

INSTITUTO NACIONAL DE ESTADISTICA



**Statistics on
Products in the
Trade Sector
Methodological notes**

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1 Introduction

The **Statistics on Products in the Trade Sector (SPTS)** is an annual statistical operation whose data is collected via questionnaires attached to that of the **Annual Trade Survey (ATS)** and targeting the same units included in the ATS sample. Therefore, these two translations are totally integrated, and share the same methodology in terms of their study scope, statistical unit, survey design, classification variables, and information collection and treatment. All of these aspects are collected in detail in the methodological notes of the Annual Trade Survey

As with the ATS, the SPTS is included in the structural-survey category, in accordance with European Union Parliament and Council Regulation 295/2008 regarding structural business statistics. Specifically, the SPTS, like the ATS, researches those enterprises dedicated to activities relating to the sale and repair of motor vehicles and motorcycles, wholesale trade and trade intermediaries, and retail trade.

2 Objectives

The main objective of this survey is to ascertain the specific characteristics of each of the sectors comprising trade, in order to thus be able to carry out a more precise sectorial analysis that is adapted to each economic sector.

3 Statistical unit

The statistical unit of the survey is that enterprise whose main economic activity is the rendering of any of the services included in the population scope.

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

An enterprise is considered to be in the trade sector, for the purposes of the survey, if its main activity is included in Section G of CNAE-2009.

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

4 Survey scopes

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

4.1 Population scope

The population scope of this survey is defined depending on the main activity carried out by the enterprise. A different questionnaire is used for each of the activities studied.

The sectors analysed in this Survey are as follows:

- Sale and repair of motor vehicles and motorcycles. Filled out by those enterprises whose main activity is included in division 45 of CNAE-2009.
- Wholesale trade and trade intermediaries, except of motor vehicles and motorcycles. Filled out by those enterprises whose main activity is included in division 46 of CNAE-2009.
- Retail trade, except of motor vehicles and motorcycles. This targets those companies whose main activity is included in division 47 of CNAE-2009.

4.2 Territorial or geographical scope

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

4.3 Time scope

The reference period for the survey is the calendar year

5 Design and sampling

The SPTS researches the same sample of enterprises selected for the Annual Trade Survey.

The details relating to the population framework (CBR), type of sampling (stratified), allocation among strata (optimum), sample selection (non-comprehensive, random in each stratum), estimators and sampling errors may be viewed in the Methodological notes of the Annual Trade Survey.

6 Variables and definitions

Though there is a specific questionnaire for each activity sector analysed, they all have a similar structure. The target variables of study may be classified into three types:

- 6.1. Breakdown of turnover by product
- 6.2. Breakdown of turnover by type of client or client activity sector.
- 6.3. Specific variables from each particular sector.

6.1 Breakdown of turnover by product

For each of the sectors, a request is made for the enterprises to provide a breakdown of turnover according to the products offered. The listing of each of these products for each particular activity adjusts to those collected in the Classification of Products by Activity, though in some cases it differs from said classification by incorporating new services or including bordering services, so that the companies can carry out a more adequate breakdown of their turnover.

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

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

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

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

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

This section is included in all sectors for the following reasons:

A) It enables correctly assigning the main activity of the enterprise. Each of the statistical units studied (enterprises) frequently carries out different activities that should be classified as separate types from those of the National Classification of Economic Activities. In general, the activities carried out by an economic unit may be one of three types: main, secondary and auxiliary activities. The main activity differs from secondary activities in that it generates greater added value; whereas auxiliary activities are those that generate services that are not sold on the market and that only serve the unit they depend on (administration departments, transport or storage services). In light of the difficulty implied for enterprises to calculate added value when they perform more than one activity, the main activity is considered to be that which generates the greatest turnover.

B) The population framework of the Product Survey is the Central Business Register (CBR), generated from Administrative Registers. The economic activity that each enterprise has in the CBR is determined by the fiscal paragraph present in the Economic Activities Tax and the CNAE-2009 activity code that appears on the Social Security Contribution Accounts. However, given that enterprises tend to carry out more than one activity, these should be registered in several economic activities tax paragraphs, and in order to assign an initial main activity, the INE Directory Unit applies a series of filters and criteria. This initial main activity may not be the correct one, and the information that the company provides on the breakdown of turnover is adequate for the correct assignment of the main activity carried out.

C) To ascertain, in a more detailed manner, the services that the enterprises render, will also be useful for the different statistical adaptations entailed in the CNAE changes.

D) This enables ascertaining the degree of specialisation of the enterprises in a sector. Once the distribution of turnover is carried out, it is possible to ascertain whether the enterprises of a particular sector are completely dedicated to the provision of one specific service or a small number of them, or on the contrary, whether they diversify their activity among several products.

6.2 Breakdown of turnover by type of client or client activity sector

The questionnaires request information referring to the type of client, for the purpose of being able to assign the enterprise activity correctly. Given that almost all enterprises dedicated to commercial distribution perform both wholesale and retail trade, ascertaining who their clients are will determine which of the two types is their main activity. If a distribution enterprise obtains a higher percentage of invoicing from other wholesalers, enterprises or professionals, its main activity will be wholesale trade, whereas if its clients are mostly final consumers, the activity assigned will be retail trade.

6.3 Specific variables from each particular sector

This includes information on characteristics pertaining to each sector.

6.3.1. BREAKDOWN OF THE NET PURCHASES OF MERCHANDISE ACCORDING TO THE TYPE OF SUPPLIER

It requests the breakdown of the value of the purchases of merchandise for resale, according to the type of supplier, in the wholesale and retail trade questionnaires, for the purpose of ascertaining the origin of the products traded.

Definition: *Net purchases of merchandise.* The value of the goods acquired by the enterprise, in order to resell them in the same state in which they were acquired, without subjecting them to transformation, is accounted for in net terms, in other words, not taking into account discounts awarded for prompt payment ⁴, taxes ⁵ regarding the purchases and the returns of purchases and similar transactions ⁶.

6.3.2. OTHER SPECIFIC VARIABLES FROM EACH SECTOR IN PARTICULAR

In some of the sectors studied, the enterprises are asked to provide variables that assist in informing on characteristics specific to said sector, or measuring the changes that may be taking place.

Examples of these questions are as follows:

- Trade of vehicles: This questionnaire requests information regarding the breakdown of the net purchases of the spare parts and accessories used in the repair and maintenance of vehicles, and the remaining supply.
- Retail trade: This questionnaire information on the breakdown of turnover according to the sales system (traditional, self-service, e-commerce, mail-order sales, catalogue or telesales, vending machines, stalls and markets or home delivery). It also requires the enterprises to classify their retail premises, in accordance with the sales area (smaller than 120 m², 120 to 399, 400 to 999, 1,000 to 2,499, 2,500 to 4,999, 5,000 to 9,999, larger than 9,999 m²); as well as the numbers of employees and sales in each one. This allows for carrying out an analysis of productivity per employee for each type of locale, or sales per square metre.

⁴ Discounts awarded for prompt payment Discounts and the like awarded to the enterprise by its suppliers, for prompt payment, not included in the invoice.

⁵ Taxes. These are the discounts and the like which come about due to having reached a given order volume

⁶ Returns of purchases. This comprises remittances returned to suppliers, normally for non-fulfillment of the order conditions.

7 Information collection

The information collection is carried out, annually, at the same time as the Annual Trade Survey, through the INE Collection Units. The INE encourages completion of the questionnaire online, though, in all cases, the respondents have other response channels available to them (fax, post, telephone).

The collection units are in charge of the telephone service for solving doubts the respondents may have, and are also responsible for the recording and filtering of questionnaires. Telephone contact is established with the enterprises in those cases in which no response is obtained within the established term, or when the response is considered to be insufficient or inconsistent.

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

8 Information processing

The information processing, from the data collection itself, through the recording, encoding and validation, filtering, to the micro- and macro-filtering phases of the final files, is carried out in an integrated manner with the ATS.

Some details of these processes may be viewed in the Methodological notes of the Annual Trade Survey.

9 Information dissemination

The dissemination is annual, and it is carried out at the same time as the dissemination of the Annual Trade Survey.

Dissemination plan: the following link leads to the website where the listing of results tables published may be found:

<http://www.ine.es/jaxi/menu.do?type=pcaxis&path=%2Ft09%2Fe01%2Fp01&file=inebase&L=1>

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

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

45 Sale and repair of motor vehicles and motorcycles

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

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

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

45.1 Sale of motor vehicles

45.11 Sale of automobiles and light motor vehicles

This class includes:

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

This class also includes:

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

This class excludes:

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

45.19 Sale of other motor vehicles

This class includes:

- the wholesale and retail trade of new and secondhand vehicles:
 - lorries, trailers and semi-trailers

- camping vehicles, such as caravans and campers

This class also includes:

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

This class excludes:

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

45.2 Maintenance and repair of motor vehicles

45.20 Maintenance and repair of motor vehicles

This class includes:

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

This class excludes:

- tyre retubing (see 22.11)

45.3 Trade of motor vehicle spare parts and accessories

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

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

45.31 Wholesale trade of spare parts and accessories for motor vehicles

45.32 Retail trade of spare parts and accessories for motor vehicles

This class excludes:

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

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

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

This class includes:

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

This class excludes:

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

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

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

This division excludes:

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

46.1 Trade intermediaries

This group includes:

- the activities of intermediaries, freight channels and the remaining wholesalers that trade via others

- the activities of those dedicated to contacting buyers and sellers, or that undertake trade operations in the name of a mandator, even online

This group also covers:

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

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

This class excludes:

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

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

This class includes trade intermediaries in:

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

This class excludes:

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

46.13 Intermediaries involved in the trade of timber and building materials

This class excludes:

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

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

This class includes trade intermediaries in:

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

This class excludes:

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

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

This class excludes:

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

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

This class excludes:

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

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

This class excludes:

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

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

This class excludes:

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

46.19 Intermediaries involved in the trade of different products

This class excludes:

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

46.2 Wholesale of agrarian raw materials and live animals

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

This class includes:

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

This class excludes:

- the wholesale trade of textile fibres (see 46.76)

46.22 Wholesale trade of flowers and plants

This class includes:

- the wholesale trade of flowers, plants and bulbs

46.23 Wholesale trade of live animals

46.24 Wholesale trade of hides, skins and leather

46.3 Wholesale trade of food products, beverages and tobacco

46.31 Wholesale trade of fruit and vegetables

This class includes:

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

46.32 Wholesale trade of meat and meat products

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

This class includes:

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

46.34 Wholesale trade of beverages

This class includes:

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

This class also includes:

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

This class excludes:

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

46.35 Wholesale trade of tobacco products

46.36 Wholesale trade of sugar, chocolate and confectionery

This class includes:

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

46.37 Wholesale trade of coffee, tea, cocoa and spices

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

This class also includes:

- the wholesale trade of food products for pets

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

46.4 Wholesale trade of household goods

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

46.41 Wholesale trade of textiles

This class includes:

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

This class excludes:

- the wholesale trade of textile fibres (see 46.76)

46.42 Wholesale trade of clothing and footwear

This class includes:

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

This class excludes:

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

46.43 Wholesale trade of electrical household appliances

This class includes:

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

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

This class excludes:

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

46.44 Wholesale trade of china, glassware and cleaning items

This class includes:

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

46.45 Wholesale trade of drugstore and cosmetic products

This class includes:

- the wholesale trade of drugstore, beauty products and soaps

46.46 Wholesale trade of pharmaceutical products

This class includes:

- the wholesale trade of pharmaceutical products and medical items

46.47 Wholesale trade of furniture, rugs and lighting appliances

This class includes:

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

This class excludes:

- the wholesale trade of office furniture (see 46.65)

46.48 Wholesale trade of clocks and jewellery

46.49 Wholesale trade of other household goods

This class includes:

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

- the wholesale trade of leather items and travel accessories
- the wholesale trade of musical instruments
- the wholesale trade of games and toys
- the wholesale trade of sporting goods, including special sporting footwear, such as ski boots

46.5 Wholesale trade of equipment for information and communications technologies

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

46.51 Wholesale trade of computers, computer peripheral equipment and software

This class includes:

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

This class excludes:

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

46.52 Wholesale trade of electronic and telecommunications equipment and components

This class includes:

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

This class excludes:

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

46.6 Wholesale trade of other machinery, equipment and supplies

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

46.61 Wholesale trade of agricultural machinery, equipment and supplies

This class includes:

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

This class also includes:

- the wholesale trade of lawnmowers of all types

46.62 Wholesale trade of machine-tools

This class includes:

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

This class also includes:

- the wholesale trade of computer-controlled machine-tools

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

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

This class also includes:

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

46.65 Wholesale trade of office furniture

This class includes:

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

46.66 Wholesale trade of other office machinery and equipment

This class includes:

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

This class excludes:

- the wholesale trade of computers and peripherals (see 46.51)
- the wholesale trade of electronic components, telephones and other communication equipment (see 46.52)

46.69 Wholesale trade of other machinery and equipment

This class includes:

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

This class also includes:

- the wholesale trade of measuring instruments and equipment

This class excludes:

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

46.7 Other specialised wholesale trade

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

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

This class includes:

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

46.72 Wholesale trade of metals and metal ores

This class includes:

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

This class excludes:

- the wholesale trade of scrap metal (see 46.77)

46.73 Wholesale trade of wood, construction materials and sanitation equipment

This class includes:

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

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

This class includes:

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

- the wholesale trade of tools such as hammers, saws, screwdrivers and other manual tools

46.75 Wholesale trade of chemical products

This class includes:

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

46.76 Wholesale trade of other semi-finished products

This class includes:

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

46.77 Wholesale trade of scrap and waste products

This class includes:

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

This class also includes:

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

This class excludes:

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

- the breakdown of automobiles, computers, televisions and other equipment for recovering materials (see 38.31)
- naval breakdown (see 38.31)
- the pulverisation of automobiles using a mechanical process (see 38.32)
- the retail trade of secondhand goods (see 47.79)

46.9 Non-specialised wholesale trade

46.90 Non-specialised wholesale trade

This class includes:

- the wholesale trade of different goods without a particular specialisation

47 Retail trade, except motor vehicles and motorcycles

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

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

This division excludes:

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

47.1 Retail trade in non-specialised establishments

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

47.11 Retail trade in non-specialized establishments, with food, beverages and tobacco predominating

This class includes:

- the retail trade of a large variety of items with the predominance, however, of food, beverages or tobacco products:

- the activities of the department stores that, aside from selling mainly food, beverages and tobacco, offer other merchandise, such as clothing, furniture, household appliances, hardware items, cosmetics, etc.

47.19 Other retail trade in non-specialised establishments

This class includes:

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

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

47.21 Retail trade of fruit and vegetables in specialised establishments

This class includes:

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

47.22 Retail trade of meat and meat products in specialised establishments

This class includes:

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

47.23 Retail trade of fish and seafood in specialised establishments

This class includes:

- the retail trade of fish, other seafood and derivatives

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

47.25 Retail trade of beverages in specialised establishments

This class includes:

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

47.26 Retail trade of tobacco products in specialised establishments

This class includes:

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

47.29 Other retail trade of food products in specialised establishments

This class includes:

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

47.3 Retail trade of fuel for automotion in specialised establishments

47.30 Retail trade of fuel for automotion in specialised establishments

This class includes:

- the retail trade of fuel for motor vehicles and motorcycles

This class also includes:

- the retail trade of lubricants and refrigerants for motor vehicles

This class excludes:

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

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

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

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

This class includes:

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

This class excludes:

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

47.42 Retail trade of telecommunications equipment in specialised establishments

47.43 Retail trade of audio and video equipment in specialised establishments

This class includes:

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

47.5 Retail trade of other household use items in specialised establishments

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

47.51 Retail trade of textiles in specialized establishments

This class includes:

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

This class excludes:

- the retail trade of clothing (see 47.71)

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

This class includes:

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

This class also includes:

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

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

This class includes:

- the retail trade of rugs and carpets

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

This class excludes:

- the retail trade of cork floors (see 47.52)

47.54 Retail trade of household appliances in specialised establishments

This class excludes:

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

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

This class includes:

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

This class excludes:

- the retail trade of antiques (see 47.79)

47.6 Retail trade of cultural and recreational items in specialised establishments

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

47.61 Retail trade of books in specialised establishments

This class includes:

- the retail trade of all types of books

This class excludes:

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

47.62 Retail trade of newspapers and stationery in specialised establishments

This class also includes:

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

47.63 Retail trade of music and video recordings in specialised establishments

This class includes:

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

This class also includes:

- the retail trade of virgin tapes and discs

47.64 Retail trade of sporting goods in specialised establishments

This class includes:

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

47.65 Retail trade of games and toys in specialised establishments

This class includes:

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

This class excludes:

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

47.7 Retail trade of other articles in specialised establishments

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

47.71 Retail trade of clothing in specialised establishments

This class includes:

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

This class excludes:

- the retail trade of textiles (see 47.51)

47.72 Retail trade of footwear and leather items in specialised establishments

This class includes:

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

This class excludes:

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

47.73 Retail trade of pharmaceutical products in specialised establishments

This class includes:

- the retail trade of pharmaceutical products

47.74 Retail trade of medical and orthopaedic articles in specialised establishments

47.75 Retail trade of cosmetic and hygiene products in specialised establishments

This class includes:

- the retail trade of drugstore, cosmetic and hygiene products

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

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

47.78 Other retail trade of new items in specialised establishments

This class includes:

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

47.79 Retail trade of second-hand items in establishments

This class includes:

- the retail trade of second-hand books
- the retail trade of other second-hand items
- the retail trade of antiques
- the activities of (retail) auction houses

This class excludes:

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

47.8 Retail trade in stalls and in markets

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

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

This class excludes:

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

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

47.89 Retail trade of other products in stalls and in markets

This class includes:

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

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

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

47.91 Retail trade by mail order or online

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

This class includes:

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

This class also includes:

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

This class excludes:

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

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

This class includes:

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