

COMMISSION  
OF THE  
EUROPEAN COMMUNITIES

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DIRECTORATE-GENERAL  
FOR INDUSTRIAL AND  
TECHNOLOGICAL AFFAIRS

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SMALL AND MEDIUM-SIZED  
ENTERPRISES, ARTISANAT DIVISION

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DEFINITIONS

OF

SMALL AND MEDIUM-SIZED ENTERPRISES

AND THE ARTISANAT

April 1976

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## INTRODUCTION

No Community country has a legal definition of what constitutes a small or medium-sized enterprise (S.M.E.). In response to a number of requests, the Small and Medium-sized Enterprises, Artisanat Division of the Directorate-General for Industrial and Technological Affairs has assembled in this document the most widely used definitions in the Member States of the European Community.

Usually, the S.M.E. is defined by the various States on the basis of quantitative criteria for purposes such as statistics, taxation, finance, assistance or the right of establishment. The quantitative criteria used may vary from one policy or programme to another.

Germany, France, Italy and Belgium do, however, have official definitions of the artisanat.

The Commission of the European Communities has no official definition of small and medium-sized enterprises or the artisanat.

However, as in the member countries, exemptions in Community directives or regulations are provided for in certain cases and for certain enterprises on the basis of their size. For example, exemptions are provided for in the rules on competition ("agreements of minor importance"), the proposal for a Sixth Directive on a uniform basis of assessment for VAT, the proposal for a Fourth Directive on annual accounts of companies. The criteria for exemption vary according to the case.

The Small and Medium-sized Enterprises, Artisanat Division, which is responsible for examining the problems of these sectors and for their general promotion at Community level, considers, in practice, that enterprises which are legally and financially independent and with no more than 500 employees form part of the abovementioned sectors.

For the purpose of comparison this document also contains the definitions which are used in the United States of America and Japan.

We thank the national officials belonging to the Working Party on Small and Medium-sized Enterprises, Artisanat, for their help in the preparation of this document, for which, however, the Small and Medium-sized Enterprises, Artisanat Division assumes final responsibility.

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FEDERAL REPUBLIC OF GERMANYS.M.E.a) Qualitative criteria

By S.M.E. are meant enterprises which do not as a rule borrow on the capital markets and which are run independently by persons working on their own account who are themselves directly involved in the work of the firm and bear all the risks.

Source: "Grundsätze einer Strukturpolitik für kleine und mittlere Unternehmen" (Bundestag-Drucksache VI/1666)  
("Guidelines for a structural policy for small and medium-sized enterprises").

b) Quantitative criteria

As part of a study on the trend of the size of enterprises the Institut für Mittelstandsforschung (Research Institute for Small and Medium-sized Enterprises) has adopted the following classification:

<u>SECTOR</u>	<u>EMPLOYEES</u>	<u>TURNOVER (DM)</u>
<u>INDUSTRY</u>		
- Small	up to 50	up to 2 million
- Medium	50 - 499	2 - 25 million
<u>ARTISANAT</u>		
- Small	up to 2	up to 100,000
- Medium	3 - 49	100,000 to 2 million
<u>WHOLESALE</u>		
- Small	up to 9	up to 1 million
- Medium	10 - 199	1 - 50 million
<u>RETAILING</u>		
- Small	up to 2	up to 500,000
- Medium	3 - 99	500,000 to 10 million
<u>TRANSPORT AND COMMUNICATIONS, SERVICES, PROFESSIONS</u>		
- Small	up to 2	up to 100,000
- Medium	3 - 49	100,000 - 2 million

These limits have a purely statistical purpose and make it possible to subject S.M.E. to quantitative analysis. In no case do they constitute universally accepted norms.

To qualify for technical assistance subsidies to S.M.E., maximum turnover is at present set as follows:

<u>Sector</u>	<u>DM</u>
- Artisanat and Industry	6 million
- Transport enterprises	2,3 million
- Other enterprises	1 million

#### ARTISANAT

Under the 1953 code for the artisanat (revised in 1965) concerning the organization of the artisanat, only individuals and companies registered with the Chamber of Trades are authorized to practise as artisans.

To be eligible for registration the head of the enterprise (or manager in the case of a company) must hold a master craftsman's certificate.

The list of occupations which can be pursued as artisanal trades is given in Appendix A.

Source: "The German Artisanat" - Commission working paper III/5128/61.

BELGIUMS.M.E.

Although there is no legal definition of S.M.E., the field of application of a number of specific laws has been defined on the basis of criteria for "small and medium-sized enterprises". Only the laws emanating from the Ministère des classes moyennes (Ministry for the self-employed) or the laws which this Ministry helps to implement are involved. These criteria are listed below:

1) Number of employees

a) Under the law of 24 May 1959 extending access to professional and artisanal credit in favour of the self-employed, assistance may be granted to:

- industrial enterprises with no more than 50 employees
- commercial enterprises with no more than 20 employees

b) Under the law of 15 December 1970<sup>(x)</sup> on the exercise of occupations in the S.M.E., commercial and artisanal sectors, the King may, in certain circumstances, regulate access to professional, commercial and artisanal activities, after determining, for each regulated occupation, the criteria applicable to S.M.E.

The criteria concerning the "number of employees" in the law of 24 May 1959 quoted above have also been used in the 34 regulations adopted up to 1 January 1976 in the application of this outline law.

N.B.: There is now a tendency to enlarge the existing criterion for "number of employees"

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<sup>(x)</sup> This law replaces the former law on establishment of 24 December 1958.

2) Turnover/Balance sheet

Under the law of 17 July 1975 concerning the book-keeping and annual accounts of enterprises:

- a) A medium-sized enterprise is one whose average annual payroll does not exceed 50 persons provided that its turnover, excluding value-added tax, for the last financial year was not more than Bfrs 50 million and that its balance sheet at the end of the last financial year did not exceed Bfrs 25 million.
- b) Small enterprise: This refers to traders, individuals or partnerships or limited partnerships whose turnover for the last financial year, excluding value-added tax, was not more than Bfrs 10 million.

ARTISANAT

An "artisan" not engaged in commerce<sup>(x)</sup> is defined as "any individual who regularly, either as his main or secondary activity, carries out work of an essentially manual nature, under a contract for services, provided that the services do not, or only occasionally, involve the supply of goods".

Source: Law of 18 March 1965 on the artisanat register ("registre de l'artisanat").

(x) In Belgium the term "artisan" has two meanings:

- "artisan" in the legal sense (law of 18 March 1965);
- "artisan" in the economic sense.

The number of artisans in the first category is very small (1,885 on 31 January 1974 - source: Ministère des Classes Moyennes) since it includes only these persons who do not supply goods (e.g. gardeners, chimney sweeps); these must be listed in the artisanat register.

The numbers in the second category are obviously larger. For example, the general census of 1970 shows that in the bakery and pastry-making trade alone there were 10,332 persons working in enterprises with no paid staff. However, all persons engaged in artisan-type occupations must be listed in the Commerce register ("Registre de Commerce") and not in the artisanat register.



DENMARK

There is no general definition, but a number of definitions which have been used for specific purposes are listed below:

S.M.E.

In the study entitled "Handværket og den Mindre Industri" ("Artisanat and Small-scale Industry") (1969) small and medium-sized enterprises are defined as follows:

- small: 6 to 20 employees
- medium: 21 to 50 employees

The law of 26 June 1975, provides for State guarantees for short-term loans to artisanal enterprises or small industrial enterprises employing up to 75 persons.

ARTISANAT

Industrial enterprises employing between 1 and 5 persons, and repair, service and construction enterprises, irrespective of the number of employees are considered to be artisanal enterprises.

Source: Handelsministeriet

FRANCES.M.E.

There is no legal definition of S.M.E.

There are, however, various measures or regulations containing certain size criteria. The quantitative criteria generally adopted are payroll and/or turnover. As regards the payroll criterion, for example, works councils may be set up within certain enterprises provided that they have at least 50 employees; if, therefore, they have less, they are to be regarded as small enterprises. Furthermore, for employees to share in the results of enterprises the number of employees must be 100.

The turnover criterion is mainly used for taxation purposes; for example, enterprises with a turnover of less than FF 500,000 may benefit from the flat-rate taxation system, while if their turnover is between FF 500,000 and FF 1,000,000, they benefit from the simplified system. These criteria are not intended to define S.M.E. but nevertheless have an indicative value.

Besides such criteria, certain organisations have produced others, as in the case of the Confédération Générale des Petites et Moyennes Entreprises (CGPME) (General Confederation for Small and Medium-sized Enterprises), which regards an enterprise with less than 50 employees as a small enterprise and an enterprise with between 50 and 500 employees as a medium-sized enterprise. The French Economic and Social Committee (Comité Economique et Social Français) has adopted these criteria and has also suggested that an enterprise with up to FF 50 million turnover should be regarded as a medium-sized enterprise.

Source: Ministère de l'Industrie et de la Recherche - Direction générale de l'Industrie

ARTISANAT

"Enterprises with no more than 5 employees<sup>(x)</sup>, engaged in production, processing, repairs or the provision of services, must be listed in the register of trades ("Répertoire des métiers") unless they are engaged in farming or fishing, or commission agents, other agencies and business agencies within the meaning of Article 632 of the "Code de commerce" or enterprises which sell or offer for hire finished products or which provide specifically intellectual services.

Work carried out by a firm only occasionally or on a subsidiary basis does not entail registration.

Inclusion in the register of trades ("Répertoire des métiers") does not exempt the firm concerned from inclusion in the Commerce register ("Régistre du commerce") where this is required by law".

The list of trades for which the title of artisan may be conferred is given in Appendix B.

Source: Order No 62-235 (1 March 1962).

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(x) The size of the enterprise is determined on the basis of its payroll. Normally the maximum is five employees, not including members of the family and partners (a maximum of three). Under Order No 70-724 of 4 August 1970 the limit was raised to 10 for trades concerned with the supply of food and of personal services.

Moreover, heads of enterprises who have qualified as "artisans" or "master artisans", within the meaning of the Order of March 1962, are entitled to employ a further five persons without the firm losing its status as an "artisanal" enterprise.

IRELAND

There is no specific definition of medium-sized enterprises or of the artisanat.

SMALL ENTERPRISES

The only official definition of small enterprises is the one used by the I.D.A. (Industrial Development Authority) for its "small industries" programme, i.e. enterprises with no more than 50 employees and a maximum fixed asset investment of £ 200,000.

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- d) the enterprise may not employ more than 10 workers and 10 apprentices for unit production; 5 workers and 5 apprentices for mass production (provided that this involves a process which is not entirely mechanized) and for transport services; 10 apprentices and an unlimited number of workers for enterprises operating in the artistic, traditional and tailoring trades expressly mentioned in the special list in Appendix C.

Inclusion in the register of artisanal enterprises, which is compiled by each chamber of commerce, industry, artisanat and agriculture, is not essential in order to pursue the activity, but it is a necessary condition in order to benefit from the facilities provided for the artisanat.

Source: Ministero dell'Industria, del Commercio e dell'Artigianato

GRAND DUCHY OF LUXEMBOURGS.M.E.

There is neither a legal definition nor any quantitative criteria.

ARTISANAT

There are two categories of artisanal trades in the Grand Duchy:

- a) for access to activities called "artisanal trades proper" ("professions artisanales") (a list of 91 trades) the possession of a master's certificate or equivalent document is required, together with an establishment permit<sup>(x)</sup>.
- b) for access to artisanal activities called "secondary trades" ("métiers secondaires") (a list of 31 trades) a two-year traineeship and an establishment permit<sup>(x)</sup> are required.

All artisanal enterprises must be registered with the Chamber of Trades ("Chambre des métiers").

A list of all these activities is given in Appendix D.

Source: Ministère de l'Economie Nationale des Classes Moyennes et du Tourisme

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(x) The system of establishment permits applies to commercial, artisanal and industrial activities and to some professions.

THE NETHERLANDSS.M.E.

There is no precise general criterion which is legally or officially recognized. However, there are a number of measures or regulations for the benefit of S.M.E. which contain certain size criteria. These measures or regulations include the "Vestigingswet Bedrijven" (law governing the location of enterprises), the "Bedrijfsbeeindigingsregling" (regulation relating to the winding up of enterprises), the "Wet op de omzetbelasting" (law on turnover tax), the "Vennootschapsbelasting" (corporation tax).

The criteria used vary according to the nature of the measure or the regulation/<sup>and</sup> according to the specific objective in view, for example:

- a) Under the "Vestigingswet Bedrijven" (law governing the location of enterprises) the criteria relating to turnover, productive capacity or employees are used in different cases. The decrees on establishment relating, for example to bakeries and laundries use capacity criteria while the decree relating to lemonade factories refers to a maximum turnover. However, the majority of the criteria used in the decree concerned relate to employees; the limit is generally 25, sometimes 10. Criteria are encountered only in the decrees on establishment relating to economic sectors in which small and large enterprises operate side by side or which use industrial production methods, alongside artisanal production methods.
- b) The financing regulations for S.M.E. set the limits at 100 employees and Fl 7,500,000 turnover per year.

The official statistics make no distinction between S.M.E. on the one hand and large enterprises on the other. However, the statistical summaries published by the "Raad voor het Midden- en Kleinbedrijf" (Council for medium-sized and small enterprises) use certain size criteria, in particular for artisanal enterprises and the retail trade. In the retail trade, enterprises with a maximum of 50 employees or a maximum of 7 branches are regarded as S.M.E.

#### ARTISANAT

There are no precise definitions for artisanal enterprises.

Enterprises which manufacture, process, carry out maintenance and repairs and provide services, in which the activities largely depend on the head of the enterprise and which are mainly geared to the satisfaction of individual needs, are regarded as artisanal enterprises.

The statistical criteria used by the "Raad voor het Midden- en Kleinbedrijf" in its statistical summaries are a maximum of 20/50 persons per enterprise.

Source: Ministerie van Economische Zaken



UNITED KINGDOM

There are no criteria for defining medium-sized enterprises or the artisanat.

SMALL FIRMSa) Quantitative criteria

In the study carried out by the "Committee of Inquiry on Small Firms" (The Bolton Report) the following definitions are used to cover small firms: (The figures in brackets give the approximate 1974 values of the turnovers used by the Committee).

<u>Sector</u>	<u>Definition</u>
Industry	up to 200 employees
Building and construction	up to 25 employees
Mining and quarrying	up to 25 employees
Retail trade	max. annual turnover £ 50,000 (£ 75,000)
Wholesale trade	max. annual turnover £ 200,000 (£ 300,000)
Motor vehicle trade, maintenance and repair	max. annual turnover £ 100,000 (£ 150,000)
Miscellaneous services	max. annual turnover £ 50,000 (£ 75,000)
Road haulage	less than 5 vehicles
Hotels, restaurants, bars, canteens	All, except for firms with several branches and public houses, hotels etc. controlled by breweries

These definitions have no legal standing.

Financial assistance provided by the Council for Small Industries in Rural Areas (COSIRA) is limited to productive enterprises employing fewer than 20 skilled people.

b) Qualitative criteria

In qualitative terms, a small firm is regarded as being one which has a relatively small share of the market, is managed by its owners or part-owners in a personalized way, and, does not form part of a larger enterprise so that the owners are free from outside control in taking their principle decisions.

Source: Small Firms Division, Department of Industry

ÜBERSICHT ÜBER DIE ZAHLENGABEN (\*) DER GEWERBLICHEN UND HANDWERKLICHEN K.M.B.B.

SUMMARY OF QUANTITATIVE (\*) DEFINITIONS OF ARTISANAL AND INDUSTRIAL S.M.E.

SOMMAIRE DES DEFINITIONS QUANTITATIVES (\*) DES P.M.E. INDUSTRIELLES ET ARTISANALES

SOMMARIO DELLE DEFINIZIONI QUANTITATIVE (\*) DELLE P.M.I. INDUSTRIALI E ARTIGIANALI

SAMENVATTING VAN DE BESCHRIJVING VAN DE QUANTITATIEVE ASPECTEN (\*) VAN DE INDUSTRIËLE EN AMBACHTELIJKE K.M.O.

PAYS	ARTISANAT	ENTREPRISES INDUSTRIELLES			SOURCE
		PELTIVES	MOYENNES	PELTIVES & MOYENNES	
DEUTSCHLAND (B.R.)	-	1 - 49	50 - 499	1 - 499	Institut für Mittelstandsforschung
BELGIQUE/BELGIE	-	-	-	1 - 50	Loi/Wet du/van 24.5.1959
DANMARK	1 - 5	6 - 20	21 - 50	6 - 50	Rapport "Handvaerket og den Mindre Industri" (1969)
FRANCE	1 - 5 / 10 1)	6 - 50 2)	51 - 500 2)	6 - 500 2)	1) Décret No. 70-724 du 4.8.1970 2) C.G.P.M.E.
IRELAND	-	1 - 50	-	-	Industrial Development Authority
ITALIA	1 - 5 / 10 1)	-	-	1 - 500 2)	1) Legge No. 860 del 25.7.1956 2) Leggi sul finanziamento
LUXEMBOURG	-	-	-	-	
NEDERLAND	1 - 20 / 50 1)	-	-	1 - 25/100 2)	1) Raad van het Midden- en Kleinbedri. 2) Wetten en diverse verordeningen
UNITED KINGDOM	-	1 - 200	-	-	BOLTON REPORT
U.S.A.	-	1 - 250 / 1500	-	-	Small Business Administration
JAPON	-	-	-	1 - 300	Fundamental Law, 1973

(\*) BESCHÄFTIGTE/PERSONNES OCCUPEES/EMPLOYEES/ADETTI/TEWERKGESTELDE PERSONEN

A P P E N D I C E S

APPENDIX ALISTE OF TRADES WHICH MAY BE CARRIED ON AS ARTISANALOCCUPATIONS IN GERMANYI. BUILDING TRADES

1. Bricklayer; concreter and reinforced concreter; fireplace and chimney builders; oven builders (for bakers, pork butchers, pastrymakers etc.)
2. Carpenter
3. Roofer (slate roofer, shingle roofer, roof thatcher (reed), tile roofer)
4. Roadconstruction worker
5. Insulator
6. Tile setter
7. Terrazzo and concrete block maker; xylolite surfacer
8. Well digger
9. Stone cutter and carver
10. Stucco plasterer (fibrous plasterer)
11. Building painter (including whitewashing and pebbledashing); varnisher
12. Stove setter
13. Chimney sweep

II. IRON-WORKING AND OTHER METAL-WORKING TRADES

14. Blacksmith
15. Fitter (including locks and lightening conductors)
16. Construction mechanic, toolmaker; metal turner
17. Millwright
18. Mechanic (sewing machine mechanic, sound machine mechanic; pedal-cycle repairer), office machines mechanic
19. Automobile mechanic; vehicle electrician
20. Agricultural machinery mechanic
21. Precision-instrument maker and optical instrument maker and repairer
22. Gunsmith
23. Tinsmith-zinc worker (radiator builder, radiator repairer); sanitary installer
24. Central heating and ventilation equipment installer
25. Sheet-metal worker
26. Electrician (including lightning conductor constructor), electrical fitter and telephone mechanic
27. Electrical engineer
28. Radio and television mechanic
29. Watch and clock maker
30. Engraver (including damascening, artistic engraving); chaser
31. Galvanizer and metal polisher
32. Brazier; metal spinner
33. Metal moulder and metal pourer
34. Bell founder
35. Welder
36. Cutler
37. Goldsmith and silversmith
38. Gold, silver and aluminium beater

III. WOOD-WORKING TRADES

39. Joiner, cabinetmaker (glider builder, bowling alley builder)
40. Roller shutter and Venetian blind maker
41. Boatbuilder, shipbuilder
42. Wooden patternmaker
43. Cartwright; coach-body builder
44. Wood turner; umbrella maker
45. Wood carver
46. Cooper
47. Brushmaker (including paintbrushes and wire brushes)
48. Basketry weaver

IV. CLOTHING, TEXTILE AND LEATHER TRADES

49. Tailor
50. Dressmaker
51. Lingerie maker
52. Embroiderer, knitter
53. Milliner
54. Weaver
55. Ropemaker (including netmaker); sail maker
56. Fur tailor; cap maker
57. Glove maker
58. Shoe maker; orthopaedic footwear maker
59. Clog maker
60. Tanner
61. Saddler and harness maker; purse and wallet maker
62. Upholsterer and decorator

V. FOOD TRADES

63. Baker (including baker specializing in pretzels, black bread, spiced bread and general bakery)
64. Pastrycook-confectioner
65. Butcher
66. Horse butcher
67. Grain miller
68. Brewer and maltster

VI. HEALTH CARE, CLEANING AND CHEMICAL PROCESSES OCCUPATIONS

69. Dispensing optician
70. Bandagist
71. Orthopaedic appliance maker and repairer
72. Surgical instrument maker and repairer
73. False teeth maker and repairer
74. Hairdresser (wig-maker)
75. Dyer and chemical cleaner
76. Soap boiler; candle drawer
77. Laundries and pressers
78. Building cleaning firms

VII. GLASS, PAPER, CERAMICS AND OTHER TRADES

79. Glazier
80. Glass cutter
81. Glass blower, glass instrument maker



82. Glass and ceramics painters and decorators
83. Gem cutter and polisher
84. Photographer (including photographic technologist)
85. Bookbinder
86. Printer; compositor, type setter
87. Lithographer, xylographer
88. Photo-engraver, chemigrapher; stereotyper; electrotyper
89. Potter
90. Organ builder, piano maker, harmonium maker; stringed instrument maker; metal wind instrument maker, woodwind instrument maker, percussion instrument maker
91. Gilder
92. Sign-painter, illuminated sign maker
93. Vulcanizer

Source: "The German Artisanat" - Commission working paper III/5128/61

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APPENDIX BLIST OF TRADES FOR WHICH THE TITLE OF ARTISAN MAY BE  
CONFERRED IN FRANCEDESIGNATION OF TRADES

1. Quarryman
2. Boilermaker, sheet-metal worker, sheet-metal former, vehicle sheet-metal worker specializing in repairs
3. Toolmaker
4. General machinery mechanic, agricultural machinery mechanic, Diesel engine mechanic, agricultural blacksmith, farrier, cartwright, metal pattern maker
5. Metal turner, screw-cutting machine operator, metal joiner
6. Cutler
7. Automobile mechanic (repairs), Diesel engine mechanic (repairs), cycle and motorcycle mechanic, automobile electrician, Diesel vehicle electrician, coach-body builder, automobile painter.
8. Electrical mechanic, coil winder, radio assembler and repairer, electrical mechanic for apparatus mainly of a domestic kind, refrigeration mechanic.
9. Precision-instrument maker, watch and clock maker, dental technician, office machines mechanic
10. Stone cutter, marble polisher
11. Bricklayer, plasterer, painter plasterer, wood carpenter, iron carpenter, construction joiner, mosaic cutter and setter, layer of special floor coverings, sanitary plumber, roofer, locksmith, building ironworker, stove-setter, central heating installer, installation electrician, building painter
12. Baker, pastrycook

13. Hand embroiderer
14. Made-to-measure lingerie or corset maker, milliner
15. Fur tailor
16. Purse and wallet maker, saddler and harness maker, shoemaker and shoe repairer
17. Furniture carpenter, chair carpenter, cabinetmaker, vehicle upholsterer, furniture upholsterer
18. Printer, bookbinder, photographer
19. Butcher, horsebutcher, pork butcher
20. Gunsmith (repairer)
21. Launderer, presser, dyer and cleaner, spotter and finisher

Source: Appendix to the Decision of October the 12th, 1966.

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LIST OF ARTISTIC, TRADITIONAL AND TAILORING TRADES IN ITALY<sup>(x)</sup>I. TAILORED GARMENTS EXCLUSIVELY

Dress designer  
Milliner (to order only)  
Furrier (made-to-measure)  
Tailor/Dressmaker (made-to-measure)  
Shoemaker (made-to-measure)

II. LEATHER GOODS AND UPHOLSTERY

Leather engraver  
Leather decoration worker  
Glove maker (made-to-measure or hand-stitched)  
Maker of parchment objects  
Leather shaper  
Leather polisher (by hand)  
Fancy leather worker  
Pyrographer  
Leather embosser  
Saddler  
Leather stamper (hand-pressed)  
Upholsterer (paper, textiles, plastics)  
Upholsterer (leather)

III. DECORATION

Wallpaperer  
Decorator  
Flower arranger

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<sup>(x)</sup> For these trades there is no limit on the number of workers

IV. PHOTOGRAPHY AND REPRODUCTION

Etcher (reproductions)

Lithographer (reproductions)

Photographer (excluding firms which have rotary photo-typography machines)

Retoucher

Theatrical scenery painter

Xylographer (reproductions)

V. WOOD

Wood gilder

Varnisher

Polisher

Engraver

Inlayer

Fretworker

Sculptor

Cabinetmaker

VI. COMMON METALS

Grinder

Keymaker

Damascener

Maker, on the basis of technical drawings, of models of ships and mechanical parts of ships not yet constructed

Caster of artistic objects

Wrought-iron worker

Locksmith

Modeller

Mechanical model maker

Pewter worker

Coppersmith (hand-made)

Embosses

Sword maker

Ornamented fretworker

VII. PRECIOUS METALS, SEMI-PRECIOUS STONES AND SIMILAR MATERIALS

Silversmith and goldsmith (mainly hand-made), excluding mass-produced objects even if finishing is carried out by hand

Cameist

Chiseller

Filigree worker

Metal and semi-precious stone engraver

Worker and engraver of coral, ivory, shell, mother-of-pearl, tortoise shell, horn and lava

Miniaturist

Artistic enameller

VIII. RESTORATION

Antique restorer

Art-gallery copier

Makers and restorers of models of old ships

Furniture restorer

Mosaic restorer

Sculpture restorer

Restorer of artistic glass windows

Carpet restorer

Painting restorer

IX. HAIRDRESSER, WIGMAKER AND SIMILAR TRADES

Hairdresser

Barber

Hairworker

Men's wigmaker

Ladies' wigmaker

Ladies and men's wigmaker

Make-up artist

X. MUSICAL INSTRUMENTS

Harp-maker

Woodwind instrument maker

Stringed instrument maker (bowed, plucked and fingered string instruments)

Organ-maker

Bell-founder

XI. WEAVING, EMBROIDERY AND SIMILAR TRADES

Tapestry maker

Quilt maker

Textile designer

Mattress maker

Lace maker (by hand)

Embroideress (by hand)

Weaver (hand weaving)

Carpet weaver (by hand)

Embroidery maker (by hand)

XII. GLASS, CERAMICS, STONE AND SIMILAR MATERIALS

Glazier

Ceramic artist

Glass decorator

Stoneware maker (artistic)

Maker of figures in clay, plaster and papier mâché

Sculptor of statues

Maker of pearls using a flame lamp

Maker of artistic terracotta

Glass engraver

Pearl stringer

Earthenware maker (artistic)

Mosaicist (excluding manufacturers of raw materials whether or not they  
also lay mosaics)

Lead glass fitter

Sculptor in marble or other stone

XIII. MISCELLANEOUS

Basket maker (by hand)

Artistic bookbinder

Source: Order No 537 of the President of the Republic, June the 8th, 1964



LIST OF ARTISANAL ACTIVITIES IN THE GRAND DUCHY OF LUXEMBOURGA. LIST OF ARTISANAL OCCUPATIONS FOR WHICH A MASTER'S CERTIFICATE OR EQUIVALENT DIPLOMA IS REQUIREDI. FOOD TRADES

1. Baker-Pastrycook
2. Pastrycook-confectioner-icecream maker
3. Grain miller
4. Caterer
5. Butcher-Porkbutcher

II. CLOTHING, TEXTILE AND LEATHER TRADES

6. Tailor
7. Dressmaker
8. Corset maker
9. Embroiderer; church ornament maker
10. Milliner
11. Fur tailor
12. Shoe repairer; shoe maker-boot maker; orthopaedic footwear maker
13. Fancy leather worker
14. Saddler-upholsterer
15. Vehicle upholsterer
16. Upholsterer-decorator

III. METAL-WORKING TRADES

17. Blacksmith
18. Blacksmith-agricultural tractor mechanic
19. Locksmith
20. Fitter; toolmaker; iron turner
21. Motor-cycle mechanic
22. Sewing-machine mechanic
23. Office machines mechanic
24. Automobile mechanic
25. Agricultural machinery mechanic
26. Precision-instrument maker
27. Gunsmith
28. Tinsmith; maker and repairer of vehicle radiators
29. Sanitary equipment installer
30. Heating installer
31. Refrigeration installer
32. Galvanizer
33. Cutler
34. Metal spinner
35. Watch and clock maker
36. Jeweller, goldsmith and silversmith
37. Electrical wireman
38. Electrical fitter; coil winder
39. Vehicle electrician
40. Radio and television electrician

- 41) Low voltage electrician
- 42) Maker and installer of illuminated signs
- 43) Engraver
- 44) Boilermaker
- 45) Coachbuilder
- 46) Sheet-metal worker

IV) WOOD-WORKING TRADES

- 47) Joiner-cabinet maker; construction joiner
- 48) Parquetry worker
- 49) Wooden patternmaker
- 50) Shutter maker
- 51) Wood carver
- 52) Wood turner
- 53) Cooper
- 54) Millwright
- 55) Wooden boatbuilder
- 56) Cartwright

V) HYGIENE, HEALTH AND DRY CLEANING TRADES

- 57) Dispensing optician
- 58) Bandage maker
- 59) Orthopaedic appliance maker and repairer
- 60) Surgical instrument maker and repairer
- 61) False teeth maker and repairer
- 62) Barber-hairdresser
- 63) Women's hairdresser
- 64. Dyer-Dry cleaner

VI. BUILDING TRADES

65. Bricklayer
66. Terrazzo maker
67. Industrial chimney builder
68. Furnace builder
69. Well-digger, well-sinker
70. Stove builder and fitter
71. Paviour
72. Carpenter
73. Roofer
74. Firebrick layer - chimney sweep
75. Stone cutter; stone carver
76. Marble setter
77. Tile setter
78. Plasterer; pointer
79. Painter-decorator
80. Automobile painter
81. Enameller
82. Insulator

VII. OTHER TRADES

83. Glazier
84. Glass polisher and engraver
85. Decorative glass worker
86. Photographer

87. Bookbinder - paper box maker
88. Printer
89. Potter
90. Musical instrument maker
91. Motor-vehicle driving instructor.

B. LIST OF OCCUPATIONS FOR WHICH QUALIFICATIONS MAY BE CERTIFIED  
("SECONDARY TRADES")

I. SECONDARY FOOD TRADES

1. Confectionery maker
2. Slaughter, tripe dealer

II. SECONDARY CLOTHING, TEXTILE AND LEATHER TRADES

3. Launderer - laundry pressing-machine operator
4. Quilt maker; mattress maker
5. Curtain maker
6. Lingerie maker
7. Hemmer, buttonhole maker
8. Fur tailor; fur dyer

III. SECONDARY METAL-WORKING TRADES

9. Vulcanizer
10. Antenna maker
11. Service station operator
12. Taxi hirer

IV. SECONDARY WOODWORKING TRADES

13. Packing case maker
14. Handle maker
15. Basketry weaver

V. SECONDARY BUILDING TRADES

16. Roadbuilder and site excavator
17. Scaffolder
18. Tar roofer
19. Reinforcing iron worker
20. Floor, ceiling and wall surfacer
21. Parquetry cleaner and polisher
22. Chimney sweep

VI. SECONDARY GLASS AND PAPER WORKING TRADES; SECONDARY CERAMICS TRADES

23. Plate glass cleaner
24. Picture framer - gilder
25. News photographer
26. Rotogravure pressman
27. Tawer
28. Toy and souvenir maker (artistic trade)
29. Hat and cap maker

VII. OTHER SECONDARY TRADES

30. Beautician
31. Display artist

Source: Grand ducal regulation of 9 September 1963.

APPENDIX EUNITED STATES OF AMERICA

For the purposes of the Small Business Act small business is defined as a concern which is:

"independently owned and operated and which is not dominant in its field of operation".

The Administrator of the Small Business Administration (S.B.A.), in making a detailed definition, may use these criteria, among others:

- number of employees
- dollar volume of business.

Where these criteria are used the upper limits established may vary from industry to industry to the extent necessary to reflect differing characteristics of the industries and "to take proper account of other relevant factors".

In addition, within any sector of the economy alternative standards may be and are, in fact, employed for different purposes. For example, to qualify as a small business a construction concern's average (3 years) annual receipts must not exceed \$9.5 million to be eligible for financial assistance or \$12.0 million for procurement assistance.

It is the S.B.A.'s view that, in the absence of proof to the contrary, there is a segment of each industry wherein concerns by reason of their small size are at a competitive disadvantage. For this reason it limits the definition of small business to that segment of the industry struggling to become or remain competitive.

The Administrator of the S.B.A., when requested to do so, must issue a certificate certifying an individual concern as a "small business concern".

.../...

SUMMARY OF S.B.A. SIZE STANDARDS<sup>(1)</sup>LOAN STANDARDS

<u>Manufacturing:</u>	Average employment (most recent 4 calendar quarters) not exceeding 250 to 1500 employees, depending on the industry in which applicant is primarily engaged.
<u>Wholesale:</u>	Annual receipts (concern's most recent fiscal year) not exceeding \$9.5 million to \$22 million, depending on the industry in which applicant primarily engaged.
<u>Retail:</u>	Annual receipts (concern's most recent fiscal year) not exceeding \$2 million to \$7.5 million, depending on the industry in which applicant primarily engaged.
<u>General Construction:</u>	Average annual receipts (concern's most recent 3 fiscal years) not exceeding \$9.5 million.
<u>Special Trade Construction:</u>	Average annual receipts (concern's most recent 3 fiscal years) not exceeding \$1 million or \$2 million, depending on the industry in which applicant primarily engaged.
<u>Dredging:</u>	Annual receipts (concern's most recent fiscal year) not exceeding \$9.5 million.
<u>Services:</u>	Annual receipts (concern's most recent fiscal year) not exceeding \$2 million to \$8 million, depending on the industry in which applicant primarily engaged.
<u>Trucking, Packing and Crating, and/or Warehousing:</u>	Annual receipts (concern's most recent fiscal year) not exceeding \$6.5 million.
<u>Agriculture Production (Crops and Livestock):</u>	Annual receipts not exceeding \$275,000.

NOTE: Each of these standards is increased by 25 percent if the applicant is located in and will use the assistance in a Labor Surplus Area.



PROCUREMENT STANDARDS

<u>Manufacturing:</u>	Average employment (most recent 4 calendar quarters) not exceeding 500 to 1500 employees, depending on industry in which item being procured is classified.
<u>General Construction:</u>	Average annual receipts (3 years) not exceeding \$12 million.
<u>Special Trade Construction:</u>	Average annual receipts (3 years) not exceeding \$1 or \$2 million, depending on the industry in which 75 percent of work under the contract is classified.
<u>Services:</u>	Average annual receipts (3 years) not exceeding \$2 million to \$9 million, depending on industry in which item being procured is classified.
<u>Dredging:</u>	Average annual receipts (3 years) not exceeding \$9.5 million.
<u>Trucking, Packing and Crating, and/or Warehousing:</u>	Annual receipts (concern's most recent fiscal year) not exceeding \$7 million.

SMALL BUSINESS INVESTMENT COMPANY AND LEASE GUARANTY ASSISTANCE STANDARDS

- Assets not exceeding \$9 million.
- Net worth not exceeding \$4 million.
- Average net income (after federal income taxes) not exceeding \$400,000.

NOTE: Each of these standards is increased by 25 percent if the applicant is located in and will use the assistance in a Labor Surplus Area.

XXXX

(1) The summary section was prepared by the Size Standards Division (Office of Advocacy, Planning and Research) of the S.B.A., October 24, 1975. Detailed standards are set forth in Part 121, Chapter I, Title 13 of the Code of Federal Regulations.

APPENDIX FJ A P A N

The Fundamental Law on Small and Medium Enterprises was enacted in 1963. It is designed to emphasize the importance of small and medium enterprises, to help them to grow and develop and to raise the economic and social status of those engaged in them.

The definitions of small and medium enterprises laid down in the Fundamental Law were revised in 1973 as follows:

- MANUFACTURING: up to 300 employees, or  
" " 100 million Yen capital employed
  
- WHOLESALE: up to 100 employees, or  
" " 30 million Yen capital employed
  
- RETAILING: up to 50 employees, or  
" " 10 million Yen capital employed.

Official quantitative definitions do not exist for either small or medium-sized enterprises taken separately nor for specific branches of industry or commerce.

KURS FÜR DIE UMRECHNUNG DER NATIONALEN WÄHRUNGEN DER LÄNDER DER GEMEINSCHAFT,  
DER VEREINIGTEN STAATEN UND JAPANS IN EUROPÄISCHE RECHNUNGSEINHEITEN (R.E.) AM 1.4.1976

EXCHANGE RATE IN EUROPEAN UNITS OF ACCOUNT (U.C.) OF THE CURRENCIES OF MEMBER COUNTRIES  
OF THE COMMUNITY, THE UNITED STATES OF AMERICA AND JAPAN ON 1.4.1976

TAUX DE CONVERSION EN UNITES DE COMPTE EUROPEENNES (U.C.) DES MONNAIES NATIONALES  
DES PAYS DE LA COMMUNAUTE, DES ETATS-UNIS ET DU JAPON AU 1.4.1976

TASSO DI CONVERSIONE IN UNITA' DI CONTO EUROPEE (U.C.) DELLE MONETE NAZIONALI DEI PAESI  
DELLA COMUNITA', DEGLI STATI UNITI E DEL GIAPPONE AL 1.4.1976

OMREKENINGSKOERSEN IN EUROPESE REKENEENHEDEN (RE.) VAN DE NATIONALE VALUTA  
VAN DE LANDE VAN DE GEMEENSCHAP, DE VERENIGDE STATEN EN JAPAN PER 1.4.1976

PAYS	MONNAIE NATIONALE (100.000)	U.C. (1)
DEUTSCHLAND (B.R.)	DM.	34.992,-
BELGIQUE/BELGIË	FB.	2.274,-
DANMARK	C.	14.604,-
FRANCE	FF.	19.021,-
IRELAND	L.Ir.	170.307,-
ITALIA	Lit.	106,-
LUXEMBOURG	F.L.	2.274,-
NEDERLAND	FL.	33.035,-
UNITED KINGDOM	L.S.	170.148,-
U.S.A.	Dol.	88.792,-
JAPON	Yen	297,-

(1) 1 U.C. = 1,13 dol.