



POLICY COUNCIL
THE STATES OF GUERNSEY

Guide to the 2008 Guernsey Economic Sector Classification Codes

November 2013



1. Introduction

This publication provides an overview of the 2008 Guernsey Economic Sector Codes and how to apply them. Some further information has been added since the previous edition of this Guide to help avoid common coding errors.

2. The Guernsey Economic Sector Codes

The Guernsey Economic Sector Codes (also known as industrial classification codes) are used to group businesses by the type of economic activity they perform. This allows detailed analysis of business activity in both public and private sectors, which is essential for the proper monitoring of the Island's economy. The analysis is published where possible, for example in the Guernsey Facts and Figures booklet, which is available via www.gov.gg/ff.

The current version of the Guernsey classification system was finalised in March 2008 and is based on the UK Standard Industrial Classification (SIC) 2007, with some adjustments which make it more appropriate for the Guernsey economy. The system allows comparisons with the UK and Jersey and ties in with international standards. There are 108 different codes (or sub-sub-sectors) in total. The codes can be grouped up into sub-sectors or into the 19 top level sectors that are normally used to present data presented in publications.

The codes are applied to data held by several States' bodies, including the Social Security Department, the Income Tax Authority, the Housing Department and the Guernsey Registry, but are monitored and maintained by the Policy and Research Unit.

To maintain comparability with Jersey and the UK, the Guernsey codes will be updated in line with any changes made to the UK SIC. At the time of publication of this Guide (November 2013), there are no reviews planned for the near future.

3. How the Codes are Used

Each company, self employed person and employer's main business activity can be represented by one of the codes. Your code is stored by Departments alongside your business details so it can be used for reporting purposes. It is not used to determine any fees or charges.

The use of a consistent coding system between Departments allows consolidation of data from different sources, enabling the Policy and Research Unit to better monitor Guernsey's economic performance.

Periodically, cross checks are performed on the codes held by the different Departments to ensure the information remains in sync. As a result, we may get in touch with you to check that the correct code has been applied if there are any discrepancies between information held by one Department and another.

4. Choosing the Appropriate Code

You may be asked to provide the most appropriate code for your business on annual or quarterly returns for Income Tax or the Guernsey Registry.

A list of all the Guernsey codes is included on the next pages. You may be able to choose the appropriate code based on that list. However, if you are unsure, further detail on the specific economic activities which are included in each category is available on the States of Guernsey website.

There is a spreadsheet, which you can download from www.gov.gg/ecodes, that is designed to help you find the most appropriate code for your business activity, but please get in touch if you need any assistance.

5. Frequently Asked Questions

Q. How do I select a code for a dormant company?

A. Dormant companies should be allocated the code which best matches the activity the company was set up to perform.

Q. How do I select a code for a company which has more than one business function?

A. Some companies perform a variety of economic activities. In these cases, please select the code which matches what the company would describe as its primary or main business activity.

Q. What do I do if the main business function of my company has changed?

A. If there are any significant changes to your company's main business activity, please file a change of company details form using the Guernsey Registry online portal services.

6. Contact details

We hope that you will find the economic codes easy to use, however, if you need assistance or have any queries, please contact us for further information:

Policy and Research Unit
Sir Charles Frossard House
La Charroterie
St Peter Port
Guernsey
GY1 1FH

Tel: (01481) 717292

Fax: (01481) 713787

Web: www.gov.gg/ecodes

e-mail: policy.research@gov.gg

7. Guernsey Economic Sector (or Industrial Classification) Codes 2008: Sector 1

Code			Sector	Sub-sector	Sub-sub-sector	Notes
01	1	1	Agriculture, Horticulture, Fishing and Quarrying	Growing of crops, plant propagation, horticulture and support activities	Growing of crops, plant propagation, horticulture	
01	1	2	Agriculture, Horticulture, Fishing and Quarrying	Growing of crops, plant propagation, horticulture and support activities	Support activities to growing of crops, plant propagation, horticulture	
01	2	1	Agriculture, Horticulture, Fishing and Quarrying	Farming of animals	Agriculture, animal farming, horse livery	
01	3	1	Agriculture, Horticulture, Fishing and Quarrying	Fishing and aquaculture	Fishing, fish farming, shellfish cultivation, aquaculture	
01	4	1	Agriculture, Horticulture, Fishing and Quarrying	Quarrying and support activities	Quarrying and support activities	
01	5	1	Agriculture, Horticulture, Fishing and Quarrying	Tree felling, tree surgeons	Tree felling, tree surgeons	
01	9	9	Agriculture, Horticulture, Fishing and Quarrying	Miscellaneous	Miscellaneous	

7. Guernsey Economic Sector (or Industrial Classification) Codes 2008: Sector 2

Code			Sector	Sub-sector	Sub-sub-sector	Notes
02	0	1	Manufacturing	Manufacture, installation and repair of machinery, equipment, motor vehicles, trailers and boats	Manufacture of machinery	
02	0	2	Manufacturing	Manufacture, installation and repair of machinery, equipment, motor vehicles, trailers and boats	Repair, installation of machinery	
02	1	1	Manufacturing	Manufacture of food products, beverages and tobacco products	Manufacture, processing, preserving of food	
02	1	2	Manufacturing	Manufacture of food products, beverages and tobacco products	Manufacture of drinks	
02	1	3	Manufacturing	Manufacture of food products, beverages and tobacco products	Manufacture of tobacco products	
02	2	1	Manufacturing	Manufacture of textiles, clothes and leather goods	Manufacture of textiles, fibres, clothes, footwear, fur and leather articles	
02	3	1	Manufacturing	Manufacture of paper, wood, paper and wood products, printing and reproduction of recorded media	Manufacture of pulp, paper, paperboard and related articles	
02	3	2	Manufacturing	Manufacture of paper, wood, paper and wood products, printing and reproduction of recorded media	Printing, reproducing recorded media and related service activities	
02	3	3	Manufacturing	Manufacture of paper, wood, paper and wood products, printing and reproduction of recorded media	Manufacture of wood and products of wood, cork and straw	
02	4	1	Manufacturing	Manufacture of chemicals, pharmaceuticals, fuels and their products	Manufacture of chemicals, pharmaceuticals, fuels and their products	
02	5	1	Manufacturing	Manufacture of rubber and plastic products	Manufacture of rubber and plastic products	
02	6	1	Manufacturing	Manufacture of other non-metallic products	Manufacture of other non-metallic products	
02	7	1	Manufacturing	Manufacture of metals and their products	Manufacture of metals and their products	
02	8	1	Manufacturing	Manufacture of computer, electronic, electrical and optical products	Manufacture of computer, electronic, electrical and optical products	
02	9	1	Manufacturing	Other manufacturing	Other manufacturing	

7. Guernsey Economic Sector (or Industrial Classification) Codes 2008: Sectors 3 - 5

Code			Sector	Sub-sector	Sub-sub-sector	Notes
03	1	1	Electricity, gas, steam and air conditioning supply	Electric power generation, transmission and distribution	Electric power generation, transmission and distribution	
03	2	1	Electricity, gas, steam and air conditioning supply	Manufacture of gas; distribution of gaseous fuels through mains	Manufacture of gas; distribution of gaseous fuels through mains	
03	3	1	Electricity, gas, steam and air conditioning supply	Steam and air conditioning supply	Steam and air conditioning supply	
04	1	1	Water supply, sewerage, waste management and remediation activities	Waste collection, management, treatment and disposal, sewerage, material recovery	Waste collection, management, treatment and disposal, sewerage, material recovery for recycling or other purposes	
04	2	1	Water supply, sewerage, waste management and remediation activities	Water collection, treatment and supply	Water collection, treatment and supply	
05	1	1	Construction	Construction of buildings, roads, utility projects	Construction of buildings, roads, utility projects	See 10.5.1 for property holding companies
05	2	1	Construction	Electrical, plumbing and other construction installation activities	Electrical, plumbing and other construction installation activities	
05	3	1	Construction	Other specialised construction activities	Demolition and site preparation, building completion and finishing and other specialised construction activities	

7. Guernsey Economic Sector (or Industrial Classification) Codes 2008: Sectors 6 - 7

Code	Sector	Sub-sector	Sub-sub-sector	Notes
06 1 1	Wholesale, retail and repairs	Sale, maintenance and repair of motor vehicles and related parts and accessories	Sale, maintenance and repair of motor vehicles and related parts and accessories	Garages / stores
06 2 1	Wholesale, retail and repairs	Retail or wholesale not in stores, stalls or markets; distance selling	Retail or wholesale not in stores, stalls or markets; distance selling, online retail	Online / distance sales
06 3 1	Wholesale, retail and repairs	Retail or wholesale of food, beverages and tobacco and raw materials	Wholesale of agricultural raw materials and live animals	Shops / stores
06 3 2	Wholesale, retail and repairs	Retail or wholesale of food, beverages and tobacco and raw materials	Retail or wholesale of food, beverages and tobacco	Shops / stores
06 4 1	Wholesale, retail and repairs	Retail or wholesale of household, recreational and cultural goods and equipment	Retail or wholesale of household and garden equipment and goods	Shops / stores
06 4 2	Wholesale, retail and repairs	Retail or wholesale of household, recreational and cultural goods and equipment	Retail or wholesale of cultural and recreation goods in specialised stores	Shops / stores
06 5 1	Wholesale, retail and repairs	Retail or wholesale of information and communication equipment	Retail or wholesale of information and communication equipment	Shops / stores
06 6 1	Wholesale, retail and repairs	Retail or wholesale of machinery, equipment and supplies	Retail or wholesale of machinery, equipment and supplies	Shops / stores
06 7 1	Wholesale, retail and repairs	Retail or wholesale of fuel	Retail or wholesale of fuel	Shops / stores
06 8 1	Wholesale, retail and repairs	Other retail or wholesale	Non-specialised retail or wholesale	Shops / stores
06 8 2	Wholesale, retail and repairs	Specialised retail or wholesale	Specialised retail or wholesale e.g. clothing, footwear, garden centres or other	Shops / stores
07 1 1	Hostelry	Accommodation	Hotels, campsites, holiday accommodation	
07 2 1	Hostelry	Food and beverage service activities	Restaurants, cafes, tea rooms, takeaways and mobile food service activities	
07 2 2	Hostelry	Food and beverage service activities	Event catering and other food service activities	
07 2 3	Hostelry	Food and beverage service activities	Beverage serving activities	

7. Guernsey Economic Sector (or Industrial Classification) Codes 2008: Sectors 8 - 9

Code	Sector	Sub-sector	Sub-sub-sector	Notes
08 1 1	Transport and storage	Land transport	Other road transport	
08 1 2	Transport and storage	Land transport	Freight transport and removals by road	
08 2 1	Transport and storage	Water transport	Sea passenger transport	
08 2 2	Transport and storage	Water transport	Sea freight transport	
08 3 1	Transport and storage	Air transport	Air passenger transport	
08 3 2	Transport and storage	Air transport	Air freight transport	
08 4 1	Transport and storage	Warehousing and support activities for transportation	Warehousing and storage	
08 4 2	Transport and storage	Warehousing and support activities for transportation	Transport support activities	
08 5 1	Transport and storage	Postal and courier activities	Postal and courier activities	
08 9 9	Transport and storage	Miscellaneous	Miscellaneous	
09 1 1	Information and communication	Publishing activities, programme production, sound recording, broadcasting	Publishing of books, periodicals, newspapers, magazines, software and other publishing activities	
09 1 2	Information and communication	Publishing activities, programme production, sound recording, broadcasting	Motion picture, video and television programme activities, sound recording and music publishing	
09 1 3	Information and communication	Publishing activities, programme production, sound recording, broadcasting	Television and radio broadcasting	
09 2 1	Information and communication	Telecommunications	Wired, wireless, satellite and other telecommunication activities	
09 3 1	Information and communication	Computer programming, consultancy and information services and other related activities	Computer programming, consultancy and information services and other related activities	

7. Guernsey Economic Sector (or Industrial Classification) Codes 2008: Sector 10

Code	Sector	Sub-sector	Sub-sub-sector	Notes
10 1 1	Finance	Banking	Community banking (clearing and retail), offshore and domestic deposit gathering, international private and corporate banks	
10 2 1	Finance	Fiduciary	Trusts, companies and other structures administered by fiduciaries	This code is intended for companies that do not employ any staff.
10 2 2	Finance	Fiduciary	Fiduciaries (including trust/corporate service providers and nominees)	Including companies formed to act as general partners.
10 3 1	Finance	Fund / Investment	Fund, investment, securities and asset management, administration, registrars, custodians/trustees, stockbrokers	
10 3 2	Finance	Fund / Investment	Open and closed funds, portfolios	This code is intended for companies that do not employ any staff.
10 4 1	Finance	Insurance	International and captive insurers, life assurance companies, captive administered vehicles, registered managers	
10 4 2	Finance	Insurance	Domestic, local and other recognised insurers, loss adjusters and intermediaries, retirement annuities and pension funds	
10 5 1	Finance	Holding companies	Asset, property, investment, intellectual property and other holding companies	This code is intended for companies that do not employ any staff.
10 6 1	Finance	Other	Stock Exchange and other bodies that regulate or supervise the financial markets	
10 6 2	Finance	Other	Money and Credit Brokers and other unregulated finance activities not elsewhere classified	

7. Guernsey Economic Sector (or Industrial Classification) Codes 2008: Sectors 11 - 12

Code			Sector	Sub-sector	Sub-sub-sector	Notes
11	1	1	Real estate activities	Real estate activities	Buying, selling, renting and other real estate activities	
12	1	1	Professional, business, scientific and technical activities	Legal activities, Intellectual Property Management	Legal activities, advocates, Intellectual Property management	
12	2	1	Professional, business, scientific and technical activities	Accounting, actuarial, bookkeeping and auditing activities; tax consultancy, company secretary	Accounting, actuarial, bookkeeping and auditing activities; tax consultancy, company secretary	
12	3	1	Professional, business, scientific and technical activities	Activities of head offices; management consultancy activities	Activities of head offices, franchise management	
12	3	2	Professional, business, scientific and technical activities	Activities of head offices; management consultancy activities	Management consultancy activities	
12	4	1	Professional, business, scientific and technical activities	Architectural and engineering activities; technical testing and analysis, scientific research and development	Architectural and engineering activities and related technical consultancy	
12	4	2	Professional, business, scientific and technical activities	Architectural and engineering activities; technical testing and analysis, scientific research and development	Technical testing and analysis	
12	4	3	Professional, business, scientific and technical activities	Architectural and engineering activities; technical testing and analysis, scientific research and development	Research and experimental development on natural and social sciences, humanities and engineering	
12	5	1	Professional, business, scientific and technical activities	Advertising, market research, design	Advertising and marketing	
12	5	2	Professional, business, scientific and technical activities	Advertising, market research, design	Market research and public opinion polling	
12	5	3	Professional, business, scientific and technical activities	Advertising, market research, design	Specialised design activities	
12	6	1	Professional, business, scientific and technical activities	Other professional, scientific and technical activities	Photographic, translation, interpretation and other professional, business, scientific and technical activities	
12	7	2	Professional, business, scientific and technical activities	Veterinary activities	Veterinary activities	

7. Guernsey Economic Sector (or Industrial Classification) Codes 2008: Sectors 13 - 16

Code			Sector	Sub-sector	Sub-sub-sector	Notes
13	1	1	Administrative and support service activities	Rental and leasing activities	Renting and leasing of motor vehicles, machinery, household goods and Intellectual Property and similar products	
13	2	1	Administrative and support service activities	Employment activities	Activities of employment agencies, human resources provisions	If a company has been formed for staff of a specific business or group, then the business activity relevant to the business or group should be used. This code is intended for more general employment agencies.
13	3	1	Administrative and support service activities	Travel agency, tour operator and other reservation service and related activities	Travel agency, tour operator and other reservation service and related activities	
13	4	1	Administrative and support service activities	Security and investigation activities	Security and investigation activities, services and systems	
13	5	1	Administrative and support service activities	Services to buildings and landscape activities	Combined facilities support activities	
13	5	2	Administrative and support service activities	Services to buildings and landscape activities	Cleaning activities	
13	5	3	Administrative and support service activities	Services to buildings and landscape activities	Landscape service activities, gardening	
13	6	1	Administrative and support service activities	Office administrative, office support and other business support activities	Office and administrative support, call centres, fulfilment and other business support services	
14	1	1	Public administration	Public administration	States of Guernsey	
14	1	2	Public administration	Public administration	Provision of services to the community as a whole	
15	1	1	Education	Education	Pre-primary and primary education	
15	1	2	Education	Education	Secondary and higher education	
15	1	5	Education	Miscellaneous	Other education and educational support activities	

7. Guernsey Economic Sector (or Industrial Classification) Codes 2008: Sectors 17 - 19

Code			Sector	Sub-sector	Sub-sub-sector	Notes
16	1	1	Human health, social and charitable work activities	Human health activities	Hospitals, medical and dental practices	
16	1	2	Human health, social and charitable work activities	Human health activities	Other human health activities	
16	2	1	Human health, social and charitable work activities	Social work and residential care activities	Residential or nursing care and related activities	
16	2	2	Human health, social and charitable work activities	Social work and residential care activities	Social work activities, child care, playgroups, charities	
17	1	1	Arts, entertainment and recreation	Creative, arts and entertainment activities	Creative, arts and entertainment activities	
17	2	1	Arts, entertainment and recreation	Libraries, archives, museums and other cultural activities	Libraries, archives, museums and other cultural activities	
17	3	1	Arts, entertainment and recreation	Gambling and betting activities	Gambling and betting activities, e-gambling	
17	4	1	Arts, entertainment and recreation	Sports activities and amusement and recreation activities	Sports, amusement and recreation activities	
18	1	1	Other service activities	Activities of membership organisations	Activities of membership organisations, trade unions	
18	2	1	Other service activities	Repair of computers and personal and household goods	Repair of computers and personal and household goods	
18	3	1	Other service activities	Other personal service activities	Other personal service activities, laundry	
19	1	1	Activities of households as employers; undifferentiated goods and services producing activities of households for own use	Activities of households as employers; undifferentiated goods and services producing activities of households for own use	Activities of households as employers; undifferentiated goods and services producing activities of households for own use	

This information was last updated in November 2013.