

**Class 40**

Treatment of materials.

**Explanatory Note**

Class 40 includes mainly services not included in other classes, 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:

- services relating to transformation of an object or substance and any process involving a change in its essential properties (for example, dyeing a garment); consequently, a maintenance service, although usually in Cl. 37, is included in Class 40 if it entails such a change (for example, the chroming 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;
- the 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.

This Class does not include, in particular:

- repair services (Cl. 37);
- certain customization services, for example, the custom painting of automobiles (Cl. 37).

| Basic No. | Indication                                      |
|-----------|-------------------------------------------------|
| 400001    | <b>abrasion</b>                                 |
| 400081    | <b>air</b> deodorizing / <b>air</b> deodorising |
| 400082    | <b>air</b> freshening                           |
| 400003    | <b>air</b> purification                         |
| 400118    | rental of <b>air-conditioning</b> apparatus     |
| 400005    | <b>applying</b> finishes to textiles            |
| 400128    | <b>beer</b> brewing for others                  |
| 400029    | <b>blacksmithing</b>                            |
| 400099    | <b>boilermaking</b>                             |
| 400123    | rental of <b>boilers</b>                        |
| 400049    | <b>bookbinding</b>                              |
| 400048    | <b>burnishing</b> by abrasion                   |
| 400013    | <b>cadmium</b> plating                          |

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|        |                                                                                      |
|--------|--------------------------------------------------------------------------------------|
| 400017 | <b>chromium</b> plating                                                              |
| 400021 | <b>cloth</b> cutting                                                                 |
| 400060 | <b>cloth</b> dyeing                                                                  |
| 400010 | <b>cloth</b> edging                                                                  |
| 400037 | <b>cloth</b> fireproofing / <b>fabric</b> fireproofing / <b>textile</b> fireproofing |
| 400069 | <b>cloth</b> pre-shrinking                                                           |
| 400036 | <b>cloth</b> waterproofing / <b>fabric</b> waterproofing                             |
| 400098 | <b>clothing</b> alteration                                                           |
| 400107 | <b>colour</b> separation services                                                    |
| 400038 | <b>crease-resistant</b> treatment for clothing                                       |
| 400121 | <b>cryopreservation</b> services                                                     |
| 400127 | <b>custom</b> 3D printing for others                                                 |
| 400083 | <b>custom</b> assembling of materials for others                                     |
| 400028 | <b>custom</b> fashioning of fur                                                      |
| 400129 | <b>custom</b> manufacturing of bread                                                 |
| 400053 | <b>custom</b> tailoring                                                              |
| 400109 | <b>decontamination</b> of hazardous materials                                        |
| 400102 | services of a <b>dental</b> technician                                               |
| 400105 | <b>destruction</b> of waste and trash                                                |
| 400012 | <b>dressmaking</b>                                                                   |
| 400056 | <b>dyeing</b> services                                                               |
| 400026 | <b>electroplating</b>                                                                |
| 400063 | <b>embroidering</b>                                                                  |
| 400103 | production of <b>energy</b>                                                          |
| 400035 | <b>engraving</b>                                                                     |
| 400008 | <b>fabric</b> bleaching                                                              |
| 400044 | <b>flour</b> milling                                                                 |
| 400066 | <b>food</b> and drink preservation                                                   |
| 400033 | <b>food</b> smoking                                                                  |
| 400084 | <b>framing</b> of works of art                                                       |
| 400117 | <b>freezing</b> of foods                                                             |

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|        |                                        |
|--------|----------------------------------------|
| 400032 | <b>fruit</b> crushing                  |
| 400120 | <b>fulling</b> of cloth                |
| 400020 | <b>fur</b> conditioning                |
| 400072 | <b>fur</b> dyeing                      |
| 400070 | <b>fur</b> glossing                    |
| 400030 | <b>fur</b> mothproofing                |
| 400071 | <b>fur</b> satining                    |
| 400034 | <b>galvanization</b>                   |
| 400104 | rental of <b>generators</b>            |
| 400024 | <b>gilding</b>                         |
| 400062 | <b>glass-blowing</b>                   |
| 400085 | <b>gold</b> plating                    |
| 400041 | <b>grinding</b>                        |
| 400106 | <b>incineration</b> of waste and trash |
| 400108 | <b>key</b> cutting                     |
| 400112 | <b>knitting</b> machine rental         |
| 400040 | <b>laminating</b>                      |
| 400086 | <b>laser</b> scribing                  |
| 400019 | <b>leather</b> staining                |
| 400064 | <b>leather</b> working                 |
| 400110 | <b>lithographic</b> printing           |
| 400004 | <b>magnetization</b>                   |
| 400100 | <b>metal</b> casting                   |
| 400018 | <b>metal</b> plating                   |
| 400043 | <b>metal</b> tempering                 |
| 400042 | <b>metal</b> treating                  |
| 400031 | <b>millworking</b>                     |
| 400045 | <b>nickel</b> plating                  |
| 400113 | <b>offset</b> printing                 |
| 400088 | <b>optical</b> glass grinding          |
| 400006 | <b>paper</b> finishing                 |

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|        |                                                                  |
|--------|------------------------------------------------------------------|
| 400061 | <b>paper</b> treating                                            |
| 400022 | <b>pattern</b> printing                                          |
| 400014 | <b>permanent-press</b> treatment of fabrics                      |
| 400114 | <b>photocomposing</b> services                                   |
| 400023 | <b>photographic</b> film development                             |
| 400089 | <b>photographic</b> printing                                     |
| 400090 | <b>photogravure</b>                                              |
| 400050 | <b>planing</b> of materials                                      |
| 400015 | <b>pottery</b> firing / <b>firing</b> pottery                    |
| 400111 | <b>printing</b>                                                  |
| 400002 | <b>processing</b> of cinematographic films                       |
| 400091 | <b>processing</b> of oil                                         |
| 400092 | <b>quilting</b>                                                  |
| 400068 | <b>recycling</b> of waste and trash                              |
| 400093 | <b>refining</b> services                                         |
| 400051 | <b>saddlery</b> working                                          |
| 400122 | <b>sandblasting</b> services                                     |
| 400052 | <b>sawing</b> of materials                                       |
| 400016 | <b>shoe</b> staining                                             |
| 400115 | <b>silkscreen</b> printing                                       |
| 400007 | <b>silver</b> plating                                            |
| 400047 | <b>skin</b> dressing                                             |
| 400094 | <b>slaughtering</b> of animals                                   |
| 400011 | <b>soldering</b>                                                 |
| 400116 | <b>sorting</b> of waste and recyclable material [transformation] |
| 400119 | rental of <b>space</b> heating apparatus                         |
| 400095 | <b>stripping</b> finishes                                        |
| 400054 | <b>tanning</b>                                                   |
| 400055 | <b>taxidermy</b>                                                 |
| 400057 | <b>textile</b> dyeing                                            |
| 400059 | <b>textile</b> mothproofing                                      |

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|        |                                                        |
|--------|--------------------------------------------------------|
| 400058 | <b>textile</b> treating / <b>cloth</b> treating        |
| 400067 | <b>timber</b> felling and processing                   |
| 400027 | <b>tin</b> plating                                     |
| 400126 | <b>tinting</b> of car windows                          |
| 400087 | material <b>treatment</b> information                  |
| 400124 | <b>upcycling</b> [waste recycling]                     |
| 400101 | <b>vulcanization</b> [material treatment]              |
| 400046 | <b>warping</b> [looms]                                 |
| 400097 | <b>waste</b> treatment [transformation]                |
| 400025 | <b>water</b> treating                                  |
| 400125 | <b>welding</b> services                                |
| 400065 | <b>window</b> tinting treatment, being surface coating |
| 400009 | <b>woodworking</b>                                     |
| 400039 | <b>wool</b> treating                                   |