

# **EMTAK 2025 introduction and guidelines**

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## Introduction

EMTAK is the The Estonian Classification of Economic Activities, which is managed by the Centre for Registers and Information Systems, a subsidiary of the Ministry of Justice and Digital Affairs. EMTAK is the Estonian national version of the internationally harmonised classification of economic activities in the European Community, NACE. The Procedure for submitting documents to the Court has established the determination of activities according to EMTAK.

### 1. EMTAK structure

EMTAK has a hierarchical structure, divided into five levels. In determining the field of activity, it is important to reach the fourth level of EMTAK, based on which a choice can already be made. In many cases, the fourth level of EMTAK is very general, which is why an additional level has been created, i.e., the fifth level of EMTAK – the Estonian national level. The fifth level is also the basis for the final selection of the correct activity code. A useful tool in using EMTAK is the explanatory notes, where each activity text is explained in detail.

### 2. EMTAK 2025

NACE Rev.2.1 and EMTAK 2025 structure:

	<b>NACE Rev.2.1</b>	<b>EMTAK 2025</b>	<b>Code</b>	<b>Difference EMTAK 2008-2025</b>
<b>First level</b>	22 sections	22 sections	lettercode A-V	+1
<b>Second level</b>	87 divisions	87 divisions	two-digit code 01 to 99	-1
<b>Third level</b>	287 groups	287 groups	three-digit code 011 to 990	+15
<b>Fourth level</b>	651 classes	651 classes	four-digit code 0111 to 9900	+36
<b>Fifth level</b>	-	826 subclasses	five-digit code 01111 to 99001	+51

## 2.1 Changes in the structure

The table below presents a broad comparison between the sections of EMTAK 2008 and EMTAK 2025.

EMTAK 2008		EMTAK 2025	
Section	Description	Section	Description
<b>A</b>	Agriculture, forestry and fishing	<b>A</b>	Agriculture, forestry and fishing
<b>B</b>	Mining and quarrying	<b>B</b>	Mining and quarrying
<b>C</b>	Manufacturing	<b>C</b>	Manufacturing
<b>D</b>	Electricity, gas, steam and air conditioning supply	<b>D</b>	Electricity, gas, steam and air conditioning supply
<b>E</b>	Water supply; sewerage, waste management and remediation activities	<b>E</b>	Water supply; sewerage, waste management and remediation activities
<b>F</b>	Construction	<b>F</b>	Construction
<b>G</b>	Wholesale and retail trade; repair of motor vehicles and motorcycles	<b>G</b>	Wholesale and retail trade
<b>H</b>	Transportation and storage	<b>H</b>	Transportation and storage
<b>I</b>	Accommodation and food service activities	<b>I</b>	Accommodation and food service activities
<b>J</b>	Information and communication	<b>J</b>	Publishing, broadcasting, and content production and distribution activities
<b>J</b>	Information and communication	<b>K</b>	Telecommunication, computer programming, consulting, computing infrastructure and other information service activities
<b>K</b>	Financial and insurance activities	<b>L</b>	Financial and insurance activities
<b>L</b>	Real estate activities	<b>M</b>	Real estate activities
<b>M</b>	Professional, scientific and technical activities	<b>N</b>	Professional, scientific and technical activities
<b>N</b>	Administrative and support service activities	<b>O</b>	Administrative and support service activities
<b>O</b>	Public administration and defence; compulsory social security	<b>P</b>	Public administration and defence; compulsory social security
<b>P</b>	Education	<b>Q</b>	Education
<b>Q</b>	Human health and social work activities	<b>R</b>	Human health and social work activities
<b>R</b>	Arts, entertainment and recreation	<b>S</b>	Arts, sports and recreation
<b>S</b>	Other service activities	<b>T</b>	Other service activities
<b>T</b>	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	<b>U</b>	Activities of households as employers and undifferentiated goods- and service-producing activities of households for own use
<b>U</b>	Activities of extraterritorial organisations and bodies	<b>V</b>	Activities of extraterritorial organisations and bodies

### **3. Main rules for determining activities**

Development of technology is not a criterion for defining activities in EMTAK. Classifying activities, it is not important whether the activity is carried out using traditional or modern methods.

#### **3.1 Outsourcing/subcontracting and related employers**

Subcontractors are units carrying out an activity on a contract or fee basis.

A subcontractor is an unit that is associated with another entity under a contract to perform a part of the production process. A subcontractor who uses the processing process entirely as subcontracting is classified under manufacturing if the input material and thus the final product belong to them.

Entities that order the production process entirely as subcontracting but do not own the input materials are classified as commercial wholesalers under division 46 "Wholesale trade" or division 47 "Retail trade according" to the goods sold. These entities actually purchase finished goods with the intention of reselling them. These entities may design the goods produced and may have a say in the production process.

In the case of construction subcontracting, if the subcontractor remains generally responsible for the ordered construction process, both are classified under section F "Construction", specifically in the class corresponding to the construction activities performed.

#### **3.2 Trade**

The structure of EMTAK is based on the product being sold, regardless of whether the goods are sold in a store, online, in kiosks and markets, or through vending machines. The content and scope of each category are defined in the explanatory notes, which also highlight borderline issues, giving examples of activities that may seem similar but are classified elsewhere.

#### **3.3 Intermediation Services**

The provision of intermediation services is an activity that facilitates transactions between buyers and sellers for the ordering and/or delivery of goods and services for a fee or commission, without providing the services or taking ownership of the goods being intermediated. These activities can be carried out on digital platforms or through non-digital channels. Income from intermediation activities may include other sources of income, such as income from the sale of advertising space. This definition does not include financial and insurance intermediation services, which are classified in section L "Financial and insurance activities".

#### **3.4 Financial Activities**

No new divisions and classes have been created for the classification of activities of financial technology companies (fintechs) that use digital technologies to provide, improve or increase access to financial services. Such activities are integrated into the existing structure, as they are not considered new activities but are simply offered in a new way. Financial technology companies are classified according to their main economic activity. Thus, a financial technology unit mainly engaged in financial intermediation is classified in section L, while a

unit whose main activity is providing digital technology to support the provision of financial services is classified in section J.

### **3.5 On-Site Installation**

Units that mainly deal with the installation or assembly of items or equipment necessary for the operation of buildings are classified under construction, in division 43 "Specialized construction activities". The installation of machinery and other equipment that is not related to the operation of buildings (or civil engineering) is classified in group 332 "Installation of industrial machinery and equipment".

### **3.6 Repair and Maintenance**

Units that repair or maintain products are classified in one of the following categories, depending on the type of goods:

- Repair and maintenance of metal products and machinery and equipment is classified in group 331;
- Repair of buildings and construction work in division 43;
- Repair and maintenance of computers and communication equipment belongs to group 951;
- Repair and maintenance of personal and household goods is classified in group 952;
- Repair and maintenance of motor vehicles and motorcycles is classified in group 953.
- Units that repair and maintain aircraft, locomotives, and ships are classified in the same class as the units that produce them.

## **4. Main Amendments in EMTAK 2025**

### **4.1 Intermediation service activity codes**

35401 Activities of brokers and agents for electric power and natural gas  
43601 Intermediation service activities for specialised construction services  
47911 Intermediation service activities for non-specialised retail sale  
47921 Intermediation service activities for specialised retail sale  
52311 Intermediation service activities for freight transportation  
52321 Intermediation service activities for passenger transportation  
53301 Intermediation service activities for postal and courier activities  
55401 Intermediation service activities for accommodation  
56401 Intermediation service activities for food and beverage services activities  
61201 Telecommunication reselling activities and intermediation service activities for telecommunication  
68311 Intermediation service activities for real estate activities  
74911 Patent brokering and marketing service activities  
77511 Intermediation service activities for rental and leasing of cars, motorhomes and trailers  
77521 Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets  
82401 Intermediation service activities for business support service activities n.e.c.  
85611 Intermediation service activities for courses and tutors  
86971 Intermediation service activities for medical, dental and other human health services  
87911 Intermediation service activities for residential care activities

95401 Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles

96401 Intermediation service activities for personal services

#### **4.2 Section A: Agriculture, forestry and fishing**

**Merging classes 0163 (01631) "Post-harvest crop activities" and 0164 (01641) "Seed processing for propagation"** into a common level IV class and two subclasses:

0163 "Post-harvest crop activities and seed processing for propagation"

01631 "Post-harvest crop activities"

01632 "Seed processing for propagation"

**Creation of a new group 033 "Support activities for fishing and aquaculture"** and a new class and subclass:

0330 "Support activities for fishing and aquaculture"

03301 "Support activities for fishing and aquaculture"

#### **4.3 Section C: Manufacturing**

**Restructuring of division 14 "Manufacture of wearing apparel":** instead of groups 141 "Manufacture of wearing apparel, except fur apparel", 142 "Manufacture of articles of fur" and 143 "Manufacture of knitted and crocheted apparel", new groups 141 "Manufacture of knitted and crocheted apparel" and 142 "Manufacture of other wearing apparel and accessories" have been created.

**Group 161 "Sawmilling and planing of wood; processing and finishing of wood"** is divided into classes and subclasses:

1611 "Sawmilling and planing of wood"

16111 "Sawmilling and planing of wood"

1612 "Processing and finishing of wood"

16121 "Processing and finishing of wood"

**Division of class 1629 (16291; 16292) "Manufacture of other products of wood, manufacture of articles of cork, straw and plaiting materials"** into 3 new classes and corresponding subclasses:

1625 "Manufacture of doors and windows of wood"

16251 "Manufacture of doors and windows of wood"

1626 "Manufacture of solid fuels from vegetable biomass"

16261 "Manufacture of solid fuels from vegetable biomass"

1628 "Manufacture of other products of wood and articles of cork, straw and plaiting materials"

16281 "Manufacture of wooden articles and ornaments and other wooden products"

16282 "Manufacture of articles of cork, straw and plaiting materials"

**Creation of a new class and subclass:**

1627 "Finishing of wooden products"

16271 "Finishing of wooden products"

**Division of class 2059 (20591) "Manufacture of other chemical products n.e.c." into classes and subclasses:**

2051 "Manufacture of liquid biofuels"

20511 "Manufacture of liquid biofuels"

2059 "Manufacture of other chemical products n.e.c."

20599 "Manufacture of other chemical products n.e.c"

**The content of classes 2051 (20511; 20512) "Manufacture of explosives", 2052 (20521)**

**"Manufacture of glues" and 2053 (20531) "Manufacture of essential oils" is transferred to the class and subclasses:**

2059 "Manufacture of other chemical products n.e.c."

20591 "Manufacture of explosives"

20592 "Manufacture of glues"

20593 "Manufacture of essential oils"

**Creation of a new class and subclass:**

2225 "Processing and finishing of plastic products"

22251 "Processing and finishing of plastic products"

**Restructuration the content of division 25.**

**Integration of group 268 "Manufacture of magnetic and optical media" into group 267 "Manufacture of optical instruments, magnetic and optical media and photographic equipment".**

**Creation of new classes and subclasses:**

2897 "Manufacture of additive manufacturing machinery"

28971 "Manufacture of additive manufacturing machinery"

3013 "Building of military ships and vessels"

30131 "Building of military ships and vessels"

3032 "Manufacture of military air and spacecraft and related machinery"

30321 "Manufacture of military air and spacecraft and related machinery"

3318 "Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft"

33181 "Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft"

**Restructuration of group 310 "Manufacture of furniture" by combining furniture manufacturing-related classes and subclasses.**

#### **4.4 Section D: Electricity, gas, steam and air conditioning supply**

**Restructuration of group 351 "Electric power generation, transmission and distribution" creation of new classes and subclasses:**

3511 "Production of electricity from non-renewable sources"

35111 "Production of electricity from non-renewable sources"

- 3512 "Production of electricity from renewable sources"
  - 35121 "Electricity production from waterpower"
  - 35122 "Electricity production from wind power"
  - 35123 "Electricity production from solar energy"
  - 35129 "Other electricity production, including from biomass"
- 3516 "Storage of electricity"
  - 35161 "Storage of electricity"

**Creation of new class and subclass:**

- 3524 "Storage of gas as part of network supply services"
  - 35241 "Storage of gas as part of network supply services"

**4.5 Section E: Water supply; sewerage, waste management and remediation activities**

**Restructuration of groups 382 "Waste treatment and disposal" and 383 "Materials recovery"**  
creation of new classes and subclasses:

- 3821 "Materials recovery"
  - 38211 "Materials recovery"
- 3822 "Energy recovery"
  - 38221 "Energy recovery"
- 3823 "Other waste recovery"
  - 38231 "Other waste recovery"

**4.6 Section F: Constuction**

**4110** "Development of building projects" from construction has been moved to group 681 "Real estate activities with own property and development of building projects":

- 6812 "Development of building projects"
  - 68121 "Development of building projects"

**Restructuration of division 43 "Specialised construction activities".**

**4.7 Section G: Wholesale and retail trade**

In EMTAK 2025, the distinction between in-store and online retail is eliminated. Therefore, "Retail trade via stalls and markets" and "Retail trade not in stores, stalls or markets" are excluded, and transitions are to the respective retail trade codes.

**Division 45** "Wholesale and retail trade and repair of motor vehicles and motorcycles" is eliminated. This means that the wholesale of motor vehicles is transferred to division 46 "Wholesale trade", the retail of motor vehicles to division 47 "Retail trade", and the maintenance and repair of motor vehicles and motorcycles to section T, division 95 "Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles".

**Classes 4651 (46511)** "Wholesale of computers, computer peripheral equipment and software" and **4652 (46521)** "Wholesale of electronic and telecommunications equipment and parts" are merged. The same principle applies to retail trade:



4650 "Wholesale of information and communication equipment"

46501 "Wholesale of computers, computer peripheral equipment and software"

46502 "Wholesale of office machinery and equipment"

46503 "Wholesale of electronic and telecommunication equipment and parts"

**Classes 4742** "Retail sale of telecommunications equipment in specialized stores" and **4743** "Retail sale of audio and video equipment in specialized stores" are merged:

4740 "Retail sale of information and communication equipment"

47401 "Retail sale of computers, peripheral units and software"

47402 "Retail sale of communication equipment"

47403 "Retail sale of audio and video equipment"

#### **4.8 Section H: Transportation and storage**

**Group 491** "Passenger rail transport, interurban" was divided into classes and subclasses:

4911 "Passenger heavy rail transport"

49111 "Passenger heavy rail transport"

4912 "Other passenger rail transport"

49121 "Other passenger rail transport"

**Group 493** "Other passenger land transport" was reorganized.

#### **4.9 Section I: Accommodation and food service activities**

**Group 561** "Restaurants and mobile food service activities" has been divided into two classes and corresponding subclasses:

5611 "Restaurant activities"

56111 "Activities of restaurants and cafes"

56112 "Activities of fast food and other food service establishments"

5612 "Mobile food service activities"

56121 "Mobile food service activities"

#### **4.10 Sections J and K (former section J: Information and communication)**

Section J has been divided into two new sections: Section J "Publishing, broadcasting and content production and distribution activities" and Section K "Telecommunication, computer programming, consulting, computing infrastructure and other information service activities".

The first section (for which code J is reused), "Publishing, broadcasting and content production and distribution activities", includes existing divisions 58, 59 and 60, as well as news agencies and post-production recording services that are converted into streaming formats. The second amended section (for which code K is reused) "Telecommunication, computer programming, consulting, computing infrastructure and other information service activities" includes existing divisions 61, 62 and part of 63.

**A new group 603** "News agency activities and other content distribution activities" is created.

The distinction between wired, wireless and satellite-related activities is eliminated.

**Restructuring of division 62** "Computer programming, consultancy and related activities".

**New group 631** and corresponding class and subclasses:

6310 "Computing infrastructure, data processing, hosting and related activities"

63101 "Computing infrastructure, data hosting and related activities"

63102 "Data processing, data management, data mediation and related activities"

including activities such as the provision of cloud infrastructure and platforms (IaaS, PaaS) and cloud computing (excluding software publishing and computer systems design), whether separately or together with infrastructure provision, blockchain technology data processing and technical infrastructure hosting services related to streaming.

**New group 639** "Web search portal activities and other information service activities", consists of two classes and corresponding subclasses:

6391 "Web search portal activities"

63911 "Web search portal activities"

6392

"Other information service activities"

63921 "Other information service activities"

These classes are created to cover the operation of websites that use a search engine to generate and maintain extensive databases of internet addresses and content in an easily searchable format (known as web search portals).

**Cybersecurity-related activities** fall under new classes and subclasses:

6210 "Computer programming activities"

62101 "Computer programming activities"

6220 "Computer consultancy and computer facilities management activities"

62201 "Computer consultancy activities"

62202 "Computer facilities management activities"

6290 "Other

information technology and computer service activities"

62901 "Other

information technology and computer service activities"

Publishing of cybersecurity software is added to group 582 "Software publishing".

#### **4.11 Section L (former section K): Financial and insurance activities**

**Group 642** "Activities of holding companies and financing conduits" was divided into classes and subclasses:

6421 "Activities of holding companies"

64211 "Activities of holding companies"

6422 "Activities of financing conduits"

64221 "Activities of financing conduits"

**Group 643** "Activities of trusts, funds and similar financial entities" was divided into classes and subclasses:

6431 "Activities of money market and non-money market investments funds"

64311 "Activities of money market and non-money market investments funds"

6432 "Activities of trust, estate and agency accounts"

64321 "Activities of trust, estate and agency accounts"

#### **4.12 Section M (former section L): Real estate activities**

**Class 4110 (41101)** "Development of building projects" was transferred to group 681 "Real estate activities" with own property and development of building projects, new class and subclass:

6812 "Development of building projects"

68121 "Development of building projects"

#### **4.13 Section N (former section M): Professional, scientific and technical activities**

**Class 7021 (70211)** "Public relations and communication activities" is transferred to the new group 733; class and subclass:

7330 "Public relations and communication activities"

73301 "Public relations and communication activities"

**Group 741** "Specialised design activities" is divided into 4 new classes and corresponding subclasses:

7411 "Industrial product and fashion design activities"

74111 "Industrial product and fashion design activities"

7412 "Graphic design and visual communication activities"

74121 "Graphic design and visual communication activities"

7413 "Interior design activities"

74131 "Interior design activities"

7414 "Other specialised design activities"

74141 "Other specialised design activities"

**Class 7490 (74901)** "Other professional, scientific and technical activities n.e.c" was divided into new classes and subclasses:

7491 "Patent brokering and marketing service activities"

74911 "Patent brokering and marketing service activities"

7499 "All other professional, scientific and technical activities n.e.c."

74991 "All other professional, scientific and technical activities n.e.c."

#### **4.14 Section O (former section N): Administrative and support service activities**

**The content of classes 7722 (77221) and 7729 (77291)** is combined into a class and subclass:

7722 "Rental and leasing of other personal and household goods"

77221 "Rental and leasing of other personal and household goods"

**The content of group 783** "Other human resources provision" has been transferred to group 782; class and corresponding subclasses:

7820 "Temporary employment agency activities and other human resource provisions"

78201 "Temporary employment agency activities"

78209 "Other human resources provision"

**Groups 802** "Security systems service activities" and **803** "Investigation activities" are merged into group 800; classes and subclasses:

8001 "Investigation and private security activities"

80011 "Investigation and private security activities"

8009 "Security activities n.e.c."

80091 "Security activities n.e.c."

#### **4.15 Section P (former section O): Public administration and defence; compulsory social security**

This section includes activities of a governmental nature, generally carried out by the executive public authorities. Business enterprises and non-governmental organizations are not classified in this section.

#### **4.16 Section Q (former section P): Education**

The content of the section was adapted to the new ISCED classifier, expanding group 853 "Secondary education" with a new class and subclass and renaming the group "Secondary and post-secondary non-tertiary education":

8533 "Post-secondary non-tertiary education"

85331 "Post-secondary non-tertiary education"

#### **4.17 Section R (former section Q): Human health and social work activities**

**Redefinition of group 869** "Other human health activities", dividing it into 8 classes and corresponding subclasses:

8691 "Diagnostic imaging services and medical laboratory activities"

86911 "Diagnostic imaging services and medical laboratory activities"

8692 "Patient transportation by ambulance"

86921 "Patient transportation by ambulance"

8693 "Activities of psychologists and psychotherapists, except medical doctors"

86931 "Activities of psychologists and psychotherapists, except medical doctors"

8694 "Nursing and midwifery activities"

86941 "Provision of nursing care"

86942 "Activities of midwives"

8695 "Physiotherapy activities"

86951 "Physiotherapy activities"

8696 "Traditional, complementary and alternative medicine activities"

86961 "Traditional, complementary and alternative medicine activities"

8697 "Intermediation service activities for medical, dental and other human health services"

86971 "Intermediation service activities for medical, dental and other human health services"

8699 "Other human health activities n.e.c."  
86991 "Blood-, sperm and similar banks activities"  
86992 "Other human health activities n.e.c."

#### **4.18 Section S (former section R): Arts, sports and recreation**

**Complete reorganization of division 90** "Creative, arts and entertainment activities" with new groups 901 "Arts creation activities", 902 "Activities of performing arts" and 903 "Support activities to arts creation and performing arts" with corresponding new classes and subclasses.

**Complete reorganization of division 91** "Libraries, archives, museums and other cultural activities" with new groups: 911 "Library and archive activities", 912 "Museum, collection, historical site and monument activities", 913 "Conservation, restoration and other support activities for cultural heritage" and 914 "Botanical and zoological garden and nature reserve activities"

#### **4.19 Section T (former section S): Other service activities**

**Merging of classes 9511 (95111)** "Repair of computers and peripheral equipment" and **9512 (95121)** "Repair of communication equipment" into a new class and subclasses:

9510 "Repair and maintenance of computers and communication equipment"  
95101 "Repair and maintenance of computers and peripheral equipment"  
95102 "Repair and maintenance of communication equipment"

**New group 953**, consisting of two classes and corresponding subclasses (transferred from Division 45):

9531 "Repair and maintenance of motor vehicles"  
95311 "Repair and maintenance of motor vehicles"  
9532 "Repair and maintenance of motorcycles"  
95321 "Repair and maintenance of motorcycles"

**Reorganization of division 96** "Other personal service activities" with the transfer of classes into groups, resulting in the definition of new groups: 961 "Washing and cleaning of textile and fur products", 962 "Hairdressing, beauty treatment, day spa and similar activities", 963 "Funeral and related activities", 964 "Intermediation service activities for personal services" and 969 „Other personal service activities“ with corresponding new classes.

#### **4.20 Section U (former section T): Activities of households as employers and undifferentiated goods – and service-producing activities of households for own use**

Business enterprises and non-governmental organizations are not classified in this section.

#### **4.21 Section V (former section U) : Activities of extraterritorial organisations and bodies**

This section includes the activities of international organizations by virtue of intergovernmental and international agreements. Business enterprises and non-governmental organizations are not classified in this section.