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Statistical basis and overviews

Neuchâtel 2025

NOGA 2025

General Classification of Economic Activities

Introduction

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NOGA 2025
General Classification of Economic Activities
Introduction

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List of abbreviations

ANZSIC	Australian and New Zealand Standard Industrial Classification
BECs	Classification by Broad Economic Categories of the United Nations
BER	Business and Enterprise Register
CEP	Classification of Environmental Purposes
CN	Combined Nomenclature – European Classification of Goods
COFOG	Classification of the Functions of Government
COICOP	Classification of Individual COnsumption by Purpose
COPNI	Classification of the Purposes of Non-Profit Institutions Serving Households
CPA	European Classification of Products by Activity
CPC	Central Product Classification of the United Nations
EBOPS	Extended Balance of Payments Services Classification
EEA	European Economic Area
EEC	European Economic Community
EFTA	European Free Trade Association
EP	European Parliament
ERST	Initial Survey of Business Start-Ups
ESA	European System of National and Regional Accounts
ESSC	European Statistical System Committee
EU	European Union
FDI	Foreign Direct Investment
FGP	Factoryless goods producer
Fintech	Financial technology
Fintechs	Financial technology companies
HS	Harmonized Commodity Description and Coding System
IPP	Intellectual property products
ISCED	International Standard Classification of Education
ISCO	International Standard Classification of Occupations
ISIC	International Standard Industrial Classification of all Economic Activities of the United Nations
KAU	Kind of Activity Unit
NACE	European Classification of Economic Activities
NAICS	North American Industry Classification System
NCE	Nomenclature du commerce dans la CEE (Trade nomenclature in the EEC)
NICE	Nomenclature des industries établies dans les Communautés européennes (Nomenclature of industries in the European Communities)
NOGA	General Classification of Economic Activities
PRODCOM	European System of production statistics for mining and manufacturing
SITC	International Trade Classification of the United Nations
SNA	System of National Accounts
UID	Enterprise Identification Number
UIDG	UID Legislation
UN	United Nations
UNCEISC	United Nations Committee of Experts on International Statistical Classifications
UNSD	United Nations Statistics Division
WCO	World Customs Organization

Introduction

1 Introduction and background

The purpose of this -'Introduction to NOGA 2025' publication is to present the classification of economic activities (NOGA) and to explain how NOGA relates to other European and international classifications. The aim is to show that the use of this classification for coding enterprises and local units in the Business and Enterprise Register (BER) allows all Swiss economic statistics to be compatible and comparable at national and international level.

The following text describes the structure of NACE and NOGA (Chapter 1), the definitions of statistical units and the meaning of economic activity (Chapter 2), the rules for classifying activities and statistical units (Chapter 3), the main changes between NACE Rev. 2 (NOGA 2008) and NACE Rev. 2.1 (NOGA 2025) (Chapter 4), and the relationship between NACE (and therefore NOGA for levels 1–4) and other European and international classification systems (Chapter 5).

1.1 NOGA: Introduction and background

The general classification of economic activities (NOGA) is a basic working tool for structuring, analysing and presenting statistical information. It allows classification of the statistical units' 'businesses' and 'local units' according to their economic activity and to aggregate them in coherent groups. It is used to reproduce reality as faithfully as possible, in an exhaustive and sufficiently detailed way to fulfil different objectives.

The first Swiss classification of economic activities was elaborated for the Business Census of 1905. During the Business Censuses of 1929, 1939, 1955, 1965, 1975 and 1985 new classifications were elaborated to take account of structural changes and newly emerged economic sectors.

In 1995, the Federal Statistical Office decided to adopt the European NACE1 Rev. 1 classification and to adapt it to Swiss conditions under the form of "NOGA 95". Therefore, both classifications are identical up to level 4 and the Swiss classification conforms to international definitions. In 2002, NACE Rev. 1 underwent a slight revision (NACE Rev. 1.1), which resulted in NOGA 2002. In 2008, NOGA 2008 was introduced after substantial revisions were made to the NACE (Rev. 2). At the same time, elements that are specific to Switzerland were added to the 5th level of NOGA (the 5th level of NOGA consists of two digits). This meant that NOGA 2008 took account of both modifications to the classification of economic branches of the European Community (NACE Rev. 2) and of the needs of various stakeholders that participated in the revision of NOGA here in Switzerland. From 2019 to 2023, NACE Rev. 2 underwent another revision (NACE Rev. 2.1) and the changes were subsequently incorporated in the current NOGA 2025. As with previous revisions, the adjustments made in NOGA 2025 reflect the evolving economic landscape within both the European Community and Switzerland (see Chapter 4).

In view of the close connection between NACE and NOGA, most passages in this theoretical note have been quoted in their entirety from the introduction to NACE Rev. 2.1[1]. To enhance readability and for the sake of simplicity, these passages are not explicitly marked.

1.2 NACE (NOGA levels 1–4): Introduction and background

NACE is the acronym used to designate the various statistical classifications of economic activities developed in the European Union since 1970. NACE provides the framework for collecting and presenting a large range of statistical data according to economic activity in the fields of economic and business statistics (e.g. production, employment, value added and national accounts variables) and in other statistical domains.

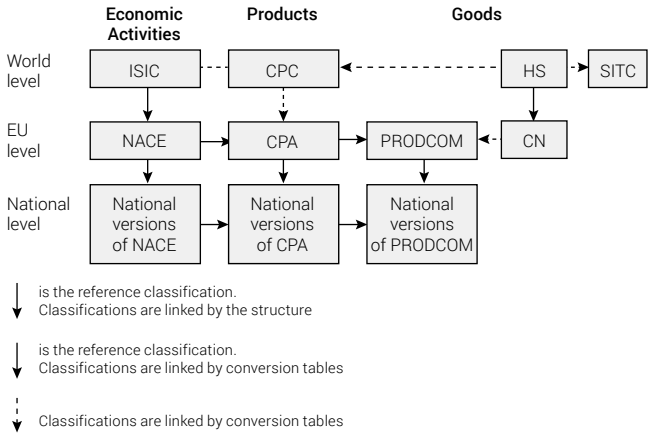
Statistics produced based on NACE are comparable at European and, in general, at world level. The use of NACE is mandatory within the European Statistical System (ESS) for all statistics presented according to economic activities.

1.2.1 The international system of economic classifications

The comparability at world level of statistics produced based on NACE is due to the fact that NACE is part of an integrated system of statistical classifications, developed under the auspices of the United Nations Statistics Division (UNSD). From the European point of view, this system can be represented as follows:

[1] https://ec.europa.eu/eurostat/web/nace/overview

The integrated system of economic statistical classifications **Figure 1**



- ISIC[2] is the International Standard Industrial Classification of all Economic Activities for which United Nations Statistics Division (UNSD) is the custodian
- ICPC[3] is the Central Product Classification for which the UNSD is the custodian
- IHS[4] is the Harmonized Commodity Description and Coding System, for which the World Customs Organization (WCO) is the custodian
- ICPA[5] is the European Classification of Products by Activity
- IPRODCOM[6] is the title of the EU production statistics for mining and quarrying, manufacturing, and materials recovery
- ICN[7] stands for the Combined Nomenclature, the European classification of goods used for international trade in goods Statistics.
- ISITC[8] is the Standard International Trade Classification, for which the UNSD is the custodian

Such an integrated system allows the comparability of statistics produced in different statistical domains. Therefore, for instance, statistics on the production of goods (reported in the EU according to PRODCOM) can be compared with statistics on trade (in the EU produced according to CN). More details on the system and its components are provided in Chapter 5.

[2] https://unstats.un.org/unsd/classifications/Econ/isic

[3] https://unstats.un.org/unsd/classifications/Econ/cpc

[4] https://www.wcoomd.org/en/topics/nomenclature/overview/what-is-the-harmonized-system.aspx

[5] https://ec.europa.eu/eurostat/web/cpa

[6] https://ec.europa.eu/eurostat/web/prodcom

[7] https://taxation-customs.ec.europa.eu/customs-4/calculation-customs-duties/customs-tariff/combined-nomenclature_en

[8] https://unstats.un.org/unsd/classifications/Family/Detail/28

1.2.2 NACE (NOGA Levels 1–4) and ISIC

NACE is a classification derived from ISIC: categories at all levels of NACE are either identical with or, in a large majority of cases, subsets of single ISIC categories. The first and the second level of NACE (sections and divisions) are identical to the sections and divisions of ISIC. In principle, the third and fourth levels (groups and classes) of ISIC are subdivided in NACE according to European requirements. The aim of the further breakdowns in NACE, as compared with ISIC, is to obtain a classification more suited to the structures of the European economy.

Also, the coding systems used in ISIC and NACE are, as far as possible, the same: to distinguish easily between the two, NACE places a dot between the first two digits (division level) and the last two (groups and classes). Since some groups and classes in ISIC are disaggregated into NACE groups and classes, without introducing additional hierarchical levels, some ISIC codes differ from the corresponding NACE codes. An activity at group or class level may therefore have a numerical code in NACE, which differs from that in ISIC.

In order to ensure international comparability, the definitions and the guidelines established for the use of NACE within the EU are consistent with those published in the introduction to ISIC.

1.3 NACE: Scope and characteristics

1.3.1 Statistical classifications

Statistical classifications group and organise information meaningfully and systematically, in exhaustive and structured sets of categories that are defined according to a set of criteria for similarity. These sets of categories may be assigned to variables registered in statistical surveys or administrative files and used in the production and dissemination of statistics. The categories are defined in terms of one or more characteristics of a particular population of units of observation[9].

Statistical classifications are characterised by:

a. exhaustive coverage of the observed universe
b. mutually exclusive categories: each element must be classified in only one category of the classification,
c. methodological principles, which allow the consistent allocation of the elements to the various categories of the classification.

A classification may be flat (built on only one level, i.e. it is a listing of categories) or hierarchical, structured by more than one level of aggregation. Hierarchical classifications are structured with the most aggregated or broad categories at the top and the most detailed categories at the bottom. The categories at each level of the classification structure must be mutually exclusive and collectively exhaustive of all objects in the population of

[9] See 'Best Practice Guidelines for Developing International Statistical Classifications', page 5, UNSD, 2013 (https://unstats.un.org/unsd/classifications/bestpractices/Best_practice_Nov_2013.pdf)

interest. Depending on the descriptive and analytical needs, each level can be used when recording a value for the variable e.g., in a survey response or an administrative record[10].

More specifically, hierarchical classifications are characterised by an increasingly granular partition of categories, which makes it possible to collect and present the information at various levels of aggregation

1.3.2 NACE as the EU classification of economic activities

NACE is the hierarchical European standard classification of economic activities. NACE presents the universe of economic activities partitioned in such a way that for any statistical unit, a NACE code can be assigned to each economic activity that it is carried out (see section 2.4).

An economic activity takes place when inputs to a production process such as natural resources, equipment, labour, manufacturing techniques, information networks or intermediary products are combined, leading to the creation of specific goods or services. Thus, an economic activity is characterised by inputs of resources, a production process, and an output (goods or services).

An activity as defined in the previous paragraph may consist of one simple process (for example weaving) but may also cover a whole range of sub processes, each mentioned in different categories of the classification (for example, the manufacturing of a car consists of specific activities such as casting, forging, welding, assembling, painting, etc.). If the production process is organised as an integrated series of elementary activities within the same statistical unit, the whole combination is regarded as one activity.

The exemption to this definition of economic activity discussed in the previous paragraphs is the classification of 642 'Activities of holding companies and financial conduits' and 643 'Activities of trusts, funds and similar financial entities' which do not possess any of the above characteristics and are solely present in the classification for assisting attribution of NACE codes to units (not activities) in the business register as prescribed in Council Regulation (EEC) No 2186/93[11].

NACE does not per se provide categories for specific types of statistical units: units may perform several economic activities and can be defined in different ways according to specific characteristics (related e.g. to location, see the section on 'statistical units' below).

1.3.3 Scope and limitations of NACE

In the European System of Accounts (ESA) the classification used for industries in supply, use and input-output tables is NACE. It should be noted that NACE does not draw distinctions according to the kind of ownership of a production unit or its type of legal organisation or mode of operation, because such criteria do not relate to the characteristics of the activity itself. Units engaged in the same kind of economic activity are classified in the same NACE category, irrespective of whether they are (part of) incorporated enterprises, individual proprietors or government, whether the parent enterprise is a foreign entity and whether the unit consists of more than one establishment. Therefore, a strict link between NACE and the Classification of Institutional Sectors in the ESA or its international standard 'System of National Accounts' (SNA) does not exist.

The manufacturing activities are described independently of whether the work is performed by power-driven machinery or by hand, or whether it is done in a factory or in a household.

NACE does not distinguish between formal and informal or between legal and illegal production. Classifications according to kind of legal ownership, kind of organisation or mode of operation may be constructed independently, in which case cross-classification with NACE could provide useful extra information.

NACE does not differentiate between market and non-market activities, as defined in the ESA/SNA, while this distinction is an important feature of the ESA/SNA. A breakdown of economic activities according to this principle is useful in any case where data are collected for activities that take place on both a market and a non-market basis. This criterion should then be cross-classified with the categories of NACE. Non-market services in NACE are provided by public administrations, non-profit organisations, defence services and compulsory social security services, education providers, health providers, social work services etc.

NACE includes categories for the undifferentiated production of goods and services by households for their own use. These categories may refer, however, to only a portion of households' economic activities, as clearly identifiable household activities are classified in other parts of NACE[12].

[10] See 'Best Practice Guidelines for Developing International Statistical Classifications', pages 5 and 8, UNSD, 2013 (https://unstats.un.org/unsd/classifications/bestpractices/Best_practice_Nov_2013.pdf)

[11] https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A31993R2186

[12] Domestic and personal services produced and consumed within the same households are not included within the scope of production as defined in the core SNA/ESA accounts with the exception of:
- domestic and personal services produced by employing paid domestic staff (see NACE division 97) and
- services of owner-occupied dwellings (see NACE division 68).

Group 98.2 is included in NACE for the sake of completenes

1.3.4 Structure and coding of NACE

NACE consists of a hierarchical structure which is described in the Regulation (EC) 1883/2006[13] as follows:

i. a first level consisting of headings identified by an alphabetical code (sections),
ii. a second level consisting of headings identified by a two-digit numerical code (divisions),
iii. a third level consisting of headings identified by a three-digit numerical code (groups),
iv. a fourth level consisting of headings identified by a four-digit numerical code (classes).

The code for the section level is not integrated in the NACE code that identifies the division, the group and the class describing a specific activity. For example, the activity 'Manufacture of liquid biofuels' is identified by the code 2051, where 20 is the code for the division, 205 is the code for the group and 2051 is the code of the class; section C, to which this class belongs, does not appear in the code itself.

The divisions are coded consecutively. However, some 'gaps' have been provided to allow the introduction of additional divisions without a complete change of the NACE coding. These gaps have been introduced in sections that are most likely to prompt the need for additional divisions. For this purpose, the following division code numbers have been left unused in NACE Rev. 2.1: 04, 34, 40, 44, 45 (vacated, see 4.2), 48, 54, 57, 67, 76, 83 and 89.

In cases where a NACE division or group is not divided further down in the classification, '0' is used in the code position for the next more detailed level. For example, the code for the class "Veterinary activities" is 7500 because the division 'Veterinary activities' (code 75) is divided neither into groups nor into classes. The class 'Manufacture of beer' is coded as 1105 since the division 'Manufacture of beverages' (code 11) is not divided into several groups but the group 'Manufacture of beverages' (code 110) is divided into classes.

All residual groups and classes of the type 'n.e.c. (not elsewhere classified)' are characterised by the digit 9 (for instance group 309 'Manufacture of transport equipment n.e.c.' and '3099 Manufacture of other transport equipment n.e.c.').

1.4 Specific structure of NOGA

NOGA 2025 comprises the following levels:

Level	Identification	Description	Number
1st level	1 capital letter	Section	22
2nd level	2 digits	Division	87
3rd level	3 digits	Group	287
4th level	4 digits	Class	651
5th level	6 digits	Type	798

The first level is defined by a capital letter and subdivides all economic activities into 22 sections. This basic structure enables the presentation and communication of statistical findings through overviews that offer a clear depiction of reality. However, it is important to note that this first level is not utilised directly for coding activities. Levels 2 to 5 (divisions, groups, classes and types) are directly or indirectly employed to categorise economic activities, thereby categorising enterprises and establishments accordingly. NOGA aligns with NACE up to level 4, with level 5 (type), comprising two digits, accommodating characteristics that are specific to Switzerland.

Regarding the differentiation between NOGA 2008 and NOGA 2025, it is important to note that both versions have an identical code structure. Therefore, to avoid confusion, it is necessary to specify the NOGA version.

If a particular class in the classification lacks subdivisions unique to Switzerland, '00' is assigned at the type level. Conversely, if a class does have Swiss-specific subdivisions, the type is designated with numbers such as '01', '02', and so forth. For example, the code for the type 'General public administration activities' is 841100. This is because the class 8411 (also titled 'General public administration activities') is not subdivided into additional types. However, the class 1051 ('Manufacture of dairy products') has been subdivided into three types: 'Manufacture of fresh dairy products' (type 105101), Manufacture of cheese (type 105102) and 'other milk processing' (type 105103). For residual types, such as 'other' or 'n.e.c.', the same logic applies as for the groups and classes in NACE, with these types being characterised by the digit 9 (e.g., type 181209 'Other Printing n.e.c.').

The code that is attributed to businesses in the BER is a six-digit code. However, most statistical offices publish their results at a more aggregated classification level. (e.g. level 2 and 3).

[13] Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains

1.4.1 The NACE Rev 2.1 Revision

Changes in economic structures and organisations, as well as technological developments, give rise to new activities and products, which may supersede existing activities and products. Such changes imply a constant challenge for the compilation of statistical classifications. The intervals between updates must not be too long, since the relevance of the classification diminishes with time, nor must they be too short, since otherwise the comparability of the data over time is adversely affected. Any update of a classification, particularly if it includes structural changes, leads to breaks in the time series for the statistics depending upon it.

In 2018, with the aim of integrating into the classification changes that had occurred in the economic activities in the years following the last revision, such as digitalisation, globalisation and more attention paid to well-being and sustainability, the European Statistical System Committee (ESSC) decided to launch a review of NACE Rev. 2 This review was conducted by a Task force composed of representatives of EU and EFTA National Statistical Institutes and chaired by Eurostat, which reported to the Standards Working Group that validates its work.

The first stage of the review was completed with the validation, by the European Statistical System Committee (ESSC), of the structure of the new NACE Rev 2.1 in May 2022. To facilitate its implementation, introductory guidelines, explanatory notes to the new classification and correspondence tables between the NACE Rev. 2 and the NACE Rev. 2.1 were made available to the users.

The overall characteristics of NACE remained unchanged. NACE Rev. 2.1 strikes a balance between the level of detail requested by main users and the workload in the statistical institutes.

NACE Rev 2.1 is made available to users in a PDF publication and in electronic format containing a) the introductory guidelines; b) the structure of the classification; c) the explanatory notes to the different NACE positions, and the Regulation 1983/2006. The explanatory notes are completed with an online index. The index entries are an integral part of the explanatory notes and assist stakeholders and producers of statistics in the use and implementation of NACE Rev 2.1.

The Delegated Regulation (EU) 2023/137 amending NACE Rev. 2 was published in January 2023[14].

In parallel to the NACE review, other international and European economic classifications was updated between 2018 and 2024, e.g. the CPA, the ISIC, and the CPC, as well as the national versions of NACE. Representatives from Eurostat and Member States of the EU and EFTA countries have actively participated in the review work of ISIC and CPC, supporting the need to correctly reflect the European economic reality in the framework of the economic classifications.

2 Definitions

2.1 Criteria adopted for developing NACE

The principles and criteria that have been used to define and delineate the NACE categories are based on the inputs of goods, services and factors of production, the process and techniques of production, the characteristics of outputs, the use to which the outputs are put as well as on the use of the classification for statistical purposes and the availability of data. These criteria are applied differently at different levels of the classification: the criteria for detailed levels of aggregation consider similarities in the actual production process, while this is largely irrelevant at more aggregated levels of the classification. Economic activities that are similar with respect to these criteria have been grouped together in the categories of NACE. At the most detailed level of the classification, preference has been given to the process techniques of production to define individual NACE classes, particularly in the classes related to services. At higher levels, characteristics of outputs and the use to which outputs are put, become more important to create analytically useful aggregations.

However, a strict application of these criteria has not proven useful. The weight that has been applied to each of these criteria, therefore, changes throughout the classification. In addition, practical considerations, such as the organisation of economic production in most countries and the need for stability of the classification, are factors that have also influenced the way categories have been defined at different levels of the classification.

The underlying technology is not a general criterion for defining economic activities in NACE. For instance, financial technology (fintech) provides, improves, or increases access through the extensive use of digitalisation to financial services which were already carried out in the past, albeit with less advanced technical instruments than those existing today. Activities of financial intermediation have to be classified in section L 'Finance and insurance activities', whereas the activity of provision of digital technology supporting the provision of a financial service will be classified in section K 'Telecommunication, computer programming, consulting, computing infrastructure and other information service activities'.

NACE no longer differentiates between the various ways goods are distributed. The NACE structure for retail sale and wholesale is based on the product sold, no matter whether the good is sold in a shop, online, via stalls and markets or via vending machines.

The content and scope of each position in the classification is defined through detailed explanatory notes, which also highlight boundary issues by providing examples of activities that may appear similar to those belonging to the position but are classified elsewhere in NACE. Entries of the NACE index complement these notes.

[14] https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX-:32023R0137&from=EN

2.1.1 Criteria for classes

The criteria concerning the way activities are combined in, and allocated among, production units are central in the definition of classes (the most detailed categories) of NACE. They are intended to ensure that the NACE classes will be relevant for the detailed economic activity classification of units and that the units whose principal activity are classified in the same class will be as similar, with respect to the activities in which they engage, as is feasible. This means in general that activities are grouped together when they share a common process for producing goods or services.

In addition, the classes of NACE are defined so that the following two conditions are fulfilled:

a. the output of the category of goods and services characterising the activities of a given class represents a major part of the output of the units whose principal activity is classified in that class;
b. the class contains the units that produce most of the category of goods and services that characterise it.

These conditions are required in order for establishments or similar units to be classified uniquely and easily according to their economic activity, and that the units included in a given class will be as similar to each other as is feasible.

Another major consideration in defining classes in NACE is the relative importance of the activities to be included. In general, separate classes are provided for activities that are prevalent in most EU countries, or that are of particular importance in the world economy. Thus, certain additional classes have been introduced in NACE.

As a matter of principle, NACE does not, in general, allow the creation of classes covering combined activities (bundled services), i.e. classes integrating activities already classified in other NACE positions.

2.1.2 Criteria for groups, divisions and sections

The actual production process and technology used have become less important as a criterion for grouping activities at more aggregated levels. At the section, division and group levels, not only the general characteristics of the goods and services produced but also the potential use of the statistics, for instance in the ESA and SNA, have become more important.

The main criteria applied in delineating groups and divisions of NACE concern the following characteristics of the activities of production units:

- the character of the goods and services produced,
- the uses to which the goods and services are put and
- the inputs, the processes and the techniques of production.

Regarding the character of the goods and services produced, account is taken of the physical composition and stage of fabrication of the items and the needs served by them. Distinguishing categories of NACE in terms of the nature of goods and services produced provides the basis for grouping production units according to similarities in, and links between, the raw materials consumed and the input-output framework.

The weight assigned to the criteria described above varies between categories. In a few instances (e.g. food manufacturing, the textile, clothing and leather industries, machinery and equipment manufacturing, as well as the service industries) the three specific characteristics are so closely related that the problem of assigning weights to the criteria does not arise. In the case of activities involving intermediate goods, the physical composition, as well as the stage of fabrication of goods, were often given the greatest weight. In the case of activities involving goods with complicated production processes, the end use, the technique, and the organisation of production of the items are frequently given priority over the physical composition of the goods.

2.2 Definitions of statistical units

To draw a complete statistical picture of the economy, a wide range of information is required, and the organisational level at which it is feasible to collect the information varies depending on the type of data. For example, data for a company may be available from only one geographically central location referring to several different locations, whereas product sales data may be available for each of the separate locations. To observe and analyse the data satisfactorily, it is therefore necessary to define a system of statistical units (observation units or analytical units), that are suitable for data compilation and aggregation. These form the reference building blocks with respect to which data can be collected and classified according to NACE.

Different types of statistical units meet different needs, but each unit is a specific entity, which is defined in such a way that it can be recognised and identified and not confused with any other unit. It may be an identifiable legal or physical entity or, as for example in the case of the unit of homogeneous production, a statistical construct.

The following are the units that are described in the Council Regulation on statistical units[15]:

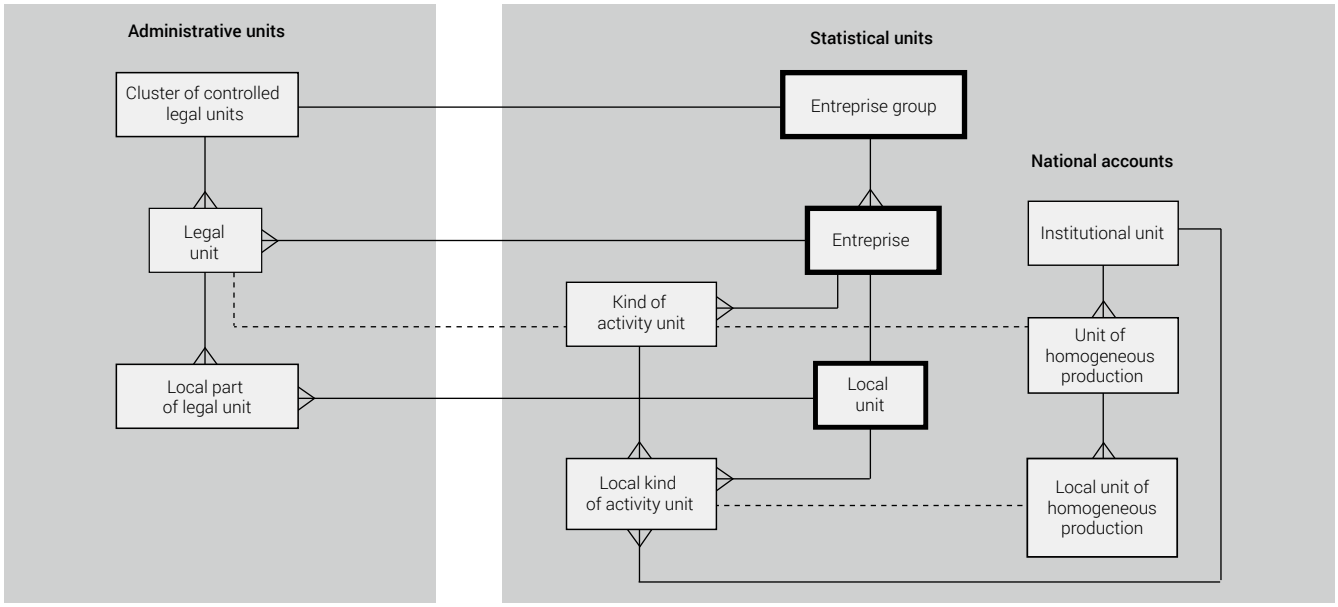
- the enterprise;
- the institutional unit;
- the enterprise group;
- the kind-of-activity unit (KAU);
- the unit of homogeneous production (UHP);
- the local unit;
- the local kind-of-activity unit (local KAU);
- the local unit of homogeneous production (local UHP).

[15] Council Regulation (EEC) No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community (OJ No L 76, 30.3.1993, p. 1).

The relationship between the different types of statistical units is illustrated in the following table:

	One or more locations	A single location
One or more activities	Enterprise group, Enterprise Institutional unit	Local unit
One single activity	KAU UHP	Local KAU Local UHP

The system of administrative and statistical units can be illustrated as follows:



2.3 Statistical units in Switzerland

2.3.1 Statistical units present and available in the Business Register

The definitions used in Switzerland for the BER conform to the definitions established by Eurostat. In order to apply them, these definitions are adapted to the Swiss economic and administrative system. The two statistical units available in the BER are the enterprise and the local unit.

The enterprise is the smallest combination of legal units that is an organisational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. In Switzerland, a company can have only one principal legal unit, but several secondary legal units. Companies in the register may also consist of one or more local units. Therefore, each company registered in the BER has at least one legal unit, i.e. a principal legal unit. In this way, the legal entity embodies a 'real' economic unit, whereas the principal legal entity corresponds to the legal recognition of the company.

To constitute an enterprise unit, legal units are utilised. In line with the definition in European law, this includes:

- a legal unit recognised by law, irrespective of the persons or institutions that own/control it or are its members,
- a natural person who independently carries out an economic activity, and
- Additionally, only in Switzerland, an organisation that is subject to the UIDG (UID legislation) and entered in the UID (Enterprise Identification Number) register.

Legal units may be principal or secondary (branches), which is a particular feature of Switzerland. Other countries only recognise principal legal units.

The **local unit** is an enterprise or part thereof (e. g. a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place. At or from this place, economic activity is carried out for which - save for certain exceptions - one or more persons work (even if only part-time) for one and the same enterprise. In Switzerland, a local unit refers to an establishment distinctly defined by its physical space where specific activities are conducted. Establishments of different companies within the same building are considered separately. Essentially, it is the precise location where a company's activities take place. This unit, also known as an 'establishment', has a BER number and is always part of a legal unit.

An **enterprise group** is an association of enterprises bound together by legal and/or financial links. A group of enterprises can have more than one decision-making centre, especially for policy on production, sales and profits. It may centralise certain aspects of financial management and taxation. It constitutes an economic entity which is empowered to make choices, particularly concerning the units which it comprises. The statistical unit 'enterprise group' is implemented in the BER.

The other statistical units that are defined by the annex to Eurostat regulation are at present not included as such in the BER.

2.4 Principal, secondary and ancillary activities

A unit may perform one or more economic activities (primary, secondary or ancillary activities) described in one or more categories of NOGA.

The principal activity of a statistical unit is the activity which contributes most to the total value added of that unit (see section 3.1). The principal activity is identified according to the top-down method (see sub-section 3.3.4) and may therefore in some cases account for less than 50% of the unit's total value added.

A secondary activity is any other activity of the unit, whose outputs are goods or services which are suitable for delivery to third parties. A unit may be performing multiple secondary activities.

A distinction should be made between principal and secondary activities, on the one hand, and ancillary activities, such as accounting, transportation, storage, purchasing, sales promotion, repair and maintenance, on the other hand. The output of principal and secondary activities, which are consequently principal and secondary products, is produced for sale on the market or for other uses that are not described in advance; for example, they may be stocked for future sale or for further processing. Ancillary activities are undertaken solely to facilitate the principal or secondary activities of the unit by providing goods or services for the use of that unit only.

An activity is ancillary if it fulfils all the following conditions:

a. it serves only the unit or units performing them,
b. the inputs contribute to the costs of the unit,
c. the outputs (usually services, seldom goods) are not part of the unit's final product and do not generate gross fixed capital formation,
d. a comparable activity on a similar scale is performed in similar production units.

For instance, the following are not to be regarded as ancillary activities:

a. production of goods and services that are part of own account capital formation; for example, construction work for own account, which would be classified separately in construction if data are available, and software production exclusively for enterprise internal use,
b. production of outputs, a significant part of which is sold on the market, even if part of it is consumed in connection with the principal activities,
c. production of goods or services which subsequently become an integral part of the output of the principal or secondary activity (e.g., production of boxes by a department of an enterprise for packing its products),
d. production of energy (an integrated power station or coking plant), even if the whole output is consumed by the parent unit,
e purchase of goods for resale in an unaltered state,
f. research and development, as these activities do not provide a service that is consumed during current production.

In all these cases separate units should, whenever separate data are available, be distinguished and recognised as independent and then classified according to their activity.

3 Classification rules for activities and units

3.1 Basic classification rules

A unit may perform one or more economic activities falling into one or more NOGA types. Units are classified according to their principal activity. Several production units perform activities of a mixed character. The identification of a principal activity is necessary to allocate a unit to a particular NOGA type.

One NOGA code is assigned to each local unit recorded in the BER, according to its principal economic activity. A NOGA code is also foreseen for those local units that enter the business register, without any obvious economic activity, associated value added or value added substitutes (see section 3.2)

All activities are considered when determining the principal activity, but only the principal activity is used to classify a unit. The assignment of the NOGA code is supported by the explanatory notes of NOGA positions, entries of the NOGA index, and correspondence tables to other classifications, such as the ISIC, CPA, HS, CN, etc.

The principal activity of the unit should ideally be determined with reference to the value added associated to each activity. The relevant valuation concept is gross value added at basic prices, defined as the difference between output at basic prices and intermediate consumption at purchaser's prices. Thus, value added at basic prices can be decomposed into the following components: Depreciation and depletion, remuneration of employees, taxes on production (less subsidies) and net operating surplus or mixed income. Application of this definition of value added should be envisaged in case that output of an economic activity is provided to other units for free, or at prices that are not economically significant.[16] It should be noted that capital gains do not constitute value added, and therefore should not be considered.

3.2 Value added substitutes

To determine the principal activity of a unit, the activities carried out by the unit and the corresponding share of value added must be known. Sometimes it is not possible to obtain the information on value added associated with the different activities carried out, and the activity classification must be determined by using substitute criteria. Such criteria could be:

a. Substitutes based on output:
- gross output of the unit that is attributable to the goods or services associated with each activity,
- value of sales or turnover of those groups of products falling within each activity,

b. Substitutes based on input:
- wages and salaries (or income of self-employed) plus depreciation attributable to the different activities,
- number of staff involved in the different economic activities of the unit,
- time worked by staff attributable to the different activities of the unit,

Such substitute criteria should be used as proxies for the unknown value added data, to obtain the best approximation possible to the result which would have been obtained based on the value added data. The use of substitute criteria does not change the methods used to determine the principal activity, as they are only operational approximations of value added data.

However, simple use of the substitute criteria listed above may be misleading. This will always be the case when the structure of the substitute criteria is not directly proportional to the (unknown) value added.

When using sales (turnover) as a proxy for value added, it should be considered that in certain cases, turnover and value added are not proportional. For example, turnover in trade usually has a much lower share of value added than turnover in manufacturing. Even within manufacturing the relation between sales and the resulting value added may vary between activities. For some activities, turnover is defined in a specific way which makes comparisons with other activities misleading, e.g. financial intermediation activities or insurance activities. The same considerations should be kept in mind, when using gross output data as substitute criteria.

Many units perform trade and other activities. In such cases trade turnover figures are highly unsuitable indicators for the unknown value added share of the trade activity. A much better indicator is the gross margin (difference between the trade turnover and purchases of goods for resale adjusted by changes in stocks). The trade margins may vary within a single wholesale or retail trade activity and may also vary between different trade activities. In addition, consideration must be given to the specific classification rules for trade as set out in sub-section 3.3.5

Similar precautions must be considered when input-based substitute criteria are applied. The proportionality between wages and salaries or employment, on the one hand, and value added on the other hand, is not reliable when the capital intensity or the labour intensity of the various activities are different. Higher capital intensity normally implies higher depreciation and a lower share of wages and salaries in value added. Capital intensity and labour intensity may vary substantially between different economic activities and between activities of the same NOGA class. For instance: production of a good by hand (more labour intensive) vs. production of the same good using a mechanised process (more capital intensive).

3.2.1 Classification in Switzerland

3.2.2 Coding Process in the Business and Enterprise Register

The code assigned to the first entry in the BER is initially derived from the description of the activity provided by the administrative register announcing the unit's creation. This preliminary coding is considered temporary. It is finalised by means of the Initial Survey of Business Start-Ups (ERST survey)[17] and, if necessary, also by means of further administrative records or the profiling process[18], which make it possible to assign the definitive code.

[16] Please note that the formula to calculate value added at basic prices is subject to review in the SNA 2025. An updated approach to be implemented in NACE Rev. 2.1 will be available in the SNA 2025 manual.

[17] https://www.bfs.admin.ch/bfs/en/home/registers/enterprise-register/business-registers-data/erst.html

[18] https://www.bfs.admin.ch/bfs/fr/home/registres/registre-entreprises/donnees-registre-entreprises/profiling.html

As is explained in section 2.3, the conceptual data model in this register is organised as follows: a local unit runs an enterprise that carries out its activity in one or several local units. In the case of simple enterprises, the legal unit corresponds to the enterprise that carries out its activity in a single local unit. In this case the code assigned to the local unit corresponds to its principal activity (which is, in fact, the enterprise's principal activity).

In the case of multiple enterprises, the legal unit corresponds to the enterprise that carries out its activity in several local units. In this case each local unit is assigned a code that corresponds to its principal activity. The code for the enterprise is then automatically calculated by means of the top-down method (c.f. sub-section 3.3.4).

The same process is used when new branches or subsidiaries (additional local units) are registered for the first time in the BER.

3.3 Treatment of multiple and integrated activities

Instances may arise where considerable proportions of the activities of a unit are included in more than one class of NOGA. These cases may result from the vertical integration of activities (for example, tree felling combined with sawmilling, or the manufacture of textiles with subsequent production of wearing apparel), see sub-section 3.3.2, or the horizontal integration of activities (for example, carrying out wholesale and retail sale by the same unit) see sub-section 3.3.3, or any combination of activities that cannot be separated within a statistical unit. In these situations, the principal activity of the unit should be classified according to the rules below. If value added cannot be determined for the activities involved, approximations as set out above can be used, provided that their application to the different activities is consistent.

If a unit performs activities falling in only two different NOGA categories, there will always be one activity that accounts for more than 50% of value added, except in the highly unlikely case that both activities in the different categories have equal shares of 50%. The activity that represents more than 50% of the value added is the principal activity and determines the NOGA classification of the principal activities of the unit.

In the complex case where a unit performs more than two activities falling into more than two different NOGA categories, with none of them accounting for more than 50% of value added, the activity classification of that unit must be determined by using the 'top-down' method, as described below (see sub-section 3.3.4).

3.3.1 Stability rule – Changes of the principal activity of the unit

Units may change their principal activity, either at once or gradually over a period, either because of seasonal factors or because of a management decision to vary the pattern of output. While all these cases call for the classification of the unit to be changed, too frequent changes could result in inconsistencies between short-term (monthly and quarterly) and longer-term statistics, making their interpretation extremely difficult.

To avoid frequent changes, it is necessary to have a stability rule. Without such a rule, there would be apparent changes in the economic demography of the business population that would be no more than statistical artifacts. Such a stability rule is intended for units that engage in a mix of activities that are almost balanced and are thus subject to increased risk of changes for the principal activity resulting from only small changes in the ratio of the activities involved. In such cases, the ratio of activities over the past two to three years should be taken into account when determining the principal activity of the unit. Changes in the classification of units for the purpose of statistical inquiries are made not more than once a year, either at fixed dates or as information becomes available. More frequent changes would result in inconsistency between short-term (monthly and quarterly) and longer-term statistics.

3.3.2 Treatment of vertically integrated activities

Vertical integration of activities occurs where the different stages of production are carried out in succession by the same unit and where the output of one process serves as input to the next. Examples of vertical integration include tree felling and subsequent sawmilling, a clay pit combined with brickworks, site preparation and carrying out of archaeological excavations, or production of apparel in a textile mill.

When applying NOGA 2025, vertical integration should be treated like any other form of multiple activities, which means that the principal activity of the unit is the activity accounting for the largest share of value added, as determined according to the top-down method.

If value added or substitutes cannot be determined for the individual steps in a vertically integrated process directly from accounts compiled by the unit itself, comparisons with similar units (e.g., based on market prices for intermediate and final products) could be used. The same precautions for using substitutes as listed in section 3.2 apply here. If it is still impossible to determine the share of value added (or its substitutes) for the different stages in the chain of production activities, default assignments for typical forms of vertical integration can be applied. A negative consequence of assigning one NOGA code for the principal activity of a unit engaged in vertical integration (instead of splitting this unit into more statistical units for which different principal activities would be identified) is that the production chain as represented in the input/output framework becomes less clear.

3.3.3 Treatment of horizontally integrated activities

Horizontal integration of activities occurs when activities are carried out simultaneously using the same factors of production, in which case it would often be impossible to separate such activities statistically into different processes, assign them to different units or generally provide separate data for them, nor would the principle of value added normally be applicable. In general, in case of horizontally integrated activities, gross output or turnover might be the most appropriate value added substitutes to be

used for determining the principal activity, following the top-down method. To mitigate this, commonly integrated activities are in many cases included in the same class of NOGA even though their outputs have quite different characteristics. The principle of value added has to be applied, following the top-down method, and the same precautions for using substitutes as listed above apply here.

3.3.4 The top-down method

The top-down method follows a hierarchical principle: the classification of the principal activity of a unit at the lowest level of the classification must be consistent with the classification of the unit at the higher levels of the structure. To satisfy this condition, the process starts with identification of the relevant highest level and progresses down through the levels of the classification in the following way:

1. Identify the section which has the highest share of the value added.
2. Within this section identify the division which has the highest share of the value added.
3. Within this division identify the group which has the highest share of the valued added.
4. Within this group identify the class which has the highest share of value added.

Example: a unit carries out the following activities (shares in terms of value added):

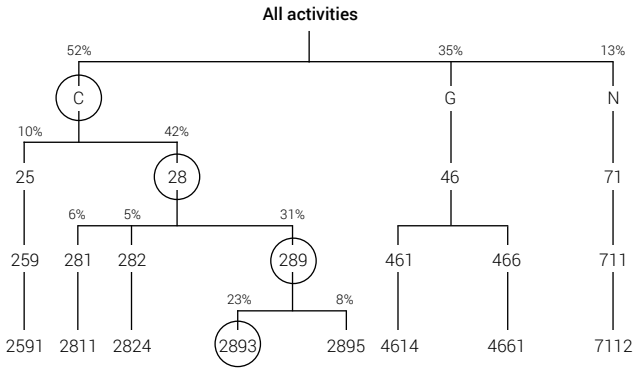
1st stage: Identify the main section among		
	Description	Share
Section C	Manufacturing	52%
Section G	Wholesale and retail trade	35%
Section N	Professional, scientific and technical activities	13%
2nd stage: Identify the main Division within main Section C		
Division 25	Manufacture of fabricated metal products, except machinery and equipment	10%
Division 28	Manufacture of machinery and equipment n.e.c.	42%
3rd stage: Identify the main Group within the main Division 28		
Group 281	Manufacture of general-purpose machinery	6%
Group 282	Manufacture of other general-purpose machinery	5%
Group 289	Manufacture of other special-purpose machinery	31%
4th stage: Identify the main class within the main group 289:		
Class 2893	Manufacture of machinery for food, beverage and tobacco processing	23%
Class 2895	Manufacture of machinery for paper and paperboard production	8%
5th stage Identify the main type within class 2893:		
Type 289300	Manufacture of machinery for food, beverages and tobacco processing	100%

Top-down method to classify units

Section	Division	Group	Class	Type	Description of the class	Share
C	25	259	2591	259100	Manufacture of steel drums and similar containers	10%
	28	281	2811	281100	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines	6%
		282	2824	282400	Manufacture of power-driven hand tools	5%
		289	2893	289300	Manufacture of machinery for food, beverage and tobacco processing	23%
			2895	289500	Manufacture of machinery for paper and paperboard production	8%
G	46	461	4614	461400	Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft	7%
		466	4661	466100	Wholesale of agricultural machinery, equipment and supplies	28%
N	71	711	7112	711203	Other engineering activities	13%

Therefore, the correct type is 289300 Manufacture of machinery for food, beverage and tobacco processing, although the class with the biggest share of value added is class 4661 Wholesale of agricultural machinery, equipment and supplies.

Top-down decision path to classify units **Figure 2**



When applied to section G 'Wholesale and retail trade', a specific adaptation of the top-down method is required (see sub-section 3.3.5).

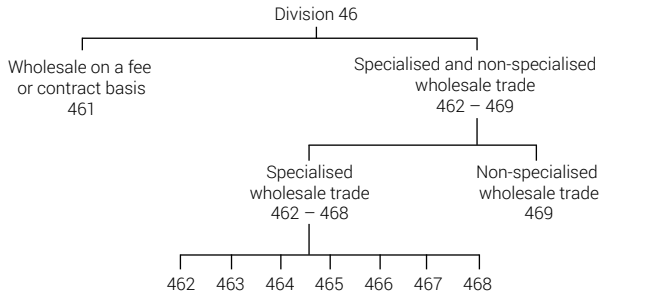
3.3.5 Top-down method for wholesale and retail trade activities

Trade is distinguished between wholesale and retail sale. It may happen that a unit performs horizontally integrated trade activities under various possible forms. If the goods sold by the unit do not comprise a single class accounting for at least 50% of the value added, then application of the top-down method requires special caution and consideration of additional levels.

Within division 46 'Wholesale trade', first an additional level of distinction has to be considered: group 461 'Wholesale on a fee or contract basis', in the case the wholesaler does not assume ownership of the goods he trades, and the aggregation of groups 462 to 469, if wholesalers take title of the goods they sell. Therefore, the first decision to take is on allocation of the unit to one of these aggregates, based on the value added principle. If the choice falls on the aggregate of groups 462 to 469, then the second step consists of deciding between 'non-specialised' and 'specialised' (see below). Finally, the group and class must be identified using the top-down method.

The figure below represents the decision tree to be used for allocation of the principal activity of a unit to a specific class in division 46 'Wholesale trade':

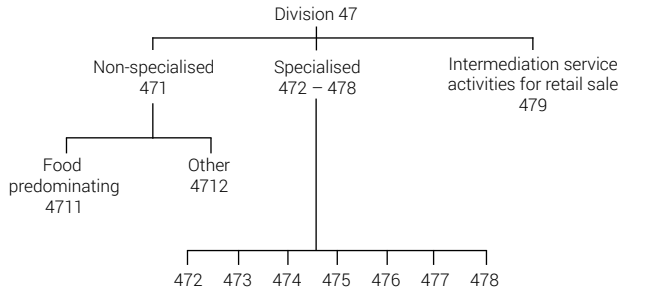
Decision tree for allocation of the principal activity of a unit to a specific class in division 46 "Wholesale trade" **Figure 3**



Concerning division 47 'Retail trade', the first decision is whether to allocate the principal activity of a unit to group 479 'intermediation service activities for retail sale' or to the two other aggregates of division 47 (471 and 472-478). If the latter is the case, it must be decided whether to assign the unit in question to group 471 'non-specialised retail trade' or groups 472-478 'specialised retail trade' (see below). Then, the choice must be made, always applying the top-down method, between the groups and classes.

The figure below represents the decision tree to be used for allocation of a unit to a specific class in division 47 'Retail trade':

Decision tree for allocation of a unit to a specific class in division 47 "Retail trade" **Figure 4**



3.3.6 Specialised and non-specialised trade

Both in wholesale and in retail trade, the distinction between 'specialised' and 'non-specialised' is based on the number of classes comprising the goods sold, where the classes to be considered each account for at least 5% (and less than 50%) of the value added:

a. If the products sold comprise up to four classes in any of groups 462 to 468 (for wholesale) or 472 to 478 (for retail sale), the unit is considered to be in 'specialised trade'. It is then necessary to determine the principal activity applying the top-down method based on the value added, selecting first the main group and then the class within that group:

Definition of principal activity in specialised trade

Class	Case A	Case B	Case C
4721	30%	30%	20%
4725	5%	15%	5%
4762	45%	40%	35%
4775	20%	15%	40%
Final allocation	Class 4762	Class 4721	Class 4775

b. If the products sold comprise five or more classes in any of groups 462 to 468 (for wholesale) or 472 to 478 (for retail sale), the unit should be classified as non-specialised. In retail trade, it is therefore allocated to group 471. If food, beverages, and tobacco account for at least 35% of value added, it will be allocated to NOGA class 4711. In all other cases it should be allocated to class 4712.

Definition of principal activity in non-specialised trade

Class	Case A	Case B	Case C
4721	5%	20%	5%
4722	10%	15%	5%
4754	45%	45%	5%
4761	15%	10%	45%
4762	25%	10%	40%
Final allocation	Class 4712	Class 4711	Class 4712

3.3.7 Value added substitute criteria used in Switzerland

In Switzerland, information on the value added by a unit is unavailable in the BER. Therefore, the first step in determining a unit's principal activity is to identify the number of employees.

Most enterprises in Switzerland are simple enterprises (enterprises with a single local unit) of the SME (small and medium-sized enterprises) type. They generally do not have detailed information about value added broken down by activity. Through the use of various surveys (Initial Survey of Business Start-Ups (ERST), Survey to update the business register (Multi-establishment Enterprise)[19] it is possible to determine the principal activity based on the number of employees. As a general rule, the principal activity is identified as the one involving the largest number of employees. In certain cases, when specific coding rules set by the FSO apply, secondary activities may impact the determination of the final NOGA code.

3.4 Rules for specific activities

3.4.1 Outsourcing / activities on a fee or contract basis

In some cases, units sell goods or services under their own name but the actual production, such as the physical transformation process in the case of manufacturing, is carried out fully or in part by others through specific contractual arrangements.

In this chapter, the following terminology is applied:

a. The principal, is a unit that enters into a contractual relationship with another unit (contractor) to carry out specific tasks, such as parts of a production process or even the full production process, employment services or support functions.
b. The contractor, is a unit that carries out specific tasks, such as parts of a production process or even the full production process, employment services or support functions on a contractual relationship with a principal. The activities performed by the contractor are denominated 'on a fee or contract basis'.
c. Outsourcing is a contractual agreement according to which the principal requires the contractor to carry out a specific production process. The term 'subcontracting'[20] is sometimes used as well.
d. A factoryless goods producer is a principal that controls the production of a good by undertaking the entrepreneurial steps and providing the technical specifications required to produce the good, but that fully outsources the material transformation process required to produce the output[21].

[19] https://www.bfs.admin.ch/bfs/fr/home/registres/registre-entreprises/donnees-registre-entreprises/profiling-light.html

[20] See Regulation (EU) 2019/2152

[21] https://unstats.un.org/unsd/nationalaccount/SNAUpdate/2025/glossary.pdf

Contractors, i.e. units carrying out an activity on a fee or contract basis, are usually classified in the same NOGA category as units producing the same goods or services for their own account. Exceptions to this rule exist for trade activities, for which separate categories for such outsourced activities exist (see group 461 'Wholesale on a fee or contract basis').

3.4.2 Outsourcing parts of the production process

If only part of the production process is outsourced, the main activity of the principal is classified in the class that corresponds to the activity representing the complete production process, i.e. the main activity is classified as if the principal were carrying out the complete process, including the contracted work, itself. The main activity of the contractor is classified with the main activities of units producing the same goods or services for their own account.

This applies not only to the outsourcing of support functions in the production process, such as accounting or computing activities, but also to the outsourcing of parts of the core production process, such as parts of a manufacturing process.

3.4.3 Outsourcing of the complete production process

In general, if the principal outsources the complete production process of a good or service, its principal activity is classified as if it were carrying out the production process itself. This applies to all service producing activities, and to construction. In the case of manufacturing, however, the following special considerations apply.

For the principal activity of a principal to be classified in Section C (Manufacturing) the principal should not only own the final output, but also satisfy one of the following conditions: a) it owns the input materials (raw materials or intermediate goods) to the production process, or b) it owns the intellectual property products (IPP)[22]. Examples of such activities are metal manufacturing (forging, casting, cutting, stamping and foundry works), processing of metals (e.g. chrome plating), manufacturing of apparel, finishing of apparel and similar elementary parts of the production process. The contractor is classified with units producing the same goods for their own account and is in this case classified in the same class as the principal.

NACE Rev. 2.1 follows the conceptual definition of a factoryless goods prducer (FGP) outlined in the 2025 SNA manual[23].

A principal who completely outsources the transformation process of a manufacturing activity but does not own the input materials and does not supply inputs of intellectual property as in the case of FGPs, is in fact buying the completed good from the contractor with the intention to re-sell it. Such an activity is classified in section G (Wholesale and retail trade), specifically according to the type of sale and the specific type of good sold[24]. The contractor is classified with units producing the same goods for their own account.

The importance of separately identifying the activity of FGPs has long been recognised, however, based on the current practices and the feedback collected, it is difficult at this stage to separately classify the activity of FGPs in NACE. As a result, NACE Rev 2.1 classifies the activity of FGPs in section C in the same class where it would have been classified if FGPs carried out the manufacturing process themselves. In addition, countries are encouraged to develop approaches to identify FGPs, so that this issue can be reconsidered as part of the research agenda for the next revision of NACE.

3.4.4 Outsourcing of other production and service producing processes

If a principal sub-contracts construction work to other units, but remains overall responsible for the construction process, the main activity of both the principal and the contractor are classified in section F (Construction), specifically to the class that corresponds to the construction activities carried out.

When a principal carries out the whole or a part of the production process (of a good or a service) but delegates to a contractor certain support, or ancillary activities (such as accounting or computer services), which are not part of the production process and do not directly lead to the final good or service, but support the general functioning of the principal as a production unit, the activities of the principal are classified to the same NOGA code as the one that represents the core production process. The principal activity of the contractor is classified according to the specific activity it is carrying out, e.g., class 6920 'Accounting, bookkeeping and auditing activities; tax consultancy', class 6220 'Computer consultancy and computer facilities management activities' etc.

The main activity of a principal outsourcing a part of the goods production process in section A 'Agriculture, forestry and fishing', section B 'Mining and quarrying', section D 'Electricity, gas, steam and air conditioning' and section E 'Water supply; sewerage, waste management and remediation activities' is classified as if the principal would cover the whole production process. The activity of the contractor is classified with units producing the same goods for their own account. If the contractor carries out other activities, its principal activity should be determined in accordance with the value added principle.

A principal outsourcing the whole production process of section A 'Agriculture, forestry and fishing', section B 'Mining and quarrying' and section E 'Water supply; sewerage, waste management and remediation activities' but does not own the input materials (e.g.: seeds, plants, trees, herds of animals, fry) is in fact buying the completed good from the contractor with the intention to re-sell it. Such an activity is classified in division 46 'Wholesale

[22] https://unstats.un.org/unsd/nationalaccount/snaupdate/2025/chapters.asp

[23] https://unstats.un.org/unsd/nationalaccount/snaupdate/2025/chapters.asp

[24] The final classification of the main activity of the principal may also depend on other activities that are carried out in the same unit

trade' (depending on the activity and the specific good sold). The contractor is classified with units producing the same goods for their own account.

The main activity of a principal outsourcing the whole production process of section D 'Electricity, gas, steam and air conditioning' is classified in section D as per the activity and the specific good sold. The principal activity of the contractor is classified with the principal activity of units producing the same goods for their own account.

Concerning the outsourcing of services (e.g. customer support via call centres, group 822), the principal who outsources a part of the service-producing activities must have its principal activity classified as if providing the whole service process. The principal activity of the contractor is classified according to the portion of the services provision it is undertaking. When the principal sub-contracts the whole services activity, both the principal and the contractor are classified as if they were carrying out the complete services activity.

3.4.5 Intermediation services

Intermediation activities have increased enormously due to the technological advances through digital platforms. The UN Expert Group of International Statistical Classifications evaluated the treatment of intermediation activities within ISIC Rev. 4[25], indicating how the use of such services related to service transactions should be addressed in ISIC.

In the framework of the revision of ISIC Rev. 4 and the update of NACE Rev 2, it was agreed to define non-financial intermediation services activities as follows:

"Intermediation services activities are activities that facilitate transactions between buyers and sellers for the ordering and/or delivering of goods and services for a fee or commission, without supplying the services or taking ownership of the goods that are intermediated. These activities can be carried out on digital platforms or through non-digital channels. Revenue for the intermediation activities can include other sources of income, such as revenues from sale of advertising space."

This definition excludes financial and insurance service activities, which are classified in section L 'Financial and insurance activities'.

To reflect these activities in the classification, separate groups or classes have been created in the divisions where these goods and services are produced (see section 4.2). Thus, those new categories, combined with previously dedicated categories, can identify all non-financial intermediation services, which are now a significant component in the delivery of the underlying goods or services of the respective divisions. Intermediation services (except monetary intermediation) which cannot be classified in the dedicated classes or belong to several divisions, are integrated into a dedicated class 8240.

3.4.6 Financial activities

In recent years, there have been various innovations in the provision of financial services. Some examples of these innovations include an increased use of digital technologies to facilitate the provision of or access to financial services, the expansion in many financial markets by units other than the traditional banks, and a greater number of financial activities provided by the traditional units that are engaged in financial activities. The provision of financial intermediation services facilitated by information and communication technology (digital technologies) is as well integrated in section L 'Financial and insurance activities'.

No new groups and classes have been created for the classification of activities carried out by financial technology companies (fintechs) that are using digital techniques to provide, improve or increase access to financial services. Such activities are integrated in the existing structure of NOGA, since these are not viewed as new activities, but rather as existing activities being carried out via a new modality. Activities of fintechs companies are classified based on their principal economic activity. Thus, activities of a fintech unit principally carrying out financial intermediation or other financial and insurance activities will be classified in section L, whereas when the unit's activity is to provide digital technology that supports the provision of a financial service, it will be classified in section K. Digital technology provision activities include, for example, provision of software used by financial services firms to digitalise and improve their compliance structures, risk management procedures, regulatory monitoring, regulatory reporting, the carrying out of financial investigations and sanctions, the provision of information technology infrastructure (including hardware and software) and analytics to support insurance as underwriting, distribution, pricing, and claims processing.

Section L contains two groups, 642 'Activities of holding companies and financing conduits' and 643 'Activities of trust, funds and similar financial entities', which classify units that do not have any real activity, such as revenue from the sale of products and provision of services, and usually do not employ staff, and go beyond the normal scope of NOGA (based on the value added or substitutes to value added). They are integrated in NOGA solely to facilitate the classification of units in the statistical business registers as prescribed in Council Regulation (EEC) No 2186/93. Sometimes some of these units are called 'brass plates', or 'post boxes' or 'empty boxes', or 'special purpose entities' (SPE), as they just have a name and an address.

When considering classifying the principal activity of a unit according to these two groups, attention should be paid also to other classes (6630 'Fund management activities', 7010 'Activities of head offices' and 7020 'Business and other management consultancy activities'), which include generating value added economic activities.

[25] https://unstats.un.org/unsd/classifications/expertgroup/egm2017/ac340-10.PDF

More specifically:

a. Group 642 'Activities of holding companies and financing conduits' refers to the activities of holding companies and financing conduits, whose main activity is owning the group or to act as a vehicle to arrange and channel funds within the group, respectively;
b. Group 643 'Activities of trusts, funds and similar financial entities' covers the activities legal entities organised to pool securities or other financial assets, without managing them, on behalf of shareholders or beneficiaries
c. Class 6630 'Fund management activities' includes activities carried out on a fee or contract basis;
d. Class 7010 'Activities of head offices' includes overseeing and managing the related units, exercising operational control and day-to-day management;
e. Class 7020 'Business and other management consultancy activities' includes consultancy activities related to issues like corporate strategic and organisational planning, marketing objectives and policies, human resources policies, etc.[26]

The principal activity of a unit performing several of the aforementioned activities should be identified, as usual, based on the value added principle. It should be kept in mind that capital gains do not constitute value added, and therefore should not be considered.

3.4.7 Public administration

NOGA does not make any distinction regarding the institutional sector (as defined in the ESA and SNA) in which a statistical unit is classified. For instance, there is no NOGA category that describes all activities carried out by the government as such. Consequently, not all government bodies have their activities automatically classified in section P "Public administration and defence; compulsory social security".

Activities of public sector units at national, regional or local levels that are specifically attributable to other areas of NOGA are classified in the appropriate section.

For example, the activities of a secondary school administered by the central or local government are allocated to group 853 'Secondary and post-secondary non-tertiary education', whereas the public administration of educational programmes is classified in class 8412 'Regulation of health care, education, cultural services and other social services'. Similarly, the activities of a public hospital are allocated to class 8610 'Hospital activities', whereas the public health administration is integrated in class 8412 'Regulation of health care, education, cultural services and other social services'. On the other hand, Section P does not only comprise the activities of government bodies: typical 'public administration activities' carried out by private sector units are also classified here.

Division 84 includes activities of a governmental nature that are normally carried out by the public administration, including the enactment and judicial interpretation of laws and their pursuant regulation; the administration of programmes based on them; legislative activities; taxation; national defence; public order and safety; immigration services; foreign affairs; and the administration of government programmes. Nevertheless, the legal or institutional status of the unit carrying it out is not, in itself, the determining factor for an activity to belong in that division.

3.4.8 On-site installation

The activities of installation or assembly of items or equipment in buildings for their functioning are considered to be construction and therefore classified in division 43 'Specialised construction activities'.

Installation of machinery and other equipment other than those linked to the functioning of buildings (or civil engineering works) is classified in group 332 'Installation of industrial machinery and equipment'.

3.4.9 Repair and maintenance

Activities of repair or maintenance of goods are classified in one of the following categories, depending on the types of goods:

a. Repair and maintenance of fabricated metal products, machinery and equipment is classified in group 331;
b. Repair of buildings and of engineering works in section F;
c. Repair and maintenance of computers and communication equipment is classified in group 951;
d Repair and maintenance of personal and household goods is classified in group 952;
e. Repair and maintenance of motor vehicles and motorcycles is classified in group 953.

3.4.10 Individual entrepreneurs

The activities of individual entrepreneurs are classified according to the economic activity they are carrying out, i.e. according to the goods or portion of services they are producing, which is not necessarily identical with the economic activity of the unit they are working for. For example, the principal activity of an independent doctor working in a hospital must be classified in group 862 'Medical and dental practice activities', depending on the specialist area in which medical services are provided.

3.4.11 Tool for coding and problem cases

A coding assistance tool, named 'KUBB 2025'[27], is available free of charge. This tool enables users to quickly find NOGA 2025 codes by entering keywords into a search engine. Additionally, KUBB 2025 provides access to codes from the previous NOGA version and includes a comprehensive listing of correspondences between NOGA 2025 and 2008.

[26] https://circabc.europa.eu/ui/group/be60258d-6db0-4d3c-8bf9-79f34f119da1/library/5f25ecac-6068-4821-ba24-260a4c8a4a56?p=1

[27] https://www.kubb-tool.bfs.admin.ch

3.4.12 Partners

The attribution of NOGA codes is carried out by the Swiss Federal Statistical Office (FSO), based on activity descriptions from administrative registers and various surveys. However, this process can be challenging, as the main activity is not always clearly defined due to missing information or the presence of multiple activities without a clear indication of the primary one.

To ensure the accuracy of NOGA codes, the FSO collaborates closely with various partners:

- Internal partners include teams within the FSO, such as the Section for Monetary Business Statistics, the Section for Economic Survey, the Section for Tourism and the Section for Occupational Benefits Provision.
- External partners include organisations such as the Swiss National Bank (SNB), the State Secretariat for Economic Affairs (SECO), and other federal departments and authorities.

4 Changes from NACE Rev 2. (NOGA 2008 levels 1–4) to NACE Rev. 2.1 (NOGA 2025 levels 1–4)

Due to the significant alignment between NACE and NOGA, where their classifications are identical up to level 4, the entirety of this chapter is extracted from the introduction to NACE Rev. 2.1. The delineation of modifications between NACE REV 2 and NACE Rev 2.1 is similarly applicable to the changes observed between NOGA 2008 (levels 1–4) and NOGA 2025 (levels 1–4).

4.1 Changes in structure

The table set out below presents a broad comparison between the sections of NACE Rev. 2. And NACE Rev. 2.1. As could be seen, NACE Rev. 2 section J has been split into two NACE Rev. 2.1 sections (J and K).

The following table presents the changes, in numerical terms, between NOGA 2008 and NOGA 2025. The increase in terms of sections is caused by the split of section J illustrated in the Table above, while the decreased number of divisions comes from the suppression of division 45:

NACE Rev. 2		NACE Rev. 2.1	
Section	Description	Section	Description
A	Agriculture, forestry and fishing	A	Agriculture, forestry and fishing
B	Mining and quarrying	B	Mining and quarrying
C	Manufacturing	C	Manufacturing
D	Electricity, gas, steam and air conditioning supply	D	Electricity, gas, steam and air conditioning supply
E	Water supply; sewerage, waste management and remediation activities	E	Water supply; sewerage, waste management and remediation activities
F	Construction	F	Construction
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	G	Wholesale and retail trade
H	Transportation and storage	H	Transportation and storage
I	Accommodation and food service activities	I	Accommodation and food service activities
J	Information and communication	J	Publishing, broadcasting, and content production and distribution activities
J	Information and communication	K	Telecommunication, computer programming, consulting, computing infrastructure and other information service activities
K	Financial and insurance activities	L	Financial and insurance activities
L	Real estate activities	M	Real estate activities
M	Professional, scientific and technical activities	N	Professional, scientific and technical activities
N	Administrative and support service activities	O	Administrative and support service activities
O	Public administration and defence; compulsory social security	P	Public administration and defence; compulsory social security
P	Education	Q	Education
Q	Human health and social work activities	R	Human health and social work activities
R	Arts, entertainment and recreation	S	Arts, sports and recreation
S	Other service activities	T	Other service activities
T	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	U	Activities of households as employers and undifferentiated goods- and service-producing activities of households for own use
U	Activities of extraterritorial organisations and bodies	V	Activities of extraterritorial organisations and bodies

The difference of groups, classes and types reported in the table above is the difference (for each level) between the number of new positions created in NOGA 2025 and the number of positions dropped.

	NOGA 2008	NOGA 2025	Difference
Sections	21	22	+1
Divisions	88	87	–1
Groups	272	287	+15
Classes	615	651	+36
Types	794	798	+4

4.2 Main changes in relation to NACE Rev. 2

This chapter outlines the differences between NACE Rev. 2 and NACE Rev. 2.1. However, as these changes are too numerous to be listed here, only the most prominent ones are listed below.

One notable change involves division 45, previously encompassing 'Wholesale and retail trade and repair of motor vehicles and motorcycles', which has been eliminated. This restructuring aims to ensure consistent classification rules within section G. The reason for this change is to identify repair activities better. Consequently, wholesale activities of motor vehicles now fall under division 46 ('Wholesale trade'), retail trade of motor vehicles under division 47 ('Retail trade'), and maintenance and repair of motor vehicles and motorcycles under division 95 ('Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles') within Section T. Another key change regarding section G (division 47 in particular) is the removal of the distinction between in-store and online retail trade, previously emphasised in ISIC and NACE. This decision was made because most retail activities now operate across multiple channels, making it difficult to separate them by primary sales methods. Additionally, the share of online versus in-store sales can fluctuate, affecting classification stability. As a result, retail trade in ISIC will now be classified based on what is sold rather than the sales channels.

The original section J: Information and Communication has been divided into two distinct sections. Now, Publishing, Broadcasting, and Content Production and Distribution activities fall under section J, while Telecommunication, Computer Programming, Consulting, Computing Infrastructure, and other Information Service activities are categorized under section K.

Regarding fintech companies (see sub-section 3.4.6), the new NACE classification categorises them based on their principal economic activity, adhering to the value-added principle. A fintech unit primarily engaged in financial intermediation will be classified under Section K. In contrast, a unit focused on providing digital technology that supports financial services—such as many 'big tech' companies—will be classified in Section J, even if these services are directed at financial enterprises.

Technology is not the dominant classification criterion; rather, the type of service provided is key. No additional groups or classes were created specifically for fintech activities, including those related to cryptocurrencies, as these are already covered within Sections J and K. The explanatory notes will be updated to clarify these classifications.

In sub-section 3.4.3, attention is drawn to the issue of Factoryless Goods Producers (FGPs) within section C ('Manufacturing'). FGPs control the production of goods by undertaking the entrepreneurial steps and providing the technical specifications required to produce the goods but fully outsource the material transformation process. FGPs are classified in section C in the same class as they would be classified if they carried out the manufacturing process themselves. This classification approach is used because, despite the importance of separately identifying the activity of FGPs, it is currently challenging to classify them separately within NACE.

Lastly, the Task Team on ISIC (TT-ISIC) and the NACE review Task Force (NACE-TF) discussed the growing role of intermediaries, particularly digital ones. Retail intermediaries, which sell products without owning them, have expanded significantly due to digital platforms, making their identification crucial from a policy perspective. While some intermediation activities are already included in ISIC and NACE, the structures need updating to reflect their current economic importance.

Though many intermediation services are digital, digitalisation is not a classification criterion in ISIC. Instead, intermediaries will be categorised based on the nature of their services, not their mode of operation. TT-ISIC has agreed to define intermediation services as activities that facilitate transactions between buyers and sellers without taking ownership of goods, whether through digital or non-digital means.TT-ISIC identified a list of relevant intermediation service activities, which led to the creation of several new classes to better capture these activities. To further reflect their significance, specific categories will be added within ISIC divisions, including a dedicated group in Division 82 for non-financial intermediation services that span multiple sectors. In the new version of NACE, intermediation services are presented under the same heading as the production of the good or service being the subject of the intermediation.

4.3 Online dissemination of classifications

At the UN level, the International Family of Classifications comprises classifications approved by the UN Statistical Commission and other intergovernmental bodies, covering sectors like economics, health, and education. It also includes widely accepted classifications pending formal approval. The List of classifications in the Family is currently maintained by the Expert Group on International Statistical Classifications[28].

ShowVoc[29] is a web-based semantic platform that enables to visualise the detailed structures of statistical classifications and their correspondence tables developed by Eurostat for many

[28] https://unstats.un.org/unsd/classifications/

[29] https://showvoc.op.europa.eu/#/home

statistical areas. The information covers various aspects, including a general description, the structure of the classifications (i.e. codes and headings), the explanatory notes, correspondence tables between classifications, links to legal acts and methodological documents. Whenever available, the information is presented in all official EU languages.

In Switzerland, the I14Y interoperability platform[30] serves as the national data catalogue, facilitating efficient data exchange among authorities, companies, and citizens. This platform provides a continually expanding overview of the Confederation's, cantons', and communes' data collections and interfaces, with their metadata centrally accessible.

4.4 Correspondence tables

Correspondence tables are fundamental tools for comparing statistical data collected and presented using different classifications. They become necessary when the classification changes over time, or when different underlying frameworks do not allow classifications to be closely related. Correspondence tables between different versions of the same classification are used to describe the detailed changes that have taken place in the revision process.

Since NACE is used for collection and presentation of statistics in many areas, there has been a need for correspondence tables between the current NACE and its previous version. Correspondences table between NACE Rev. 2 and NACE Rev. 2.1, and vice versa, are available on ShowVoc.

Furthermore, correspondence tables between NOGA 2008 and NOGA 2025 are available. Changes in classifications are also documented using the GSIM (Generic Statistical Information Model) method, offering a comprehensive list of revisions and updates[31].

At the Swiss level, the correspondences between NOGA 2008 and NOGA 2025 are of the following types:

- 1-to-1 correspondences: 429 types in NOGA 2008 correspond exactly to one type in NOGA 2025 and vice-versa;
- n-to-1 correspondences: 146 cases, where two or more types in NOGA 2008 correspond to one type in NOGA 2025;
- 1-to-m correspondences: 44 cases, where one NOGA 2008 type is split into two or more types in NOGA 2025;
- n-to-m correspondences: 642 cases, where two or more types in NOGA 2008 correspond to two or more types in NOGA 2025.

[30] https://www.i14y.admin.ch/en/home

[31] https://www.bfs.admin.ch/bfs/fr/home/statistiques/industrie-services/nomenclatures/noga.html

5 EU economic classifications related to NACE

Due to the close relationship between NACE and NOGA, with identical classifications up to level 4, the content of this chapter is entirely extracted from the introduction to NACE Rev. 2.1. The information detailing the connection between NACE Rev. 2.1 and other classifications is similarly applicable to the relationships between NOGA 2025 (levels 1–4) and other classifications mentioned in this chapter.

5.1 Classifications of products by activity – CPA

The statistical classification of products by activity (CPA)[32], is the classification of products (goods as well as services). It is designed to categorise products that have common characteristics and provides the basis for statistics on the production, distributive trade, consumption, international trade and transport of such products. CPA product categories are related to activities as defined by NACE. Each CPA product is assigned to one single NACE activity. This linkage to NACE activities gives the CPA a structure parallel to that of NACE at all levels. Up to the fourth level (classes) the structure of CPA corresponds to NACE. The specificities of CPA are described at fifth and sixth code level. The review of NACE triggered a necessary review of CPA establishing CPA Version 2.2 which is alignment with NACE Rev. 2.1.

CPA may be considered as the European version of CPC, and the purposes it serves are in line with those of the CPC. However, it differs from the latter not only in that it is usually more detailed, but also as regards its structure. The EU adopted the criterion of economic origin for its development, with NACE as the reference framework, whereas CPC is not a product classification depending on the classification of economic activities

5.2 Combined Nomenclature – CN

The classification used within the EU for the purposes of foreign trade custom tariffs and statistics is CN[33] and provides a degree of detail going beyond that in the HS. The CN was introduced in 1988. Headings in the CN are identified by means of an eight-digit numerical code, adding two digits to the relevant HS code. The CN is yearly revised.

5.3 Industrial Production Classification – PRODCOM

The abbreviation for the EU system of production statistics for CPA divisions 05–33 and 38 (i.e. excluding services, other than 'industrial services') is PRODCOM[34] (which stems from the French expression 'PRODuction COMmunautaire'). The product classification, upon which production statistics are based, is updated

[32] https://ec.europa.eu/eurostat/web/cpa

[33] OJ L 256, 7.9.1987, p. 1-675: http://data.europa.eu/eli/reg/1987/2658/oj

[34] OJ L 327, 17.12.2019, p. 1-35: http://data.europa.eu/eli/reg/2019/2152/oj

every 2 to 3 years by the PRODCOM committee. The headings of the PRODCOM list are derived from the CN, but their code is a further breakdown of the CPA code. PRODCOM headings are coded using an eight-digit numerical code, the first six digits of which are identical to those of the CPA code. The PRODCOM list is therefore linked to and consistent with the CPA. The link with the CPA emphasises the link with NACE, enabling the enterprises producing the products to be identified, while the link with the CN allows comparisons between production statistics and foreign trade statistics.

5.4 Main Industrial Groupings – MIGs

The acronym for Main Industrial Groupings[35] (MIGs), are a European classification which groups industries in terms of demand-based products: capital goods, intermediate goods, consumer durable goods, consumer non-durable goods and energy. MIGs are used for several indicators, among them the index of industrial production (expressed in terms of value added and principle based on KAU) and the index of producer prices.

5.5 Balance of payments: classification for foreign direct investment statistics

Balance of payments statistics[36] use an aggregation of NACE categories for reporting data on foreign direct investment (FDI): the activity breakdown levels are mainly expressed in terms of NACE divisions.

5.6 Aggregated structures for national accounts

National accountants have identified a need for standard aggregations of NACE categories to be used for reporting ESA and SNA data from a wide range of countries. These aggregations are defined in an annex to the ISIC Rev. 5 publication[37].

[35] OJ L 35, 8.2.2005, p. 23-55: http://data.europa.eu/eli/reg/2005/184/oj

[36] https://www.imf.org/external/np/sta/bop/bopman.pdf

[37] https://europa.eu/!NQxWjm

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