

Ineligible Businesses as Defined by NACE Code

Description of NACE Code Categories under which some sub-categories are excluded from TOVs	NACE Code Reference for the sub-categories	Detailed Descriptions of the Excluded Businesses ineligible for a TOV
Manufacture of computer, electronic and optical products	C (26.1 – 26.4)	2611 Manufacture of electronic components 2612 Manufacture of loaded electronic boards 2620 Manufacture of computers and peripheral equipment 2630 Manufacture of communication equipment 2640 Manufacture of consumer electronics
Wholesale and retail trade; repair of motor vehicles and motorcycles	G (46.5.0 – 46.5.2, 47.4.0 - 47.4.3, 47.9.0 – 47.9.9)	4651 Wholesale of computers, computer peripheral equipment and software 4652 Wholesale of electronic and telecommunications equipment and parts 4741 Retail sale of computers, peripheral units and software in specialised stores 4742 Retail sale of telecommunications equipment in specialised stores 4743 Retail sale of audio and video equipment in specialised stores 4791 Retail sale via mail order houses or via Internet 4799 Other retail sale not in stores, stalls or markets
Air Transport	H (51)	5110 Passenger air transport 5121 Freight air transport 5122 Space transport

Information and communications	J (58 – 63)	5811 Book publishing 5812 Publishing of directories and mailing lists 5813 Publishing of newspapers 5814 Publishing of journals and periodicals 5819 Other publishing activities 5821 Publishing of computer games 5829 Other software publishing 5911 Motion picture, video and television programme production activities 5912 Motion picture, video and television programme post-production activities 5913 Motion picture, video and television programme distribution activities 5914 Motion picture projection activities 5920 Sound recording and music publishing activities 6010 Radio broadcasting 6020 Television programming and broadcasting activities 6110 Wired telecommunications activities 6120 Wireless telecommunications activities 6130 Satellite telecommunications activities 6190 Other telecommunications activities 6201 Computer programming activities 6202 Computer consultancy activities 6203 Computer facilities management activities 6209 Other information technology and computer service activities 6311 Data processing, hosting and related activities 6312 Web portals 6391 News agency activities 6399 Other information service activities n.e.c.
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Financial and insurance activities	K (64 -66)	6411 Central banking 6419 Other monetary intermediation 6420 Activities of holding companies 6430 Trusts, funds and similar financial entities 6491 Financial leasing 6492 Other credit granting 6499 Other financial service activities, except insurance and pension funding n.e.c. 6511 Life insurance 6512 Non-life insurance 6520 Reinsurance 6530 Pension funding 6611 Administration of financial markets 6612 Security and commodity contracts brokerage 6619 Other activities auxiliary to financial services, except insurance and pension funding 6621 Risk and damage evaluation 6622 Activities of insurance agents and brokers 6629 Other activities auxiliary to insurance and pension funding 6630 Fund management activities
Real estate activities	L (68)	6810 Buying and selling of own real estate 6820 Renting and operating of own or leased real estate 6831 Real estate agencies 6832 Management of real estate on a fee or contract basis
Professional, scientific and technical activities	M (73)	7311 Advertising agencies 7312 Media representation 7320 Market research and public opinion polling
Public administration and defence; compulsory social security	O (84)	8411 General public administration activities 8412 Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security 8413 Regulation of and contribution to more efficient operation of businesses 8421 Foreign affairs 8422 Defence activities 8423 Justice and judicial activities 8424 Public order and safety activities 8425 Fire service activities 8430 Compulsory social security activities

Education	P (85)	8510 Pre-primary education 8520 Primary education 8531 General secondary education 8532 Technical and vocational secondary education 8541 Post-secondary non-tertiary education 8542 Tertiary education 8551 Sports and recreation education 8552 Cultural education 8553 Driving school activities 8559 Other education n.e.c. 8560 Educational support activities
Arts, Entertainment and recreation	R (91 – 92, 93.2.0 – 93.2.9)	9101 Library and archives activities 9102 Museums activities 9103 Operation of historical sites and buildings and similar visitor attractions 9104 Botanical and zoological gardens and nature reserves activities 9200 Gambling and betting activities 9321 Activities of amusement parks and theme parks 9329 Other amusement and recreation activities
Other activities	S (94)	9411 Activities of business and employers membership organisations 9412 Activities of professional membership organisations 9420 Activities of trade unions 9491 Activities of religious organisations 9492 Activities of political organisations 9499 Activities of other membership organisations n.e.c.