Class 40

Treatment of materials; recycling of waste and trash; air purification and treatment of water; printing services; food and drink preservation.

Explanatory Note

Class 40 includes mainly services 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:

- transformation of an object or substance and any process involving a change in its essential properties, for example, dyeing a garment; such transformation services are also classified in Class 40 if they are provided in the framework of repair or maintenance work, for example, chromium plating 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;
- joining of materials, for example, soldering or welding;
- processing and treatment of foodstuffs, for example, fruit crushing, flour milling, food and drink preservation, food smoking, freezing of foods;
- 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;
- services of a dental technician;
- quilting, embroidering, custom tailoring, textile dyeing, applying finishes to textiles.

This Class does not include, in particular:

- services that do not entail a change in the essential properties of the object or substance, for example, furniture maintenance or repair (Cl. 37);
- services in the field of construction, for example, painting and plastering (Cl. 37);
- cleaning services, for example, laundering, window cleaning, cleaning of interior and exterior surfaces of buildings (Cl. 37);
- rustproofing, for example, anti-rust treatment for vehicles (Cl. 37);
- certain customization services, for example, the custom painting of automobiles (Cl. 37);
- decorating of food, food sculpting (Cl. 43).

Basic No.	Indication
400001	abrasion
400081	air deodorizing / air deodorising
400082	air freshening
400003	air purification
400005	applying finishes to textiles
400128	beer brewing for others
400029	blacksmithing

400099	boilermaking
400049	bookbinding
400048	burnishing by abrasion
400013	cadmium plating
400142	carbon capture
400138	cheese processing services in the nature of ripening, maturing and aging of cheese
400017	chromium plating
400021	cloth cutting
400060	cloth dyeing
400010	cloth edging
400037	cloth fireproofing / fabric fireproofing / textile fireproofing
400069	cloth pre-shrinking
400036	cloth waterproofing / fabric waterproofing
400098	clothing alteration
400107	colour separation services
400132	consultancy in the field of wine making
400038	crease-resistant treatment for clothing
400139	crushing of concrete
400121	cryopreservation services
400127	custom 3D printing for others
400083	custom assembling of materials for others
400028	custom fashioning of fur
400136	custom manufacturing of aircraft
400133	custom manufacturing of boats
400129	custom manufacturing of bread
400053	custom tailoring
400109	decontamination of hazardous materials
400105	destruction of waste and trash
400134	distillation services
400012	dressmaking
400056	dyeing services*

400026	electroplating
400063	embroidering
400035	engraving
400008	fabric bleaching
400044	flour milling
400066	food and drink preservation
400033	food smoking
400084	framing of works of art
400117	freezing of foods
400032	fruit crushing
400120	fulling of cloth
400020	fur conditioning
400072	fur dyeing
400070	fur glossing
400030	fur mothproofing
400071	fur satining
400034	galvanization
400024	gilding
400062	glass-blowing
400085	gold plating
400041	grinding
400106	incineration of waste and trash
400140	irradiation of food
400137	joinery services [custom manufacturing of woodwork]
400108	key cutting
400112	knitting machine rental
400040	laminating
400086	laser scribing
400019	leather staining
400064	leather working
400110	lithographic printing

400004	magnetization
400100	metal casting
400018	metal plating
400043	metal tempering
400042	metal treating
400031	millworking
400045	nickel plating
400113	offset printing
400088	optical glass grinding
400006	paper finishing
400061	paper treating
400130	pasteurizing of food and beverages / pasteurising of food and beverages
400022	pattern printing
400014	permanent-press treatment of fabrics
400114	photocomposing services
400023	photographic film development
400089	photographic printing
400090	photogravure
400050	planing of materials
400015	pottery firing / firing pottery
400111	printing
400002	processing of cinematographic films
400091	processing of oil
400103	production of energy
400143	production of renewable green energy
400087	providing information relating to material treatment
400092	quilting
400068	recycling of waste and trash
400093	refining services
400118	rental of air-conditioning apparatus
400141	rental of batteries

400123	rental of boilers
400104	rental of electricity generators
400135	rental of industrial robots for use in manufacturing
400144	rental of printers for use with computers
400119	rental of space heating apparatus
400051	saddlery working
400122	sandblasting services
400052	sawing of materials
400102	services of a dental technician
400016	shoe staining
400115	silkscreen printing
400007	silver plating
400047	skin dressing
400094	slaughtering of animals
400011	soldering
400116	sorting of waste and recyclable material [transformation]
400095	stripping finishes
400054	tanning
400055	taxidermy
400057	textile dyeing
400059	textile mothproofing
400058	textile treating / cloth treating
400067	timber felling and processing
400027	tin plating
400126	tinting of car windows
400124	upcycling [waste recycling]
400101	vulcanization [material treatment]
400046	warping [looms]
400097	waste treatment [transformation]
400025	water treating
400125	welding services

400065	window tinting treatment being surface coating
400131	wine making for others
400009	woodworking
400039	wool treating