

Division R – SERVICES, N.E.C.

Overview of the Division

This Division comprises establishments primarily engaged in providing individuals or establishments with services which are not classified in other Divisions.

This Division includes establishments engaged in the following types of services.

- (1) Services providing skills and techniques related to waste disposal [“Waste disposal business”].
- (2) Services providing skills and techniques related to the maintenance and repair of goods [“Automobile maintenance services”, “Machine, etc. repair services, except otherwise classified”].
- (3) Job-placement services for worker, Worker dispatching services [“Employment and Worker dispatching services”]
- (4) Services provided for business management which are not classified elsewhere [“Advertising”, “Other business services”].
- (5) Services providing associated members with information, etc. [“Political, business and cultural organizations”, “Religion”].
- (6) Other miscellaneous services [“Other services”, “Foreign governments and international agencies in Japan”].

Relationship between “SERVICES, N.E.C.” and other industries

(1) Relationship with “Agriculture, Forestry and Fisheries”

- (a) Establishments engaged in agricultural services directly related to crop farming or livestock farming, which are contracted with or entrusted by agricultural establishments, and in gardening services such as trimming garden trees, are classified in the Division A – AGRICULTURE AND FORESTRY [013, 014].
- (b) Establishments engaged in services directly related to forestry such as cleaning undergrowth in forests and pruning branches of trees are included in the Division A – AGRICULTURE AND FORESTRY [024].
- (c) Establishments engaged in services directly related to fisheries, which are contracted with, or entrusted by fisheries establishments are classified in the Division B – FISHERIES [03, 04].

(2) Relationship with “Mining”

Establishments engaged in mine prospecting work, in the exploration of minerals, such as geological surveys, geophysical prospecting, geo-chemical prospecting and test drilling, mine development work such as portal opening, drilling and earth removing, are classified in the

Division C – MINING AND QUARRYING OF STONE AND GRAVEL [05].

(3) Relationship with “MANUFACTURING”

- (a) Establishments engaged in manufacturing or processing new products and conducting repair work on products of the same kind are classified in the Division E – MANUFACTURING. However, those engaged solely in repair work are included in this Division. Fabricating mending materials to be used for repairs is included in this Division.

However, establishments engaged in ship repairs, the repairs or remodeling of the rolling stock (excluding those for own use in the railways industry), and the overhaul of aircraft are classified under “MANUFACTURING”, even if they have not been engaged in manufacturing activities during the past year.

Establishments primarily engaged in providing the mechanical treatment of materials that are owned by themselves or other parties, and in manufacturing, processing or repairing various types of machinery and parts are classified in the Division E – MANUFACTURING [2599].

- (b) Paid piecework providing processing treatment to the materials owned by another business party is classified in the Division E - MANUFACTURING.

Meanwhile, establishments engaged in paid piecework with materials directly furnished by individual household consumers (including those in privately managed “agriculture, forestry and fisheries”) are included in this Division.

(4) Relationship with “Transport”

- (a) Establishments engaged in transporting and safekeeping of goods are classified in the Division H – TRANSPORT AND POSTAL SERVICES.

- (b) Establishments engaged in providing services incidental to transport such as arrangement of transportation, providing transport facilities, tallying cargoes, and piloting are included in the Division H – TRANSPORT AND POSTAL SERVICES [48].

(5) Relationship with “Wholesale and Retail trade”

Establishments engaged in the sales of goods and repairs of the same kind of goods are included in the Division I – WHOLESALE AND RETAIL TRADE. However, establishments engaged solely in repairs are included in this Division. The replacement of parts for repairs is classified in this Division as well.

(6) Relationship with “Finance and Insurance”, and “Real estate”

- (a) Establishments engaged in insurance operations and those engaged in providing insurance services to insurance companies and policyholders are classified in the Division J – FINANCE AND INSURANCE [67].

- (b) Establishments engaged in operation and brokerage of real estate are classified in the Division K – REAL ESTATE AND GOODS RENTAL AND LEASING.

Establishments engaged in leasing the facilities that have equipment for specific use, such as

cinemas, legitimate theaters, sports facilities, etc. are classified in each relevant classification item under this Division.

(7) Relationship between this SERVICES, N.E.C. and professional and technical services

- (a) The establishments which undertakes and provides comprehensive services required for maintenance and improvement etc. for plants such as oil refining, chemistry, iron manufacture, power generation, are classified in Division L—SCIENTIFIC RESEARCH, PROFESSIONAL AND TECHNICAL SERVICES [7499].
- (b) The establishments engaged in sign painting in accordance with customers request are classified in this Division. However, the establishments engaged in providing comprehensive services related to advertising are classified in Division L—SCIENTIFIC RESEARCH, PROFESSIONAL AND TECHNICAL SERVICES [7311].

Major group 88 – WASTE DISPOSAL BUSINESS

Overview of the Major group

This Major group comprises establishments engaged in processing and disposing wastes.

Group Number	Class Number
880	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (88 WASTE DISPOSAL BUSINESS)
8800	Head offices primarily engaged in managerial operations This refers to the establishments, as the head offices primarily engaged in controlling establishments of waste disposal business, engaged in the operations except the work-site operations, personnel affairs/personnel training, financial affairs/accounting, planning, public information/advertising, and contract, to promote the management of its own enterprise.
8809	Other establishments engaged in administrative or ancillary economic activities This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise, to primarily promote activities in the waste disposal business.
881	DOMESTIC WASTE DISPOSAL BUSINESS
8811	Night soil collection transportation business This class comprises establishments primarily engaged in collecting and transporting night soil.
8812	Night soil processing business This class comprises establishments primarily engaged in processing collected night soil.
8813	Treatment tank cleaning This class comprises establishments primarily engaged in cleaning treatment tanks.
8814	Treatment tank maintenance

This class comprises establishments primarily engaged in maintaining treatment tanks.

8815 Waste collection transportation business

This class comprises establishments primarily engaged in collecting and transporting household waste, bulky waste, and other general waste (excluding night soil).

Establishments engaged in collecting and transporting the following kinds of waste are included in this class, but establishments engaged in collecting and transporting waste arising from the respective industries are classified under Group 882 [8821].

- (1) Animal manure and carcasses not arising from livestock or agricultural industries.
- (2) Waste paper not arising from construction industries (limited to those that generate waste paper in conjunction with the construction, remodeling or removal of structures), pulp, paper and paper product manufacturing industries, newspaper industries that print and publish newspapers using rolled paper, publishing industries that print and publish, bookbinding industries, or printed matter processing industries.
- (3) Waste timber not arising from construction industries (limited to those that generate waste timber in conjunction with the construction, remodeling or removal of structures), timber and wooden product manufacturing industries (including furniture manufacturers), pulp manufacturing industries, or imported timber wholesale industries.
- (4) Waste fibers not arising from construction industries (limited to those that generate waste fibers in conjunction with the construction, remodeling or removal of structures) or textile industries (except clothing and other textile products).
- (5) Plant and animal residues not arising from food, pharmaceuticals, or perfume manufacturing industries.

8816 Waste disposal business

This class comprises establishments primarily engaged in disposing of collected and transported household waste, bulky waste, and other general waste (excluding night soil).

Establishments engaged in disposing of the following kinds of waste are

included in this class, but establishments engaged in disposing of waste arising from the respective industries are classified under Group 882 [8822].

- (1) Animal manure and carcasses not arising from livestock or agricultural industries.
- (2) Waste paper not arising from construction industries (limited to those that generate waste paper in conjunction with the construction, remodeling or removal of structures), pulp, paper and paper product manufacturing industries, newspaper industries that print and publish newspapers using rolled paper, publishing industries that print and publish, bookbinding industries, or printed matter processing industries.
- (3) Waste timber not arising from construction industries (limited to those that generate waste timber in conjunction with the construction, remodeling or removal of structures), timber and wooden product manufacturing industries (including furniture manufacturers), pulp manufacturing industries, or imported timber wholesale industries.
- (4) Waste fibers not arising from construction industries (limited to those that generate waste fibers in conjunction with the construction, remodeling or removal of structures) or textile industries (except clothing and other textile products).
- (5) Plant and animal residues not arising from food, pharmaceuticals, or perfume manufacturing industries.

8817 Public cleaning-related services offices

This class comprises establishments that are established in municipalities for guidance, management, and other services concerning general waste processing business, such as the collection of night soil and household waste.

Establishments primarily engaged in collecting, transporting, or disposing of night soil or household waste are classified under Industries [8811, 8812, 8815, 8816].

882 INDUSTRIAL WASTE DISPOSAL BUSINESS

8821 Industrial waste collection transportation business

This class comprises establishments primarily engaged in collecting and transporting waste arising in conjunction with business activities (except waste that is solely targeted for recycled use and controlled industrial waste (i.e. that which is explosive, toxic, infectious, or has other properties that could be harmful

to human health or the living environment)).

Of waste arising in conjunction with business activities, establishments engaged in collecting and transporting the following kinds of waste are included in this class, but establishments engaged in collecting and transporting waste not arising from the respective industries are classified under Group 881 [8815].

- (1) Animal manure and carcasses arising from livestock and agricultural industries.
- (2) Waste paper arising from construction industries (limited to those that generate waste paper in conjunction with the construction, remodeling or removal of structures), pulp, paper and paper product manufacturing industries, newspaper industries that print and publish newspapers using rolled paper, publishing industries that print and publish, bookbinding industries, and printed matter processing industries.
- (3) Waste timber arising from construction industries (limited to those that generate waste timber in conjunction with the construction, remodeling or removal of structures), timber and wooden product manufacturing industries (including furniture manufacturers), pulp manufacturing industries, and imported timber wholesale industries.
- (4) Waste fibers arising from construction industries (limited to those that generate waste fibers in conjunction with the construction, remodeling or removal of structures) and textile industries (except clothing and other textile products).
- (5) Plant and animal residues arising from food, pharmaceuticals, and perfume manufacturing industries.

8822 Industrial waste disposal business

This class comprises establishments primarily engaged in disposing of collected and transported waste arising in conjunction with business activities (except waste that is solely targeted for recycled use and controlled industrial waste (i.e. that which is explosive, toxic, infectious, or has other properties that could be harmful to human health or the living environment)).

Of waste arising in conjunction with business activities, establishments engaged in disposing of the following kinds of waste are included in this class, but establishments engaged in disposing of waste not arising from the respective industries are classified under Group 881 [8816].

- (1) Animal manure and carcasses arising from livestock and agricultural

industries.

- (2) Waste paper arising from construction industries (limited to those that generate waste paper in conjunction with the construction, remodeling or removal of structures), pulp, paper and paper product manufacturing industries, newspaper industries that print and publish newspapers using rolled paper, publishing industries that print and publish, bookbinding industries, and printed matter processing industries.
- (3) Waste timber arising from construction industries (limited to those that generate waste timber in conjunction with the construction, remodeling or removal of structures), timber and wooden product manufacturing industries (including furniture manufacturers), pulp manufacturing industries, and imported timber wholesale industries.
- (4) Waste fibers arising from construction industries (limited to those that generate waste fibers in conjunction with the construction, remodeling or removal of structures) and textile industries (except clothing and other textile products).
- (5) Plant and animals residues arising from food, pharmaceuticals, and perfume manufacturing industries.

8823 Special controlled industrial waste collection transportation business

This class comprises establishments primarily engaged in collecting and transporting special controlled industrial waste (i.e. industrial waste that is explosive, toxic, infectious, or has other properties that could be harmful to human health or the living environment, and includes harmful substances such as flammable waste oil, strong waste acid, strong waste alkali, infectious waste, PCB waste, asbestos waste, etc.).

However, radioactive waste collection and transportation businesses are classified under Group 889 [8899].

8824 Special controlled industrial waste disposal business

This class comprises establishments primarily engaged in disposing of special controlled industrial waste (i.e. industrial waste that is explosive, toxic, infectious, or has other properties that could be harmful to human health or the living environment, and includes harmful substances such as flammable waste oil, strong waste acid, strong waste alkali, infectious waste, PCB waste, asbestos waste, etc.).

However, radioactive waste collection and transportation businesses are classified under Group 889 [8899].

889 OTHER WASTE DISPOSAL BUSINESS

8891 Dead domestic animal disposal business

This class comprises establishments engaged in dismembering, burying, or incinerating the carcasses of dead domestic animals (cattle, horses, swine, sheep and goats).

8899 Waste disposal business, n.e.c.

This class comprises establishments engaged in processing waste that is not classified elsewhere.

Major group 89 – AUTOMOBILE MAINTENANCE SERVICES

Overview of the Major group

This Major group comprises establishments engaged in the maintenance and repair of automobiles.

Establishments engaged in maintenance, repair and sales (excluding agency services) of automobiles are classified in the Division I – WHOLESALE AND RETAIL TRADE [542 or 591].

Group Number	Class Number
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890	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (89 AUTOMOBILE MAINTENANCE SERVICES)
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8901	Establishments engaged in administrative or ancillary economic activities
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This refers to, the establishments, as the head offices primarily engaged in controlling establishments of automobile maintenance services, engaged in the operations except the work-site operations such as managing and controlling operations across the whole organization to promote the management of the own company, or the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise, to promote activities in the automobile maintenance services.

891	AUTOMOBILE MAINTENANCE SERVICES
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8911	General automobile maintenance services
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This class comprises establishments engaged in general maintenance and repair of motor vehicles.

8919	Other automobile maintenance services
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This class comprises establishments primarily engaged in maintenance and repair of motor vehicle bodies as well as parts such as electric equipment and tires, reconditioning automobile engines, cleaning automobiles, etc.

Major group 90 – MACHINE, ETC. REPAIR SERVICES, EXCEPT OTHERWISE CLASSIFIED

Overview of the Major group

This Major group comprises establishments engaged in offering repair services which are not classified elsewhere, such as machinery and furniture.

However, establishments engaged in manufacturing or selling the same kind of goods as those of repair services are classified in the Division E – MANUFACTURING or the Division I – WHOLESALE AND RETAIL TRADE.

Automobile repair is classified in the Major group 89 – Automobile maintenance services [891], and apparel repair is classified in the Major group 83 –living related and personal services and services for amusement and hobbies [7931].

Group Number	Class Number
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900	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (90 MACHINE, ETC. REPAIR SERVICES)
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9000	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of machines repair business, engaged in the operations except the work-site operations for managing and controlling operations across the whole organization to promote the management of the own company, personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, investigation/research and development, production/project management, real estate management, information system management, management of equipments and materials held, buying/raw materials purchase, service/material procurement.

9009	Other establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise, to primarily promote activities in the machines repair business.

901	MACHINE REPAIR SHOPS, EXCEPT ELECTRICAL MACHINERY,
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APPARATUS, APPLIANCES AND SUPPLIES

9011 General machine repair shops, except construction and mining machinery
This class comprises establishments engaged in general machine repairs.

9012 Construction and mining machinery repair shops
This class comprises establishments engaged in the maintenance and repair of construction and mining machinery.

902 ELECTRICAL MACHINERY, APPARATUS, APPLIANCES AND SUPPLIES REPAIR SHOP

9021 Electrical machinery, apparatus, appliances and supplies repair shop
This class comprises establishments engaged in the repair of electrical machinery, apparatus, and appliances.

903 PAPER HANGERS

9031 Paper hangers
This class comprises establishments engaged in hanging cloth or paper on *fusuma* sliding screens, *byobu* folding screens, picture scrolls, hanging pictures, etc.

909 OTHER REPAIR SERVICES

9091 Upholstery and furniture repair shops
This class comprises establishments engaged in upholstery and furniture repair.

9092 Watch and clock repair shops
This class comprises establishments engaged in watch and clock repair (including electric clocks).

9093 Shoe repair shops
This class comprises establishments engaged in shoe repair.

9094 Blacksmith shops
This class comprises establishments primarily engaged in hand forging and other blacksmith work to order.
Establishments that manufacture steel forgings and other forged products from steel ingots, steel bars, and others using hammers, presses, etc., establishments

that manufacture non-ferrous metal forged products, and establishments that manufacture hoes, sickles, plows, and other agricultural tools are classified, respectively, under Division E – Manufacturing.

9099 Repair services, n.e.c.

This class comprises establishments engaged in other repair services that are not classified elsewhere.

This class includes establishments engaged in the repair of metal kitchen utensils, repair of musical instruments (including tuning), repair of umbrellas, saddles, harnesses, bags and small cases, setting the teeth of saws, sharpening of scissors and knives, and other repairs.

Major group 91 – EMPLOYMENT AND WORKER DISPATCHING SERVICES

Overview of the Major group

This Major group comprises the establishments primarily engaged in employment services for worker and the worker dispatching services.

Group Number	Class Number
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910	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (91 EMPLOYMENT AND WORKER DISPATCHING SERVICES)
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9100	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of employment and worker dispatching services, engaged in the operations except the work-site operations such as managing and controlling operations across the whole organization to promote the management of the own company.

9109	Other establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise, to primarily promote activities in the employment and worker dispatching services.

911	EMPLOYMENT SERVICES
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9111	Employment services
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This refers to establishments primarily engaged in employment service for workers.

However, the establishments engaged in employment service for the movie performer are classified in Division G-INFORMATION AND COMMUNICATIONS [4169], and those engaged in employment service for stage performer are classified in Division N-LIVING-RELATED AND PERSONAL SERVICES AND AMUSEMENT SERVICES [8096], and Public employment security office (Hellowork) are classified in Division S-GOVERNMENT, EXCEPT ELSEWHERE CLASSIFIED [9731].

912 WORKER DISPATCHING SERVICES

9121 Worker dispatching services

This class comprises establishments primarily engaged in dispatching workers, who have been hired for the purpose of dispatch, to client establishments in order to work under the command of those establishments with respect to the execution of their business, etc.

Establishments primarily subcontracted to engage in various business, and establishments that themselves issue commands for the execution of their business, etc., are classified under the respective industries in accordance with the type of economic activity.

Major group 92 – OTHER BUSINESS SERVICES

Overview of the Major group

This Major group comprises establishments engaged in services for business management which are not elsewhere classified.

Group Number	Class Number
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920	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (92 OTHER BUSINESS SERVICES)
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9200	Head offices primarily engaged in managerial operations
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of miscellaneous business services, engaged in the operations except the work-site operations Managing and controlling operations across the whole organization to promote the management of the own company, personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, business support/specific client management, investigation/research and development, production/project management, the management of branch department/branch office, real estate management, information system management, management of equipments and materials, contract, buying/raw materials purchase, service/material procurement, delivery/sales.

9209	Other establishments engaged in administrative or ancillary economic activities
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This refers to the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise, to primarily promote activities in the miscellaneous business services.

921	STENOGRAPHIC, ENTRÉE DOCUMENT AND DUPLICATING SERVICES
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9211	Stenographic, entrée document services
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This class comprises establishments primarily engaged in stenographic and entrée document input services.

9212	Duplicating services
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This class comprises establishments primarily engaged in using various duplicating equipment to undertake copy processing and produce various duplicates.

However, establishments primarily engaged in manufacturing products with pre-recorded information are classified under Division E – MANUFACTURING [3296], while those that publish newspapers, books, etc., are classified under Division G – INFORMATION AND COMMUNICATIONS [4131, 4141].

922 BUILDING OPERATION AND MAINTENANCE SERVICES

9221 Building maintenance services

This class comprises establishments engaged in subcontracting comprehensive building maintenance and management services (cleaning, sanitation, equipment maintenance and inspection, security management, etc.), including registered services subject to the Act on Maintenance of Sanitation in Buildings, and providing such services.

9229 Other building operation and maintenance services

This class comprises establishments primarily engaged in subcontracting a part of building maintenance and management services, such as cleaning, for buildings and other structures, and providing such services.

Establishments that engage in subcontracting cleaning services similar to those performed in buildings for railroad cars, ships, aircraft, etc. are also included in this class.

However, establishments engaged in subcontracting comprehensive building maintenance and management services (cleaning, sanitation, equipment maintenance and inspection, security management, etc.), including registered services subject to the Act on Maintenance of Sanitation in Buildings, and providing such services are classified into Industry 9221.

923 GUARD SERVICES

9231 Guard services

This class comprises establishments primarily engaged in subcontracting the work of guarding and preventing the occurrence of theft or other incidents and securing personal safety in offices, homes, entertainment venues, car parks, amusement parks, etc., or guarding and preventing the occurrence of theft or other incidents when transporting valuables, etc.

929 BUSINESS SERVICES, N.E.C.

9291 Display services

This class comprises establishments primarily engaged in subcontracting all the work of surveys, planning, design, display, composition, production, and execution supervision of displays for shops, exposition venues, events, etc., with the purpose of realizing the functions of sales promotion, public information, information relay, etc., and undertake the work of overall composition and direction for interiors, exteriors, display devices, machinery and equipment (audio, video, etc.) of these facilities.

9292 Washing of industrial facilities

This class comprises establishments primarily engaged in washing various machinery and equipment, piping equipment, water storage tanks, and water supply and drainage pipes installed in oil refineries, chemical plants, cement plants, papermaking factories, power stations, iron foundries, etc., using mechanical or chemical means.

9293 Sign painters

This refers to the establishments primarily engaged in sign painting for shop's name etc.

The establishments performing simple processing according to customer's order in addition to sign painting are also classified in this classification.

However, the establishments engaged in manufacture of standardized goods in large quantities are classified in Division E-MANUFACTURING [2199,3292], and those establishments engaged in providing general services related to outdoor advertising are classified in Division L- SCIENTIFIC RESEARCH, PROFESSIONAL AND TECHNICAL SERVICES [7311].

9294 Call center services

This class comprises establishments solely engaged in counter services for client relations, including customer support and complaint handling, etc.

This class also includes establishments engaged in receiving mail-orders, inquiries and complaints from consumers by telephone, etc., and those engaged in persuading consumers to make purchases by making telephone calls.

9295 Pest control services

This class comprises establishments primarily engaged in controlling, exterminating and disinfecting organisms that are harmful to humans (vermin, pests, bacteria and viruses).

9299 Other business services, n.e.c.

This refers to establishments engaged in providing Other business services which are not elsewhere classified.

Major group 93 – POLITICAL, BUSINESS AND CULTURAL ORGANIZATIONS

Overview of the Major group

This Major group comprises non-profit organizations which are not elsewhere classified, including business and professional associations, labor organizations, cultural, science and art organizations and political organizations.

Group Number	Class Number
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931	BUSINESS AND PROFESSIONAL ORGANIZATIONS
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9311	Business organizations
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This class comprises establishments that are associations organized by commercial and industrial concerns in a given area, and are engaged in activities designed to contribute to economic growth and other aspects of that area.

9312	Professional organizations
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This refers to the establishments of the organizations organized by persons in the same profession, engaged in the activities which contribute to the friendship of the industry concerned, improvement of position/ technique and development.

The cooperatives performing various projects, in combination with credit business or mutual aid business are classified in Division Q-COMPOUND SERVICES [87].

932	LABOR ORGANIZATIONS
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9321	Labor organizations
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This class comprises establishments that are associations independently organized by workers with the principal aim of improving working conditions and otherwise raising their economic status, or establishments that are federations of the same.

933	CULTURAL, SCIENCE AND ART ORGANIZATIONS
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9331	Science and art organizations
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This class comprises establishments that are organizations engaged in activities designed to contribute to the promotion of academic learning, such as awards for academic achievement, support for academic research,

implementation and support of academic exchanges, etc.

9332 Cultural organizations

This class comprises establishments that are organizations engaged in activities designed to contribute to the improvement of art, film, theater, industrial craft, performing arts, and other culture, such as awards for cultural achievement, support for cultural research, implementation and support of cultural exchanges, and holding competitions.

934 POLITICAL ORGANIZATIONS

9341 Political organizations

This class comprises establishments that are political parties and other political associations.

939 NON-PROFIT ORGANIZATIONS, N.E.C.

9399 Non-profit organizations, n.e.c.

This class comprises establishments created for the purpose of hobbies, social events, and community programs, establishments engaged in support for local activities and educational facilities, payment of scholarships and educational funds, citizens' activities, youth activities, and international friendship activities, establishments engaged in sports promotion activities, and other non-profit establishments that are not classified elsewhere.

Major group 94 – RELIGION

Overview of the Major group

This Major group comprises shrines, temples, churches and the like which are equipped with worshipping facilities, and religious head agencies which are administrative offices for religious organizations, in each sect of Shintoism, Buddhism, Christianity and other religions.

In cases where "Shinto" shrines, temples and churches, etc. also engage in business such as wedding ceremony hall services, automobile parking services and day nursery services, etc. in the same locations, these are classified in this Major group.

However, in case where the establishments as separate corporations engage in business other than religious activities, they are classified in respective industries as separate establishments.

Group Number	Class Number
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941	SHINTOISM
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9411	"Shinto" shrines and "Shinto" churches
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This class comprises establishments that are *Shinto* shrines, churches, missions, etc.

9412	"Shinto" offices
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This class comprises establishments engaged in the work of *Shinto* offices, etc.

942	BUDDHISM
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9421	Temples and Buddhist churches
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This class comprises establishments that are Buddhist temples, churches, missions, etc.

9422	Buddhist offices
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This class comprises establishments engaged in the work of Buddhist offices, etc.

943	CHRISTIANITY
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9431	Churches and monasteries
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This class comprises establishments that are Christian churches, monasteries, etc.

9432 Offices of Christian churches

This class comprises establishments engaged in the work of Christian offices, etc.

949 OTHER RELIGIONS

9491 Churches of miscellaneous religions

This class comprises establishments that are branches, missions, etc., of religions that are difficult to categorize as either *Shinto*, Buddhism, or Christianity.

9499 Offices of miscellaneous religions

This class comprises establishments that are the head offices of religions that are difficult to categorize as either *Shinto*, Buddhism, or Christianity.

Major group 95 – OTHER SERVICES

Overview of the Major group

This Major group comprises establishments engaged in providing services which are not elsewhere classified.

Group Number	Class Number
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950	ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (95 OTHER SERVICES)
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9501	Establishments engaged in administrative or ancillary economic activities
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This refers to the establishments, as the head offices primarily engaged in controlling establishments of miscellaneous services, engaged in the operations except the work-site operations for managing and controlling operations across the whole organization to promote the management of the own company, personnel affairs/personnel training, general affairs, financial affairs/accounting, legal affairs, intellectual property management, planning, public information/advertising, business support/specific client management, investigation/research and development, production/project management, the management of branch department/branch office, real estate management, information system management, management of equipments and materials, contract, buying/raw materials purchase, service/material procurement, delivery/sales, or the establishments engaged in support operations of transportation, cleaning, repair/maintenance, preservation, to other establishments belonging to the same enterprise, to promote activities in the miscellaneous services.

951	MEETING HALLS
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9511	Meeting halls
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This class comprises establishments primarily engaged in operating facilities provided for various meetings and events, such as lecture meetings, exhibitions, and public meetings.

Meeting halls under group management existing in the same location as political, economic, or cultural groups and other non-profit associations that are not classified elsewhere are classified under Major group 93.

952 SLAUGHTERHOUSES

9521 Slaughterhouses

This class comprises establishments created for the purpose of slaughtering or dismembering domestic animals (cattle, horses, swine, sheep and goats) for the purpose of consumption.

Establishments that subcontract the slaughtering or dismembering of domestic animals are also included in this class.

Establishments that slaughter fur animals as well as curing and dyeing furs are classified under Division E – MANUFACTURING [2081], while those engaged in slaughtering as part of the whole process of manufacturing meat products are classified under Division E – MANUFACTURING [0911, 0912].

959 SERVICES, N.E.C.

9599 Services, n.e.c.

This class comprises establishments engaged in providing services that are not classified elsewhere.

Major group 96 – FOREIGN GOVERNMENTS AND INTERNATIONAL AGENCIES IN JAPAN

Overview of the Major group

This Major group comprises establishments of foreign governments and international organizations which are located in Japan.

Group Number	Class Number
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961	FOREIGN GOVERNMENTS IN JAPAN
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9611	Foreign governments in Japan
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This class comprises establishments that are embassies and other official agencies of foreign governments located in Japan.

969	INTERNATIONAL AGENCIES IN JAPAN
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9699	International agencies in Japan
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This class comprises establishments that are international agencies and others located in Japan.