



INDUSTRIAL DEVELOPMENT BUREAU

# Electricity Tariff Incentive Program

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## User Guidelines-Existing Companies

Industrial Development Bureau

Version 3.1

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## Purpose of Document

This document is a User Guide for the Electric Tariff Incentive Program (ETIP) use for Existing Companies. This manual includes an overview description of the ETIP, the auditing process, the criteria and all essential information needed to fulfil the program requirements. In addition, it provides guidance to the manufacturing entities on the requirements needed for enrollment. The program includes three required criteria and three chosen categories that manufacturing entities will be audited on. Moreover, the Industrial Development Bureau will provide the guidance and support to the applicants through the auditing process journey of the program.

## Disclaimer

The information contained in this Guideline is for general information purposes only. The Industrial Development Bureau assumes no responsibility for errors or omissions in the contents of this Guideline.

In no event shall the Industrial Development Bureau be liable for any special, direct, indirect, consequential, or incidental damages or any damages whatsoever arising out of or in connection with the use of this Guideline or the contents of this Guideline. The Industrial Development Bureau reserves the right to make additions, deletions, or modification to the contents of this Guideline at any time without prior notice.

This guideline provides a framework for review of applications under the Electric Tariff Incentive Program (ETIP), however The Industrial Development Bureau reserves the right to request any further information or requirements outside of this guideline.

## Abbreviations

AADC	Al Ain Distribution Company
ADDC	Abu Dhabi Distribution Company
BSC	Balance Score Card
CB	Certifying Body
DC	Distribution Company
ADDED	Abu Dhabi Department of Economic Development
ETIP	Electricity Tariff Incentive Program
HRA	Human Resources Authority
IDB	Industrial Development Bureau
MOHRE	Ministry of Human Resources & Emiratization
GV	Gross Value
RFQ	Request for Quotation
T&Cs	Terms and Conditions
VAT	Value Added Tax
EMS	Energy Management System

## Terms and Glossary

Eligibility Criteria	A set of criteria which if achieved enables the industrial project to become eligible to qualify for electricity incentive tariff.
Existing Companies	Manufacturing Entities which are in operation/production for more than 6 months from date of issue of the production/operational license from ADDED
Balanced Score Card	A performance metric used to measure and provide feedback on manufacturing entities performance in order to acquire the needed points to be eligible for the specified categories in the ETIP.
Governance	The way in which a manufacturing entity controls responsibility and decision making to ensure accountability and actions are suitably managed.
The Incentive Tariff	A reduced rate for electricity that an industrial project in the Emirate of Abu Dhabi may receive if it satisfies certain set of criteria, adjusted annually.
Standard Tariff	The existing Abu Dhabi tariff for industrial projects.
Calculation Reference year	All numbers referenced in the application are the year of the application itself. Manufacturer could not apply utilizing older information.
Application Validity	ETIP Application validity is only for 3 months by which time process needs to be completed or will automatically expire and The Industrial Development Bureau reserves the right to reject/re-initiate application as per the applicable guidelines

## Formulas:

Investment	Gross Value of the Fixed Assets & Investment Properties in Abu Dhabi / Total Gross Value of the Fixed Assets & Investment Properties
Investment Top Up	Top up score for investment between AED 5 million - AED 150 million in Abu Dhabi
Emiratization	Salaries of Emiratis / [Total Salaries*(0.2)]
Skilled Employment	Number of Skilled Employees / [ Total Number of Employees * (0.2)]
Supply Chain Support	Abu Dhabi Logistics fees & charges / UAE Total Logistics fees & Charges
Value Added	Total Revenue - Intermediate Consumption
Total Revenue	Main Revenue + Secondary Revenue
Main Revenues	Total Revenue from Production Activities + Finished goods (end of year) + Products that are not finished/work in process (end of year) - Finished goods (beginning of year) - Products that are not finished/work in process (beginning of year)
Secondary Revenue	Rentals of Building + Other Miscellaneous income
Intermediate Consumption	Total Cost of Production - wages, salaries & cash bonuses in factory manpower - Benefits granted to in factory manpower - Depreciation + Total General & Administrative Expenses - wages, salaries & cash bonuses head office manpower - Benefits granted to head office manpower - Depreciation + Banking Charges
Productivity	Value added / Average number of employees for the year
Connection Load	Companies with Electricity Connection load of above and below 5 MW
Energy Management System	Companies with EMS checklist

## Introduction

The Electric Tariff Incentive Program aims to promote competitiveness and investment in Abu Dhabi as a first option for industrial companies having high-level of automation, productivity and economic impact through boosting the productivity level of industrial facilities, enhancing their economic impact and improving energy efficiency.

## Objectives of the program

1. Enhancing the economic impact of the industrial sector in the Emirate of Abu Dhabi
2. Boost the manufacturing entity productivities in the Emirate of Abu Dhabi by encouraging technological transformation
3. Improve the efficiency of the energy usage in the Emirate of Abu Dhabi

## Stakeholders Roles and Responsibilities

There are four key stakeholders in the Electricity Tariff Incentive Program. The four stakeholders and their roles and responsibilities listed below:

Table 1: Stakeholders and Roles and Responsibilities

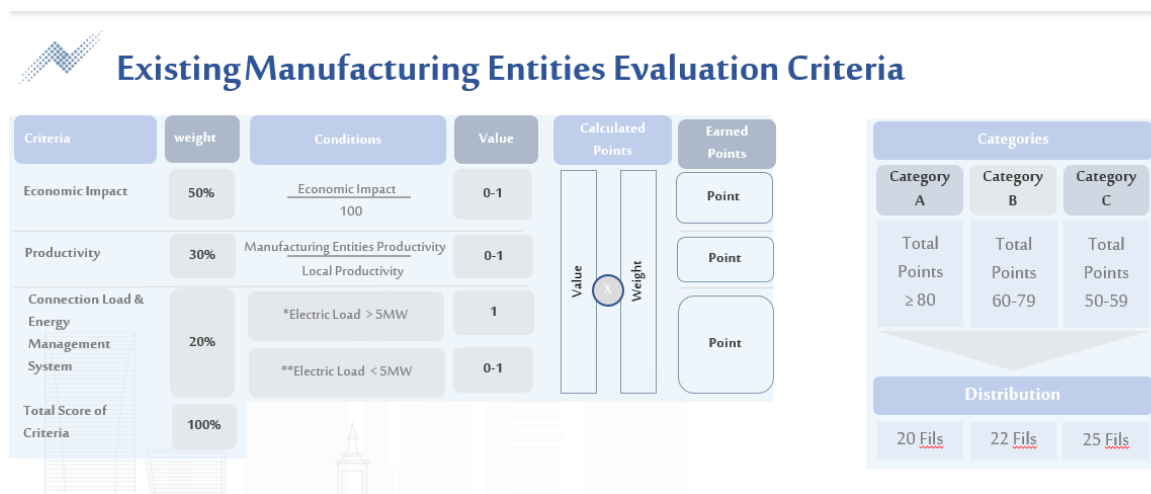
Stakeholder	Roles and Responsibilities
Industrial Development Bureau – IDB	<ol style="list-style-type: none"> <li>1. Overall monitoring program implementation process.</li> <li>2. Decide on the appropriate category for the applicant based on T&amp;Cs agreement.</li> <li>3. Issue enrollment certificates to the qualified applicants.</li> </ol>
DC	<ol style="list-style-type: none"> <li>1. Awareness workshops about energy demand management.</li> <li>2. Prepare Consumption and Data Performance History.</li> <li>3. Issue Consumption Certificates.</li> <li>4. Implementation of new electricity tariff.</li> </ol>
Certifying Bodies - CBs	<ol style="list-style-type: none"> <li>1. Prepare certifying quotation for manufacturing entities.</li> <li>2. Measure economic impact, productivity of manufacturing entities using program evaluation criteria.</li> <li>3. Issues ETIP evaluation balance score card, reports and renews annually.</li> </ol>
Manufacturing entity	<ol style="list-style-type: none"> <li>1. Prepares financial information to CB to allow evaluation of all parameters of the Electricity Tariff Incentive Program.</li> </ol>



## Overall Description of Electricity Tariff Incentives Program

The program was established to promote the competitiveness of Abu Dhabi as a manufacturing hub. Figure 1 below provides the criteria and their respective weights:

Figure 1: ETIP scoring criteria for Existing Companies



The Prices and their respective categories of the program are mentioned below:

### Categories of distribution connected entities:

- Category A (Score > 80 Points) 20 Fils
- Category B (Score between 80 – 60 Points) 22 Fils
- Category C (Score between 59 – 50 Points) 25 Fils

\*Prices are subject to change.

If the manufacturing entity scored less than 50 points, the actual tariff prices will be charged accordingly.

## The Three Criteria

### 1. Economic Impact

Economic Impact– aims to build a robust value chain in the industrial sector in the Emirate of Abu Dhabi, in addition, creating employment opportunities to UAE nationals, Supply Chain sector and skilled resources in the industrial sector in the Emirate of Abu Dhabi.

For economic impact, the following attributes are considered:

- (i) Investment in Abu Dhabi;
- (ii) Emiratization;
- (iii) Skilled Employment;
- (iv) Supply Chain.

Figure 2: Economic impact criteria

Attributes	Formula	
Investment	Gross Book Value of the Fixed Assets & Investment Properties in Abu Dhabi / Total Gross Book Value of the Fixed Assets & Investment Properties	10%
Investment Top Up	Investment top up [GBV in Abu Dhabi is between (AED 5 million- AED 150 million AED)]	5%
Emiratization	Salary & Benefits Cost Paid to Emirati Employees in Abu Dhabi / (Total Spent on Manpower*20%)	10%
Skilled Labour	Number of Skilled Labours / (Total Number of Labours*20%)	10%
Supply Chain Support	AD Logistics fees & charges / UAE Total Logistics fees & Charges	15%

The weight of economic impact criteria with relation to the total score is 50%. Economic impact required documents and forms can be found in the forms section at <https://idb.added.gov.ae/en/incentives/etip>

### 2. Productivity Criteria

Productivity refers to how well an organization converts input (such as labour, materials, machines and capital) into outputs. The productivity is important it drives economic growth and increase productivity brings higher profit and opportunity for more investment. Assessing productivity can help the manufacturing entities to reduce the risk of costly errors and improve the ways to do business. The productivity will be based on the value addition done by the manufacturing entity based on the total number of employees. Productivity output should be capped at 1 (i.e. does not exceed 100% of the score).

Value Added:

$$\text{Total Main Revenues} - \text{Intermediate Consumption}$$

Total Revenue:

$$\text{Main Revenue} + \text{Secondary Revenue}$$

Main Revenues:

$$\begin{aligned} & \text{Total Main Revenue} + \text{Finished Goods}(\text{end of year}) \\ & + \text{Products that are not finished or Work in process}(\text{end of year}) \\ & - \text{Finished Goods}(\text{beginning of year}) \\ & - \text{Products that are not finished or Work in process}(\text{beginning of year}) \end{aligned}$$

Secondary Revenue:

$$\text{Rentals of Building} + \text{Other Miscellaneous Income}$$

Intermediate Consumption:

$$\begin{aligned} & ( \text{Cost of Production} - \text{Wages, Salaries \& Bonuses in cash} \\ & - \text{Benefits granted to employees} - \text{Depreciation} ) \\ & + ( \text{Total generated \& Administrative Expenses} \\ & - \text{Wages, Salaries \& Bonuses in cash} \\ & - \text{Benefits granted to employees} - \text{Depreciation} ) \\ & + \text{Banking charges} \end{aligned}$$

The number of workers can be found in the WPS Statistics Report of certified labors issued by the Ministry of Human Resources & Emiratization (MOHRE).

$$\text{Productivity} = \frac{\text{Value Added}}{\text{Average number of Employees (End Year)}}$$

The actual productivity calculated for the applications based on financial statements of the year 2020 (or earlier), this is accounted for as the “Base Year productivity” and accordingly for year 2020. The scoring of this metric for the year 2020 will by default be given a full score of 1.

From the year 2021 onwards for companies that would like to renew, the productivity score will be based on comparing the incremental improvement in the productivity ratio when taken in comparison to the previous year’s actual productivity. the “Base Year Productivity” actual calculated for year 2020 (considered as previous year), as stated above. For those companies who will join for the first time will receive the full score as this will be their baseline.

Thus, previous year actual productivity will be used for evaluation of productivity score of each year for all the suppliers after Base Year 2020 with degree of improvement over previous year productivity capped at 10%. A 10% improvement is progressive; thus a 10% improvement will correspond to a 100% productivity improvement score.

For the selection of industrial sector for any supplier, the major revenue stream from commercial activity will be considered, if a company has more than once revenue stream or production lines.

\* Financial Income is excluded from the Revenue.

\* Production cost is the cost incurred for the respective entity during the specified year of produced product.

### 3. Connection load and Energy Management System:

The manufacturing entity will scan and submit its site power connection details forum and Single Line Diagram for Connectivity load. If the site is distribution connected for power, the connected load can be greater than equal to or less than 5MW as stated in ADDC/AADC Site.

Manufacturing entities irrespective of their connection load can be considered in the ETIP. For entities having more than 5MW, 10% will be considered while the other 10% will be reviewed against Energy Management System checklist. For Manufacturing entities having less than 5MW the full 20% will be reviewed against the Energy Management System checklist.

The total score of the connection load has a total weightage of 20%.

The Energy Management checklist as approved by ADDC/AADC will also be submitted for evaluating the company for energy efficiency parameter.

## Procedures

1. A list of the required documents and forms can be accessed from <https://idb.added.gov.ae/en/incentives/etip/existing>
2. Log in to the E- services using the existing portal username and password. <https://www.adbc.gov.ae/CitizenAccess/Welcome.aspx>
3. On the main dashboard menu select "Electricity Tariff Request".
4. Select the industrial license number you want to obtain the electricity tariff for existing companies.
5. Insert the contact details (name, email and phone number) and CBs selected by the Manufacturing Entity.
6. You will be taken to an upload screen to upload all the required documents as specified on the website.
7. Once all the required documents have been uploaded, you will be moved to the review page.
8. Click on submit application (RFQ).
9. The certifying bodies will review the documents and prepare the quotation, or you will be asked to submit further details before issuing the quotation (in this case you will receive a notification to complete the required documents).
10. When the certifying bodies issue the quotations, you will receive a notification about it.
11. Log in to your account and review the received quotations from the certifying bodies to award one of them.
12. The certifying body will start auditing the application based on the identified criteria. You can be contacted by certifying body for further clarification.
13. DCs will provide an input into the application (e.g connection load)
14. The certifying body will issue a balance score card specifying the achieved score in addition to that a report will be issued to summarize your scores.
15. You need to sign the balance score card.
16. If the manufacturing entity score is 50 points and above, IDB will issue an enrollment certificate to the program specifying the final score and the awarded category. Kindly note that the validity of the enrollment certificate is (1) one year from date of issue.
17. Now you need to approach one of the distribution companies with the enrolment certificate to obtain the new tariff for your industrial entity.
18. If the manufacturing entity score is below 50 points a regret letter will be issued from IDB and you will be charged with the Standard Industrial Tariff.
19. For any renewal applications, certificate validity will start from the date of previous certificate expiry valid for one year as per the new score. Time frame for renewal application will be **60 days** prior to expiry date to obtain renewal terms of one year from expiry date. Any application renewed before this will result in certificate issue date on actual approval date of the renewal.

## FAQs

Question	Answer
<b>1- What is Electrical Tariff Incentive Program?</b>	The Electric Tariff Incentive Program aims to promote competitiveness and investments in Abu Dhabi as a first option for industrial companies having high-level of automation, productivity and economic impact through boosting the productivity level of industrial facilities, enhancing their economic impact and improving energy efficiency.
<b>2- Does the Program cover other consumers than industrial?</b>	The Program was established by the Industrial Development Bureau to cover all Industrial sectors in Abu Dhabi except Free Zone Entities.
<b>3- What type of industrial activities are included?</b>	All industrial activities approved within the emirates of Abu Dhabi are applicable for the program.
<b>4- What is the criteria for applying for the program as Existing Companies?</b>	The industrial entities which are in operation/production for more than 6 months from date of issue of the production/operational license from ADDED are eligible as Existing companies
<b>5- If my production license was issued in less than 1 year, can I apply to the program?</b>	Yes, the program is designed for all Entities both New and Existing with or without production status under different ETIP program parameters. Separate application is processed as applicable for New or as Existing company. One company can be eligible only under one category as "New" or "Existing" based on approved definitions of New and Existing Company.
<b>6- Who will have access to my documents since they are highly confidential?</b>	All documents will be managed confidentially by the designated teams.

7- Who is eligible to apply for Electrical Tariff Incentive Program (ETIP) program?	All the industrial facilities in Abu Dhabi holding valid industrial license issued by the IDB are eligible to apply for the program.
8- Are Free Zone investors eligible to benefit from this initiative?	Free zones entities are not included in the program therefore they are not eligible.
9- What are the benefits from the Program?	Manufacturing Entities could potentially qualify for special tariffs based on a set of criteria reflecting their economic value and their cost-to-serve.
10- Can Applicants with no existing factory in the Emirate of Abu Dhabi apply for the program?	The program is designed only for the existing manufacturing entities in the Emirate of Abu Dhabi.
11- How Can I apply for this Program?	You can apply online by visiting <a href="https://idb.added.gov.ae/en/incentives/etip/how-to-apply">https://idb.added.gov.ae/en/incentives/etip/how-to-apply</a> and following the instructions.
12- Can I hire my own Auditor for the ETIP program?	The ETIP certification is done by independent third parties known as Certifying Bodies that are selected and empaneled under the program by ADDED.
13- What is the evaluation process for my ETIP application for New Companies?	Following criteria will be used to evaluate the new manufacturing entities in order to qualify for the ETIP program under various categories: <ul style="list-style-type: none"> <li>- Economic Impact</li> <li>- Supply Chain</li> <li>- Connectivity Load</li> <li>- Electricity Management System</li> </ul>
14- Are same evaluation parameters used for New and Existing	Yes, the above parameters apply for both New and Existing Company. However, the evaluation criteria for calculation of Productivity score varies between New and Existing Companies.

Companies as stated above?	
15- How much will the Certifying Body charge me?	The suppliers may contact any or all of the Certifying Bodies independently for receiving the preferred quotation and select any Certifying Body of their choice.
16- What are the required documents?	<ul style="list-style-type: none"> <li>- Audited Financial Statements/ management accounts as applicable</li> <li>- Asset Declaration Letter</li> <li>- WPS Statistics Report</li> <li>- Certified Labor list issued by MOHRE</li> <li>- ETIP Manpower Declaration and Emirati Pension report.</li> <li>- ETIP Skilled Employee declaration</li> <li>- ADDC Documents</li> <li>- Any other documents as considered necessary for verification</li> </ul>
17- Do I have to submit all these documents?	Yes, it is mandatory that you submit all these documents as applicable for New or Existing companies for formal evaluation process. The Certifying Bodies may also request for any additional documents as needed for the evaluation of the ETIP application.
18- My Industrial License is in the renewal process, can I apply to the program?	A valid industrial license is mandatory for any ETIP application. Supplier must renew any expired licenses before applying to the ETIP program.
19- Who will evaluate my ETIP application?	<p>As part of the Electrical Tariff Incentive Program- ETIP, ADDED has empaneled the Certifying Bodies to evaluate and verify all ETIP applications under the Program (<u><a href="#">A list of certifying bodies is provided in the User Guideline for ETIP and also posted on the website</a></u> <a href="https://idb.added.gov.ae/en/incentives/etip/cb">https://idb.added.gov.ae/en/incentives/etip/cb</a>).</p> <p>Manufacturing entities should visit the website of ADDED and submit their ETIP application online for evaluation purpose. All required documentation are required to be uploaded on the ETIP portal for verification by IDB.</p>



20- How would I know the result of the evaluation of my ETIP application?	You will receive a system generated ETIP Enrolment Certificate and Evaluation Score Card mentioning the score and category approved under the ETIP Program.
21- What will happen after approval of my online ETIP certificate on the online portal?	IDB will issue an enrollment certificate to the Electricity Tariff Incentive Program determining the category placement based on the final score. If the application score is below 50 points the entity won't be able to qualify for the reduced tariff as applicable for the qualified category. The supplier will be required to submit the online ETIP Enrollment certificate to ADDC/ADDC for availing the benefit of reduced tariff under the program.
22- What are the fees for the online application under the ETIP program?	There are no fees for the online application on the ETIP portal of ADDED.
23- Is there any other charges payable for the ETIP program?	The supplier will be required to pay the charges as levied by the Certifying Bodies for evaluation and issuance of the ETIP certificate scorecard under the ETIP program.
24- Where can we get the site power connection details form?	You can obtain the form from Distribution Company website: <a href="http://www.addc.ae">www.addc.ae</a> main page under the electric tariff bar.
25- How can the supplier get verified for Electricity Connection Load for site power connection scoring?	The applicable Distribution Company will check the final approved single line diagram for verifying the Electricity Connection Load for the project site. Please note the actual consumption quantity is NOT being checked for the scoring but the approved Connection Load is taken into consideration for the project site. For example: If the total consumption over the year is greater than 43,800MWH, then it is almost certain that your supply connection has a 5MW capacity. However, the electrical drawings provide the actual evidence.

	Also, the supply capacity of several sites cannot be combined for one application.
<b>26- What are the consequences imposed on the investors in case of changes in the category qualifications?</b>	Different rates will be applied depending on the manufacturing facility performance and the score obtained from the ETIP evaluation process.
<b>27- Is there a hotline to support in case of any inquiries or complaints for this initiative? Please provide details.</b>	Yes you may call IDB ( 800 555 ) or email us on ( Info-idb@ded.abudhabi.ae )
<b>28- What is the start and end year of Electricity Tariff Incentive Program?</b>	The certificate validity is 1 year where the start is the date of issuing the certificate and the end is the expiry date of the certificate. The program is designed for the next 10 year from year 2019.
<b>29- Who can we contact at the Distribution company?</b>	Mr.Jonathan Churchman Davies Email: j.churchman-davies@addc.ae T: +971 2 4161853
<b>30- Where can we find the Supply Details Form?</b>	The form can be downloaded from addc.ae main page "Electric Tariff".
<b>31- What if the factory has more than one Distribution account number?</b>	The supplier need to list all their industrial accounts for that site and licenses for the ETIP application.
<b>32- Does the new tariff cover other consumers than industrial?</b>	No, the program is designed only for manufacturing industries holding industrial license in the Emirate of Abu Dhabi.

**33- How long will it take to receive my ETIP certificate?**

The evaluation and verification of documents by the Certifying Body may take 4-5 weeks. The final ETIP enrollment certificate issued by IDB may take 4-5 working days.

## Appendices (A)

- 1-Stakeholders Contact Information
- 2-Forms and Applications
- 3-Application process flow diagram
- 4-Application process – system screen shots
- 5-Projection of Tariffs

## 1- Stakeholders Contact Information

Table 2: IDB Form

Industrial Development Bureau	
IDB	<a href="mailto:info-idb@ded.abudhabi.ae">info-idb@ded.abudhabi.ae</a>

Table 3: DC Form

DC Form	
Jonathan Churchman Davies	<a href="mailto:j.churchman-davies@addc.ae">j.churchman-davies@addc.ae</a>

Table 4: Certifying Body Form

Certifying Bodies	
ARDENT Advisory & Accounting	<a href="mailto:icv@ardentadvisory.com">icv@ardentadvisory.com</a>
	<a href="mailto:pjain@ardentadvisory.com">pjain@ardentadvisory.com</a>
BAKER TILLY	<a href="mailto:peter@bakertillyjfc.com">peter@bakertillyjfc.com</a>
	<a href="mailto:s.asghar@bakertillyjfc.com">s.asghar@bakertillyjfc.com</a>
	<a href="mailto:salman@bakertillyjfc.com">salman@bakertillyjfc.com</a>
EY	<a href="mailto:Bulund.iqbal@ae.ey.com">Bulund.iqbal@ae.ey.com</a>
	<a href="mailto:Muhammad.arshad@ae.ey.com">Muhammad.arshad@ae.ey.com</a>
	<a href="mailto:Sudheer.Ahmed@ae.ey.com">Sudheer.Ahmed@ae.ey.com</a>
PROTIVITI	<a href="mailto:manish.laligam@protivitiglobal.me">manish.laligam@protivitiglobal.me</a>
	<a href="mailto:evgeniia.o@protivitiglobal.me">evgeniia.o@protivitiglobal.me</a>
	<a href="mailto:natalia.rudenko@protivitiglobal.me">natalia.rudenko@protivitiglobal.me</a>
DELOITTE	<a href="mailto:ahsraza@deloitte.com">ahsraza@deloitte.com</a>
	<a href="mailto:fsohawon@deloitte.com">fsohawon@deloitte.com</a>
	<a href="mailto:etipad@deloitte.com">etipad@deloitte.com</a>
CROWE MAK	<a href="mailto:umesh.narayanappa@crowe.ae">umesh.narayanappa@crowe.ae</a>
	<a href="mailto:qutubuddin.tilawadwala@crowe.ae">qutubuddin.tilawadwala@crowe.ae</a>
M B C AUDITING & ACCOUNTING	<a href="mailto:p.joardar@mayurbatragroup.com">p.joardar@mayurbatragroup.com</a>
	<a href="mailto:a.mehta@mayurbatragroup.com">a.mehta@mayurbatragroup.com</a>
	<a href="mailto:t.singaporewala@mayurbatragroup.com">t.singaporewala@mayurbatragroup.com</a>
TALAL ABU GHAZALEH	<a href="mailto:tagco.abudhabi@tagi.com">tagco.abudhabi@tagi.com</a>
	<a href="mailto:falkilani@tagi.com">falkilani@tagi.com</a>
MAZARS CHARTERED ACCOUNTANT	<a href="mailto:jaffer@mazars.ae">jaffer@mazars.ae</a>
	<a href="mailto:amir.riaz@mazars.ae">amir.riaz@mazars.ae</a>
PKF ACCOUNTANTS & BUSINESS ADVISORS	<a href="mailto:jyotin@pkfuae.com">jyotin@pkfuae.com</a>

## 2- Forms and Applications

The Vendors should be able to provide the following forms to support their completion of the information on the platform

[1- Audited Financial report](#)

[2- General questionnaire](#)

[3- Investment](#)

[4- Supply Chain](#)

[5- WPS Statistics Report](#)

[6- Manpower Declaration](#)

[7- Asset Declaration](#)

[8- Number of UAE national workforce](#)

[9- Certified labors list issued by Ministry of Human Resources & Emiratization \(MOHRE\)](#)

[10- Skilled Employment Declaration](#)

### 1- Audited Financial report

All applicants are required to provide the financial statements available for the last available financial year, such that the audited statements are not older than 18 months from the date of application.

In case the supplier prepares consolidated financials for a group of companies and has more than one factory operating under the entity, then the supplier needs to submit the **audited financials** of each factory which should reconcile with consolidated financials.. The audited financial statements must be IFRS compliant.

In case Supplier has consolidated or combined financials and it is not a group of companies having separate factories operating under the entity, however, operates with separate licenses under the same entity (such as branch license, commercial license, free zone licenses in other Emirates etc.) approval from IDB to be obtained prior to proceeding with ETIP application. This is for consideration from IDB if the consolidated financials can be considered, if separate audited standalone financials are required or whether Management Accounts breakup certified by the supplier can be accepted and the level of sampling that is required. The approval and requirements are at sole discretion of Industrial Development Bureau.

Companies are not eligible to apply for the ETIP using the same audited financial statements 2 years in a row despite the period being less than 18 months.

### 2- General questionnaire

All applicants are required to fill in the questionnaire based on the reported financial year. The details provided in the questionnaire will not be considered for economic impact calculation or auditing.

### 3- Investment

#### A. Assets Description

Fixed Assets **owned** by the Manufacturing Entity as per the Audited Financial Statement along with the location (i.e., Inside Abu Dhabi or Outside Abu Dhabi).

Fixed Assets will include the following categories:

- (i) Property, Plant and Equipment (including any ERP costs)
- (ii) For IT companies, software development costs will also be included
- (iii) Capital Work in progress
- (iv) Investment Property

All other intangibles must be excluded from investments

The investments outside the Emirate of Abu Dhabi should also be reflected appropriately in the manufacturing entities submission template.

In case the manufacturing entities has revalued their property, plant and equipment, the value of the property, plant and equipment shall be reduced by the extent of the balance in the revaluation reserve at the balance sheet date.

B. Gross Book Value

For all the assets listed, the manufacturing entities shall provide the Gross Book Value as per the Audited Financial Statements.

C. Location

Manufacturing entities shall select one of the locations from value list – “Inside Abu Dhabi” or “Outside Abu Dhabi”

D. Investment Calculation:

The investment is calculated as under:

Gross Value of Assets in Abu Dhabi / Gross book Value of Total Assets

Supply Chain

A. Manufacturing entities must provide information for the following cost incurred:

- (i) Abu Dhabi(AD) Logistics fees & charges
- (ii) Total UAE Logistics fees & Charges

B. Supply Chain Calculation:

{AD Logistics fees & charges} ÷ {Total UAE Logistics fees & Charges}

4- WPS Statistics Report

The report downloaded from MOHRE website as WPS Statistics Report

5- Manpower Declaration

All official documentation and declaration supporting the payroll and outsource employees

6- Asset Declaration

All official documentation and declaration supporting the assets owned by the company with its location



### 7- [Number of UAE national workforce](#)

All official documentation stating the number of UAE national on payroll including pension report.

### 8- [Certified labors list issued by Ministry of Human Resources & Emiratization \(MOHRE\).](#)

All official documentation supporting the number UAE national workforce, total workforce and other relevant manpower verification.

### 9- [Skilled Employment Declaration](#)

All official documentation including MoHRE skill level designation confirmation and declaration supporting the number of skilled and unskilled workforce on payroll of the company.

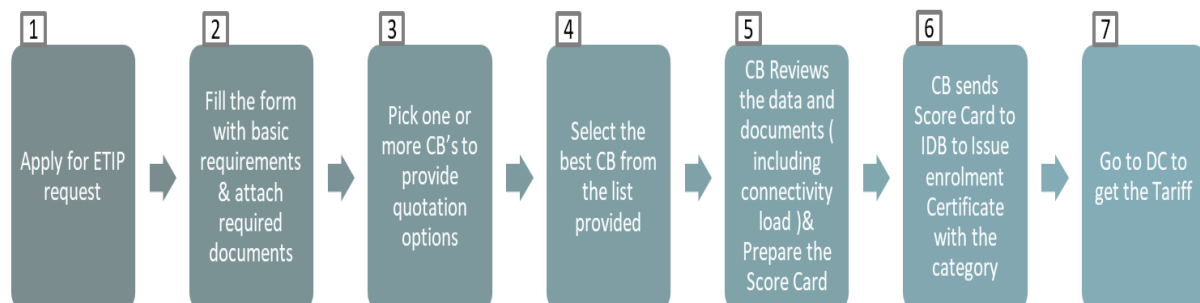
### **Final checks by applicant**

After filling in the templates, applicant is advised to verify all the details and ensure that it is aligned to audited financial statements. It is recommended that applicants engage their Finance and other concerned staff to verify the figures.

## 3- Application process flow diagram

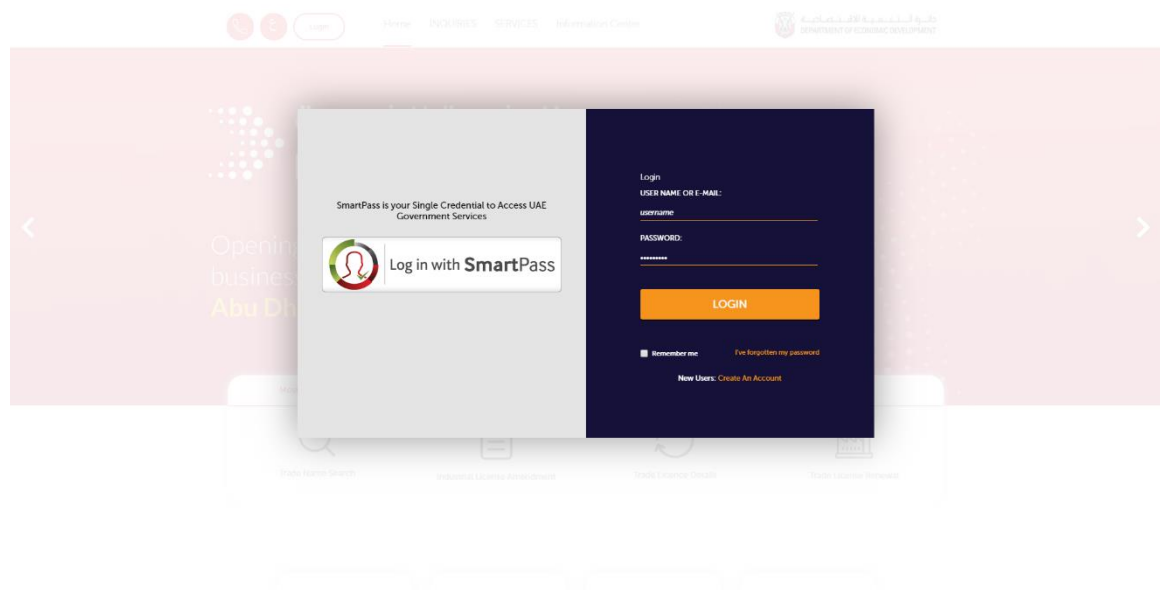
The Diagram below explains the steps required in the completion of the electricity tariff application process and the stakeholders owning each of the steps.

Figure 3: Process flow diagram



## 4- Application process – system screen shots

1. A list of the required documents and forms can be accessed from <https://idb.added.gov.ae/en/incentives/etip/existing>
2. Log in to the E- services using the existing portal username and password. from [adbc.abudhabi.ae/CitizenAccess](https://adbc.abudhabi.ae/CitizenAccess)



3. On the main dashboard menu select "Electricity Tariff Request".

The screenshot displays the 'Electricity Tariff Request' dashboard. At the top, there's a navigation bar with tabs: ALERTS (5), ISSUED LICENSES (3), NON ISSUED LICENSES (2), MY REQUESTS (120), PERMITS (3), and SAVED DRAFTS (1). Below this is a search bar and a 'Global Search' button. The main content area is titled 'Requests with action required' and shows a grid of 12 request cards. Each card includes a status (e.g., 'In Progress', 'Open'), a request ID (e.g., IE-4000351), an amount (e.g., AED 750.00), and a due date (e.g., 20 Mar 2017). The cards are categorized by 'Industrial Custom Exemption'. At the bottom, there's a section for 'Most used services' with links to 'Industrial Rowad - Companies', 'Industrial License Amendment', and 'Industrial Electricity Tariff'. Below this, there are tabs for 'Trade Name', 'Commercial License', 'IDB Industrial Licensing', 'Advertising Permits', and 'Payments'. The footer contains browser compatibility information and a copyright notice for 2018 Abu Dhabi Department of Economic Development.

4. Select the industrial license number you want to obtain the electricity tariff for

The screenshot displays the 'ELECTRICITY TARIFF REQUEST' application interface. The left sidebar shows the progress: Step 1 (Details) is active, and Step 2 (Document Upload) is next. The main content area is titled 'Details' and 'Licensed Professional'. It includes buttons for 'SELECT FROM ACCOUNT' and 'ADD NEW'. A 'Save And Resume Later' button is also present. A 'CONTINUE APPLICATION' button is located at the bottom right. A modal window titled 'Licensed Professional Information' is open, showing a 'Record Number' field with the value 'JN-2003371' and a 'SAVE AND CLOSE' button. The footer indicates 'Copyright © 2018 Abu Dhabi Department of Economic Development'.

5. Insert the contact details (name, email and phone number) and CBs selected by the Manufacturing Entity.

6. You will be taken to an upload screen to upload all the required documents as specified on the website.

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- Once all the required documents have been uploaded, you will be moved to the review page.

- Click on submit application (RFQ).

- The certifying bodies will review the documents and prepare the quotation, or you will be asked to submit further details before issuing the quotation (in this case you will receive a notification to complete the required documents)

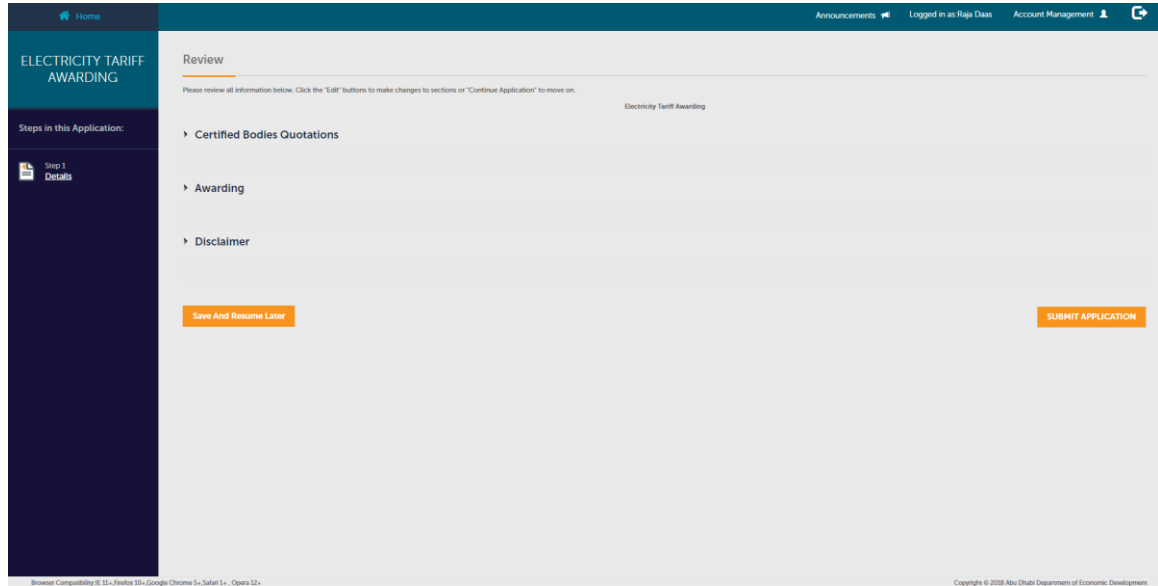
10. When the certifying bodies issue the quotations, you will receive a notification about it

The screenshot displays a dashboard with several service cards and a navigation bar at the bottom. The cards are organized into two rows. The top row contains four cards for 'Industrial Custom Exemption' with IDs IE-4026720, IE-4035689, IE-4041513, and TN-2610336. The bottom row contains four cards for 'Electricity Tariff Request' with IDs TN-2610656, IETR-4040362, IETR-4040363, and IETR-4049398. Each card shows a status (e.g., 'Cancelled', 'Ready for Awarding') and a date. The navigation bar at the bottom lists 'Most used services' and 'Trade Name' with links to 'Industrial Rowad - Companies', 'Industrial License Renewal', and 'Industrial Other Service'.

11. Log in to your account and review the received quotations from the certifying bodies to award one of them.

The screenshot shows the 'ELECTRICITY TARIFF AWARDING' page. The left sidebar contains a 'Steps in this Application' section with 'Step 1: Details' selected. The main content area is divided into two sections: 'Certified Bodies Quotations' and 'Awarding'. The 'Certified Bodies Quotations' section shows a table with two rows: 'KPMG' with a quotation amount of 50000 and 'Deloitte' with a quotation amount of 50000. The 'Awarding' section has a dropdown menu for 'Certified Body' with a '--Select--' option. Below this is a 'Disclaimer' section with a checkbox for 'Disclaimer'. At the bottom, there are two buttons: 'Save And Resume Later' and 'CONTINUE APPLICATION'.





12. The certifying body will start auditing the application based on the identified criteria. You can be contacted by certifying body for further clarification.
13. DCs will provide an input into the application (e.g connecting load)
14. The certifying body will issue a balance score card specifying the achieved score in addition to that a report will be issued to summarize your scores.
15. You need to sign the balance score card.
16. If the manufacturing entity score is 50 points and above, IDB will issue an enrollment certificate to the program specifying the final score and the awarded category. Kindly note that the validity of the enrollment certificate is (1) one year from date of issue.
17. For any renewal applications, certificate validity will start from the date of previous certificate expiry date valid for one year as per the new score. Time frame for renewal application validity will be **60 days** prior to expiry date to obtain renewal terms of one year from expiry date. Any application renewed before this will result in certificate issue date on actual approval date of renewal.
18. If the manufacturing entity score is below 50 points a regret letter will be issued from IDB and you will be charge with Standard Industrial Tariff.
19. Now you need to approach one of the distribution companies to obtain the new tariff for your industrial entity.

## Appendices (B)

Table 8: ISIC activities

Group	Activity	ISIC code
Food and Beverages	Animals Meats Preparation	1010101
	Meat Products Production	1010102
	Animal Offal Processing	1010104
	Poultry Meats Preparation	1010901
	Poultry Products Production	1010902
	Poultry Offal Processing	1010903
	Fish and Seafood Processing and Preserving	1020001
	Fish and Seafood Products Production	1020002
	Fish Processing and Preserving on Vessels Engaged	1020003
	Seaweed Processing	1020004
	Fruits and Vegetables Processing and Packaging	1030001
	Fruit or Vegetables Food Products Manufacturing	1030003
	Industrial Potatoes Peeling	1030004
	Potatoes Processing and Preserving	1030006
	Fruit or Vegetables Juices Manufacturing	1030009
	Fresh Fruits and Vegetables Concentrates Production	1030010
	Jams, and Table Jellies Manufacturing	1030012
	Fruit, Nuts and Vegetables Preserving	1030014
	Nuts Roasting	1030015
	Fruits and Vegetables Perishable Prepared Foods Manufacturing	1030016
	Vegetable Oils Refining and Manufacturing	1040101
	Vegetable Ghee (Margarine) Manufacturing	1040102
	Animal Oils and Fats Manufacturing	1040201
	Fish and Marine Mammal oils Extraction	1040202
	Oils Production Residuals Products Production	1040901
	Liquid Milk Manufacturing	1050001
	Butter Manufacturing	1050002
	Cheese and Curd Manufacturing	1050003
	Yogurt Manufacturing	1050004
	Milk Cream Manufacturing	1050005
	Ice Cream Manufacturing	1050006
	Dried and Concentrated Milk Manufacturing	1050007
	Lactose and Casein Manufacturing	1050009
	Milk-Based Drinks Manufacturing	1050010
	Grain and Crops Milling	1061001
	Cereal Breakfast Foods Manufacturing	1061003
	Rice Milling	1061005

	Flour Products' Prepared Mixes and Doughs Manufacturing	1061011
	Vegetables Milling	1061012
	Grain Starch Manufacturing	1062001
	Corn Oil Manufacturing	1062002
	Glucose, Glucose Syrup, Maltose and Similar Manufacturing	1062003
	Bread and Rolls Manufacturing	1071001
	Fresh Products, Pastry, and Baked Stuffed Manufacturing	1071002
	Fresh Cake Kinds Manufacturing	1071003
	Mathai Manufacturing	1071004
	Dry Bakery Products Manufacturing	1071005
	Frozen Pastries Manufacturing	1071006
	Preserved Pastry Goods and Cakes Manufacturing	1071007
	Snack Products Manufacturing	1071008
	Tortillas Manufacturing	1071009
	Sugar Refining and Sugar Substitutes Manufacturing	1072001
	Sugar Cubes Manufacturing	1072002
	Sugar Packaging	1072003
	Molasses Manufacturing	1072004
	Cocoa and Cocoa (Butter, Fat and Oil) Manufacturing	1073101
	Chocolate and Chocolate Confectionery Manufacturing	1073102
	Sugar Confectionery Manufacturing	1073901
	Tahineya Sweets Manufacturing	1073902
	Eastern Sweets Manufacturing	1073903
	Chewing Gum Manufacturing	1073904
	Confectionery Lozenges and Pastilles Manufacturing	1073905
	Macaroni and Noodles and Similar Manufacturing	1074001
	Couscous Manufacturing	1074002
	Canned or Frozen Pasta Products Manufacturing	1074003
	Other Activities Related to Manufacture of macaroni, noodles, couscous and similar farinaceous products	1074099
	Meat or Poultry Dishes Manufacturing	1075001
	Fish Dishes Manufacturing	1075002
	Vegetables Prepared Dishes Manufacturing	1075003
	Canned Stews and Vacuum-Prepared Meals Manufacturing	1075004
	Yeast Manufacturing	1079001
	Food-Grade Salt Processing	1079002
	Tea and Maté Blending	1079004
	Coffee Decaffeinating and Roasting	1079005
	Herb Infusions Manufacturing	1079006
	Salt Packaging	1079008

	Spices, Sauces and Condiments Manufacturing	1079009
	Baby Foods Manufacturing	1079011
	Artificial Concentrates Manufacturing	1079012
	Egg Products and Egg Albumin Manufacturing	1079014
	Vinegar Manufacturing	1079017
	Gelatin Food Manufacturing	1079019
	Artificial Honey and Caramel Manufacturing	1079021
	Soups and Broths Manufacturing	1079022
	Non-Dairy Milk and Cheese Substitutes Manufacturing	1079023
	Popcorn Manufacturing	1079024
	Corn with Cheese Snacks Manufacturing	1079025
	Coffee Products Production	1079026
	Extracts and Preparations Based on Tea or Maté Manufacturing	1079027
	Perishable Prepared Foods Manufacturing	1079028
	Foods Containing Homogenized Ingredients Manufacturing	1079029
	Prepared Farms Animals Feeds, it's Concentrates and Supplements Manufacturing	1080001
	Prepared Pets Feeds Manufacturing	1080003
	Farm Animals Unmixed (Single) Feeds Preparation	1080005
	Non-Alcoholic Wine Manufacturing	1102901
	Malt Manufacturing	1103102
	Non-Alcoholic Beer Manufacturing	1103103
	Non-Alcoholic Beverages Manufacturing	1104101
	Bottled Waters Production	1104201
	Soft Drinks Manufacturing	1104204
	Fruit Flavored Drinks Manufacturing	1104902
<b>Textiles</b>	Textile Fibers Preparatory Operations	1311001
	Yarns and Threads of All Kinds Spinning and Manufacturing	1311002
	Paper Yarn Manufacturing	1311008
	Broad Woven Fabrics Manufacturing	1312001
	Woven Pile and Chenille Fabrics Manufacturing	1312003
	Glass Fibres Woven Fabrics Manufacturing	1312004
	Carbon and Aramid Threads Woven Fabrics Manufacturing	1312005
	Imitation Fur by Weaving Manufacturing	1312006
	Textile and Related Bleaching and Dyeing	1313001
	Textiles and Wearing Apparel Silk-Screen Printing	1313002
	Knitted and Crocheted Fabrics Processing and Manufacturing	1391001
	Imitation Fur by Knitting Manufacturing	1391002
	Made-Up Tarpaulins, Tents, Camping Goods, Sails, and Loose Covers Manufacturing	1392001

	Made-Up Curtains, Bedspreads and Furniture or Machines Covers Manufacturing	1392002
	Blankets Manufacturing	1392003
	Tires Covers Manufacturing	1392006
	Made-Up Quilts, Cushions, Pillows Sleeping Bags of All Kind and Similar Manufacturing	1392008
	Made-Up Flags, Banners, Pennants and Similar Manufacturing	1392009
	Life Jackets, Parachutes and Similar Manufacturing	1392011
	Made-Up Bed, Table, Toilet or Kitchen Linen Manufacturing	1392014
	Textile Material Bags and Sacks Manufacturing	1392015
	Textile Floor Coverings Manufacturing	1393001
	Needle-Loom Felt Floor Coverings Manufacturing	1393003
	Twines and Ropes of Textile Fibers or Strip and Like Manufacturing	1394001
	Knotted Netting Manufacturing	1394002
	Ropes or Nettings Products Manufacturing	1394003
	Special Purpose Fabrics Manufacturing	1399001
	Textile Hosepiping Manufacturing	1399005
	Textile Labels and Badges and Similar Manufacturing	1399006
	Automotive Trimmings Manufacturing	1399007
	Textiles Shoe-Lace Manufacturing	1399008
	Transmission or Conveyor Belts Manufacturing	1399009
	Felt Manufacturing	1399010
<b>Wearing apparel, fur</b>	Tulles and Like Fabrics, Lace and Embroidery, Pieces, Strips or Motifs Manufacturing	1399011
	Textile Ornamental Trimmings Manufacturing	1399012
	Men's Underwears and Nightwears Manufacturing	1410101
	Men's Outerwears Manufacturing	1410102
	Work Wears Manufacturing	1410103
	Children Outerwears Manufacturing	1410104
	Children Underwears and Nightwears Manufacturing	1410105
	Ladies' Outerwears Manufacturing	1410106
	Ladies Underwears and Nightwears Manufacturing	1410107
	Leather Wearing Apparel and Its Accessories Manufacturing	1410108
	Babies' Garments and Sports Wears Manufacturing	1410112
	Hats and Caps Manufacturing	1410117
	Clothing Accessories Manufacturing	1410119
	Fur Skins Headgear Manufacturing	1410120
	Textile Footwear Without Applied Soles Manufacturing	1410121
	Military Garments Manufacturing	1410122
	Custom Tailoring	1410912
	Fur Wearing Apparel and Clothing Accessories Manufacturing	1420002
	Knitted or Crocheted Wearing Apparel Manufacturing	1430001

	Hosiery and Socks of All Kinds Manufacturing	1430002
<b>Leather, leather products and footwear</b>	Hides and Skins Tanning, Dyeing and Dressing	1511001
	Leather of All Kinds Manufacturing	1511002
	Composition Leather Manufacturing	1511003
	Fur Skins and Hides With Hair On Tanning, Dyeing and Dressing	1511004
	Luggage, Handbags and The Like Manufacturing	1512001
	Driving Belts and Leather Diverse Articles Manufacturing	1512002
	Saddlery and Harness Manufacturing	1512003
	Leather Shoe-Lace Manufacturing	1512004
	Footwear for All Purposes Manufacturing	1520001
	Sandals Manufacturing	1520002
	Slippers Manufacturing	1520003
	Footwear Leather Parts Manufacturing	1520004
<b>Wood products (excl. furniture)</b>	Unassembled Wooden Flooring Manufacturing	1610005
	Wood Drying	1610006
	Wood Sawdust Manufacturing	1610007
	Wood Sawing, Planing and Machining	1610008
	Wood Chemical Treatment	1610009
	Veneer Sheets Manufacturing	1621001
	Densified Wood Manufacturing	1621002
	Particle Board and Fibreboard Manufacturing	1621004
	Plywood, and Similar Laminated Wood Boards Manufacturing	1621005
	Latching of Wooden Panels	1621006
	Wooden Doors, Windows, Shutters and Their Frames Manufacturing	1622001
	Fireproof Wooden Doors Manufacturing	1622002
	Wooden Beadings and Mouldings, Shingles and Shakes Manufacturing	1622003
	Pre-Fabricated Wooden Buildings and Parts Manufacturing	1622004
	Wooden Beams, Rafters, Roof Struts Manufacturing	1622008
	Fixed Wooden Partitions Manufacturing	1622009
	Wooden Mobile Homes Manufacturing	1622010
	Wooden Stairs and Handrails Manufacturing	1622011
	Wooden Barrels, Tubs and Other Coopers' Products Manufacturing	1623001
	Wooden Cable-Drums Manufacturing	1623002
	Wooden Packing Cases, Boxes, Crates and Similar Packings Manufacturing	1623003
	Wooden Pallets of All Kinds and Other Load Boards Manufacturing	1623005
	Natural Cork Processing and Agglomerated Cork Manufacturing	1629101
	Plaits and Plaiting Materials Products Manufacturing	1629103
	Basket-Ware and Wickerwork Manufacturing	1629104

	Natural or Agglomerated Articles Manufacturing	1629105
	Wooden Tools Handles and Bodies, Brooms, Brushes Manufacturing	1629901
	Wooden Clothes Hangers and Clothespins Manufacturing	1629902
	Wooden Household Utensils and Kitchenware Manufacturing	1629903
	Wooden Boot or Shoe Parts Manufacturing	1629904
	Wooden Spools, Cops, Reels and Similar Articles of Turned Wood Manufacturing	1629905
	Smoking Pipe Wooden Blocks Manufacturing	1629906
	Wooden Curtains Manufacturing	1629907
	Wooden Umbrellas, Canes and Similar Handles Manufacturing	1629908
	Jewellery Wooden Cases, Cutlery and Similar Articles Manufacturing	1629909
	Wooden Mirrors, Pictures and Artists' Canvases Frames Manufacturing	1629910
	Wooden Decorative Products Manufacturing	1629911
	Fire Logs Manufacturing	1629912
	Wooden Signboards Manufacturing	1629913
<b>Paper and paper products</b>	Paper Pulp Manufacturing	1701001
	Paper and Paperboard Manufacturing	1701002
	Paper and Paperboard Processing	1701003
	Paper and Paperboard Laminated Boards Manufacturing	1701004
	Cotton-Linters Pulp Manufacturing	1701005
	Waste Paper Pulp and Ink Removal Manufacturing	1701006
	Corrugated Paper and Paperboard Manufacturing	1702001
	Corrugated Paper or Paperboard Containers Manufacturing	1702002
	Paper Boxes and Packages Manufacturing	1702003
	Paper Sacks and Bags Manufacturing	1702004
	Office Box Files and Similar Articles Manufacturing	1702005
	Paper Cups , Dishes and Trays Manufacturing	1709001
	Printing and Writing Ready Used Paper Manufacturing	1709003
	Books, Albums and Similar Educational and Commercial Stationery Manufacturing	1709004
	Egg Trays and Other Moulded Pulp Packaging Products Manufacturing	1709005
	Envelopes and Letter-Cards Manufacturing	1709006
	Paper Handkerchiefs, Towels, and Serviettes Manufacturing	1709008
	Sanitary Towels, Tampons, and Babies Napkins and Its Liners Manufacturing	1709009
	Gummed or Adhesive Ready Used Paper Manufacturing	1709013
	Paper Stationery Assortment Writing Compendiums Manufacturing	1709014
	Wallpaper and Similar Wall Coverings Manufacturing	1709015
	Computer Printout Ready Used Paper Manufacturing	1709016
	Self Adhesive Labels Manufacturing	1709017
	Filter Paper and Paperboard Manufacturing	1709018



	Paper and Paperboard Bobbins, Spools, Cops and Others Manufacturing	1709020
	Textile Wadding and Wadding Articles Manufacturing	1709021
<b>Printing and publishing</b>	Business Forms and Other Commercial Printing	1811001
	Posters Printing	1811002
	Newspapers, Magazines and Other Periodicals Printing	1811003
	Books and Brochures Printing	1811004
	Postage Stamps and Similar Printing	1811005
	Maps and Atlases Printing	1811009
	Advertising Catalogues Printing	1811010
	Cheques and Other Security Papers Printing	1811015
	Banknotes Currencies Printing	1811016
	Labels and Tags Printing	1811017
	Diaries Notebooks and Calendars Printing	1811018
	Non Papers Different Materials Direct Printing	1811019
	Personal Stationery and Other Printed Matter Printing	1811020
	Music Manuscripts Printing	1811021
	Printed Sheets Binding	1812001
	Composition and Typesetting	1812002
	Plate-Making Services	1812004
	Artistic Works Preparation	1812005
	Printing Products Design	1812007
	Reproduction Audio Recordings on Various Recording Media	1820001
	Reproduction Video Recordings on Various Recording Media	1820002
	Reproduction Software and Data on Discs and Tapes	1820003
<b>Coke, refined petroleum products, nuclear fuel</b>	Crude Coal and Lignite Tars Production	1910002
	Coke and Semi-Coke Production	1910003
	Pitch and Pitch Coke Production	1910004
	Coke Oven Gas Production	1910005
	Agglomeration of Coke	1910006
	Fuel Oil and Refinery Gases Production	1920001
	Road Coverings and Petrochemical Industry Products Manufacturing	1920005
	Oil-Based Lubricating Oils or Greases Manufacturing	1920006
	Petroleum Jelly Manufacturing	1920010
	Paraffin Wax Manufacturing	1920011
	Natural Gas Liquefaction	1920013
	Engines Motors Fuel Production	1920017
	Blending of Biofuels.	1920018
<b>Chemicals and chemical products</b>	Chemical Elements Manufacturing	2011003

	Inorganic Industrial or Medical Gases Manufacturing	2011005
	Dry Ice Manufacturing	2011006
	Distilled Water Manufacturing	2011008
	Synthetic Aromatic Products Manufacturing	2011009
	Inorganic Chemical Compounds Manufacturing	2011010
	Alkalis, Lyes and Other Inorganic Bases Manufacturing	2011011
	Calcium Carbonate Powder Manufacturing	2011012
	Inorganic Acids Manufacturing	2011014
	Basic Organic Chemical Acids Manufacturing	2011017
	Compounds Basic Organic Chemicals Manufacturing	2011018
	Synthetic Glycerol Manufacturing	2011019
	Straight or Complex Fertilizers Manufacturing	2012002
	Urea, Crude Natural Phosphates and Potassium Salts Manufacturing	2012005
	Associated Nitrogen Products Manufacturing	2012006
	Ammonia and Caustic Soda Manufacturing	2012008
	Crudes Plastics in Primary Forms Manufacturing	2013001
	Synthetic Rubber in Primary Forms Manufacturing	2013003
	Synthetic Rubber and Natural Rubber Mixtures Manufacturing	2013004
	Rubber-like Gums Manufacturing	2013005
	Synthetic Sponge Manufacturing	2013006
	Insecticides, Rodenticides, Fungicides and Herbicides Manufacturing	2021001
	Plant Growth Regulators and Anti-Sprouting Products Manufacturing	2021003
	Disinfectants Manufacturing	2021004
	Paints and Varnishes Manufacturing	2022001
	Caulking Compounds and Similar Manufacturing	2022003
	Prepared Pigments and Colours Manufacturing	2022004
	Organic Composite Solvents and Thinner Manufacturing	2022005
	Prepared Paint or Varnish Removers Manufacturing	2022006
	Printing Ink Manufacturing	2022007
	Vitrifiable Enamels, Glazes, Engobes and Similar Preparations Manufacturing	2022009
	Soap Manufacturing	2023001
	Washing Powders and Detergents Manufacturing	2023002
	Dish-Washing Preparations Manufacturing	2023004
	Textiles Softeners Manufacturing	2023005
	Perfumes and Toilet Water Manufacturing	2023008
	Agarwood and Incense Manufacturing	2023009
	Deodorants and Bath Salts Manufacturing	2023011
	Beauty and Make-Up Preparations Manufacturing	2023012
	Dentifrices and Oral Hygiene Preparations Manufacturing	2023013

	Denture Fixative Preparations Manufacturing	2023014
	Shaving Preparations Manufacturing	2023015
	Hair Care Preparations Manufacturing	2023016
	Cleaning and Polishing Products Manufacturing	2023018
	Manicure and Pedicure Preparations Manufacturing	2023020
	Depilatories Manufacturing	2023021
	Sunburn Prevention and Sun Tan Preparations Manufacturing	2023022
	Deodorizing Rooms Preparations Manufacturing	2023023
	Crude Glycerol Manufacturing	2023024
	Organic Surface-Active Agents Manufacturing	2023025
	Fire Extinguishing Materials Manufacturing	2029001
	Explosives and Pyrotechnic Products Manufacturing	2029003
	Resinoids Manufacturing	2029005
	Glues and Prepared Adhesives Manufacturing	2029006
	Writing and Drawing Ink Manufacturing	2029008
	Textiles and Leather Finishing Used Chemical Materials Manufacturing	2029009
	Cements Prepared Additives Manufacturing	2029010
	Oilfields Chemicals Manufacturing	2029011
	Photographic Uses Chemical Preparations Manufacturing	2029012
	Photographic Plates and Films Manufacturing	2029013
	Anti-Knock and Antifreeze Chemical Preparations Manufacturing	2029014
	Composite Diagnostic or Laboratory Reagents Chemicals Manufacturing	2029018
	Gelatine and Its Derivatives Manufacturing	2029019
	Essential Oils Manufacturing (Essence)	2029021
	Extracted Natural Aromatic Products Manufacturing	2029022
	Aromatic Distilled Waters Manufacturing	2029023
	Matches Manufacturing	2029024
	Welding Powders and Pastes Manufacturing	2029025
	Activated Carbon, Auxiliary Agents and Anti Corrosions Chemicals Manufacturing	2029026
	Chemically Modified Oils And Fats Manufacturing	2029027
	Propellant Powders Manufacturing	2029028
	Synthetic or Artificial Staple Fibers Manufacturing	2030002
	Synthetic or Artificial Filament Tow Manufacturing	2030003
	Medicaments Manufacturing	2100101
	Veterinary Medicines Manufacturing	2100106
	Medical and Surgical Dressing Materials Manufacturing	2100107
	Radioactive In-Vivo Diagnostic Substances Manufacturing	2100108
	Chemical Contraceptive Products Manufacturing	2100109
	Medical Diagnostic Preparations Manufacturing	2100110

	Botanical Products Preparation for Pharmaceutical use	2100901
	Biotech Pharmaceuticals Manufacturing	2100904
	Chemically Pure Sugars Manufacturing	2100905
<b>Rubber and plastics products</b>	Rubber Tyres Manufacturing	2211001
	Tyres Inner Tubes Manufacturing	2211002
	Tyre Rebuilding and Retreading	2211003
	Rubber Plates, Sheets ,Rods and Profile Shapes Manufacturing	2219001
	Rubber Tubes, Pipes and Hoses Manufacturing	2219002
	Rubber Conveyor and Transmission Belts or Belting Manufacturing	2219003
	Rubber Rings and Seals Manufacturing	2219009
	Rubber Threads and Ropes Manufacturing	2219010
	Rubber Roller Coverings Manufacturing	2219011
	Disposable Plastic Cutlery Manufacturing	2220101
	Plastic Tableware, Kitchenware and Toilet Articles Manufacturing	2220102
	Plastic Tubes , Pipes, Hoses and its Fittings Manufacturing	2220103
	Semi-Manufactures of Plastic Products Manufacturing	2220106
	Plastic Bags and Sacks Manufacturing	2220108
	Plastic Ropes Manufacturing	2220111
	Plastic Chips Manufacturing	2220115
	Non-Woven Plastic Materials Manufacturing	2220116
	Plastic Cards Manufacturing	2220120
	Plastic Buckets and Containers Manufacturing	2220124
	Plastic Bottles and Similar Containers Manufacturing	2220125
	Plastic Floor, Wall or Ceiling Coverings Manufacturing	2220126
	Plastic Models and Maquettes Manufacturing	2220127
	Self-Adhesive Plastic Tapes Manufacturing	2220131
	Plastic Tanks and Reservoirs Manufacturing	2220134
	Plastic Closures Articles Manufacturing	2220135
	Plastic Stationery Binders Manufacturing	2220136
	Plastic Cloth Hangers Manufacturing	2220137
	Plastic Sanitary Ware Manufacturing	2220138
	Plastic Road Blocks Manufacturing	2220139
	Plastic Headgear Manufacturing	2220141
	Plastic Eye Glasses Frames Manufacturing	2220146
	Fiber Glass Plastic Products Manufacturing	2220148
	Plastic Curtain Manufacturing	2220149
	Plastic Pallets Manufacturing	2220150
	Plastic Doors, Windows, Frames, Shutters, and Similar Manufacturing	2220151
	Plastic Artificial Stone Manufacturing	2220152

	Sponge Products Manufacturing	2220153
	Non-Electrical Plastic Signs Manufacturing	2220154
	Plastic Fasteners Articles and Similar Manufacturing	2220155
	Fiberglass Tanks and Reservoirs Manufacturing	2220901
	Fiberglass Tubes , Pipes, Hoses Manufacturing	2220902
	Fiberglass Sanitary Ware Manufacturing	2220903
	Fiberglass Poles and Masts Manufacturing	2220904
	Fiberglass Prefabricated Buildings Manufacturing	2220905
	Fiberglass Boxes, Cases and Similar Containers Manufacturing	2220906
<b>Non-metallic mineral products</b>	Glass and Crystal other Domestic Articles and Drinking Glasses Manufacturing	2310001
	Glass Fibers and Wool Glass Manufacturing	2310004
	Glass Mirrors Manufacturing	2310007
	Stained Glass Forming	2310008
	Glass and Crystal Bottles and Containers Manufacturing	2310009
	Enameling Glass Bottles	2310010
	Glass Multiple-Walled Insulating Units Manufacturing	2310011
	Toughened or Laminated Flat Glass Manufacturing	2310012
	Glass Figurines Manufacturing	2310014
	Flat Glass Manufacturing (Floatation)	2310018
	Glass Insulators and its Fittings Manufacturing	2310020
	Glass Paving Blocks Manufacturing	2310021
	Glass Rods and Tubes Manufacturing	2310022
	Lamps Glass Envelopes Manufacturing	2310023
	Laboratory, Hygienic or Pharmaceutical Glassware Manufacturing	2310024
	Heat-Insulating Ceramic Products Manufacturing	2391001
	Refractory Ceramic Bricks, Blocks and Tiles and Similar Manufacturing	2391002
	Refractory Mortars, Concretes and Similar Manufacturing	2391003
	Ceramic Sanitary Fixtures Manufacturing	2392001
	Structural Non-Refractory Clay Building Products Manufacturing	2392002
	Ceramics Electrical Insulators and Insulating Fittings Manufacturing	2393001
	Ceramic Laboratory, Chemical and Industrial Products Manufacturing	2393002
	Ceramic Tableware, Domestic and Toilet Articles Manufacturing	2393005
	Clinkers and Hydraulic Cements Manufacturing	2394001
	Lime Manufacturing	2394004
	Gypsum Manufacturing	2394005
	Construction Precast Articles Manufacturing	2395001
	Ready-mix and Dry-mix Concrete and Mortars Manufacturing	2395002
	Fiber Glass Cement Products Manufacturing	2395004

	Prefabricated Structural Components Manufacturing	2395005
	Construction Plaster Products Manufacturing (Gypsum)	2395008
	Asbestos-cement, Cellulose Fiber-cement and the Like Products Manufacturing	2395009
	Stones Cutting, Shaping and Finishing	2396003
	Stones Sanitary Ware Manufacturing	2396005
	Stones Decorative Products Manufacturing	2396006
	Stone Furniture Manufacturing	2396007
	Mineral Insulating Materials Manufacturing	2399001
	Worked Mica and Articles of Mica or Peat or Graphite Manufacturing	2399003
	Non Metal False Ceiling Manufacturing	2399006
	Carbon and Graphite Fibers and its Products Manufacturing	2399007
	Natural or Artificial Abrasive Products for Millstones, Sharpening or Polishing	2399008
	Insulated Pipes Manufacturing	2399009
<b>Basic metals</b>	Ferro-Alloys Production	2410101
	Primary Steel Forms Production	2410102
	Iron or Steel Scrap Ingots Remelting	2410103
	Steel Hot-Rolled and Cold-Rolled Flat-Rolled Products Manufacturing	2410104
	Steel Cold Forming Open Sections Manufacturing	2410105
	Cold Drawing or Stretching Steel Wires Manufacturing	2410106
	Steel Seamless Tubes, Pipes and Hollow Profiles Manufacturing	2410107
	Steel Welded Tubes and Pipes Manufacturing	2410108
	Steel Tubes Fittings of All Kinds Manufacturing	2410109
	Steel in Ingots or Other Primary Forms Production	2410110
	Steel Semi-Finished Products Production	2410111
	Direct Reduction of Iron Ferrous Products Production	2410112
	Steel Hot-Rolled Open Sections Manufacturing	2410113
	Hot-Rolled Steel Bars and Rods Manufacturing	2410901
	Steel Bars Preparation	2410902
	Steel Railway Track Materials (Unassembled Rails) Manufacturing	2410903
	Steel Bars and Solid Sections by Cold Processes Manufacturing	2410904
	Smelting, Rolling, Traction, and Extracting Basic Non-Ferrous Metals	2420001
	Production of Aluminium Oxide (Alumina)	2420003
	Production of Aluminium From Waste Electrolytic Refining	2420004
	Basic Precious Metals Production and Refining	2420005
	Precious Metal Semi-Products Production	2420006
	Non-Ferrous Metals Wires by Drawing Manufacturing	2420009
	Aluminium Wrapping Foil Production	2420010
	Aluminium (Tin) Foil Laminates Manufacturing	2420011

	Precious Metal Foil Laminates Manufacturing	2420012
	Silver Rolled Onto Base Metals Production	2420013
	Non-Ferrous Metals Sections Manufacturing	2420014
	Non-Ferrous Metals Alloys Production	2420015
	Metals Semi-Manufacturing	2420016
	Casting of Iron Castings	2431001
	Cast Iron Tubes, Pipes, Hollow Profiles and Fittings Manufacturing	2431002
	Tubes and Pipes Fittings of Cast-Steel Manufacturing	2431003
	Casting of Malleable Cast-Iron Products	2431006
	Casting of Steel Castings	2431007
	Casting of Semi-Finished Steel Products	2431008
	Seamless Steel Tubes and Pipes by Centrifugal Casting Manufacturing	2431009
	Casting of Precious Metal Castings	2432001
	Casting of Non-Ferrous Metal Castings	2432002
<b>Fabricated metal products</b>	Construction Metal Framework and Skeletons and Parts thereof Manufacturing	2511003
	Metal Prefabricated Buildings Manufacturing	2511005
	Metal Trash Tubes Manufacturing	2511007
	Fireproof Metal Doors Manufacturing	2511008
	Metal Industrial Frameworks Manufacturing	2511010
	Floor Attachment Metal Room Partitions Manufacturing	2511016
	Metal Doors, Windows and Their Frames, Shutters and Gates Manufacturing	2511017
	Metal Reservoirs, Tanks and Similar Containers Installed as Fixtures Manufacturing	2512001
	Central Heating Boilers and Radiators Manufacturing	2512006
	Compressed or Liquefied Gas Metal Containers Manufacturing	2512008
	Steam or other Vapours Generators Manufacturing	2513001
	Pipe Systems Manufacturing	2513003
	Parts for Marine or Power Boilers Manufacturing	2513004
	Heavy Weapons Manufacturing	2520001
	Hunting, Sporting or Protective Firearms and Ammunition Manufacturing	2520002
	War Ammunition Manufacturing	2520004
	Metal Forging, Pressing, Stamping and Roll-Forming	2591006
	Powder Metallurgy	2591007
	Metal Coating	2592001
	Metals Deburring, Blasting, Tumbling, and Cleaning	2592004
	Non-metallic Coating of Metals	2592009
	Metals Colouring and Engraving	2592010
	Machining and Forming of Metals	2592011
	Razors and Razor Blades Manufacturing	2593001

	Hand Tools Manufacturing	2593002
	Moulding Boxes and Moulds (Except Ingot Moulds) Manufacturing	2593003
	Cutlasses, Swords, Bayonets and Similar Manufacturing	2593004
	Machines Knives and Cutting Blades Manufacturing	2593005
	Saws and Saw Blades Manufacturing	2593006
	Hand and Machine Tools Interchangeable Tools Manufacturing	2593007
	Press Tools Manufacturing	2593008
	Padlocks, Locks, Keys, Hinges and The Like Manufacturing	2593009
	Vices and Clamps Manufacturing	2593011
	Food Products Tins and Cans, and Collapsible Containers Manufacturing	2599101
	Metal Pails, Boxes, Cans, and Drums Manufacturing	2599102
	Bolts, Screws, Nuts and Similar Threaded Products Manufacturing	2599104
	Metal Cable, Plaited Bands and Similar Articles Manufacturing	2599105
	Household Metal Utensils Manufacturing	2599106
	Containers Metallic Closures Manufacturing	2599107
	Office Use Metal Goods Manufacturing	2599108
	Welding Wire, Rods, Electrodes and Similar Products Manufacturing	2599112
	Non-Electrical Metal Signs Manufacturing	2599113
	Metal Baths, Sinks, Washbasins and Similar Manufacturing	2599116
	Metal Scouring Pads Manufacturing	2599117
	Safes, Strongboxes, Armoured Doors and Similar Manufacturing	2599121
	Nails and Pins Manufacturing	2599124
	Drainage Chambers Covers Manufacturing	2599126
	Metal Hair Curlers, Umbrella Handles and Frames, Combs Manufacturing	2599128
	Metal Flatware Manufacturing	2599129
	Metal Cables Non-Electrically Conductive Manufacturing	2599132
	Metal Badges and Metal Military Insignia Manufacturing	2599133
	Metal Ladders Manufacturing	2599134
	Insulated Metal Plates Manufacturing	2599305
	Springs Manufacturing	2599307
	Screw Machines Products Manufacturing	2599401
	Articles Made of Wire Manufacturing	2599902
	Chain Manufacturing	2599904
<b>Office, accounting and computing machinery</b>	Calculating Machines Manufacturing	2817001
	Photocopy Machines Manufacturing	2817002
	Typewriter Manufacturing	2817003
	Coin Counting and Wrapping Machinery Manufacturing	2817004
	Postage Meters, Mail Handling Machines and Collating Machinery Manufacturing	2817005



	Office-Type Binding Equipment Manufacturing	2817006
	Toner Cartridges Manufacturing	2817007
	Calculators Manufacturing	2817008
	Pencils Sharpeners Manufacturing	2817009
	Staplers and Staple Removers Manufacturing	2817010
	Tapes Dispensers Manufacturing	2817011
	Blackboards, Whiteboards and Marker Boards Manufacturing	2817012
	Electron Tubes Manufacturing	2610002
	Electronic Wafers and Semiconductors Manufacturing	2610003
	Diodes, Transistors and Related Discrete Devices Manufacturing	2610004
	Electronic Resistors Manufacturing	2610005
	Printer, Monitor, and USB Cables and Similar Manufacturing	2610006
	Bare Printed Circuit Boards Manufacturing	2610007
	Printed Circuit Boards Loading Components	2610008
	Electronic Capacitors Manufacturing	2610011
	Microprocessors Manufacturing	2610012
	Electronic Connectors Manufacturing	2610013
	Light Emitting Diodes (LED) Manufacturing	2610014
	Display Components Manufacturing	2610015
	Electronic Inductors Manufacturing	2610016
	Interface Cards Manufacturing	2610017
	Printers Manufacturing	2620004
	Computer Terminals Not Mechanically Operated Manufacturing	2620005
	Smart Card Readers Manufacturing	2620006
	Scanners Manufacturing	2620007
	Desktop Computers Manufacturing	2620010
	Laptop Computers Manufacturing	2620011
	Mainframe Computers Manufacturing	2620012
	Hand-Held Computers Manufacturing	2620013
	Computer Storage Devices Manufacturing	2620014
	Dedicated Computer Terminals Manufacturing	2620015
	Multi-Function Office Equipment Manufacturing	2620016
	Manufacturing of multi-dimensional printers	2620017
	Manufature of quantum computing products	2620018
	Data Communications Equipment Manufacturing	2630001
	Radio and Television Studio and Broadcasting Equipment Manufacturing	2630002
	Transmitting and Receiving Antennas Manufacturing	2630003
	Infrared Devices Manufacturing	2630005
	Burglar and Fire Alarm Systems Manufacturing	2630006

	Manufacture of sensors and communication systems	2630007
	Manufacture of jamming equipment and their systems	2630009
	Manufacture of security and surveillance equipment	2630010
	Video Cassette Recorders and Duplicating Equipment Manufacturing	2640001
	Microphones Manufacturing	2640002
	Household-Type Video Cameras Manufacturing	2640003
	Television Monitors and Displays Manufacturing	2640004
	Video Games Consoles Manufacturing	2640005
	CD and DVD Players Manufacturing	2640006
	Televisions Manufacturing	2640007
	Headphones Manufacturing	2640008
	Speakers Systems Manufacturing	2640009
	Environmental Controls and Appliances Automatic Controls Manufacturing	2651003
	Consumption Meters Manufacturing	2651004
	Incubators and Miscellaneous Laboratory Apparatus for Weighting, Measuring, Testing and similar Manufacturing	2651007
	Physical Properties Testing and Inspection Equipment Manufacturing	2651008
	Laboratory Analytical Instruments Manufacturing	2651009
	Hydronic Limit Controls Manufacturing	2651010
	Flame and Burner Control Manufacturing	2651011
	Humidistats Manufacturing	2651012
	Automotive Emissions Testing Equipment Manufacturing	2651013
	Meteorological Instruments Manufacturing	2651014
	Radiation Detection and Monitoring Instruments Manufacturing	2651015
	Spectrometers Manufacturing	2651016
	Thermometers Liquid-in-Glass and Bimetal Types (Except Medical) Manufacturing	2651017
	Measuring and Testing Electricity and Electrical Signals Instruments Manufacturing	2651018
	Radar Equipment Manufacturing	2651019
	Manufacture of phenomena monitoring devices	2651020
	Manufacture of measurement and control equipment	2651021
	Watches and Clocks of All Kinds Manufacturing	2652001
	Time-Recording, Measuring and Displaying Intervals Manufacturing	2652003
	Watch and Clock Cases of All Kinds Manufacturing	2652004
	Time Switches and Other Releases Manufacturing	2652005
	Clocks and Watches Components of All Kinds Manufacturing	2652006
	Irradiation Apparatus and Tubes Manufacturing	2660002
	Medical Laser Equipment Manufacturing	2660003
	Pacemakers Manufacturing	2660007
	Hearing Aids Manufacturing	2660009

	Computerized Tomography Scanners Manufacturing	2660010
	Positron Emission Tomography Scanners Manufacturing	2660011
	Magnetic Resonance Imaging (MRI) Equipment Manufacturing	2660012
	Medical Ultrasound Equipment Manufacturing	2660013
	Electrocardiographs Manufacturing	2660014
	Electromedical Endoscopic Equipment Manufacturing	2660015
	Food and Milk Irradiation Equipment Manufacturing	2660016
	Manufacture of biomedical and human augmentation devices	2660017
	Coating, Polishing and Mounting of Lenses	2670003
	Optical Magnifying Instruments Manufacturing	2670004
	Film Cameras and Digital Cameras Manufacturing	2670005
	Optical Measuring and Checking Devices and Instruments Manufacturing	2670008
	Lenses and Prisms Manufacturing	2670009
	Manufacture of mixed reality and digital simulation devices	2670010
	Blank Magnetic Audio and Video Tapes Manufacturing	2680001
	Blank Magnetic Audio and Video Cassettes Manufacturing	2680002
	Blank Diskettes Manufacturing	2680003
	Blank Optical Discs Manufacturing	2680004
	Hard Drive Media Manufacturing	2680006
<b>Electrical machinery and apparatus</b>	Electric Motors Manufacturing	2710001
	Electric Distribution Transformers Manufacturing	2710003
	Electric Power Distribution Control Panels Manufacturing	2710005
	Power Generators Manufacturing	2710006
	Solar Panels Manufacturing	2710012
	Solar Panels Assembling	2710013
	Power Switching Equipment Manufacturing	2710016
	Electric Power Switches Manufacturing	2710017
	Power Circuit Breakers Manufacturing	2710018
	Transmission and Distribution Voltage Regulators Manufacturing	2710019
	Electrical Relays Manufacturing	2710020
	Electric Fuses Manufacturing	2710021
	Arc-Welding Transformers Manufacturing	2710022
	Fluorescent Ballasts (Transformers) Manufacturing	2710023
	Electric Power Distribution Substation Transformers Manufacturing	2710024
	Distribution Level Voltage Surge Suppressors Manufacturing	2710025
	Manufacture of alternative energy equipment	2710026
	Wet Cell Batteries Manufacturing	2720001
	Dry Cell Batteries Manufacturing	2720002

	Electrical Accumulators and Parts Manufacturing	2720004
	Primary Cells and Batteries Manufacturing	2720006
	Lead Acid Batteries Manufacturing	2720007
	NiCad Batteries Manufacturing	2720008
	NiMH Batteries Manufacturing	2720009
	Lithium Batteries Manufacturing	2720010
	Fibers Optic Cables Manufacturing	2731001
	Insulated Wires and Cables Manufacturing	2732001
	Lamp Holders Manufacturing	2733005
	Electrical Wiring Switches Manufacturing	2733006
	Electrical Outlets and Sockets Manufacturing	2733007
	Electrical Conduits and Fittings Manufacturing	2733008
	Bus Bars and Electrical Conductors Manufacturing	2733009
	Transmission Poles and Line Hardware Manufacturing	2733010
	Plastic Non-Current-Carrying Wiring Devices Manufacturing	2733011
	Electrical Wiring Boxes Manufacturing	2733012
	Electrical Lamps of All Kinds Manufacturing	2740001
	Ceiling Lighting Fixtures Manufacturing	2740002
	Chandeliers Manufacturing	2740003
	Street Lighting Fixtures Manufacturing	2740008
	Flashlights Manufacturing	2740009
	Non-Electrical Lighting Equipment Manufacturing	2740010
	Spotlights Manufacturing	2740011
	Refrigerators Manufacturing	2750001
	Domestic Water Coolers Manufacturing	2750002
	Freezers Manufacturing	2750003
	Washing Machines and Dryers Manufacturing	2750004
	Electrical Ovens, Cookers and Hotplates Manufacturing	2750005
	Domestic Electrical Water Heaters Manufacturing	2750006
	Domestic Non-Electric Cooking and Heating Equipment Manufacturing	2750009
	Electrical Space Heaters and Household-Type and Portable Fans Manufacturing	2750010
	Domestic Coffee or Tea Makers Manufacturing	2750011
	Ventilating or Recycling Hoods Electric Domestic Appliances Manufacturing	2750012
	Domestic Dishwashers Manufacturing	2750013
	Domestic Electrothermic Appliances Electric Heating Resistors and Similar Manufacturing	2750014
	Battery Chargers, Solid-State Manufacturing	2790001
	Electrical Door Opening and Closing Devices Manufacturing	2790002
	Electronic Scoreboards Manufacturing	2790003
	Electrical Signalling Equipment Manufacturing	2790004

	Electrical Welding and Soldering Equipment Manufacturing	2790005
	Electrical Signs Manufacturing	2790007
<b>Machinery and equipment n.e.c.</b>	Turbines and Parts Thereof Manufacturing	2811001
	Marine Engines Manufacturing	2811002
	Railway Engines Manufacturing	2811003
	Boilers-Turbines Sets Manufacturing	2811004
	Pistons, Piston Rings, Carburetors and Such for All Engines Manufacturing	2811005
	Internal Combustion Engines Inlet and Exhaust Valves Manufacturing	2811006
	Hydraulic and Pneumatic Components Manufacturing	2812001
	Fluids Power Systems Manufacturing	2812002
	Hydraulic Transmission Equipment Manufacturing	2812003
	Liquids Pumps Manufacturing	2813001
	Industrial Taps and Valves Manufacturing	2813003
	Sanitary Taps and Valves Manufacturing	2813004
	Air or Vacuum Pumps and Air or Gas Compressors Manufacturing	2813005
	Internal Combustion Engines Pumps Manufacturing	2813006
	Heating Taps and Valves Manufacturing	2813007
	Hand Pumps Manufacturing	2813008
	Ball and Roller Bearings and Parts Thereof Manufacturing	2814001
	Mechanical Power Transmission Equipment Manufacturing	2814002
	Gears, Gearing and Gear Boxes and Other Speed Changers Manufacturing	2814003
	Industrial and Laboratory Furnaces, Ovens, and Incinerators Manufacturing	2815001
	Burners Manufacturing	2815002
	Permanent Mount Non-Electric Household Heating Equipment Manufacturing	2815003
	Permanent Mount Electric Space and Swimming Pool Heaters Manufacturing	2815005
	Household-Type Furnaces Manufacturing	2815006
	Mechanical Stokers and Parts Thereof Manufacturing	2815007
	Lifting or Handling Works Trucks Manufacturing	2816002
	Pulley Tackle and Hoists, Winches, Capstans and Jacks Manufacturing	2816004
	Derricks, Cranes, Mobile Lifting Frames, Straddle Carriers and Similar Manufacturing	2816005
	Lifting and Handling Equipment Specialized Parts Manufacturing	2816007
	Lifts, Escalators and Moving Walkways Manufacturing	2816009
	Access Cradles Manufacturing	2816010
	Conveyors, Telepherique and Similar Manufacturing	2816011
	Calculating Machines Manufacturing	2817001
	Photocopy Machines Manufacturing	2817002
	Typewriter Manufacturing	2817003

	Coin Counting and Wrapping Machinery Manufacturing	2817004
	Postage Meters, Mail Handling Machines and Collating Machinery Manufacturing	2817005
	Office-Type Binding Equipment Manufacturing	2817006
	Toner Cartridges Manufacturing	2817007
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	Pencils Sharpeners Manufacturing	2817009
	Staplers and Staple Removers Manufacturing	2817010
	Tapes Dispensers Manufacturing	2817011
	Blackboards, Whiteboards and Marker Boards Manufacturing	2817012
	Motor Drills and Hammer Drills Hand Tools Manufacturing	2818001
	Motor Stapling and Nailing Hand Tools of All Kinds Manufacturing	2818003
	Motor Circular or Reciprocating Saws Hand Tools Manufacturing	2818006
	Liquids Filtering or Purifying Machinery and Apparatus Manufacturing	2819101
	Liquefying Air or Gas Machinery Manufacturing	2819105
	Air-Conditioning Machines Manufacturing	2819201
	Air Conditioners Requisites Manufacturing	2819204
	Attic Ventilation Fans Manufacturing	2819206
	Industrial Refrigerating or Freezing Equipment Manufacturing	2819207
	Non Sensitive Weighing Machinery Manufacturing	2819901
	General Purpose Machinery Parts Manufacturing	2819903
	Projecting, Dispersing or Spraying Liquids or Powders Equipment Manufacturing	2819904
	Heat Exchangers Manufacturing	2819908
	Gaskets and Similar Joints Manufacturing	2819909
	Agricultural and Forestry Tractors Manufacturing	2821001
	Lawnmowers Machinery Manufacturing	2821002
	Harvesting and Threshing Machinery Manufacturing	2821003
	Agricultural Spraying Machinery Manufacturing	2821004
	Cleaning, Sorting or Grading Agricultural and Farmer Products Machines Manufacturing	2821005
	Soil Preparation, Planting or Fertilizing Agricultural Machinery Manufacturing	2821007
	Milking Machines Manufacturing	2821008
	Farms Animals Keeping Machinery and Agricultural Preparation Equipment Manufacturing	2821009
	Manufacture of agriculture technology and equipment	2821010
	Working Materials Machines Tools Manufacturing	2822001
	Stamping or Pressing Machine Tools Manufacturing	2822002
	Particle Boards Manufacture and the Like Presses Manufacturing	2822003
	Electroplating Machinery Manufacturing	2822004
	Removal or Planing or Crushing Materials Process Machines Tools Manufacturing	2822005

	Machine Tools Parts and Accessories Manufacturing	2822006
	Hydraulic Presses, Brakes and Hammering Forming Machines Manufacturing	2822007
	Machines and Equipment for Handling Hot Metals Manufacturing	2823001
	Metal-Rolling Mills and It's Rolls Manufacturing	2823002
	Underground Continuous-Action Elevators and Conveyors Manufacturing	2824001
	Boring, Cutting, Sinking and Tunnelling Machinery Manufacturing	2824002
	Concrete and Mortar Mixers Manufacturing	2824003
	Treating Minerals Machinery Manufacturing	2824004
	Track Laying and Construction or Mining Tractors Manufacturing	2824006
	Earth-Moving Machinery Manufacturing	2824007
	Pile Drivers and Extractors, Spreaders, Surfacing and Similar Machinery Manufacturing	2824008
	Bulldozer and Angle-Dozer Blades Manufacturing	2824009
	Oil and Gas fields Equipment Manufacturing	2824010
	Food Processing Machines and Equipment Manufacturing	2825101
	Agricultural Dryers Manufacturing	2825102
	Beverages Preparation Machinery Manufacturing	2825103
	Clean, Sort or Grade Seeds, Grain or Dried Leguminous Vegetables Machinery Manufacturing	2825104
	Hotels and Restaurants Food Preparation Machinery Manufacturing	2825105
	Produce Flour Machinery Manufacturing	2825106
	Preparation Tobacco and Producing its Products Machinery Manufacturing	2825901
	Textile Fibers Preparation Machines Manufacturing	2826001
	Preparing and Producing Man-Made Textile Fibers and Yarns Machines Manufacturing	2826002
	Textile Machinery Auxiliary Machines and Equipment Manufacturing	2826003
	Textile Fabric Treatment Machinery Manufacturing	2826004
	Textile Fabrics Handling Process Machines Manufacturing	2826005
	Laundry Machinery Manufacturing	2826006
	Sewing Machines, Its Heads and Needles Manufacturing	2826007
	Producing or Finishing Felt or Non-Woven Machines Manufacturing	2826008
	Making, Repairing Footwear and Leather or Fur Skins Products Machinery Manufacturing	2826009
	Working Soft Rubber or Plastics and its Products Machinery Manufacturing	2829001
	Paper and Paperboard Making Machinery Manufacturing	2829002
	Printing and Bookbinding Machines and Printing Supporting Activities Machines Manufacturing	2829004
	Wood, Paper Pulp, Paper and Paperboard Dryers Manufacturing	2829005
	Electric or Electronic Lamps and Similar Assembly Machines Manufacturing	2829006
	Glass or Glassware Production or Hot-Working Machines Manufacturing	2829007

	Pipeline Processing Tools and Equipments for special Purpose Used Manufacturing	2829016
	Robots and Simulation Devices Manufacturing	2829017
	Roundabouts, Swings, Shooting Galleries and other Fairground Amusements Manufacturing	2829018
	Making Paper Pulp Machinery Manufacturing	2829019
	Paper or Paperboard Articles Producing Machinery Manufacturing	2829020
	Special Purposes Industrial Robots Manufacturing	2829021
<b>Motor vehicles, trailers, semi-trailers</b>	Passengers Cars Manufacturing	2910001
	Buses Manufacturing	2910002
	Motor Vehicles Engines Manufacturing	2910004
	Motor Vehicles Engines Factory Rebuilding	2910005
	Commercial Vehicles Manufacturing	2910006
	Manufacture of autonomous or semi-autonomous vehicles and their parts and systems	2910007
	Trailers and Semi-Trailers Manufacturing	2920101
	Transport Modes Carriage Containers Manufacturing	2920106
	Motor Vehicles Bodies, Including Cabs Manufacturing	2920901
	All Types of Motor Vehicles Outfitting	2920902
	Motor Vehicles Radiators Parts Thereof Manufacturing	2930101
	Motor Vehicles Silencers, Catalytic Converters, and Exhaust Pipes Manufacturing	2930102
	Gear Boxes, Axles, Road Wheels, Suspension Systems and Parts Thereof	2930104
	Motor Vehicles Brakes and Clutches Manufacturing	2930107
	Motor Vehicles Bodies Parts and Accessories Manufacturing	2930108
	Car Seats Manufacturing	2930109
	Motor Vehicle Electrical Equipment Manufacturing	2930110
	Air Filters Manufacturing	2930901
	Oil Filters Manufacturing	2930902
	Fuel Filters Manufacturing	2930904
	Water Filters Manufacturing	2930905
<b>Other transport equipment</b>	Building of Commercial Vessels	3011101
	Ships and Floating Structures Sections Manufacturing	3011103
	Building of Fishing Boats and Fish-Processing Factory Vessels	3011104
	Building of Warships	3011105
	Construction of Drilling Platforms, Floating or Submersible	3011905
	Construction of Floating Structures	3011906
	Building of Hovercraft	3011907
	Inflatable Boats and Rafts Manufacturing	3012004
	Building of Sailboats	3012005
	Building of Motor Boats	3012006
	Building of Recreation-Type Hovercraft	3012007



	Personal Watercraft Manufacturing	3012008
	Pleasure and Sporting Boats Manufacturing	3012009
	Rail Locomotives Manufacturing	3020001
	Self-Propelled Railway and Tramway Coaches Manufacturing	3020002
	Mechanical and Electromechanical Signalling, Safety and Traffic Control	3020003
	Railway Car Seats Manufacturing	3020004
	Non Self-Propelled Railway and Tramway Coaches Manufacturing	3020005
	Railway, Tramway, and Locomotives Specialized Parts Manufacturing	3020006
	Airplanes Manufacturing	3030001
	Aircrafts Parts and Accessories Manufacturing	3030003
	Dirigibles and Hot Air Balloons Manufacturing	3030004
	Aircraft Seats Manufacturing	3030005
	Military Ballistic and Guided Missiles Manufacturing	3030006
	Helicopters Manufacturing	3030007
	Gliders and Hang-Gliders Manufacturing	3030008
	Ground Flying Trainers Manufacturing	3030009
	Manufacture of rockets launching spacecraft and satellites	3030010
	Military Fighting Vehicles Manufacturing	3040001
	Tanks Manufacturing	3040002
	Armored Amphibious Military Vehicles Manufacturing	3040003
	Motorcycles and Cycles With an Auxiliary Engine Manufacturing	3091001
	Motorcycles Engines Manufacturing	3091004
	Sidecars Manufacturing	3091005
	Motorcycles Parts and Accessories Manufacturing	3091006
	Non-Motorized Bicycles and Other Cycles Manufacturing	3092001
	Bicycles Parts and Accessories Manufacturing	3092002
	Invalid Carriages Manufacturing	3092003
	Baby Carriages Manufacturing	3092004
	Invalid Carriages Parts and Accessories Manufacturing	3092005
	Hand-Propelled Vehicles Manufacturing	3099001
	Vehicles Drawn by Animals Manufacturing	3099003
<b>Furniture; manufacturing n.e.c.</b>	House Furniture Manufacturing	3100001
	Kitchen Furniture Manufacturing	3100002
	Schools, Restaurants, and Churches Furniture Manufacturing	3100004
	Laboratory Furniture Manufacturing	3100005
	Theatres, Cinemas and The Like Chairs and Seats Manufacturing	3100006
	Office Furniture Manufacturing	3100007
	Shops Special Furniture Manufacturing	3100008

	Mattresses Manufacturing	3100009
	Mattress Support Manufacturing	3100011
	Free Standing Wooden Partitions Manufacturing	3100012
	Pens, Pencils and Others of All Kinds Manufacturing	3290001
	Protective Safety Equipment Manufacturing	3290002
	Stamps, Hand-Operated Printing Instruments and Necessary	3290003
	Wigs, False Beards, and Eyebrows and Similar Manufacturing	3290004
	Brooms, Paint Brushes, Squeegees and Feather Dusters of All Kinds Manufacturing	3290005
	Umbrellas, Sun-umbrellas, Walking Sticks and Seat-Sticks Manufacturing	3290007
	Ears and Noise Plugs Manufacturing	3290008
	Button and Fasteners of all kinds Manufacturing	3290011
	Artificial Ornamental Plants Products and its Requirements Manufacturing	3290013
	Taxidermy Activities	3290019
	Candles Manufacturing	3290024
	Pencil Leads Manufacturing	3290025
	Smoking Pipes Manufacturing	3290026