

## APPENDIX I

### HARMONIZED CLASSIFICATION OF ECONOMIC ACTIVITIES AND LIMITS FOR TAX RATES AND MINIMUMS

N°	CATEGORY / BRANCH OR ECONOMIC ACTIVITY	Maximum monthly fee (%)	Ceiling of the monthly TCMMV tax minimum
	<b>SECONDARY</b>		
2.1	<b>INDUSTRY AND/OR MANUFACTURING</b>		
2.1.01	<b>Meat industry</b>	1,00	20
2.1.02	<b>Dairy industries</b>	1,00	20
2.1.03	<b>Fruit, vegetable and similar preservation industry</b>	1,00	20
2.1.04	<b>Manufacture of animal and/or vegetable oils and fats</b>	1,00	20
2.1.05	<b>Miscellaneous food products industries for human consumption</b>	1,70	20
2.1.06	<b>Food and other animal products industries</b>	1,70	20
2.1.07	<b>Manufacture of nonalcoholic beverages</b>	2,50	20
2.1.08	<b>Manufacture of alcoholic beverages obtained by distillation of domestic plant species</b>	3,00	20
2.1.09	<b>Manufacture of other alcoholic beverages and liqueurs</b>	4,00	20
2.1.10	<b>Manufacture of tobacco, cigarettes and derivatives</b>	5,00	20
2.1.11	<b>Textile industries</b>	1,50	20
2.1.12	<b>Manufacture of clothing and other clothing accessories</b>	1,50	20
2.1.13	<b>Natural leather, synthetic and related industries</b>	1,50	20
2.1.14	<b>Manufacture of footwear, and saddlery</b>	1,50	20
2.1.15	<b>Wood and cork industries</b>	1,50	20
2.1.16	<b>Manufacture of paper and paperboard products</b>	1,50	20
2.1.17	<b>Printing, reproduction, publishing and graphic arts industry</b>	1,00	20

2.1.18	<b>Manufacture of containers, packaging</b>	1,00	20
2.1.19	<b>Manufacture of products from petroleum derivatives of rubber and plastics</b>	1,50	20
2.1.20	<b>Chemical industries</b>	1,50	20
2.1.21	<b>Manufacture of pharmaceuticals, medicinal chemicals and botanicals for pharmaceutical use</b>	1,00	20
2.1.22	<b>Manufacture of hygiene, cosmetic and other products</b>	1,50	20
2.1.23	<b>Processing industry of other non-metallic mineral products and construction inputs</b>	3,00	20
2.1.24	<b>Metallurgical and metalworking industry</b>	1,00	20
2.1.25	<b>Manufacture of manufactured metal products, except machinery and equipment</b>	1,50	20
2.1.26	<b>Manufacture of computer, electronic and electrical equipment, materials and instruments</b>	1,50	20
2.1.27	<b>Manufacture of machinery and other equipment and instruments</b>	1,50	20
2.1.28	<b>Furniture manufacturing</b>	2,00	20
2.1.29	<b>Manufacture of utensils for industrial and domestic use</b>	2,00	20
2.1.30	<b>Manufacture and assembly of motor vehicles, trailers or semi-trailers</b>	3,00	20
2.1.31	<b>Manufacture of other transport equipment</b>	2,00	20
2.1.32	<b>Manufacture of auto parts and spare parts for land vehicles</b>	2,00	20
2.1.33	<b>Other manufacturing industries</b>	2,00	20
2.2	<b>CONSTRUCTION</b>		
2.2.01	<b>Construction of homes and buildings</b>	2,00	20
2.2.02	<b>Civil engineering works</b>	2,00	15
2.2.03	<b>Specialized construction activities</b>	3,00	15
2.3	<b>CONSTRUCTION AND SERVICES TO THE PETROLEUM, PETROCHEMICAL AND SIMILAR INDUSTRIES</b>		

2.3.01	<b>Construction and services to the petroleum, petrochemical and related industries</b>	3,00	20
	<b>TERTIARY</b>		
3.1	<b>WHOLESALE</b>		
3.1.01	<b>COMMODITIES</b>		
3.1.01.01	<b>Wholesale of raw materials and the like</b>	1,50	15
3.1.02	<b>FOODS</b>		
3.1.02.01	<b>Major food industry</b>	1,70	15
3.1.02.02	<b>Wholesale of nonalcoholic beverages</b>	3,00	15
3.1.03	<b>ALCOHOLIC BEVERAGES AND TOBACCO</b>		
3.1.03.01	<b>Major alcoholic beverage industry</b>	5,00	10
3.1.03.02	<b>Wholesale of cigarettes, tobacco and derivatives</b>	6,00	10
3.1.04	<b>TEXTILES, LEATHER, SYNTHETICS, FOOTWEAR, SPORTS, APPAREL, CLOTHING AND RELATED ACCESSORIES</b>		
3.1.04.01	<b>Wholesale of textile, synthetic leather, footwear, sports, garments, clothing and related accessories</b>	1,50	15
3.1.05	<b>WOOD DERIVATIVES, CORK AND GRAPHIC ARTS</b>		
3.1.05.01	<b>Wholesale of wood, cork and graphic arts products and derivatives</b>	1,50	15
3.1.06	<b>CHEMICALS, PETROLEUM PRODUCTS, PLASTICS AND RELATED PRODUCTS</b>		
3.1.06.01	<b>Wholesale of chemicals, petroleum products, plastics and related products</b>	1,50	15
3.1.06.02	<b>Major rubber industry</b>	1,50	15
3.1.06.03	<b>Wholesale of plastic and similar products</b>	1,50	15
3.1.07	<b>PHARMACEUTICALS AND THE LIKE</b>		
3.1.07.01	<b>Wholesale of medicines, pharmaceuticals and similar products</b>	1,00	15
3.1.08	<b>HYGIENE and COSMETICS</b>		

3.1.08.01	<b>Wholesale of hygiene, cosmetics and other products</b>	1,50	15
3.1.09	<b>CONSTRUCTION, METALLIC AND NON-METALLIC</b>		
3.1.09.01	<b>Wholesale of construction materials and products, non-metallic and other</b>	1,50	15
3.1.10	<b>MISCELLANEOUS MACHINERY AND EQUIPMENT AND SPARE PARTS</b>		
3.1.10.01	<b>Wholesale of products, machinery and miscellaneous equipment, as well as their spare parts and accessories</b>	1,50	15
3.1.11	<b>Other wholesale trade activities</b>	2,00	20
3.2	<b>RETAIL</b>		
3.2.01	<b>RAW MATERIALS AND THE LIKE</b>		
3.2.01.01	<b>Retail of raw materials and the like</b>	1,50	20
3.2.02	<b>FOODS</b>		
3.2.02.01	<b>Retail food</b>	1,70	20
3.2.02.02	<b>Retail of alcoholic beverages</b>	3,00	20
3.2.03	<b>ALCOHOLIC BEVERAGES AND TOBACCO</b>		
3.2.03.01	<b>Retail of alcoholic beverages</b>	5,00	20
3.2.03.02	<b>Retail of cigarettes, tobacco and derivatives</b>	6,00	20
3.2.04	<b>TEXTILES, LEATHER, SYNTHETICS, FOOTWEAR, SPORTS, APPAREL, CLOTHING AND RELATED ACCESSORIES</b>		
3.2.04.01	<b>Retail of textile, leather, synthetic, footwear, sports, clothing, and related products</b>	2,00	20
3.2.05	<b>WOOD DERIVATIVES, CORK AND GRAPHIC ARTS</b>		
3.2.05.01	<b>Retail of wood, cork and graphic arts products and derivatives</b>	2,00	20
3.2.06	<b>CHEMICALS, PETROLEUM DERIVATIVES, PLASTICS AND RELATED</b>		
3.2.06.01	<b>Retail of chemicals, petroleum products, plastics and related products</b>	2,50	20

3.2.06.02	<b>Rubber retail</b>	2,00	20
3.2.06.03	<b>Retail of plastic and similar products</b>	2,00	20
3.2.07	<b>PHARMACEUTICALS AND THE LIKE</b>		
3.2.07.01	<b>Retail of medicines, pharmaceutical products and the like</b>	1,00	15
3.2.08	<b>HYGIENE AND COSMETICS</b>		
3.2.08.01	<b>Retail of hygiene products, cosmetics and others</b>	1,70	20
3.2.09	<b>CONSTRUCTION, METALLIC AND NON-METALLIC</b>		
3.2.09.01	<b>Retail of materials and products for construction, metallic, non-metallic and others</b>	2,00	20
3.2.10	<b>MACHINERY, MISCELLANEOUS EQUIPMENT AND SPARE PARTS</b>		
3.2.10.01	<b>Retail of products, machinery and various equipment, as well as their spare parts and accessories</b>	2,00	20
3.2.10.02	<b>Vehicle retail</b>	3,00	20
3.2.10.03	<b>Retail of spare parts and accessories</b>	2,00	20
3.2.11	<b>FURNITURE, APPLIANCES AND ARTICLES</b>		
3.2.11.01	<b>Retail of furniture, appliances and articles for industry, commerce and household</b>	2,00	20
3.2.12	<b>Retail of miscellaneous electrical, electronic, solar energy equipment and instruments, as well as their spare parts, accessories and consumables</b>	3,00	20
3.2.13	<b>Retail of products and miscellaneous artifacts in general</b>	3,00	20
3.2.14	<b>ANIMALS, ANIMAL PRODUCTS AND ARTICLES</b>		
3.2.14.01	<b>Retail of products and miscellaneous articles and materials for animals</b>	2,00	20
3.2.14.02	<b>Animal feed retail</b>	1,70	20
3.2.14.03	<b>Sale of jewelry, watches and precious stones</b>	6,00	20
3.2.14.04	<b>Supermarkets, hypermarkets</b>	2,50	

3.2.14.05	<b>Department stores</b>	2,50	
3.2.15	<b>Other retail trade activities not specified in the above sub-branches</b>	3,00	20
3.3	<b>PERSONAL AND NONPERSONAL SERVICES</b>		
3.3.01	<b>Prepared food and beverage services</b>	4,00	20
3.3.02	<b>Sports, recreation and events services</b>	3,00	20
3.3.03	<b>Lawful gambling and gambling</b>	3,00	20
3.3.04	<b>Hotels and inns</b>	2,00	20
3.3.05	<b>Pensions and related</b>	1,50	20
3.3.06	<b>Passenger transport</b>	1,50	20
3.3.07	<b>Ground freight transportation</b>	2,00	20
3.3.08	<b>Warehousing services</b>	2,00	20
3.3.09	<b>Fuel dispensing stations</b>	0,25	20
3.3.10	<b>Health services</b>	1,50	20
3.3.11	<b>Aesthetics, beauty and personal care services</b>	2,00	20
3.3.12	<b>Attention, care and aesthetics services for animals</b>	3,00	20
3.3.13	<b>Cleaning, maintenance, decoration and fumigation</b>	1,70	20
3.3.14	<b>Training, surveillance and miscellaneous services provided by specialized agencies</b>	3,00	20
3.3.15	<b>Valet parking</b>	2,00	20
3.3.16	<b>Miscellaneous leases of machinery and equipment in general</b>	2,00	20
3.3.17	<b>Broadcasting and telecommunications services</b>	1,00	20
3.3.18	<b>Technology and media services</b>	3,00	20
3.3.19	<b>Photographic, printing and reproduction services</b>	3,00	20
3.3.20	<b>Installation and repair services for appliances, equipment and accessories</b>	3,00	20
3.3.21	<b>Mechanical, electrical, gas and similar services</b>	3,00	20

3.3.22	<b>Universal banks and financial institutions</b>	3,00	20
3.3.23	<b>Insurance and similar institutions</b>	3,00	
3.3.24	<b>Real estate, property management and similar activities</b>	3,00	20
3.3.25	<b>Advertising services</b>	3,00	20
3.3.26	<b>Maintenance and repair services to the oil industry</b>	2,50	20
3.3.27	<b>Maintenance and repair service to the gas and petrochemical industry</b>	3,00	20
3.3.28	<b>Preventive and corrective maintenance service, minor remodeling and adaptations of civil works</b>	3,00	20
3.3.29	<b>Professional and technical advisory services</b>	3,00	15
3.4	<b>UNSPECIFIED ACTIVITIES</b>		
3.4.01	<b>Industrial, commercial, services and similar activities not specified in the economic activities classifier</b>	3,00	25