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# **Turnover and Output for the Waste Management/Treatment Industries in Sweden**

Johan Åhman ([johan.ahman@scb.se](mailto:johan.ahman@scb.se))

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## 1. Definition of service being collected<sup>1 2</sup>

The statistical classification of waste management and treatment in the European Union (NACE Rev. 2) divides the sector into three divisions, all belonging in section E (along with NACE 36 Water collection, treatment and supply):

- 37 Sewerage
- 38 Waste collection, treatment and disposal activities; materials recovery
- 39 Remediation activities and other waste management services

Division 37 includes the operation of sewer systems or sewer treatment facilities that collect, treat and dispose of sewage, e.g. collection, transport and treatment of human or industrial wastewater. There are no more detailed sub-levels in this group.

Division 38 includes the collection, treatment and disposal of waste materials. This division is divided into three groups (38.1 Waste collection, 38.2 Waste treatment and disposal, and 38.3 Materials recovery) and six classes (38.11, 38.12, 38.21, 38.22, 38.31, 38.32). Class 38.31 is also divided into three sub-classes in the Swedish national classification, SNI2007, on 5-digit-level (38.311, 38.312, 38.319).

Division 39 includes the provision of remediation services, i.e. the cleanup of contaminated buildings, sites, soil, surface or ground water (at place of pollution). There are no more detailed sub-levels in this group.

For more information on classification, see chapter 5.

## 2. Unit of measure being collected

The unit of measure being collected is turnover in local currency, Swedish krona (SEK). This measure of turnover is excluding VAT and other taxes and subsidies.

## 3. Market conditions and constraints

In 2009, there were 965 enterprises performing waste management/treatment activities, with 13 000 employed, a turnover of 32 SEK billion ( $\approx 3$  € billion) and value-added of 10 SEK billion ( $\approx 1$  € billion).

**Table 1: Basic data on waste management/treatment 2009 (enterprise level)**

Variable	37	38	39	37-39
No. of enterprises	149	727	89	965
No. of employed	1 399	11 240	176	12 815
Net turnover, SEK million	2 859	28 983	429	32 271
Value added, SEK million	1 191	8 703	112	10 006
Total assets, SEK million	7 079	34 390	231	41 701

<sup>1</sup> NACE Rev. 2 Statistical classification of economic activities in the European Community

<sup>2</sup> SNI2007 Swedish Standard Industrial Classification 2007

Net investments, SEK million      2 084      2 608      11      4 703

NACE 38 is by far the greatest division within this sector with a turnover of 29 SEK billion and 11 200 employed as can be seen in table 1 above. The sector is a small part of the Swedish business sector (excluding financial services), contributing to only 0.5 percent of total turnover and 0.6 percent of value added.

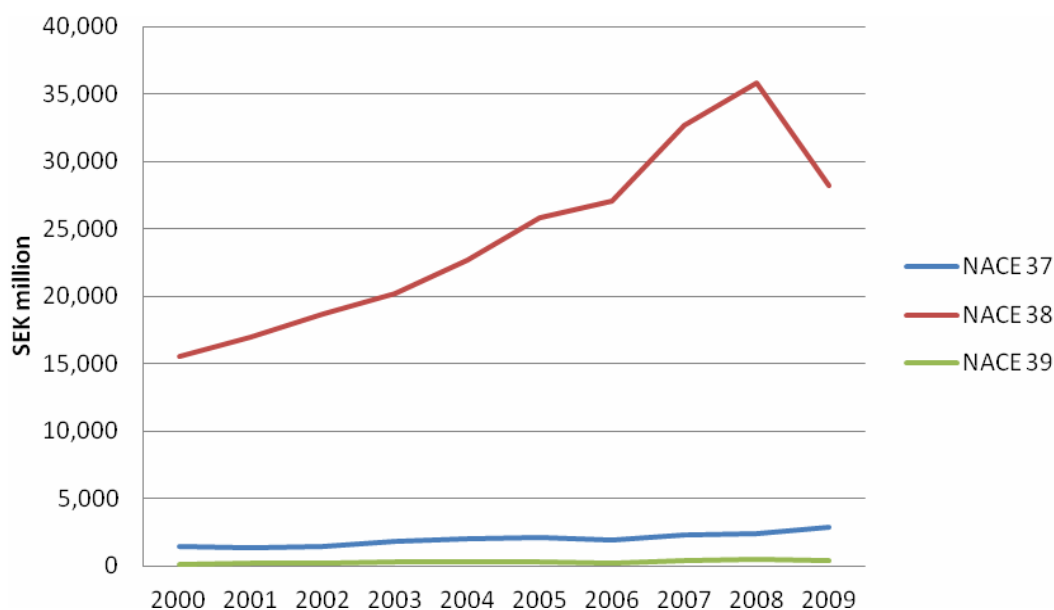
**Table 2: Basic data on waste management/treatment 2009 (enterprise level)**

**Size class by no. of employed**

Variable	0-9	10-49	50-249	250+	Total
No. of enterprises	784	137	38	6	965
No. of employed	1 337	2 810	3 328	5 340	12 815
Net turnover, SEK million	4 694	8 033	6 883	12 662	32 271
Value added, SEK million	973	2 413	2 735	3 885	10 006
Total assets, SEK million	8 496	6 985	14 786	11 435	41 701
Net investments, SEK million	499	493	2 774	937	4 703

As in most industries, a small number of large enterprises produce large part of turnover and value added as seen in table 2 above. Figure 1 below shows the development of turnover in SEK million over the last decade on kind-of-activity (KAU) level.

**Figure 1: Turnover in waste management 2000-2009 (KAU), SEK million**



### 3.1 NACE 37

The service in NACE 37, sewerage, is usually produced by municipalities or group of municipalities. This is due to the legislation<sup>3</sup> in place, requiring municipalities to provide water and sewerage services. The enterprises within the business sector and thus covered in the STS or SBS are usually owned by municipalities. Approximately 70 percent of the turnover within the industry is generated by such enterprises.

<sup>3</sup> Lag (2006:412) om allmänna vattentjänster. *Swedish Code of Statues*.

The industry is also closely linked to NACE 36 Water collection, treatment and supply. Looking at turnover by product, 30 percent of sewerage services (CPA 37) is produced in NACE 36, while 12 percent of water supply services (CPA 36) is produced in NACE 37. A small amount of waste collection services (CPA 38.1) is also produced in NACE 37.

**Table 3: Turnover NACE 37 2000-2009 (KAU), SEK million**

Ind.	2000*	2001*	2002*	2003*	2004*	2005*	2006*	2007	2008	2009
37	1 441	1 379	1 413	1 813	2 020	2 136	1 964	2 278	2 362	2 859

\* backcast value

### 3.2 NACE 38

Waste collection (NACE 38.1) and to some extent waste treatment and disposal (NACE 38.2) are also services often produced by municipalities. Of the turnover within the business sector, 46 percent of NACE 38.1 and 25 percent of NACE 38.2 is generated by enterprises owned by municipalities.

However, in materials recovery services (NACE 38.3) almost 100 percent of the enterprises are privately-owned. This industry is naturally sensitive to price changes in raw materials. Between 2008 and 2009 the turnover decreased by almost one-third due to decreasing prices mainly on metals.

**Table 4: Turnover NACE 38 2000-2009 (KAU), SEK million**

Ind.	2000*	2001*	2002*	2003*	2004*	2005*	2006*	2007	2008	2009
<b>38</b>	<b>15 503</b>	<b>17 010</b>	<b>18 654</b>	<b>20 224</b>	<b>22 719</b>	<b>25 810</b>	<b>27 068</b>	<b>32 684</b>	<b>35 782</b>	<b>28 230</b>
38.11	..	..	..	..	..	..	..	11 867	13 070	12 406
38.12	..	..	..	..	..	..	..	1 356	1 227	436
38.21	..	..	..	..	..	..	..	2 120	2 060	1 900
38.22	..	..	..	..	..	..	..	694	674	565
38.31	..	..	..	..	..	..	..	1 039	675	399
38.32	..	..	..	..	..	..	..	15 608	18 077	12 523

\* backcast value

Most turnover on products belonging in the industry is produced within NACE 38. Approximately 10 percent of the turnover is also produced in NACE 35 and 3 percent in the adjacent industries NACE 37 and 39.

### 3.3 NACE 39

Remediation services and other waste management services (NACE 39) is a very small industry in the Swedish business sector. At the moment, no enterprise in the industry has been sampled and there is not much information available. Some of the services belonging to the industry is produced in NACE 38.

**Table 5: Turnover NACE 39 2000-2009 (KAU), SEK million**

Ind.	2000*	2001*	2002*	2003*	2004*	2005*	2006*	2007	2008	2009
39	151	166	181	263	263	282	178	429	516	429

\* backcast value

## 4. Standard classification structure and product details/levels

### 4.1 Industrial classification<sup>4 5 6</sup>

The national industrial classification, *Standard för svensk näringsgrensindelning 2007 (SNI2007)*, is based on NACE Rev. 2 but has an additional hierarchical level, the five-digit level. For the waste management/treatment sector, SNI2007 is equal to the NACE Rev. 2 classification except on four-digit level but one class, 38.31 Dismantling of wrecks, is also broken down into three detailed sub-classes in the national classification; dismantling of car wrecks, dismantling of electric and electronic equipment and dismantling of other wrecks. The complete break-down of the waste management/treatment sector can be seen in table 6 below:

**Table 6: Industrial classification of waste treatment/management**

NACE Division	NACE Group	NACE Class	SNI 5-digit level	Name	ISIC Rev. 4
37	37.0	37.00	37.000	Sewerage	3700
38	38.1	38.11	38.110	Collection of non-hazardous waste	3811
		38.12	38.120	Collection of hazardous waste	3812
	38.2	38.21	38.210	Treatment and disposal of non-hazardous waste	3821
		38.22	38.220	Treatment and disposal of hazardous waste	3822
	38.3	38.31	38.311	Dismantling of car wrecks	3830
			38.312	Dismantling of electric and electronic equipment	
			38.319	Dismantling of other wrecks	
		38.32	38.320	Recovery of sorted materials	
39	39.0	39.00	39.000	Remediation activities and other waste management services	3900

NACE Rev. 2 corresponds to ISIC Rev. 4 in all classes except NACE 38.31 and 38.32 are bundled together in 3830 Materials recovery in ISIC Rev. 4.

In line with NACE Rev. 2, the national industrial classification replaced the previous version (SNI2002/NACE Rev. 1.1) starting with reference year 2008. The Swedish Business Register contained both versions for reference years 2007 and 2008 and results were also published in both versions. Starting with reference year 2009 results will only be published in the new classification.

With backcasting, results for both short-term and structural business statistics are available from 2000 in the new classification.

### 4.2 Product classification<sup>7 8 9</sup>

The national product classification, *Standard för svensk produktindelning efter näringsgren 2007 (SPIN2007)*, is in most parts equal to the CPA 2008 classification. The code structure is slightly different (seven-digit code in national classification versus six-digit code in CPA)

<sup>4</sup> NACE Rev. 2

<sup>5</sup> Swedish Standard Industrial Classification 2007 (SNI 2007)

<sup>6</sup> ISIC Rev. 4

<sup>7</sup> CPA 2008

<sup>8</sup> Swedish Standard Classification of Products 2007

<sup>9</sup> CPC Version 2

but most products have a one-to-one relationship. The only difference is within CPA 38.31, as in the case with the industrial classification, where the dismantling of wrecks is divided into vehicles, electric and electronic equipment and other wrecks. Turnover within the SBS survey is divided into seven variables/product groups: one for CPA 37 and 39, and five for CPA 38. The break-down on products can be seen in table 7 below. For a complete list of SPIN/CPA codes, see annex 1.

The structure of the European CPA classification differs quite a lot from the structure of the international CPC classification. The products within the waste management/treatment sector are not held together in the same way as in CPA and belongs in three different sectors and five different divisions in CPC Version 2; 3 (33, 37, 39), 8 (89) and 9 (94).

**Table 7: Classification of products for waste management**

Variable	SPIN 2007	CPA 2008	Name
v2887	37	37	Sewerage services; sewage sludge
v2950	38.1	38.1	Waste; waste collection services
v2951	38.2	38.2	Waste treatment and disposal services
v2952	38.31	38.31	Dismantling services of wrecks
v2953	38.320.02, 38.320 09-14	38.32.12, 38.32.3	Recovery of non-metallic materials
v2954	38.320.01, 38.320.03-08	38.32.11, 38.32.2	Recovery of metallic materials
v2940	39	39	Remediation activities and other waste management services

Only in one case is the turnover by product on a more detailed level than industry. That is variables v2953 and v2954 that divides CPA 38.32 into recovery of metallic and non-metallic materials. This division of products within NACE/CPA 38 is however new starting 2009. For reference year 2008 these products were bundled together as is still the case with CPA 37 and CPA 39. Due to NA demands, they were divided into more detailed variables.

As with the industrial classification SPIN2007/CPA 2008 replaced the older version starting with reference year 2008. For NA purposes results for structural business statistics were delivered in both versions for reference years 2007 and 2008.

## 5. Evaluation of standard vs. definition and market conditions

A lot of enterprises have more than one activity within the sector and in NACE 35 and 36. NACE 37 is especially connected with NACE 36 Water collection, treatment and supply. Furthermore, a lot of the sewage and waste activities are performed by municipalities themselves rather than enterprises working on behalf of the municipalities. Only enterprises belonging to the business sector is covered by the STS/SBS, while activities performed by municipalities are covered by summaries of accounts of local government activity.

**Table 8: Turnover by product and industry 2009, SEK million**

Industry	35	36	37	38	39	Other	Total
Product							
35	210 088	70	55	1 626	32	3 606	<b>215 477</b>
36	1 410	1 885	460	95	6	102	<b>3 958</b>
37	139	842	1 772	29	2	20	<b>2 804</b>
38	2 529	136	503	22 872	383	215	<b>26 636</b>
39	1	0	0	105	4	0	<b>110</b>
Other	16 162	197	69	3 503	2	-	-
<b>Total</b>	<b>229 648</b>	<b>3 130</b>	<b>2 859</b>	<b>28 230</b>	<b>429</b>	-	-

## 6. National Accounts Concepts and measurement issues related to GDP measurement<sup>10</sup>

NA still publish results in the old industrial classification (SNI2002/NACE Rev. 1.1) and will not start using the new classification until the autumn of 2011. In the Swedish NA system, the waste management/treatment sector is divided into 37, 41+90.01 and 90.02+90.03. Industry 41+90.01 corresponds to 36-37 in the new classification, 37 corresponds to NACE 38.3 and 90.02+90.03 corresponds to 38.1+38.2 and 39 in the new classification.

Since 1997, the main source for annual output calculations has been the SBS, although other sources are used when appropriate. SBS contains detailed information on both income and intermediate consumption. For quarterly GDP, the value is calculated either by extrapolating the value in the NA system using an indicator, using data directly from a source or by using a model. For the waste management/treatment sector the STS is used to extrapolate the value in the NA system. CPI/PPI are used for deflation.

### 6.1 NACE 37 (and NACE 36)

As mentioned earlier, sewerage (NACE 37) are many times integrated with waterworks activities (NACE 36). It is very difficult to obtain data shown separately for waterworks in respect of several aspects, e.g. income, costs and employment. The industry used in the Swedish NA system is thus a combination of both industries. As NA still use the old industrial classification (SNI2002/NACE Rev. 1.1) the industries used is 41 and part of 90.

Apart from principal production, i.e. water supply including sewerage, the industry's secondary activities, such as construction, real estate management and architectural and technical consultancy services, are recorded separately. Data on the output of waterworks and sewerage within the business sector is obtained from the SBS and within the public (municipal) sector from the summaries of accounts of local government activity. Primary output consists of water and sewerage and secondary production includes district heating and waste. The output value attributable institutionally to the local government sector is calculated in the summaries of accounts for local government activity and added to the output value from the SBS. The industry's intermediate consumption is also provided by the SBS and by the summaries of accounts of local government activity. Balancing and

<sup>10</sup> ESA95 GNI Inventory, Sweden, Reference Year 2005, Revision 5, October 2009



plausibility assessment are performed in the supply and use tables. Value added is obtained residually as the difference between output and intermediate consumption.

## **6.2 NACE 38 and NACE 39**

NACE 38 and 39 are made up of two industry groups in the old NACE classification. 90.02 and 90.03 correspond to NACE 38.1+38.2 and 39, whereas NACE 37 correspond to 38.3.

### **6.2.1 NACE 38.1+38.2, 39**

Part of waste disposal and sanitation activity is provided by agencies of government. The source for this part is the local authority finance statistics. Intermediate consumption is obtained from the business statistics. Balancing and plausibility assessment are performed in the supply and use tables. Value added is obtained as the difference between output value and intermediate consumption value.

### **6.2.2 NACE 38.3**

The total value of output is the sum of industrial production and income from other activities by industrial activity units. Estimates on total output are based on the SBS with a detailed breakdown on different products from the statistics of goods production by industry (Prodcom). The total estimates of Intermediate consumption are based on the SBS. For the detailed break-down the survey INFI (Intermediate consumption within the manufacturing industries) is used. INFI is an intermittent survey that every third year measures the costs for a third of the industries on a detailed level. Value added for each industry is obtained as the difference between output value and intermediate consumption value.

## **7. Turnover data methods and criteria for choosing different output methods**

Two EU-regulated surveys collect information on turnover in business part of the waste management/treatment sector (as mentioned municipality production of these services are collected via the summaries of accounts of local government activity, which will not be covered here). Short-Term Statistics collect industry-level turnover monthly/quarterly and Structural Business Statistics collect turnover on industry-level as well as product-level annually.

### **7.1 Short-Term Statistics**

Turnover in the service sector is published quarterly in accordance with Council Regulation of Short Term Statistics, EG 1165/98 and amended by the regulation (EC) No. 1158/2005. Turnover in the service sector. The waste management/treatment sector is not actually covered by the regulation. They are covered by the survey for National Accounts (NA) purposes.

The statistical unit as well as the unit of collection is enterprise. Results are only presented as development indices and not as absolute values.

The short-term statistics is a sample survey, with a certain number of large enterprises surveyed monthly, while the remaining enterprises of the sample surveyed quarterly (but with turnover divided into months). The monthly data is used for the service production index. The total number of enterprises surveyed in the service sector is approximately 10 100. The un-weighted response rate is approximately 80 percent while the weighted response rate is approximately 90 percent.

Results are published 35 days after the end of the time period in question. The results are mainly used by the NA in their calculations of private consumption and Gross Domestic Product (GDP). In theory, NA would need the turnover divided into product groups, but due to the response burden only total turnover is collected. This turnover is then divided into product groups with various keys to meet the requirements of short-term NA calculations.

Administrative data is not used as input in the calculations at present. Work is however in progress with the use of VAT data, mainly to reduce response burden.

## **7.2 Structural Business Statistics**

Structural Business Statistics is a survey carried out annually in accordance with “Regulation (EC) No. 295/2008 [...] concerning structural business statistics” (the regulation consists of a number of annexes and the description below is valid for annexes I-IV and VIII, or NACE 01-96 excluding 64-66, 84). Furthermore, detailed results (much more detailed than demanded in the above mentioned regulation) of the survey are delivered to National Accounts. In its current format, the SBS has been produced since 2003.

Information is collected on enterprise level or in some cases KAU level. The statistical unit for NA purposes is KAU. Results are published on enterprise (institutional) level as well as KAU (functional) level and for some variables local KAU (regional) level. The regional information is produced via a model-based approach.

The survey is based on administrative data, more precisely on income and balance sheet statements from the Swedish Tax Agency (Skatteverket). Three separate sample surveys (specification of income sheet, specification of investments and specification of shares) are carried out to provide more detailed information. In addition to this, the 600 largest enterprises in the business sector are surveyed separately.

The administrative data is, at least in theory, available for the entire population of around 925 000 enterprises. Non-response in administrative data (15-20 percent un-weighted, 5% weighted) are dealt with through imputations based on industry and size class. This material is used for what is called the common variables within the income and balance sheet statements, such as turnover, other operating income, depreciation cost, personnel cost and total assets. Tax material was used for 959 enterprises in the waste management/treatment sector in 2009. Non-response was 12 percent un-weighted and 4 percent weighted.

The 600 largest in the business sector enterprises are surveyed independently of the tax data. This is due to their importance to the business sector (roughly one-third of value

added) and their often complex organisations. These enterprises are asked to complete a questionnaire consisting of a detailed income statement (including turnover by product but also for example more detailed cost statements), a balance sheet statement, a specification of investments and a specification of shares. The response rate for these enterprises have been 100 percent in recent years. Six enterprises within the waste management/treatment sector were surveyed this way 2009.

The specification of income statement is used to get more detailed information, e.g. turnover by product, for the remaining enterprises. A sample of 16 000 enterprises is used for this part of the survey, allocated in 300 strata based on the demands of NA. 58 enterprises in three strata were sampled in the waste management/treatment sector 2009. The sample method used is  $\pi$ ps, i.e. probability proportional to size. The response in this survey is usually 80-85 percent un-weighted and 88-90 percent weighted. The response rate in the waste management/treatment sector was 93 percent un-weighted and 94 percent weighted 2009.

Besides being an important input in the NA calculations, the collection of turnover by product is also an important input in the Business Register. The detailed information makes it possible to detect any change in activity within the enterprises, and thus keep the Business Register as updated and correct as possible.

The surveys regarding specification of investments and specification of shares are similar to the specification of the income statement. They are however less detailed and thus demands lower sample sizes.

Results are compared with STS and other short-term indicator surveys for consistency. Preliminary results are transmitted to Eurostat 10 months and definitive results 18 months after the end of the reference period. Definitive detailed results are transmitted to NA 16 months after the end of the reference period. Preliminary and definitive result are also published in on-line databases, 12 months and 17 months after the end of the reference period respectively.

## **8. Evaluation of comparability of turnover data with price index practices<sup>11</sup>**

The product groups within the waste management/treatment sector covered by producer price indices at present are section E, division 38 (and 36), group 38.1 and class 38.11. Division 38 covers approximately 90 percent of turnover within the waste management sector. The group 38.1 and class 38.11 covers approximately 42 and 41 percent of turnover respectively.

Producer price indices are calculated according to a Laspeyres formula.

## **9. Summary**

The waste management sector is a small part of the Swedish economy, contributing only 0.5 percent of total turnover and 0.6 percent of total value added in the business sector. A

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<sup>11</sup> Prisindex i producent- och importled 2009

large part of the production within the sector, especially within NACE 37 and 38.1-2, is generated by municipalities or enterprises owned by municipalities. The total production of above mentioned industries should be relatively stable over time, however the distribution between the business sector and the public sector could vary.

STS are used for quarterly GDP calculations while SBS along with summaries of accounts of local government activity are used for the more detailed annual accounts.

Regarding turnover by product, only CPA 38 are divided into more detailed variables at present. Even this is a relatively new level of detail.

## Annex 1

Variable	SPIN 2007	CPA 2008	Name
v2887	37.000.01	37.00.11	Sewerage removal and treatment services
	37.000.02	37.00.12	Treatment services of cesspools and septic tanks
	37.000.03	37.00.20	Sewage sludge
v2950	38.110.01	38.11.11	Collection services of non-hazardous recyclable waste, municipal
	38.110.02	38.11.19	Collection services of non-hazardous recyclable waste, other
	38.110.03	38.11.21	Collection services of non-hazardous non-recyclable waste, municipal
	38.110.04	38.11.29	Collection services of non-hazardous non-recyclable waste, other
	38.110.05	38.11.31	Non-recyclable non-hazardous municipal waste
	38.110.06	38.11.39	Other non-recyclable non-hazardous waste
	38.110.07	38.11.41	Vessels and other floating structures, for breaking up
	38.110.08	38.11.49	Wrecks, other than vessels and floating structures, for dismantling
	38.110.09	38.11.51	Glass waste
	38.110.10	38.11.52	Paper and paperboard waste
	38.110.11	38.11.53	Used pneumatic tyres of rubber
	38.110.12	38.11.54	Other rubber waste
	38.110.13	38.11.55	Plastic waste
	38.110.14	38.11.56	Textile waste
	38.110.15	38.11.57	Leather waste
	38.110.16	38.11.58	Non-hazardous metal waste
	38.110.17	38.11.59	Other non-hazardous recyclable waste, n.e.c.
	38.110.18	38.11.61	Services of transfer facilities for non-hazardous recyclable waste
	38.110.19	38.11.69	Services of transfer facilities for other non-hazardous waste
	38.120.01	38.12.11	Collection services of hazardous medical and other bio-hazardous waste
	38.120.02	38.12.12	Collection services of other hazardous industrial waste
	38.120.03	38.12.13	Collection services of hazardous municipal waste
	38.120.04	38.12.21	Spent (irradiated) fuel elements (cartridges) of nuclear reactors
	38.120.05	38.12.22	Pharmaceutical waste
	38.120.06	38.12.23	Other medical hazardous waste
	38.120.07	38.12.24	Hazardous chemical waste
	38.120.08	38.12.25	Waste oils
	38.120.09	38.12.26	Hazardous metal waste
	38.120.10	38.12.27	Waste and scrap of primary cells, primary batteries and electric accumulators
	38.120.11	38.12.29	Other hazardous waste
38.120.12	38.12.30	Services of transfer facilities for hazardous waste	
v2951	38.210.01	38.21.10	Non-hazardous waste treatment for final disposal services
	38.210.02	38.21.21	Sanitary landfill services
	38.210.03	38.21.22	Other landfill services
	38.210.04	38.21.23	Incineration services of non-hazardous waste
	38.210.05	38.21.29	Other non-hazardous waste disposal services
	38.210.06	38.21.29	
	38.210.07	38.21.30	Waste organic solvents
	38.210.08	38.21.40	Ashes and residues from waste incineration
	38.220.01	38.22.11	Nuclear waste treatment services
	38.220.02	38.22.19	Other hazardous waste treatment services
38.220.03	38.22.21	Nuclear waste disposal services	
38.220.04	38.22.29	Other hazardous waste disposal services	
v2952	38.311.00	38.31.12	Dismantling services of wrecks, other than vessels and floating structures (vehicles)
	38.312.00	38.31.12	Dismantling services of wrecks, other than vessels and floating structures (electric and electronic equipment)
	38.319.01	38.31.11	Shipbreaking services
	38.319.02	38.31.12	Dismantling services of wrecks, other than vessels and floating structures (other wrecks)
v2954	38.320.01	38.32.11	Sorted metal materials recovery services
v2953	38.320.02	38.32.12	Sorted non-metal materials recovery services
v2954	38.320.03	38.32.21	Secondary raw material of precious metals
	38.320.04	38.32.22	Secondary raw material of ferrous metals
	38.320.05	38.32.23	Secondary raw material of copper
	38.320.06	38.32.24	Secondary raw material of nickel
	38.320.07	38.32.25	Secondary raw material of aluminium
	38.320.08	38.32.29	Other metal secondary raw materials

v2953	38.320.09	38.32.31	Secondary raw material of glass
	38.320.10	38.32.32	Secondary raw material of paper and paperboard
	38.320.11	38.32.33	Secondary raw material of plastic
	38.320.12	38.32.34	Secondary raw material of rubber
	38.320.13	38.32.35	Secondary raw material of textile
	38.320.14	38.32.39	Other non-metal secondary raw materials
v2940	39.000.01	39.00.11	Remediation and clean-up services, soil and groundwater
	39.000.02	39.00.12	Remediation and clean-up services, surface water
	39.000.03	39.00.13	Remediation and clean-up services, air
	39.000.04	39.00.14	Building remediation services
			Site remediation containment, control and monitoring services and other site remediation services
	39.000.05	39.00.21	remediation services
	39.000.06	39.00.22	Other remediation services
	39.000.07	39.00.23	Other specialised pollution control services

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