

**Dutch Accreditation Council  
(RvA)**

**Specific Accreditation  
Protocol (SAP) for the EMAS  
Regulation**

**Document code:**

**RvA-SAP-C013-UK**

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A Specific Accreditation Protocol (SAP) describes the assessment service for a specific accreditation. It should be read in conjunction with the generic RvA regulations and policy documents. A current version of the SAP is available from the website of the RvA. ([www.rva.nl](http://www.rva.nl)).

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## 1 Relevant documents

### 1.1 Standard used for accreditation

- Regulation (EC) 1221/2009; on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS)
- EN-ISO/IEC 17021-1; Conformity assessment — Requirements for bodies providing audit and certification of management systems — Part 1: Requirements

### 1.2 Additional documents

- ISO/IEC 17021-2; Requirements for bodies providing audit and certification of management systems — Part 2: Competence requirements for auditing and certification of environmental management systems
- IAF MD10; IAF Mandatory Document for Assessment of Certification Body Management of Competence in Accordance with ISO/IEC 17021:2011
- EA-7/04; Legal Compliance as a part of accredited ISO 14001:2015 certification
- For accredited Dutch verifiers the use of SCCM document “Verificatiesysteem in het kader van de EMAS-verordening” (N100211, d.d. 28-06-2010) is obligatory

Current versions of these documents can be downloaded from the website of the relevant organisation(s): IAF ([www.iaf.nu](http://www.iaf.nu)), ILAC ([www.ilac.org](http://www.ilac.org)), EA ([www.european-accreditation.org](http://www.european-accreditation.org)), ISO ([www.iso.org](http://www.iso.org)), RvA ([www.rva.nl](http://www.rva.nl)).

### 1.3 Specific legislation and regulations

- Decision 2013/131/EU; EMAS User’s Guide

## 2 Scope of accreditation

EMAS III specifies that Member States can opt for either accreditation (reference given to EC Directive no. 765/2008) or licensing of environmental verifiers (Chapter VI). The RvA shall only grant accreditation to legal entities (verification bodies) in line with the EC Regulation 765/2008.

The general rules for defining scopes are set out by the RvA in Policy Rule RvA-BR003. The accreditation of EMAS verification bodies will include, in the scope of the accreditation, the names of the verifiers who have been witnessed with a positive result. The verification body shall include at least one of those persons with final responsibility for the verification/validation in each of its verification/validation teams.

The scope is formulated as follows:

<b>IAF code</b>	<b>NACE code (rev. 2)</b>	<b>Description</b>
1 part	Section A 01, 02	Agriculture & Forestry
1 part	Section A 03	Fishing & Aquaculture
2	Section B	Mining and quarrying
3	Section C 10-12	Food products, beverages and tobacco
4	Section C 13,14	Textile and textile products
5 part	Section C 15	Leather and leather products
5 part	Section S 95.23	Repair of leather and leather products
6	Section C 16	Wood and wood products
7 part	Section C 17.1	Pulp, paper and paperboard
7 part	Section C 17.2	Paper and paperboard products
8	Section J 58	Publishing companies
9 part	Section C 18.1	Printing companies
9 part	Section C 18.2	Reproduction of recorded media
10	Section C 19	Manufacture of coke and refined petroleum products
11	Section C part 20.13, part 21.20, 24.46 Section E 38.12, 38.22	Processing of nuclear fuel (including processing of radioactive materials)
12	Section C 20 (minus part 20.13)	Chemicals, chemical products and fibres (except radio-active materials)
13	Section C 21 (minus part 21.20)	Pharmaceuticals (except radio-active materials)
14	Section C 22	Rubber and plastic products
15	Section C 23 (minus 23.5, 23.6)	Non metallic mineral products
16	Section C 23.5, 23.6	Concrete, cement, lime, plaster etc.
17 part	Section C 24 (minus 24.46)	Basic metals (except processing of nuclear fuel)
17 part	Section C 25	Fabricated metal products
17 part	Section C 33.11	Repair of fabricated metal products
18 part	Section C 28	Machinery and equipment
18 part	Section C 33.12, 33.19	Repair of machinery and other equipment
18 part	Section C 33.2	Installing of industrial machinery and equipment
19 part	Section C 26.1, 27.9	Electrical and optical equipment: electronic valves, tubes and other (micro-) electronic components

19 part	Section C 33.13	Electrical and optical equipment: repair of electronic valves, tubes and other (micro-) electronic components
19 part	Section C 26, 27 (minus 26.1, 27.9)	Electrical and optical equipment (includes domestic appliances)
19 part	Section C 33.13, 33.14, 95.1, 95.21, 95.22	Electrical and optical equipment: repair of electrical and optical equipment, domestic appliances etc.
20 part	Section C 30.1	Shipbuilding
20 part	Section C 33.15	Repair and maintenance of ships
21 part	Section C 30.3	Aerospace
21 part	Section C 33.16	Aerospace: Repair and maintenance of air and spacecraft and related machinery
22 part	Section C 29	Other transport equipment: motor vehicles, trailers and semi-trailers
22 part	Section C 30.2, 30.4, 30.9	Other transport equipment n.e.c.
22 part	Section C 33.17	Repair and maintenance of other transport equipment n.e.c.
23 part	Section C 31	Manufacturing n.e.c.: furniture
23 part	Section S 95.24	Repair of furniture and upholstery
23 part	Section C 32	Manufacturing n.e.c.
23 part	Section S 94.25	Repair of clock work and jewellery
23 part	Section S 94.29	Repair of other consumer goods
24	Section E 38.3	Recycling
25	Section D 35.1	Electricity supply
26 part	Section D 35.2	Gas supply
26 part	Section D 35.3	Steam and cooled air supply
27	Section E 36	Water supply
28	Section F 41 - 43	Construction
29 part	Section G 45	Wholesale, retail trade and repair of motor vehicles, motor cycles
29 part	Section G 46, 47	Wholesale and retail trade (except motor vehicles and motorcycles)
30	Section I 55, 56	Hotels and restaurants
31 part	Section H 53, 60, 61	Post and telecommunication
31 part	Section H 49 - 52	Transport and storage
32 part	Section K	Financial intermediation
32 part	Section L	Real estate
32 part	Section N 77	Renting
33	Section J 62, 63	Information technology
34	Section M 71, 74.1, 74.2	Engineering services
35 part	Section M 72	Research and development

35 part	Section N 78 - 82	Professional services: administrative and supportive services
35 part	Section S 96	Professional services: personal services
35 part	Section M 69, 70, 73, 74.3, 74.9, 75	Other professional services n.e.c.
36	Section O	Public administration
37	Section P	Education
38	Section Q 86, 87	Health and social work
39 part	Section E 37, 38, 39 (minus 38.12, 38.22, 38.3)	Other social services: sewage and refuse disposal and sanitation (except "recycling" and "hazardous waste containing radioactive components")
39 part	Section R	Arts, entertainment and recreation
39 part	Section J 59	Motion picture, video and television programme production, sound recording and music publishing activities
39 part	Section R 88	Social work activities without accomodation
39 part	Section S 94	Membership organisations
	Section T 97, 98	Household as employers of staff; undifferentiated production of goods or services for own use
	Section U	Extraterritorial organisations and bodies

### 3 Accreditation assessments

#### 3.1 Documents to be submitted

For the purpose of the RvA assessments, assessors should be provided with relevant documents as specified in the application tool (for initial assessments and assessments of a scope extension) or as listed in the annex of policy rule RvA-BR005 (for other assessments). Additional documents/registrations of the (client of the CAB) can be requested in a SAP for specific activities.

Documents to be submitted	Initial assessment	Scope extension	Witness
An analysis of environmental aspects and associated impacts for each of the technical areas identified and requested for accreditation	X	X	
A definition of the competency required related to the identified environmental aspects	X	X	
Information about the availability of competency (competence evaluation of (sub-) contracted auditors or experts for specified technical areas)	X	X	
Identification of additional requirements or specific guidelines to be used this technical area	X	X	
The organization's Environmental Manual and their (list of) determined significant environmental impacts			X
The organization's environmental statement or information to be validated			X
The records of the verification body's application review for this organization (including qualification records for the verifiers used)			X
The report of the verification body's pre-assessment of the organization's EMS (or other most recent report)			X

#### 3.2 The nature and content of the assessments

In addition to the general rules for the nature and content of the RvA assessment, as set out in RvA-BR002 and RvA-BR005, the rules contained in the table below are applicable.

The nature and content of the assessment depends on the requested accreditation scope, other existing accreditation scopes (if applicable), the organisation's past performance (if applicable) and identified risks.

Assessment method	Initial assessment <sup>(1)(3)</sup>	Regular assessments during the accreditation cycle <sup>(2)</sup>	Scope extension <sup>(1)(3)</sup>
Preliminary assessment	√		√
Assessment of documentation	√		
Office assessment <sup>(6)</sup>		√	
	√	<p>1-19 EMAS registrations: twice per cycle</p> <p>20 or more EMAS registrations: annually</p> <p>Files: <math>1/3\sqrt{\text{(number of registrations)}}</math>, with a minimum of 2</p> <p>+ at least the personnel files from the witness and shadow assessments</p> <p>During the accreditation cycle all clusters (see Appendix A) will be covered.</p>	<p>√</p> <p>At least 1 file per IAF sector requested</p>
Witnessing <sup>(4)(5)</sup>	<p>A witness in each of the “witness obligatory” sectors (see Appendix A) and one per cluster, with a minimum of 2 verifications. When a full scope, i.e. all technical areas, is requested, RvA may decide not to witness in all “obligatory” sectors. The first and last verifications should normally not be more than 6 months apart. The auditee for the verification to be witnessed should form a reasonable representation of the requested scope of accreditation.</p>	<p>See Appendix A.</p> <ul style="list-style-type: none"> <li>- 1 for each cluster of sectors included in the scope of the EMAS verification body;</li> <li>- 1 per <math>\sqrt{\text{(number of verifiers/auditors qualified for EMAS verification)}}</math>.</li> </ul> <p>When the second factor gives a higher number of witness assessments, the witness assessments should also be spread over all clusters. This formula ensures that both a diversity in technical areas and the number of verifiers will increase the number of witness assessments. When the verification body has performed less than 20 EMAS verifications/validations, 1 witness per sector will be performed during the accreditation cycle of 4 years. The witness regime may be co-ordinated with other accreditations, such as for ISO 14001 and/or EU-ETS.</p>	<p>A witness in each of the “witness obligatory” sectors, other sectors may be assessed on the basis of documentation</p>

(1) If a CAB has not yet been appointed for these activities and this is a legal and regulatory requirement, temporary accreditation with restrictive conditions may be used, in accordance with BR002.

(2) An accreditation cycle covers a period of four years, which commences after a decision about an initial or re-assessment has been taken; the cycle therefore covers the surveillance assessments and the re-assessment during this period.

(3) Based on the application, the RvA shall determine the nature and scope of the assessment. Factors include whether the verification body is already accredited for ISO/IEC 17021-1 and whether or not a scheme is used which is known by the RvA (e.g. the SCCM scheme in The Netherlands).

(4) As a rule, the full assessment will be witnessed, unless the objectives of the witness can also be achieved with partial attendance.

(5) Possibly also shadow assessments and/or unannounced witness assessments

(6) Files consist of records demonstrating the certification process, including application, contract review, team assignment and competence, audit, reporting and decision records. The review of a certification file normally varies between 1 and 2 hours.



## 4 Notification and supervision

The EMAS Regulation requires (Art. 23, sub 2) that:

“At least four weeks in advance of each verification in a Member State, the environmental verifier shall notify its accreditation or licence details and the time and place of the verification to the Accreditation or Licensing Body responsible for the supervision of the environmental verifier concerned. “

This is applicable for each EMAS verification activity (whether done in The Netherlands or abroad, whether by Dutch verification bodies or foreign ones). Refer to FALB decision (FAB/46/2006), “all Accreditation Bodies shall implement the notification mechanism specified in 5.3.2 of Annex V: Accreditation, supervision and functions of the Environmental Verifier, which covers all activities: verification and validation, whether carried out together or individually by the environmental verifier.”

Verification bodies accredited by RvA shall make this notification to their assigned RvA account or project manager by electronic or regular mail.

For foreign verification bodies (and licenced verifiers), the following information is considered sufficient to comply with the notification requirement of Article 24.1 a) b) and c):

- accreditation or licence details, with evidence that it is still valid and not affected by suspension or withdrawal and that the accreditation is adequate for the specific activities of the organization under verification;
- competence is primarily related to legal requirements and language abilities. Additionally, RvA requests personnel records of relevant qualifications, training, experience, etc. specific to the economic sector being audited (this is not a condition to prejudice the right of the environmental verification body to provide the service, Art. 24.3, but gives the RvA consideration for the nature and type of the supervision);
- time and place of the verification and validation, including all stages before and after the visit including those in Art 25 (for example, stage 1 audits); and
- address and contact details of the organisation whose system is being verified, activities under the scope of verification, sites included, number of employees.

For RvA accredited verification bodies, this information is reviewed at regular office assessments (e.g. surveillance).

In order to determine the nature and type of the RvA supervision, it is also required that the verification body makes available the client's (draft) EMAS statement.

If the information is not complete (or not provided timely), the requirement of article 23 (6) is not fulfilled. This will be notified to the verifier, the Accreditation or Licensing Body who granted the accreditation and the relevant Competent Body (SCCM). It is possible that this may delay or prevent registration (decision rests with Competent Body.)

### Supervision

The nature of the supervision that will be exercised shall depend on the amount and complexity of the information received with the notification and – if applicable – on the results of previous supervisions. For RvA accredited EMAS verifiers, the supervision will be combined in the annual surveillance assessment (every year or every other year dependent on the amount of verifications) and consist of file review and witnessing (when the amount of EMAS verification activities or verifiers is significantly changed).

For the foreign verifiers this will be decided by RvA in every individual instance upon notification. The RvA supervision shall include a review of the notification records and any or all of the following:

- physical presence during (part of) the verification/validation (witness assessment);
- interview with the (lead) verifier;
- review of the verification report.

It is expected that a first supervision of a verification body shall include a (partial) witness of the verification activities. When sufficient confidence has been obtained, the emphasis of the supervision will shift to the verification report to avoid that accreditation procedures are repeated and unnecessary costs are made. In case scope and verification team haven't changed and previous supervision results have been positive, then it may be decided to apply the provisions of art. 23 sub 4 and provide supervision only every other year. RvA will require a confirmation that the verification activities have taken place as announced.

A justification for the content of the supervision program (which assessment method was chosen) shall be recorded. In determining the supervision program, the internal expertise holder shall be consulted.

When the RvA is of the opinion that a nonconformity has arisen during the verification process, the RvA will document this in an assessment report and report this to:

- the verification body involved;
- the SCCM (the Dutch competent body with respect to EMAS registrations);
- in case of supervision of a foreign verification body or licensed verifier: the accreditation body or licensing body which has issued the accreditation.

Depending on the nonconformity, the RvA may decide to inform the EC as well.

In case of further dispute, the assessment report shall be forwarded to the FALB for discussion in line with EMAS art. 23, sub 8. The RvA will respect the opinion of the FALB, although final responsibility and authority for the conclusions on the supervision (including any decisions on RvA accreditation) remain with RvA.

The costs of the supervision shall be borne by the verification body. The RvA shall inform the verification body on the basis of the information received about the expected time involved with the supervision. Through the RvA List of Tariffs – RvA-D001, which may be obtained from the RvA website, the expected costs can be determined. The final RvA invoice, will be based on the actual time spent on the supervision (which may be more or less than expected, based on assessment findings).

## 5 Suspension, withdrawal or reduction of scope

The EMAS Regulation requires (Art. 29) that:

1. Suspension or withdrawal of the accreditation or licence shall require the consultation of concerned parties, including the environmental verifier, in order to provide the Accreditation or Licensing Body with the necessary evidence for taking its decision.
2. The Accreditation or Licensing Body shall inform the environmental verifier of the reasons for the measures taken and, if applicable, of the process of discussion with the competent enforcement authority.
3. The accreditation or licence shall be suspended or withdrawn until assurance of the environmental verifier's compliance with this Regulation is obtained, as appropriate, depending on the nature and scope of the failure or violation of legal requirements.
4. Suspension of the accreditation or licence shall be lifted when the Accreditation or Licensing Body has received satisfactory information that the environmental verifier complies with this Regulation.

To implement these requirements, the RvA refers to its regular requirements and regulations related to suspensions and withdrawals (see RvA-BR002). In addition, the parties concerned may include the SCCM in The Netherlands, or a party involved in a complaint/dispute which has led to the proposed decision for suspension or withdrawal. This will be decided on a case by case basis.

In addition to the general rules as laid down in policy rule BR002, according to article 23 (7) the decision to withdraw, suspend, or reduce the scope of the shall be taken only after the verifier has had the possibility of a hearing.

Though normally scopes in which an accredited body does not have any active work are withdrawn, verification bodies accredited for EMAS may be able to continue to demonstrate competence in other technical areas (NACE codes) through an accreditation for ISO 14001 certification. In general this will mean that the accredited scope for EMAS will be similar to the scope for ISO 14001 certification.

## 6 Specific issues for the RvA assessment

The following subjects will receive extra attention during the document review and the office assessment:

- verifier qualification;
- application review, including the use of EMS competence, verifier team composition and time allocation for verification/validation;
- verification and validation procedures.

During witness assessment, the RvA assessment teams will pay special attention to how the verifier evaluates the effectiveness of:

- the internal audit functions;
- the EMS documentation;
- the recording, evaluation and control of environmental effects;

- the recording and evaluation of continual improvement and prevention of pollution;
- the organization's systems for achieving regulatory compliance.

This will obviously depend on the applicability. Under certain circumstances not, all of the above points may be applicable (e.g. in case of a witness of only the validation, where the EMS is covered by an existing certificate, or in case of a surveillance with a limited scope).

As the EMAS III requires the verifier to make a specific statement on legal compliance ("the outcome of the verification and validation confirms that there is no evidence of non-compliance with applicable legal requirements relating to the environment,"), this shall be a specific point of attention during the witness as well.

Another focus point will be the validation of the environmental statement. The RvA assessment team will assess whether the verifier's conclusions can substantiate the reliability, credibility and correctness of the data and information contained in the environmental statement.

Each of the above points should be included in the RvA assessment report.

EMAS III refers to relevant legal requirements. The verification body shall be able to demonstrate that they have the competence to establish the applicability. This has an impact on the verification body's management (e.g. for the functions of application review, competence requirements determination, the competence evaluation of its verifiers and on the certification decision function) and of course for its verifiers. EA has issued guidance on this subject in EA-7/04, which is used by RvA in its assessments.

## 7 Other information

For The Netherlands, further guidance can be found in the current interpretation documents of the centralized Committee of Experts (SCCM): Verificatiesysteem in het kader van de EMAS-verordening. This guidance is binding for Dutch EMAS Verifiers.

## 8 Organisations to be informed

SCCM and the European Commission (EMAS Helpdesk) will be informed of significant changes in the accredited status of the verifier (i.e. initial granting and subsequent suspensions or withdrawals). More in general (and in line with EMAS art. 28, sub 6, the RvA uses its deliberations with SCCM as the mechanism to consider observations from concerned parties, e.g. by consulting them on significant changes in policies or methods of accreditation for the EMAS scheme.

## 9 Changes regarding the previous version

Updated to current SAP-format.

## Appendix A: Scopes used for accreditation of EMAS verifiers

NACE code (rev. 2)	Description	Clustering
A 01, 02	<b>Agriculture &amp; Forestry</b>	1
A 03	<b>Fishing &amp; Aquaculture</b>	1
B	<b>Mining and quarrying</b>	1
C 10-12	Food products, beverages and tobacco	P
C 13,14	Textile and textile products	F
C 15	Leather and leather products	F
S 95.23	Repair of leather and leather products	F
C 16	Wood and wood products	F
C 17.1	<b>Pulp, paper and paperboard</b>	P
C 17.2	Paper and paperboard products	F
J 58	Publishing companies	F
C 18.1	Printing companies	F
C 18.2	Reproduction of recorded media	F
C 19	<b>Manufacture of coke and refined petroleum products</b>	P
C part 20.13, part 21.20, 24.46, E 38.12, 38.22	<b>Processing of nuclear fuel (including processing of radioactive materials)</b>	N
C 20 (minus part 20.13)	<b>Chemicals, chemical products and fibres (except radioactive materials)</b>	P
C 21 (minus part 21.20)	<b>Pharmaceuticals (except radio-active materials)</b>	P
C 22	Rubber and plastic products	F
C 23 (minus 23.5, 23.6)	Non-metallic mineral products	P
C 23.5, 23.6	Concrete, cement, lime, plaster etc.	P
C 24 (minus 24.46)	<b>Basic metals (except processing of nuclear fuel)</b>	1
C 25	Fabricated metal products	F
C 33.11	Repair of fabricated metal products	F
C 28	Machinery and equipment	F
C 33.12, 33.19	Repair of machinery and other equipment	F
C 33.2	Installing of industrial machinery and equipment	F
C 26.1, 27.9	<b>Electrical and optical equipment: electronic valves, tubes and other (micro-) electronic components</b>	P
C 33.13	Electrical and optical equipment: repair of electronic valves, tubes and other (micro-) electronic components	F
C 26, 27 (minus 26.1, 27.9)	Electrical and optical equipment (includes domestic appliances)	F
C 33.13, 33.14, 95.1, 95.21, 95.22	Electrical and optical equipment: repair of electrical and optical equipment, domestic appliances etc.	F
C 30.1	<b>Shipbuilding</b>	F
C 33.15	<b>Repair and maintenance of ships</b>	F
C 30.3	<b>Aerospace</b>	F
C 33.16	<b>Aerospace: Repair and maintenance of air and spacecraft and related machinery</b>	F
C 29	<b>Other transport equipment: motor vehicles, trailers and semi-trailers</b>	F
C 30.2, 30.4, 30.9	Other transport equipment n.e.c.	F
C 33.17	Repair and maintenance of other transport equipment n.e.c.	F
C 31	Manufacturing n.e.c.: furniture	F
S 95.24	Repair of furniture and upholstery	F
C 32	Manufacturing n.e.c.	F
S 94.25	Repair of clock work and jewellery	F
S 94.29	Repair of other consumer goods	F
E 38.3	Recycling	P
D 35.1	<b>Electricity supply</b>	P

NACE code (rev. 2)	Description	Clustering
D 35.2	Gas supply	P
D 35.3	Steam and cooled air supply	P
E 36	Water supply	P
F 41 - 43	<b>Construction</b>	F
G 45	Wholesale, retail trade and repair of motor vehicles, motor cycles	D
G 46, 47	Wholesale and retail trade (except motor vehicles and motorcycles)	D
I 55, 56	Hotels and restaurants	D
H 53, 60, 61	Post and telecommunication	D
H 49 - 52	Transport and storage	D
K	Financial intermediation	D
L	Real estate	D
N 77	Renting	D
J 62, 63	Information technology	D
M 71, 74.1, 74.2	Engineering services	D
M 72	Research and development	D
N 78 - 82	Professional services: administrative and supportive services	D
S 96	Professional services: personal services	D
M 69, 70, 73, 74.3, 74.9, 75	Other professional services n.e.c.	D
O	Public administration	D
P	Education	D
Q 86, 87	Health and social work	D
E 37, 38, 39 (minus 38.12, 38.22, 38.3)	<b>Other social services: sewage and refuse disposal and sanitation (except "recycling" and "hazardous waste containing radioactive components")</b>	P
R	Arts, entertainment and recreation	D
J 59	Motion picture, video and television programme production, sound recording and music publishing activities	D
R 88	Social work activities without accommodation	D
S 94	Membership organisations	D
T 97, 98	Household as employers of staff; undifferentiated production of goods or services for own use	D
U	Extraterritorial organisations and bodies	D

n.e.c. means "not elsewhere classified"

1 The sectors printed in bold are the "witness obligatory" sectors, as mentioned in section 3.2 of this document.

2 Explanation of cluster codes:

- 1 Primary sector
- F Mainly production through assembly
- P Mainly production through processing
- N Nuclear sector
- D Service sector