

Statistics on Products in the Trade Sector

Methodology

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1 Introduction

The **Statistics on Products in the Trade Sector (SPTS)** is an annual statistical operation integrated into the **Structural Business Statistics (SBS): Trade Sector**. Its main objective is to provide complementary information specific to each trade subsector, allowing for the breakdown of turnover by product type, among other characteristics.

Data collection for the SPTS is carried out through questionnaires attached to the SBS: Trade Sector and is addressed to the same legal sample units.

The SPTS and the SBS: Trade Sector (considering, for the latter, its approach based on Legal Units) share the same methodology regarding the scope of study, sample design, classification variables, and data collection and processing for legal units. All these aspects are detailed in the Methodology of the Structural Business Statistics.

The statistical results provided by the SPTS are based on Legal Units.

For its part, the EEE: Trade Sector, in addition to carrying out a production process under Legal Units, added a second approach based on the 'Statistical Enterprise' since the 2018 reference year. According to this second approach, an 'enterprise' can be made up of a single legal unit or several legal units that, together, form the 'Statistical Enterprise' entity. This second approach was implemented in the SBS in accordance with the European Statistical System and under Eurostat guidelines. Therefore, since the 2018 reference year, the SBS publishes its statistical results under the Statistical Enterprise unit.

2 Objectives

The main objective of this statistical operation is to ascertain the specific characteristics of each of the sub-sectors that make up the trade sector: Wholesale and retail trade and repair of motor vehicles and motorcycles, Wholesale trade and commission trade and Retail trade, in order to carry out a more precise sectoral analysis adapted to each economic activity.

3 Statistical unit

The statistical unit of the SPTS is **the enterprise** (understood, for the purposes of this operation, as the Legal Unit) that carries out as its main economic activity one of the activities included in the population scope. Legal units can be legal entities or natural persons (individual entrepreneurs).

According to its general definition, an enterprise is *"the smallest combination of legal units that constitutes an organizational unit for the production of goods and services and that enjoys a certain degree of decision-making autonomy, mainly in the use of the resources at its disposal. The enterprise may carry out one or more activities in one or more locations. An enterprise may correspond to a single legal unit"* (definition of European Union Regulation 696/93).

The SPTS considers each Legal Unit that produces goods or services to be an enterprise. Its results are therefore integrated with the Structural Business Statistics: Trade Sector under its traditional approach based on Legal Units.

The reporting unit is also the Legal Unit.

4 Scope of Statistics

The scope of the statistic is defined in relation to the population investigated, time and space.

4.1 POPULATION SCOPE

The population scope of this survey is defined according to the main activity carried out by the legal unit.

The sub-sectors analysed in these statistics are:

- Wholesale and retail trade and repair of motor vehicles and motorcycles. Legal units whose main activity is included in division 45 of CNAE-2009.
- Wholesale trade and commission trade, except of motor vehicles and motorcycles. Legal units whose main activity is included in division 46 of CNAE-2009.
- Retail trade, except of motor vehicles and motorcycles. Legal units whose main activity is included in division 47 of CNAE-2009.

For each of the sub-sectors investigated, a different questionnaire is used.

4.2 TERRITORIAL OR GEOGRAPHICAL SCOPE

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

4.3 TEMPORAL SCOPE

The reference period is the calendar year.

5 Design and sample

The SPTS investigates the same sample of legal units selected for the Structural Business Statistics: Trade Sector.

The details relating to the population frame (DIRCE), type of sampling (stratified), allocation between strata (optimum), sample selection (random in each stratum of a non-comprehensive type), sample estimators and sampling errors can be consulted in the Methodology of the Structural Business Statistics: Trade Sector.

6 Variables and definitions

Although there is a specific questionnaire for each sub-sector of activity analysed, all of them have a similar structure. The variables studied may be classified into three types:

6.1. Breakdown of turnover by products.

6.2 Breakdown of turnover by type or sector of activity of the customer.

6.3. Other specific variables for each particular sub-sector.

6.1 BREAKDOWN OF TURNOVER BY ACTIVITIES CARRIED OUT AND SOLD PRODUCTS

For each of the sub-sectors, companies are requested to provide a breakdown of turnover according to the products or services they offer. The relation of each one of these products or services for each specific activity is consistent with those included in the Classification of Products by Activity, although in some cases it differs from this classification, incorporating new products or services, or including others from neighbouring activities so that companies can make a more appropriate distribution to their turnover.

Definition: *Turnover includes the total amounts invoiced by the company during the reference period for sales of goods and services supplied to third parties, taking into account both those made directly by the observation unit itself and those from any incidental out-sourcing.*

These sales of goods or services are accounted for in net terms, that is to say, including customer charges (transportation, packaging, etc.), even if they are invoiced separately, but deducting prompt payment discounts on sales, sale returns or the value of returned packaging, as well as volume discounts on sales. Taxes and fees levied on goods or services invoiced by the unit are included, but VAT is excluded from the customer.

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

C700. Sales of merchandise

C701. Sales of finished goods.

C702. Sales of semi-finished goods.

C703. Sales of by-products and waste.

C704. Sales of containers and packaging

C705. Rendering of services

C706. Prompt payment discounts

C708. Sales returns and similar transactions

C709. Volume discounts

The turnover does not include, therefore, subsidies or other operating income, nor does it include financial, extraordinary or other income affecting the results for the year.

The inclusion of this section in the three subsectors analysed responds to several reasons:

- a) Allows to correctly assign the main activity of the company. Each of the statistical units studied (companies) frequently carries out different activities that should be classified in separate classes of the CNAE-2009. In general, the activities carried out by an economic unit may be one of three types: main, secondary and auxiliary activities. The main activity is different from secondary as it is the one that generates the greater value added; in turn, auxiliary activities are those which generate services that are not sold on the market and which only serve the unit on which they depend (administration department, transport or storage services).
- b) The population framework for these product statistics is obtained from the Central Business Register (CBR), generated from Administrative Registers. The economic activity that each company has in the CBR is determined from the tax heading present in the Tax on Economic Activities and the CNAE-2009 activity code that appears in the Social Security Contribution Accounts. However, given that companies usually carry out more than one activity, they must be registered under several headings of the tax on economic activities and, in order to be able to assign a main activity, the Directories Unit of the INE applies a series of filters and criteria. This main activity may not be the correct one and the information provided by the company on the breakdown of its turnover is very adequate information to correctly allocate the main activity it carries out.

- c) A more detailed knowledge of the products and services provided by companies will also be useful for the different statistical adaptations that the changes in the CNAE entail.
- d) Allows to know the degree of specialisation of the companies. On the basis of the breakdown of turnover, it is possible to determine whether companies in a given sector are engaged exclusively in the supply of a given product or service or in a small number of them or, on the contrary, they diversify their activity among many products or services.

6.2 BREAKDOWN OR TURNOVER BY TYPE OF CUSTOMER

Information concerning the type of customer is requested in the questionnaires in order to be able to correctly assign the activity of the company. Given that almost all companies engaged in commercial distribution carry out both wholesale and retail trade, knowing their customers are, will determine which of the two types their main activity is. If a distribution company obtains a higher percentage of its turnover from other wholesalers, companies or professionals, its main activity will be wholesale trade, whereas if its customers are mainly final consumers, the activity assigned will be retail trade.

6.3 OTHER SPECIFIC VARIABLES FOR EACH PARTICULAR SUB-SECTOR

In some of the subsectors studied, information is collected on certain specific variables that help to know the characteristics of said subsector or measure the changes that it may be undergoing.

Some of these variables are listed below:

- For companies selling and repairing vehicles. The questionnaire requests information on the breakdown of the consumption of spare parts, accessories and other consumables used in the repair and maintenance of vehicles.
- For retail companies: The questionnaire asks for information on the breakdown of turnover by sales system (traditional, self-service, electronic commerce, mail order, catalogue or teleshopping, vending machines, street selling or home delivery).

7 Information collection

The data collection is carried out simultaneously with the Structural Business Statistics, through the INE's Data Collection Units, using the INE's own platform and software (IRIA system). This software ensures the control, organization, and management of the process and enables the electronic questionnaire to be completed online. Almost all questionnaires are collected this way.

The Collection Units are also responsible for answering phone lines to resolve respondents' questions and for reviewing the questionnaires. Telephone contacts are made with companies in cases where there is no response within the established deadline, or the response is considered to be insufficient or incoherent.

This system facilitates supervising the collection continuously, integrating the collection and validation processes, guaranteeing an efficient control of the process from the beginning of the survey, as systematic errors in filling in and interpreting the questionnaires may be detected in the initial phases of the survey, thereby facilitating their correction.

The collection process of data regarding the t reference year is carried out from the second quarter of the $t+1$ year on.

8 Processing of the information

The initial stage of survey data processing is carried out in parallel to the data collection itself, throughout the entire duration thereof. Online questionnaire incorporates a set of checks for errors, inconsistencies, and anomalies so that respondent can correct or justify them during the completion process. Once the completed questionnaires are available to the Collection Units, they perform a more detailed data cleansing process. The objective of this is to establish sufficient quality levels that significantly simplify subsequent data processing.

The records already cleaned by the Collection Units are then compiled and fed weekly into the data files on which Central Services performs subsequent phases. In addition to the coverage control and the treatment and management of collection incidents, additional processes are carried out to detect and clean up errors and inconsistencies, both at the micro-cleaning level of the records and the macro-cleaning of the aggregated information (which requires the calculation of the corresponding elevation factors).

All of this is done within the general context of the data from the SBS: Trade Sector, based on its Legal Unit approach. The statistical results obtained are analysed and compared by activity and product, as well as with data from previous years.

Finally, after applying the necessary measures to comply with and safeguard statistical confidentiality, the final statistical results are prepared for dissemination

9 Dissemination of information

The periodicity of the dissemination is annual.

Dissemination plan: below is a link to the website where you can find the list of published results tables:

http://www.ine.es/dyns/INEbase/es/operacion.htm?c=Estadistica_C&cid=1254736176903&menu=resultados&idp=1254735576799

Annex 1. Activities of the CNAE-2009 included in the scope of the survey

The target population of the Structural Business Statistics for the Trade Sector and of the Statistics on Products in the Trade Sector is comprised of the legal units whose main activity is described in section G of the National Classification of Economic Activities (CNAE-2009), which includes the following divisions, groups and classes:

45 Wholesale and retail trade and repair of motor vehicles and motorcycles

This division comprises all activities (except manufacturing and rental) related to motor vehicles and motorcycles, including trucks and heavy vehicles, such as the wholesale and retail sale of new and second-hand vehicles, the repair and maintenance of vehicles and the wholesale and retail sale of spare parts and accessories for motor vehicles and motorcycles. It also includes activities of intermediaries in wholesale and retail trade in vehicles, wholesale auctions of cars and wholesale on the Internet.

This division also includes activities such as vehicle washing, polishing, etc.

This division does not include the retail sale of fuels and lubricants or coolants for motor vehicles or the rental of motor vehicles or motorcycles

45.1 Sale of motor vehicles

45.11 Sale of cars and light motor vehicles

This class includes:

- wholesale and retail sale of new and used **vehicles**:
 - passenger motor vehicles, including specialised passenger motor vehicles such as ambulances and minibuses, etc. (with a weight not exceeding 3.5 tonnes)

This class also includes:

- wholesale and retail sale of off-road motor vehicles (with a weight not exceeding 3.5 tonnes)

This class excludes:

- wholesale and retail trade in spare parts and accessories for motor vehicles (see 45.3)
- renting of motor vehicles with driver (see 49.3)
- renting of motor vehicles without driver (see 77.1)

45.19 Sale of other motor vehicles

This class includes:

- wholesale and retail sale of new and used vehicles:
 - lorries, trailers and semi-trailers
 - camping vehicles such as caravans and motor homes

This class also includes:

- wholesale and retail sale of off-road motor vehicles (with a weight exceeding 3,5 tonnes)

This class excludes:

- wholesale and retail sale of parts and accessories for motor vehicles (see 45.3)
- renting of trucks with driver (see 49.41)
- renting of trucks without driver (see 77.12)

45.2 Maintenance and repair of motor vehicles

45.20 Maintenance and repair of motor vehicles

This class includes:

- maintenance and repair of motor vehicles:
 - mechanical repairs
 - electrical repairs
 - repair of electronic injection systems

- routine maintenance
- bodywork repair
- repair of motor vehicle parts
- washing, polishing, etc.
- spraying and painting
- repair of windscreens and windows
- repair of motor vehicle seats
- tyre and tube repair, fitting or replacement
- anti-rust treatment
- installation of parts and accessories outside the manufacturing process

This class excludes:

- retreading and rebuilding of tyres (see 22.11)

45.3 Sale of motor vehicle parts and accessories

This group includes wholesale and retail trade of all kinds of parts, components, supplies, tools and accessories for motor vehicles, such as:

- rubber tyres and inner tubes for tyres
- spark plugs, batteries, lighting equipment and electrical parts

45.31 Wholesale trade of motor vehicle parts and accessories

45.32 Retail trade of motor vehicle parts and accessories

This class excludes:

- retail sale of automotive fuels (see 47.30)

45.4 Sale, maintenance and repair of motorcycles and related parts and accessories

45.40 Sale, maintenance and repair of motorcycles and related parts and accessories

This class includes:

- wholesale and retail sale of motorcycles, including mopeds
- wholesale and retail sale of parts and accessories for motorcycles (including by commission agents and mail order houses)
- maintenance and repair of motorcycles

This class excludes:

- wholesale of bicycles and related parts and accessories (see 46.49)
- retail sale of bicycles and related parts and accessories (see 47.64)
- renting of motorcycles (see 77.39)
- repair and maintenance of bicycles (see 95.29)

46 Wholesale trade and commission trade, except of motor vehicles and motorcycles

This division includes wholesale trade on own account or on a fee or contract basis (commission trade) related to domestic wholesale trade as well as international wholesale trade (import/export).

This division excludes:

- wholesale of motor vehicles, caravans and motorcycles (see 45.1 and 45.4)
- wholesale of motor vehicle accessories (see 45.31 and 45.40)
- renting and leasing of goods (see division 77)
- packing of solid goods and bottling of liquid or gaseous goods, including blending and filtering for third parties (see 82.92)

46.1 Wholesale on a fee or contract basis

This group includes:

- activities of commission agents, commodity brokers and all other wholesalers who trade on behalf and on the account of others
- activities of those involved in bringing sellers and buyers together or undertaking commercial transactions on behalf of a principal, including on the Internet

This group also includes:

- activities of wholesale auctioneering houses, including Internet wholesale auctions

46.11 Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods

This class excludes:

- wholesale trade in own name (see 46.2 to 46.9)
- retail sale by non-store commission agents (see 47.99)

46.12 Agents involved in the sale of fuels, ores, metals and industrial chemicals

This class includes agents involved in the sale of:

- fuels, ores, metals and industrial chemicals, including fertilisers

This class excludes:

- wholesale trade in own name (see 46.2 to 46.9)
- retail sale by non-store commission agents (see 47.99)

46.13 Agents involved in trade of timber and building materials

This class excludes:

- wholesale trade in own name (see 46.2 to 46.9)
- retail sale by non-store commission agents (see 47.99)

46.14 Agents involved in trade of machinery, industrial equipment, boats and aircraft

This class includes agents involved in the sale of:

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

This class excludes:

- activities of commission agents for motor vehicles (see 45.1)
- auctions of motor vehicles (see 45.1)
- wholesale trade in own name (see 46.2 to 46.9)
- retail sale by non-store commission agents (see 47.99)

46.15 Agents involved in the sale of furniture, household goods, hardware and ironmongery

This class excludes:

- wholesale trade in own name (see 46.2 to 46.9)
- retail sale by non-store commission agents (see 47.99)

46.16 Agents involved in the sale of textiles, clothing, fur, footwear and leather goods

This class excludes:

- wholesale trade in own name (see 46.2 to 46.9)
- retail sale by non-store commission agents (see 47.99)

46.17 Agents involved in the sale of food, beverages and tobacco

This class excludes:

- wholesale trade in own name (see 46.2 to 46.9)

- retail sale by non-store commission agents (see 47.99)

46.18 Agents specialised in the sale of other particular products

This class excludes:

- wholesale trade in own name (see 46.2 to 46.9)
- retail sale by non-store commission agents (see 47.99)
- activities of insurance agents (see 66.22)
- activities of real estate agents (see 68.31)

46.19 Agents involved in the sale of a variety of goods

This class excludes:

- wholesale trade in own name (see 46.2 to 46.9)
- retail sale by non-store commission agents (see 47.99)

46.2 Wholesale of agrarian raw materials and live animals

46.21 Wholesale of grain, unmanufactured tobacco, seeds and animal feeds

This class includes:

- wholesale of grains and seeds
- wholesale of oleaginous fruits
- wholesale of unmanufactured tobacco
- wholesale of animal feeds and agricultural raw material n.e.c.

This class excludes:

- wholesale of textile fibres (see 46.76)

46.22 Wholesale of flowers and plants

This class includes:

- wholesale of flowers, plants and bulbs

46.23 Wholesale of live animals

46.24 Wholesale of hides, skins and leather

46.3 Wholesale of food, beverages and tobacco

46.31 Wholesale of fruit and vegetables

This class includes:

- wholesale of fresh fruits and vegetables
- wholesale of preserved fruits and vegetables

46.32 Wholesale of meat and meat products

46.33 Wholesale of dairy products, eggs and edible oils and fats

This class includes:

- wholesale of dairy products
- wholesale of eggs and egg products
- wholesale of edible oils and fats of animal or vegetable origin

46.34 Wholesale of beverages

This class includes:

- wholesale of alcoholic beverages
- wholesale of non-alcoholic beverages

This class also includes:

- buying of wine in bulk and bottling without transformation

This class excludes:

- blending of wine or distilled spirits (see 11.01 and 11.02)

46.35 Wholesale of tobacco products

46.36 Wholesale of sugar and chocolate and sugar confectionery

This class includes:

- wholesale of sugar, chocolate and sugar confectionery
- wholesale of bakery products

46.37 Wholesale of coffee, tea, cocoa and spices

46.38 Wholesale of other food, including fish, crustaceans and molluscs

This class also includes:

- wholesale of feed for pet animals

46.39 Non-specialised wholesale of food, beverages and tobacco

46.4 Wholesale of household goods

This group includes the wholesale of household goods, including textiles

46.41 Wholesale of textiles

This class includes:

- wholesale of yarn
- wholesale of fabrics
- wholesale of household linen, etc.
- wholesale of haberdashery: needles, sewing thread, etc.

This class excludes:

- wholesale of textile fibres (see 46.76)

46.42 Wholesale of clothing and footwear

This class includes:

- wholesale of clothing, including sports clothes
- wholesale of clothing accessories such as gloves, ties and braces
- wholesale of footwear
- wholesale of fur articles
- wholesale of umbrellas

This class excludes:

- wholesale of jewellery (see 46.48)
- wholesale of leather goods (see 46.49)
- wholesale of special sports equipment footwear such as ski boots (see 46.49)

46.43 Wholesale of electrical household appliances

This class includes:

- wholesale of electrical household appliances
- wholesale of radio and television equipment
- wholesale of photographic and optical goods
- wholesale of electrical heating appliances

- wholesale of recorded audio and video tapes, CDs, DVDs

This class excludes:

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

46.44 Wholesale of china and glassware and cleaning materials

This class includes:

- wholesale of china and glassware
- wholesale of cleaning materials

46.45 Wholesale of perfume and cosmetics

This class includes:

- wholesale of perfumeries, cosmetics and soaps

46.46 Wholesale of pharmaceutical goods

This class includes:

- wholesale of pharmaceutical and medical goods

46.47 Wholesale of furniture, carpets and lighting equipment

This class includes:

- wholesale of household furniture
- wholesale of carpets
- wholesale of lighting equipment

This class excludes:

- wholesale of office furniture (see 46.65)

46.48 Wholesale of watches and jewellery

46.49 Wholesale of other household goods

This class includes:

- wholesale of woodenware, wickerwork, corkware, etc.
- wholesale of bicycles and their parts and accessories
- wholesale of stationery, books, magazines and newspapers
- wholesale of leather goods and travel accessories
- wholesale of musical instruments
- wholesale of games and toys
- wholesale of sports goods, including special sports footwear such as ski boots

46.5 Wholesale of information and communication equipment

This group includes the wholesale of information and communications technology (ICT) equipment, i.e. computers, telecommunications equipment and parts.

46.51 Wholesale of computers, computer peripheral equipment and software

This class includes:

- wholesale of computers and computer peripheral equipment
- wholesale of software

This class excludes:

- wholesale of electronic parts (see 46.52)
- wholesale of office machinery and equipment, except computers and peripheral equipment (see 46.66)

46.52 Wholesale of electronic and telecommunications equipment and parts

This class includes:

- wholesale of electronic valves and tubes
- wholesale of semi-conductor devices
- wholesale of microchips and integrated circuits
- wholesale of printed circuits
- wholesale of blank audio and video tapes and diskettes, magnetic and optical disks (CDs, DVDs)
- wholesale of telephone and communications equipment

This class excludes:

- wholesale of recorded audio and video tapes, CDs, DVDs (see 46.43)
- wholesale of computers and computer peripheral equipment (see 46.51)

46.6 Wholesale of other machinery, equipment and supplies

This group includes the wholesale of specialised machinery, equipment and supplies for all kinds of industries and general purpose machinery.

46.61 Wholesale of agricultural machinery, equipment and supplies

This class includes:

- wholesale of agricultural machinery and equipment
 - ploughs, manure spreaders, seeders
 - harvesters
 - threshers
 - milking machines
 - poultry-keeping machines, bee-keeping machines
 - tractors used in agriculture and forestry

This class also includes:

- wholesale of lawnmowers of all types

46.62 Wholesale of machine tools

This class includes:

- wholesale of machine tools of any type and for any material

This class also includes:

- wholesale of computer-controlled machine tools

46.63 Wholesale of mining, construction and civil engineering machinery

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

This class also includes:

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

46.65 Wholesale of office furniture

This class includes:

- wholesale trade services related to:
 - goods classified in 31.01 (Manufacture of office and shop furniture)

46.66 Wholesale of other office machinery and equipment

This class includes:

- wholesale of office machinery and equipment (except computers and computer peripheral equipment)

This class excludes:

- wholesale of computers and peripheral equipment (see 46.51)
- wholesale of electronic parts, telephones and communications equipment (see 46.52)

46.69 Wholesale of other machinery and equipment

This class includes:

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

This class also includes:

- wholesale of measuring instruments and equipment

This class excludes:

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

46.7 Other specialised wholesale

This group includes other specialised wholesale activities not classified in other groups of this division. This includes the wholesale of intermediate products, except agricultural, typically not for household use.

46.71 Wholesale of solid, liquid and gaseous fuels and related products

This class includes:

- wholesale of fuels, greases, lubricants, oils such as:
 - charcoal, coal, coke, fuel wood, naphtha
 - crude petroleum, gas oil, fuel oil, petrol, heating oil, kerosene
 - liquefied petroleum gases, butane and propane gas
 - lubricating oils and greases, refined petroleum products

46.72 Wholesale of metals and metal ores

This class includes:

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

This class excludes:

- wholesale of metal scrap (see 46.77)

46.73 Wholesale of wood, construction materials and sanitary equipment

This class includes:

- wholesale of wood in the rough
- wholesale of products of primary processing of wood

- wholesale of paint and varnish
- wholesale of construction materials:
 - sand, gravel
- wholesale of wallpaper and floor coverings
- wholesale of flat glass
- wholesale of sanitary equipment:
 - baths, washbasins, toilets and other sanitary porcelain
- wholesale of prefabricated buildings

46.74 Wholesale of hardware, plumbing and heating equipment and supplies

This class includes:

- wholesale of hardware and locks
- wholesale of fittings and fixtures
- wholesale of hot water heaters
- wholesale of sanitary installation equipment:
 - tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes, etc.
- wholesale of tools such as hammers, saws, screwdrivers and other hand tools

46.75 Wholesale of chemical products

This class includes:

- wholesale of industrial chemicals:
 - aniline, printing ink, essential oils, industrial gases, synthetic glues, colouring matter, synthetic resin, methanol, paraffin, scents and flavourings, soda, industrial salt, acids and sulphurs, starch derivatives, etc.
- wholesale of fertilisers and agrochemical products

46.76 Wholesale of other intermediate products

This class includes:

- wholesale of plastic materials in primary forms
- wholesale of rubber
- wholesale of textile fibres, etc.
- wholesale of paper in bulk
- wholesale of precious stones

46.77 Wholesale of waste and scrap

This class includes:

- wholesale of metal and non-metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods such as cars in order to obtain reusable parts, packing and repacking, storage and delivery, but without a real transformation process. Additionally, the purchased and sold waste has a remaining value.

This class also includes:

- dismantling of automobiles, computers, televisions and other equipment to obtain and re-sell usable parts

This class excludes:

- collection of household and industrial waste (see 38.1)
- treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of disposal (see 38.2)

- processing of waste, scrap and other articles into secondary raw material when a real transformation process is required (the resulting secondary raw material is fit for direct use in an industrial manufacturing process, but is not a final product) (see 38.3)
- dismantling of automobiles, computers, televisions and other equipment for materials recovery (see 38.31)
- ship-breaking (see 38.31)
- shredding of cars by means of a mechanical process (see 38.32)
- retail sale of second-hand goods (see 47.79)

46.9 Non-specialized wholesale trade

46.90 Non-specialized wholesale trade

This class includes:

- wholesale of a variety of goods without any particular specialisation

47 Retail trade, except of motor vehicles and motorcycles

This division includes the resale (sale without transformation) of new and used goods, mainly to the general public for personal or domestic consumption or use, by shops, department stores, stalls, mail-order houses, door-to-door sales persons, hawkers, consumer cooperatives, etc.

This division also includes the retail sale by commission agents and activities of retail auctioning houses.

This division excludes:

- sale of farmers' products by farmers (see division 01)
- manufacture and sale of goods, which is generally classified as manufacturing in divisions 10-32
- sale of motor vehicles, motorcycles and their parts (see division 45)
- trade in cereal grains, ores, crude petroleum, industrial chemicals, iron and steel and industrial machinery and equipment (see division 46)
- sale of food and drinks for consumption on the premises and sale of takeaway food (see division 56)
- renting of personal and household goods to the general public (see 77.2)

47.1 Retail sale in non-specialised stores

This group includes the retail sale of a variety of product lines in the same unit (non-specialised stores), such as supermarkets or department stores.

47.11 Retail sale in non-specialised stores with food, beverages or tobacco predominating

This class includes:

- retail sale of a large variety of goods of which, however, food products, beverages or tobacco should be predominant:
 - activities of general stores that have, apart from their main sales of food products, beverages or tobacco, several other lines of merchandise such as wearing apparel, furniture, appliances, hardware, cosmetics, etc.

47.19 Other retail sale in non-specialised stores

This class includes:

- retail sale of a large variety of goods of which food products, beverages or tobacco are not predominant:
- activities of department stores carrying a general line of merchandise, including wearing apparel, furniture,
- appliances, hardware, cosmetics, jewellery, toys, sports goods, etc.

47.2 Retail sale of food, beverages and tobacco in specialised stores

47.21 Retail sale of fruit and vegetables in specialised stores

This class includes:

- retail sale of fresh fruit and vegetables
- retail sale of prepared and preserved fruits and vegetables

47.22 Retail sale of meat and meat products in specialised stores

This class includes:

- retail sale of meat and meat products (including poultry)

47.23 Retail sale of fish, crustaceans and molluscs in specialised stores

This class includes:

- retail sale of fish, other seafood and products thereof

47.24 Retail sale of bread, cakes, flour confectionery and sugar confectionery in specialised stores

47.25 Retail sale of beverages in specialised stores

This class includes:

- retail sale of beverages (not for consumption on the premises):
 - alcoholic beverages
 - non-alcoholic beverages

47.26 Retail sale of tobacco products in specialised stores

This class includes:

- retail sale of tobacco
- retail sale of tobacco products

47.29 Other retail sale of food in specialised stores

This class includes:

- retail sale of dairy products and eggs
- retail sale of other food products n.e.c.

47.3 Retail sale of automotive fuel in specialised stores

47.30 Retail sale of automotive fuel in specialised stores

This class includes:

- retail sale of fuel for motor vehicles and motorcycles

This class also includes:

- retail sale of lubricating products and cooling products for motor vehicles

This class excludes:

- wholesale of fuels (see 46.71)
- retail sale of liquefied petroleum gas for cooking or heating (see 47.78)

47.4 Retail sale of information and communication equipment in specialised stores

This group includes the retail sale of information and communications technology (ICT) equipment, such as computers and peripheral equipment, telecommunications equipment and consumer electronics, by specialised stores.

47.41 Retail sale of computers, peripheral units and software in specialised stores

This class includes:

- retail sale of computers
- retail sale of computer peripheral equipment
- retail sale of video game consoles
- retail sale of non-customised software, including video games

This class excludes:

- retail sale of blank tapes and disks (see 47.63)

47.42 Retail sale of telecommunications equipment in specialised stores

47.43 Retail sale of audio and video equipment in specialised stores

This class includes:

- retail sale of radio and television equipment
- retail sale of audio and video equipment
- retail sale of players and recorders of CDs, DVDs, etc.

47.5 Retail sale of other household equipment in specialised stores

This group includes the retail sale of household equipment, such as textiles, hardware, carpets, electrical appliances or furniture, in specialised stores.

47.51 Retail sale of textiles in specialised stores

This class includes:

- retail sale of fabrics
- retail sale of knitting yarn
- retail sale of basic materials for rug, tapestry or embroidery making
- retail sale of textiles
- retail sale of haberdashery: needles, sewing thread, etc.

This class excludes:

- retail sale of clothing (see 47.71)

47.52 Retail sale of hardware, paints and glass in specialised stores

This class includes:

- retail sale of hardware
- retail sale of paints, varnishes and lacquers
- retail sale of flat glass
- retail sale of other building material such as bricks, wood, sanitary equipment
- retail sale of do-it-yourself material and equipment

This class also includes:

- retail sale of lawnmowers of all types
- retail sale of saunas

47.53 Retail sale of carpets, rugs, wall and floor coverings in specialised stores

This class includes:

- retail sale of carpets and rugs
- retail sale of curtains and net curtains
- retail sale of wallpaper and floor coverings

This class excludes:

- retail sale of cork floor tiles (see 47.52)

47.54 Retail sale of electrical household appliances in specialised stores

This class excludes:

- retail sale of audio and video equipment (see 47.43)

47.59 Retail sale of furniture, lighting equipment and other household articles in specialised stores

This class includes:

- retail sale of household furniture
- retail sale of articles for lighting
- retail sale of household utensils and cutlery, crockery, glassware, china and pottery
- retail sale of wooden, cork and wickerwork goods
- retail sale of non-electrical household appliances
- retail sale of musical instruments and scores
- retail sale of electrical security alarm systems, such as locking devices, safes, and vaults, without installation or maintenance services
- retail sale of household articles and equipment n.e.c.

This class excludes:

- retail sale of antiques (see 47.79)

47.6 Retail sale of cultural and recreation goods in specialised stores

This group includes the retail sale in specialised stores of cultural and recreation goods, such as books, newspapers, music and video recordings, sporting equipment, games and toys.

47.61 Retail sale of books in specialised stores

This class includes:

- retail sale of books of all kinds

This class excludes:

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

47.62 Retail sale of newspapers and stationery in specialised stores

This class also includes:

- retail sale of office supplies such as pens, pencils, paper, etc.

47.63 Retail sale of music and video recordings in specialised stores

This class includes:

- retail sale of musical records, audio tapes, compact discs and cassettes
- retail sale of video tapes and DVDs

This class also includes:

- retail sale of blank tapes and discs

47.64 Retail sale of sporting equipment in specialised stores

This class includes:

- retail sale of sports goods, fishing gear, camping goods, boats and bicycles

47.65 Retail sale of games and toys in specialised stores

This class includes:

- retail sale of games and toys, made of all materials

This class excludes:

- retail sale of video game consoles (see 47.41)
- retail sale of non-customised software, including video games (see 47.41)

47.7 Retail sale of other goods in specialised stores

This group includes the sale in specialised stores of a certain group of products not included in other parts of the classification, such as clothing, footwear and leather articles, pharmaceutical and medical goods, watches, souvenirs, cleaning materials, weapons, flowers and pets and others. Also included is the retail sale of used goods in specialised stores.

47.71 Retail sale of clothing in specialised stores

This class includes:

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

This class excludes:

- retail sale of textiles (see 47.51)

47.72 Retail sale of footwear and leather goods in specialised stores

This class includes:

- retail sale of footwear
- retail sale of leather goods
- retail sale of travel accessories of leather and leather substitutes

This class excludes:

- retail sale of special sports equipment footwear such as ski boots (see 47.64)

47.73 Retail sale of pharmaceutical products in specialised stores

This class includes:

- retail sale of pharmaceuticals

47.74 Retail sale of medical and orthopaedic goods in specialised stores

47.75 Retail sale of cosmetic and toilet articles in specialised stores

This class includes:

- retail sale of perfumery, cosmetic and toilet articles

47.76 Retail sale of flowers, plants, seeds, fertilisers, pet animals and pet food in specialised stores

47.77 Retail sale of watches and jewellery in specialised stores

47.78 Other retail sale of new goods in specialised stores

This class includes:

- retail sale of photographic, optical and precision equipment
- activities of opticians
- retail sale of *souvenirs*, craftwork and religious articles
- activities of commercial art galleries
- retail sale of liquid fuels, liquefied gas bottles, coal and fuel wood for domestic use
- retail sale of weapons and ammunition
- retail sale of stamps and coins
- retail trade services of commercial art galleries
- retail sale of non-food products n.e.c.

47.79 Retail sale of second-hand goods in stores

This class includes:

- retail sale of second-hand books
- retail sale of other second-hand goods
- retail sale of antiques
- activities of auctioning houses (retail)

This class excludes:

- retail sale of second-hand motor vehicles (see 45.1)
- activities of Internet auctions and other non-store auctions (retail) (see 47.91 and 47.99)
- activities of pawn shops (see 64.92)

47.8 Retail sale via stalls and markets

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

47.81 Retail sale via stalls and markets of food, beverages and tobacco products

This class excludes:

- retail sale of prepared food for immediate consumption (mobile food vendors) (see 56.10)

47.82 Retail sale via stalls and markets of textiles, clothing and footwear

47.89 Retail sale via stalls and markets of other goods

This class includes:

- retail sale of other goods via stalls or markets, such as:
 - carpets and rugs
 - books
 - games and toys
 - household appliances and consumer electronics
 - music and video recordings

47.9 Retail trade not in stores, stalls or markets

This group includes retail sale activities carried out by mail order, over the Internet, home delivery, vending machines, etc.

47.91 Retail sale via mail order houses or via Internet

This class includes retail sale activities via mail order houses or via Internet, i.e. retail sale activities where the buyer makes his choice on the basis of advertisements, catalogues, information provided on a *website*, models or any other means of advertising and places his order by mail, phone or over the Internet (usually through special means provided by a *website*). The products purchased can be either directly downloaded from the Internet or physically delivered to the customer.

This class includes:

- retail sale of any kind of product by mail order
- retail sale of any kind of product over the Internet

This class also includes:

- direct sale via television, radio and telephone
- Internet auctions (retail)

This class excludes:

- retail sale of motor vehicles and motor vehicles parts and accessories over the Internet (see groups 45.1 and 45.3)
- retail sale of motorcycles and motorcycles parts and accessories over the Internet (see 45.40)

47.99 Other retail sale not in stores, stalls or markets

This class includes:

- retail sale of any kind of product in any way that is not included in previous classes:
 - by direct sales or door-to-door sales persons
 - through vending machines, etc.
- direct selling of fuel (heating oil, firewood, etc.), delivered to the customers premises
- activities of non-store auctions (retail, except Internet)