



Republika e Kosovës

Republika Kosova – Republic of Kosovo

Qeveria – Vlada – Government

Ministria e Financave dhe Transfereve

Ministarstvo za Financije i Transfere / Ministry of Finance and Transfers

No. 31/2020

Date: 03.04.2020

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

DECISION

1. According to the Annex to this Decision, the Operational Plan for the Emergency Fiscal Package is hereby approved.
2. All institutions and relevant units are obliged to propose additional decisions and undertake all necessary measures to implement the Operational Plan for the Emergency Fiscal Package.
3. The decision enters into force on the day of its signing.

Besnik Bislimi

(signed and stamped)

Minister of Finance and Transfers

Decision is to be sent to:

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

OPERATIONAL PLAN FOR THE EMERGENCY FISCAL PACKAGE

Measure 1 – Double payment of the social assistance scheme to all beneficiaries of social assistance for the month of April and May, amounting to seven million six hundred fifty thousand (€ 7,650,000.00) Euros, including payments executed for the month of March.

1. Beneficiaries are not required to apply for this Measure. This Measure is automatically applied based on the existing lists of beneficiaries of these schemes.
2. The Minister of Finance and Transfers issues a decision for application of this Measure, whereby determining that this amount is an advance payment and will be treated later on, according to the legal provisions in force.
3. The Division of Social Assistance within the Ministry of Finance and Transfers provides the list of schemes benefiting from this Measure, and the list of beneficiaries of this Measure by 18.04.2020. Treasury allocates in advance and executes payments based on the lists of March 2020.

Measure 2 – Payment of an additional sum of thirty (€ 30) Euros per month to all beneficiaries of social assistance and pension schemes that receive a monthly payment lower than one-hundred (€ 100) Euros, for the month of April, May and June, provided that they are beneficiaries of only one social assistance scheme; and reinstatement in the list of beneficiaries of all persons whom as a result of the failure to appear or lack of assessment for the period January-March 2020, have not had their entitlements renewed. This measure amounts to thirteen millions (€ 13,000,000.00) Euros;

a) Additional payment

1. Beneficiaries are not required to apply for this Measure. This Measure is automatically applied based on the existing lists of beneficiaries of these schemes.
2. The Minister of Finance and Transfers issues a decision for application of this Measure, whereby determining that this amount is an advance payment and will be treated later on, according to the legal provisions in force.
3. The Department of Pensions and Division of Social Assistance within the Ministry of Finance and Transfers provides the list of schemes benefiting from this Measure, and the list of beneficiaries of this Measure by 15.04.2020.
4. The amount provided for in this Measure is added to the amount of base benefit of the existing list of beneficiaries and is paid as a lump sum, along with the monthly payment.
5. Treasury makes advance allocation and executes the payments.
6. This mechanism shall be used for 3 months, until this measure is applied.

b) Re-including in the list

1. The Minister of Finance and Transfers issues a separate decision for temporary re-inclusion in the list of beneficiaries, whose rights have not been renewed due to non-application or non-assessment during the period January – March 2020.
2. The Department of Pensions and Division of Social Assistances within the Ministry of Finance and Transfers provides the list of re-included beneficiaries, including them in the list of regular beneficiaries by 15.04.2020.

3. The category benefiting from this Measure receives a regular monthly payment of the relevant scheme and the additional amount of EUR 30, if they meet the requirements. This Measure does not prejudice to their pension status and renovation of the rights, and is not retroactively applied;
4. Treasury makes advance allocation and executes the payments.
5. This mechanism shall be used for 3 months, until this measure is applied.

Measure 3 – Financial support for business organization under financial distress due to the downfall of their business activities that resulted from the public health emergency situation as follows:

- In order to implement the Decision of the Government, the business organization will be interpreted in broad sense, including all employers (such as non-governmental organizations, religious communities and similar entities) meeting the defined criteria.

(a) Covering of expenditures for the monthly salaries in the amount of one hundred seventy (€ 170) Euros for April and May, amounting to forty-one million (€ 41,000,000.00) Euros;

1. This Measure applies for salaries of March and April, but the payments are executed during the period April and May;
2. The following criteria should be met in order to benefit from this scheme:
 - 2.1. The employer should complete and upload the form and list designed by TAK in the EDI electronic system by 15 May 2020 at the latest;
 - 2.2. The employer should prove that their activity has been adversely affected, directly or indirectly, by the public health emergency situation under the decisions of the Government of Kosovo for prevention of the spread of the COVID-19 virus, by proving that they act under one of the codes of activities contained in Annex A whose activity has been terminated due to the ordinance issued by MEETIESI, stating how the Government decisions has affected the downfall of their revenues, proving the financial distress through the cash book, bank balance and other similar evidences;
 - 2.3. The employee may benefit only if the same has been declared as primary in the list of monthly payment of the employer for the period February 2020;
 - 2.4. The employee should have a valid bank account in one of the banks licensed with the Central Bank of Kosovo.
3. This salary, for tax purposes, shall be considered as primary salary;
4. The applications submitted by the employers will be reviewed by the Joint Commission, established by TAK and MEETIESI, within fifteen (15) working days, from the date of submission of the application;
5. The Commission shall sent to the Treasury a list of employees whose application has been approved to benefit under this measure;

6. The Treasury must ensure that the employee can only benefit once within a scheme for a period of one month.
7. In case the employer has completely executed the salaries for the month of March 2020, although in financial difficulties, part of the payment 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 additional verifications that may support this statement. In this case, the salary for the month of April shall be credited to the employee's account.
8. TAK will publish additional instructions with details on how to submit the application, complete the form and additional documents;
9. Financial means under Measure 3a are budgeted in MEETIESI, in the category of subsidies and transfers.

(b) Rent subsidy up to fifty percent (50%) of the rent value for small and medium enterprises for the month of April and May, amounting to twelve million (€ 12,000,000.00) Euros; and

1. In order to evaluate the criteria for this Measure, enterprises are classified by size, according to the number of employees;
2. In order to benefit from this Measure, the following criteria must be met:
 - 2.1. The lease holder, through the EDI Electronic System, must complete and upload the form and list designed by TAK, by 15 May 2020 the latest;
 - 2.2. The lease holder must upload the rent agreement between the lessor and the lease holder, which must have been concluded before 1 March 2020;
 - 2.3. The lease holder must prove that his activity has been negatively affected by the emergency situation, directly or indirectly, under the Government's decisions regarding the public health emergency situation (same as the evidence in Measure 3b above) who will then receive a subsidy of up to 50% of the rent value;
 - 2.4. The lessor must have a bank account in one of the commercial banks licensed with the Central Bank of Kosovo.
3. Payment of rent subsidy will be paid to the lessor's bank account for both months;
4. Beneficiaries who have prepaid annual rent cannot benefit from this Measure, only those who have not paid the rent obligation for two months from the beginning of the pandemic.
5. The applications submitted by the lease holders will be reviewed by the Joint Commission, established by TAK and MEETIESI, within fifteen (15) working days, from the date of submission of the application;
6. The Commission shall send to the Treasury a list of lessors whose application has been approved to benefit under this measure;
7. The Treasury, in consultation with TAK, must ensure that it deducts the withholding tax by nine percent (9%), at the time of payment of this rent subsidy.

8. Financial means under Measure 3a are budgeted in MEETIESI, in the category of subsidies and transfers.

(c) Covering the value of pension contributions with regard to the measures foreseen under this Decision for April and May, amounting to eight million (€ 8,000,000.00) Euros;

1. Persons who benefit from Item (a) of this Measure will be paid pension contributions on behalf of the employer and the employee and the tax liability so that in the end, the employee will receive a net salary of 170 Euros.
2. Persons who benefit from Measure 14 of this Decision will be paid pension contributions on behalf of the employer and the employee so that in the end, the employee receives a net salary of 130 Euros, which is determined by this Decision.
3. Financial means under Measure 3a are budgeted in MEETIESI, in the category of subsidies and transfers.

Measure 4 - Provision of interest-free loans to publicly-owned enterprises facing financial difficulties due to the public health emergency situation, aiming to ensure their temporary liquidity, with maturity period until 31.12.2020, amounting up to twenty million (€ 20,000,000.00) Euros

1. From this Measure can benefit all publicly-owned enterprises that are facing financial difficulties due to the impossibility or prolonging of the collection deadline, provided that this causes problems in their liquidity.
2. Publicly-owned enterprises meeting the requirement to benefit from this Measure must apply with the Ministry of Finance and Transfers by 15 May 2020 the latest, where together with the application they must submit relevant proofs (financial reports, statements and all other evidences proving financial difficulties caused by non-collection). Also, on the application it must also be stated the requested amount of lending.
3. The Ministry of Finance and Transfers shall establish a special working group to review the approved applications. At this phase, this working group may request additional information from public enterprises that have applied regarding their requests. All applications shall be reviewed within 15 days (work days) of receipt.
4. After the application reviewing process, the Working Group will give a recommendation to the Minister of Finance and Transfers regarding these applications and through a Minister's Decision these applications will be concretized.
5. In accordance with the decision of the Minister of Finance and Transfers, public enterprises will sign an agreement with the ministry, which will determine the amount of the loan, the repayment period and other rights and obligations. The agreement also recognizes the right to pledge or rights over the assets of a public enterprise.

Measure 5 - Provision of additional financial support for Municipalities of the Republic of Kosovo affected by the pandemic, if so required due to the eventual extension of the public health emergency situation, amounting up to ten million (€ 10,000,000.00) Euros.

1. The criterion for the allocation of this amount is the number of inhabitants in municipalities, while the municipalities which are directly affected by the pandemic can have a positive discrimination in allocating this amount.
2. Municipalities must prove the expenses incurred due to the public health emergency situation, using the project code 00099 (costs for COVID-19).
3. Budget funds within this Measure are budgeted under the sub-program Unpredictable Expenditures with the code 13100, category of expenditures of the Reserve, and by Government's decision these funds are transferred to the municipalities based on the criteria mentioned in item 1 and 2 of this Measure.

Measure 6 - Provision of a salary top-up in the amount of three hundred (€ 300) Euros for field workers and those exposed directly to the risk of infection in their work (not the entire staff of the institution): medical staff (doctors and nurses), members of Kosovo Police, officials of the Correctional Services (guardians), officials of the Emergency Management Agency (fire-fighters), KSF personnel (soldiers), employees working at the Quarantine – Student Centre in Prishtina, officials (inspectors) of the Labour Inspectorate, officials (inspectors) of the Tax Administration of Kosovo, officials of the Kosovo Customs, officials (inspectors) of the Labor Inspectorate, officials (inspectors) of respective municipal inspectorates, officials (inspectors) of Labour Medicine, for the month of April and May, amounting to fifteen million (€15,000,000.00) Euros.

1. Not all staff of the institutions listed under this Measure will benefit from this allowance of EUR 300 (gross), as eligibility depends on two conditions: 1) field work and 2) direct exposure to the risk of infection due to the work done. All staff who does not meet these requirements (administrative staff, retired staff, staff on leave and similar categories) cannot benefit from this Measure.
2. All budget organizations shall draw up lists of officials (who worked during March) eligible for the allowance and submit them to the Ministry of Finance and Transfers by 15 April 2020, together with evidence on satisfaction of the defined criteria. The budget organizations shall confirm by special letter through the CAO and CFO that the listed staff fully satisfies the criteria of this measure. Such verification shall be responsibility of relevant budget organizations.
3. The Ministry of Finance and Transfers shall retain the right to perform *ex-ante* and *ex-post* verifications regarding the fulfilment of the requirements of this Decision. If the Ministry, at any point, concludes that the budget organization in the list of beneficiaries has included employees who do not meet the requirements of this Decision, the Ministry of Finance and Transfers shall initiate proceedings with the competent law enforcement bodies for abuse of official position, which is punishable under applicable criminal legislation.
4. The lists submitted by budget organizations shall be forwarded to the Minister of Finance and Transfers for approval by 20 April 2020.

5. Following approval of the list by the Minister, the Treasury shall execute these salary allowances through the salary payment as part of salaries for April.
6. The procedure envisaged by these criteria shall be repeated for the month of May (by sending lists of employees who worked during April), the latest by 15 May 2020.
7. The Treasury shall make an advance allocation for executing the payments foreseen under Measure 6.

Measure 7 – Additional payment in the amount of one hundred (€100) Euros to employees of grocery stores, bakeries and pharmacies for April and May, amounting up to three million (€3,000,000.00) Euros.

1. This measure applies to salaries for March and April, but payments are executed in April and May, respectively.
2. In order to benefit from this Measure the following criteria should be met:
 - 2.1. Not all employees of grocery stores, bakeries and pharmacies will benefit from this allowance, as it is conditioned by the employees having direct contact with consumers during their work. Employees who do not fulfil this requirement shall not be eligible for this allowance.
 - 2.2. Employers exercising business activity, such as a grocery store, bakery or pharmacy shall have their request for compensation of EUR 100 (gross) to the employees listed in the payroll for those businesses for March and April 2020 concerning the employees under the point above automatically approved.
 - 2.3. To benefit from this measure, each employee should have an account with one of the banks licensed in the Republic of Kosovo;
 - 2.4. The employers shall submit the list of employees (indicating their position) who worked during the period March and April in businesses such as grocery stores, bakeries and pharmacies to MEETIESI, including bank account information of each employee and the TAK statements for February for these employees.
3. The TAK shall retain the right to perform *ex-ante* and *ex-post* verifications regarding the fulfilment of the requirements of this Decision. If TAK, at any point, concludes that the employer in the list of beneficiaries has included employees who do not meet the requirements of this Decision, the TAK shall initiate proceedings with the competent law enforcement bodies, in accordance with the applicable legislation.
4. The funds for Measure 7 shall be budgeted to the MEETIESI under the category of subsidies and transfers.

Measure 8 – Payment of monthly assistance in the amount of one hundred and thirty (€ 130) Euros to citizens who lose their jobs due to the public health emergency situation, for April, May and June, amounting up to four million (€ 4,000,000.00) Euros

1. In order to benefit from this Measure the following criteria should be met:
 - 1.1. The former employee lost his/her job due to the downfall of business of the enterprise as a result of the pandemic (as evidenced through documentation); other reasons of

- employment termination are not covered by this measure;
- 1.2. The former employer should complete and upload the form and list designed by the TAK through the EDI Electronic System by 15 May 2020 at the latest;
 - 1.3. The former employee should be included in the payroll submitted by the employer in February 2020;
 - 1.4. The former employee should have a valid bank account in one of the banks licensed with the Central Bank of Kosovo;
 2. The applications submitted by employers shall be reviewed by a commission established from TAK in cooperation with MEETIESI (Employment Agency) within fifteen (15) working days from the date of submission of the application;
 3. This payment shall be considered a primary salary for tax purposes;
 4. The Treasury shall ensure that former employees benefit only once a month from this scheme;
 5. Beneficiaries shall not be beneficiaries of other schemes based on the decision issued on the 19th meeting of the Government of the Republic of Kosovo, held on 30 March 2020;
 6. This measure is budgeted and implemented through the division responsible for social schemes/assistance (Department of Social Welfare).
7. The list of former employees (now part of social assistance) evidenced based on point 1, shall be sent to the Treasury (MFT) by TAK and the Social Assistance Division for proceeding of funds.

Measure 9 - Supporting initiatives and projects aimed at improving the lives of non-majority communities in the Republic of Kosovo that have been more severely affected by the public health emergency situation, in the amount 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 implementing this measure.
2. This measure will focus specifically on Roma, Ashkali and Egyptian communities taking into account their difficult economic situation, but also without excluding other non-majority communities.
3. All organizations that have programs and projects for addressing this measure, should apply with concrete programs and projects to the Office of the Prime Minister - Office for Communities until 15.05.2020.
4. Office of the Prime Minister - Office for Communities, will review the requests and finance concrete projects and programs, at the latest by 25.05.2020.

Measure 10 - Ensuring financial liquidity for:

(a) Micro-enterprises and the self-employed through certain programs of the Kosovo Credit Guarantee Fund, in the amount of ten thousand (EUR 10,000) euros for a period of 24 months, up to the amount of fifteen million euros (EUR 15,000,000.00);

1. For the purpose of this measure, Micro-enterprise means business organisations with up to 10 employees currently, evidenced according to the legislation in force, while the self-employed are persons who have their own personal business and have employed only themselves in that business;
2. To benefit from this measure, these companies must apply for funding by commercial banks of the Republic of Kosovo in the amount of up to EUR 10 thousand with a maturity of up to 24 months;
3. In case of approving funding, the Kosovo Credit Guarantee Fund will provide a guarantee 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 (in total 80%), over the amount guaranteed by KCGF;
4. For this category, 50% interest rates will be subsidized

(b) Business organizations/companies authorized to provide basic services (similar to those of publicly owned enterprises) with the return period until 31.12.2020, within the value determined in point 1.4 of this decision.

1. All the commercial companies, authorized to provide basic services (similar to those of publicly owned enterprises), which have financial difficulties due to the impossibility or extension of the collection period, can be beneficiaries of this measure, provided that they have faced problems with liquidity.
2. In order to benefit from this measure, business organisations must apply for financing from commercial banks of the Republic of Kosovo, with a return period until 31.12.2020.
3. In case of funding approval, the Kosovo Credit Guarantee Fund will provide a guarantee of up to 50% of the credited amount, while the Government of the Republic of Kosovo will cover the additional guarantee up to 30% of the credited amount over the amount guaranteed by KCGF
4. Interest rates will be subsidized for these enterprises, so they will be loans with 0 interest.

Regarding 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 special window by the KCGF for the implementation of this measure.

Measure 11 - Increased budget for grants and subsidies to the Ministry of Agriculture, Forestry and Rural Development in order to increase agricultural production, in the amount of five million (€5,000,000.00) euros.

1. Regarding this measure, MAFRD will identify the most important sub-sectors of agricultural production damaged and in urgent need due to the pandemic crisis, and will provide support to recover agricultural economic activity.

2. MAFRD will lead this process in a transparent manner, and financial means will be allocated based on the abovementioned criterion.

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

1. Regarding this measure, the MCYS will identify the most important sports and cultural activities affected by the pandemic crisis, and will provide support to recover cultural and sports activities.
2. MCYS will lead this process in a transparent manner and the financial means will be allocated based on the abovementioned criterion.

Measure 13. Support to exporters in the Republic of Kosovo after the end of the emergency public health situation, in the amount of 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 **MEPTINIS, in consultation with MFT, KIESA, TAK, Customs and Chambers of Commerce, will lead the process of providing support to exporters.**

Measure 14 - Financial support to business organisations registering employees with employment contracts of at least one (1) year during the period of emergency public health situation, from one hundred and thirty (€130) euros for the next two months after registration, in the amount of in six million (€6,000,000.00) euros.

1. To benefit from this measure, the following criteria must be met:
 - 1.1.The employer and the employee must conclude employment contracts for a period of not less than one (1) year;
 - 1.2.The employer, through the electronic system EDI, must complete and upload the form and list designed by TAK, no later than 15 May 2020;
 - 1.3.The employment contract must be signed after the official date of outbreak of the pandemics in Kosovo;
 - 1.4.The employer must declare the employee on the monthly payroll from the conclusion of the employment contract;
 - 1.5.The employee must have a valid bank account in one of the banks licensed by the Central Bank of Kosovo;
2. Persons who benefit 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 to receive a net salary 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. If the contract is terminated before a period of one (1) year, the employer is obliged to return the amount paid to the employee by the Government. For this amount, TAK is authorized to calculate it as a liability to the employer in the tax books.
5. The funds from this measure are budgeted to MEETIESI, in the category of subsidies and transfers.

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

1. Families benefiting from this measure are those who have no employed members (in the 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 are residents of Kosovo;
2. The amount of EUR 130 is allocated to a family, for April-June 2020, based on preliminary verifications. Verification is done every month, while application only once. A family representative declares him/herself as the beneficiary of the scheme.
3. In order to benefit from this scheme, the family representative must make a written request containing the data of the representative/beneficiary, a statement that none of the family members have monthly income and do not benefit from any social and pension schemes and the evidence of registration as unemployed in the Employment Agency that serves as proof in support of the application but is not necessary at this time. However, the application to the Employment Agency can also be done electronically, through the methods that the Employment Agency will notify through its communication channels. Requests must be submitted no later than 15 May 2020.
4. The Ministry of Finance and Transfers will design an application for requests, in which the necessary family data and necessary authorization for the processing of personal data will be entered, in order to implement this measure.
5. The Social Assistance Division within the Ministry of Finance and Transfers will review the requests and prepare the list for verification. Obtaining information and verification of family members regarding their conditions, whether they meet the conditions to benefit from this measure, is done electronically through CRA (family certificate or family tree).

6. Data on eventual monthly income for each family are verified by TAK, IT Administrator of the database of social and pension schemes (Department of Pensions and Department of Social Welfare) and the Treasury/Wages Division (joint activity with TAK).
7. Payments under this scheme are made for April, no later than 5 May, as part of the social assistance program, according to the list of beneficiaries.
8. The Treasury shall allow premature allocation for the implementation of this measure.

Annex A - List of activity codes whose activity shall be prohibited by the order of MEETIESI dated 23 March 2020.

45	45			Wholesale and retail trade as well as repair of vehicles and motorcycles
	45	45.1		Vehicle trade
	45		45.11	Vehicles and small motor vehicles trade
	45		45.19	Sale of other motor vehicles
	45	45.3		Vehicle parts and accessories trade
	45		45.31	Wholesale trade of vehicle parts and accessories
	45		45.32	Retail trade of vehicle parts and accessories
	45	45.4		Trade, maintenance and repair of motorcycles as well as of their accessories and parts
	45		45.4	Trade, maintenance and repair of motorcycles as well as of their accessories and parts
	46		46.18	Specialized mediation activities for the sale of special products
	46		46.19	Mediation activities for the sale of a variety of goods
	47	47.4		Retail trade of computer and communication equipment, in specialized stores
	47		47.41	Retail trade of computers, peripheral units and software, 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 appliances in specialized stores
	47		47.51	Retail trade of textiles in specialized stores
	47		47.52	Retail trade of electronics, paints and glass, in specialized stores
	47		47.53	Retail trade of carpets, rugs, wallpapers and floorings, in specialized stores
	47		47.54	Retail trade of household appliances 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 written material, 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 leather shoes and items, in specialized stores
	47		47.76	Retail sale of flowers, plants, seeds, 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 trade through stalls and markets
	47		47.81	Retail trade in stalls and markets of food products, beverages and tobacco
	47		47.82	Retail trade in stalls and markets for textiles, clothing and footwear
	47		47.89	Retail trade in stalls and markets for other 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		Interurban railway transport of passengers
	49		49.1	Interurban railway transport of passengers
	49	49.2		Goods railway transport
	49		49.2	Goods railway transport
	49	49.3		Other road transport of passengers
	49		49.31	Urban and interurban road transport of passengers
	49		49.32	Taxi activity
	49		49.39	Other road transport of n.e.c
	49	49.4		Road transport of goods and relocation services
	49		49.41	Freight transport by road
	49		49.42	Relocation services
	49	49.5		Transportation through pipelines
	49		49.5	Transportation through pipelines
50	50			Water transport
	50	50.1		Sea and coastal transport of passengers
	50		50.1	Sea and coastal transport of passengers
	50	50.2		Maritime and coastal transport of goods
	50		50.2	Maritime and coastal transport of goods
	50	50.3		Inland passenger water transport
	50		50.3	Inland passenger water transport
	50	50.4		Inland freight water transport
	50		50.4	Inland freight water transport
51	51			Air transport
	51	51.1		Air transport of passengers
	51		51.1	Air transport of passengers
	51	51.2		Air transport of goods and spatial transport
	51		51.21	Air transport of goods
	51		51.22	Spatial transport
52	52			Storage and support activities for transport
	52	52.1		Storage and preservation
	52		52.1	Storage and preservation
	52	52.2		Transportation support activities
	52		52.21	Service activities incidental to land transportation
	52		52.22	Service activities incidental to water transportation
	52		52.23	Service activities incidental to air transportation
	52		52.24	Cargo Handling
	52		52.29	Other transport support activities
56	56			Food and beverage service activities

	56	56.1		Restaurants and mobile food service activities
	56		56.1	Restaurants and mobile food service activities
	56		56.29	Other food service activities
	56	56.3		Beverage service activities
	56		56.3	Beverage service activities
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 address books 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 booking services and activities
	79	79.1		Travel agencies and tour operators activities
	79		79.11	Travel agencies activities
	79		79.12	Tour operators activities
	79	79.9		Other booking services and related activities
	79		79.9	Other booking services and related activities
	82		82.19	Photocopying, preparation of documents 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 (9-year lower education cycle)
	85		85.2	Primary education
	85	85.3		Secondary 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 and recreation education
	85		85.52	Cultural education
	85		85.53	Driving school activities
	85		85.59	Other education n.e.c
	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, of mental health and substance abuse
	87		87.2	Home care activities for the mentally ill, of mental health and substance abuse
	87	87.3		Activities in nursing homes for the elderly and people with special needs
	87		87.3	Activities in nursing homes for the elderly and people with special needs
	87	87.9		Activities in other nursing homes n.e.c
	87		87.9	Activities in other nursing homes n.e.c.

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 work services without accommodation
	88		88.91	Children's day care activities
	88		88.92	Other social work services without accommodation n.e.c
90	90			Creative, artistic and entertainment activities
	90	90		Creative, artistic and entertainment activities
	90		90.01	Artistic shows
	90		90.02	Supporting activities for artistic shows
	90		90.03	Artistic creativity
	90		90.04	Operation of art-related 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 gardens and zoos, 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	Amusement parks and those with a certain orientation activities
	93		93.29	Other entertainment and recreation activities
94	94			Associations and organizations activities
	94	94.1		Economic, employers, and professional associations and organizations activities
	94		94.11	Economic and employers associations and organizations activities
	94		94.12	Professional associations activities
	94	94.2		Employees' union activities
	94		94.2	Employees' union activities
	94	94.9		Other organizations activities
	94		94.91	Religious organizations activities
	94		94.92	Political organizations activities
	94		94.99	Other organizations activities n.e.c
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 n.e.c