

Appendix A

SOURCE CODES

Province where main industry is carried on

The codes for the different provinces are -

- 01 Northern Province
- 02 Mpumalanga
- 03 North West
- 04 Gauteng
- 05 Free State
- 06 Kwazulu-Natal
- 07 Eastern Cape
- 08 Western Cape
- 09 Northern Cape

Source code of main industry

This is the principal activity practiced by the company.

- 0100 Agriculture, forestry and fishing
 - 0200 Mining and quarrying
 - 0300 Food, drink and tobacco
 - 0400 Textiles
 - 0500 Clothing and footwear
 - 0600 Leather, leather goods and fur (excluding footwear and clothing)
 - 0700 Wood, wood-products and furniture
 - 0800 Paper, printing and publishing
 - 0900 Chemicals and chemical, rubber and plastic products
 - 1000 Coal and petroleum products
 - 1100 Bricks, ceramic, glass, cement and similar products
 - 1200 Metal
 - 1300 Metal products (except machinery and equipment)
 - 1400 Machinery and related items
 - 1500 Vehicles, parts and accessories
 - 1600 Transport equipment (except vehicles, parts and accessories)
 - 1700 Scientific, optical and similar equipment
 - 1800 Other manufacturing industries
 - 1900 Electricity, gas and water
 - 2000 Construction
 - 2100 Wholesale trade
 - 2200 Retail trade (including mail order)
 - 2300 Catering and accommodation
 - 2400 Transport, storage and communication
 - 2500 Financing, insurance, real estate and business services
 - 2600 Long-term insurers
 - 2700 Educational services
 - 2800 Research and scientific institutes
 - 2900 Medical, dental and other health and veterinary services
 - 3000 Social and related community services
 - 3100 Recreation and cultural services
 - 3200 Personal and household services
 - 3300 Specialised repair services
 - 3400 Agencies and other services
 - 3500 Employment (salary)
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	PROFIT	LOSS	DESCRIPTION
01	AGRICULTURE, FORESTRY AND FISHING		
	0102	0103	Pig farming
	0104	0105	Livestock farming
	0106	0107	Crop farming
	0108	0109	Production of milk
	0110	0111	Bee keeper
	0112	0113	Mixed farming (no more than 50% in any of other)
	0114	0115	Poultry farming
	0116	0117	Ostrich farming
	0118	0119	Breeding of non-food producing animals (excluding horse breeder)
	0120	0121	Horse breeder
	0122	0123	Agricultural services (excluding veterinary services – see 2956)
	0124	0125	Vegetable farming
	0126	0127	Wine farming
	0128	0129	Fruit farming
	0130	0131	Flower and seed growers
	0132	0133	Forestry and logging (plantations)
	0134	0135	Sugar farming
	0136	0137	Fish breeder
	0138	0139	Tobacco farming
	0140	0141	Wool farming
	0142	0143	Game farming
	0192	0193	Any foreign farming operations
	0198	0199	Other not specified
02	MINING AND QUARRYING		
	0202	0203	Coal
	0204	0205	Crude petroleum and natural gas production
	0206	0207	Iron ore
	0208	0209	Chrome
	0210	0211	Copper
	0212	0213	Manganese
	0214	0215	Platinum
	0216	0217	Gold and uranium

0218	0219	Exploitation of metal ore mining
0220	0221	Diamond mining
0222	0223	Stone quarrying, clay and sand-pits
0224	0225	Exploitation of mineral mining for chemical and fertilizer
0226	0227	Asbestos
0298	0299	Other not specified

03 FOOD, DRINK AND TOBACCO

0302	0303	Slaughtering, preparing and preserving meat
0304	0305	Dairy products (except processing of milk for retail sale – see 2204)
0306	0307	Canning and preserving of fruits and vegetables
0308	0309	Canning, preserving and processing of fish and related products
0310	0311	Vegetable and animal oils and fats
0312	0313	Grain mill products
0314	0315	Bakery products
0316	0317	Sugar factories and refineries
0318	0319	Cocoa, chocolate and sugar confectionery
0320	0321	Prepared animal feeds
0322	0323	Brewing and malting
0324	0325	Soft drinks
0326	0327	Spirit distilling and compounding
0328	0329	Wine (including blending)
0330	0331	Tobacco products
0398	0399	Other not specified

04 TEXTILES

0402	0403	Spinning, weaving and finishing of textiles
0404	0405	Made-up textile goods (except clothing)
0406	0407	Hosiery and other knitted goods
0408	0409	Carpets and rugs
0410	0411	Rope, twine, net and related products
0498	0499	Other not specified

05 CLOTHING AND FOOTWEAR

0502	0503	Men's and boy's clothing
0504	0505	Women's and girl's clothing
0506	0507	Tailoring

0508	0509	Furriers
0510	0511	Millinery
0512	0513	Footwear
0598	0599	Other not specified

06 LEATHER, LEATHER GOODS AND FUR (EXCLUDING FOOTWEAR AND CLOTHING)

0602	0603	Leather, fur (tanning and dressing) and fellmongery
0604	0605	Travel goods (including goods of plastic and imitation leather)
0606	0607	Handbags (including handbags of plastic and imitation leather)
0608	0609	Other leather goods (including imitation leather)
0698	0699	Other not specified

07 WOOD, WOOD PRODUCTS AND FURNITURE

0702	0703	Sawmills and other wood mills
0704	0705	Wood and cane containers
0706	0707	Home furniture (except primarily of metal)
0708	0709	Office furniture (except primarily of metal))
0710	0711	Other miscellaneous wood and cork manufacturing
0798	0799	Other not specified

08 PAPER, PRINTING AND PUBLISHING

0802	0803	Pulp, paper and cardboard
0804	0805	Packaging products of paper, board and associated materials
0806	0807	Manufactured stationery
0808	0809	Manufacture of paper and board not elsewhere specified
0810	0811	Printing and publishing of newspapers
0812	0813	Printing and publishing of periodicals
0814	0815	Publishing of books
0816	0817	Prints and reproductions
0818	0819	Bookbinding
0898	0899	Other not specified

09 CHEMICALS AND CHEMICAL, RUBBER AND PLASTIC PRODUCTS

0902	0903	Industrial chemicals (except fertilizers)
0904	0905	Fertilizers
0906	0907	Pesticides
0908	0909	Synthetic resins and plastic materials

0910	0911	Paint
0912	0913	Medicinal and pharmaceutical preparations
0914	0915	Soap and detergents
0916	0917	Perfumes, cosmetics and other toilet preparations
0918	0919	Tyres and tubes (including retreating)
0920	0921	Other rubber products (including synthetic rubber)
0922	0923	Plastic products not elsewhere specified
0998	0999	Other not specified

10 COAL AND PETROLEUM PRODUCTS

1002	1003	Manufactured fuel
1004	1005	Mineral oil refining
1006	1007	Lubricating oils and greases
1098	1099	Other not specified

11 BRICKS, CERAMIC, GLASS, CEMENT AND SIMILAR PRODUCTS

1102	1103	Ceramics
1104	1105	Glass and glass products
1106	1107	Bricks, tiles and refractory goods
1108	1109	Cement
1110	1111	Abrasives and building materials
1198	1199	Other not specified

12 METAL

1202	1203	Iron and steel
1204	1205	Steel tubes
1206	1207	Iron castings, etc
1208	1209	Aluminium and aluminium alloys
1210	1211	Copper, brass and other copper alloys
1212	1213	Precious metals
1298	1299	Other not specified

13 METAL PRODUCTS (EXCEPT MACHINERY AND EQUIPMENT)

1302	1303	Cutlery, hand tools and general hardware
1304	1305	Furniture and fixtures primarily of metal
1306	1307	Building hardware
1308	1309	Prefabricated steel buildings

1310	1311	Boiler manufacture
1312	1313	Sheet metal products
1314	1315	Bolts, nuts, screws, rivets, etc. insulated wires and cables - see 1440
1316	1317	Cables, wire, wire products and gates
1318	1319	Tinware
1320	1321	Electroplating, galvanising, enamelling, etc
1322	1323	Engineering workshops (excluding special auto engineering workshops primarily for the motor trade - see 1510)
1398	1399	Other not specified

14 MACHINERY AND RELATED ITEMS

1402	1403	Pumps, valves and compressors
1404	1405	Industrial engines
1406	1407	Agricultural machinery (except tractors - see 1506)
1408	1409	Metal and woodworking machinery
1410	1411	Textile machinery and accessories
1412	1413	Construction and earth moving equipment
1414	1415	Mechanical handling equipment
1416	1417	Computers and office, calculating and accounting machinery
1418	1419	Refrigerators, washing machines, stoves and ovens
1420	1421	Other electric appliances primarily for domestic use
1422	1423	Air conditioning and ventilation machinery
1424	1425	Other specialised machinery and parts for specific industries
1426	1427	Other machinery and machine spares for general purposes
1428	1429	Electrical machinery and apparatus for generation and control (including electric motors)
1430	1431	Radio and electronic components
1432	1433	Gramophone records and tape recordings
1434	1435	Other broadcast receiving and sound reproducing equipment
1436	1437	Telegraph, telephone and signaling apparatus and equipment
1438	1439	Electronic computers
1440	1441	Insulated wires and cables
1442	1443	Batteries
1444	1445	Electric bulbs and fluorescent tubes
1446	1447	Other electrical and electronic goods

1498	1499	Other not specified
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15 VEHICLE, PARTS AND ACCESSORIES

1502	1503	Motor vehicles
1504	1505	Caravans, trailers and vehicle bodies
1506	1507	Tractors
1508	1509	Motor vehicles parts and accessories (excluding tyres and tubes, glass and electrical equipment)
1510	1511	Specialised automotive engineering workshops working primarily for the motor trade
1598	1599	Other not specified

16 TRANSPORT EQUIPMENT (EXCEPT VEHICLES, PARTS AND ACCESSORIES)

1602	1603	Ship and boat building and repairs
1604	1605	Locomotives
1606	1607	Railway carriages and wagons
1608	1609	Motor cycles, pedal cycles and relevant parts
1610	1611	Aircraft manufacture and repair
1698	1699	Other not specified

17 SCIENTIFIC, OPTICAL AND SIMILAR EQUIPMENT

1702	1703	Scientific, laboratory and industrial instruments and systems
1704	1705	Orthopaedic appliances and supplies
1706	1707	Surgical, medical and dental instruments and appliances
1708	1709	Photographic, optical and document copying equipment
1710	1711	Watches and clocks
1798	1799	Other not specified

18 OTHER MANUFACTURING INDUSTRIES

1802	1803	Jewellery and related articles
1804	1805	Musical instruments
1806	1807	Sporting and athletic equipment
1808	1809	Toys and games
1810	1811	Brushes and brooms
1812	1813	Miscellaneous stationers goods (e.g. crayons, pens and pencils)
1814	1815	Signs and advertising displays

1816	1817	Other miscellaneous manufacturing industries (including number plates, lamps, paper patterns, etc.)
1898	1899	Other not specified

19 ELECTRICITY, GAS AND WATER

1902	1903	Electricity generation and distribution
1904	1905	Gas manufacture and distribution
1906	1907	Water collection, purification and distribution
1998	1999	Other not specified

20 CONSTRUCTION

2002	2003	Home buildings engaged in family housing
2004	2005	Other building construction by general contractors
2006	2007	Painters and decorators
2008	2009	Plumbers
2010	2011	Electrical contractors
2012	2013	Joiners and carpenters
2014	2015	Shop fittings
2016	2017	Roofing-contractors
2018	2019	Plastering contractors
2020	2021	Glazing contractors
2022	2023	Demolition contractors
2024	2025	Heating and ventilating
2026	2027	Asphalt and tar spraying contractors
2028	2029	Plant hiring with operators (see 2570)
2030	2031	Flooring contractors
2032	2033	Insulating specialists
2034	2035	Suspended ceiling specialists
2036	2037	Wall and floor tiling specialists
2038	2039	Civil engineering contractors
2040	2041	Swimming pool and similar contractors
2042	2043	Paving
2098	2099	Other not specified

21 WHOLESALE TRADE

2102	2103	Fresh meat
2104	2105	Fresh fruit and vegetables

2106	2107	Dairy products
2108	2109	Bakery products
2110	2111	Alcoholic drink (including bottling but excluding blending)
2112	2113	Other food and drink
2114	2115	Tobacco
2116	2117	Agricultural and pastoral products (including livestock)
2118	2119	Textiles, rugs and carpets
2120	2121	Clothing
2122	2123	Footwear
2124	2125	Furniture and household requisites
2126	2127	Electrical goods (including household appliances)
2128	2129	Books
2130	2131	Stationery
2132	2133	Office and shop equipment
2134	2135	Jewellery
2136	2137	Industrial and heavy chemicals
2138	2139	Pharmaceuticals
2140	2141	Toiletries
2142	2143	Construction and building materials
2144	2145	Petroleum products
2146	2147	Mining, industrial and agricultural machinery and equipment
2148	2149	Computers (including leasing and repairs)
2150	2151	General wholesalers
2152	2153	Motor vehicles and accessories
2154	2155	Scrap and waste merchants (including collection and distribution)
2198	2199	Other not specified

22 RETAIL TRADE (INCLUDING MAIL ORDER)

2202	2203	Butchers
2204	2205	Dairies and dairy products
2206	2207	Greengrocers and fruitier
2208	2209	Fishmongers
2210	2211	Bakers and confectioners (solely for sale on the premises)
2212	2213	Grocers
2214	2215	Bottle stores
2216	2217	Men's outfitters
2218	2219	Ladies' outfitters
2220	2221	General outfitters
2222	2223	Household textiles

2224	2225	Shoe stores
2226	2227	Domestic furniture and household appliances
2228	2229	Antique dealers, second-hand furniture shops, art dealers, picture framers, etc.
2230	2231	Book stores and stationers
2232	2233	Jewellery, watch and clock retailers and repairers
2234	2235	Chemists
2236	2237	Photographic shops
2238	2239	Building material and hardware merchants
2240	2241	Bicycle dealers
2242	2243	Fuel and coal merchants (excluding petrol filling stations)
2244	2245	Garages, filling stations and workshops
2246	2247	Used motor vehicles
2248	2249	Caravans and trailers
2250	2251	Motor cycle dealers
2252	2253	Spares and accessories dealers
2254	2255	Motor scrap-yards
2256	2257	Retail tyre dealers
2258	2259	Sport and recreational equipment
2260	2261	Department stores and general dealers
2262	2263	Florists and garden shops (except growers - see 0130)
2264	2265	Pet and pet food shops
2266	2267	Dealers in radio, TV and electrical goods (excluding radio and TV rental)
2268	2269	Radio and TV shops
2270	2271	Dealers in miscellaneous goods
2298	2299	Other not specified

23 CATERING AND ACCOMMODATION

2302	2303	Bars and beer gardens
2304	2305	Restaurants or tea-rooms selling food for consumption mainly on the premises
2306	2307	Caterers
2308	2309	Fish and chips shops, sandwich and snack bars and other establishments
2310	2311	Registered hotels and motels
2312	2313	Boarding Houses
2314	2315	Caravan parks
2316	2317	Other accommodation, e.g. furnished flats (holiday), rooms without meals, caravans and mobile homes

2398	2399	Other not specified
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24 TRANSPORT, STORAGE AND COMMUNICATION

2402	2403	Railway transport and services
2404	2405	Renting of trucks, cars, trailers and containers (except caravans - see 2316)
2406	2407	Taxi's
2408	2409	Renting of trucks, cars, etc.
2410	2411	Road haulage
2412	2413	Sea transport and supporting services
2414	2415	Air transport and supporting services
2416	2417	Renting of aircraft
2418	2419	Shipping, clearing and forwarding agents
2420	2421	Travel agents
2422	2423	Operation of car parks and toll roads
2424	2425	Storage and warehousing
2426	2427	Postal services and telecommunications
2428	2429	Renting of boats
2498	2499	Other not specified

25 FINANCING, INSURANCE, REAL ESTATE AND BUSINESS SERVICES

2502	2503	Discount houses
2504	2505	Commercial banks
2506	2507	Building societies
2508	2509	Merchant banks
2510	2511	Hire-purchase, savings and general banks
2512	2513	Land and Agricultural Bank of South Africa
2514	2515	Stockbrokers
2516	2517	Unit trust schemes
2518	2519	Other financial institutions (including buying associations)
2520	2521	Financial services
2522	2523	Short-term insurance
2524	2525	Registered pension/provident funds
2526	2527	Medical benefit/aid societies
2528	2529	Insurance brokers and other insurance services (including insurance agents on commission basis)
2530	2531	Property letting: business premises
2532	2533	Property letting: residential accommodation
2534	2535	Township developers

2536	2537	Estate agents
2538	2539	Rent collectors, appraisers and valuers
2540	2541	Attorneys, notaries and conveyances
2542	2543	Advocates
2544	2545	Registered accountants and auditors
2546	2547	Cost and management accountants
2548	2549	Bookkeeping services
2550	2551	Programming and data processing services
2552	2553	Consulting engineers
2554	2555	Constructional engineers
2556	2557	Architects
2558	2559	Quantity surveyors
2560	2561	Land surveyors
2562	2563	Geological and prospecting services
2564	2565	Tracers and draughtsmen
2566	2567	Advertising and market research services
2568	2569	Security services
2570	2571	Renting or leasing of machinery and equipment without operators (excluding computers)
2598	2599	Other not specified

26 LONG TERM INSURERS

2602	2603	Individual policy holders' fund
2604	2605	Corporate fund
2606	2607	Company policy holders' fund
2608	2609	Untaxed policy holders' fund
2698	2699	Other not specified

27 EDUCATIONAL SERVICES

2702	2703	Pre-primary schools and crèches
2704	2705	Primary schools
2706	2707	Secondary schools
2708	2709	Schools for special education
2710	2711	Technical colleges and technicons
2712	2713	Teachers training colleges
2714	2715	Universities
2716	2717	Correspondence and private colleges
2718	2719	Other educational services (including driving schools, ballet and music teachers)

2798	2799	Other not specified
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28 RESEARCH AND SCIENTIFIC INSTITUTES

2802	2803	General, e.g. CSIR
2804	2805	Agricultural and livestock
2806	2807	Medical and veterinary
2808	2809	Industrial
2898	2899	Other not specified

29 MEDICAL, DENTAL, OTHER HEALTH AND VETERINARY SERVICES

2902	2903	Pediatrician
2904	2905	General practitioner
2906	2907	Dentist
2908	2909	Orthopaedic surgeon
2910	2911	Dental technician
2912	2913	Plastic surgeon
2914	2915	Optometrists (including optical dispensers)
2916	2917	Urologist
2918	2919	Other supplementary health services or para-medical personnel
2920	2921	Podiatrist
2922	2923	Nursing services
2924	2925	Homeopath
2926	2927	Radiographer
2928	2929	Physiotherapist
2930	2931	Psychiatrist
2932	2933	Radiologist
2934	2935	Chiropractor
2936	2937	Gynaecologist
2938	2939	Midwife
2940	2941	General hospitals
2942	2943	Pathologist
2944	2945	Maternity homes
2946	2947	Psychiatric hospitals
2948	2949	Other hospitals
2950	2951	Optician
2952	2953	Veterinarian
2954	2955	Eye surgeon
2956	2957	Veterinary services (including kennels)

2958	2959	Orthodontist
2960	2961	Prosthetics
2998	2999	Other not specified

30 SOCIAL AND RELATED COMMUNITY SERVICES (EXEMPT ORGANISATION(S))

3001	SECTION 10(1)(cA)(i)
3002	SECTION 10(1)(cB) (valid 1999 to 2002)
3003	SECTION 10(1XcC) (valid 1999 to 2002)
3004	SECTION 10(1)(cD) (valid 1999 to 2002)
3005	SECTION 10(1)(cF) (valid 1999 to 2002)
3006	SECTION 10(1)(cH) (valid only to 2006)
3007	SECTION 10(1)(d) (valid only to 2002)
3008	SECTION 10(1)(e) (valid 1999 to 2002)
3009	SECTION 10(1)(f) (valid 1999 to 2002)
3010	SECTION 10(1xfA) (valid 1999 to 2002)
3011	SECTION 10(1)(t)
3012	SECTION 10(1)(cl) (valid 1999 to 2002)
3013	SECTION 10(1XcJ) (valid 1999 to 2002)
3014	SECTION 10(1 xc,)c(ii)
3015	SECTION 10(1)(cM)
3016	SECTION 10(1)(d)(iii) (valid from 2003)
3017	SECTION 10(1)(d)(iv) (valid from 2003)
3018	SECTION 10(1)(e)(i) (valid from 2003)
3019	SECTION 10(1)(e)(ii) (valid from 2003)
3020	SECTION 10(1)(e)(iii) (valid from 2003)
3021	SECTION 10(1)(cN) (valid from 2003)
3022	Profit from trading activities (taxable) (valid from 2007)
3023	Loss form trading activities (taxable) (valid from 2007)
3024	SECTION 10(1)(cO) (valid from 2007)
3025	SECTION 10(1)(cP) (valid from 2007)

31 RECREATIONAL AND CULTURAL SERVICES

3102	3103	Motion picture production
3104	3105	Motion picture distribution and projection
3106	3107	Radio and television broadcasting
3108	3109	Theatrical productions and entertainment services
3110	3111	Authors, composers of music and independent artists
3112	3113	Libraries, museums, botanical/zoological gardens & other

cultural services

3114	3115	Professional sports promotion
3116	3117	Turf clubs (horse racing)
3118	3119	Dancing studios
3120	3121	Sport and games clubs
3122	3123	Roller skating rinks
3124	3125	Putt-putt course
3126	3127	Amusement parks
3198	3199	Other not specified

32 PERSONAL AND HOUSEHOLD SERVICES

3202	3203	Laundries, laundry services and cleaning and dyeing plants
3204	3205	Hairdressing saloons
3206	3207	Photographic studios (including commercial photography)
3208	3209	Undertakers and crematoriums
3210	3211	Gardening services
3212	3213	Personal services e.g. massage parlours, weigh control studios, etc.
3298	3299	Other not specified

33 SPECIALISED REPAIR SERVICES

3302	3303	Typewriters and other office equipment
3304	3305	Agricultural machinery and Implements and farm tractors
3306	3307	Footwear and other leather goods
3308	3309	Servicing and Installation of electrical and non-electrical household and personal appliances
3310	3311	Other specialised automotive repair services (including towing and vehicle washing and cleaning)
3312	3313	Panel beaters and spray-painters
3398	3399	Other not specified

34 AGENCIES AND OTHER SERVICES

3402	3403	Auctioneers
3404	3405	Market agents
3406	3407	Representatives of manufacturing and trading establishments on commission basis
3408	3409	Import/export agents

3410	3411	Hide and skin brokers
3412	3413	Wool and mohair brokers
3414	3415	Sanitation, garbage and sewage disposal
3416	3417	Cleaning (buildings), exterminating, fumigating, disinfecting and other services
3418	3419	Agricultural control boards
3420	3421	Bookmakers and betting
3498	3499	Other not specified

35 EMPLOYMENT (SALARY)

Gross Income (Main Income Source Codes)

3501	Agriculture, forestry and fishing
3502	Mining and stone quarrying works
3503	Food, drink and tobacco
3504	Textile
3505	Clothing and footwear
3506	Leather, leather goods and fur (excluding footwear and clothing)
3507	Wood, wood products and furniture
3508	Paper, printing and publishing
3509	Chemicals and chemical, rubber and plastic products
3510	Coal and petroleum products
3511	Bricks, ceramics, glass, cement and similar products
3512	Metal
3513	Metal products (except machinery and equipment)
3514	Machinery and related items
3515	Vehicle, parts and accessories
3516	Transport equipment (except vehicle, parts and accessories)
3517	Scientific, optical and similar equipment
3518	Other manufacturing industries
3519	Electricity, gas and water
3520	Construction
3521	Wholesale trade
3522	Retail trade
3523	Catering and accommodation
3524	Transport, storage and communication
3525	Financing, insurance, real estate and business services
3526	Public administration
3527	Educational services
3528	Research and scientific institutes
3529	Medical, dental, other health and veterinary services
3530	Social and related community services

3531	Recreational and cultural services
3532	Personal and household services
3533	Specialised repair services
3534	Agencies and other services
3535	Members of CC/Director of a company

IDENTIFIED TRADE SOURCE CODES

4280	4281	Sporting
4282	4283	Collectables
4284	4285	Animal showing
4286	4287	Gambling
2428	2429	Renting of boats
4210	4211	Local Rental
2408	2409	Renting of trucks / cars / etc.
3110	3111	Author / composer / artist
2416	2417	Renting of aircraft