

# SEEA Flow Accounts for Fisheries SEEA- AFF and IEEA for Fisheries: Experiences from the Seychelles

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## 1. Introduction

This paper is based on experiences from working at Statistics Norway and from more recently working with the Seychelles Fishing Authority and the National Statistical Office of the Seychelles to improve their information on the fishing industry and fishing related industries. In SEEA-terminology, the focus has been on flow accounts – both monetary and physical. The following three specific topics will be discussed:

1. The treatment of foreign-owned, National flagged vessels (or national-owned, foreign flagged vessels) – which country's national accounts – by flag or by ownership? What is the situation in the trade statistics? And in the fishing statistics?
2. The draft SEEA-AFF's PSUT – where is the environment? How to include water when making fish meal from fish products/waste? Imports may require that other species of fish are included, that are otherwise not included from the fish statistics.
3. Defining and finding "Fishing-related activities" in the national accounts.

The purpose of this paper is to provide specific feed-back to the Fisheries portion of the SEEA-AFF and raise topics that have not been adequately covered in previous work (such as the SEEA-CF 2012 (2014) and IEEA-Fisheries (2004)) in the hope to improve the work on fisheries.

Guidance for how to handle certain topics using the second global consultation version of the SEEA-AFF (2015/16; <http://unstats.un.org/unsd/envaccounting/aff/chapterList.asp>) and the Final Draft version of the Handbook of National Accounting: Integrated Environmental and Economic Accounting for Fisheries (2004; [http://unstats.un.org/unsd/envaccounting/Fish\\_final\\_whitecover.pdf](http://unstats.un.org/unsd/envaccounting/Fish_final_whitecover.pdf)) will be the major documents used.

## 2. Foreign-owned, nationally-flagged fishing vessels

Determining which country's national accounts should include the economic activity of certain fishing vessels is not always easy to determine and needs to have some clear recommendations provided. The definition of the FAO fishing statistics as well as how international trade statistics are assigning country of origin is in apparent contrast to the rules for the SNA2008 (and BPM6).

### 2.1 Fishing vessels and the country where their economic activity should be included

The national accounts use the concept of "Residence" to define which entities belong to which country's economic activities.

SNA 2008 defines 'residence' as follows:

§26.36 The residence of each institutional unit is the economic territory with which it has the strongest connection, expressed as its centre of predominant economic interest. An institutional unit is resident in an economic territory when there exists, within the economic territory, some location, dwelling, place of production, or other premises on which or from which the unit engages and intends to continue engaging, either indefinitely or over a finite but long period of time, in economic activities and transactions on a significant scale.

The Balance of Payment manual (BOP6) of the International Monetary Fund (IMF) states:

"...the residence of the enterprise is determined from its base of operations, rather than the point of delivery or location of mobile equipment, ...an institutional unit that operates ships on the high seas and various territorial waters has its residence determined according to the criteria in paragraphs 4.131–4.135, and the economy of residence is not necessarily the same as the location where the ships spend the most time or the territory of registration of the

ships. Additionally, the enterprise that operates the ships is not necessarily the same as the enterprise that owns the ships, such as where the ship operator has an operating lease from the ship owner, who is resident in another economy. The residence of the enterprise that owns the ship is determined according to the criteria in paragraphs 4.131–4.135. Flags of convenience used by enterprises do not determine the residence of the operator, and indeed a single shipping operator may have ships registered in several economies. Similarly, the residence of enterprises that charter ships is determined by the location of its own base of operations, rather than the flags or locations of particular ships. The base of operations does not necessarily equate to the location from which the enterprise is managed. A company operating mobile equipment may be legally domiciled in one economy but managed from another economy.”

(Source: §4.136, IMF BoP6 Manual, <https://www.imf.org/external/pubs/ft/bop/2007/pdf/bpm6.pdf>)

Based on the IMF BOP6 manual and the SNA2008, it would appear that it is the residence of the owner of the vessel that determines the nationality of the economic activity and not the flag. Using this argument, the foreign-owned, Seychelles flagged fishing vessels would be considered non-resident in the Seychelles.

However, in the Seychelles, it is necessary to establish a Seychelles entity or body corporate with the registrar of companies. The requirements for registering a vessel with the Seychelles flag include that, “the ship or yacht must be completely owned by: 1) a Seychellois citizen; or 2) A Seychelles Body Corporate established either as an International Business Company (IBC) with the Seychelles Financial Services Authority (FSA) or as a Domestic company with the Registrar of Companies” (Source: <http://www.b2b-offshore.sc/ships-yachts-registration-under-seychelles-flag.html>).

This requirement for registration in the Seychelles (country of flag), as well as the independence of the fishing vessels for where they fish (control over decision making) would tend to indicate that these foreign-owned, Seychelles-flagged vessels be considered as part of the national economy of the Seychelles. This conclusion is supported by §4.135 of IMP BoP6, “The incorporation and registration represents a substantial degree of connection to the economy, associated with jurisdiction over the enterprise’s existence and operations.”

But the challenge is that the Foreign-owned, Seychelles-flagged vessels do not currently report economic data to the Seychelles (although all registered companies are required to file annual income tax statements so technically they have to report, but for various reasons there are many companies who do not report at the current time) so there are no separate accounts for these vessels and are only part of the foreign-owned company’s accounts. In addition, there are some fishing vessels that are owned by a fish processing plant that operates in a Special International Trade Zone. Again, these vessels do not have separate accounts and are considered as part of the economic activity of the fish processing plant and not as part of the fishing industry.

## 2.2 Country of Registration (also called “flag”) and FAO and trade statistics

A fishing vessel can have one country of ownership, another country of flag, a third country of captain/crew and can operate in the EEZ of a fourth or in international waters.

### 2.2.1 Responsible for the vessels’ activities

The Seychelles Fishing Authority (SFA) has the responsibility for the activities of the vessels registered and operating under the Seychelles flag. The Seychelles flagged fishing vessels must report their activities to SFA on a regular (typically monthly) basis. The flag of the ship determines their reporting requirements for the fish catch (but not necessarily their economic reporting) – as well as

international conventions. If the fishing vessels are engaging in activities that are not permitted under international conventions, it is the Seychelles that are held responsible for controlling and correcting the situation.

### 2.2.2 International trade statistics – understanding what is in/out of imports/exports/transshipments/re-exports/direct imports

Understanding the different conventions for recording when an import or an export occurs is important. There appears to be a couple of murky areas that, by definition, are not consistent in how these are recorded.

For example, a Taiwanese owned vessel with Seychelles registration/flag, fishes in international waters and lands its catch in Japan. In the fishery statistics, Japan would record the catch as imports from the Seychelles (country where the vessel is registered/flagged) and not from Taiwan. But because the catch did not go through any export procedures in the Seychelles, the catch is not recorded as an export from Seychelles to Japan. This will mean that there is no ‘mirror’ export from the Seychelles that corresponds with the import to Japan from Seychelles in the trade statistics of the Seychelles.

Whether the fish landed in the Seychelles is considered “imports” or is part of national production, also depends on the flag of the fishing vessel. Only the catch from Seychelles flagged vessels is considered as production from the Seychelles (regardless of the ownership of the vessel). The catch from non-Seychelles flagged vessels are defined as ‘imports’ and are recorded as imports even if the fish are caught in the EEZ of the Seychelles.

Direct imports can occur when a catch is landed into a Special International Trade Zone. These direct imports would need to be added to the imports that are recorded by customs for imports to the country that occurs through normal channels.

**Transshipments** occur when a catch is transferred from one ship to another – this can take place in a port or in open waters. No additional processing occurs – it is simply the transfer of cargo. In a port, the off-loading and transfer to another vessel may or may not be recorded by Customs. If it is recorded, then for foreign-flagged vessels there would be two transactions, an import and a re-export since the fish were not processed in any manner. If the catch is by a Seychelles-flagged vessel then the catch would be considered “national production” and the transshipment would be considered an export. If the transshipment was made in open water, then Customs has no involvement or authority and no transaction (import/re-export/export) will be recorded.

Transshipments can combine the catch from several vessels which can make the country of origin (i.e. where the fish were caught) rather unclear when the fish are finally landed often at a port a long distance from the activities of the fishing vessels.

### **Exports/Re-Exports or transshipments - Tuna**

Increasingly tuna is being unloaded, temporarily stored in refrigerated containers and then the containers are transferred to vessels for export. Again, how these unloaded catches, packaging into refrigerated storage containers and exports/re-exports or transshipments are being recorded is important to coordinate so that they are recorded consistently for all institutions (Fishing Authority’s statistics and reporting to FAO, Customs and the trade statistics, and how these are treated by the National Bureau of Statistics) so that the statistics and related economic flows are recorded correctly. If the refrigerated containers are located in an international trade zone this will add an additional layer of complexity to the recording of these movements of tuna.

### 2.2.3 FAO fishery statistics

Reporting to FAO is the responsibility of the Seychelles Fishing Authority (SFA) – and the definitions of the FAO are the ones used in the SFA statistics. The main difference between the FAO definition and the SEEA definition has to do with the assignment of country to the catch. The FAO uses the vessel registration – also called “flag” of the vessel – whereas, the SEEA and SNA would use the concept of ‘residence.’ The FAO approach is consistent with the international trade statistics but appears to be in potential conflict with the SNA/SEEA.

## 2.3 Conclusion

There appear to be some inconsistencies with how the ‘country of origin’ is assigned to catches – the FAO and international Trade statistics use the flag of the vessel regardless of where the fish catch is fished whereas the national accounts uses the ownership of the vessel. For some countries, where fisheries are a dominant industry, this causes some consistency challenges for the country’s national accounts, trade statistics and mirror trade transactions. A number of growing practices, such as transshipments, also increase the challenges related to the fisheries. This topic should be considered more carefully and some adjustment recommendations / guidelines should be developed.

## 3. Physical Supply-Use Tables (PSUT) in SEEA-AFF vs. SEEA-CF

The SEEA-AFF is supposed to be ‘fully compatible’ with the SEEA-CF, however, in the proposed SEEA-AFF Physical Supply-Use Table (PSUT) – see SEEA-AFF Table 4.8 in Annex 1, the environment is missing. When developing the SEEA-CF general PSUT – see SEEA-CF Table 3.1 in Annex 2, an important component of the system was to include the environment! It is not clear why the environment has been left out of the columns and rows in the SEEA-AFF PSUTs but the choice was made to have the PSUT more like the SNA SUT and to only have products included and not have the flows from and to the environment be so clear.

Leaving out the environment, excludes certain balancing items needed for the fisheries PSUT and includes certain items in what would seem to be illogical sections. For example, ‘discarded catch’, ‘harvest loss’ are recorded in the ‘supply’ table.

Imports are also difficult to be categorized as “food use” or “non-food use” since the catch from foreign-flagged vessels are considered as imports, and the fish are processed into both food use and non-food use (fish meal – for non-human consumption).

The recording of by-catch – which really is not a ‘product’ in the SNA sense – cannot be done by species so it is difficult to know how to include this important extraction of natural resource that is immediately returned to the environment. A row needs to be added which is specifically for recording the by-catch since it cannot be distributed by species. Also in SEEA-AFF PSUT does not make it obvious that the by-catch is taken out of the environment, and is immediately discarded. This would be recorded as a “loss” in the residual section of the SEEA-CF Physical Supply Table.

When processing the fish and fish waste from other production processes into fish meal, a great deal of water is removed. The amounts of fish meal are known. But since the SEEA-AFF tables are set up with units of “Live Weight Equivalents” (LWE), the fish meal will have to be re-converted into the weight going into the fish meal production process rather than what comes out.

The roles of industries, fishing, fish processing (manufacturing) and households are not shown in the SEEA-AFF PSUT. For food security information, the amount of fish for own-use obtained by households should be included in the Physical Supply Table. Although the amounts obtained by households may be considerably smaller than commercial vessels, the fishing activities of households

needs to be visible in the system. The structure is so different from the SUTs from the national accounts that making any connections between these tables is not easy.

The Seychelles Fishing Authority had good information for filling out the Supply Table. The Use Table was more difficult since most of the products were processed and exported. The export statistics included the packaging – which for tuna is either frozen, chilled or canned. The cans add substantial mass (in kg or tonnes) to the exports. In addition, the waste and some of the landed by-catch is mostly used for fish meal – which requires that a great deal of water is eliminated. Since there was no way to include the water – and factors to convert to LWEs were not used, the amounts in the use table were not able to be developed to any substantial extent.

In conclusion, the current SEEA-AFF PSUT set-up (see Annex 1) needs some improvements and conversion factors to Live Weight Equivalents are needed to be referenced so they are more easily available and so it is clear the physical SUT is in tonnes LWE.

Because by-catch is not a ‘product’, perhaps the PSUT for Fisheries should be re-considered and the SEEA-CF standard PSUT be used as the starting point for the for the SEEA-AFF fisheries PSUT – with the environment included in the PSUTs, as sections in the rows for “natural inputs” and “residuals” and flows from the environment added as a column. The products in the rows can be different species of fish or fish products from the processing of the fish. And the by-catch needs to be recorded as coming from the environment and being immediately put back into the environment in the ‘residuals’ section. Some additional adaptations may be needed to include aquaculture in an appropriate manner. The standard PSUT for fisheries needs to be reviewed and tested.

#### 4. Activity Accounts for Fishing

The SEEA-AFF (2015 draft) by design only proposes very limited activity accounts for fisheries and do not include many of the relevant topics from the SEEA-CF 2012 (2014). The IEEA-F (2004) proposals are substantially more complete than those proposed in the SEEA-AFF (2015 draft) but are out of date due to updates and changes in many of the classification systems. Given the importance of fisheries in many countries, substantial economic activities accounts – satellite accounts similar to tourism and health accounts – should be described in more detail.

Since the SEEA-AFF was never meant to provide a full description of satellite accounts for Fisheries and since the IEEA-F (2004) is needing to be updated, perhaps a more detailed technical note needs to be developed for Activities accounts for Fisheries.

The IEEA-F (2004) proposes the following activity accounts for fisheries:

“§122. Flow accounts related to fishing include the following:

*Fishing and related economic activities* in the national accounts: both the supply and use tables (SUT) and the social accounting matrix (SAM), monetary and physical measures;

*Environmental impacts* from fishing and fishing related industries, and on fishing;

*Resource management and environmental protection expenditures* incurred by government and the private sector for managing fisheries resources;

*Taxes, subsidies, license fees* and other levies in relation to resource management expenditures and resource rent.”

The SEEA-AFF should go at least this far – and with the recent development of the resource management classification (CREMA) in addition to the classification of environmental protection activities (CEPA) these can now be more specifically applied to fisheries than is covered in the IEEA-F (2004) manual.

With regards to *Fishing and related economic activities* in the national accounts, Annex 3 provides the ISIC rev. 4 categories that can be included as a starting point to help cover these aspects of SEEA-Fisheries accounts.

The OECD's recent report, "The Ocean Economy in 2030" ([http://www.oecd-ilibrary.org/economics/the-ocean-economy-in-2030\\_9789264251724-en](http://www.oecd-ilibrary.org/economics/the-ocean-economy-in-2030_9789264251724-en)) is expanding beyond fisheries – but is looking to have a more comprehensive satellite account approach to activity accounts.

## 5. Conclusions

The physical flow accounts and the activity accounts for fisheries as presented in the SEEA-AFF (2015 draft) are rather limited for countries, such as small island developing states (SIDS) and other countries where fishing is a dominant economic activity.

There are a number of topics as well as treatments that need additional clarification which is not covered by the limited focus of the SEEA-AFF. A revision of the 2004 draft Handbook of National Accounting: Integrated Environmental and Economic Accounting for Fisheries (IEEA for Fisheries, 2004) may not be feasible, but some type of extended technical note is warranted.

As experience from advising the Seychelles, the topics for flow accounts are not covered well enough. These include discussions about: residence for fishing vessels, treatment of fish in international trade statistics, fisheries statistics of the FAO, and Fishing and related economic activities in the SNA.

## ANNEX 1 – Table 4.8 from SEEA-AFF

**Table 4.8: Physical flow account for fish and aquatic products (tonnes) (Source: SEEA-AFF draft of Dec 2015)**

SUPPLY TABLE		Output						Imports				Total supply	
		Capture fisheries			Aquaculture			Other catch	Total Output	Food use	Non-food use		Total Imports
		Gross catch	Discarded catch	Nominal catch	Harvest	Harvest loss	Nominal harvest						
Fish and other aquatic products													
Fish	Freshwater fish												
	Diadromous fish												
	Demersal fish												
	Tunas, bonitos, billfishes												
	Other pelagic fish												
	Marine fish, other												
Crustaceans													
Molluscs	Cephalopods												
	Other molluscs excl cephalopods												
Aquatic animals, other	Marine mammals												
	Reptiles												
	Other aquatic animals												
	Pearls, sponges and corals												
	Algae												
Aquatic plants, algae	Macro plants												

USE TABLE		Intermediate consumption		Household final consumption			Changes in inventories		Exports			Total use
		Feed	Other uses	Food consumption	of which: Food waste	Other uses	Post-harvest/catch losses	Other changes	Food use	Non-food use	Total Exports	
Fish and other aquatic products												
Fish	Freshwater fish											
	Diadromous fish											
	Demersal fish											
	Tunas, bonitos, billfishes											
	Other pelagic fish											
	Marine fish, other											
Crustaceans												
Molluscs	Cephalopods											
	Other molluscs excl cephalopods											
Aquatic animals, other	Marine mammals											
	Reptiles											
	Other aquatic animals											
	Pearls, sponges and corals											
	Algae											
Aquatic plants, algae	Macro plants											



## ANNEX 2. SEEA-CF Table 3.1 General Physical Supply and Use Table

Table 3.1  
General physical supply and use table

Supply table						
	Production; generation of residuals		Accumulation			Total
	Production; generation of residuals by industries (including household production on own account), classified by ISIC	Generation of residuals by households	Industries —classified by ISIC	Flows from the rest of the world	Flows from the environment	
Natural inputs					A. Flows from the environment (including natural resource residuals)	Total supply of natural inputs (TSNI)
Products	C. Output (including sale of recycled and reused products)			D. Imports of products		Total supply of products (TSP)
Residuals	I1. Residuals generated by industry (including natural resource residuals)  I2. Residuals generated following treatment	J. Residuals generated by household final consumption	K1. Residuals from scrapping and demolition of produced assets K2. Emissions from controlled landfill sites	L. Residuals received from rest of the world	M. Residuals recovered from the environment	Total supply of residuals (TSR)
Total supply						
Use table						
	Intermediate consumption of products; use of natural inputs; collection of residuals	Final consumption <sup>a</sup>	Accumulation		Flows to the environment	Total
	Industries—classified by ISIC	Households	Industries —classified by ISIC	Flows to the rest of the world		
Natural inputs	B. Extraction of natural inputs B1. Extraction used in production B2. Natural resource residuals					Total use of natural inputs (TUNI)
Products	E. Intermediate consumption (including purchase of recycled and reused products)	F. Household final consumption (including purchase of recycled and reused products)	G. Gross capital formation (including fixed assets and inventories)	H. Exports of products		Total use of products (TUP)
Residuals	N. Collection and treatment of residuals (excluding accumulation in controlled landfill sites)		O. Accumulation of waste in controlled landfill sites	P. Residuals sent to the rest of the world	Q. Residual flows to the environment  Q1. Direct from industry and households (including natural resource residuals and landfill emissions) Q2. Following treatment	Total use of residuals (TUR)
Total use						

<sup>a</sup> No entries for government final consumption are recorded in physical terms. All government intermediate consumption, production and generation of residuals is recorded against the relevant industry in the first column of the PSUT.

### ANNEX 3. International Standard Industrial Classification (ISIC rev 4) categories to potentially include in “Fisheries related Industry” definition

In this Annex, the different ISIC rev 4 descriptions are included to help with the work for identifying which entities may be considered for inclusion in a new grouping – called “Fisheries related Industries.” The names of the different Division, Group, Class and short description are included first, and then the longer descriptions are included afterwards.

These descriptions are taken from the UN Statistical Papers M, No. 4, Rev. 4 which is available here: <http://unstats.un.org/unsd/cr/registry/isic-4.asp>

Division	Group	Class	Description
Division 03			Fishing and aquaculture
	031		Fishing
		0311	Marine fishing
		0312	Freshwater fishing
	032		Aquaculture
		0321	Marine aquaculture
		0322	Freshwater aquaculture

### 03 Fishing and aquaculture

This division includes capture fishery and aquaculture, covering the use of fishery resources from marine, brackish or freshwater environments, with the goal of capturing or gathering fish, crustaceans, molluscs and other marine organisms and products (e.g. aquatic plants, pearls, sponges etc).

Also included are activities that are normally integrated in the process of production for own account (e.g. seeding oysters for pearl production).

This division does not include building and repairing of ships and boats (3011, 3315) and sport or recreational fishing activities (9319). Processing of fish, crustaceans or molluscs is excluded, whether at land-based plants or on factory ships (1020).

### 031 Fishing

This group includes capture fishery, i.e. the hunting, collecting and gathering activities directed at removing or collecting live wild aquatic organisms (predominantly fish, molluscs and crustaceans) including plants from the oceanic, coastal or inland waters for human consumption and other purposes by hand or more usually by various types of fishing gear such as nets, lines and stationary traps. Such activities can be conducted on the intertidal shoreline (e.g. collection of molluscs such as mussels and oysters) or shore based netting, or from home-made dugouts or more commonly using commercially made boats in inshore, coastal waters or offshore waters. Unlike in aquaculture (group 032), the aquatic resource being captured is usually common property resource irrespective of whether the harvest from this resource is undertaken with or without exploitation rights. Such activities also include fishing restocked water bodies.

### 0311 Marine fishing

This class includes:

- fishing on a commercial basis in ocean and coastal waters
- taking of marine crustaceans and molluscs
- whale catching
- taking of marine aquatic animals: turtles, sea squirts, tunicates, sea urchins etc.

This class also includes:

- activities of vessels engaged both in fishing and in processing and preserving of fish
- gathering of other marine organisms and materials: natural pearls, sponges, coral and algae

*This class excludes:*

- capturing of marine mammals, except whales, e.g. walruses, seals, see 0170
- processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 1020
- renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises), see 5011
- fishing inspection, protection and patrol services, see 8423
- fishing practiced for sport or recreation and related services, see 9319
- operation of sport fishing preserves, see 9319

### 0312 Freshwater fishing

This class includes:

- fishing on a commercial basis in inland waters
- taking of freshwater crustaceans and molluscs
- taking of freshwater aquatic animals

This class also includes:

- gathering of freshwater materials

*This class excludes:*

- processing of fish, crustaceans and molluscs, see 1020
- fishing inspection, protection and patrol services, see 8423
- fishing practiced for sport or recreation and related services, see 9319
- operation of sport fishing preserves, see 9319

### 032 Aquaculture

This group includes aquaculture (or aquafarming), i.e. the production process involving the culturing or farming (including harvesting) of aquatic organisms (fish, molluscs, crustaceans, plants, crocodiles, alligators and amphibians) using techniques designed to increase the production of the organisms in question beyond the natural capacity of the environment (for example regular stocking, feeding and protection from predators).

Culturing/farming refers to the rearing up to their juvenile and/or adult phase under captive conditions of the above organisms. In addition, aquaculture also encompasses individual, corporate or state ownership of the individual organisms throughout the rearing or culture stage, up to and including harvesting.

#### 0321 Marine aquaculture

This class includes:

- fish farming in sea water including farming of marine ornamental fish
- production of bivalve spat (oyster mussel etc.), lobsterlings, shrimp post-larvae, fish fry and fingerlings
- growing of laver and other edible seaweeds
- culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water

This class also includes:

- aquaculture activities in brackish waters
- aquaculture activities in salt water filled tanks or reservoirs
- operation of fish hatcheries (marine)
- operation of marine worm farms

*This class excludes:*

- frog farming, see 0322
- operation of sport fishing preserves, see 9319

#### 0322 Freshwater aquaculture

This class includes:

- fish farming in freshwater including farming of freshwater ornamental fish
- culture of freshwater crustaceans, bivalves, other molluscs and other aquatic animals
- operation of fish hatcheries (freshwater)
- farming of frogs

*This class excludes:*

- aquaculture activities in salt water filled tanks and reservoirs, see 0321
- operation of sport fishing preserves, see 9319

Division	Group	Class	Description
<b>Division 10</b>			<b>Manufacture of food products</b>
	102	1020	Processing and preserving of fish, crustaceans and molluscs

#### **1020 Processing and preserving of fish, crustaceans and molluscs**

This class includes:

- preparation and preservation of fish, crustaceans and molluscs: freezing, deep-freezing, drying, smoking, salting, immersing in brine, canning etc.
- production of fish, crustacean and mollusc products: cooked fish, fish fillets, roes, caviar, caviar substitutes etc.
- production of fishmeal for human consumption or animal feed
- production of meals and solubles from fish and other aquatic animals unfit for human consumption

This class also includes:

- activities of vessels engaged only in the processing and preserving of fish
- processing of seaweed

*This class excludes:*

- processing of whales on land or specialized vessels, see 1010
- production of oils and fats from marine material, see 1040
- manufacture of prepared frozen fish dishes, see 1075
- manufacture of fish soups, see 1079

<b>Division 33</b>	<b>Repair and installation of machinery and equipment</b>
	<b>3315 Repair of transport equipment, except motor vehicles</b>

#### **3315 Repair of transport equipment, except motor vehicles**

This class includes the repair and maintenance of transport equipment of division 30, except motorcycles and bicycles. However, the factory rebuilding or overhaul of ships, locomotives, railroad cars and aircraft is classified in division 30.

This class includes:

- repair and routine maintenance of ships
- repair and maintenance of pleasure boats
- repair and maintenance of locomotives and railroad cars (except factory rebuilding or factory conversion)
- repair and maintenance of aircraft (except factory conversion, factory overhaul, factory rebuilding)
- repair and maintenance of aircraft engines
- repair of animal drawn buggies and wagons

*This class excludes:*

- factory rebuilding of ships, see 3010
- factory rebuilding of locomotives and railroad cars, see 3020
- factory rebuilding of aircraft, see 3030
- repair of ship or rail engines, see 3312
- ship scaling, dismantling, see 3830
- repair and maintenance of motorcycles, see 4540
- repair of bicycles and invalid carriages, see 9529

Division 46	Wholesale trade, except of motor vehicles and motorcycles		
	463	4630	Wholesale of food, beverages and tobacco
	466		Other specialized wholesale
		4661	Wholesale of solid, liquid and gaseous fuels and related products

#### 4630 Wholesale of food, beverages and tobacco

This class includes:

- wholesale of fruit and vegetables
- wholesale of dairy products
- wholesale of eggs and egg products
- wholesale of edible oils and fats of animal or vegetable origin
- wholesale of meat and meat products
- wholesale of fishery products
- wholesale of sugar, chocolate and sugar confectionery
- wholesale of bakery products
- wholesale of beverages
- wholesale of coffee, tea, cocoa and spices
- wholesale of tobacco products

This class also includes:

- buying of wine in bulk and bottling without transformation
- wholesale of feed for pet animals

*This class excludes:*

- blending of wine or distilled spirits, see 1101, 1102

#### 4661 Wholesale of solid, liquid and gaseous fuels and related products

This class includes:

- wholesale of fuels, greases, lubricants, oils such as:
  - ♦ charcoal, coal, coke, fuel wood, naphtha
  - ♦ crude petroleum, crude oil, diesel fuel, gasoline, fuel oil, heating oil, kerosene
  - ♦ liquefied petroleum gases, butane and propane gas
  - ♦ lubricating oils and greases, refined petroleum products

Division	Group	Class	Description
		4763	Retail sale of sporting equipment in specialized stores

#### 4763 Retail sale of sporting equipment in specialized stores

This class includes:

- retail sale of sports goods, fishing gear, camping goods, boats and bicycles

Division 50	Water transport
501	Sea and coastal water transport
5012	Sea and coastal freight water transport

#### 5011 Sea and coastal passenger water transport

This class includes:

- transport of passengers over seas and coastal waters, whether scheduled or not:
  - ♦ operation of excursion, cruise or sightseeing boats
  - ♦ operation of ferries, water taxis etc.

This class also includes:

- renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises)

*This class excludes:*

- restaurant and bar activities on board ships, when provided by separate units, see 5610, 5630
- operation of “floating casinos”, see 9200

Division 52	Warehousing and support activities for transportation
521	5210 Warehousing and storage
	5222 Service activities incidental to water transportation
	5224 Cargo handling
	5229 Other transportation support activities

#### 5210 Warehousing and storage

This class includes:

- operation of storage and warehouse facilities for all kind of goods:
  - ♦ operation of grain silos, general merchandise warehouses, refrigerated warehouses, storage tanks etc.

This class also includes:

- storage of goods in foreign trade zones
- blast freezing

*This class excludes:*

- parking facilities for motor vehicles, see 5221
- operation of self storage facilities, see 6810
- renting of vacant space, see 6810



## **5222 Service activities incidental to water transportation**

This class includes:

- activities related to water transport of passengers, animals or freight:
  - ♦ operation of terminal facilities such as harbours and piers
  - ♦ operation of waterway locks etc.
  - ♦ navigation, pilotage and berthing activities
  - ♦ lighterage, salvage activities
  - ♦ lighthouse activities

*This class excludes:*

- *cargo handling, see 5224*
- *operation of marinas, see 9329*

## **5224 Cargo handling**

This class includes:

- loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation
- stevedoring
- loading and unloading of freight railway cars

*This class excludes:*

- *operation of terminal facilities, see 5221, 5222 and 5223*

## **5229 Other transportation support activities**

This class includes:

- forwarding of freight
- arranging or organizing of transport operations by rail, road, sea or air
- organization of group and individual consignments (including pickup and delivery of goods and grouping of consignments)
- logistics activities, i.e. planning, designing and supporting operations of transportation, warehousing and distribution
- issue and procurement of transport documents and waybills
- activities of customs agents
- activities of sea-freight forwarders and air-cargo agents
- brokerage for ship and aircraft space
- goods-handling operations, e.g. temporary crating for the sole purpose of protecting the goods during transit, uncrating, sampling, weighing of goods

*This class excludes:*

- *courier activities, see 5320*
- *provision of motor, marine, aviation and transport insurance, see 6512*
- *activities of travel agencies, see 7911*
- *activities of tour operators, see 7912*
- *tourist assistance activities, see 7990*



Division 93	Sports activities and amusement and recreation activities
9319	Other sports activities

### 9319 Other sports activities

This class includes:

- activities of producers or promoters of sports events, with or without facilities
- activities of individual own-account sportsmen and athletes, referees, judges, time-keepers etc.
- activities of sports leagues and regulating bodies
- activities related to promotion of sporting events
- activities of racing stables, kennels and garages
- operation of sport **fishing** and hunting preserves
- activities of mountain guides
- support activities for sport or recreational hunting and fishing