



Republika e Kosovës
Republika Kosova - Republic of Kosovo

Qeveria - Vlada - Government
Ministria e Financave dhe Transfereve
Ministarstvo za Finacije i Transfere / Ministry of Finance and Transfers

No.
Date: 03.04.2020

Pursuant to Article 8 paragraph 1.4 of Regulation No. 05/2020 on Areas of Administrative Responsibility of the Office of the Prime Minister and Ministries, item 2 of Decision 01/19 of the Government of the Republic of Kosovo, Minister of Finance and Transfers issues following:

DECISION

1. Operational Plan on Emergency Fiscal Package, pursuant to the Annex of this Decision is approved.
2. All institutions and respective units are obliged to propose extra decisions and take all necessary measures for the implementation of the Operational Plan on Emergency Fiscal Package.
3. The decision enters into force on the signing date.

Besnik Bislimi

(signed)

Minister of Finance and Transfers

Decision sent to:

- MELTIESI,
- TAK, and
- Ministry's archive.

OPERATIONAL PLAN ON EMERGENCY FISCAL PACKAGE

Measure 1 - Double payment of the social scheme value for all beneficiaries of social schemes for April and May, a measure worth up to seven million and six hundred and fifty thousand (€ 7,650,000.00) euros, including here even the realized payment for March.

1. For this measure, the beneficiaries do not need to apply, this is done automatically based on the existing lists of beneficiaries of these schemes.
2. For the realization of this measure, the Minister of Finance and Transfers issues a decision defining that this amount is an advance payment and that it will be addressed later on, according to the legal provisions into force.
3. The Social Assistance Division within the Ministry of Finance and Transfers, uploads the list of schemes that benefits from this measure, as well as the list of beneficiaries of this measure, until 18.04.2020. The Treasury makes the early allocation, as well as executes payments based on the lists of March 2020.

Measure 2 - Extra payment in the amount of thirty (30 €) euros per month to all beneficiaries of social and pension schemes receiving monthly payments lower than one hundred (100 €) euros for April, May and June, provided that they're the beneficiaries of only one scheme; as well as return to beneficiary lists for beneficiaries who, due to non-reporting or non-assessment in period January - March 2020, their rights haven't been renewed. This measure is worth up to thirteen million (13,000,000.00 €) million euros;

a) Extra payment

1. For this measure, the beneficiaries do not need to apply, this is realized automatically based on the existing lists of beneficiaries of these schemes.
2. For the realization of this measure, the Minister of Finance and Transfers issues a decision that determines that this amount is an advance payment and that will be treated later, according to the legal provisions into force.
3. The Department of Pensions and Social Assistance Division within the Ministry of Finance and Transfers, provides the list of schemes that benefits from this measure as well as the list of beneficiaries of this measure, until 15.04.2020.
4. To the existing list of beneficiaries over the amount of basic benefit is added the value according to this measure and is paid simultaneously along the monthly payment.
5. The Treasury makes the early allocation and executes the payments.
6. This mechanism is utilized for 3 months as long as the execution of this measure lasts.

b) Return to the list

1. For the realization of this measure, the Minister of Finance and Transfers issues a specific decision for temporary return to the lists of beneficiaries, for the beneficiaries who due to non-reporting or non-assessment in the period January - March 2020, their rights haven't been renewed;
2. The Department of Pensions and Social Assistance Division within the Ministry of Finance and Transfers, provides the list of beneficiaries who returns, making them part of the list of regular beneficiaries, until 15.04.2020
3. The category that benefits from this measure, receives the regular monthly payment of the respective scheme as well as the allowance of 30 euros, if they do meet the conditions. This measure doesn't prejudice their pension status and the renewal of rights, nor does it apply retroactively;
4. The Treasury makes the early allocation and executes the payments.
5. This mechanism is utilized for 3 months as long as the execution of this measure lasts.

Measure 3 - Financial support for companies that are in financial difficulties as a result of decrease of their activity due to the emergency public health situation, as follows:

- In order to implement the Government Decision, the company will be interpreted in a broad sense, including all employers (such as non-governmental organizations, religious communities and similar entities) which meets stipulated criteria.

(a) Covering of monthly wage expenses of employees in the amount of one hundred and seventy (170 €) euros, for the month of April and May, measure this up to forty one million (41,000,000.00 €) euros;

1. This measure applies to the wages of March and April but the execution of the payment will be performed during the period of April and May
2. In order to benefit from this measure, the following criteria must be fulfilled;
 - 2.1. The employer, through the EDI electronic system, must complete and upload the template and list designed by TAK, no later than May 15, 2020;
 - 2.2. The employer must prove that his/her activity has been negatively directly or indirectly affected by the health emergency situation with the decisions of the Government of Kosovo to prevent the spread of the virus COVID 19, either by proving that it operates with one of the activity codes in Annex A whom the work was interrupted by MELTIESI order, stating how the Government's decisions have affected in decreasing of their revenues, proving financial difficulties through the cash register, banking balance and other similar evidence;

- 2.3. The employee can benefit only if the same, is declared as primary in the list the monthly payment of the employer, for the period February 2020;
- 2.4. The employee must have a valid bank account in one of the banks licensed by the Central Bank of Kosovo;
3. This wage for tax purposes will be considered as primary wage;
4. The requests sent by the employers will be reviewed by the Joint Commission, established by TAK and MELTIESI, within a period of fifteen (15) working days from the date of submission of the request;
5. The list of employees whose application has been approved to benefit from item, will be sent by the Treasury Commission;
6. The treasury must ensure that the employee can only benefit once within a scheme a monthly period.
7. In case the employer has executed the wages for March 2020, entirely even under financial difficulties, the part of wage of 170 euros for the employees will be credited to the employer's account, as reimbursement of expenses, based on the registers declared in TAK and extra verification that may support this statement. In this case, the wage of April will be credited to the employee's account.
8. TAK will publish extra instructions with details on how to submit the application, filling of template and additional documents;
9. Funds in Measure 3a are budgeted in MELTIESI, in the category of subsidies and transfers.

(b) The subsidy of lease up to fifty (50%) of the value of the lease for small and medium enterprises, for the month of April and May, a measure this amounted up to twelve million (12,000,000. 00 €) euros; and

1. For the purpose of evaluating the criteria for this measure, enterprises are classified in size according to the number of employees;
2. In order to benefit from this measure following criteria should be fulfilled:
 - 2.1. The lessee, through the EDI electronic system, should complete and upload the template and list designed by TAK, no later than May 15, 2020;
 - 2.2. The lessee should upload the lease agreement between the lessor and the lessee, which must be signed before March 1, 2020;
 - 2.3. The should must prove that his/her activity was negatively affected by the emergency situation directly or indirectly with Government decisions in regard to the state of health emergency (similar to the evidence under measure 3 item b above), which will then benefit a subsidy of up to 50% for rent payment;
 - 2.4. The lessor should have a bank account in one of the commercial banks licensed by the Central Bank of Kosovo.
3. The rent subsidy payment will be paid into the lessor bank account for both months;

4. Leaseholders who have prepaid the annual rent cannot benefit from this measure, only those who have the obligation of unpaid rent for two months from the beginning of the pandemic.
5. Requests submitted by leaseholders will be reviewed by the Joint Commission established by TAK and MELTIESI, within fifteen (15) working days from the date of submission of the request;
6. The list of lessors' whose application has been approved to benefit from this item, will be sent by Commission to the Treasury;
7. The treasury in consultation with TAK must ensure that it holds the source tax of nine percent (9%), at the time of payment of this subsidy.
8. Funds under Measure 3b are budgeted in MELTIESI, in the category of subsidies and transfers.

(c) Covering of the value of pension contributions for wages related to the measures foreseen by this decision for April and May, up to the value of eight million (8,000,000.00 €) euros;

1. Persons who benefits from item a) of this measure will be paid pension contributions on behalf of the employer and the employee and the tax liability in order that in the end, the employee receives a net wage of 170 euros.
2. 2. Persons who benefits wages from measure 14 of this decision will be paid pension contributions on behalf of the employer and the employee in order that in the end, the employee receives a net wage of 130 euros that is stipulated by this decision.
3. 3. The funds foreseen in Measure 3c are budgeted in MELTIESI, in the category of subsidies and transfers.

Measure 4 - Ensuring of borrowing free of interest for public enterprises that have financial difficulties due to the public health emergency situation, in order to ensure their temporary liquidity, with a return until 31.12.2020, amounted up to twenty million (20,000,000.00€) euro.

1. All public enterprises that have financial difficulties due to the impossibility or extension of the collection time limit may benefit from this measure, provided that this causes problems in their liquidity.
2. Public enterprises that meet the condition to benefit from this measure, should apply to the Ministry of Finance and Transfers no later than May 15, 2020, where along with the application must submit the respective evidence (financial reports, statements and all other evidence proving financial difficulties caused due to non-collection). The application should also content the required amount for borrowing.
3. The Ministry of Finance and Transfers shall establish a special working group to review the received applications. At this stage, this working group may seek from public enterprises that have applied extra information in regard to

their application. All applications will be considered up to 15 days (working) from admission.

4. Upon completion of the review of the applications, the Working Group will provide a recommendation to the Minister of Finance and Transfers regarding the applications and these applications shall be finalized by a Decision of the Minister.
5. Pursuant to the decision of the Minister of Finance and Transfers, public enterprises will sign an agreement with the ministry, which will stipulate the amount of the loan, the repayment period and other rights and obligations. The agreement also recognizes the right to set a pledge or the rights on public enterprise assets.

Measure 5 - Ensuring extra financial support to the Municipalities of the Republic of Kosovo that have been affected in confronting the pandemic, in case of need due to the possible extension of the public health emergency situation, amounted up to ten million (10,000,000.00 €) euros.

1. Criteria for the allocation of this amount is considered the number of inhabitants in the municipalities, whereas the municipalities which are directly affected by the pandemic may have a positive discrimination in allocation of this amount.
2. Municipalities must prove expenses incurred due to the health emergency situation, using the project code 00099 (costs for COVID-19).
3. Budget funds within this measure, are budgeted to the sub-program Unforeseen Expenses with code 13100, category of expenditures of the Reserve and by decision of the Government, the funds are transferred to the municipalities, based on the criteria mentioned in points 1 and 2 of this measure.

Measure 6 - Ensuring of allowance over wage amounted to three hundred (300 €) euros for the field workers and who are directly exposed to the risk of infection in their work (not the entire personnel of the institution): Medical personnel (doctors and nurses), police officers of Kosovo Police, Correctional Service officers (Guards), officers (firefighters) of the Emergency Management Agency, KSF personnel (soldiers), workers working in the quarantine - Student Center of Pristina, officials (inspectors) of the Inspectorate of Labor, officials (inspectors) of the Tax Administration of Kosovo, Officials (custom officers) of Kosovo Customs, officials (inspectors) of the Market Inspectorate, officials (inspectors) of the relevant municipal inspectorates, officials of the Inspectorate of Labor Medicine, for the month of April and May amounted up to fifteen million (15,000,000.00 €) euros.

1. Not all personnel of the institutions listed in this measure will benefit from this allowance of 300 euros (gross), as it is restricted into two conditions: 1) field work and 2) direct exposure to the risk of infection due to performed work. The personnel which do not meet these conditions (administrative personnel, released personnel, personnel on leave and similar categories) cannot benefit from this measure.

2. All budget organizations will draft the lists of officials (who worked during the month of March) that benefits from this measure and will submit them to the Ministry of Finance and Transfers by 15.04.2020, along with the evidence and proofs that this personnel meets stipulated criteria. Also, the budget organizations will confirm with a special letter through the CAO and CFA that the listed personnel fully meets the criteria of this measure. This verification remains under the full responsibility of the budget organization.
3. The Ministry of Finance and Transfers reserves the right to conduct verification before or after (ex ante/ex post) of the event regarding the fulfillment of the conditions of the Decision. In any case or at any time that it is found that the budget organization has included in the list of beneficiaries anyone who do not meet the criteria of the decision, the Ministry of Finance and Transfers will initiate the case to the competent law enforcement authorities, for the abuse of official duty - punishable pursuant to the criminal legislation into force.
4. Received lists from budget organizations are forwarded to the Minister of Finance and Transfers for approval, until 20.04.2020.
5. After the approval of the list by the Minister, through payroll system the Treasury executes these allowances in frame of wages for the month of April.
6. The procedure foreseen according to these criteria, will be repeated for the month of May (submitting the list of workers who worked during the month of April), and this no later than May 15, 2020.
7. The Treasury makes the early allocation to execute the payments foreseen in Measure 6.

Measure 7 - Extra payment in the amount of one hundred (100 €) euros for employees of grocery stores, bakeries and pharmacies for April and May, amounted up to three million (3,000,000.00 €) euros.

1. This measure is valid for wages of March and April but the execution of the payment will be performed during the period April and May
2. In order to benefit from this measure, following criteria should be fulfilled:
 - 2.1. Not all workers of shops, bakeries and pharmacies will benefit from this allowance, as it is restricted to the condition that the worker has direct contact with the consumer during performed work. The workers that do not meet this criteria cannot benefit from this measure.
 - 2.2. Employers who exercise activities such as: grocery stores, bakeries and pharmacies, for workers according to the above-mentioned item, will be automatically approved the request for compensation of 100 euros (gross) for employees declared in the list monthly payments in those activities, for the period March and April 2020;
 - 2.3. Each employee, in order to benefit from this item, must have a bank account in one of the licensed banks in the Republic of Kosovo;
 - 2.4. The employer must send the list of employees (including the position) who worked during March and April in activities such as: grocery stores, bakeries and pharmacies, to MELTIESI along with the bank account data

of each employee and evidence of these employees for the declaration in TAK for the month of February.

3. TAK reserves the right to perform verification before or after (ex ante/ex post) of the event regarding the fulfillment of the conditions of the Decision. In any case or at any time it is concluded that the employer has included in the list beneficiaries who do not meet the criteria of the decision, TAK will initiate the case of unfounded benefit to the competent law enforcement authorities, according to the legislation into force.
4. Funds pursuant to measure 7 are budgeted at MELTIESI in the category of subsidies and transfers.

Measure 8 - Payment of monthly assistance amounted to one hundred and thirty (130 €) euros for citizens who loses their jobs due to the public health emergency situation, for April, May and June, amounted up to four million (4,000,000.00 €) euro.

1. In order to benefit from this measure, following criteria should be met:
 - 1.1. The former employee has been fired as a result of the decline in the enterprise's activity due to the pandemic situation (evidenced by documentation); other reasons of dismissal are not covered by this measure;
 - 1.2. The former Employer, through the EDI electronic system, must complete and upload the template and list designed by TAK, no later than May 15, 2020;
 - 1.3. The former employee must be part of the payroll submitted by the employer in period February 2020;
 - 1.4. The former employee should have a valid bank account in one of the banks licensed by the Central Bank of Kosovo;
2. Applications submitted by the employers will be reviewed by the Commission established by TAK in cooperation with MELTIESI (Employment Agency), within fifteen (15) working days from the date of submission of the request;
3. This wage for tax purposes will be considered as primary wage;
4. The treasury must ensure that the former employee can only benefit once within a monthly period in this scheme;
5. Beneficiaries may not be beneficiaries of other schemes at the same time according to the decision taken at the 19th meeting of the Government of the Republic of Kosovo on March 30, 2020;
6. This measure should be budgeted and realized through the division responsible for social schemes/aids (social welfare division)
7. The list of former employees (now part of the social assistance) that are evidenced based on item 1, is submitted to the Treasury (MFT) by TAK and the social assistance division for proceeding of funds.

Measure 9 - Support of initiatives and projects aiming the improvement of lives of non-majority communities in the Republic of Kosovo, which have been hit hardest by the public health emergency situation, amounted up to two million (2,000,000.00 €) euros.

1. This measure will be implemented by the Office of the Prime Minister - Office for Communities, in consultation with municipalities and the Red Cross. The Red Cross has the will and capacity to cooperate in realizing this measure.
2. Considering the state and aggravated economic situation of the Roma, Ashkali and Egyptian communities, this measure will have a special focus on these communities, but without excluding other non-majority communities.
3. All organizations that have programs and projects to address this measure, should apply with respective programs and projects in the Office of the Prime Minister - Office for Communities until 15.05.2020.
4. Office of the Prime Minister - The Office for Communities will review the applications and will finance relevant projects and programs, no later than 25.05.2020.

Measure 10 - Ensuring financial liquidity for:

(a) Micro-enterprises and self-employed through programs stipulated by Kosovo Credit Guarantee Fund, amounted up to ten thousand (10,000 €) euro for period of 24 months, amounted up to fifteen million (15,000,000.00 €) euro.

1. For this purpose, Micro-Enterprise means a commercial company that has up to 10 current employees proven pursuant to the legislation into force, whereas self-employed are persons who have their own personal business and have employed only themselves in that business;
2. In order to benefit from this measure, these companies should apply for financing from commercial banks of the Republic of Kosovo, up to 10 thousand euros with a maturity time line of up to 24 months;
3. In case of approval of the financing, the Kosovo Credit Guarantee Fund will provide a guarantee of up to 50% of the credited amount, whereas the Government of the Republic of Kosovo will cover the extra guarantee up to 30% of the credited amount (in total 80%), on the amount guaranteed by KCGF.
4. For this category interest rates will be subsidized 50%,

(b) Commercial/Authorized Companies that provides basic services (similar to those of public enterprises) with return up to 31.12.2020, within the value stipulated under item 1.4 of this decision.

1. From this measure may benefit all commercial companies that are authorized to provide basic services (similar to those of public enterprises) that have financial difficulties due to the impossibility or extension of the collection period, provided that this causes problems in their liquidity.

2. In order to benefit from this measure, commercial companies should apply for financing from commercial banks of the Republic of Kosovo, with a repayment period until 31.12.2020.
3. In case of approval of the financing, the Kosovo Credit Guarantee Fund will provide a guarantee of up to 50% of the credited amount, whereas the Government of the Republic of Kosovo will cover the additional guarantee up to 30% of the credited amount over the guaranteed amount by KCGF.
4. Interest rates will be subsidized for these enterprises, so they will be credits with 0 interest.

In regard to Measure 10, MFT and the Kosovo Credit Guarantee Fund will sign a memorandum of understanding, which will detail the modalities of implementation of this measure, through the opening of a specific window by the KCGF for the implementation of this measure.

Measure 11 - Increasing the budget for grants and subsidies for the Ministry of Agriculture, Forestry and Rural Development for increasing agricultural production, amounted to five million (€ 5,000,000.00) euros.

1. In regard to this measure, MAFRD will identify the most important damaged and most urgent sub-sectors of agricultural production from the pandemic crisis, and will be supported in order to revive agricultural economic activity.
2. MAFRD will lead this process in a transparent manner and based on the above criteria will be allocated even the financial funds.

Measure 12 - Increasing of budget for grants and subsidies to the Ministry of Culture, Youth and Sports to avoid the situation created by the public health emergency situation in sports and cultural activities, amounted to five million (5,000,000.00 €) euros.

1. In regard to this measure, MCYS will identify the most important sporting and cultural activities affected by the pandemic crisis, and will be supported in order to revive cultural and sports activities.
2. MCYS will conduct this process transparently and based on the above criterion will be allocated even the financial funds.

Measure 13 - Support for exporters in the Republic of Kosovo after the end of the public health emergency situation, amounted up to ten million (10,000,000.00 €) euros.

1. Regarding this measure, the most important economic activities of export will be identified and based on these criteria **MELTIESI, in consultation with MFT, KIESA, TAK, Customs and economic chambers will lead the process of providing support to exporters.**

Measure 14 - Financial support for commercial companies that registers the employees with an employment contract of at least one (1) year during the period of public health emergency situation, by one hundred and thirty (130 €) -

euros for the next two months after registration, amounted up to six million (6,000,000.00 €) euro.

1. In order to benefit from this measure following criteria should be fulfilled:
 - 1.1. The employer and the employee must have an employment contract for a period not shorter than one (1) year;
 - 1.2. The employer, through the EDI electronic system, must complete and upload the template and list designed by TAK, no later than May 15, 2020;
 - 1.3. The employment contract should be signed after the official date of the pandemic start in Kosovo;
 - 1.4. The employer must declare the employee on the list of monthly payroll from the beginning of the employment contract;
 - 1.5. The employee should have a valid bank account in one of the banks licensed by the Central Bank of Kosovo.
2. Persons who benefits from this measure will be paid pension contributions on behalf of the employer and the employee as well as tax liability, in order for the employee at the end receives a net wage of 130 euros.
3. In cases where the contract is terminated arbitrarily and without any valid reason, the employer or the employee is obliged to return these funds, depending on the evaluation of the Commission.
4. The funds from this measure are budgeted to MELTIESI, in the category of subsidies and transfers.

Measure 15 - Payment of monthly assistance in the amount of one hundred and thirty (130 €) euros for citizens with severe social conditions, declared as unemployed at the competent institution, who are not beneficiaries of any monthly revenue from the budget of Kosovo, for April, May and June, amounted up to three million (€ 3,000,000.00) euros.

1. From this measure benefits families who doesn't have anyone employed (public and private sector) and do not receive any regular monthly payment from the budget of the Republic of Kosovo (pension or other social assistance) and who are resident inhabitants of Kosovo;
2. The amount of 130 Euros is allocated for a family, for the period April - June 2020, based on preliminary verification. Verification is performed every month, whereas application only once. A family representative is declared as beneficiary of the scheme;
3. In order to benefit from this scheme, the family representative should file a written application that should contain the data of the representative/beneficiary, a statement that none of the family members have a monthly revenue and does not benefit from social schemes and pension, and proof of registration as unemployed in the Agency/Employment Institution serves as evidence in support of the application but is not indispensable at this time. However, the application to the employment institution can also be completed electronically, through the methods which will be notified by the Employment Agency through its communication channels. Applications should be filed no later than May 15, 2020.

4. The Ministry of Finance and Transfers shall draft an application for request, in which the necessary family data and the necessary authorization for processing personal data will be provided, in order to implement this measure.
5. Applications are reviewed by the Division for Social Assistance within the Ministry of Finance and Transfers and prepare the list for verification. Obtaining of information and verifying of family members regarding their conditions, in order to verify whether they meet the conditions to benefit from this measure is done through CRA electronically (family certificate or family tree).
6. Data on eventual monthly revenue for each family are verified by TAK, IT Administrator of the database of social and pension schemes (Department of Pensions and Department of Welfare/Social) and Treasury/Division of Wages (joint activity with TAK).
7. Payments according to this scheme are realized for the month of April, no later than May 5, within the social assistance program, according to the list of beneficiaries.
8. The Treasury allows premature allocation for the implementation of this measure.

Annex A List of activity codes whose activity is prohibited by the order of MELTIESI dated March 23, 2020.

45	45			Wholesale and retail trade, as well as vehicle and motorcycle repair
	45	45.1		Vehicle trade
	45		45.11	Trade of cars and vehicles with small motor power
	45		45.19	Trade of other vehicles
	45	45.3		Trade of vehicle parts and accessories
	45		45.31	Wholesale trade of parts and accessories of vehicles
	45		45.32	Retail trade of vehicle parts and accessories
	45	45.4		Trade, maintenance and repair of motorcycles and parts of their accessories
	45		45.4	Trade, maintenance and repair of motorcycles and parts of their accessories
	46		46.18	Specialized mediation activities for the sale of specific products
	46		46.19	Mediation activities for the sale of a variety of goods
	47	47.4		Retail trade of information and communication equipment in specialized stores
	47		47.41	Retail trade of computers, peripherals units and software's in specialized stores
	47		47.42	Retail trade of telecommunication equipment in specialized stores
	47		47.43	Retail trade of audio and video equipment in specialized stores
	47	47.5		Retail trade of other household equipment in specialized stores
	47		47.51	Retail trade of textile in specialized stores
	47		47.52	Retail trade of electronics, colors and glass, in specialized stores
	47		47.53	Retail trade of carpets, rugs, wall and floor coverings, in specialized stores
	47		47.54	Retail trade of household equipment in specialized stores
	47		47.59	Retail trade of furniture, lighting equipment and other household items in specialized stores

	47	47.6		Retail trade of cultural and entertainment goods in specialized stores
	47		47.61	Retail trade of books in specialized stores
	47		47.62	Retail trade of newspapers and stationery in specialized stores
	47		47.63	Retail trade of music and video recordings, in specialized stores
	47		47.64	Retail trade of sports equipment in specialized stores
	47		47.65	Retail trade of games and toys, in specialized stores
	47	47.7		Retail trade of other goods in specialized stores
	47		47.71	Retail trade of clothing in specialized stores
	47		47.72	Retail trade of shoes and articles of leather in specialized store
	47		47.76	Retail trade of flowers, plants, seeds, artificial fertilizers, pets and their food, in specialized stores
	47		47.77	Retail trade of watches and jewelry in specialized stores
	47		47.78	Retail trade of other new goods in specialized stores
	47		47.79	Retail trade of used goods in stores
	47	47.8		Retail through stalls and markets
	47		47.81	Retail trade in stalls and markets of food products, beverages and tobacco
	47		47.82	Retail trade at stalls and markets for textiles, clothing and footwear
	47		47.89	Retail trade at stalls and other markets of goods
	47	47.9		Retail trade not in stores, stalls or markets
	47		47.99	Other retail trade, not in stores, stalls or markets
49	49			Land transport and pipeline transport
	49	49.1		Passenger interurban railway transport
	49		49.1	Passenger interurban railway transport
	49	49.2		Rail freight of goods
	49		49.2	Rail freight of goods
	49	49.3		Other roadway passenger transport
	49		49.31	Urban and interurban passenger roadway transport
	49		49.32	Taxi activity
	49		49.39	Other road passenger transport p.k.t.
	49	49.4		Goods roadway transport and displacement services
	49		49.41	Goods roadway transport
	49		49.42	Displacement services
	49	49.5		Transportation through pipelines
	49		49.5	Transportation through pipelines
50	50			Water transport

	50	50.1		Maritime and coastal passenger transport
	50		50.1	Maritime and coastal passenger transport
	50	50.2		Maritime and coastal transport of goods
	50		50.2	Maritime and coastal transport of goods
	50	50.3		Domestic water passenger transport
	50		50.3	Domestic water passenger transport
	50	50.4		Domestic water transport of goods
	50		50.4	Domestic water transport of goods
51	51			Air Passenger transport
	51	51.1		Air Passenger transport
	51		51.1	Goods air transport and space transport
	51	51.2		Goods air transport
	51		51.21	Spatial transport
	51		51.22	Storage and support activities for transport
52	52			Storage and preservation
	52	52.1		Storage and preservation
	52		52.1	Support activities for transport
	52	52.2		Occasional service activities for land transport
	52		52.21	Occasional service activities for water transport
	52		52.22	Occasional service activities for air transport
	52		52.23	Cargo transport treatment
	52		52.24	Other transport support activities
	52		52.29	Food and beverage service activities
56	56			Restaurants and mobile food service activities
	56	56.1		Restaurants and mobile food service activities
	56		56.1	Other food service activities
	56		56.29	Beverage service activities
	56	56.3		Beverage service activities
	56		56.3	Goods roadway transport
58	58			Publishing activities
	58	58.1		Publication of books, periodicals and other publishing activities
	58		58.11	Publication of books
	58		58.12	Publication of addresses and telephone numbers
	58		58.13	Publication of newspapers
	58		58.14	Publication of magazines and periodicals

	58		58.19	Other publishing activities
79	79			Travel agencies, tour operators and other reservation services and related activities
	79	79.1		Travel agencies and activities of tour operators
	79		79.11	Travel agency activities
	79		79.12	Activities of tour operators
	79	79.9		Other booking services and related activities
	79		79.9	Other booking services and related activities
	82		82.19	Photocopying, document preparation and other specialized support activities for offices
	82	82.2		Call center activities
	82		82.2	Call center activities
85	85			Education
	85	85.1		Preschool education
	85		85.1	Preschool education
	85	85.2		Primary education (lower 9-year education cycle)
	85		85.2	Primary School
	85	85.3		High school education
	85		85.31	General secondary education
	85		85.32	Technical and vocational secondary education
	85	85.4		Higher education
	85		85.41	Post-secondary education, but not higher
	85		85.42	Higher education
	85	85.5		Other education
	85		85.51	Sports education and recreation
	85		85.52	Cultural education
	85		85.53	Driving school activities
	85		85.59	Other education p.k.t.
	85	85.6		Educational support activities
	85		85.6	Educational support activities
87	87			Home care activities
	87	87.1		Home nursing care activities
	87		87.1	Home nursing care activities
	87	87.2		Home care activities for the mentally ill persons, mental health and substance abuse
	87		87.2	Home care activities for the mentally ill persons, mental health and substance abuse

	87	87.3		Activities in care homes for elderly and people with special needs
	87		87.3	Activities in care homes for elderly and people with special needs
	87	87.9		Activities in other care homes p.k.t.
	87		87.9	Activities in other care homes p.k.t.
88	88			Social care activities without accommodation
	88	88.1		Social care activities without accommodation for the elderly and people with special needs
	88		88.1	Social care activities without accommodation for the elderly and people with special needs
	88	88.9		Other social care activities without accommodation
	88		88.91	Children day care activities
	88		88.99	Other social care activities without accommodation p.k.t.
90	90			Creative, artistic and entertainment activities
	90	90		Creative, artistic and entertainment activities
	90		90.01	Artistic performances
	90		90.02	Supporting activities for artistic performances
	90		90.03	Artistic creativity
	90		90.04	Operation of art objects
91	91			Libraries, archives, museums and other cultural activities
	91	91		Library, archive, museum and other cultural activities
	91		91.01	Library and archive activities
	91		91.02	Museum activities
	91		91.03	Operation of historic sites and buildings, as well as similar attractions for visitors
	91		91.04	Botanical and zoological gardens, as well as natural resources activities
93	93			Sports, entertainment and recreation activities
	93	93.1		Sports activities
	93		93.11	Operation of sports facilities
	93		93.12	Sports club activities
	93		93.13	Fitness gym
	93		93.19	Other sports activities
	93	93.2		Entertainment and recreation activities
	93		93.21	Entertainment park activities and those with a certain orientation
	93		93.29	Other entertainment and recreational activities
94	94			Activities of associations and organizations
	94	94.1		Activities of associations and economic organizations, employers and professional associations

	94		94.11	Activities of associations and economic organizations, employers
	94		94.12	Activities of professional associations
	94	94.2		Employees' trade union activities
	94		94.2	Employees' trade union activities
	94	94.9		Activities of other organizations
	94		94.91	Activities of religious organizations
	94		94.92	Activities of political organizations
	94		94.99	Activities of other organizations p.k.t.
96	96			Other service activities
	96	96		Other service activities
	96		96.02	Hairdressing salons and other beauty treatments
	96		96.04	Body maintenance activities
	96		96.09	Other activities p.k.t.