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1 December 2020 [shall come into force on 2 December 2020];

8 December 2020 [shall come into force on 10 December 2020];

15 December 2020 [shall come into force on 18 December 2020];

12 January 2021 [shall come into force on 6 February 2021];

14 January 2021 [shall come into force on 6 February 2021];

28 January 2021 [shall come into force on 4 March 2021];

4 February 2021 [shall come into force on 4 March 2021];

18 February 2021 [shall come into force on 4 March 2021];

29 April 2021 [shall come into force on 8 June 2021];

27 May 2021 [shall come into force on 8 June 2021];

14 July 2021 [shall come into force on 17 July 2021].

If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 676

Adopted 10 November 2020

**Regulations Regarding Aid to Undertakings Affected by the COVID-19 Crisis for Ensuring the Flow of Working Capital**

*Issued pursuant to*

*Section 2 and Section 15, Paragraph three of the Law on the Suppression of Consequences of the Spread of COVID-19 Infection*

**I. General Provisions**

1. The Regulation prescribes the criteria and procedures for awarding a grant to the taxpayers affected by the COVID-19 crisis (hereinafter – the undertakings) for ensuring the flow of working capital.

2. Within the meaning of this Regulation, a grant (hereinafter – the aid) shall be the State aid granted to an undertaking affected by the COVID-19 crisis as a compensation for the drop in the flow of working capital to overcome the second wave of the spread of COVID-19 infection. The aid shall be available for the period between 1 November 2020 and 30 June 2021 (hereinafter – the aid period).

[*12 January 2021; 27 May 2021*]

3. The financing from the State budget available within the framework of the aid measure is EUR 538 800 000.

[*1 December 2020; 18 February 2021; 29 April 2021; 27 May 2021; 14 July 2021*]

4. The following undertakings may receive the aid within the framework of this Regulation:

4.1. which correspond to the definition of micro, small and medium-sized enterprise determined in Article 2 of Annex I to Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (hereinafter – Commission Regulation No 651/2014) or the definition of the large enterprise determined in Article 2(24) of Commission Regulation No 651/2014;

4.2. which have been registered with the State Revenue Service as taxpayers and conform to at least one of the following conditions:

4.2.1. the turnover of the undertaking has dropped by at least 20 % in the month of the aid period in comparison with the average total turnover in August, September and October of 2020 and the turnover has dropped by at least 30 % in the month of the aid period in comparison with the turnover in the respective month of 2019 or 2020;

4.2.2. the undertaking has been registered with the State Revenue Service as a taxpayer after 1 January 2020 and its turnover has dropped by at least 20 % in the month of the aid period in comparison with the average total turnover in August, September and October of 2020;

4.2.3. the undertaking has commenced economic activity after 1 January 2019 and its turnover has dropped by at least 20 % in the month of the aid period in comparison with the average total turnover in August, September and October of 2020;

4.2.4. the turnover of the undertaking has dropped by at least 30 % in the month of the aid period in comparison with the turnover in the respective calendar month of 2019, and since 1 April 2020 the turnover has exceeded 10 % of the turnover of the respective calendar month of 2019 at least for three months.

[*28 January 2021*]

4.1 When calculating the decline in turnover, the amount of the previously received aid determined in this Regulation shall not be taken into account.

[*18 February 2021*]

4.2 When calculating the decline in turnover, the turnover from economic activity shall be taken into account.

[*29 April 2021*]

4.3 When calculating the decline in turnover, the State Revenue Service shall take into account the total value of transactions of the taxation period indicated in the value added tax return without the value added tax. For undertakings which are not registered with the State Revenue Service Value Added Tax Taxable Persons Register, the decline in turnover shall be evaluated, taking into account revenues from economic activity.

[*27 May 2021*]

5. Within the meaning of this Regulation, linked persons are performers of economic activity which correspond to the definition of linked enterprises specified in Article 3(3) of Annex I to Commission Regulation No 651/2014.

**II. Criteria for Granting the Aid and Procedures for Requesting It**

6. The aid shall be determined in the amount of 30 % of the total gross wage (including also the mandatory State social insurance contributions made by the employer) of the undertaking for which salary taxes have been paid in August, September and October of 2020, but not more than EUR 5000 in each month of the aid period separately, and the total amount of the aid that is granted in accordance with the Communication from the European Commission of 19 March 2020, Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak (2020/C 91 I/01) (hereinafter – the Temporary Framework), shall not exceed EUR 1 800 000 to a group of linked persons*.*

[*12 January 2021; 14 January 2021; 28 January 2021; 4 February 2021; 27 May 2021*]

7. To the undertakings the type of activity of which corresponds to Group 10.2 “Processing and preserving of fish, crustaceans and molluscs” of Section C of NACE Rev. 2 the aid shall be determined in the amount of 30 % of the total gross wage (including also the mandatory State social insurance contributions made by the employer) of the undertaking for which salary taxes have been paid in August, September and October of 2020, but not more than EUR 50 000 in each month of the aid period separately, and the total amount of the aid that is granted in accordance with the Temporary Framework shall not exceed EUR 120 000 to a group of linked persons. Aid to undertakings operating in the fishery and aquaculture sector shall not relate to any of the aid categories referred to in Article 1(1)(a), (b), (c), (d), (e), (f), (g), (h), (i), (j) or (k) of the Commission Regulation (EU) No 717/2014 of 27 June 2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid in the fishery and aquaculture sector.

[*12 January 2021; 14 January 2021; 28 January 2021; 27 May 2021*]

7.1 The State aid of limited amount that has been repaid by the beneficiary before 30 November 2021 shall not be taken into account as regards the limited amount of State aid referred to in Paragraphs 6 and 7 of this Regulation.

[*29 April 2021*]

7.2 The aid which is referred to in Paragraphs 6 and 7 of this Regulation shall not exceed the following in May or June of 2021 together with the turnover of the relevant month of the undertaking:

7.21. the turnover in the corresponding month of 2019 or 2020 for the undertakings referred to in Sub-paragraph 4.2.1 or 4.2.4;

7.22. the average turnover in August, September and October of 2020 for the undertakings referred to in Sub-paragraph 4.2.2 or 4.2.3.

[*27 May 2021*]

8. To apply for the aid for the aid period, an undertaking shall, by 15 July 2021, submit to the State Revenue Service the respective application in electronic form through the Electronic Declaration System of the State Revenue Service.

[*12 January 2021; 27 May 2021*]

8.1 To apply for the aid for 2020 and for January, February, March, April and May of 2021, an undertaking shall, by 15 June 2021, submit to the State Revenue Service the respective application in electronic form through the Electronic Declaration System of the State Revenue Service.

[*27 May 2021*]

9. The following information shall be indicated in the application:

9.1. name, taxpayer registration number, e-mail address, the account opened with a credit institution or payment service provider, and, if the undertaking conforms to the conditions of Paragraph 7 or 14 of this Regulation, additionally the NACE Rev. 2 classification code of the undertaking;

9.2. the requested aid amount and the total gross wage of the undertaking for which salary taxes have been paid in August, September and October of 2020;

9.2.1 the month for which the aid is requested;

9.2.2 the indication regarding the compliance with one of the following Sub-paragraph 4.2.1, 4.2.2, 4.2.3 or 4.2.4;

9.2.3 those three months of 2020 after 1 April 2020 in which the turnover has exceeded at least 10 % in comparison with the turnover of the respective calendar month of 2019 if the aid is requested in accordance with Sub-paragraph 4.2.4 of this Regulation;

9.3. confirmation that the turnover of the undertaking has dropped in the aid period in accordance with Sub-paragraph 4.2.1, 4.2.2, 4.2.3, or 4.2.4 of this Regulation and that the aid will be used by 31 July 2021 or not later than within two months from the moment of taking the State Revenue Service decision to compensate the drop in the flow of working capital resulting from the second wave of the spread of COVID-19 infection;

9.4. one of the following confirmations:

9.4.1. the undertaking corresponds to the definition of micro or small enterprise within the meaning of Article 2(2) and (3) of Annex I to Commission Regulation No 651/2014. At the same time, the undertaking shall, within the meaning of Article 2(2) and (3) of Annex I to Commission Regulation No 651/2014, submit information that allows to verify its conformity with the requirements referred to in Paragraph 17 of this Regulation;

9.4.2. the undertaking is a medium-sized enterprise which does not exceed the criteria laid down in Article 2(1) of Annex I to Commission Regulation No 651/2014. At the same time, the undertaking shall, within the meaning of Article 3(3) of Annex I to Commission Regulation No 651/2014, submit information that allows to verify its conformity with the requirements referred to in Sub-paragraph 16.2 of this Regulation;

9.4.3. the undertaking is a large enterprise in accordance with Article 2(24) of Commission Regulation No 651/2014. At the same time, the undertaking shall, within the meaning of Article 3(3) of Annex I to Commission Regulation No 651/2014, submit information that allows to verify its conformity with the requirements referred to in Sub-paragraph 16.2 of this Regulation;

9.5. the amount of the previously received and planned aid which has been granted in accordance with the Temporary Framework, date when it was granted, name of the aid provider and Cabinet regulations under which the aid is granted or is planned to be granted, aid instrument and, if applicable, amount of the repaid State aid so that the State Revenue Service could establish that the aid to a group of linked persons does not exceed EUR 1 800 000 or EUR 120 000 in accordance with Paragraphs 6, 7, 22 and 28 of this Regulation;

9.6. completed declaration of small and medium-sized enterprises;

9.7. confirmation that the undertaking has not previously received and also is not planning to apply for another aid regarding the same eligible costs;

9.8. confirmation that an undertaking of the agricultural product processing or marketing sector meets the criteria referred to in point 22(e) of the Temporary Framework;

9.9. information regarding the drop in the percentage of turnover in the aid period month compared to the average total turnover in August, September and October of 2020;

9.10. information regarding the drop in the percentage of turnover in the month of the aid period compared to the relevant month of 2019 or 2020;

9.11. information on the specific three months of 2020 after 1 April 2020 in which the turnover has exceeded 10 % in comparison with the turnover of the respective calendar month of 2019 if the aid is requested in accordance with Sub-paragraph 4.2.4 of this Regulation.

[*1 December 2020; 8 December 2020; 12 January 2021; 28 January 2021; 4 February 2021; 18 February 2021; 29 April 2021*]

**III. Procedures for Granting the Aid and Supervision**

10. Based on the information indicated in the application of the undertaking, the State Revenue Service shall decide on granting the aid and disburse the aid within 20 working days after taking the decision by transferring it into the account of the undertaking specified in the application. The State Revenue Service shall announce the abovementioned decision through the Electronic Declaration System.

11. The State Revenue Service shall grant aid within the scope of the available financing considering the order in which the applications were submitted by the undertakings.

12. [29 April 2021]

13. If, based on an application, the undertaking voluntarily repays to the State Revenue Service the whole amount of the granted aid within a month after taking of the decision referred to in Paragraph 10 of the Regulation, informing of the circumstances based on which the whole amount of the granted aid is being repaid, the State Revenue Service shall not impose sanctions.

**IV. Restrictions for the Receipt of Aid**

14. Aid shall not be granted to the primary agricultural production sector in accordance with Article 2(9) of Commission Regulation No 651/2014. Aid to undertakings of the agricultural product processing or marketing sector shall be granted under the condition that it shall not be completely or partially transferred to primary producers and the aid is not based on such price or amount of products which have been purchased from primary producers or which the respective undertakings have placed on the market.

15. If the undertaking operates in several sectors to which different maximum aid amounts shall be applied in accordance with Paragraphs 6 and 7 of this Regulation, it shall separate the abovementioned sectors in accounting records and shall ensure that the maximum amounts are complied with for each sector. As regards the beneficiaries referred to in Paragraph 6 of this Regulation, the maximum total amount of the aid shall not exceed EUR 1 800 000 to a group of linked persons within the meaning of Article 3(3) of Annex I to Commission Regulation No 651/2014. If the undertaking operates in sectors to which Paragraph 7 of this Regulation applies, the maximum total amount of the aid shall not exceed EUR 120 000 to a group of linked persons within the meaning of Article 3(3) of Annex I to Commission Regulation No 651/2014.

[*1 December 2020; 4 February 2021*]

16. The aid shall not be granted to:

16.1. an undertaking that, on the day when the application is submitted, has debts of the taxes (fees) administered by the State Revenue Service the total amount of which exceeds EUR 1000, except for tax payments regarding which an extension of the payment deadline has been granted, agreement for voluntary settlement of tax liabilities has been concluded or settlement agreement has been concluded;

16.2. a medium-sized or large enterprise which is considered to have run into financial difficulties already on 31 December 2019 and at the moment when the aid is granted in accordance with the definition laid down in Article 2(18) of Commission Regulation No 651/2014;

16.3. if the undertaking has been excluded from the State Revenue Service Value Added Tax Taxable Persons Register (except for the case where it has been excluded upon its own initiative or has fulfilled the requirements of the State Revenue Service and eliminated the violation, however, has not been re-registered with the Register because the requirements of the Value Added Tax Law regarding mandatory registration are not applicable thereto) and has not been restored therein or its economic activity has been suspended within the last two years;

16.4. if the undertaking conforms to one of the following conditions:

16.4.1. within the last six months (in May, June, July, August, September, and October of 2020) prior to declaration of the emergency situation in November 2020 and within a period of freely selected six months of 2019 has calculated the taxes administered by the State Revenue Service on average per month in the amount of not less than EUR 200;

16.4.2. the undertaking referred to in Sub-paragraph 4.2.2 of this Regulation has calculated the taxes administered by the State Revenue Service on average per month in the amount of not less than EUR 200 within a period of freely selected three months of 2020 prior to declaration of the emergency situation in November 2020;

16.5. if within the previous year and at the moment of evaluating the submission the undertaking or a member of its board has been punished for a violation in relation to the tax liabilities of the undertaking, offences in the field of customs or violation of the laws and regulations governing employment relationships, except for when a warning has been issued for an individual violation and the total amount of fines does not exceed EUR 500 within a year;

16.6. capital company of a public person, capital company controlled by a public person, public private capital company, private capital company, subsidiary, capital company of a derived public person or capital company of a local government within the meaning of the Law on Governance of Capital Shares of a Public Person and Capital Companies;

16.7. credit institutions and financial institutions;

16.8. undertakings which perform economic activity in the sectors referred to in Annex 2 to this Regulation on the basis of the submission referred to in Paragraph 8 of this Regulation for May and June of 2021.

[*1 December 2020; 15 December 2020; 12 January 2021; 29 April 2021; 27 May 2021*]

16.1 The undertaking may re-apply for the aid for those months of 2021 for which a refusal was received if:

16.11. the undertaking which has been excluded from the State Revenue Service Value Added Tax Taxable Persons Register within the last two years has been restored in the abovementioned Register;

16.12. the undertaking which has been excluded from the State Revenue Service Value Added Tax Taxable Persons Register has fulfilled the requirements of the State Revenue Service and eliminated the violation, however, has not been re-registered with the abovementioned Register because the requirements of the Value Added Tax Law regarding mandatory registration are not applicable thereto;

16.1 3. within the last six months (in May, June, July, August, September, October of 2020) prior to declaration of the emergency situation in November 2020 and within a period of freely selected six months of 2019 the undertaking has calculated the taxes administered by the State Revenue Service on average per month in the amount of not less than EUR 200;

16.1 4. the undertaking referred to in Sub-paragraph 4.2.2 of this Regulation has calculated the taxes administered by the State Revenue Service on average per month in the amount of not less than EUR 200 within a period of freely selected three months of 2020 prior to declaration of the emergency situation in November 2020;

16.1 5. within the previous year and at the moment of evaluating the submission the undertaking or a member of its board has been punished for a violation in relation to the tax liabilities of the undertaking, offences in the field of customs or violation of the laws and regulations governing employment relationships with a fine exceeding EUR 150, except for the case when the total amount of fines does not exceed EUR 500 within a year.

[*29 April 2021*]

17. The aid shall not be granted to a micro or small enterprise if it concurrently conforms to the following indicators:

17.1. it had already run into financial difficulties on 31 December 2019 in conformity with Article 2(18) of Commission Regulation No 651/2014;

17.2. a matter of legal protection proceedings has been initiated, legal protection proceedings are being implemented or insolvency proceedings have been declared thereto at the moment when the aid is granted or it has received the rescue aid and has not repaid the loan or withdrawn the guarantee, or it has received the restructuring aid and it is subject to the restructuring plan.

[*15 December 2020*]

18. If a violation of the State aid requirements laid down in this Regulation is established, the undertaking has an obligation to repay to the State Revenue Service the whole amount of the received unlawful State aid together with interest the rate of which is published by the European Commission in accordance with Article 10 of Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EU) 2015/1589 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union (hereinafter – Commission Regulation No 794/2004), adding to such interest 100 basis points, from the day when the State aid was disbursed to the undertaking until the recovery day thereof, according to the method for applying interest laid down in Article 11 of Commission Regulation No 794/2004.

19. The State Revenue Service shall ensure records of information on the provided aid. The State Revenue Service shall store the abovementioned information for 10 years from the day when the last aid was granted and shall, upon a request, submit information to the European Commission.

20. The State Revenue Service shall ensure publication of information in line with the requirements for publicity measures laid down in the decision of the European Commission according to the laws and regulations regarding the procedures by which information on the provided aid for commercial activities shall be published and the rights to use the electronic system shall be granted and cancelled.

21. The undertaking shall ensure the storage of documents for 10 years from the day when the aid has been granted thereto within the scope of this Regulation.

22. The aid granted within the framework of this Regulation for the same eligible costs may not be combined with other State aid, including with the aid granted in accordance with other aid objectives set out in the Temporary Framework.

[*12 January 2021*]

23. The day on which the State Revenue Service has taken the decision to grant the aid shall be deemed as the moment when the aid is granted.

23.1 If the aid is not used until 31 July 2021 or within two months from taking of the State Revenue Service decision, the undertaking shall repay the unused part of the aid to the State Revenue Service.

[*29 April 2021*]

**V. Closing Provisions**

24. The decision on the granting of the aid shall be taken by 30 November 2021 in accordance with the Temporary Framework.

[*29 April 2021*]

25. The State Revenue Service shall submit to the European Commission the annual report on the provided aid.

26. The State Revenue Service shall take the decision to grant the aid and shall disburse it only when the European Commission has taken the decision on the compatibility of the aid provided for in this Regulation with the internal market of the European Union.

27. An undertaking which has received aid for the aid period between 1 November 2020 and 31 December 2020 may re-apply to aid for November or December of 2020 separately and receive the aid difference (if such has been established) which in the month of the aid period together with the already received aid does not exceed the amount referred to in Paragraphs 6 and 7 of this Regulation.

[*12 January 2021*]

28. An undertaking which has re-applied to the aid shall ensure that regarding November and December of 2020 the aid shall not be repeatedly requested for the same costs (or part thereof) for which the aid has already been previously granted for November and December of 2020 combined.

[*12 January 2021*]

29. The following shall be applied to the undertakings which have submitted the application referred to in Paragraph 8 of this Regulation for months of the aid period in 2020:

29.1. the aid referred to in Paragraph 6 of this Regulation in the amount of 30 % of the total gross wage (including also the mandatory State social insurance contributions made by the employer) of the undertaking for which salary taxes have been paid in August, September and October of 2020, but not more than EUR 50 000 in each month of the aid period separately, and the total amount of the aid that is granted in accordance with the Temporary Framework shall not exceed EUR 800 000 to a group of linked persons;

29.2. the aid referred to in Paragraph 7 of this Regulation in the amount of 30 % of the total gross wage (including also the mandatory State social insurance contributions made by the employer) of the undertaking for which salary taxes have been paid in August, September and October of 2020, but not more than EUR 50 000 in each month of the aid period separately, and the total amount of the aid that is granted in accordance with the Temporary Framework shall not exceed EUR 120 000 to a group of linked persons.

[*14 January 2021; 28 January 2021*]

30. The criteria for the decline in turnover of the undertaking that have been laid down in Sub-paragraph 1.2 of Cabinet Regulation No. 27 of 12 January 2021, Amendments to Cabinet Regulation No. 676 of 10 November 2020, Regulations Regarding Aid to Undertakings Affected by the COVID-19 Crisis for Ensuring the Flow of Working Capital, shall be applied to applications regarding the months of the aid period of 2020 whereas the criteria for turnover of the undertaking specified in Sub-paragraphs 4.2.1, 4.2.2, 4.2.3 or 4.2.4 of this Regulation shall be applied to applications regarding the months of the aid period of 2021.

[*28 January 2021*]

31. The following shall be applied to the undertakings which have submitted the application referred to in Paragraph 8 of this Regulation for January, February, March, April, and May of the aid period in 2021:

31.1. the aid referred to in Paragraph 6 of this Regulation in the amount of 60 % of the total gross wage (including also the mandatory State social insurance contributions made by the employer) of the undertaking for which salary taxes have been paid in August, September and October of 2020, but not more than EUR 100 000 in each month of the aid period separately, and the total amount of the aid that is granted in accordance with the Temporary Framework shall not exceed EUR 1 800 000 to a group of linked persons;

31.2. the aid referred to in Paragraph 7 of this Regulation in the amount of 60 % of the total gross wage (including also the mandatory State social insurance contributions made by the employer) of the undertaking for which salary taxes have been paid in August, September and October of 2020, but not more than EUR 100 000 in each month of the aid period separately, and the total amount of the aid that is granted in accordance with the Temporary Framework shall not exceed EUR 120 000 to a group of linked persons.

[*27 May 2021*]

Prime Minister A. K. Kariņš

Minister for Economics J Vitenbergs

**Annex**

Cabinet Regulation No. 676

10 November 2020

**Sectors to be Supported**

[1 December 2020]

**Annex 2**

Cabinet Regulation No. 676

10 November 2020

[*29 April 2021*]

**List of Restricted Sectors**

|  |  |  |
| --- | --- | --- |
| No. | NACE Rev. 2 codes | Sector (name) |
| 1. | 08.12 | Operation of gravel and sand pits; mining of clays and kaolin |
| 2. | 08.92 | Extraction of peat |
| 3. | 35.11 | Production of electricity |
| 4. | 35.14 | Trade of electricity |
| 5. | 36.00 | Water collection, treatment and supply |
| 6. | 37.00 | Sewerage collection and treatment |
| 7. | 38.11 | Collection of non-hazardous waste |
| 8. | 38.32 | Recovery of sorted materials |
| 9. | 39.00 | Remediation activities and other waste management services |
| 10. | 41.20 | Construction of residential and non-residential buildings |
| 11. | 42.11 | Construction of roads and motorways |
| 12. | 42.12 | Construction of railways and underground railways |
| 13. | 42.21 | Construction of utility projects for fluids |
| 14. | 42.22 | Construction of utility projects for electricity and telecommunications |
| 15. | 42.91 | Construction of water projects |
| 16. | 42.99 | Construction of other civil engineering projects n.e.c. |
| 17. | 43.11. | Demolition |
| 18. | 43.12 | Site preparation |
| 19. | 43.13 | Test drilling and boring |
| 20. | 43.21 | Electrical installation |
| 21. | 43.22 | Plumbing, heat and air conditioning installation |
| 22. | 43.29 | Other construction installation |
| 23. | 43.31 | Plastering |
| 24. | 43.32 | Joinery installation |
| 25. | 43.33 | Floor and wall covering |
| 26. | 43.34 | Painting and glazing |
| 27. | 43.39 | Other building completion and finishing |
| 28. | 43.91 | Roofing activities |
| 29. | 43.99 | Other specialised construction activities n.e.c. |
| 30. | 61.10 | Wired telecommunications activities |
| 31. | 61.20 | Wireless telecommunications activities |
| 32. | 61.30 | Satellite telecommunications activities |
| 33. | 61.90 | Other telecommunications activities |
| 34. | 62.01 | Computer programming activities |
| 35. | 62.02 | Computer consultancy activities |
| 36. | 62.03 | Computer facilities management activities |
| 37. | 62.09 | Other information technology and computer service activities |
| 38. | 63.11 | Data processing, hosting and related activities |
| 39. | 63.12 | Web portals |
| 40. | 63.99 | Other information service activities n.e.c. |
| 41. | 78.10 | Activities of employment placement agencies |
| 42. | 78.20 | Temporary employment agency activities |
| 43. | 78.30 | Other human resources provision |
| 44. | 81.30 | Landscape service activities |
| 45. | 82.11 | Combined office administrative service activities |
| 46. | 82.19 | Photocopying, document preparation and other specialised office support activities |
| 47. | 82.20 | Activities of call centres |
| 48. | 95.11 | Repair of computers and peripheral equipment |
| 49. | 95.12 | Repair of communication equipment |
| 50. | 95.21 | Repair of consumer electronics |
| 51. | 95.22 | Repair of household appliances and home and garden equipment |
| 52. | 95.23 | Repair of footwear and leather goods |
| 53. | 95.25 | Repair of watches, clocks and jewellery |
| 54. | 95.29 | Repair of other personal and household goods |