

**Bahrainization target rate and minimum and maximum number of foreign workers
by economic activity and size of economic unit**

Activity Code	Activity Description	N0	6-9 Workers	10-19 Workers	20-99 Workers	100-499 Workers	500+ Workers	Max Visas Allowed
011	Crop Production and Plant Propagation	2	0%	15%	15%	15%	15%	10
014-1	Animal production	2	0%	15%	15%	15%	15%	10
014-2	Animal production - production of eggs	2	0%	15%	15%	15%	15%	10
0161	Support activities for crop production	2	0%	15%	15%	15%	15%	10
0162	Support activities for animal production	2	0%	15%	15%	15%	15%	10
031	Fishing	2	0%	15%	15%	15%	15%	10
032	Aquaculture	2	0%	15%	15%	15%	15%	10
06	Extraction of crude petroleum and natural gas	2	0%	50%	50%	50%	50%	20
081-1	Quarrying of stone, sand and clay	2	0%	10%	10%	10%	10%	20
081-2	Quarrying of stone, sand and clay - Extraction of Marine Sand	2	0%	10%	10%	10%	10%	20
089	Other Mining and quarrying	2	0%	10%	10%	10%	10%	20
0910-1	Support activities for petroleum and natural gas extraction	2	35%	35%	35%	35%	35%	10
0910-2	Support activities for petroleum and natural gas extraction - Technical services for oil and gas	2	35%	35%	35%	35%	35%	10
0990	Support activities for other mining and quarrying	2	0%	35%	35%	35%	35%	20
1010	MINING AND AGGLOMERATION OF HARD COAL.	2	10%	10%	10%	10%	10%	10
101-1	Processing and preserving of meat - Workshop	2	0%	10%	10%	10%	10%	10
101-2	Processing and preserving of meat - Factory	2	0%	10%	10%	10%	10%	10
102	Processing and preserving of fish, crustaceans and molluscs	2	0%	10%	10%	10%	10%	10
1020	MINING AND AGGLOMERATION OF LIGNITE.	2	0%	10%	10%	10%	10%	6
102-1	Processing and preserving of fish, crustaceans and molluscs - Workshop	2	0%	10%	10%	10%	10%	10
102-2	Processing and preserving of fish, crustaceans and molluscs - Factory	2	0%	10%	10%	10%	10%	10
103	Processing and preserving of fruit and vegetables	2	0%	25%	25%	25%	25%	20
1030	EXTRACTION AND AGGLOMERATION OF PEAT.	2	10%	10%	10%	10%	10%	10
103-1	Processing and preserving of fruit and vegetables - Workshop	2	0%	25%	25%	25%	25%	20
103-2	Processing and preserving of fruit and vegetables - Factory	2	0%	25%	25%	25%	25%	20
104	Manufacture of vegetable, animal, and fish oils and fats	2	0%	25%	25%	25%	25%	20
104-1	Manufacture of vegetable, animal, and fish oils and fats - Workshop	2	0%	25%	25%	25%	25%	20
104-2	Manufacture of vegetable, animal, and fish oils and fats - Factory	2	0%	25%	25%	25%	25%	20
105	Manufacture of dairy products	2	0%	25%	25%	25%	25%	10
105-1	Manufacture of dairy products - Workshop	2	0%	25%	25%	25%	25%	10

105-2	Manufacture of dairy products - Factory	2	0%	25%	25%	25%	25%	10
106	Manufacture of grain mill products, starches and starch products	2	0%	30%	30%	30%	30%	10
106-1	Manufacture of grain mill products, starches and starch products - Workshop	2	0%	30%	30%	30%	30%	10
106-2	Manufacture of grain mill products, starches and starch products - Factory	2	0%	30%	30%	30%	30%	10
107	Manufacture of other food products	2	0%	25%	25%	25%	25%	10
1071	Manufacture of bakery products	2	0%	25%	25%	25%	25%	10
107-1	Manufacture of other food products - Workshop	2	0%	25%	25%	25%	25%	10
10711	Traditional Baker	2	0%	25%	25%	25%	25%	10
1071-1	Manufacture of bakery products - Workshop	2	0%	25%	25%	25%	25%	10
1071-2	Manufacture of bakery products - Factory	2	0%	25%	25%	25%	25%	10
107-2	Manufacture of other food products - Factory	2	0%	25%	25%	25%	25%	10
1073	Manufacture of cocoa, chocolate and sugar confectionery	2	0%	20%	20%	20%	20%	10
1073-1	Manufacture of cocoa, chocolate and sugar confectionery - Workshop	2	0%	20%	20%	20%	20%	10
1073-2	Manufacture of cocoa, chocolate and sugar confectionery - Factory	2	0%	20%	20%	20%	20%	10
108	Manufacture of prepared animal feeds	2	0%	15%	15%	15%	15%	10
108-1	Manufacture of prepared animal feeds - Workshop	2	0%	15%	15%	15%	15%	10
108-2	Manufacture of prepared animal feeds - Factory	2	0%	15%	15%	15%	15%	10
1104	Manufacture of soft drinks; production of mineral waters and other bottled waters	2	0%	30%	30%	30%	30%	10
1104-1	Manufacture of soft drinks; production of mineral waters and other bottled waters - Workshop	2	0%	30%	30%	30%	30%	10
1104-2	Manufacture of soft drinks; production of mineral waters and other bottled waters - Factory	2	0%	30%	30%	30%	30%	10
111	GROWING OF CEREALS AND OTHER CROPS N.E.C.	2	10%	10%	10%	10%	10%	6
1110	EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS.	2	50%	50%	50%	50%	50%	10
112	GROWING OF VEGETABLES,HORTICULTURAL SPECIALTIES AND NURSERY	2	10%	10%	10%	10%	10%	6
1120	SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION	2	50%	50%	50%	50%	50%	10
113	GROWING OF FRUIT,NUTS BEVERAGE AND SPICE CROPS.	2	10%	10%	10%	10%	10%	6
1200	MINING OF URANIUM AND THORIUM ORES.	2	50%	50%	50%	50%	50%	10
121	FARMING OF CATTLE,SHEEP,GOATS,HORSES,ASSES,MULES AND HINNIES	2	10%	10%	10%	10%	10%	6
122	OTHER LIVESTOCK FARMING,PRODUCTION OF ANIMAL PRODUCTS N.E.C.	2	15%	15%	15%	15%	15%	6
13	Manufacture of textiles	2	0%	15%	15%	15%	15%	10
130	GROWING OF CROPS COMBINED WITH FARMING OF LIVESTOCK (MIXD	2	10%	10%	10%	10%	10%	6
13-1	Manufacture of textiles - Workshop	2	0%	15%	15%	15%	15%	10
1310	MINING OF IRON ORES.	2	0%	15%	15%	15%	15%	6
13-2	Manufacture of textiles - Factory	2	0%	15%	15%	15%	15%	10
1320	MINING OF NON-FERROUS METAL ORES,EXCEPT URANIUM AND THORIUM	2	10%	10%	10%	10%	10%	10
140	AGRICULTURAL AND ANIMAL HUSRANDRY SERVICE ACTIVITIES,EXCEPT	2	0%	10%	10%	10%	10%	10
140	Manufacture of wearing apparel	2	0%	15%	15%	15%	15%	10
140-1	Manufacture of wearing apparel - Workshop	2	0%	15%	15%	15%	15%	10
140-2	Manufacture of wearing apparel - Factory	2	0%	15%	15%	15%	15%	10

1410	QUARRYING OF STONE,SAND AND CLAY.	2	10%	10%	10%	10%	10%	10
14104	Apparel Tailoring Activities	2	0%	15%	15%	15%	15%	10
1421	MINING OF CHEMICAL AND FERTILIZER MINERALS.	2	20%	20%	20%	20%	20%	10
1422	EXTRACTION OF SALT.	2	10%	10%	10%	10%	10%	10
1429	OTHER MINING AND QUARRYING N.E.C.	2	20%	20%	20%	20%	20%	10
15	Manufacture of leather and related products	2	0%	15%	15%	15%	15%	10
150	HUNTING,TRAPPING AND GAME PROPAGATION INCLUDING RELATED	2	0%	15%	15%	15%	15%	10
15-1	Manufacture of leather and related products - Workshop	2	0%	15%	15%	15%	15%	10
1511	PRODUCTION OF MEAT AND MEAT PRODUCTS.	2	10%	10%	10%	10%	10%	10
1512	PRODUCTION AND PRESERVING OF FISH AND FISH PRODUCTS.	2	10%	10%	10%	10%	10%	10
1513	PROCESSING OF FRUIT AND VEGETABLES.	2	25%	25%	25%	25%	25%	20
1514	MANUFACTURE OF VEGETABLE AND ANIMAL OILS AND FATS.	2	25%	25%	25%	25%	25%	20
15-2	Manufacture of leather and related products - Factory	2	0%	15%	15%	15%	15%	10
1520	MANUFACTURE OF DAIRY PRODUCTS.	2	25%	25%	25%	25%	25%	10
1531	MANUFACTURE OF GRAIN MILL PRODUCTS.	2	30%	30%	30%	30%	30%	10
1532	MANUFACTURE OF STARCHES AND STARCH PRODUCTS.	2	30%	30%	30%	30%	30%	10
1533	MANUFACTUURE OF PREPARED ANIMAL FEEDS.	2	15%	15%	15%	15%	15%	10
1541	MANUFATURE OF BAKERY PRODUCTS.	2	25%	25%	25%	25%	25%	10
1542	MANUFACTURE OF SUGAR.	2	25%	25%	25%	25%	25%	10
1543	MANUFACTURE OF COCOA,CHOCOLATE AND SUGAR CONFECTIONERY.	2	20%	20%	20%	20%	20%	10
1544	MANUFACTURE OF MACARONI, NOODLES,COUSCOUS AND SIMILAR	2	25%	25%	25%	25%	25%	10
1549	MANUFACTURE OF OTHER FOOD PRODUCTS N.E.C.	2	25%	25%	25%	25%	25%	10
1551	MANUFACTURE OF BEVERAGES	2	0%	30%	30%	30%	30%	6
1554	MANUFACTURE OF SOFT DRINKS,BOTTLING OF MINERAL WATERS	2	25%	25%	25%	25%	25%	20
160	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	2	0%	20%	20%	20%	20%	10
16225	Carpentry Workshop	2	0%	8%	8%	8%	8%	10
17	Manufacture of paper and paper products	2	0%	25%	25%	25%	25%	10
17-1	Manufacture of paper and paper products - Workshop	2	0%	25%	25%	25%	25%	10
1711	PREPARATION &SPINNING OF TEXTILE FIBRES,WEAVING OF TEXTILES	2	15%	15%	15%	15%	15%	10
1712	FINISHING OF TEXTILES	2	15%	15%	15%	15%	15%	10
17-2	Manufacture of paper and paper products - Factory	2	0%	25%	25%	25%	25%	10
1721	MANUFACTURE OF MADE-UP TEXTILE ARTICLES,EXCEPT APPAREL	2	15%	15%	15%	15%	15%	10
1722	MANUFACTURE OF CARPETS AND RUGS	2	15%	15%	15%	15%	15%	10
1723	MANUFACTURE OF CORDAGE,ROPE,TWINE AND NETTING	2	15%	15%	15%	15%	15%	10
1729	MANUFACTURE OF OTHER TEXTILES N.E.C	2	15%	15%	15%	15%	15%	10
1730	MANUFACTUREOF KNITTED AND CROCHETED FABRICS AND ARTICLES	2	15%	15%	15%	15%	15%	10
1810	MANUFACTURE OF WEARING APPAREL,EXCEPT FUR APPAREL	2	15%	15%	15%	15%	15%	10

1811	Printing	2	20%	20%	20%	20%	20%	6
18119	Other Printing/ Engraving Services	2	20%	20%	20%	20%	20%	6
1812	Service activities related to printing	2	20%	20%	20%	20%	20%	6
182	Reproduction of recorded media	2	20%	20%	20%	20%	20%	6
1820	DRESSING AND DYEING OF FUR, MANUFACTURE OF ARTICLES OF FUR	2	15%	15%	15%	15%	15%	10
191	Manufacture of coke oven products	2	50%	50%	50%	50%	50%	6
1911	TANNING AND DRESSING OF LEATHER	2	15%	15%	15%	15%	15%	10
1912	MANUFACTURE OF LUGGAGE,HANDBAGS &THE LIKE,SADDLERY AND	2	15%	15%	15%	15%	15%	10
192	Manufacture of refined petroleum products	2	0%	20%	20%	20%	20%	10
1920	MANUFACTURE OF FOOTWEAR	2	15%	15%	15%	15%	15%	10
200	FORESTRY,LOGGING AND RELATED SERVICE ACTIVITIES.	2	10%	10%	10%	10%	10%	6
2010	SAWMILLING AND PLANING OF WOOD	2	20%	20%	20%	20%	20%	10
2011	Manufacture of basic chemicals	2	0%	25%	25%	25%	25%	10
2012	Manufacture of fertilizers and nitrogen compounds	2	0%	25%	25%	25%	25%	10
2012-1	Manufacture of fertilizers and nitrogen compounds - Workshop	2	0%	25%	25%	25%	25%	10
2012-2	Manufacture of fertilizers and nitrogen compounds - Factory	2	0%	25%	25%	25%	25%	10
2013	Manufacture of plastics and synthetic rubber in primary forms	2	0%	25%	25%	25%	25%	10
2013-1	Manufacture of plastics and synthetic rubber in primary forms - Workshop	2	0%	25%	25%	25%	25%	10
2013-2	Manufacture of plastics and synthetic rubber in primary forms - Factory	2	0%	25%	25%	25%	25%	10
2021	MANUFACTURE OF VENEER SHEETS,PLYWOOD,WOOD	2	20%	20%	20%	20%	20%	10
2021	Manufacture of pesticides and other agrochemical products	2	0%	25%	25%	25%	25%	10
2022	MANUFACTURE OF BUILDERS CARPENTRY AND JOINERY	2	20%	20%	20%	20%	20%	10
2022	Manufacture of paints, varnishes and similar coatings, printing ink and mastics	2	0%	25%	25%	25%	25%	10
2022-1	Manufacture of paints, varnishes and similar coatings, printing ink and mastics - Workshop	2	0%	25%	25%	25%	25%	10
2022-2	Manufacture of paints, varnishes and similar coatings, printing ink and mastics - Factory	2	0%	25%	25%	25%	25%	10
2023	MANUFACTURE OF WOODEN CONTAINERS.	2	20%	20%	20%	20%	20%	10
2023	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	2	0%	25%	25%	25%	25%	10
2023-1	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations - Workshop	2	0%	25%	25%	25%	25%	10
2023-2	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations - Factory	2	0%	25%	25%	25%	25%	10
2029	MANUFACTURE OF OTHER PRODUCTS OF WOOD, MANUFACTURE OF	2	20%	20%	20%	20%	20%	10
2029	Manufacture of other chemical products	2	0%	25%	25%	25%	25%	10
2029-1	Manufacture of other chemical products - Workshop	2	0%	25%	25%	25%	25%	10
2029-2	Manufacture of other chemical products - Factory	2	0%	25%	25%	25%	25%	10
203	Manufacture of man-made fibres	2	0%	20%	20%	20%	20%	10
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations	2	0%	25%	25%	25%	25%	10
2101	MANUFACTURE OF PULP, PAPER AND PAPERBOARD.	2	25%	25%	25%	25%	25%	10

2102	MANUFACTURE OF CORRUGATED PAPER AND PAPERBOARD AND OF	2	25%	25%	25%	25%	25%	10
2109	MANUFACTURE OF OTHER ARTICLES OF PAPER AND PAPERBOARD.	2	25%	25%	25%	25%	25%	10
21-1	Manufacture of basic pharmaceutical products and pharmaceutical preparations - Workshop	2	0%	25%	25%	25%	25%	10
2110	MANUFACTURING	2	0%	25%	25%	25%	25%	6
2115	FACTORIES MAIN ITEMS	2	0%	25%	25%	25%	25%	6
21-2	Manufacture of basic pharmaceutical products and pharmaceutical preparations - Factory	2	0%	25%	25%	25%	25%	10
221	Manufacture of rubber products	2	0%	25%	25%	25%	25%	10
2211	PUBLISHING OF BOOKS, BROCHURES, MUSICAL BOOKS AND OTHER	5	0%	35%	35%	35%	35%	6
221-1	Manufacture of rubber products - Workshop	2	0%	25%	25%	25%	25%	10
2212	PUBLISHING OF NEWSPAPERS, JOURNALS AND PERIODICALS.	5	0%	35%	35%	35%	35%	6
221-2	Manufacture of rubber products - Factory	2	0%	25%	25%	25%	25%	10
2213	PUBLISHING OF RECORDED MEDIA.	2	0%	35%	35%	35%	35%	6
2219	OTHER PUBLISHING.	2	0%	35%	35%	35%	35%	6
222	Manufacture of plastics products	2	0%	20%	20%	20%	20%	10
2221	PRINTING.	5	0%	35%	35%	35%	35%	6
222-1	Manufacture of plastics products - Workshop	2	0%	20%	20%	20%	20%	10
2222	SERVICE ACTIVITIES RELATED TO PRINTING.	2	0%	20%	20%	20%	20%	6
222-2	Manufacture of plastics products - Factory	2	0%	20%	20%	20%	20%	10
2230	REPRODUCTION OF RECORDED MEDIA.	2	0%	35%	35%	35%	35%	6
231	Manufacture of glass and glass products	2	0%	20%	20%	20%	20%	10
2310	MANUFACTURE OF COKE OVEN PRODUCTS.	2	0%	50%	50%	50%	50%	6
231052	Cutting of glass and mirrors	2	0%	20%	20%	20%	20%	10
231-1	Manufacture of glass and glass products - Workshop	2	0%	20%	20%	20%	20%	10
231-2	Manufacture of glass and glass products - Factory	2	0%	20%	20%	20%	20%	10
2320	MANUFACTURE OF REFINED PETROLEUM PRODUCTS.	2	20%	20%	20%	20%	20%	10
2330	PROCESSING OF NUCLEAR FUEL.	2	0%	50%	50%	50%	50%	6
239	Manufacture of non-metallic mineral products	2	0%	20%	20%	20%	20%	10
239-1	Manufacture of non-metallic mineral products - Workshop	2	0%	20%	20%	20%	20%	10
239-2	Manufacture of non-metallic mineral products - Factory	2	0%	20%	20%	20%	20%	10
241	Manufacture of basic iron and steel	2	0%	30%	30%	30%	30%	10
2411	MANUFACTURE OF BASIC CHEMICALS, EXCEPT FERTILIZERS AND	2	25%	25%	25%	25%	25%	10
2412	MANUFACTURE OF FERTILIZERS AND NITROGEN COMPOUNDS	2	25%	25%	25%	25%	25%	10
2413	MANUFACTURE OF PLASTICS IN PRIMARY FORMS AND OF SYNTHETIC	2	25%	25%	25%	25%	25%	10
242	Manufacture of basic precious and other non-ferrous metals	2	0%	25%	25%	25%	25%	10
2421	MANUFACTURE OF PESTICIDES AND OTHER AGROCHEMICAL PRODUCTS.	2	25%	25%	25%	25%	25%	10
242-1	Manufacture of basic precious and other non-ferrous metals - Workshop	2	0%	25%	25%	25%	25%	10
2422	MANUFACTURE OF PAINTS, VARNISHES AND SIMILAR COATINGS,	2	25%	25%	25%	25%	25%	10
242-2	Manufacture of basic precious and other non-ferrous metals - Factory	2	0%	25%	25%	25%	25%	10

2423	PHARMAC. MANUFACT. ,MEDICINAL CHEM.&POTANICAL PRODUCTS	2	25%	25%	25%	25%	25%	10
2424	MANUFACTURE OF SOAP AND DETERGENTS, CLEANING AND POLISHING	2	25%	25%	25%	25%	25%	10
2429	MANUFACTURE OF OTHER CHEMICAL PRODUCTS N.E.C.	2	25%	25%	25%	25%	25%	10
243	Casting of metals	2	0%	25%	25%	25%	25%	10
2430	MANUFACTURE OF MAN-MADE FIBRES.	2	20%	20%	20%	20%	20%	10
243-1	Casting of metals - Workshop	2	0%	25%	25%	25%	25%	10
243-2	Casting of metals - Factory	2	0%	25%	25%	25%	25%	10
2511	MANUFACTURE OF RUBBER TYRES AND TUBES, RETREADING AND	2	25%	25%	25%	25%	25%	10
2511	Manufacture of structural metal products	2	0%	20%	20%	20%	20%	10
2511-1	Manufacture of structural metal products - Workshop	2	0%	20%	20%	20%	20%	10
2511-2	Manufacture of structural metal products - Factory	2	0%	20%	20%	20%	20%	10
2512	Manufacture of tanks, reservoirs and containers of metal	2	0%	15%	15%	15%	15%	10
2512-1	Manufacture of tanks, reservoirs and containers of metal - Workshop	2	0%	15%	15%	15%	15%	10
2512-2	Manufacture of tanks, reservoirs and containers of metal - Factory	2	0%	15%	15%	15%	15%	10
2513	Manufacture of steam generators, except central heating hot water boilers	2	0%	25%	25%	25%	25%	10
2519	MANUFACTURE OF OTHER RUBBER PRODUCTS.	2	25%	25%	25%	25%	25%	10
2520	MANUFACTURE OF PLASTIC PRODUCTS.	2	20%	20%	20%	20%	20%	10
2591	Forging, pressing, stamping and roll-forming of metal; powder metallurgy	2	0%	20%	20%	20%	20%	10
2591-1	Forging, pressing, stamping and roll-forming of metal; powder metallurgy - Workshop	2	0%	20%	20%	20%	20%	10
2591-2	Forging, pressing, stamping and roll-forming of metal; powder metallurgy - Factory	2	0%	20%	20%	20%	20%	10
259190	Welding, Blacksmith, and Fabrication Workshop	2	0%	15%	15%	15%	15%	10
2592	Treatment and coating of metals; machining	2	10%	10%	10%	10%	10%	6
2592-1	Treatment and coating of metals; machining - Workshop	2	10%	10%	10%	10%	10%	6
2592-2	Treatment and coating of metals; machining - Factory	2	10%	10%	10%	10%	10%	6
2599	Manufacture of other fabricated metal products	2	20%	20%	20%	20%	20%	6
2599-1	Manufacture of other fabricated metal products - Workshop	2	20%	20%	20%	20%	20%	6
2599-2	Manufacture of other fabricated metal products - Factory	2	20%	20%	20%	20%	20%	6
26	Manufacture of computer, electronic and optical products	2	0%	25%	25%	25%	25%	10
26-1	Manufacture of computer, electronic and optical products - Workshop	2	0%	25%	25%	25%	25%	10
2610	MANUFACTURE OF GLASS AND GLASS PRODUCTS.	2	20%	20%	20%	20%	20%	10
26-2	Manufacture of computer, electronic and optical products - Factory	2	0%	25%	25%	25%	25%	10
2691	MANUFACTURE OF POTTERY, NON-STRUCTURAL NON-REFRACTORY	2	20%	20%	20%	20%	20%	10
2692	MANUFACTURE OF REFRACTORY CERAMIC PRODUCTS.	2	20%	20%	20%	20%	20%	10
2693	MANUFACTURE OF STRUCTURAL NON-REFRACTORY CLAY PRODUCTS.	2	20%	20%	20%	20%	20%	10
2694	MANUFACTURE OF CEMENT, LIME AND PLASTER.	2	20%	20%	20%	20%	20%	10
2695	MANUFACTURE OF ARTICLES OF CONCRETE, CEMENT AND PLASTER.	2	20%	20%	20%	20%	20%	10
2696	CUTTING, SHAPING AND FINISHING OF STONE.	2	20%	20%	20%	20%	20%	10
2699	MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS N.E.C.	2	20%	20%	20%	20%	20%	10

271	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus	2	0%	25%	25%	25%	25%	10
2710	MANUFACTURE OF BASIC IRON AND STEEL.	2	30%	30%	30%	30%	30%	10
272	Manufacture of batteries and accumulators	2	0%	25%	25%	25%	25%	10
2720	MANUFACTURE OF BASIC PRECIOUS AND NON-FERROUS METALS.	2	25%	25%	25%	25%	25%	10
273	Manufacture of wiring and wiring devices	2	0%	25%	25%	25%	25%	10
2731	CASTING OF IRON AND STEEL.	2	25%	25%	25%	25%	25%	10
2732	CASTING OF ALUMINA, NON-FERROUS METALS.	2	25%	25%	25%	25%	25%	10
2733	Manufacture of wiring devices	2	0%	20%	20%	20%	20%	10
274	Manufacture of electric lighting equipment	2	0%	20%	20%	20%	20%	10
275	Manufacture of domestic appliances	2	0%	25%	25%	25%	25%	10
279	Manufacture of other electrical equipment	2	0%	25%	25%	25%	25%	10
28	Manufacture of machinery and equipment	2	0%	25%	25%	25%	25%	10
2811	MANUFACTURE OF STRUCTURAL METAL PRODUCTS.	2	20%	20%	20%	20%	20%	10
2812	MANUFACTURE OF TANKS, RESERVOIRS AND CONTAINERS OF METAL.	2	15%	15%	15%	15%	15%	10
2813	MANUFACTURE OF STEAM GENERATORS, EXCEPT CENTRAL HEATING HOT	2	25%	25%	25%	25%	25%	10
2891	FORGING, PRESSING, STAMPING AND ROLL-FORMING OF METAL,	2	20%	20%	20%	20%	20%	10
2892	TREATMENT AND COATING OF METALS, GENERAL MECHANICAL	2	0%	10%	10%	10%	10%	6
2893	MANUFACTURE OF CUTLERY, HAND TOOLS AND GENERAL HARDWARE.	2	0%	20%	20%	20%	20%	6
2899	MANUFACTURE OF OTHER FABRICATED METAL PRODUCTS N.E.C.	2	0%	20%	20%	20%	20%	6
291	Manufacture of motor vehicles	2	0%	25%	25%	25%	25%	10
2911	MANUFACTURE OF ENGINES AND TURBINES, EXCEPT AIRCRAFT,	2	25%	25%	25%	25%	25%	10
2912	MANUFACTURE OF PUMPS, COMPRESSORS, TAPS AND VALVES.	2	25%	25%	25%	25%	25%	10
2913	MANUFACTURE OF BEARINGS,GEARS,GEARING AND DRIVING ELEMENTS.	2	25%	25%	25%	25%	25%	10
2914	MANUFACTURE OF OVENS, FURNACES AND FURNACE BURNERS.	2	25%	25%	25%	25%	25%	10
2915	MANUFACTURE OF LIFTING AND HANDLING EQUIPMENT.	2	25%	25%	25%	25%	25%	10
2919	MANUFACTURE OF OTHER GENERAL PURPOSE MACHINERY.	2	25%	25%	25%	25%	25%	10
292	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers	2	0%	20%	20%	20%	20%	10
2921	MANUFACTURE OF AGRICULTURAL AND FORESTRY MACHINERY.	2	25%	25%	25%	25%	25%	10
2922	MANUFACTURE OF MACHINE-TOOLS.	2	25%	25%	25%	25%	25%	10
2923	MANUFACTURE OF MACHINERY FOR METALLURGY.	2	25%	25%	25%	25%	25%	10
2924	MANUFACTURE OF MACHINERY OF MINING, QUARRYING AND	2	25%	25%	25%	25%	25%	10
2925	MANUFACTURE OF MACHINERY FOR FOOD,BEVERAGE AND TOBACCO	2	25%	25%	25%	25%	25%	10
2926	MANUFACTURE OF MACHINERY FOR TEXTILE, APPAREL AND LEATHER	2	25%	25%	25%	25%	25%	10
2927	MANUFACTURE OF WEAPONS AND AMMUNITION.	2	0%	20%	20%	20%	20%	6
2929	MANUFACTURE OF OTHER SPECIAL PURPOSE MACHINERY.	2	25%	25%	25%	25%	25%	10
293	Manufacture of parts and accessories for motor vehicles	2	0%	20%	20%	20%	20%	10
2930	MANUFACTURE OF DOMESTIC APPLIANCES N.E.C. (ELECTRIC AND NON	2	25%	25%	25%	25%	25%	10

293093	Manufacturing of all kinds of auto-upholstery	2	0%	20%	20%	20%	20%	10
3000	MANUFACTURE OF OFFICE, ACCOUNTING AND COMPUTING MACHINERY.	2	25%	25%	25%	25%	25%	10
30111	Ship Building and Repair Services	2	0%	25%	25%	25%	25%	10
30112	Construction of Floating structures	2	0%	10%	10%	10%	10%	10
3012	Building of Pleasure and sporting boats	2	0%	25%	25%	25%	25%	10
302	Manufacture of railway locomotives and rolling stock	2	0%	30%	30%	30%	30%	10
303	Manufacture of air and spacecraft and related machinery	2	0%	50%	50%	50%	50%	10
3091	Manufacture of motorcycles	2	0%	35%	35%	35%	35%	10
3092	Manufacture of bicycles and invalid carriages	2	0%	35%	35%	35%	35%	10
3099	Manufacture of other transport equipment	2	0%	20%	20%	20%	20%	10
310	Manufacture of furniture	2	0%	20%	20%	20%	20%	10
31004	Furniture upholstery and curtain making	2	0%	20%	20%	20%	20%	10
310-1	Manufacture of furniture - Workshop	2	0%	20%	20%	20%	20%	10
310-2	Manufacture of furniture - Factory	2	0%	20%	20%	20%	20%	10
3110	MANUFACTURE OF ELECTRIC MOTORS, GENERATORS AND TRANSFORMER.	2	25%	25%	25%	25%	25%	10
3120	MANUFACTURE OF ELECTRICITY DISTRIBUTION AND CONTROL	2	25%	25%	25%	25%	25%	10
3130	MANUFACTURE OF INSULATED WIRE AND CABLE.	2	25%	25%	25%	25%	25%	10
3140	MANUFACTURE OF ACCUMULATORS PRIMARY CELLS AND PRIMARY	2	25%	25%	25%	25%	25%	10
3150	MANUFACTURE OF ELECTRIC LAMPS.	2	20%	20%	20%	20%	20%	10
3190	MANUFACTURE OF OTHER ELECTRICAL EQUIPMENT N.E.C.	2	25%	25%	25%	25%	25%	10
321	Manufacture of jewellery, bijouterie and related articles	2	0%	15%	15%	15%	15%	10
3210	MANUFACTURE OF ELECTRONIC VALVES AND TUBES AND OTHER	2	25%	25%	25%	25%	25%	10
321-1	Manufacture of jewellery, bijouterie and related articles - Workshop	2	0%	15%	15%	15%	15%	10
321-2	Manufacture of jewellery, bijouterie and related articles - Factory	2	0%	15%	15%	15%	15%	10
322	Manufacture of musical instruments	2	0%	25%	25%	25%	25%	10
3220	MANUFACTURE OF TELEVISION AND RADIO TRANSMITTERS AND	2	0%	35%	35%	35%	35%	6
322-1	Manufacture of musical instruments - Workshop	2	0%	25%	25%	25%	25%	10
322-2	Manufacture of musical instruments - Factory	2	0%	25%	25%	25%	25%	10
323	Manufacture of sports goods	2	0%	20%	20%	20%	20%	10
324	Manufacture of games and toys	2	0%	20%	20%	20%	20%	10
32405	Manufacture of "scale" models and similar recreational models	2	0%	20%	20%	20%	20%	10
32405-1	Manufacture of "scale" models and similar recreational models - Workshop	2	0%	20%	20%	20%	20%	10
32405-2	Manufacture of "scale" models and similar recreational models - Factory	2	0%	20%	20%	20%	20%	10
324-1	Manufacture of games and toys - Workshop	2	0%	20%	20%	20%	20%	10
324-2	Manufacture of games and toys - Factory	2	0%	20%	20%	20%	20%	10
325	Manufacture of medical and dental instruments and supplies	2	0%	25%	25%	25%	25%	10
325-1	Manufacture of medical and dental instruments and supplies - Workshop	2	0%	25%	25%	25%	25%	10
325-2	Manufacture of medical and dental instruments and supplies - Factory	2	0%	25%	25%	25%	25%	10

32901	Manufacture of stationary, art and handcraft tools	2	0%	20%	20%	20%	20%	10
32901-1	Manufacture of stationary, art and handcraft tools - Workshop	2	0%	20%	20%	20%	20%	10
32901-2	Manufacture of stationary, art and handcraft tools - Factory	2	0%	20%	20%	20%	20%	10
32906	Manufacture of protective safety equipment	2	0%	20%	20%	20%	20%	10
32907	Manufacture of miscellaneous articles	2	20%	20%	20%	20%	20%	6
32907-1	Manufacture of miscellaneous articles - Workshop	2	20%	20%	20%	20%	20%	6
32907-2	Manufacture of miscellaneous articles - Factory	2	20%	20%	20%	20%	20%	6
3311	MANUFACTURE OF MEDICAL AND SURGICAL EQUIPMENT AND	2	25%	25%	25%	25%	25%	10
3311	Repair of fabricated metal products	2	20%	20%	20%	20%	20%	6
3312	MANUFACTURE OF INSTRUMENTS AND APPLIANCES FOR MEASURING,	2	25%	25%	25%	25%	25%	10
3312	Repair of Machinery and equipment	2	20%	20%	20%	20%	20%	6
3313	MANUFACTURE OF INDUSTRIAL PROCESS CONTROL EQUIPMENT.	2	25%	25%	25%	25%	25%	10
3313	Repair of electronic, electrical, and optical equipment	2	20%	20%	20%	20%	20%	6
331501-1	Repair and routine maintenance of ships	2	0%	10%	10%	10%	10%	10
331501-2	Repair and routine maintenance of ships - Diving Services related to Marine Activities	2	0%	10%	10%	10%	10%	10
331502	Repair and routine maintenance pleasure boats	2	0%	25%	25%	25%	25%	10
331504-1	Repair and maintenance of aircraft and aircraft engines - Aircraft Line Maintenance Services	2	0%	30%	30%	30%	30%	10
331504-2	Repair and maintenance of aircraft and aircraft engines - Aircraft Heavy Maintenance Services	2	0%	30%	30%	30%	30%	10
331504-3	Repair and maintenance of aircraft and aircraft engines - Aircraft Washing Services	2	0%	20%	20%	20%	20%	10
3319	Repair and maintenance of other Industrial equipment	2	0%	20%	20%	20%	20%	10
332	Installation of industrial machinery and equipment	2	15%	15%	15%	15%	15%	6
3320	MANUFACTURE OF OPTICAL INSTRUMENTS AND PHOTOGRAPHIC	2	25%	25%	25%	25%	25%	10
3330	MANUFACTURE OF WATCHES AND CLOCKS.	2	25%	25%	25%	25%	25%	10
3410	MANUFACTURE OF MOTOR VEHICLES.	2	25%	25%	25%	25%	25%	10
3420	MANUFACTURE OF BODIES (COACHWORK) FOR MOTOR VEHICLES,	2	20%	20%	20%	20%	20%	10
3430	MANUFACTURE OF PARTS AND ACCESSORIES FOR MOTOR VEHICLES	2	20%	20%	20%	20%	20%	10
351	Electric power generation, transmission and distribution	2	0%	15%	15%	15%	15%	10
351001	Electric Power Generation	2	0%	15%	15%	15%	15%	10
351002	Electric Power Transmission and Distribution	2	0%	15%	15%	15%	15%	10
3511	BUILDING AND REPAIRING OF SHIPS.	2	25%	25%	25%	25%	25%	10
3512	BUILDING AND REPAIRING OF PLEASURE AND SPORTING BOATS.	2	25%	25%	25%	25%	25%	10
352	Manufacture of gas; distribution of gaseous fuels through mains	2	0%	30%	30%	30%	30%	10
353	Steam and air conditioning supply	2	0%	20%	20%	20%	20%	10
3599	MANUFACTURE OF OTHER TRANSPORT EQUIPMENT N.E.C.	2	20%	20%	20%	20%	20%	10
36-1	Water collection, treatment and supply	2	0%	35%	35%	35%	35%	10
3610	MANUFACTURE OF FURNITURE.	2	20%	20%	20%	20%	20%	10
36-2	Water collection, treatment and supply - Drilling of Artesian Water Wells	2	0%	35%	35%	35%	35%	10
3691	MANUFACTURE OF JEWELLERY AND RELATED ARTICLES.	2	15%	15%	15%	15%	15%	10

3692	MANUFACTURE OF MUSICAL INSTRUMENTS.	2	25%	25%	25%	25%	25%	10
3693	MANUFACTURE OF SPORTS GOODS.	2	20%	20%	20%	20%	20%	10
3694	MANUFACTURE OF GAMES AND TOYS.	2	20%	20%	20%	20%	20%	10
3699	OTHER MANUFACTURING N.E.C.	2	15%	15%	15%	15%	15%	10
37	Sewerage	2	0%	20%	20%	20%	20%	10
3710	RECYCLING OF METAL WASTE AND SCRAP.	2	0%	20%	20%	20%	20%	6
3720	RECYCLING OF NON-METAL WASTE AND SCRAP.	2	0%	20%	20%	20%	20%	6
381	Waste collection, treatment and disposal activities	2	0%	20%	20%	20%	20%	10
383	Materials recovery	2	20%	20%	20%	20%	20%	6
383003	Ship Recycling Services	2	20%	20%	20%	20%	20%	6
383009	Treatment of Oil Waste	2	20%	20%	20%	20%	20%	6
383-1	Materials recovery - Workshop	2	10%	10%	10%	10%	10%	6
383-2	Materials recovery - Factory	2	20%	20%	20%	20%	20%	6
383-3	Materials recovery - Refrigerant Reclamation	2	20%	20%	20%	20%	20%	6
39	Remediation activities and other waste management services	2	8%	8%	8%	8%	8%	10
39-1	Remediation activities and other waste management services	2	8%	8%	8%	8%	8%	6
39-2	Remediation activities and other waste management services - Oil spills cleaning Service	2	8%	8%	8%	8%	8%	6
4010	PRODUCTION, COLLECTION AND DISTRIBUTION OF ELECTRICITY.	2	15%	15%	15%	15%	15%	10
4020	MANUFACTURE OF GAS, DISTRIBUTION OF GASEOUS FUELS THROUGH	2	30%	30%	30%	30%	30%	10
4030	STEAM AND HOT WATER SUPPLY.	2	0%	20%	20%	20%	20%	6
41	Construction of buildings	2	0%	5%	5%	5%	5%	10
4100	COLLECTION, PURIFICATION AND DISTRIBUTION OF WATER.	2	35%	35%	35%	35%	35%	10
421	Construction of roads and railways	2	0%	5%	5%	5%	5%	10
422	Construction of utility projects	2	0%	5%	5%	5%	5%	10
429	Construction of other civil engineering projects	2	0%	5%	5%	5%	5%	10
431	Demolition and site preparation	2	0%	5%	5%	5%	5%	10
43129	Offshore Reclamation	2	0%	5%	5%	5%	5%	10
4321	Electrical Installation	2	0%	8%	8%	8%	8%	10
43221	Heat and air-conditioning installation and maintenance	2	0%	8%	8%	8%	8%	10
43223	Plumbing and Sanitary ware fixing	2	0%	8%	8%	8%	8%	10
4329	Other construction installation	2	0%	8%	8%	8%	8%	10
433	Building completion, finishing, and decor	2	0%	8%	8%	8%	8%	10
439	Other specialized construction activities	2	0%	8%	8%	8%	8%	10
451	Sale/Trade of motor vehicles	2	40%	40%	40%	40%	40%	6
4510	SITE PREPARATION.	2	8%	8%	8%	8%	8%	10
452	Maintenance and repair of motor vehicles	2	0%	20%	20%	20%	20%	10
4520	BUILDING OF COMPLETE CONSTRUCTIONS OR PARTS THEREOF (CIVIL	2	5%	5%	5%	5%	5%	10
45205	Car Washing and Polishing	2	0%	10%	10%	10%	10%	10

453	Sale/Trade of motor vehicle parts and accessories	2	20%	20%	20%	20%	20%	6
4530	BUILDING INSTALLATION.	2	5%	5%	5%	5%	5%	10
4540	BUILDING COMPLETION.	2	5%	5%	5%	5%	5%	10
45401	Sale/Trade of motorcycles, including mopeds	2	25%	25%	25%	25%	25%	6
45402	Sale/Trade of parts and accessories for motorcycles	2	25%	25%	25%	25%	25%	6
45403	Maintenance and repair of motorcycles	2	0%	20%	20%	20%	20%	10
4550	RENTING OF CONSTRUCTION OR DEMOLITION EQUIPMENT WITH	2	25%	25%	25%	25%	25%	10
461	Trading on a fee or exchange or on contract basis or auctions	2	25%	25%	25%	25%	25%	6
46201	Sale/Trade of agricultural raw materials	2	0%	20%	20%	20%	20%	10
46205-1	Sale/Trade of animals	2	0%	20%	20%	20%	20%	10
46205-2	Sale/Trade of animals - Fish/Marine species	2	0%	20%	20%	20%	20%	10
46206	Sale/Trade of leather (untanned animal skin)	2	20%	20%	20%	20%	20%	6
4649511	Sale/ Veterinary Medicines	2	20%	20%	20%	20%	20%	6
464951-1	Sale/Trade of pharmaceutical and medical goods - Pharmacy (Importing)	2	20%	20%	20%	20%	20%	6
464951-2	Sale/Trade of pharmaceutical and medical goods - Pharmacy (non- importing)	2	20%	20%	20%	20%	20%	6
464951-3	Sale/Trade of pharmaceutical and medical goods - Hospital Pharmacy	2	20%	20%	20%	20%	20%	6
464951-4	Sale/Trade of pharmaceutical and medical goods - Sale of Simple Medicine	2	20%	20%	20%	20%	20%	6
464951-5	Sale/Trade of pharmaceutical and medical goods - Sale of Alternative medicine products	2	20%	20%	20%	20%	20%	6
464951-6	Sale/Trade of pharmaceutical and medical goods - Scientific Office or Pharmaceutical Services Center	2	20%	20%	20%	20%	20%	6
4652	Sale and installation of telecommunications equipment and parts	2	25%	25%	25%	25%	25%	6
4653	Sale/Trade of agricultural machinery, equipment and supplies	2	25%	25%	25%	25%	25%	6
4659-1	Sale/Trade in other machinery and equipment and parts	2	25%	25%	25%	25%	25%	6
4659-2	Sale/Trade in other machinery and equipment and parts - Medical Devices, Supplies and Related Spare Parts	2	25%	25%	25%	25%	25%	6
46593-1	Sale/Trade of Transportation spare parts and equipment except for Motor Vehicles, Motor cycles.	2	25%	25%	25%	25%	25%	6
46593-2	Sale/Trade of Transportation spare parts and equipment except for Motor Vehicles, Motor cycles. - Import, export and sale of aircraft spare parts	2	25%	25%	25%	25%	25%	6
4661-1	Sale/Trade of solid, liquid and gaseous fuels and related products - Collecting used oil and waste lubricating oils	2	0%	10%	10%	10%	10%	10
4661-2	Sale/Trade of solid, liquid and gaseous fuels and related products - Specialty petroleum products import	2	40%	40%	40%	40%	40%	6
4661-3	Sale/Trade of solid, liquid and gaseous fuels and related products - Recycled used oils export	2	40%	40%	40%	40%	40%	6
4661-4	Sale/Trade of solid, liquid and gaseous fuels and related products - Mixed Petroleum products export (feedstock)	2	40%	40%	40%	40%	40%	6
4661-5	Sale/Trade of solid, liquid and gaseous fuels and related products - Petroleum products additives (treated) export	2	40%	40%	40%	40%	40%	6
4661-6	Sale/Trade of solid, liquid and gaseous fuels and related products - Lubricants and greases export	2	40%	40%	40%	40%	40%	6
4661-7	Sale/Trade of solid, liquid and gaseous fuels and related products - Direct export of petroleum products	2	40%	40%	40%	40%	40%	6

4661-8	Sale/Trade of solid, liquid and gaseous fuels and related products - Aircraft Refueling Services	2	40%	40%	40%	40%	40%	6
4662	Sale/Trade in metals and metal ores	2	20%	20%	20%	20%	20%	6
4663	Sale/Trade of construction materials, hardware, plumbing and heating equipment and supplies	2	25%	25%	25%	25%	25%	6
46691	Sale/Trading in industrial chemicals	2	25%	25%	25%	25%	25%	6
46691-1	Sale/Trading in industrial chemicals	2	25%	25%	25%	25%	25%	6
46691-2	Sale/Trading in industrial chemicals - Substances Subject to the Convention on the Prohibition of Chemical Weapons	2	25%	25%	25%	25%	25%	6
46691-3	Sale/Trading in industrial chemicals - Sales/Trading in Refrigerants	2	25%	25%	25%	25%	25%	6
46692	Sale/Trading in fertilizers, Soil Conditioners and Pesticides	2	20%	20%	20%	20%	20%	6
46693	Sale/Trading in cleaning materials	2	25%	25%	25%	25%	25%	6
46694	Sale/Trading in plastic material and rubber products	2	25%	25%	25%	25%	25%	6
46695	Sale/Trading in paper and cardboard products	2	25%	25%	25%	25%	25%	6
46699	Sale/Trading in waste and scrap	2	25%	25%	25%	25%	25%	6
466999	Sale/Trading in other industrial products/ raw material	2	25%	25%	25%	25%	25%	6
469	Non-specialized Trade (excluding heavy machinery, vehicles, weapons, alcoholic drinks, pesticides and other activities that require approval from other official authorities)	2	30%	30%	30%	30%	30%	6
469-1	General Trade	2	30%	30%	30%	30%	30%	6
469-2	General Trade - including sale/trade of Food and Beverages	2	30%	30%	30%	30%	30%	6
469-3	General Trade - including sale/trade of tobacco products	2	30%	30%	30%	30%	30%	6
469-4	General Trade - including sale/trade of Food, Beverages, and tobacco products	2	30%	30%	30%	30%	30%	6
4699	Authorised Distributor	2	30%	30%	30%	30%	30%	6
4721-1	Sale/Trade of Food and Beverages	2	30%	30%	30%	30%	30%	6
4721-2	Sale/Trade of Food and Beverages - Fish/Marine species	2	30%	30%	30%	30%	30%	6
4721-3	Sale/Trade of Food and Beverages - Health Food	2	30%	30%	30%	30%	30%	6
4723	This activity include wholesale and/or retail sale of tobacco products and/or electronic nicotine products for not less than 18 years old	2	30%	30%	30%	30%	30%	6
473-1	Sale of fuel in specialized stores - Land Service Station	2	0%	25%	25%	25%	25%	10
473-2	Sale of fuel in specialized stores - Marine Service Station	2	0%	25%	25%	25%	25%	10
474	Sale/Trade of information, and communications equipment and related software	2	25%	25%	25%	25%	25%	6
47412	Sale/Trade of Video Games	2	25%	25%	25%	25%	25%	6
4751	Sale/Trade of textiles	2	30%	30%	30%	30%	30%	6
4753	Sale/Trade of carpets, rugs, wall and floor coverings	2	25%	25%	25%	25%	25%	6
47591	Sale/Trade of Furniture and all household articles	2	25%	25%	25%	25%	25%	6
47592	Sale/Trade of Electrical and electronic Household appliances	2	25%	25%	25%	25%	25%	6
47593	Sale/Trade of household utensils, cutlery, glassware, and related items	2	25%	25%	25%	25%	25%	6
47594	Sale/Trade of lighting equipment and articles of lighting	2	25%	25%	25%	25%	25%	6
47595	Sale/Trade of Musical Instruments	2	25%	25%	25%	25%	25%	6
47596	Sale/Trade of Safety Systems	2	25%	25%	25%	25%	25%	6
47611	Sale/Trade of books, magazines, newspapers	2	25%	25%	25%	25%	25%	6

47612	Sale/Trade of Stationary, arts and crafts, and office/professional tools and apparatus	2	25%	25%	25%	25%	25%	6
4762	Sale/Trade of music and video recordings, and cinematographic films	2	25%	25%	25%	25%	25%	6
4763	Sale/Trade of sporting equipment	2	25%	25%	25%	25%	25%	6
4764	Sale/Trade of games and toys	2	30%	30%	30%	30%	30%	6
4771	Sale/Trade of clothing, footwear, apparel accessories, and leather articles	2	30%	30%	30%	30%	30%	6
4772-1	Sale/Trade of pharmaceutical and medical goods - Pharmacy (Importing)	2	20%	20%	20%	20%	20%	6
4772-2	Sale/Trade of pharmaceutical and medical goods - Pharmacy (non- importing)	2	20%	20%	20%	20%	20%	6
47723	Sale/Trade of perfumery, cosmetic and toiletries	2	30%	30%	30%	30%	30%	6
4772-3	Sale/Trade of pharmaceutical and medical goods - Hospital Pharmacy	2	20%	20%	20%	20%	20%	6
4772-4	Sale/Trade of pharmaceutical and medical goods - Sale of Simple Medicine	2	20%	20%	20%	20%	20%	6
4772-5	Sale/Trade of pharmaceutical and medical goods - Sale of Alternative medicine products	2	20%	20%	20%	20%	20%	6
4772-6	Sale/Trade of pharmaceutical and medical goods - Scientific Office or Pharmaceutical Services Center	2	20%	20%	20%	20%	20%	6
47731	Sale/Trade of photographic, optical and precision equipment	2	25%	25%	25%	25%	25%	6
47732	Sale/Trade of optical goods; Activities of Opticians	2	25%	25%	25%	25%	25%	6
47733	Sale/Trade of jewellery and related articles	2	25%	25%	25%	25%	25%	6
477341	Sale/Trade Pet/ Animal food and accessories	2	25%	25%	25%	25%	25%	6
47735-1	Sale/Trade of flowers, plants, and seeds	2	25%	25%	25%	25%	25%	6
47735-2	Sale/Trade of flowers, plants, and seeds - Fertilizer	2	25%	25%	25%	25%	25%	6
47736-1	Sale/Trade of souvenirs, craftwork, religious articles, stamps and coins; Activities of commercial art galleries	2	25%	25%	25%	25%	25%	6
47736-2	Sale/Trade of souvenirs, craftwork, religious articles, stamps and coins; Activities of commercial art galleries - Crafts activities	2	25%	25%	25%	25%	25%	6
47737-1	Sale of household fuel oil, coal and fuel wood - (excluding gas cylinders)	2	15%	15%	15%	15%	15%	6
47737-2	Sale of household fuel oil, coal and fuel wood - LPG Cylinder Bottling	2	15%	15%	15%	15%	15%	6
47737-3	Sale of household fuel oil, coal and fuel wood - LPG Micro bottling	2	15%	15%	15%	15%	15%	6
47737-4	Sale of household fuel oil, coal and fuel wood - LPG Cylinder Distribution	2	15%	15%	15%	15%	15%	6
47737-5	Sale of household fuel oil, coal and fuel wood - Refilling of Refrigerant Cylinders	2	15%	15%	15%	15%	15%	6
47739	Sale/Trade of other miscellaneous articles/goods	2	25%	25%	25%	25%	25%	6
4774	Sale of second-hand goods	2	25%	25%	25%	25%	25%	6
4791	Retail sale via Internet	2	30%	30%	30%	30%	30%	6
479991	In flight sales services	2	30%	30%	30%	30%	30%	6
4911	Passenger rail transport, interurban	2	50%	50%	50%	50%	50%	6
4912	Freight rail transport	2	50%	50%	50%	50%	50%	6
49211-1	Passenger land transport - Transport of passengers (Domestic)	2	0%	25%	25%	25%	25%	10
49211-2	Passenger land transport - Transport of passengers (International)	2	0%	30%	30%	30%	30%	10
49211-3	Passenger land transport - Public Transportation	2	0%	40%	40%	40%	40%	10
49221-1	Taxi - Taxi	2	0%	25%	25%	25%	25%	10
49221-2	Taxi - Call Taxi	2	0%	25%	25%	25%	25%	10

4923-1	Freight transport by road - Internal Transport of goods	2	25%	25%	25%	25%	25%	6
4923-2	Freight transport by road - International Transport of goods	2	25%	25%	25%	25%	25%	6
501	FISHING,OPERATION OF FISH HATCHERIES AND FISH FARMS,SERVICE	0	0%	15%	15%	15%	15%	10
5010	SALE OF MOTOR VEHICLES.	2	0%	40%	40%	40%	40%	6
5011	Sea and coastal passenger water transport	2	25%	25%	25%	25%	25%	6
5012-1	Sea and coastal freight water transport - Ship Management and operation Services	2	25%	25%	25%	25%	25%	6
5012-2	Sea and coastal freight water transport - Ports, Maritime and/or Logistics Service in Ports and Private Jetties	2	25%	25%	25%	25%	25%	6
5020	MAINTENANCE AND REPAIR OF MOTOR VEHICLES (GARAGES).	2	20%	20%	20%	20%	20%	10
502103	Renting of barge, tug boats and ships	2	25%	25%	25%	25%	25%	6
5030	SALE OF MOTOR VEHICLE PARTS AND ACCESSORIES (SPARE PARTS).	2	0%	20%	20%	20%	20%	6
5040	SALE, MAINTENANCE AND REPAIR OF MOTORCYCLES AND RELATED	2	0%	25%	25%	25%	25%	6
5050	RETAIL SALE OF AUTOMOTIVE FUEL (PETROL STATION).	2	25%	25%	25%	25%	25%	10
5110	WHOLESALE ON A FEE OR CONTRACT BASIS.	2	0%	30%	30%	30%	30%	6
5110-1	Passenger Air Transport - Schedule Passengers airline services	2	35%	35%	35%	35%	35%	6
5110-2	Passenger Air Transport - Non-schedule passengers operators services	2	35%	35%	35%	35%	35%	6
5110-3	Passenger Air Transport - Private Executive Operators Services	2	35%	35%	35%	35%	35%	6
5110-4	Passenger Air Transport - Low Cost Carrier services	2	35%	35%	35%	35%	35%	6
5110-5	Passenger Air Transport - Air Taxi Services	2	35%	35%	35%	35%	35%	6
5120-1	Freight air transport - Schedule cargo airline services	2	35%	35%	35%	35%	35%	6
5120-2	Freight air transport - Non schedule cargo operators services	2	35%	35%	35%	35%	35%	6
5121	WHOLESALE OF AGRICULTURAL RAW MATERIALS AND LIVE ANIMALS.	2	20%	20%	20%	20%	20%	10
5122	WHOLESALE OF FOOD, BEVERAGES AND TOBACCO.	2	0%	30%	30%	30%	30%	6
5131	WHOLESALE OF TEXTILES, CLOTHING AND FOOTWEAR.	2	0%	30%	30%	30%	30%	6
5139	WHOLESALE OF OTHER HOUSEHOLD GOODS.	2	0%	30%	30%	30%	30%	6
5141	WHOLESALE OF SOLID, LIQUID AND GASEOUS FUELS AND RELATED	2	25%	25%	25%	25%	25%	10
5142	WHOLESALE OF METALS AND METAL ORES.	2	0%	30%	30%	30%	30%	6
5143	WHOLESALE OF CONSTRUCTION MATERIALS, HARDWARE PLUMBING AND	2	0%	30%	30%	30%	30%	6
5149	WHOLESALE OF OTHER INTERMEDIATE PRODUCTS, WASTE AND SCRAP.	2	0%	30%	30%	30%	30%	6
5159	WHOLESALE OF MACHINERY, EQUIPMENT AND SUPPLIES.	2	0%	30%	30%	30%	30%	6
5190	OTHER WHOLESALE.	2	0%	30%	30%	30%	30%	6
5211	RETAIL SALE IN NON-SPECIALIZED STORES WITH FOOD, BEVERAGES	2	0%	30%	30%	30%	30%	6
521-1	Warehousing and storage	2	25%	25%	25%	25%	25%	6
521-2	Warehousing and storage - Storage of Food Items	2	25%	25%	25%	25%	25%	6
521-3	Warehousing and storage - Storage of Pharmaceutical products	2	25%	25%	25%	25%	25%	6
521-4	Warehousing and storage - Medical devices store	2	25%	25%	25%	25%	25%	6
5219	OTHER RETAIL SALE IN NON-SPECIALIZED STORES.	2	0%	30%	30%	30%	30%	6
5220	RETAIL SALE OF FOOD, BEVERAGES AND TOBACCO IN SPECIALIZED	2	0%	30%	30%	30%	30%	6

52210	Other service activities incidental to land transportation- Provision of smart applications for public transport activities	2	30%	30%	30%	30%	30%	6
522103	Operating of Car Parks	2	30%	30%	30%	30%	30%	6
522105	Towing and Road Side Assistance	2	30%	30%	30%	30%	30%	6
522110	Valet Parking Services	2	30%	30%	30%	30%	30%	6
52220-1	Service activities incidental to water transportation - Management and Operation of Ports and Private Jetties	2	40%	40%	40%	40%	40%	6
52220-2	Service activities incidental to water transportation - Management and Operation of Dry Dock	2	40%	40%	40%	40%	40%	6
52220-3	Service activities incidental to water transportation - Towage	2	40%	40%	40%	40%	40%	6
52220-4	Service activities incidental to water transportation - Navigational Aid Services	2	40%	40%	40%	40%	40%	6
52220-5	Service activities incidental to water transportation - Bunkering Services	2	40%	40%	40%	40%	40%	6
52220-6	Service activities incidental to water transportation - Pilotage	2	40%	40%	40%	40%	40%	6
522209	Operating parks for Boats and Yachts	2	25%	25%	25%	25%	25%	6
5223-1	Service activities incidental to air transportation - Airport Operator	2	50%	50%	50%	50%	50%	6
5223-2	Service activities incidental to air transportation - Aircraft Handling Services Airlines	2	50%	50%	50%	50%	50%	6
5223-3	Service activities incidental to air transportation - Aircraft Handling Services for Cargo	2	50%	50%	50%	50%	50%	6
5223-4	Service activities incidental to air transportation - Private Aircraft Handling Services	2	50%	50%	50%	50%	50%	6
5223-5	Service activities incidental to air transportation - Passenger Services	2	50%	50%	50%	50%	50%	6
5223-6	Service activities incidental to air transportation - Airport Lounge Operations	2	50%	50%	50%	50%	50%	6
5223-7	Service activities incidental to air transportation - Air and Ground Telecommunications Services for aircrafts	2	50%	50%	50%	50%	50%	6
5223-8	Service activities incidental to air transportation - Areal Work air transport Operator services	2	50%	50%	50%	50%	50%	6
5224-1	Cargo handling	2	15%	15%	15%	15%	15%	6
5224-2	Cargo handling - Stevedoring	2	15%	15%	15%	15%	15%	6
522901	Cargo Clearance	2	50%	50%	50%	50%	50%	6
5229021	Sea Freight Agent	2	35%	35%	35%	35%	35%	6
5229022	Shipping Agent	2	35%	35%	35%	35%	35%	6
522903	Air Cargo Agent	2	35%	35%	35%	35%	35%	6
5229091	Goods re-export and other logistics value add services	2	35%	35%	35%	35%	35%	6
5229092	Transport and storage of currency and precious items	2	35%	35%	35%	35%	35%	6
5231	RETAIL SALE OF PHARMACEUTICAL AND MEDICAL GOODS, COSMETIC	2	0%	30%	30%	30%	30%	6
5232	RETAIL SALE OF TEXTILES,CLOTHING,FOOTWEAR AND LEATHER COODS.	2	0%	30%	30%	30%	30%	6
5233	RETAIL SALE OF HOUSEHOLD APPLIANCES, ARTICLES AND EQUIPMENT	2	0%	30%	30%	30%	30%	6
5234	RETAIL SALE OF HARDWARE, PAINTS AND GLASS.	2	0%	30%	30%	30%	30%	6
5239	OTHER RETAIL SALE IN SPECIALIZED STORES.	2	0%	30%	30%	30%	30%	6
5240	RETAIL SALE OF SECOND-HAND GOODS IN STORES.	2	0%	30%	30%	30%	30%	6
5251	RETAIL SALE VIA MAIL ORDER HOUSES.	2	0%	30%	30%	30%	30%	6
5252	RETAIL SALE VIA STALLS AND MARKETS.	2	0%	30%	30%	30%	30%	6
5259	OTHER NON-STORE RETAIL SALE.	2	0%	30%	30%	30%	30%	6

5260	REPAIR OF PERSONAL AND HOUSEHOLD GOODS.	2	0%	15%	15%	15%	15%	6
531	Postal Services	2	35%	35%	35%	35%	35%	6
532-1	Courier Services - Local Courier and Express Operators up to 30 Kg	2	40%	40%	40%	40%	40%	6
532-2	Courier Services - International Courier and Express Companies up to 30 Kg	2	40%	40%	40%	40%	40%	6
532-3	Courier Services - Distribution of newspapers and magazines and promotional materials transport companies	2	40%	40%	40%	40%	40%	6
5510	HOTELS, CAMPING SITES AND OTHER PROVISION OF SHORT-STAY	9	15%	15%	15%	15%	15%	10
551-1	Short term accommodation activities	10	0%	15%	15%	15%	15%	10
551-2	Short term accommodation activities - Floating Tourist Hotel	10	0%	15%	15%	15%	15%	10
5520	RESTAURANTS, BARS AND CANTEENS.	5	8%	8%	8%	8%	8%	10
559	Other accommodation	5	0%	15%	15%	15%	15%	10
5610-1	Food and beverage service activities	2	0%	8%	8%	8%	8%	10
5610-2	Food and beverage service activities - With Sheesha	5	0%	8%	8%	8%	8%	10
5610-3	Food and beverage service activities - Restaurants for Tourist Services	5	0%	15%	15%	15%	15%	10
5610-4	Food and beverage service activities - Floating Tourist Restaurant	0	0%	15%	15%	15%	15%	10
5610-5	Food and beverage service activities - Mobile Food Service Activities	0	0%	8%	8%	8%	8%	10
5621-1	Catering Services	2	0%	15%	15%	15%	15%	10
5621-2	Catering Services - Aircraft Catering Services	5	0%	15%	15%	15%	15%	10
5621-3	Catering Services - Ship Chandelling Agent	5	0%	15%	15%	15%	15%	10
56291	Food Transportation Companies	2	20%	20%	20%	20%	20%	6
581	Publishing of books, periodicals and other publishing activities	5	35%	35%	35%	35%	35%	6
581-1	Publishing of books, periodicals and other publishing activities - press, publishing, and distribution [Daily Newspaper]	5	35%	35%	35%	35%	35%	6
581-2	Publishing of books, periodicals and other publishing activities - press, publishing, and distribution [Non - Daily Newspaper]	5	35%	35%	35%	35%	35%	6
581-3	Publishing of books, periodicals and other publishing activities - press, publishing, and distribution [Specialized - Newspaper]	5	35%	35%	35%	35%	35%	6
581-4	Publishing of books, periodicals and other publishing activities - Publishing and Distribution Houses	2	35%	35%	35%	35%	35%	6
581-5	Publishing of books, periodicals and other publishing activities - Office Printing Services	2	35%	35%	35%	35%	35%	6
582	Software publishing	2	35%	35%	35%	35%	35%	6
591	Motion picture, video and television programme activities	2	30%	30%	30%	30%	30%	6
5914	Motion picture projection activities	5	40%	40%	40%	40%	40%	6
592	Sound recording and music publishing activities	2	30%	30%	30%	30%	30%	6
601	Radio broadcasting	2	35%	35%	35%	35%	35%	6
602	Television programming and broadcasting activities	2	35%	35%	35%	35%	35%	6
6021	SCHEDULED PASSENGER LAND TRANSPORT.	2	25%	25%	25%	25%	25%	10
6022	NON-SCHEDULED PASSENGER LAND TRANSPORT(INCLUDING TAXI AND	2	25%	25%	25%	25%	25%	10
6023	FREIGHT TRANSPORT BY ROAD.	2	0%	25%	25%	25%	25%	6
6030	TRANSPORT VIA PIPELINES.	2	0%	25%	25%	25%	25%	6

61-1	Telecommunication Activities - Individual License for internet exchange	2	40%	40%	40%	40%	40%	6
6110	SEA AND COASTAL WATER TRANSPORT.	2	0%	25%	25%	25%	25%	6
61-10	Telecommunication Activities - Individual license for public access mobile radio services	2	40%	40%	40%	40%	40%	6
61-11	Telecommunication Activities - Individual license for very small aperture terminal (vsat)	2	40%	40%	40%	40%	40%	6
61-12	Telecommunication Activities - Individual license for national wireless services	2	40%	40%	40%	40%	40%	6
61-13	Telecommunication Activities - Fixed Telecommunications Infrastructure Network License	2	40%	40%	40%	40%	40%	6
61-2	Telecommunication Activities - Class License for internet services	2	40%	40%	40%	40%	40%	6
6120	INLAND WATER TRANSPORT.	2	0%	25%	25%	25%	25%	6
61-3	Telecommunication Activities - Individual license for international telecommunications facilities	2	40%	40%	40%	40%	40%	6
61-4	Telecommunication Activities - Individual license for international telecommunications services	2	40%	40%	40%	40%	40%	6
61-5	Telecommunication Activities - Individual license for mobile telecommunications	2	40%	40%	40%	40%	40%	6
61-6	Telecommunication Activities - Class License for value added services	2	40%	40%	40%	40%	40%	6
61-7	Telecommunication Activities - Individual license for national fixed services	2	40%	40%	40%	40%	40%	6
61-8	Telecommunication Activities - Individual license for public access mobile radio services	2	40%	40%	40%	40%	40%	6
61-9	Telecommunication Activities - Individual License for Very Small Aperture Terminal (VSAT) for Private Purposes Only	2	40%	40%	40%	40%	40%	6
619001	Internet/ Call Cabins	2	35%	35%	35%	35%	35%	6
6201	Computer programming activities	2	0%	35%	35%	35%	35%	10
6202	Computer Consultancy and computer facilities management activities	2	0%	35%	35%	35%	35%	10
6209	Other information technology and computer services activities	2	0%	35%	35%	35%	35%	10
6210	SCHUDELED AIR TRANSPORT.	2	0%	35%	35%	35%	35%	6
6301	CARGO HANDLING (LOADING AND UNLOADING OF GOODS).	2	0%	15%	15%	15%	15%	6
6302	STORAGE AND WAREHOUSING.	2	0%	25%	25%	25%	25%	6
6303	OTHER SUPPORTING TRANSPORT ACTIVITIES.	2	0%	25%	25%	25%	25%	6
6304	ACTIVITIES OF TRAVEL AGENCIES, TOUR OPERATORS AND TOURIST	2	0%	25%	25%	25%	25%	6
6309	ACTIVITIES OF OTHER TRANSPORT AGENCIES.	2	0%	25%	25%	25%	25%	6
6311	Data processing, hosting and related activities	2	0%	35%	35%	35%	35%	10
6312	Operations of eMarketplaces / websites / web portals	2	0%	35%	35%	35%	35%	10
6391	News agency activities	2	35%	35%	35%	35%	35%	6
6399	Other information service activities	2	35%	35%	35%	35%	35%	6
6411	NATIONAL POST ACTIVITIES.	2	0%	35%	35%	35%	35%	6
6412	COURIER ACTIVITIES OTHER THAN NATIONAL POST ACTIVITIES.	2	0%	40%	40%	40%	40%	6
64191-1	Banks - Conventional Retail Banks - Locally Incorporated	5	50%	50%	50%	50%	50%	500
64191-2	Banks - Conventional Retail Banks - Foreign Branch	5	50%	50%	50%	50%	50%	500
64191-3	Banks - Conventional Wholesale Banks - Locally Incorporated	5	50%	50%	50%	50%	50%	500
64191-4	Banks - Conventional Wholesale Banks - Foreign Branch	5	50%	50%	50%	50%	50%	500
64191-5	Banks - Retail Banks (Islamic Principles) - Locally Incorporated	5	50%	50%	50%	50%	50%	500
64191-6	Banks - Retail Banks (Islamic Principles) - Foreign	5	50%	50%	50%	50%	50%	500

64191-7	Banks - Wholesale Banks (Islamic Principles) - Locally Incorporated	5	50%	50%	50%	50%	50%	500
64191-8	Banks - Wholesale Banks (Islamic Principles) - Foreign	5	50%	50%	50%	50%	50%	500
64193	Money Exchange Companies	5	50%	50%	50%	50%	50%	500
642	Activities of holding companies	2	40%	40%	40%	40%	40%	6
6420	TELECOMMUNICATIONS.	2	0%	40%	40%	40%	40%	6
643-1	Trusts, Funds and Similar Financial Entities - Special Purpose Vehicle (SPV)	2	50%	50%	50%	50%	50%	500
643-2	Trusts, Funds and Similar Financial Entities - Trust Service Provider Subsidiaries	2	50%	50%	50%	50%	50%	500
643-3	Trusts, Funds and Similar Financial Entities - Fund Company	2	50%	50%	50%	50%	50%	500
643-4	Trusts, Funds and Similar Financial Entities - Insurance Pools & Syndicates	2	50%	50%	50%	50%	50%	500
643-5	Trusts, Funds and Similar Financial Entities - General Partner of Investment Limited Partnerships	2	50%	50%	50%	50%	50%	500
643-6	Trusts, Funds and Similar Financial Entities - Securitization	2	50%	50%	50%	50%	50%	500
643-7	Trusts, Funds and Similar Financial Entities - Collective Investment Undertaking	2	50%	50%	50%	50%	50%	500
643-8	Trusts, Funds and Similar Financial Entities - Private Investment Undertaking	2	50%	50%	50%	50%	50%	500
6492-1	Other credit granting activities - Financing Companies	5	50%	50%	50%	50%	50%	500
6492-2	Other credit granting activities - Microfinance Institutions	5	50%	50%	50%	50%	50%	500
64991	Selling and buying shares and securities for company's account only	2	50%	50%	50%	50%	50%	6
6500	Insurance/ Re-insurance Activities	5	50%	50%	50%	50%	50%	500
6500-1	Insurance/ Re-insurance Activities - Insurance and Re-insurance Companies - Locally	5	50%	50%	50%	50%	50%	500
6500-2	Insurance/ Re-insurance Activities - Insurance and Re-insurance Companies - Branch	5	50%	50%	50%	50%	50%	500
6500-3	Insurance/ Re-insurance Activities - Captive Insurance Companies	5	50%	50%	50%	50%	50%	500
6511	CENTRAL BANKING (B.M.A.).	2	0%	50%	50%	50%	50%	6
6519	OTHER MONETARY INTERMEDIATION(BANKS AND OTHER FINANCIAL	2	0%	50%	50%	50%	50%	6
6591	FINANCIAL LEASING.	2	0%	50%	50%	50%	50%	6
6592	OTHER CREDIT GRANTING (SPECIALIZED BANKS).	2	0%	50%	50%	50%	50%	6
6599	OTHER FINANCIAL INTERMEDIATION N.E.C.	2	0%	50%	50%	50%	50%	6
6601	LIFE INSURANCE.	2	0%	50%	50%	50%	50%	6
6602	PENSION FUNDING.	2	0%	50%	50%	50%	50%	6
6603	NON-LIFE INSURANCE.	2	0%	50%	50%	50%	50%	6
6611-1	Administration of financial markets - Licensed Exchanges	5	50%	50%	50%	50%	50%	500
6611-2	Administration of financial markets - Licensed Clearing, Settlement and Central Depository Systems	5	50%	50%	50%	50%	50%	500
661202-1	Commodity Contracts Brokerage	2	50%	50%	50%	50%	50%	6
661202-2	Commodity Contracts Brokerage - International Brokerage of Oil and Gas	2	40%	40%	40%	40%	40%	6
6612-1	Security and commodity contracts brokerage - Licensed Securities Discount Broker	5	50%	50%	50%	50%	50%	500
6612-2	Security and commodity contracts brokerage - Licensed Securities Broker	5	50%	50%	50%	50%	50%	500
6612-3	Security and commodity contracts brokerage - Licensed Securities Broker-Dealer	5	50%	50%	50%	50%	50%	500
6612-4	Security and commodity contracts brokerage - Licensed Securities Clearing Member	5	50%	50%	50%	50%	50%	500
6619-1	Other activities auxiliary to financial service activities - Investment Business Firm, Category 3	5	50%	50%	50%	50%	50%	500

6619-10	Other activities auxiliary to financial service activities - Ancillary Service Providers - Others	5	50%	50%	50%	50%	50%	6
6619-11	Other activities auxiliary to financial service activities - Trust Service Providers	5	50%	50%	50%	50%	50%	500
6619-12	Other activities auxiliary to financial service activities - Crowdfunding Platform Operator	2	50%	50%	50%	50%	50%	6
6619-13	Other activities auxiliary to financial service activities - Account Information Service Provider (AISP)	5	50%	50%	50%	50%	50%	500
6619-14	Other activities auxiliary to financial service activities - Payment Initiation Service Provider (PISP)	5	50%	50%	50%	50%	50%	500
6619-15	Other activities auxiliary to financial service activities - Trust Service Provider – Category A	5	50%	50%	50%	50%	50%	500
6619-16	Other activities auxiliary to financial service activities - Trust Service Provider – Category B	5	50%	50%	50%	50%	50%	500
6619-17	Administration of financial markets - Crypto-Asset Services / Category 1	5	50%	50%	50%	50%	50%	500
6619-18	Administration of financial markets - Crypto-Asset Services / Category 2	5	50%	50%	50%	50%	50%	500
6619-19	Administration of financial markets - Crypto-Asset Services / Category 3	5	50%	50%	50%	50%	50%	500
6619-2	Other activities auxiliary to financial service activities - Representative Office of Foreign companies providing regulated activities	5	50%	50%	50%	50%	50%	500
6619-20	Administration of financial markets - Crypto-Asset Services / Category 4	5	50%	50%	50%	50%	50%	500
6619-3	Other activities auxiliary to financial service activities - Ancillary Service Providers-Third Party Administrators(TPA)	5	50%	50%	50%	50%	50%	500
6619-4	Other activities auxiliary to financial service activities - Fund Administrator	2	50%	50%	50%	50%	50%	6
6619-5	Other activities auxiliary to financial service activities - Registrar License	2	50%	50%	50%	50%	50%	6
6619-6	Other activities auxiliary to financial service activities - Ancillary Service Providers - Card Processing	5	50%	50%	50%	50%	50%	6
6619-7	Other activities auxiliary to financial service activities - Ancillary Service Providers - Credit Reference Bureau	5	50%	50%	50%	50%	50%	6
6619-8	Other activities auxiliary to financial service activities - Ancillary Service Providers - Payment Service Provider	5	50%	50%	50%	50%	50%	6
6619-9	Other activities auxiliary to financial service activities - Ancillary Service Providers - Shari'a Advisory/Review Services	5	50%	50%	50%	50%	50%	6
6621	Risk and damage evaluation (Loss Adjusters)	5	50%	50%	50%	50%	50%	500
6622	Insurance Brokers	5	50%	50%	50%	50%	50%	10
6629-1	Other activities auxiliary to insurance and pension funding - Insurance Consultants	5	50%	50%	50%	50%	50%	10
6629-2	Other activities auxiliary to insurance and pension funding - Insurance Managers	5	50%	50%	50%	50%	50%	10
6629-3	Other activities auxiliary to insurance and pension funding - Actuaries	5	50%	50%	50%	50%	50%	10
663-1	Fund management activities - Investment Business Firm, Category 1	5	50%	50%	50%	50%	50%	10
663-2	Fund management activities - Investment Business Firm, Category 2	5	50%	50%	50%	50%	50%	10
663-3	Fund management activities - Investment Business Firm, Category 4	5	50%	50%	50%	50%	50%	10
6711	ADMINISTRATION OF FINANCIAL MARKETS (STOCK EXCHANGE).	2	0%	50%	50%	50%	50%	6
6712	SECURITY DEALING ACTIVITIES (BROKERS).	2	0%	50%	50%	50%	50%	6
6719	ACTIVITIES AUXILIARY TO FINANCIAL INTERMEDIATION N.E.C.	2	0%	50%	50%	50%	50%	6
6720	ACTIVITIES AUXILIARY TO INSURANCE AND PENSION FUNDING.	2	0%	50%	50%	50%	50%	6
681	Real estate activities with own or leased property	2	30%	30%	30%	30%	30%	6
682	Real estate activities on a fee or contract basis	2	35%	35%	35%	35%	35%	6

682091	Duty Free Services	2	40%	40%	40%	40%	40%	6
682-1	Real estate activities on a fee or contract basis - Management of Real estate	2	35%	35%	35%	35%	35%	6
682-2	Real estate activities on a fee or contract basis – brokerage in Real estate	2	35%	35%	35%	35%	35%	6
691	Legal activities	2	40%	40%	40%	40%	40%	6
691-1	Legal activities - Lawyers	2	40%	40%	40%	40%	40%	6
691-2	Legal activities - Foreign Legal Consultancy Offices	2	40%	40%	40%	40%	40%	6
692-1	Accounting Activities - Audit Firms	2	40%	40%	40%	40%	40%	6
692-2	Accounting, bookkeeping and auditing activities; tax consultancy - Accounting, bookkeeping - tax consultancy - Booking-keeping / Accounting firms	2	40%	40%	40%	40%	40%	6
692-3	Accounting, bookkeeping and auditing activities; tax consultancy - Accounting, bookkeeping -tax consultancy - Accounting Consultants	2	40%	40%	40%	40%	40%	6
7010	REAL ESTATE ACTIVITIES WITH OWN OR LEASED PROPERTY.	1	0%	30%	30%	30%	30%	6
701-1	Activities of head offices or Management Offices	2	35%	35%	35%	35%	35%	6
701-2	Activities of head offices or Management Offices - Hospitality Management	2	35%	35%	35%	35%	35%	6
701-3	Activities of head offices or Management Offices - Drilling for oil and gas outside Bahrain	2	35%	35%	35%	35%	35%	6
701-4	Activities of head offices or Management Offices - Offshore Contracting/EPC	2	35%	35%	35%	35%	35%	6
702	Management consultancy activities	2	35%	35%	35%	35%	35%	6
7020	REAL ESTATE ACTIVITIES ON A FEE OR CONTRACT BASIS.	1	0%	30%	30%	30%	30%	6
70209	Public Relations	2	35%	35%	35%	35%	35%	6
7111	RENTING OF LAND TRANSPORT EQUIPMENT.	2	0%	20%	20%	20%	20%	6
7111	RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF	2	0%	20%	20%	20%	20%	6
711-1	Architectural and engineering activities and related technical consultancy	2	25%	25%	25%	25%	25%	6
7112	RENTING OF WATER TRANSPORT EQUIPMENT.	2	0%	20%	20%	20%	20%	6
711-2	Architectural and engineering activities and related technical consultancy - Structural and Building Welding and X-ray Testing Engineering	2	25%	25%	25%	25%	25%	6
7113	RENTING OF AIR TRANSPORT EQUIPMENT.	2	0%	35%	35%	35%	35%	6
711-3	Architectural and engineering activities and related technical consultancy - Instrumentation Engineering	2	25%	25%	25%	25%	25%	6
711-4	Architectural and engineering activities and related technical consultancy - Environmental Engineering	2	25%	25%	25%	25%	25%	6
711-5	Architectural and engineering activities and related technical consultancy - Renewable Energy Engineering	2	25%	25%	25%	25%	25%	6
711-6	Architectural and engineering activities and related technical consultancy - Energy efficiency services	2	25%	25%	25%	25%	25%	6
71202-1	Testing, Inspection, and Certification Services - ISO Standards Consulting	2	25%	25%	25%	25%	25%	6
71202-2	Testing, Inspection, and Certification Services - ISO Standards Certification	2	25%	25%	25%	25%	25%	6
71205	Performance testing of complete machinery: motors, computers, electronic equipment etc.	2	25%	25%	25%	25%	25%	6
71206	Performance testing of automobiles	2	30%	30%	30%	30%	30%	6
71206-1	Performance testing of automobiles	2	30%	30%	30%	30%	30%	6
71206-2	Performance testing of automobiles - Vehicles Technical Inspection	2	30%	30%	30%	30%	30%	6
71209	Other Testing and analysis activities	2	25%	25%	25%	25%	25%	6

7120901	Pearl Testing Laboratory	2	30%	30%	30%	30%	30%	6
71209-1	Other Testing and analysis activities	2	25%	25%	25%	25%	25%	6
71209-2	Other Testing and analysis activities - Pearl Testing Laboratory	2	25%	25%	25%	25%	25%	6
71209-3	Other Testing and analysis activities - Gemstone Testing Laboratory	2	25%	25%	25%	25%	25%	6
71209-4	Other Testing and analysis activities - Diamond Grading Laboratory	2	25%	25%	25%	25%	25%	6
7121	RENTING OF AGRICULTURAL MACHINERY AND EQUIPMENT.	2	25%	25%	25%	25%	25%	10
7122	RENTING OF CONSTRUCTION AND CIVIL ENGINEERING MACHINERY AND	2	8%	8%	8%	8%	8%	10
7123	RENTING OF OFFICE MACHINERY AND EQUIPMENT (INCLUDING	2	0%	35%	35%	35%	35%	6
7129	RENTING OF OTHER MACHINERY AND EQUIPMENT N.E.C.	2	25%	25%	25%	25%	25%	10
7130	RENTING OF PERSONAL AND HOUSEHOLD GOODS N.E.C.	2	20%	20%	20%	20%	20%	10
721	Research and experimental development on natural sciences and engineering	2	30%	30%	30%	30%	30%	6
7210	HARDWARE CONSULTANCY.	2	0%	35%	35%	35%	35%	6
722	Research and experimental development on social sciences and humanities	2	30%	30%	30%	30%	30%	6
7229	SOFTWARE CONSULTANCY AND SUPPLY.	2	35%	35%	35%	35%	35%	10
7230	DATA PROCESSING.	2	0%	35%	35%	35%	35%	6
7240	DATA BASE ACTIVITIES.	2	0%	35%	35%	35%	35%	6
7250	MAINTENANCE AND REPAIR OF OFFICE, ACCOUNTING AND COMPUTING	2	0%	20%	20%	20%	20%	6
7290	OTHER COMPUTER RELATED ACTIVITIES.	2	0%	35%	35%	35%	35%	6
7310	RESEARCH AND DEVELOPMENT ON NATURAL SCIENCES.	2	0%	40%	40%	40%	40%	6
73101	Publicity and Advertising	2	25%	25%	25%	25%	25%	6
73103	Fixing and Removing of Advertisement Boards	2	15%	15%	15%	15%	15%	6
73109	Other Marketing/ Promotion Activities	2	25%	25%	25%	25%	25%	6
732	Public opinion polling	2	30%	30%	30%	30%	30%	6
7320	RESEARCH AND DEVELOPMENT ON SOCIAL SCIENCES AND HUMANITIES.	2	0%	40%	40%	40%	40%	6
741010	Fashion Design	2	15%	15%	15%	15%	15%	6
741011	Jewellery Design	2	15%	15%	15%	15%	15%	6
74102	Interior Decoration	2	25%	25%	25%	25%	25%	6
74103	Graphic Design	2	35%	35%	35%	35%	35%	6
74109	Other Specialized Design Activities	2	35%	35%	35%	35%	35%	6
7411	LEGAL ACTIVITIES.	2	0%	40%	40%	40%	40%	6
7412	ACCOUNTING, BOOK-KEEPING AND AUDITING ACTIVITIES, TAX	2	0%	40%	40%	40%	40%	6
7413	MARKET RESEARCH AND PUBLIC OPINION POLLING.	2	0%	35%	35%	35%	35%	6
7414	BUSINESS AND MANAGEMENT CONSULTANCY ACTIVITIES.	2	0%	35%	35%	35%	35%	6
7421	ARCHITECTURAL AND ENGINEERING ACTIVITIES AND RELATED	2	0%	25%	25%	25%	25%	6
742-1	Photographic activities	2	15%	15%	15%	15%	15%	6
7422	TECHNICAL TESTING AND ANALYSIS.	2	0%	25%	25%	25%	25%	6
742-2	Photographic activities - Laboratory for developing colour films	2	15%	15%	15%	15%	15%	6
7430	ADVERTISING.	2	0%	25%	25%	25%	25%	6

74901	Translation and interpretation	2	25%	25%	25%	25%	25%	6
74902	Valuation/ evaluation Activities	2	40%	40%	40%	40%	40%	6
749031	Security Consulting	2	35%	35%	35%	35%	35%	6
749032	Agriculture related consultancy	2	25%	25%	25%	25%	25%	6
749033	Environment related consultancy	2	25%	25%	25%	25%	25%	6
7490341	Tourism related consultancy	2	25%	25%	25%	25%	25%	6
7490342	Water resources related consultancy	2	25%	25%	25%	25%	25%	6
7490343	Family Counseling	2	40%	40%	40%	40%	40%	6
74909	Other professional, scientific and technical activities	2	35%	35%	35%	35%	35%	6
7490901	Chef	0	8%	8%	8%	8%	8%	6
7491	LABOUR RECRUITMENT AND PROVISION OF PERSONNEL.	0	0%	50%	50%	50%	50%	6
7493	BUILDING-CLEANING ACTIVITIES.	2	15%	15%	15%	15%	15%	10
7494	PHOTOGRAPHIC ACTIVITIES.	2	0%	15%	15%	15%	15%	6
7499	OTHER BUSINESS ACTIVITIES N.E.C.	2	0%	30%	30%	30%	30%	6
75	Veterinary activities	2	20%	20%	20%	20%	20%	6
7511	GENERAL (OVERALL) PUBLIC SERVICE ACTIVITIES.	2	0%	50%	50%	50%	50%	6
7511	PUBLIC ADMINISTRATION AND DEFENCE, COMPULSORY SOCIAL	2	0%	50%	50%	50%	50%	6
7512	REGULATION OF THE ACTIVITIES OF AGENCIES THAT PROVIDE	2	0%	20%	20%	20%	20%	6
7513	REGULATION OF AND CONTRIBUTION TO MORE EFFICIENT OPERATION	2	0%	40%	40%	40%	40%	6
7514	ANCILLARY SERVICE ACTIVITIES FOR THE GOVERNMENT AS A WHOLE.	2	0%	50%	50%	50%	50%	6
7521	FOREIGN AFFAIRS.	2	0%	50%	50%	50%	50%	6
7522	DEFENCE ACTIVITIES.	0	0%	50%	50%	50%	50%	6
7523	PUBLIC ORDER AND SAFETY ACTIVITIES.	0	0%	50%	50%	50%	50%	6
7530	COMPULSORY SOCIAL SECURITY ACTIVITIES.	2	0%	50%	50%	50%	50%	6
771-1	Renting and leasing of motor vehicles	2	20%	20%	20%	20%	20%	6
771-2	Renting and leasing of motor vehicles - Luxury Vehicles Rental With Driver	2	20%	20%	20%	20%	20%	6
7721	Renting and leasing of recreational and sports goods	2	20%	20%	20%	20%	20%	6
7722	Renting of video tapes and disks	2	30%	30%	30%	30%	30%	6
7729	Renting and leasing of other personal and household goods	2	0%	20%	20%	20%	20%	10
77301	Renting and operational leasing of machinery and equipment	2	0%	25%	25%	25%	25%	10
773021	Motorcycle & Electric Bike Rentals	2	20%	20%	20%	20%	20%	6
77303	Renting and operational leasing of water-transport equipment	2	20%	20%	20%	20%	20%	6
77304	Selling, Renting, and operational leasing of Aircraft or air transport equipment	2	35%	35%	35%	35%	35%	6
77307	Renting and operational leasing of office machinery and equipment	2	35%	35%	35%	35%	35%	6
77309	Renting of Animals	2	25%	25%	25%	25%	25%	6
774	Leasing of intellectual property and similar products, except copyrighted works	2	35%	35%	35%	35%	35%	6
781	Recruiting Manpower Agency	0	0%	5%	5%	5%	5%	10
7810	Activities of Attraction and Nomination For Senior Executive Positions	2	30%	30%	30%	30%	30%	6

782	Employment Office	2	0%	50%	50%	50%	50%	6
7911-1	Travel office activities - Travel Agencies Office	2	25%	25%	25%	25%	25%	6
7911-2	Travel office activities - Airline General Sales Agent	2	25%	25%	25%	25%	25%	6
7911-3	Travel office activities - Direct Sales for the airline operating in Bahrain	2	25%	25%	25%	25%	25%	6
7911-4	Travel office activities - Sales of private air transport services	2	25%	25%	25%	25%	25%	6
791202-1	Operation of Land Tours - Internal Transport of Tourists	2	0%	25%	25%	25%	25%	10
791202-2	Operation of Land Tours - International Transport of Tourists	2	0%	30%	30%	30%	30%	10
791203-1	Operation of Sea/Diving Tours - Operation of Sea/Diving Tours without Pearl Diving	2	25%	25%	25%	25%	25%	6
791203-2	Operation of Sea/Diving Tours - Operation of Sea/Diving Tours with Pearl Diving	2	25%	25%	25%	25%	25%	6
7990	Arranging and Assembling Tours	2	25%	25%	25%	25%	25%	6
79902	Reservation/Ticket Sales Activities for entertainment or recreational purposes (excluding air transportation)	2	25%	25%	25%	25%	25%	6
79903	Visitor Assistance Services	2	35%	35%	35%	35%	35%	6
79904	Offices for the coordination of medical treatments	2	35%	35%	35%	35%	35%	6
799091	Computer Reservation System for air transportation	2	25%	25%	25%	25%	25%	6
801	Private security activities	5	0%	35%	35%	35%	35%	10
8010	PRIMARY EDUCATION.	5	35%	35%	35%	35%	35%	10
8011	KINDERGARTEN	2	0%	60%	60%	60%	60%	6
8012	INTERMEDIATE SCHOOL	2	0%	35%	35%	35%	35%	6
8013	NURSERY	2	0%	60%	60%	60%	60%	6
802	Security systems service activities	2	0%	35%	35%	35%	35%	10
8021	GENERAL SECONDARY EDUCATION.	5	35%	35%	35%	35%	35%	10
8021	SECONDARY EDUCATION.	5	35%	35%	35%	35%	35%	10
8022	TECHNICAL AND VOCATIONAL SECONDARY EDUCATION.	5	35%	35%	35%	35%	35%	10
8030	HIGHER EDUCATION.	5	35%	35%	35%	35%	35%	10
8090	ADULT AND OTHER EDUCATION.	5	35%	35%	35%	35%	35%	10
811	Combined facilities support activities (excluding guard and security activities)	2	0%	8%	8%	8%	8%	10
8121	General cleaning of buildings	2	0%	15%	15%	15%	15%	10
8129-1	Other building and industrial cleaning activities	2	0%	10%	10%	10%	10%	10
8129-2	Other building and industrial cleaning activities - Public and Private utility Contracts	2	0%	15%	15%	15%	15%	10
813	Landscape care and maintenance service activities	2	0%	10%	10%	10%	10%	10
821	Office administrative and support activities	2	35%	35%	35%	35%	35%	6
821-1	Office administrative and support activities - Office administrative and support activities	2	35%	35%	35%	35%	35%	6
821-2	Office administrative and support activities - Business Incubators and Accelerators	2	35%	35%	35%	35%	35%	6
822	Activities of call centres	2	50%	50%	50%	50%	50%	6
823-1	Organization of conventions, events, and trade shows	2	25%	25%	25%	25%	25%	6
823-2	Organization of conventions, events, and trade shows - Offices for Organizing tourism festivals	2	25%	25%	25%	25%	25%	6
8291	Activities of collection agencies and credit bureaus	2	40%	40%	40%	40%	40%	6

8291-1	Activities of collection agencies and credit bureaus	2	40%	40%	40%	40%	40%	6
8291-2	Activities of collection agencies and credit bureaus - Tax Reclaim Services	2	40%	40%	40%	40%	40%	6
8292-1	Packaging activities	2	20%	20%	20%	20%	20%	6
8292-2	Packaging activities - Packaging of Food	2	20%	20%	20%	20%	20%	6
8292-3	Packaging activities - Packaging of Chemicals	2	20%	20%	20%	20%	20%	6
8292-4	Packaging activities - Packaging of Cosmetics or herbs	2	20%	20%	20%	20%	20%	6
8292-5	Packaging activities - Packaging of vegetable/ animal/ fish oil	2	20%	20%	20%	20%	20%	6
8299	Other business support service activities	2	40%	40%	40%	40%	40%	6
8299-1	Other business support service activities	2	40%	40%	40%	40%	40%	6
8299-2	Other business support service activities - Clearance of Government Transactions	2	40%	40%	40%	40%	40%	6
8299-3	Other Business support activities – Enforcement Agent	2	40%	40%	40%	40%	40%	6
8299-4	Other business support service activities - Employment Registration Center	2	0%	5%	5%	5%	5%	10
85101	Pre-primary	2	60%	60%	60%	60%	60%	6
8511	HOSPITAL ACTIVITIES.	5	20%	20%	20%	20%	20%	10
8511	HUMAN HEALTH ACTIVITIES.	5	20%	20%	20%	20%	20%	10
8512	MEDICAL AND DENTAL PRACTICE ACTIVITIES.	2	0%	20%	20%	20%	20%	6
8519	OTHER HUMAN HEALTH ACTIVITIES.	2	0%	20%	20%	20%	20%	6
8520	VETERINARY ACTIVITIES.	2	0%	20%	20%	20%	20%	6
8521-1	Private Education - National Private School	5	0%	35%	35%	35%	35%	10
8521-2	Private Education - National Educational Institute	5	0%	35%	35%	35%	35%	10
8522	Technical and vocational Education	5	0%	35%	35%	35%	35%	10
8522-1	Technical and Vocational Training - Management and Business Training Centers and Institutes	5	0%	35%	35%	35%	35%	10
8522-2	Technical and Vocational Training - Vocational and Technical Centers and Institutes	5	0%	35%	35%	35%	35%	10
8530	Higher education	5	0%	35%	35%	35%	35%	10
8531	SOCIAL WORK WITH ACCOMMODATION.	2	0%	40%	40%	40%	40%	6
8532	SOCIAL WORK WITHOUT ACCOMMODATION.	2	0%	60%	60%	60%	60%	6
854101	Sports Instruction (baseball, basketball, cricket, football, swimming, or any sports Instruction activity not specified elsewhere)	2	25%	25%	25%	25%	25%	6
854103	Horse Riding Instruction	2	25%	25%	25%	25%	25%	6
8541041	Scuba Diving Instructions	2	25%	25%	25%	25%	25%	6
854105	Martial Arts Instruction	2	40%	40%	40%	40%	40%	6
854106	Fitness/ Yoga Instruction	2	40%	40%	40%	40%	40%	6
854109	Other Sports and recreation education	2	40%	40%	40%	40%	40%	6
85421	Performing arts/ drama school	2	30%	30%	30%	30%	30%	6
854930	Driving Instructions	2	90%	90%	90%	90%	90%	6
854953	Design of Training Programs	2	35%	35%	35%	35%	35%	6
85499	Other education	2	30%	30%	30%	30%	30%	6
854991	Training in Civil Aviation	2	30%	30%	30%	30%	30%	6

855	Educational support activities	2	35%	35%	35%	35%	35%	6
855-1	Educational support activities	2	35%	35%	35%	35%	35%	6
855-2	Educational support activities - Educational Services Offices for Students Studying Abroad	2	35%	35%	35%	35%	35%	6
86101	General Hospital	5	0%	20%	20%	20%	20%	10
86101-1	General Hospital	5	0%	20%	20%	20%	20%	10
86101-2	Teaching Hospital	5	0%	20%	20%	20%	20%	10
86102	Specialized Hospital	5	0%	20%	20%	20%	20%	10
86102-1	Specialized Medical Hospital	5	0%	20%	20%	20%	20%	10
86102-2	Specialized Surgical Hospital	5	0%	20%	20%	20%	20%	10
86102-3	Specialized Obstetrics and Gynecology Hospital	5	0%	20%	20%	20%	20%	10
86102-4	Specialized Pediatric Hospital	5	0%	20%	20%	20%	20%	10
86102-5	Specialized Rehabilitation Hospital	5	0%	20%	20%	20%	20%	10
86102-6	One Day Surgery Hospital	5	0%	20%	20%	20%	20%	10
86201	Specialized medical clinic	2	20%	20%	20%	20%	20%	6
86202	Non-specialized medical clinics	2	20%	20%	20%	20%	20%	6
86203	Dental Practice	2	20%	20%	20%	20%	20%	6
86209	Other Medical practices	2	20%	20%	20%	20%	20%	6
86209-1	Other Medical center- General Medical Center	2	20%	20%	20%	20%	20%	6
86209-2	Other Medical center - Residential nursing care facilities	2	20%	20%	20%	20%	20%	6
862092-1	Radiology Center - Comprehensive Radiology Center	2	20%	20%	20%	20%	20%	6
862092-2	Radiology Center - Preliminary Radiology Unit	2	20%	20%	20%	20%	20%	6
862092-3	Radiology Center - Specialized Radiology Unit	2	20%	20%	20%	20%	20%	6
86209-3	Other Medical center- Multi-Specialty Medical Center	2	20%	20%	20%	20%	20%	6
86209-4	Other Medical center- Specialized Medical Center	2	20%	20%	20%	20%	20%	6
86209-5	Other Medical center- Mobile Medical Center	2	20%	20%	20%	20%	20%	6
86209-6	Other Medical center- General Dental Center	2	20%	20%	20%	20%	20%	6
86209-7	Other Medical center- Specialized Dental Center	2	20%	20%	20%	20%	20%	6
86209-8	Other Medical center- Multi-Specialty Dental Center	2	20%	20%	20%	20%	20%	6
86209-9	Other Medical center- Mobile Dental Center	2	20%	20%	20%	20%	20%	6
869002	Medical Laboratory	2	20%	20%	20%	20%	20%	6
869002-1	General Medical Laboratory	2	20%	20%	20%	20%	20%	6
869002-2	Preliminary Medical Laboratory	2	20%	20%	20%	20%	20%	6
869002-3	Specialized Medical Laboratory	2	20%	20%	20%	20%	20%	6
869002-4	Blood Collection Unit	2	20%	20%	20%	20%	20%	6
869002-5	Dental Laboratory	2	20%	20%	20%	20%	20%	6
869002-6	Sleep Lab	2	20%	20%	20%	20%	20%	6
869003	Physiotherapy Centre	2	20%	20%	20%	20%	20%	6
869005-1	Ambulance Services - Local Ambulance Services	2	20%	20%	20%	20%	20%	6

869005-2	Ambulance Services - Air Ambulance Services	2	20%	20%	20%	20%	20%	20%	6
869007	Alternative Medicine	2	20%	20%	20%	20%	20%	20%	6
869007-1	Alternative Medicine Center	2	20%	20%	20%	20%	20%	20%	6
869007-2	Alternative Medicine Unit	2	20%	20%	20%	20%	20%	20%	6
869009	Other human health activities	2	20%	20%	20%	20%	20%	20%	6
871	Residential nursing care facilities	2	20%	20%	20%	20%	20%	20%	6
872-1	Residential care activities for mental retardation, mental health and substance abuse	2	20%	20%	20%	20%	20%	20%	6
872-2	Post addiction Rehabilitation centers - With Accommodation	2	20%	20%	20%	20%	20%	20%	6
873	Residential care activities for the elderly and disabled	2	20%	20%	20%	20%	20%	20%	6
879	Other residential care activities	2	20%	20%	20%	20%	20%	20%	6
881	Social work activities without accommodation for the elderly and disabled	2	20%	20%	20%	20%	20%	20%	6
881-1	Social work activities without accommodation for the elderly and disabled - Centers For People With Disabilities	2	20%	20%	20%	20%	20%	20%	6
881-2	Social work activities without accommodation for the elderly and disabled - Daycare For Elderly	2	20%	20%	20%	20%	20%	20%	6
88902	Child day-care Activities	2	60%	60%	60%	60%	60%	60%	6
88909	Other social work activities without accommodation	2	20%	20%	20%	20%	20%	20%	6
9000	SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR	2	20%	20%	20%	20%	20%	20%	10
90001	Production of live theatrical presentations and other stage productions	2	40%	40%	40%	40%	40%	40%	6
90002	Operation of concert and theatre halls and other art facilities	2	40%	40%	40%	40%	40%	40%	6
90003	Activities of sculptors, painters, cartoonists, etc.	2	40%	40%	40%	40%	40%	40%	6
90005	Independent Journalists	2	40%	40%	40%	40%	40%	40%	6
90009	Other creative, arts, and entertainment activities	2	40%	40%	40%	40%	40%	40%	6
9101	Library and archives activities	2	40%	40%	40%	40%	40%	40%	6
9102	Museums activities and operation of historical sites and buildings	2	40%	40%	40%	40%	40%	40%	6
9103	Botanical/ zoological gardens and nature reserves activities	2	40%	40%	40%	40%	40%	40%	6
9111	ACTIVITIES OF BUSINESS AND EMPLOYERS ORGANIZATIONS.	2	0%	50%	50%	50%	50%	50%	6
9112	ACTIVITIES OF PROFESSIONAL ORGANIZATIONS.	2	0%	35%	35%	35%	35%	35%	6
9191	ACTIVITIES OF RELIGIOUS ORGANIZATIONS.	2	0%	20%	20%	20%	20%	20%	6
9199	ACTIVITIES OF OTHER MEMBERSHIP ORGANIZATIONS N.E.C.	2	0%	50%	50%	50%	50%	50%	6
9211	MOTION PICTURE AND VIDEO PRODUCTION AND DISTRIBUTION.	2	0%	30%	30%	30%	30%	30%	6
9212	MOTION PICTURE PROJECTION.	5	0%	40%	40%	40%	40%	40%	6
9213	RADIO AND TELEVISION ACTIVITIES.	2	0%	35%	35%	35%	35%	35%	6
9214	DRAMATIC ARTS, MUSIC AND OTHER ARTS ACTIVITIES.	2	0%	40%	40%	40%	40%	40%	6
9219	OTHER ENTERTAINMENT ACTIVITIES N.E.C.	2	0%	40%	40%	40%	40%	40%	6
9220	NEWS AGENCY ACTIVITIES.	2	0%	35%	35%	35%	35%	35%	6
9231	LIBRARIES AND ARCHIVES ACTIVITIES.	5	0%	35%	35%	35%	35%	35%	6
9232	MUSEUMS ACTIVITIES AND PRESERVATION OF HISTORICAL SITES AND	2	0%	50%	50%	50%	50%	50%	6
9233	BOTANICAL AND ZOOLOGICAL GARDENS AND NATURE RESERVES	2	0%	10%	10%	10%	10%	10%	6

9241	SPORTING ACTIVITIES.	2	0%	25%	25%	25%	25%	6
9249	OTHER RECREATIONAL ACTIVITIES.	2	0%	20%	20%	20%	20%	6
9301	WASHING, CLEANING AND DYEING OF TEXTILE AND FUR PRODUCTS.	2	0%	20%	20%	20%	20%	6
9302	HAIRDRESSING AND OTHER BEAUTY TREATMENT.	0	10%	10%	10%	10%	10%	10
9303	FUNERAL AND RELATED ACTIVITIES.	2	0%	20%	20%	20%	20%	6
9309	OTHER SERVICE ACTIVITIES N.E.C.	2	0%	30%	30%	30%	30%	6
9311	Operation of sports facilities	2	40%	40%	40%	40%	40%	6
9312	Activities of private sports clubs	2	25%	25%	25%	25%	25%	6
931901	Activities of producers or promoters of sports events	2	25%	25%	25%	25%	25%	6
9321	Activities of amusement parks and theme parks	5	0%	20%	20%	20%	20%	10
9329	Other amusement and recreation activities	2	20%	20%	20%	20%	20%	6
932901	Rental of Swimming Pools	2	20%	20%	20%	20%	20%	6
932902-1	Operational of recreational water transportation facilities	2	20%	20%	20%	20%	20%	6
932902-2	Operational of recreational water transportation facilities - Hiring yachts, boats and jet skies	2	20%	20%	20%	20%	20%	6
932910	Operation of halls/facilities for entertainment games and recreational facilities	2	20%	20%	20%	20%	20%	6
9500	PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS.	0	0%	30%	30%	30%	30%	6
9511	Repair of computers and peripheral equipment	2	35%	35%	35%	35%	35%	6
9512	Repair of communication equipment	2	35%	35%	35%	35%	35%	6
9521	Repair of consumer electronics	2	35%	35%	35%	35%	35%	6
9522	Repair of household appliances and home and garden equipment	2	15%	15%	15%	15%	15%	6
9523	Repair of footwear and leather goods	2	15%	15%	15%	15%	15%	6
9524	Repair of furniture and home furnishings	2	15%	15%	15%	15%	15%	6
9529	Repair of other personal and household goods	2	15%	15%	15%	15%	15%	6
9601	Washing and (dry-) cleaning of textile and fur products	2	20%	20%	20%	20%	20%	6
960111	Ironing of textiles and fur products	2	20%	20%	20%	20%	20%	6
9602	Hairdressing and other beauty treatment	0	0%	10%	10%	10%	10%	10
9602-1	Hairdressing and other beauty treatment - Men	2	0%	10%	10%	10%	10%	10
9602-2	Hairdressing and other beauty treatment - Ladies	4	0%	10%	10%	10%	10%	10
96092	Massage Parlours and other relaxation and bathing techniques services	0	0%	10%	10%	10%	10%	10
96092-1	Massage Parlours and other relaxation and bathing techniques services - Men	2	0%	10%	10%	10%	10%	10
96092-2	Massage Parlours and other relaxation and bathing techniques services - Ladies	2	0%	10%	10%	10%	10%	10
96093	Pet Care services; Animal Training	2	10%	10%	10%	10%	10%	6
960931	Consultancy in Animal Taming	2	10%	10%	10%	10%	10%	6
960990	Other personal service activities	2	35%	35%	35%	35%	35%	6
960991	Personal Events Planners	2	35%	35%	35%	35%	35%	6
9900	EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES.	2	0%	40%	40%	40%	40%	6
9999	UNSPECIFIED ACTIVITY	0	0%	50%	50%	50%	50%	6
9999	DEFAULT ACTIVITY ASSIGNED BY EMS	0	0%	50%	50%	50%	50%	6