

Guide to the Guernsey Economic Sector Classification Codes

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This publication provides an overview of the Guernsey Economic Sector Codes (as revised in September 2019), how to apply them and avoid common coding errors.



States of Guernsey
Data and Analysis

1.1 Introduction

This publication provides an overview of the Guernsey Economic Sector Codes, which were introduced in 2008 and revised in September 2019. It includes information on how to apply them and avoid common coding errors.

1.2 The Guernsey Economic Sector Codes

The Guernsey Economic Sector Codes (also known as industrial classification codes) are used to group businesses by the type of economic activity they perform. This allows detailed analysis of business activity in both public and private sectors, which is essential for the proper monitoring of the Island's economy. The analysis is published where possible on www.gov.gg/data.

The current version of the Guernsey classification system was initially introduced in March 2008, based on the UK Standard Industrial Classification (SIC) 2007, with some adjustments which make it more appropriate for the Guernsey economy. The system allows sector level comparisons with the UK and Jersey and ties in with international standards. Some extra codes were added in September 2019 to better describe the different types of holding companies and financial vehicles in Guernsey. The changes are listed on www.gov.gg/ecodes.

There are currently 127 different codes in total (compared with 731 UK SIC codes at the time of writing this report). The codes can be grouped up into sub-sectors or into the 19 top level sectors that are normally used to present data in publications. The Guernsey codes are periodically updated to maintain comparability with Jersey and the UK and relevance for the Guernsey economy.

The codes are intended to describe the nature of the business of a person or entity. The code that best reflects the primary or main area of business is the one that should be applied. The code is stored alongside the business details so it can be used for reporting purposes. It is not used to determine any fees or charges.

The codes are applied to Income Tax, Social Security and Company Registry data, which is used by Data & Analysis to produce national statistics. You may be asked to provide the most appropriate code for your business on annual or quarterly returns for Income Tax or the Guernsey Registry (if you need help selecting the most appropriate code, please contact Data & Analysis).

The codes themselves are monitored and maintained by Data & Analysis. Periodically, cross checks are performed to ensure the codes held remain in sync. As a result, we may get in touch with you to check that the correct code has been applied if there are any discrepancies between information held by one Department and another.

1.3 Choosing the Appropriate Code

A list of all the Guernsey codes is included on the next pages. You may be able to choose the appropriate code based on that list.

Further details on the specific business types that each code applies to is available on www.gov.gg/ecodes. There, you can choose between codes for companies, employers or other entities, such as trusts and funds. Please get in touch if you need any assistance in selecting the right code (there is a contact button on the page).

The Guernsey Registry provides some guidance specifically relating to companies, see <http://guernseyregistry.com/CHttpHandler.ashx?id=2096&p=0>.

1.4 Frequently Asked Questions

Q. How do I select a code for a dormant company?

A. Dormant companies should be allocated the code which best matches the activity the company was set up to perform initially.

Q. How do I select a code for a company which has more than one business function?

A. Some companies perform a variety of economic activities. In these cases, please select the code which matches what the company would describe as its primary or main business activity.

Q. What do I do if the main business function of my company has changed?

A. If there are any significant changes to a company's main business activity, please file a change of company details form using the Guernsey Registry online portal services. If the company is also an employer, you may also need to inform the Revenue Service.

1.5 Contact Details

We hope that you will find the economic codes easy to use, however, if you need assistance or have any queries, please contact us for further information:

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2.1 Sectors 1 and 2

Sector 1 - Agriculture, Horticulture, Fishing and Quarrying

Sub-sector	Business activity	Code		
Growing of crops, plant propagation, horticulture and support activities	Growing of crops, plant propagation, horticulture	01	1	1
Growing of crops, plant propagation, horticulture and support activities	Support activities to growing of crops, plant propagation, horticulture	01	1	2
Farming of animals	Agriculture, animal farming, horse livery	01	2	1
Fishing and aquaculture	Fishing, fish farming, shellfish cultivation, aquaculture	01	3	1
Quarrying and support activities	Quarrying and support activities	01	4	1
Tree felling, tree surgeons	Tree felling, tree surgeons	01	5	1
Miscellaneous	Miscellaneous	01	9	9

Sector 2 - Manufacturing

Sub-sector	Business activity	Code		
Manufacture, installation and repair of machinery, equipment, motor vehicles, trailers and boats	Manufacture of machinery	02	0	1
Manufacture, installation and repair of machinery, equipment, motor vehicles, trailers and boats	Repair, installation of machinery	02	0	2
Manufacture of food products, beverages and tobacco products	Manufacture, processing, preserving of food	02	1	1
Manufacture of food products, beverages and tobacco products	Manufacture of drinks	02	1	2
Manufacture of food products, beverages and tobacco products	Manufacture of tobacco products	02	1	3
Manufacture of textiles, clothes and leather goods	Manufacture of textiles, fibres, clothes, footwear, fur and leather articles	02	2	1
Manufacture of paper, wood, paper and wood products, printing and reproduction of recorded media	Manufacture of pulp, paper, paperboard and related articles	02	3	1
Manufacture of paper, wood, paper and wood products, printing and reproduction of recorded media	Printing, reproducing recorded media and related service activities	02	3	2
Manufacture of paper, wood, paper and wood products, printing and reproduction of recorded media	Manufacture of wood and products of wood, cork and straw	02	3	3

2.2 Sectors 2 (continued), 3, 4 and 5

Sector 2 - Manufacturing (continued)

Sub-sector	Business activity	Code		
Manufacture of chemicals, pharmaceuticals, fuels and their products	Manufacture of chemicals, pharmaceuticals, fuels and their products	02	4	1
Manufacture of rubber and plastic products	Manufacture of rubber and plastic products	02	5	1
Manufacture of other non-metallic products	Manufacture of other non-metallic products	02	6	1
Manufacture of metals and their products	Manufacture of metals and their products	02	7	1
Manufacture of computer, electronic, electrical and optical products	Manufacture of computer, electronic, electrical and optical products	02	8	1
Other manufacturing	Other manufacturing	02	9	1

Sector 3 - Electricity, gas, steam and air conditioning supply

Sub-sector	Business activity	Code		
Electric power generation, transmission and distribution	Electric power generation, transmission and distribution	03	1	1
Manufacture of gas; distribution of gaseous fuels through mains	Manufacture of gas; distribution of gaseous fuels through mains	03	2	1
Steam and air conditioning supply	Steam and air conditioning supply	03	3	1

Sector 4 - Water supply, sewerage, waste management and remediation activities

Sub-sector	Business activity	Code		
Waste collection, management, treatment and disposal, sewerage, material recovery	Waste collection, management, treatment and disposal, sewerage, material recovery for recycling or other purposes	04	1	1
Water collection, treatment and supply	Water collection, treatment and supply	04	2	1

Sector 5 - Construction

Sub-sector	Business activity	Code		
Construction of buildings, roads, utility projects	Construction of buildings, roads, utility projects	05	1	1
Electrical, plumbing and other construction installation activities	Electrical, plumbing and other construction installation activities	05	2	1
Other specialised construction activities	Demolition and site preparation, building completion and finishing and other specialised construction activities	05	3	1

2.3 Sectors 6 and 7

Sector 6 - Wholesale, retail and repairs

Sub-sector	Business activity	Code		
Sale, maintenance and repair of motor vehicles and related parts and accessories	Sale, maintenance and repair of motor vehicles and related parts and accessories	06	1	1
Retail or wholesale not in stores, stalls or markets; distance selling	Retail or wholesale not in stores, stalls or markets ¹ ; distance selling, online retail	06	2	1
Retail or wholesale of food, beverages and tobacco and raw materials	Wholesale of agricultural raw materials and live animals	06	3	1
Retail or wholesale of food, beverages and tobacco and raw materials	Retail or wholesale of food, beverages and tobacco	06	3	2
Retail or wholesale of household, recreational and cultural goods and equipment	Retail or wholesale of household and garden equipment and goods	06	4	1
Retail or wholesale of household, recreational and cultural goods and equipment	Retail or wholesale of cultural and recreation goods in specialised stores	06	4	2
Retail or wholesale of information and communication equipment	Retail or wholesale of information and communication equipment	06	5	1
Retail or wholesale of machinery, equipment and supplies	Retail or wholesale of machinery, equipment and supplies	06	6	1
Retail or wholesale of fuel	Retail or wholesale of fuel	06	7	1
Other retail or wholesale	Non-specialised retail or wholesale	06	8	1
Specialised retail or wholesale	Specialised retail or wholesale e.g. clothing, footwear, garden centres or other	06	8	2

¹ Please note that code 06 2 1 is intended for online or distance sales, while all other codes in this sector are intended for sales in stores, stalls, markets, shops and garages.

Sector 7 - Hospitality

Sub-sector	Business activity	Code		
Accommodation	Hotels, campsites, holiday accommodation	07	1	1
Food and beverage service activities	Restaurants, cafes, tea rooms, takeaways and mobile food service activities	07	2	1
Food and beverage service activities	Event catering and other food service activities	07	2	2
Food and beverage service activities	Beverage serving activities	07	2	3

2.4 Sectors 8 and 9

Sector 8 - Transport and storage

Sub-sector	Business activity	Code		
Land transport	Other road transport	08	1	1
Land transport	Freight transport and removals by road	08	1	2
Water transport	Sea passenger transport	08	2	1
Water transport	Sea freight transport	08	2	2
Water transport	Ship leasing, chartering, brokerage, operation, management, administration and crewing activities operating largely outside Guernsey ¹	08	2	3
Air transport	Air passenger transport	08	3	1
Air transport	Air freight transport	08	3	2
Air transport	Aircraft leasing, chartering, brokerage, operation, management, administration and crewing activities operating largely outside Guernsey ¹	08	3	3
Warehousing and support activities for transportation	Warehousing and storage	08	4	1
Warehousing and support activities for transportation	Transport support activities	08	4	2
Postal and courier activities	Postal and courier activities	08	5	1
Miscellaneous	Miscellaneous	08	9	9

¹ New in 2019

Sector 9 - Information and communication

Sub-sector	Business activity	Code		
Publishing activities, programme production, sound recording, broadcasting	Publishing of books, periodicals, newspapers, magazines, software and other publishing activities	09	1	1
Publishing activities, programme production, sound recording, broadcasting	Motion picture, video and television programme activities, sound recording and music publishing	09	1	2
Publishing activities, programme production, sound recording, broadcasting	Television and radio broadcasting	09	1	3
Telecommunications	Wired, wireless, satellite and other telecommunication activities	09	2	1
Computer programming, consultancy and information services and other related activities	Computer programming, consultancy and information services and other related activities	09	3	1

2.5 Sector 10

Sector 10 - Finance

Sub-sector	Business activity	Code		
Banking	Community banking (clearing and retail), offshore and domestic deposit gathering, international private and corporate banks ¹	10	1	1
Fiduciary	Fiduciaries (including trust administrators, corporate service providers, company secretaries, general partners and nominees) ¹	10	2	2
Fund / Investment	Administrators of funds, investments and securities including provision of administration, registrar, custodian/trustee ²	10	3	3
Fund / Investment	Managers of funds, investments and securities ²	10	3	4
Fund / Investment	Stockbroker services ²	10	3	5
Fund / Investment	Investment advisors ²	10	3	6
Insurance	Managers of international and captive insurers, re-insurers, life assurance ³	10	4	3
Insurance	Domestic, local and other recognised insurers, insurance brokers and loss adjusters ⁴	10	4	4
Insurance	Pension providers, advisors and intermediaries ⁴	10	4	5

¹ The descriptions of codes 10 1 1 and 10 2 2 were updated in 2019.

² Code 10 3 1 was discontinued in 2019. It was replaced by codes 10 3 3, 10 3 4, 10 3 5 and 10 3 6.

³ Code 10 4 1 was discontinued in 2019. It was replaced by codes 10 4 3, 10 7 2.

⁴ Code 10 4 2 was discontinued in 2019. It was replaced by codes 10 4 4, 10 4 5, 10 7 3 and 10 7 4.

⁵ Code 10 5 1 was discontinued in 2019. It was replaced by codes 10 5 2, 10 5 3, 10 5 4, 10 5 5, 10 5 6 and 10 5 7.

⁶ Code 10 2 1 was discontinued in 2019. In its place, code 10.7.1 was introduced for trusts and other similar structures that are not companies. Various new codes (starting 10.5) for holding companies and (starting 10.7) for financial vehicles were also added.

⁷ Code 10 3 2 was discontinued in 2019. It was replaced by codes 10 7 5 and 10 7 6.

⁸ Code 10 6 2 was discontinued in 2019. It was replaced by code 10 8 1.

⁹ Code 10 6 1 was discontinued in 2019. It was replaced by codes 10 9 1, 10 9 2 and 10 9 3.

2.6 Sector 10 (continued)

Sector 10 - Finance (continued)

Sub-sector	Business activity	Code		
Holding companies	Passive equity holding company (excluding intellectual property, real estate and transport) carrying on no significant trading activity or management or shareholder control of another entity ⁵	10	5	2
Holding companies	Active equity holding company (excluding intellectual property, real estate and transport) with significant shareholder control over another entity ⁵	10	5	3
Holding companies	Company holding real estate property with no significant income generation other than the rental or leasing of assets and capital growth ⁵	10	5	4
Holding companies	Company holding intellectual property, trademarks or image rights no significant income generation other than the rental or leasing of assets and capital growth ⁵	10	5	5
Holding companies	Company holding aircraft or ships with no significant income generation other than the rental or leasing of assets and capital growth ⁵	10	5	6
Holding companies	Other holding company not directly engaged in trading or other active income generating activities ⁵	10	5	7
Financial vehicles	Trusts and other similar structures (that are not companies) ⁶	10	7	1
Financial vehicles	Captive insurance and re-insurance products ³	10	7	2
Financial vehicles	Retirement annuities, pension funds and schemes ⁴	10	7	3
Financial vehicles	Other insurance funds and products ⁴	10	7	4
Financial vehicles	Regulated collective investment products, including open-ended and closed-ended funds, portfolios ⁷	10	7	5
Financial vehicles	Unregulated investment products ⁷	10	7	6
Financing and leasing	Financing and leasing activities not regulated as a bank, including money and credit brokers ⁹	10	8	1
Other	Stock Exchange and other bodies that regulate or supervise the financial markets ⁹	10	9	1
Other	Compliance activities and consultancy ⁹	10	9	2
Other	Other unregulated finance activities not elsewhere classified ⁹	10	9	3

Sector 11 - Real Estate Activities

Sub-sector	Business activity	Code		
Real estate activities	Buying, selling, renting and other real estate activities	11	1	1

2.7 Sector 12

Sector 12 - Professional, business, scientific and technical activities

Sub-sector	Business activity	Code		
Legal activities, Intellectual Property Management	Legal activities, advocates, Intellectual Property management	12	1	1
Accounting, actuarial, bookkeeping and auditing activities; tax consultancy, company secretary	Accounting, actuarial, bookkeeping and auditing activities; tax consultancy, company secretary	12	2	1
Activities of head offices; management consultancy activities	Management consultancy activities	12	3	2
Activities of head offices, franchise management within the Bailiwick and/or crown dependencies	Activities of head offices, franchise management (not multi-national) ¹	12	3	3
Activities of head offices, franchise management of a multi-national company	Activities of head offices, franchise management (multi-national) ¹	12	3	4
Architectural and engineering activities; technical testing and analysis, scientific research and development	Architectural and engineering activities and related technical consultancy	12	4	1
Architectural and engineering activities; technical testing and analysis, scientific research and development	Technical testing and analysis	12	4	2
Architectural and engineering activities; technical testing and analysis, scientific research and development	Research and experimental development on natural and social sciences, humanities and engineering	12	4	3
Advertising, market research, design	Advertising and marketing	12	5	1
Advertising, market research, design	Market research and public opinion polling	12	5	2
Advertising, market research, design	Specialised design activities	12	5	3
Other professional, scientific and technical activities	Photographic, translation, interpretation and other professional, business, scientific and technical activities	12	6	1
Veterinary activities	Veterinary activities	12	7	2

¹ Code 12 3 1 was discontinued in 2019. It was replaced by codes 12 3 3 and 12 3 4.

2.8 Sectors 13, 14 and 15

Sector 13 - Administrative and support service activities

Sub-sector	Business activity	Code		
Rental and leasing activities	Renting and leasing of motor vehicles, machinery, household goods and Intellectual Property and similar products	13	1	1
Employment activities	Activities of employment agencies, human resources provisions	13	2	1
Travel agency, tour operator and other reservation service and related activities	Travel agency, tour operator and other reservation service and related activities	13	3	1
Security and investigation activities	Security and investigation activities, services and systems	13	4	1
Services to buildings and landscape activities	Combined facilities support activities	13	5	1
Services to buildings and landscape activities	Cleaning activities	13	5	2
Services to buildings and landscape activities	Landscape service activities, gardening	13	5	3
Office administrative, office support and other business support activities	Office and administrative support, call centres, fulfilment and other business support services	13	6	1

Sector 14 - Public administration

Sub-sector	Business activity	Code		
Public administration	States of Guernsey	14	1	1
Public administration	Provision of services to the community as a whole	14	1	2

Sector 15 - Education

Sub-sector	Business activity	Code		
Education	Pre-primary and primary education	15	1	1
Education	Secondary and higher education	15	1	2
Miscellaneous	Other education and educational support activities	15	1	5

2.9 Sectors 16, 17, 18 and 19

Sector 16 - Human health, social and charitable work activities

Sub-sector	Business activity	Code		
Human health activities	Hospitals, medical and dental practices	16	1	1
Human health activities	Other human health activities	16	1	2
Social work and residential care activities	Residential or nursing care and related activities	16	2	1
Social work and residential care activities	Social work activities, child care, playgroups, charities	16	2	2

Sector 17 - Arts, entertainment and recreation

Sub-sector	Business activity	Code		
Creative, arts and entertainment activities	Creative, arts and entertainment activities	17	1	1
Libraries, archives, museums and other cultural activities	Libraries, archives, museums and other cultural activities	17	2	1
Gambling and betting activities	Gambling and betting activities (not online) ¹	17	3	2
Gambling and betting activities	Online gambling and e-gaming activities ¹	17	3	3
Sports activities and amusement and recreation activities	Sports, amusement and recreation activities	17	4	1

¹ Code 17 3 1 was discontinued in 2019. It was replaced by codes 17 3 2 and 17 3 3.

Sector 18 - Other service activities

Sub-sector	Business activity	Code		
Activities of membership organisations	Activities of membership organisations, trade unions	18	1	1
Repair of computers and personal and household goods	Repair of computers and personal and household goods	18	2	1
Other personal service activities	Other personal service activities, laundry	18	3	1

Sector 19 - Activities of households as employers

Sub-sector	Business activity	Code		
Activities of households as employers; undifferentiated goods and services producing activities of households for own use	Activities of households as employers; undifferentiated goods and services producing activities of households for own use	19	1	1



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