

# NICE CLASSIFICATION - 11<sup>th</sup> Edition, Version 2017

## Class 40

Treatment of materials.

### Explanatory Note

Class 40 includes mainly services not included in other classes, rendered by the mechanical or chemical processing, transformation or production of objects or inorganic or organic substances, including custom manufacturing services. For the purposes of classification, the production or manufacturing of goods is considered a service only in cases where it is effected for the account of another person to their order and specification. If the production or manufacturing is not being performed to fulfil an order for goods which meet the customer's particular needs, requirements, or specifications, then it is generally ancillary to the maker's primary commercial activity or goods in trade. If the substance or object is marketed to third parties by the person who processed, transformed or produced it, then this would generally not be considered a service.

This Class includes, in particular:

- services relating to transformation of an object or substance and any process involving a change in its essential properties (for example, dyeing a garment); consequently, a maintenance service, although usually in Cl. 37, is included in Cl. 40 if it entails such a change (for example, the chroming of motor vehicle bumpers);
- services of material treatment which may be present during the production of any substance or object other than a building; for example, services which involve cutting, shaping, polishing by abrasion or metal coating;
- the custom manufacturing of goods to the order and specification of others (bearing in mind that certain offices require that the goods produced be indicated), for example, custom manufacturing of automobiles.

This Class does not include, in particular:

- repair services (Cl. 37);
- certain customization services, for example, the custom painting of automobiles (Cl. 37).

Basic No.	Indication
400001	<b>abrasion</b>
400081	<b>air</b> deodorising
400082	<b>air</b> freshening
400003	<b>air</b> purification
400118	rental of <b>air-conditioning</b> apparatus
400005	<b>applying</b> finishes to textiles
400029	<b>blacksmithing</b>
400099	<b>boilermaking</b>
400123	rental of <b>boilers</b>
400049	<b>bookbinding</b>
400048	<b>burnishing</b> by abrasion
400013	<b>cadmium</b> plating
400017	<b>chromium</b> plating

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400021	<b>cloth</b> cutting
400060	<b>cloth</b> dyeing
400010	<b>cloth</b> edging
400037	<b>cloth</b> fireproofing / <b>fabric</b> fireproofing / <b>textile</b> fireproofing
400069	<b>cloth</b> pre-shrinking
400036	<b>cloth</b> waterproofing / <b>fabric</b> waterproofing
400098	<b>clothing</b> alteration
400107	<b>colour</b> separation services
400038	<b>crease-resistant</b> treatment for clothing
400121	<b>cryopreservation</b> services
400083	<b>custom</b> assembling of materials for others
400028	<b>custom</b> fashioning of fur
400053	<b>custom</b> tailoring
400109	<b>decontamination</b> of hazardous materials
400102	services of a <b>dental</b> technician
400105	<b>destruction</b> of waste and trash
400012	<b>dressmaking</b>
400056	<b>dyeing</b> services
400026	<b>electroplating</b>
400063	<b>embroidering</b>
400103	production of <b>energy</b>
400035	<b>engraving</b>
400008	<b>fabric</b> bleaching
400044	<b>flour</b> milling
400066	<b>food</b> and drink preservation
400033	<b>food</b> smoking
400084	<b>framing</b> of works of art
400117	<b>freezing</b> of foods
400032	<b>fruit</b> crushing
400120	<b>fulling</b> of cloth
400020	<b>fur</b> conditioning

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400072	<b>fur</b> dyeing
400070	<b>fur</b> glossing
400030	<b>fur</b> mothproofing
400071	<b>fur</b> satining
400034	<b>galvanization</b>
400104	rental of <b>generators</b>
400024	<b>gilding</b>
400062	<b>glass-blowing</b>
400085	<b>gold</b> plating
400041	<b>grinding</b>
400106	<b>incineration</b> of waste and trash
400108	<b>key</b> cutting
400112	<b>knitting</b> machine rental
400040	<b>laminating</b>
400086	<b>laser</b> scribing
400019	<b>leather</b> staining
400064	<b>leather</b> working
400110	<b>lithographic</b> printing
400004	<b>magnetization</b>
400100	<b>metal</b> casting
400018	<b>metal</b> plating
400043	<b>metal</b> tempering
400042	<b>metal</b> treating
400031	<b>millworking</b>
400045	<b>nickel</b> plating
400113	<b>offset</b> printing
400088	<b>optical</b> glass grinding
400006	<b>paper</b> finishing
400061	<b>paper</b> treating
400022	<b>pattern</b> printing
400014	<b>permanent-press</b> treatment of fabrics

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400114	<b>photocomposing</b> services
400023	<b>photographic</b> film development
400089	<b>photographic</b> printing
400090	<b>photogravure</b>
400050	<b>planing</b> of materials
400015	<b>pottery</b> firing / <b>firing</b> pottery
400111	<b>printing</b>
400002	<b>processing</b> of cinematographic films
400091	<b>processing</b> of oil
400092	<b>quilting</b>
400068	<b>recycling</b> of waste and trash
400093	<b>refining</b> services
400051	<b>saddlery</b> working
400122	<b>sandblasting</b> services
400052	<b>sawing</b> of materials
400016	<b>shoe</b> staining
400115	<b>silkscreen</b> printing
400007	<b>silver</b> plating
400047	<b>skin</b> dressing
400094	<b>slaughtering</b> of animals
400011	<b>soldering</b>
400116	<b>sorting</b> of waste and recyclable material [transformation]
400119	rental of <b>space</b> heating apparatus
400095	<b>stripping</b> finishes
400054	<b>tanning</b>
400055	<b>taxidermy</b>
400057	<b>textile</b> dyeing
400059	<b>textile</b> mothproofing
400058	<b>textile</b> treating / <b>cloth</b> treating
400067	<b>timber</b> felling and processing
400027	<b>tin</b> plating

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400126	<b>tinting</b> of car windows
400087	material <b>treatment</b> information
400124	<b>upcycling</b> [waste recycling]
400101	<b>vulcanization</b> [material treatment]
400046	<b>warping</b> [looms]
400097	<b>waste</b> treatment [transformation]
400025	<b>water</b> treating
400125	<b>welding</b> services
400065	<b>window</b> tinting treatment, being surface coating
400009	<b>woodworking</b>
400039	<b>wool</b> treating