 Other cleaning activities**

This class includes:

- swimming pool cleaning and maintenance services
- cleaning of trains, buses, planes, etc.
- interior cleaning of road and sea-borne tankers
- activities of disinfection, extermination of rodents and pest control of insects
- bottle washing
- sweeping and removal of ice and snow from streets
- other cleaning activities n.e.c.

This class excludes:

- agriculture and livestock pest control (please see 01.61)
- washing of motor cars (please see 45.20)

### **81.30 Gardening activities**

This class includes:

- planting, tending and upkeep of:
  - parks and gardens for:
    - public and private dwellings
    - public and semi-public buildings (teaching centres, hospitals, administrative buildings, religious constructions, etc.)
    - municipal land (parks, green areas, cemeteries, etc.)
    - plants for roads, railway and tram lines, navigable routes and ports
    - industrial and commercial buildings
  - plants for:
    - buildings (rooftop and hanging gardens, indoor gardens, etc.)
    - sports fields (football pitches, golf courses, etc.), playing fields, lawns for sunbathing and other recreational parks
    - extensions and water courses (ponds, variable wetlands, lakes, swimming pools, canals, water courses, waste water systems)
- plants for protecting against noise, wind, erosion, visibility and glare

This class excludes:

- commercial production and plating of plants and trees (please see divisions 01 and 02)
- tree and other nurseries (please see 01.30, 02.10)
- maintenance of good agricultural and environmental conditions of land (please see 01.61)
- construction activities for landscaping purposes (please see section F)
- activities of landscape design and planning (please see 71.11)

### **82.11 Combined administrative services**

This class comprises the provision of a series of daily office administrative services, such as reception, financial planning, invoicing and filing, staff and postal services, etc. by third parties.

This class excludes:

- provision of a single specific aspect of the activities listed (please see the class in accordance with said activity)
- provision of staff without supervision (please see 78)

### **82.19 Photocopying and preparation of documents and other specialised office activities**

This class comprises a series of activities such as photocopying, preparation of documents and specialist office support functions. The document photocopying/printing activities included in this section only refer to small-scale printing activities.

This class includes:

- preparing documents
- publishing documents and correcting tests
- typing and word processing
- supplementary secretarial services
- transcribing of documents and other secretarial services
- drafting letters and CVs
- provision of post office box rental services and other postal and correspondence delivery services, such as sorting, directing, etc.
- photocopying
- copying
- drafting blueprints
- other document copying services not providing a printing service, such as offset printing, typesetting, digital printing and pre-printing services.

This class excludes:

- printing documents (offset printing, typesetting, etc.) (please see 18.12)
- prepress services (please see 18.13)
- development and organisation of advertising campaigns by direct mail order (please see 73.11)
- specialist stenotyping services, such as legal transcriptions (please see 82.99)
- stenography services (please see 82.99)

### **82.20 Call centre activities**

This class includes:

- call centres, which respond to customer calls with operators, automatic call distribution, computer/telephone integration, interactive voice response systems or similar methods for receiving orders, providing information about products, dealing with requests for assistance of customers or addressing their complaints.
- call-making centres, which use similar methods for selling or promoting goods or services to prospective clients, carrying out market research or public opinion surveys and similar activities for clients.

### **82.30 Organisation of conventions and trade fairs**

This class comprises organisation, promotion and/or management of events such as corporate and trade fairs, conventions, conferences and meetings, whether or not they



include management and provision of staff to carry out functions at the installations where the event is being held.

#### **82.91 Activities of debt collection agencies and commercial information**

This class includes:

- companies specialising in collection of payments claimed and transfer to clients of payments collected, such as debt or invoice collection services.
- activities of collecting information, such as credit ratings or employment background of individuals and company credit ratings; of provision of information to financial institutions, retailers etc. needed for credit rating those persons or companies.

#### **82.92 Packaging activities**

This class includes:

- third-party packaging activities, with or without the intervention of automated processes:
  - bottling of liquids, including food and drink
  - packaging of solids (vacuum, with foil, etc.)
  - safety packaging of pharmaceutical preparations
  - labelling and printing
  - wrapping of packages and gift-wrapping

This class excludes:

- manufacture of non-alcoholic drinks and mineral water production (please see 11.07)
- packaging activities relating to transport (please see 52.29)

#### **82.99 Other company support activities n.e.c.**

This class includes:

- preparing of literal reports and reproduction using stenotyping of legal processes, while they are taking place, and subsequent transcription to recorded formats, such as:
  - legal transcription or stenotype reproduction services
  - stenography services
- real-time subtitling (that is, simultaneous) of meetings, conferences, etc. broadcast live by television
- barcode services for postal addresses
- barcode printing services
- services of organisations fundraising for third parties
- recovery of unpaid goods services
- coin collection services from parking meters
- activities of independent auctioneers
- administration of loyalty programmes
- other activities supplementary to those usually provided to companies, and which have not been classified in other sections.

This class excludes:

- document transcription services (please see 82.19)
- film subtitling services (please see 59.12)

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## **SECTION R ARTS, RECREATION AND ENTERTAINMENT ACTIVITIES**

### **90.01 Performing arts**

This class includes:

- production of plays, concerts, operas, dance performances and other live entertainment activities:
  - activities of groups or companies, orchestras or bands
  - activities of individual artists such as actors, dancer, musicians, conference speakers or speakers

This class excludes:

- activities of agents and personal theatrical and artistic agencies (please see 74.90)
- casting activities (please see 78.10)

#### **90.02 Other entertainment activities**

This class includes:

- activities supplementary to production of plays, concerts, operas, dance performances and other live entertainment activities:
  - activities of directors, producers, designers and set builders, stagehands, lighting technicians, etc.

This class also includes:

- activities of live artistic event producers and entrepreneurs, with or without installations.

This class excludes:

- activities of agents and personal theatrical and artistic agencies (please see 74.90)
- casting activities (please see 78.10)

#### **90.03 Artistic and literary creation**

This class includes:

- activities of individual artists such as sculptors, painters, cartoonists, engravers, etchers, etc.
- activities of individual writers of any speciality, including fiction writing, technical writing, etc.
- activities of independent journalists
- the restoration of works of art such as paintings, etc.

This class excludes:

- manufacture of statues other than original works of art (please see 23.70)
- restoration of organs and other historical musical instruments (please see 33.19)
- production of films and videos (please see 59.11 and 59.12)
- restoration of furniture (except restoration of the kind carried out in museums) (please see 95.24)

#### **90.04 Management of performances**

This class includes:

- operation of theatres, concert halls and other venues

This class excludes:

- operation of cinema screens (please see 59.14)
- ticket sales agency activities (please see 79.90)
- activities of all types of museums (please see 91.02)

#### **91.01 Library and archives activities**

This class includes:

- activities of all types of library documentation and information, reading, listening or projection rooms, public archives, aimed at use by the general public or a specialist client such as students, scientists, employees or associates, as well as management of official archives:
  - the creation of collections, whether specialised or not
  - cataloguing of collections
  - loaning and storing books, maps, magazines, films, records, tapes, works of art, etc.
  - recovery in order to attend to the need for information, etc.
- photo and film libraries and storage services

### **91.02 Museum activities**

This class includes:

- activities of all types of museums:
  - art, jewellery, furniture, costume, ceramic and gold and silver museums
  - natural history, science and technology museums, history museums, including military museums
  - other specialist museums
  - open air museums

This class excludes:

- activities of commercial art galleries (please see 47.78)
- restoration of works of art and items of museum collections (please see 90.03)
- library and archive activities (please see 91.01)

### **91.03 Management of historical locations and buildings**

This class includes:

- operation and conservation of historical locations and buildings

This class excludes:

- renovation and restoration of historical locations and buildings (please see section F)

### **91.04 Botanical and zoological gardens and nature reserves activities**

This class includes:

- the management of botanical and zoological gardens, including kindergartens
- the management of nature reserves including the protection of wildlife, etc.

This class excludes:

- landscaping and garden maintenance services, (please see 81.30)
- operation of sport fishing and hunting preserves (please see 93.19)

### **92.00 Gambling and betting activities**

This class comprises gambling and betting activities such as:

- the sale of lottery tickets
- operation of slot machines
- operation of virtual gambling websites
- brokering of betting and other similar activities
- operation of horse racing betting agencies
- running of casinos, including "floating casinos"

### **93.11 Management of sports facilities**

This class includes:

- operation of facilities for indoor or outdoor sporting events (outdoors, enclosed or indoors, with or without seating for spectators):
  - football, hockey, cricket and rugby stadiums
  - racetracks for motor cars, dogs and horses
  - swimming pools and swimming centres
  - athletics stadiums
  - facilities and stadiums for winter sports
  - ice hockey pavilions
  - boxing rings
  - golf courses
  - bowling alleys
- organisation and operation of outdoor or indoor sporting events, involving professionals or amateurs, by organisations with their own facilities

This class comprises management and provision of staff for the functioning of the aforementioned facilities.

This class excludes:

- operation of chairlifts (please see 49.39)
- rental of recreational and sporting equipment (please see 77.21)
- gymnasium activities (fitness) (please see 93.13)
- activities on parks and in beaches (please see 93.29)

### **93.12 Other sporting activities**

This class comprises the activities of professional, semi-professional or amateur sports clubs offering their members the opportunity to take part in sporting activities.

This class includes:

- operation of sports clubs:
  - football clubs
  - bowling clubs
  - swimming clubs
  - golf clubs
  - boxing clubs
  - winter sports clubs
  - chess clubs
  - athletics clubs
  - gun clubs, etc.

This class excludes:

- sports instruction by teachers or trainers (please see 85.51)
- operation of sports facilities (please see 93.11)
- organisation and management of outdoor and indoor sporting events, with the participation of professionals or amateurs, for sports clubs with their own facilities (please see 93.11)

### **93.13 Gymnasium activities**

This class includes:

- activities of fitness clubs and installations and body building

This class excludes:

- sports instruction by teachers or trainers (please see 85.51)

### **93.19 Other sporting activities**

This class includes:

- activities of producers or promoters of sporting events, with or without facilities
- freelance activities by sportspersons and athletes, judges and referees, timekeepers, etc.
- activities of sporting leagues and sport regulatory bodies
- activities related to promoting sporting events
- activities of racing and riding stables and greyhound kennels and motorracing teams taking part in races
- operation of sport fishing and hunting preserves
- activities of mountain guides
- activities of sporting or recreational hunting and fishing

This class excludes:

- rental of sports equipment (please see 77.21)
- sports and hunting schools (please see 85.51)
- activities of sports instructors, teachers and trainers (please see 85.51)
- organisation and management of outdoor and indoor sporting events, with the participation of professionals or amateurs, for sports clubs with their own facilities (please see 93.11 and 93.12)
- activities on parks and in beaches (please see 93.29)

### **93.21 Fair and amusement park activities**

This class comprises activities of fairs and amusement parks. It comprises operation of different attractions, such as those driven mechanically, water rides, games, shows, themed exhibitions and outdoor bars.

### **93.29 Other recreational and entertainment activities**

This class comprises activities related to entertainment and leisure activities (except fairs and amusement parks), not classified in other sections:

- operation of coin-operated games
- activities of recreational parks (without accommodation)
- operation of leisure transport facilities, for example marinas
- operation of ski resorts
- rental of recreational and leisure equipment as an integral part of leisure facilities
- conventions and trade fairs of a recreational nature
- beach activities, including rental of facilities and equipment such as bathrooms, ticket offices, chairs, etc.
- operating of dance halls

This class similarly comprises activities of producers or organisers of live events other than artistic performances or sporting events, with or without facilities.

This class excludes:

- operation of cable cars, funiculars, gondolas and chairlifts (please see 49.39)
- fishing cruises (please see 50.10, 50.30)
- provision of space and facilities for short stays by visitors to recreational parks and woods (please see 55.30)
- caravan sites, camp sites, holiday, hunting and fishing camps (please see 55.30)
- activities of disco bars and discopubs (where the primary activity serving drinks) (please see 56.30)
- theatre and circus groups (please see 90.01)

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## SECTION S OTHER SERVICES

### **95.11 Repair of computers and peripherals**

This class comprises repair of electronic equipment, such as computers, computer equipment and peripherals.

This class comprises repair and maintenance of:

- desktop computers
- laptop computers
- magnetic disk drives, flash memory drives and other storage devices
- optical disk drives (e.g. CD-RW, CD-ROM, DVD-ROM, DVD-RW)
- printers
- monitors
- keyboards
- mice, joysticks and trackball accessories
- internal and external modems
- specialised computer terminals
- computer servers
- scanners, including barcode reading devices
- smart card reading devices
- virtual reality helmets
- computer projectors

This class also comprises repair and maintenance of:

- computer terminals, such as cash machines (ATM), vending machines, not mechanically operated
- hand-held computers (PDA)

This class excludes:

- repair and maintenance of portable equipment modems (please see 95.12)

### **95.12 Repair of communication equipment**

This class comprises repair and maintenance of communication equipment such as:

- cordless telephones
- mobile phones
- portable equipment modems
- faxes
- transmission equipment for communications (e.g., routers, bridges, modems)
- radio transmission-reception equipment
- television cameras and video for professional use

### **95.21 Repair of household electronic audio and video devices**

This class comprises repair and maintenance of consumer electronic products:

- repair of consumer electronic products:
  - radio and television receivers
  - video cassette recorders (VCR)
  - CD players
  - home video cameras

### **95.22 Repair of household appliances and of home and garden equipment**

This class comprises repair and maintenance of household appliances and of home and garden equipment:

- repair and maintenance of household appliances
  - refrigerators, ovens, washing machines, tumble dryers, air-conditioning equipment, etc.
- repair and maintenance of household appliances and of home and garden equipment
  - lawnmowers, vacuum cleaners for snow and leaves, hedge trimmers, etc.

This class excludes:

- repair of electric hand tools (please see 33.12)
- repair of central air-conditioning systems (please see 43.22)

### **95.23 Repair of footwear and leather items**

This class comprises repair and maintenance of: footwear and leather goods:

- the repair of footwear, suitcases and similar
- heel repair

### **Repair of furniture and household items**

This class includes:

- reupholstering, application of new finishes, repair and restoration of furniture and household goods, including office furniture

### **95.25 Repair of watches, clocks and jewellery**

This class includes:

- repair of watches and parts thereof, such as cases made of all kinds of material, mechanisms, stopwatches, etc.
- repair of items of jewellery

This class excludes:

- industrial engraving of metals (please see 25.61)
- repair of clocking-in devices, postmarks, time-locks and similar devices dedicated to recording time (please see 33.13)

### **95.29 Repair of other personal effects and household items**

This class comprises the repair of personal effects and household items:

- the repair of bicycles
- the repair and alteration of clothes
- repair of sports items (except sports weapons) and of camping material
- restoration of books
- repair of musical instruments (except organs and antique musical instruments)
- repair of toys and similar items
- Repair of personal effects and household equipment
- piano tuning

This class excludes:

- repair of electric hand tools (please see 33.12)
- repair of sports and leisure weapons (please see 33.11)

### **96.01 Washing and cleaning of fabric and leather apparel**

This class includes:

- activities of washing, dry-cleaning, ironing, etc. of all kinds of garments (including leather garments) and other textile items, by machine, by hand or by coin-operated machines for the general public or for industrial or commercial customers
- collection and delivery for laundry
- washing of rugs and carpets with foam and cleaning of curtains, regardless of whether or not these are on the client site;
- provision linen, work uniforms and similar items by laundry services
- nappy supply services

This class excludes:

- rental of garments other than work uniforms, although cleaning of the aforementioned products forms an integral part of the activity (please see 77.29)
- the repair and alteration of clothes (please see 95.29)

### **96.02 Hairdressing and other beauty treatment**

This class includes:

- activities of washing, cutting, styling, dying, highlighting, curling and straightening of hair and other similar activities for men and women
- beard shaving and trimming
- etc.

This class excludes:

- manufacture of wigs (please see 32.99)

### **96.03 Funeral and related activities**

This class includes:

- burial and incineration of human or animal bodies and other activities related to these:
  - preparation of the body for burial or cremation and embalming services
  - provision of burial or cremation services
  - rental of premises
- rental or sales of tombs
- maintenance of tombs and mausoleums

This class excludes:

- gardening services in cemeteries (please see 81.30)
- activities of religious funeral services (please see 94.91).

### **96.04 Physical well-being activities**

This class includes:

- activities of Turkish baths, saunas, steam baths, solariums, weight reduction and massage rooms, etc.

This class excludes:

- medical and therapeutic massage (please see 86.90)
- activities of fitness clubs and installations and body building (please see 93.13)

### **96.09 Other personal service n.e.c.**

This class includes:

- astrology and spiritualism activities
- activities of hiring companions, the activities of dating agencies and the services of marriage agencies
- services for pets, such as accommodation, grooming, care and training
- genealogy organisations



- activities of tattoo and piercing parlours
- shoeshiners, porters, valets, etc.
- operation using coin-operated personal service machines (photo booths, scales, blood-pressure measuring machines, ticket machines, etc.)

This class excludes:

- veterinary activities (please see 75.00)
- operation of coin-operated washing machines (please see 96.01)
- operation of slot machines and coin-operated video games (please see 92.00)

Note: The Artistic, Recreational and Entertainment Activities and Other Personal Services were included in their entirety up until reference year 2008. Beginning with reference year 2009, they are studied partially and alternately each year, through a rotating system. In the year 2009, this included Sporting, recreational and entertainment activities (division 93 of CNAE-2009).

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#### TEMPORAL SCOPE

The reference period for the survey is a year. Data relating to the number of establishments and jobs are requested referred to a specific date, 30 September.

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#### GEOGRAPHICAL SCOPE

All statistical units located in Spanish State territory are object of investigation.

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#### **Statistical unit**

The *statistical unit* can be defined as the element or component of the population that is object of observation and research to which the data tabulation of the statistical groups obtained as a result of the surveys refers.

The company that has its main activity as some of the services included in the population scope has been used as a statistical unit. The company is also the informant unit as, in being perfectly defined and localised and having accounting and employment data available the response is facilitated and homogeneous information is obtained.

The company is the smallest combination of statistical units that constitutes a unit that organises the production of goods and services and which has a certain degree of autonomy in taking decisions, especially relative to the assignment of their current resources. A company may practice one or more activities in one or various local units.

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#### **Classification variables**

The tabulation is presented by dealing with four classification criteria:

- Main economic activity, according to CNAE-2009 codes.
- Size of the company, by number of employees.
- Legal nature.

- Geographical distribution, by autonomous community.

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## **Economic Activity**

The economic activity carried out by a company is defined as the creation of added value by means of the production of good and services.

Each one of the statistical units studies (companies) frequently carry out various activities that should be classified in separate classes of the National Classification of Economic Activities. In general, activities developed by an economic unit may be of three types: main, secondary and auxiliary activities. Main activity is differentiated from secondary activities by being the one which generates greater added value; while auxiliary services are those that generate services that are not sold on the market and only serve for the unit on which they depend (administration departments, transport services or stores).

Given the difficulty that the calculation of added value means for companies when various activities are carried out the activity which generates the greatest volume of business is considered the main activity. Failing this, it is that activity which occupies the greatest number of persons.

The population framework for all the economic surveys carried out by the National Statistical Institute is the Central Companies Directory (CCD), which is generated from administrative registers. The economic activity that each company has in the CCD is determined from the fiscal heading present in the Economic Activities Tax and the CNAE-2009 activity code that appears on the social security contribution account. However, it has already been commented that companies usually carry out more than one activity. This implies that each company should be registered on various sections of the economic activity tax and to be able to assign a main activity entry. The INE Directories Unit applies a series of filters and criteria. This main activity entry may be modified by the collection of the survey with the description the company makes of its main activity.

Finally, the information which is requested from informant units refers not only to the main activity considered but also to all the secondary and auxiliary activities which are carried out.

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## **Size of the company**

The size of companies is one of the most important variables when determining the behaviour of companies. The size may be established in terms of the amount of the turnover or the production value or even by considering the number of persons who make up the company staff. For this statistic this second option has been chosen to determine the size of companies. Tables are presented by employee strata.

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 company activities, whether or not they are remunerated. They include persons on leave for a short period (leave for illness, holidays or exceptional leave), personnel on strike and persons who work outside the company but who form part of the company and are paid by the company.

The following are not included as employees:

- Personnel contracted to the company, but that depends on another company, which is paid for this.
- Persons with unlimited licence.
- Persons who work exclusively on commission.
- Freelance professionals tied to the company by a mercantile contract.
- Exclusively capital partners and family members 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. This is obtained from the central headquarters. However, this classification may only be used in activities so that the sample is representative by autonomous community.

Nevertheless, given that any company may carry out their administrative management in a community and have their establishments in other geographical locations, an autonomous breakdown is also presented for five variables considering the location of said establishments.

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### **Variables object of study**

The variables object of study in this survey may be classified into four types:

- Variables coming directly from the questionnaire They have direct correspondence with the general accounting plan.
- Economic groups. These are variables derived from the previous ones, covered in Regulation no. 295/2008 on Structural Statistics.
- Indicators that may be of two types: economic and employment.
- Details of each specific sector. They cover information on each specific sector such as the breakdown of turnover by type of product or the structure of the vehicle park in transport sectors.

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### **Variables requested in the questionnaire**

The main characteristic of the Annual Trade Survey is the study of economic variables. To collect information on monetary flow, companies accounting has been considered the most adequate source. Due to this the questionnaires referring to purchases, expenses and income take the denominations and criteria of the General Accounting Plan (GAP2007) as a reference point. In this manner the homogeneity of the information is guaranteed and the collaborating companies responses are facilitated using a common terminology and requesting data that the companies already have collected.

Within the General Accounting Plan the contents of the profit and loss account offers the information of most interest and the framework which best adapts to the survey objec-

tives. For this reason the data which make up this account are defined in a detailed manner.

The information obtained directly from the General Accounting Plan is not always sufficient to ascertain how income and expenses are generated, the value of imports and exports, the distribution of personnel costs or the importance of each one of the services provided. For this reason, more detailed questions are included sometimes in the questionnaires, always trying not to abandon the accounting framework.

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## NUMBER OF PREMISES

Premises are considered to be a part of the company (workshop, factory, store, office, warehouse) located in a topographically demarcated location. In these premises or from here, economic activities are carried out that, barring exceptions, involve one or a number of employees working 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 destined for sales in the same state in which they are acquired, or prior transformation and integration in other products or destined for the company's current operation.

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 taxes on purchases, discounts for quality defects or deliveries returned to the supplier. Distinction is made between:

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

Purchases are divided into:

- *Net purchases of merchandise.* Amount of the goods acquired by the company to resell them in the same state in which they were acquired without subjecting them to transformation, are accounted for in net terms, in other words, not taking into account discounts awarded for prompt payment<sup>4</sup>, taxes<sup>5</sup> regarding purchases and returns of purchases and similar operations<sup>6</sup>.
- *Net purchases of raw materials.* Value of goods acquired for transformation during the production process, are accounted for in net terms, in other words, disregarding discounts on purchases for prompt payment<sup>4</sup>, taxes<sup>5</sup> regarding purchases and returns of purchases and similar operations<sup>6</sup>.

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

<sup>5</sup> Taxes. These are discounts and similar 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.

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

<sup>5</sup> Taxes. These are discounts and similar 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.

- *Net purchases of other supplies.* Value of purchases of supplies such as fuel, spare parts, packaging, office material, etc., they have to be storable. They are accounted for in net terms, in other words, disregarding discounts on purchases for prompt payment<sup>4</sup>, taxes<sup>5</sup> regarding purchases and returns of purchases and similar operations<sup>6</sup>.
- *Work carried out by other companies or professionals from the sector.* Value of work that, forming part of the production process itself, are requested from and carried out by other companies or professionals.

## **B. GEOGRAPHICAL ORIGIN OF PURCHASES AND WORK BY OTHER COMPANIES**

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

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

## **C. EXTERNAL SERVICES EXPENDITURE**

Expenditure by the company incurred for services of a varied nature received from third parties. The total for external services as shown in PGC2007 are presented, broken down under the following headings:

- *Research and development.* Expenditure on research and development by these services entrusted to other companies.
- *Leasing and royalties.* Value of payments accrued from renting chattel and estate used by the company or fixed or variable amounts which are met through the entitlement to use the different expressions of industrial property
- *Repairs and maintenance.* Maintenance costs of 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
- *Transportation by third parties.* Expenditure by the company for transport by third parties, where it is not appropriate to include them in the purchasers' price of the purchasing of goods.
- *Non-corporate insurance premiums.* Amounts paid for non-corporate insurance premiums for company staff.
- *Bank services and similar.* Amounts paid for banking services and similar, such as for example commissions for different concepts (payment management, transfers, cheques, cards, account cancellations, etc.

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

<sup>5</sup> Taxes. These are discounts and similar 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.

- *Advertising, propaganda and public relations.* Expenditure on these concepts taken out with third parties in order to ascertain the company origin its products.
- *Supplies.* Value of expenditure by the company on 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 expenditure not already covered

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

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

#### E. PERSONNEL EXPENSES

Personnel expenses are all personnel remuneration whatever form or concept they may take, paid to the set of employees as remuneration for their work, as well as the obligatory and facultative corporate costs for which the company is responsible.

Remunerated personnel costs are divided according to the General Accounting Plan into:

- *Gross wages and salaries.* Payments, in cash or in kind, which the company remunerates the work of its employees with, without discounting taxes, employee social security contributions and other worker obligations retained by the employing company.
- *Compensation.* Quantities that are issued to company personnel to compensate them for damages, including indemnities for dismissal, illness, early retirement,....
- *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 various services rendered.
- *Long-term remuneration by means of contribution or defined benefit systems:* Values of contributions accrued long-term by company staff, such as pensions or other retirement benefits, via a contribution or specific benefit system.
- *Staff remuneration by means of instruments of capital gains:* Amounts settled by the company with instruments of capital gains, in other words, shares, holdings, etc., or with values in cash based on the value of instruments of capital gains in exchange for services rendered by employees.
- *Other corporate costs.* The expenses incurred, by the company in compliance with a legal decision or voluntarily, for its employees. They include subsidies to company stores and dining rooms, maintenance of schools professional training schools and training, study grants, premiums due to life insurance contracts, accidents, illness,....

Non-remunerated personnel includes social security contributions (freelance quota) and other corporate costs.

#### F. OTHER EXPENSES

The following are included:

- *Other 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 company's activity or lesser quantity in relation to the activity's expenses. They in-

clude losses due to firm client insolvency, results of common operations and other current management losses.

- *Financial expenditure.* Includes originating from the external financing of the company. Includes: Value of the financial burden corresponding to value adjustments of provisions for financial updating; Interest accrued during the financial year corresponding to financing of others in values representative of the debt, regardless of the expiry period and the way in which the aforementioned interests are applied; value of interest on loans received and other debts pending amortisation; interest on discounts and other effects, as well as factoring operations; losses resulting from the valuation at a reasonable value of specific financial instruments; dividends accrued during the financial year corresponding to financing by others; losses from decreases, transfers, or cancellation of values representing debts and instruments of capital gains; losses resulting from definite losses from non-commercial loans; negative exchange rate differences; losses resulting from modifications in the exchange rate for fixed-yield securities, loans, debts and cash in foreign currencies; other types of financial expenditure not previously included.
- *Allocations for amortizations.* Expression of the systematic, annual, effective depreciation by Material fixed assets, by its application to the production process and by property investments.
- *Deterioration of goods, raw materials and other supplies.* This covers losses due to deterioration of stock, in other words value adjustment, carried out at the end of the financial year due to deterioration of a reversible nature of stock (goods, raw materials and other supplies) together with reversal of deterioration of stock, in other words, the value of adjustment due to any deterioration at the end of the previous financial year.
- *Losses, deterioration and variation of provisions for transactions.* This includes losses of commercial bad debts, losses due to the deterioration of loans for transactions together with reversal of that deterioration, making available of the provision for commercial operations and excess of provisions.
- *Deterioration and results by transfer of fixed assets.* This includes the results from considering profit and loss from transfer of intangible fixed assets, material or property investments or due to decreases in assets. Similarly it includes losses due to deterioration of intangible fixed assets, material or property investments together with reversal of that deterioration.

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## INCOME

Information is collected on company income in the reference year in this section. Distinction is made between the company's income from its main activity and those obtained from secondary or exceptional activities.

### A. TURNOVER

This includes the amounts invoiced by the company during the reference year for the provision of services and sale of goods that are the object of company traffic. Sales are accounted for excluding VAT charged to the client.

They are accounted for in net terms deducting the returning of sales as well as taxes on sales. Business volume does not include sale of fixed assets nor subsidies charged for production.



## B. GEOGRAPHICAL ORIGIN OF SALES AND PROVISION OF SERVICES

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

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

## C. OTHER INCOME

Included in this section:

- *Work carried out by the company for fixed assets*. This is work carried out by the company for its non-fixed assets using its own equipment and personnel. They may affect both fixed assets: technical installations, equipment for information processing, large repairs or improvements,...; and non-fixed assets: IT applications, research and development,... .
- *Operating subsidies incorporated into the profit for the financial year*. These are transfer amounts granted to the company by Public Administrations, companies or individuals with the objective of ensuring minimal profitability, compensating operation deficit for the financial year or previous financial 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 of help for investment Also included is the value transferred to the profit for the financial year of other subsidies, gifts and legacies other than capital subsidies.
- *Imputation of non-financial fixed asset subsidies and others*. Value transferred to profits for the financial year of capital subsidies, gifts and legacies granted by Public Administrations, companies or individuals for the establishment or fixed structure (non-current shares) of the company where these are not returnable.
- *Other management income*. This includes income such as: Income from property not used in operations, royalties received from concessions, patents, licences, trademarks and other similar rights, income from commissions. Income from services to the staff: due to services such as company stores, transport, dwellings, etc., income resulting from the temporary provision of certain services to other companies or individuals, such as transport, advice, reports, etc.).
- *Financial income*. It covers the total value of financial income obtained by the company during the reference year. Includes: Income for the company from shares in instruments of capital gains(for example, capital of other companies), accrued during the financial year, interest from fixed-income securities on behalf of the company, accrued during the financial year, interest from loans, accrued during the financial year, profits resulting from valuation at a reasonable value of specific financial instruments, profit from the transfer of values representing debts (debentures, bonds, etc.) and shares in the capital (shares and holdings), profit resulting from modifications in the exchange rate for fixed-yield securities, loans, debts and cash in foreign currencies.
- *Excess of provisions*. Positive difference between the value of the existing provision and the one corresponding to the end of the financial year or at the time of addressing the corresponding obligation. Excesses of provisions considered are those of taxes, other obligations, environmental action and restructuring.



## D. STOCK

Value of stocks at the close and the start of the year. Goods referred to in this section are the following: merchandise, raw materials, other supplies and stock of finished products and those in progress.

The evaluation of these goods is carried out at accountable production cost without VAT.

---

## OTHER ECONOMIC INFORMATION

### A. CAPITAL TRANSACTIONS

They include transfers carried out during the reference year to obtain elements destined to be used in the long term in the company's activity.

They also include improvements, transformations and repairs that prolong normal useful life or increase the productivity of existing fixed capital. Not included are those current repairs and maintenance costs.

They are valued at acquisition price if bought from third parties, and at production cost if they are produced by the company itself. They include installation costs and all possible rights and taxes but exclude 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 of more 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 improves 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 company uses under regimen of financial leasing. Property investments are property acquired for obtaining profit, capital gains or for both. They are not used in the production or supply of goods or services, or for administrative purposes and are not for sale in the normal course of operations.
- *Intangible assets.* They refer to corporate expenses and income due to the acquisition and sale of long duration elements that are not material such as patents, commercial trademarks, designs, copyright,....They include expenses on research and development, administrative concessions, industrial property, trade fund, right to transfer premises and IT applications.

### B. TAXES

Obligatory payments made to public administrations that tax the productive activity of the company and the use of production factors. Not included for the purposes of the survey are taxes on income, inheritance income and capital, and specifically corporate and income tax. Distinction is made between:

- Taxes linked to products
  - *Taxes linked to importing, registration tax, transfers of wealth and documented legal acts, tax on betting and gambling:* These are taxes paid based on the value of goods or 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.
- They are paid independently of the value of the goods and services produced or sold. They include: 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 personnel*: made up by persons who direct or actively participate in company work without receiving fixed remuneration or salary. They include owners, autonomous partners that exert an activity in the company and family aid. Not included are exclusively capitalist partners or families of the owner who do not participate actively in the company.
- *Paid personnel*: is made up by employees linked to the company by a work contract and who are remunerated with fixed or periodical quantities in the form of salary, commission, piecework or payment in kind. Distinction is made between fixed personnel (with indefinite contract or labour relationship) and temporary personnel (with a determined duration contract).

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

- *Full time personnel*: personnel who work a number of hours a week or month considered normal in the sector or type of company studied.
- *Part time personnel*: part time employees are those persons that work less hours than those considered normal in the sector or company. This covers all forms of part time work, such as half a working day, work limited to one, two or three days per week,....

#### A.3 ACCORDING TO GENDER

All company employees are differentiated by gender.

### B. EVOLUTION OF PERSONNEL BY QUARTER

The personnel may vary over the year due to the necessities of companies 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 tied to companies by non work contracts).

In order to obtain the evolution of employment during the year the average employment per quarter is taken.

### C. PAID STAFF (WAGE-EARNER) FULL-TIME EQUIVALENT

This covers the number of wage-earners converted into full-time equivalent.

### D. EXTERNAL COMPANY PERSONNEL

Due to the special characteristics of services companies it is interesting to investigate personnel who work for the company but who do not feature on payroll and who generate costs due to a contracting of services.

Information is requested on personnel provided by temporary employment agencies (ETT) and the personnel who work in the company linked by a non-work contract (freelance workers who work in the company).

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### AUTONOMOUS DISTRIBUTION

Distribution by autonomous communities of the number of establishments, the number of employees to 30 September and the percentage turnover, wages and salaries and the investment in material goods that correspond to each community.

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### COMPANY PROPERTY

Information is requested on the company belonging to a corporate group, on the participation by other companies or partners in the company's corporate capital and on the commercial relation with the group's companies.

- *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 tax identification number (NIF) is required.
- *Capital holdings*: Information on the majority participation by other companies or partners in the corporate capital of the company, indicating the nationality and if it has public character. Information is also requested on the number of shared companies (majority) by the company differentiating between Spanish and foreign companies.
- *Commercial relationship with group companies* (only when the company belongs to a group). Distinction is made between supplier companies and client companies. In both cases it is requested if they are exclusively group companies and in the case of a unique supplier or client belonging to the group, the name and NIF is requested.
- *Pricing and commercial image policy*. Where it belongs to a group, it is asked whether there are other companies in the group based in Spain selling the same type of product, with the same pricing and commercial image policy, and if so, the name and tax number are requested for the two most important ones according to employment.

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### MODIFICATIONS IN THE ORGANISATION OF THE COMPANY

Information is requested regarding specific situations which the company may have gone through during the year. The following are considered:

- *Part of the company has been segregated*
- *It has taken over other companies*
- *It is the result of a division process*

- *It is the result of the merging of a number of companies*
- *It has solely changed its name and/or legal nature*
- *The company has not experienced any of the previous situations*

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## **Economic groups**

The economic groups that appear in this publication are calculated based on the questionnaire variables, as is required by Regulation nº 295/2008 on Structural Statistics approved by the European Union Council on 11 March 2008.

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## **PRODUCTION VALUE**

The value of production measures the amount of goods and services produced by the company during the financial year.

Production value is defined as business volume, with or without the variations in stock of finished products, jobs in progress and goods and services bought for resale, less purchases of goods and services for resale, plus immobilised production and other management income (excluding subsidies).

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## **GROSS ADDED VALUE AT MARKET PRICES**

The added value at market prices is calculated based on the production value less 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 FACTORS COST**

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

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## **GROSS OPERATING SURPLUS**

The gross operating surplus is the surplus generated by operation activities after compensating for the work factor. This may be calculated from the gross added value at factor cost less personnel costs. This makes up the available balance for the unit which allows it to compensate its suppliers from personal equity and debt, pay taxes and eventually finance all or part of its investment.

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## **Indicators**

With the object of facilitating a rapid visual analysis of the particular characteristics of each sector investigated and, within these, to prove differences or similarities existing

between the companies comprising them, some indicators are elaborated in the form of ratios based on previously set out variables.

These indicators are presented in three groups: relative to company size, economic and job ratios, 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 employees over the year. It appears expressed in euros and represents the contribution of each employee (whether remunerated or not) to the generation of company income; is indirectly a measure of the relative weight of the work factor in each activity.
- *Average salary*: the quotient between wages and salaries paid to the employees and the number of employees during the year, expressed in euros. Facilitates the comparative analysis of the average remuneration paid to employees for each activity.
- *Added value rate*: is defined as the percentage that represents gross added value at factor cost with respect to production value and income generation capacity sample by product unit or service. Nearly all activities in the services sector are characterised by high added value rates.
- *Personnel costs*: proportion that personnel costs represent with respect to added value. This may be considered a measure of the participation of remunerated work in the distribution of income generated in the sector. Its complementary measure is the gross operation surplus rate.

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## JOB RATIOS

- *Employment stability*: proportion of the number of persons with fixed contract to 30 September out of the total number of remunerated persons on this date. This is a measure of the stability in the job that exists in each sector. This ratio, because of being calculated on one specific date, may be skewed in commercial activities with a high seasonal component.
- *Feminine participation rate*: percentage of the number of employed women compared with total employed, both to 30 September.

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## Design of the survey

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### SURVEYS FRAMEWORK

For all activities the Central Companies Directory (CCD), which contains information on main economic activity and on the number of employees in companies which facilitates their stratification by these concepts, has been used as the survey framework. Also featured in this directory are data on the identification and location of statistical units for specific collection of the information.

The data contained in the CCD is obtained based on administrative sources, mainly from the tax agency and Social Security, and it is completed with information from the INE's statistical operations.

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#### SAMPLE DESIGN

The population studied has been divided into a series of activity groups (CNAE-09 code to 4 digits) according to needs for information

Each of these activity groups constitutes an independent population for sampling purposes.

Companies with more than 49 employees (in some groups companies with more than 19 employees are comprehensively investigated) in all activities were comprehensively investigated.

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#### STRATIFICATION

Stratified random sampling is used. Each activity (CNAE-2009 code to 4 digits) has been stratified according to the interaction of two variables: Autonomous Community and size interval (except sections R and S artistic, recreational and entertainment activities not stratified by Autonomous Community). Size intervals vary by activity, depending on the population distribution.

Below the most relevant points of sample design are outlined.

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#### SAMPLE SIZE. SETTING

Within each stratum, the sample size is calculated by means of optimum or Neyman allocation. Prefixing an error relating to sampling for the variable number of employed persons and for the variable turnover<sup>1</sup>, generally on a national level 3% and on an Autonomous Community level 10% (for cases where stratification is by Autonomous Community), we get the following sample size expression:

$$n_h = n \frac{N_h S_h}{\sum_h N_h S_h}$$

where

$N_h$  = number of directory companies in strata h

$S_h$  = deviation typical of the variable in stratum h

V is the prefixed relative error:

$V = (0.03 \cdot X)^2$ ; X being the variable total. on a national level

$V = (0.10 \cdot X_j)^2$ ; in which  $X_j$  the total % of variable of Autonomous Community j

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## SELECTION:

Once the sample sizes in each stratum are calculated, a random selection is made. Using the so-called Permanent Random Numbers Technique returns a simple random sample in each stratum, coordinating this selection with those of other surveys, based on the same framework.

This design makes it possible to provide information on activities shown below on a national level and with two digits, divisions of CNAE-2009, by Autonomous Community.

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## SECTION H: TRANSPORT AND STORAGE

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### Passenger transport by rail

The existing CCD companies whose activity is included in class 49.10, 49.20 of CNAE-2009 are investigated exhaustively.

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### Other land transport

#### **Passenger overland transport**

The population of existing CCD companies whose activity is included in group 49.3 of CNAE-2009 has been taken, stratifying for each activity the Autonomous Community and size by number of employees.

The size intervals are:

- No employees
- 1 or 2 employees
- 3 to 5 employees
- 6 to 9 employees
- 10 to 19 employees
- 20 to 49 employees
- 50 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

#### **Transport by taxi**

The population of existing CCD companies whose activity is included in class 49.32 of the CNAE-2009 has been taken, stratifying for each activity the Autonomous Community and size by number of employees.

The size intervals are:

- No employees

- 1 and 2 employees
- 3 to 5 employees
- 6 to 9 employees
- 10 to 19 employees
- 20 to 49 employees
- 50 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

#### **Freight transport by road and removal services**

The population of existing CCD companies whose activity is included in group 49.4 of CNAE-2009 has been taken, stratifying by Autonomous Community and size by number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 5 employees
- 6 to 9 employees
- 10 to 19 employees
- 20 to 49 employees
- 50 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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#### **Transport via pipelines**

The population of existing CCD companies whose activity is included in group 49.4 of CNAE-2009 is investigated.

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#### **Sea transport and transport by domestic navigable routes**

The existing CCD companies whose activity is included in division 50 of the CNAE-2009 are investigated exhaustively.

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#### **Air and space transport**

The existing CCD companies whose activity is included in division 51 of the CNAE2009 are investigated exhaustively.



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### Storage and activities connected to transport

The population of existing CCD companies whose activity is included in class 52.10, 52.21+52.22+52.23, 52.24 and 52.29 of the CNAE-2009 has been taken, stratifying for each activity the Autonomous Community and size by number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 to 49 employees
- 50 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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### Postal activities subject to the obligation of universal service

The company whose activity is included in group 53.1 of CNAE2009 is investigated.

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### Courier activities other than national post activities

The population of existing CCD companies whose activity is included in group 53.2 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 to 49 employees
- 50 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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## SECTION I: ACCOMMODATION

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### Accommodation services

The population of existing CCD companies whose activity is included in class 55.10, 55.20, 55.30 and 55.90 of the CNAE-2009 has been taken, stratifying for each activity the Autonomous Community and size by number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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### Food and beverage services

The population of existing CCD companies whose activity is included in class 56.10, 56.21, 56.29 and 56.30 of the CNAE-2009 has been taken, stratifying for each activity the Autonomous Community and size by number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 5 employees
- 6 to 9 employees
- 10 to 19 employees
- 20 to 49 employees
- 50 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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## SECTION J: INFORMATION AND COMMUNICATIONS

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### Publishing

The population of existing CCD companies whose activity is included in class 58.11, 58.12, 58.13, 58.19, 58.21 and 58.29 CNAE-2009 has been taken, according to the Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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#### Motion picture, video and television programme activities, sound recording and music publishing activities

The population of existing CCD companies whose activity is included in group 59 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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#### Radio and television programming and broadcasting activities

The population of existing CCD companies whose activity is included in group 60 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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### Telecommunications.

The population of existing CCD companies whose activity is included in group 61 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

---

### Programming, consultancy and other activities related to IT

The population of existing CCD companies whose activity is included in group 62 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

---

### Information services

The population of existing CCD companies whose activity is included in group 63 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees

- 10 to 19 employees
- 20 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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## SECTION L: REAL ESTATE ACTIVITIES

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### Real estate activities

The population of existing CCD companies whose activity is included in group 68 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 5 employees
- 6 to 9 employees
- 10 to 19 employees
- 20 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others

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## SECTION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

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### Legal and accounting activities

The population of existing CCD companies whose activity is included in group 69 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

A setting at optimal national level is established, exhaustively researching the latest in-

terval and carrying out a systematic selection for the rest.

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#### Central headquarter activities

The existing CCD companies whose activity is included in class 70.1 of CNAE-2009 are investigated exhaustively.

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#### Business and management consultancy activities

The population of existing CCD companies whose activity is included in group 70.2 de la CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

A setting at optimal national level is established, exhaustively researching the latest interval and carrying out a systematic selection for the rest.

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#### Technical architecture and engineering services; technical trials and analyses

The population of existing CCD companies whose activity is included in groups 71.1 and 71.2 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

A setting at optimal national level is established, exhaustively researching the latest interval and carrying out a systematic selection for the rest.

---

#### Research and development

The population of existing CCD companies whose activity is included in groups 72 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

A setting at optimal national level is established, exhaustively researching the latest interval and carrying out a systematic selection for the rest.

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#### Advertising and market studies

The population of existing CCD companies whose activity is included in group 73 of CNAE2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

A setting at optimal national level is established, exhaustively researching the latest interval and carrying out a systematic selection for the rest.

---

#### Other professional, scientific and technical activities

The population of existing CCD companies whose activity is included in group 74 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

A setting at optimal national level is established, exhaustively researching the latest interval and carrying out a systematic selection for the rest.

---

#### Veterinary activities

The population of existing CCD companies whose activity is included in group 75 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

A setting at optimal national level is established, exhaustively researching the latest interval and carrying out a systematic selection for the rest

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### SECTION N: ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES

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#### Renting Activities

The population of existing CCD companies whose activity is included in groups 77.1 and 77.2, class 7731+7732+7733+7739, 7734+7735 and class 77.40 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

---

#### Recruitment company activities

The population of existing CCD companies whose activity is included in group 78 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.



The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 to 49 employees
- 50 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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#### Travel agency and tour operator activities, reservation services and related activities

The population of existing CCD companies whose activity is included in group 79 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 5 employees
- 6 to 9 employees
- 10 to 19 employees
- 20 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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#### Investigation and security activities

The population of existing CCD companies whose activity is included in group 80 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- Less than three employees (includes units without employees)
- 3 to 9 employees
- 10 to 19 employees
- 20 to 49 employees

- 50 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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### Services in buildings

The population of existing CCD companies whose activity is included in groups 81.1 and 81.2 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- Less than three employees (includes units without employees)
- 3 to 9 employees
- 10 to 19 employees
- 20 to 49 employees
- 50 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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### Gardening activities.

The population of existing CCD companies whose activity is included in group 81.3 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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### Administrative office activities and other business support activities

The population of existing CCD companies whose activity is included in group 82 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

An optimum allocation is established, investigating the last interval in an exhaustive manner and carrying a systematic selection in the others.

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#### SECTION R: ARTS, RECREATION AND ENTERTAINMENT ACTIVITIES

The population of existing CCD companies whose activity is included in divisions 90, 91, 92 and 93 of CNAE-2009 has been taken, stratifying by number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 5 employees
- 6 to 9 employees
- 10 to 19 employees
- 20 to 49 employees
- 50 employees and over

A setting at optimal national level is established, exhaustively researching the latest interval and carrying out a systematic selection for the rest.

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#### SECTION S: OTHER SERVICES

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##### Repair of computers and personal and household goods

The population of existing CCD companies whose activity is included in group 95 of CNAE-2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 9 employees
- 10 to 19 employees
- 20 employees and over

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### Other personal services

The population of existing CCD companies whose activity is included in group 96 of CNAE2009 has been taken, stratifying by Autonomous Community and number of employees.

The size intervals are:

- No employees
- 1 and 2 employees
- 3 to 5 employees
- 6 to 9 employees
- 10 to 19 employees
- 20 to 49 employees
- 50 employees and over

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### STRATIFICATION PREVIEW SAMPLE

In the stratification of the preview sample, the same branches of activity and sizes have been considered as the total sample and the following Autonomous Communities:

Andalucía; Cataluña; Comunitat Valenciana; Comunidad de Madrid; Aragón + Principado de Asturias + Illes Balears + Extremadura + Región de Murcia; Cantabria + Comunidad Foral de Navarra + La Rioja + Ceuta y Melilla; Canarias + Castilla y León + Castilla la Mancha + Galicia + País Vasco.

In addition it includes the whole sample of the exhaustive branches; of the exhaustive sizes; high-turnover companies and Statistics on Affiliates of Foreign Companies in the Services Sector with 50 or more employees.

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### 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:

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

where:

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

$n_h$  is the number of companies in the sample selected in stratum h

$N_h$  is the number of companies in the directory in stratum h

However, due to the various incidences that come up when carrying out the survey (refusals, inactive, not locatable, survey drop outs, change in strata, non-surveyable,...) this elevation factor  $\frac{N_h}{n_h}$  is only used given the case that the companies that were selected from strata h and have passed to another different strata k (due to change in size, activity or autonomous community).

If a company has not changed strata, this factor is corrected with the new factor  $\frac{\hat{N}_h^*}{n_h^*}$

where:

$n_h^*$  is the number of companies from the sample in stratum h that has not changed stratum.

$\hat{N}_h^*$  is the number of companies from the framework in stratum h which have not changed stratum and which are calculated according to the 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 companies, duplicated or closed temporarily in stratum h

$n_h^k$  is the number of companies selected from strata h and that actually belong to strata k

## Sample errors

Yes  $\hat{X}$  is the estimation of the variable X, its relative sampling error is given (as a percentage) according to the expression:

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

where  $\text{Var}(\hat{X})$ , the variance estimate  $\hat{X}$ , is defined by following expression:

$$\begin{aligned} \text{Var}(\hat{X}) = & \sum_h \hat{N}_h^* (\hat{N}_h^* - n_h^*) \frac{\sum_{i=1}^{n_h^*} (x_i - \bar{X}_h^*)^2}{n_h^* (n_h^* - 1)} + \\ & + \sum_h \bar{X}_h^{*2} \hat{N}_h^* (N_h - \hat{N}_h^*) \frac{(N_h - n_h)}{N_h (n_h - 1)} + \\ & + \sum_h \sum_{k \neq h} N_k (N_k - n_k) \frac{S_k^{h2}}{n_k}; \end{aligned}$$

where:

$$\bar{X}_h^* = \frac{\sum_{i=1}^{n_h^*} X_i}{n_h^*}$$
 , it is the estimated measure of the variable X for those companies that have not changed strata.

$$S_k^{h2} = \frac{\sum_{i=1}^{n_k^h} X_i^2}{n_k - 1} - \frac{\left( \sum_{i=1}^{n_k^h} X_i \right)^2}{n_k(n_k - 1)}$$
 , is the quasivariance of the sample of companies that pass from any given k strata to another h strata.

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## Collection of the information

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### FIELD WORK. INCIDENCES

The collection of information is carried out annually by means of the INE's centralised collection unit (CCU). The data collection procedure was by mail with telephone and fax support. In the first phase the survey documentation was sent by mail and telephone contact made with companies when no answer was obtained or when the answer was considered insufficient or doubtful. This process was carried out over two phases:

The data collection process for reference year (t) is carried out in year t+1, and is structured into two phases:

- 1st phase: company with more than twenty employees between April and July
- 2nd phase: rest of the companies between September and December

In order to control the field work, different situations that could occur during the collection of information have been taken into account.

*Company surveyed.* Those who have a main activity in the population scope of the survey and that has obtained a correctly filled in questionnaire are considered as such.

During the information collection process a series was presented. Moreover, a series of *incidences* which did not facilitate obtaining the questionnaire were also presented. Their rigorous treatment was of great importance as their analysis facilitates updating the survey framework and has influence on the information treatment.

The incidences that have been borne in mind are:

- Refusal or non response: the informant refuses to collaborate or alleges excuses, delays or ignorance of the data.
- Closed temporarily or inactive: the company remained closed during the information collection period and it was not possible to locate any informant. Either that or there was no activity during the year.
- Definitive closure: the company has stopped its activity definitively. A situation which is justified with an official document accrediting closure.

- Unlocatable: has not located the company with the directory information nor by any other method.
- Duplicate: The company appeared in the directory more than once.
- Erroneously included: The company has a main activity outside the scope of the survey. The company is erroneously included in the sample.
- Foreign company: the company is the representative of another foreign company but does not carry out an activity on Spanish soil.
- Non-profit: the company carries out non-profit making activities.

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### **Treatment of the information**

During the questionnaire collection phase a first filtering and encoding process is carried out. Subsequently, once the questionnaires are recorded, the file with the data is subjected to a series of computerised controls in order to detect errors, incoherences and inconsistencies which were corrected. The study of the results tables facilitates a final analysis of the data contained in the questionnaires.

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### **Dissemination of the information**

The data disseminated annually aims to provide basic, as well as relevant information, on the main results of the survey, making it possible to meet the demand for information from different users.

Data is provided both on a national level, for different activity breakdowns, and on an Autonomous Community level, by location of premises.

It is worth noting that the interannual 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 companies, 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 companies 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 deriving from statistical secrecy or from the sample nature of the survey, the existing IT procedures allow for dealing with bespoke requests aggregate data, which may be provided in the medium or format selected by the user.