

Meeting of the Technical Subgroup for the Classification of Individual Consumption According to Purpose New York, 4-6 April 2017

# **Division 03 CLOTHING AND FOOTWEAR**

# **PLEASE NOTE:**

This document lists the comments provided by countries and international organisations during the second global consultation.

The document was compiled by the chair of TSG COICOP Ana Franco.

In addition the document contains comments received by the members of TSG COICOP responding to the comments received during the global consultation. Where this is the case the name and organisation / country of the TSG COICOP member is indicated.

### Division 03

### 1. Comments received

- 65.1% agree or strongly agree in general with the proposed new structure for this division and 53.4% consider this proposal with the right level of detail.
- Areas where the classification is considered too detailed or without the appropriate detail:
  - Garments for boys and girls should be together. In general several countries
    preferred to have the same categories as for footwear: "men", "women" and
    "infants and children". (Switzerland, Belgium, Slovak Republic, Finland, Sweden,
    Latvia, France, OECD, Republic of Serbia, Portugal, Slovenia, United Kingdom, Spain,
    Eurostat, Macao, Czech Republic, Canada)
  - Have different classes for cleaning and repair of footwear (New Caledonia)
  - Split footwear for infants and children into two Sub-classes Footwear for infants and Footwear for children because price level and stores where they are sold are usually different. (Latvia)
  - Have a separation of ready to wear from made to measure in clothing (Jamaica)
  - Have separate classes for underwear (Costa Rica)
  - Have a separate class for Sport footwear (Canada)
  - o Have a separate class for school uniforms (Brazil)
  - Men's clothes, for example, are not broken down by underwear, shirts, trousers, coats etc. Compared with other divisions, this appears to be a very rough breakdown. (DE, Bolivia)
- The following good within this division were proposed to be moved to a different division:
  - School uniforms to Division 10 of education (United Arab Emirates)
- Some products or services were mentioned as missing in this division. In most of the cases it is only not clear where they should be classified and they just should be included in the list of examples. The following products or services were mentioned:
  - o Dyeing shoes (In 03.2.2) (Costa Rica)
  - o Slippers for man, women (In 03.2.1.1 and 03.2.1.2) (Republic of Armenia)
  - o "tailoring" as a service without the cost of materials (Republic of Armenia)
  - Leather, fur, fusible webbing, wadding for making wearing apparel; felt for fulling wearing apparel, accessories (hats, scarves), felt boots. (Belarus)
  - o Traditional clothes such as GABI, NETELA, kurta, dhoti, lungi (Ethiopia, India)
  - Clear classification of cloth material such as khanga to remove contradiction in that some classify as garment and others classify as material (Tanzania)
  - sheepskin babies' booties (New Zealand)
- The terminology used is in general considered understandable by the average household by 95.7% of the countries. The following terms were considered needing clarifications:
  - Squares (Australia)
  - Knickers (Australia)

 Expenditure on "made-to-measure" should have been described as "sawing expenses". In Africa clothing materials are purchase and sawing is done separately (Ghana)

### - Other relevant comments are:

- Explain the rational for classifying unisex clothing under women's garments (Sweden, Singapore, Ireland, New Zealand)
- It should be mentioned the treatment of Second-hand Clothing & Footwear (Fiji, Belize)
- The spending in laundry, is difficult to distinguish from the spending included in the division 5, because frequently the informers declare the laundry service jointly.
   Guidance should be provided for these cases. (Chile)
- Add exclusion to class 03.1.4 and 03.1.4.1: pins, safety pins, sewing needles, knitting needles, thimbles (05.6.1.2). (Costa Rica)
- Add exclusion to class 03.1.2.1 Garments for men: unisex garments (03.1.2.2) (Costa Rica)
- o Add inclusion of unisex footwear to 03.2.1.2 and exclusion in 03.2.1.1 (Costa Rica)
- o Many gardening gloves are part rubber do they go into 05.6.1? (New Zealand)
- The age breakdown applied to distinguish between children's/adults clothing is less applicable in the UK, below 15 years would be more appropriate. (UK, Germany, Kazakhstan, Poland, OECD)
- We disagree with the structuring of division 3 by user type and then by type of garment, that because, in household surveys, respondents indicate more easily the type of clothing than the user. Therefore, it seems better use as a order in COICOP, first the type of garment and then the type of user. If we considered this arrangement, it could better exploit the use of residual products at subclass level, as if the wearer of the garment is not known, it could be classified in the residual product of each subclass. (Chile)
- On 03.1.2.5 infant garments should remove the tights, petticoats, brassiere, stockings as these are not infant garments (Philippines, India, Poland, New Zealand)

# 2 - Issues not needing discussion

1 – Include in the examples of 03.2.2, Dyeing shoes

Ana, Eurostat: Ok

Alexander, UNSD: Ok

Kate, AU: agree

2 – Include Slippers for man, women in 03.2.1.1 and 03.2.1.2 respectively

Ana, Eurostat: Ok

Alexander, UNSD: Not necessary, it says "all footwear"

Kate, AU: agree, also need to add as example for 03.2.1.3

3 – Include Leather, fur, fusible webbing, wadding for making wearing apparel; felt for filling wearing apparel in 03.1.1 and felt boots in 03.1.3

**Ana, Eurostat:** The description of 03.1.1 is rather general to include these materials but they can be mentioned as examples

**Andrew, NZ:** Is perhaps a bit excessive to include all these but if it helps clarity and being explicit then perhaps it is a good idea

Alexander, UNSD: Felt boots are footwear. So 03.2.1. But again not sure if necessary

Kate, AU: agree with adding other include examples

4 - Identify traditional clothes such as GABI, NETELA, kurta, dhoti, lungi, khanga in the classes for garments

Ana, Eurostat: Ok

Francette, OECD: Impossible to be exhaustive. Not necessary to put so many examples.

**Alexander, UNSD:** More something for an alphabetical index? Maybe we should mention "traditional clothes"? Too many examples are also not helping.

Kate, AU: agree

5 – Include in the examples of Footwear for infants and children, sheepskin babies' booties

Ana, Eurostat: Ok

**Andrew, NZ:** I know NZ put this forward but it isn't really that great an example!!

**Alexander, UNSD:** Babies' booties made out of fabric are in garments. Maybe we should move

them?

Kate, AU: agree

6 - Replace squares and knickers for more common words

**Ana, Eurostat:** Knickers can be replaced by "underpants" and Square by "square scarves" or just "scarves".

**Andrew, NZ:** Squares is not a known or widely used term and knickers whilst colloquial should probably be replaced.

**Alexander, UNSD:** Knickers a perfectly (British) English word, so do not replace. Maybe add the terms "underwear" and "panties"

**Kate, AU:** agree with changing knickers to "underpants" & suggest squares are covered by "scarves" rather than needing "square scarves".

Alice, STATCAN: agree with the changes

7 - It should be mentioned the treatment of Second-hand Clothing & Footwear

**Ana, Eurostat:** In the introductory guidelines is foreseen a paragraph on the treatment of second hand goods. We can also include a note in the beginning of Division 3.

Andrew, NZ: This seems a practical approach

Alexander, UNSD: Ok

Kate, AU: agree

8 - Add exclusion to class 03.1.4 and 03.1.4.1: pins, safety pins, sewing needles, knitting needles, thimbles (05.6.1.2).

Ana, Eurostat: OK

Vera, PH: Ok

Alexander, UNSD: OK

Kate, AU: agree

9 - Add exclusion to class 03.1.2.1 Garments for men: unisex garments (03.1.2.2)

Ana, Eurostat: OK

Vera, PH: Agree

**Andrew, NZ:** Why would you exclude from men as this then implies that unisex is exclusively women's

Alexander, UNSD: ok

Kate, AU: agree

**Alana, NZ:** Is the classification of unisex garments into womenswear a standard approach? I am not sure I see the logic. People will classify the garment by who is wearing it (ie a man bought a unisex T

shirt – then the purpose is seen as menswear to the wearer.) Incidentally most unisex garments would fit into menswear rather than womenswear (a dress/skirt/blouse is not unisex).

10 - Add inclusion of unisex footwear to 03.2.1.2 and exclusion in 03.2.1.1

Ana, Eurostat: OK

Vera, PH: Agree

**Kate, AU:** Agree. Worth explaining rational for including unisex garments & footwear in women's categories at start of Divi 3.

11 - On 03.1.2.5 infant garments should remove the tights, petticoats, brassiere , stockings as these are not infant garments

Ana, Eurostat: OK

Vera, PH: Agree

Andrew, NZ: Definitely agree on this.

**Alexander, UNSD:** I am not sure, but it seems ok to me to mention tights and petticoats for infants. Bras and stockings are of course never for infants.

Kate, AU: agree with removing brassiere, petticoats and stockings, but keep tights and leggings.

12 - How to explain the rational for classifying unisex clothing under women's garments? Is there any other option?

**Ana, Eurostat:** We could also have a sub-class for unisex garments but I don't see the interest. It is just a convention... what should be avoided is that some classify them in men's garments and others in women's garments.

**Andrew, NZ:** I think it is more problematic to try and make a distinction from men's and women's, and even to identify them within either category. Any piece of clothing generally can be worn by either and yes there are exceptions but then you start entering gender related issues and that isn't worth the effort either

**Alexander, UNSD:** In my opinion the reason is probably that women usually spent more on clothing anyway so a bit of unisex cloths added to it does not change the figures considerably.

**Kate, AU:** agree that we need to clarify where unisex clothing & footwear should be categorised. Is unisex clothing & footwear typically more plain than women's clothing and footwear and therefore better suited to men's rather than women's categories?

Alice, STATCAN: suggest classifying to 03.1.3.1 Other articles of clothing

# 3 - Issues needing discussion

1 – Shall we have for Garments the same categories as for footwear: "men", "women" and "infants and children"

What should be the age breakdown applied to distinguish between children's/adults clothing?

**Ana, Eurostat:** I found in Wikipedia the following: The American, British and Australian sizes are based on the age of the child, while in Europe the size is based on the child's height in centimetres. Some US sizes include a "T", which stands for toddler.

US	UK	Europe	Australia
12-18 m	12 m	80 cm	
18-24 m	18 m	80-86 cm	18 m
23/24 m	24 m	86-92 cm	2
2T	2-3	92-98 cm	3
4T	3-4	98-104 cm	4
5	4-5	104-110 cm	5
6	5-6	110-116 cm	6
6X-7	6-7	116-122 cm	7
7 to 8	7-8	122-128 cm	8
9 to 10	8-9	128-134 cm	9
10	9-10	134-140 cm	10
11	10-11	140-146 cm	11
14	11-12	146-152 cm	12

However, I agree that the distinction of garments for boys and girls is a bit artificial. And it is difficult to decide at what age garments are for infants or children. I would be in favour of having them together and being also consistent with the approach for footwear.

**Francette, OECD:** Yes. No distinction between boys and girls. We should avoid size and stick to age. Too many variations across countries

Andrew, NZ: Whatever you do it needs to be consistent throughout COICOP. Is it practical to follow CPC or HS approaches to ensure consistency in coverage between classifications?

Generally infants is 0-2yrs and children 3-14/16 yrs. Doesn't help that there are inconsistencies across the world as your table shows. NZ breaks down infants into 0-6 mths, 6-12mths, 12-18mths and then 18-24mths then follows the Australian sizing. There is merit in having a distinction between boys and girls but comes back to consistency in approach across COICOP.

**Alexander, UNSD:** I think from a price point of view, clothes for children are usually much cheaper than adults' clothes. Therefore I would suggest keeping this. To have a separate subclass for infants might be a little bit too much. So maybe we can have a single subclass for children and infants under the age of 13 (so 0-12 years old).

**Kate, AU:** consistency of breakdown for clothing and footwear would be good, however, expenditure on infant clothing is a lot higher than expenditure on infant footwear. Therefore, I don't

feel there is justification to have a separate infant footwear subclass, however, there is justification for a separate infant clothing subclass.

Alana, NZ: Agree combine

Alice, STATCAN: I agree combining "infants and children" together for garments.

2 – Shall we have different classes for cleaning and repair of footwear?

**Ana, Eurostat:** It could be important enough in developing countries. But if accepted, the distinction should be made at sub-class level

Vera, PH: Agree

Aimee: Too granular. Expenses would be quite small and may not require further breakdown

**Andrew, NZ:** There is merit in making the distinction as this is often done by two distinct entities and you'd be paying two different entities to provide the service in many instances.

**Alexander, UNSD:** In my opinion the cleaning of footwear as a service is probably still more important in developing countries. However, I would not split it.

**Kate, AU:** suggest the purpose of cleaning footwear is different to repairing footwear, so it aligns with COICOP conceptual basis.

Alice, STATCAN: Do not support this level of detail.

3 – Shall we split footwear for infants and children into two Sub-classes – Footwear for infants and Footwear for children because price level and stores where they are sold are usually different

Ana, Eurostat: I'm not sure that this is needed...

**Andrew, NZ:** Don't think that there is a need to distinguish between infants and children's especially as you'd buy them at the same store even though the range and prices would be different ie infants don't need the same foot support that children do

**Alexander, UNSD:** Stores are mostly the same.

**Kate, AU:** no, expenditure does not support separate subclasses.

**Alana, NZ:** What is the benefit? How many countries would use this level of detail? Don't think it is needed.

Alice, STATCAN: Agreed.

4 – Shall we have a breakdown by type of garment (underwear, shirts, trousers, coats etc) instead of user (man, women, children)?

**Ana, Eurostat:** Several countries have requested this and it was mentioned that respondents indicate more easily the type of clothing than the user. If this is the approach followed by most of the countries, why not... But we will need to define the categories and do it in a clear way to avoid boundary problems.

Aimee, IMF: May be. But breakdown by user may also be needed

**Andrew, NZ:** Is it worth comparing with CPC or HS for an approach? Does it matter which way around they are presented as long as it is done consistently with the rest of COICOP. Regardless it will need clear guidelines to avoid boundary problems and perhaps it is easier to go by user

**Alexander, UNSD:** This is not a product classification but classification of household expenditure by purpose. Furthermore, I think that there is quite some price difference between men's, women's and children's clothing. I also do not see why it should be easier to indicate the type of clothing than the user. So I do not agree with this proposal.

**Kate, AU:** are we remaining consistent with the conceptual basis of COICOP? Can't CPC be used to show the detail? Australian HES differentiates by Men's/Women's/Boy's/Girl's then by type of clothing but there isn't room in COICOP to do both. Suggest purpose is to cloth Men/Women/Boy/Girl rather than type of clothing.

**Alana, NZ:** Too much detail and would be unworkable (would have to list every type of garment)! Do any other classifications take this approach? Thinking about consistency.

**Alice, STATCAN:** This would represent a major change. Split by gender is to support taxation of clothing for children and infants.

5 – Shall we have separate class for Sport footwear and school uniforms?

Ana, Eurostat: We have a general problem of consistency in COICOP: We classify sport shoes in equipment for sport but we classify educational books in Books and not in education. There are several examples of this type of inconsistent treatment in the classification that are sometimes motivated by the difficulty of collecting separate date. However in some other situations it just seems randomly decided. We should try to have a consistent decision for all the classification. This would help us to decide if School uniforms should be identified separately in Division 03 or moved to Division 10.

**Aimee, IMF:** We can have a separate class for school uniforms in Division 3 and not 10. Otherwise school transport (and others) would have to be included in Division 3 also (which go against the purpose).

**Andrew, NZ:** For most families these are distinct purchases so is useful to have them separated. This is also problematic as sport shoes specifically designed for participation in sport such as football boots are one thing, but then running shoes, court shoes are often worn as casual footwear and not used for sport at all. Also you'd generally purchase sports shoes at a sporting retailer rather than a footwear sales outlet where you'd buy dress or casual shoes. Perhaps it is that all footwear goes together in Division 3 and you more the sports shoes from Division 9.

Well aren't books just books regardless as if you take this approach then cookbooks would need to be in food, mechanical repair books in with cars or machines, and IT guidebooks with IT equipment. This is problematic as most school uniforms will have an insignia or log on them which makes them usually impractical for children to wear as casual clothing. Also some schools with higher fees have more elaborate and costly uniforms that perhaps public or state funded schools. So perhaps there

are grounds for including in education but the school doesn't supply them, and the parents usually have to purchase at a clothing store or school uniform store, unlike other uniforms that may be provided in other situations such as prison garb, or overalls for a factory.

**Alexander, UNSD:** I think the main problem with having a separate class or subclass for sports footwear (and probably also sports garments) is that while they are predominantly meant for the purpose of doing sports, they are often also or predominantly used for non-sports purposes. Many people wear sneakers or jogging trousers as everyday cloths and footwear.

I agree on the school uniforms. They should probably stay here with the other garments but they should be identified separately, as their purpose is mainly for education but of course they also fulfil the purpose of being dressed.

**Kate, AU:** we need to be consistent with the approach and where we aren't explain the rational for going against the conceptual basis of purpose. For example, you could argue that food and non-alcoholic beverages should be in the Health Div based on the purpose conceptual basis. I think it is fine to classify specialist sports footwear in Div 09 and the general sports shoe in Div 02 based on purpose.

Alana, NZ: Would put sports shoes in with footwear. The base purpose of a sports shoe is to protect the feet – they are footwear. Also many shoes are multipurpose – sports shoes are also streetwear/workwear etc. Uniforms are firstly garments/clothing. The purpose is to clothe the body. A school uniform does not educate. If you move school uniforms into education division, then what about a chef's uniform, or a Police uniform, all other uniforms will have to be coded out of clothing! Need to look at the base/raw purpose of the product.

6 - Shall gardening gloves be in Division 03

**Ana, Eurostat:** This enters in the discussion of if the final purpose should be privileged. I would find more logical that gardening gloves are together with other gardening tools. We have done something similar moving crash helmets for motorcycles and bicycles to Division 07

Aimee, IMF: Agree

**Andrew, NZ:** You would treat them as protective clothing like safety helmets or other protective gear but on the same token they are a form of gardening equipment and should be with gardening tools

**Alexander, UNSD:** Not sure.

**Kate, AU:** agree with moving to gardening to align with purpose.

Alice, STATCAN: I agree on the principle, but do NSOs collect this level of detail

7 – Shall tailoring be included in the list of services together with Cleaning, repair and hire of clothing?

**Ana, Eurostat:** I think it is justified. When the cloths are made to measure we pay a service and not a good. This can have some importance in developing countries. Materials should nevertheless be

excluded. Reference to made-to-measure in the garments classes should then be taking out and we should have the same for footwear.

Vera, PH: Agree

**Alexander, UNSD:** Agree with Ana. Possibly high importance in developing countries. Furthermore, "altering of garments" is already mentioned. However, we should only have this in 03.1.4 if the tailoring service is separately charged. If the tailoring service is included in the product itself then it should be under the garments (which btw already include "made-to-measure" garments). This would be a similar treatment as the delivery services.

Kate, AU: agree, is a separate subclass appropriate

8- Shall we replace expenditure on "made-to-measure" by "sawing expenses"?

Ana, Eurostat: Looks clearer but is this correct English?

**Andrew, NZ:** What does this term mean? It isn't something used in the NZ context – 'made-to-measure' is the appropriate term

Alexander, UNSD: Sawing expenses does not seem clearer to me. Leave made-to-measure.

**Kate, AU:** suggest using both terms

**Alana, NZ:** Sewing expenses' does not cover the full expense of a made to measure garment. Would leave as "made to measure"

Alice, STATCAN: Keep made-to-measure; do you mean "sewing expenses"

9 - The spending in laundry, is difficult to distinguish from the spending included in the division 5, because frequently the informers declare the laundry service jointly. Guidance should be provided for these cases.

**Ana, Eurostat:** There should be a general note in the introduction for the cases where the distinction by purpose of a good or service cannot be done. This should be mentioned together with the bundles.

Andrew, NZ: Agree with this approach

**Alexander, UNSD:** I do not see an issue here. The place for cleaning of carpets and household lines are usually different from the ones for garments.

**Kate, AU:** suggest concept of predominance should apply here. If most of the cost of laundry relates to clothes, then the expense should go to Div 03.

#### 03 CLOTHING AND FOOTWEAR

### 03.1 CLOTHING

### 03.1.1 Clothing materials

Includes:

- clothing materials of natural fibres, of man-made fibres and of their mixtures.

Excludes: furnishing fabrics (05.2.0).

# 03.1.1.0 Clothing materials

Includes:

- clothing materials of natural fibres, of man-made fibres and of their mixtures.

Excludes: furnishing fabrics (05.2.0).

### 03.1.2 Garments

Includes:

- garments for men, women, children (2 to under 13 years) and infants (0 to under 2 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work:
- capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.;
- shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.;
- vests, underpants, socks, stockings, tights, petticoats, brassières, knickers, slips, girdles, corsets, body stockings, etc.;
- pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.;
- baby clothes and babies' booties made of fabric.

Excludes: articles of medical hosiery such as elasticated stockings (06.1.2); babies' napkins (13.1.2).

# 03.1.2.1 Garments for men (13 years and above)

Includes:

- garments for men, either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work:
- capes, overcoats, raincoats, anoraks, parkas, jackets, trousers, waistcoats, suits, costumes, etc.
- shirts, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, Tshirts, leotards, etc.
- vests, underpants, socks etc.
- pyjamas, housecoats, dressing gowns, bathrobes, etc.

## 03.1.2.2 Garments for women (13 years and above)

Includes:

- garments for women, either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work:
- capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.
- shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.
- vests, underpants, socks, stockings, tights, petticoats, brassieres, knickers, slips, girdles, corsets, body stockings, etc.
- pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc. Also includes:
- unisex clothing

### 03.1.2.3 Garments for boys (2 to under 13 years)

Includes:

- garments for children (2 to under 13 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport:
- capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, etc.
- shirts, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.
- vests, underpants, socks, stockings, tights, petticoats, brassieres, knickers, slips etc.
- pyjamas, housecoats, dressing gowns, bathrobes, etc.

# 03.1.2.4 Garments for girls (2 to under 13 years)

Includes:

- garments for girls (2 to under 13 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport:
- capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, dresses, skirts, etc.
- shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.
- vests, underpants, socks, stockings, tights, petticoats, brassieres, knickers, slips etc.
- pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.

# 03.1.2.5 Garments for infants (0 to under 2 years)

Includes:

- garments for infants (0 to under 2 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport
- baby clothes and babies' booties made of fabric
- capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.
- vests, underpants, socks, stockings, tights, petticoats, brassieres, knickers, slips etc.
- pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.

# 03.1.3 Other articles of clothing and clothing accessories

Includes:

- ties, handkerchiefs, scarves, squares, gloves, mittens, muffs, belts, braces, aprons, smocks, bibs, sleeve protectors, hats, caps, berets, bonnets, etc.;
- sewing threads, knitting yarns and accessories for making clothing such as buckles, buttons, press studs, zip fasteners, ribbons, laces, trimmings, etc.

Also includes: gardening gloves and working gloves;

Excludes: gloves and other articles made of rubber (05.6.1); pins, safety pins, sewing needles, knitting needles, thimbles (05.6.1); protective headgear for sports (09.2.2); other protective gear for sports such as life jackets, boxing gloves, body padding, belts, supports, etc. (09.2.2); paper handkerchiefs (13.1.2); watches, jewellery, cuff links, tiepins (13.2.1); walking sticks and canes, umbrellas and parasols, fans, keyrings (13.2.2).

### 03.1.3.1 Other articles of clothing

Includes:

- ties, handkerchiefs, scarves, squares, gloves, mittens, muffs, belts, braces, aprons, smocks, bibs, sleeve protectors, hats, caps, berets, bonnets, etc.

Also includes:

- gardening gloves and working gloves

# Excludes:

- gloves and other articles made of rubber (05.6.1.2)
- pins, safety pins, sewing needles, knitting needles, thimbles (05.6.1.2)
- protective headgear for sports (09.2.2.1)
- other protective gear for sports such as life jackets, boxing gloves, body padding, belts, supports, etc. (09.2.2.1)
- paper handkerchiefs (13.1.2)
- watches, jewellery, cuff links, tiepins (13.2.1.1)
- walking sticks and canes, umbrellas and parasols, fans, key rings (13.2.2.1)

### 03.1.3.2 Clothing accessories

### Includes:

- sewing threads, knitting yarns and accessories for making clothing such as buckles, buttons, press studs, zip fasteners, ribbons, laces, trimmings, etc.

## 03.1.4 Cleaning, repair and hire of clothing

#### Includes:

- dry-cleaning, laundering and dyeing of garments;
- darning, mending, repair and altering of garments;
- hire of garments.

Includes the total value of the repair service (that is, both the cost of labour and the cost of materials are covered).

Excludes: materials, threads, accessories, etc. purchased by households with the intention of undertaking the repairs themselves (03.1.1) or (03.1.3); repair of household linen and other household textiles (05.2.0); dry-cleaning, laundering, dyeing and hiring of household linen and other household textiles (05.6.2).

# 03.1.4.1 Cleaning of clothing

#### Includes:

- dry-cleaning, laundering and dyeing of garments

### Excludes:

- dry-cleaning, laundering, dyeing and hiring of household linen and other household textiles (05.6.2.2)

# 03.1.4.2 Repair and hire of clothing

#### Includes:

- darning, mending, repair and altering of garments
- hire of garments

### Also includes:

- total value of the repair service (that is, both the cost of labour and the cost of materials are covered)

### Excludes:

- materials, threads, accessories, etc. purchased by households with the intention of undertaking the repairs themselves (03.1.1.0) or (03.1.3.2)
- repair of household linen and other household textiles (05.2.0.4)

# 3.2 FOOTWEAR

### 03.2.1 Shoes and other footwear

Includes:

- all footwear for men, women, infants and children (under 13 years) either ready-to-wear or made-to-measure including sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basket ball, boating, etc.).
- gaiters and similar articles; shoelaces; parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves.

Excludes: babies' booties made of fabric (03.1.2); shoe-trees, shoehorns and polishes, creams and other shoe-cleaning articles (05.6.1); orthopaedic footwear (06.1.3); game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with iceskates, rollers, spikes, studs, etc.) (09.3.2); shin-guards, cricket pads and other such protective apparel for sport (09.3.2).

### 03.2.1.1 Footwear for men

### Includes:

- all footwear for men either ready-to-wear or made-to-measure

#### Also includes

- gaiters and similar articles
- shoelaces
- parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves
- sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basketball, boating, etc.)

#### Excludes:

- cleaning, repair and hire of footwear (03.2.2.0)
- shoe-trees, shoehorns and polishes, creams and other shoe-cleaning articles (05.6.1.0);
- orthopaedic footwear (06.1.3.3);
- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.3.2.1);
- shin-guards, cricket pads and other such protective apparel for sport (09.3.2.1).

# 03.2.1.2 Footwear for women

### Includes:

- all footwear for women either ready-to-wear or made-to-measure

#### Also includes:

- gaiters and similar articles
- shoelaces
- parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves
- sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basketball, boating, etc.)
- unisex footwear

#### Excludes:

- cleaning, repair and hire of footwear (03.2.2.0)
- shoe-trees, shoehorns and polishes, creams and other shoe-cleaning articles (05.6.1.0);
- orthopaedic footwear (06.1.3.3);
- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.3.2.1);
- shin-guards, cricket pads and other such protective apparel for sport (09.3.2.1).

### 03.2.1.3 Footwear for infants and children

### Includes:

- all footwear for infants and children (under 13 years) either ready-to-wear or made-to measure Also includes:
- gaiters and similar articles

- shoelaces
- parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves
- sports footwear suitable for everyday or leisure wear (shoes for jogging cross-training, tennis, basketball, boating, etc.)

### Excludes:

- cleaning, repair and hire of footwear (03.2.2.0)
- babies' booties made of fabric (03.1.2);
- shoe-trees, shoehorns and polishes, creams and other shoe-cleaning articles (05.6.1.0);
- orthopaedic footwear (06.1.3.3);
- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.3.2.1);
- shin-guards, cricket pads and other such protective apparel for sport (09.3.2.1).

# 03.2.2 Cleaning, repair, and hire of footwear

### Includes:

- repair of footwear;
- shoe-cleaning services;
- hire of footwear.

Includes: total value of the repair service (that is, both the cost of labour and the cost of materials are covered).

Excludes: parts of footwear, such as heels, soles, etc., purchased by households with the intention of undertaking the repair themselves (03.2.1); polishes, creams and other shoe cleaning articles (05.6.1); repair (09.4.4) or hire (09.4.4) of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.).

### 03.2.2.0 Cleaning, repair, and hire of footwear

#### Includes:

- repair of footwear
- shoe-cleaning services
- hire of footwear

#### Also includes:

- total value of the repair service (that is, both the cost of labour and the cost of materials are covered)

### Excludes:

- parts of footwear, such as heels, soles, etc., purchased by households with the intention of undertaking the repair themselves (03.2.1)
- polishes, creams and other shoe-cleaning articles (05.6.1.1)
- repair of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.4.4.0)
- hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.4.4.0)