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Classification by Broad Economic Categories

Defined in terms of the Harmonized Commodity Description and
Coding System (2012) and the Central Product Classification, 2.0



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I HISTORICAL BACKGROUND

1. At its thirteenth session, in 1965, the Statistical Commission:
 - (a) recognizing the growing need for international trade statistics analyzed by broad economic categories,
 - (b) recommended to distinguish
 - (i) food,
 - (ii) industrial supplies,
 - (iii) capital equipment,
 - (iv) consumer durables and
 - (v) consumer non-durables,
 - (c) recommended that each reporting country compiles those broad economic categories for the world and principal regions to supplement the data already compiled on the basis of the sections of the Standard International Trade Classification (SITC)

2. At its sixteenth session, in 1970, the Commission agreed that the draft classification met the requirements which it had specified at previous sessions, and by its resolution 9 (XVI) it requested the Secretary-General to publish the Classification by Broad Economic Categories (BEC) for international use and as a guideline for national use.

3. That original BEC was defined in terms of the divisions, groups, subgroups and basic headings of the SITC, Revised, and was issued in 1971. It has since been revised four times.
 - (a) The first revision defined BEC in terms of the SITC, Revision 2, and was issued in 1976.
 - (b) The second revision defined BEC in terms of the SITC, Revision 3, and was issued in 1984. The first and second revisions were prepared and issued in response to requests by the Statistical Commission and resolutions adopted by the Economic and Social Council (resolutions 1948 (LVIII) of 7 May 1975 and 1985/7 of 28 May 1985).
 - (c) A third revision was issued in 1986 to provide full details of the SITC, Rev. 3 headings corresponding to BEC categories 41* and 62*, which were incomplete in the second revision due to the omission of one page; it also incorporated a corrigendum and a revised introduction.
 - (d) The fourth revision was issued in 2002 to take into account the more detailed description of commodities provided by the 2002 edition of the Harmonized Commodity Description and Coding System, and information relevant to determining main end-use which has become available since the publication of the original BEC

4. BEC makes provision for the main categories originally requested by the Statistical Commission. In addition, in order to facilitate the construction of aggregates which are

approximately comparable to those of the three basic classes of goods in SNA, a number of supplementary subcategories have been established to reflect the various end-uses of commodities. The current structure of the BEC contains a mix of economic and end-use categories at its top level, namely Food (1), Fuels (3) and Transport equipment (5) versus Industrial supplies (2), Capital goods (4) and Consumer goods (6).

5. At its biennial meeting in May 2011 in New York, the Expert Group on International Statistical Classifications agreed to establish a technical subgroup¹ for the revision of the Classification of Broad Economic Categories (BEC). The terms of reference of the technical subgroup on the revision of BEC stipulated that the group should improve the fourth edition of the BEC on 4 points namely:

- (i) Re-defining BEC structure to better reflect current economic reality,
- (ii) Extending its scope, including services as well as goods, while giving extra attention to the definition of intermediate goods,
- (iii) Improving explanatory materials to help both compilers and users of data disseminated according to BEC, and
- (iv) Providing updated correspondence tables to link BEC with other statistical classifications.

The United Nations Statistical Commission supported this work at its session in 2012.

6. BEC is used as an analytical classification, foremost to distinguish the end-use of imported goods as either intermediate consumption into further production or final consumption, or as fixed capital formation. BEC has received renewed interest due to the analysis of Global Value Chains², which examines the chain of intermediate use of imported (and exported) products through the industries of various countries. In a recent search on citations of use of BEC in academic research over the last 40 years, about 450 references were found, of which around 70% since 2000. Many of these references are made in conjunction with research on trade in intermediate goods.

II REASONS FOR REVISING THE BEC

7. The current fourth revision of BEC has mainly two purposes. First, it presents trade in a few major economically relevant categories (breakdown by the broad categories of Food, Fuels and Transport equipment) and secondly it gives a breakdown by the end-use of the traded products in terms of use as intermediate or final consumption, or as fixed capital formation (see Table 1 below). In practice, end-use is commonly applied in national accounting, and is in particular useful for the SUT (Supply and Use Table) compilation.

8. For analytical clarity it would be better if the economic and end-use categories within the BEC classification would be completely separated. The proposed fifth revision of the BEC does exactly that: it separates the broad economic categories from the end-use categories. Besides giving more clarity in the classification structure, the breakdown of economic categories by end-use categories also provides more meaning and interpretation. For instance, capital formation is different for construction, transport or ICT, and it is

¹ The members of the Technical Sub-group are given in Annex 1

² See, for instance, *Trade in intermediate goods and services* – Miroudot, Lanz and Ragoussis (2009)

meaningful to see those differences when making international comparisons. Also at the national level, it is of interest to describe the differences in end-use per economic sector, for instance for sectors like energy, transport, ICT or textile it is very relevant to know the proportion of intermediate consumption as compared to final consumption and capital formation. Given the increased importance of trade in services, especially in economic sectors such as ICT or transport, it would furthermore be useful to know what the contributions of trade in services are in comparison to those in goods.

Table 1
Current BEC and SNA classes of goods

Classification by Broad Economic Categories	Basic classes of goods in SNA
1 Food and beverages	
11 Primary	
111 <i>Mainly</i> for industry	Intermediate
112 <i>Mainly</i> for household consumption	Consumption
12 – Processed	
121 <i>Mainly</i> for industry	Intermediate
122 <i>Mainly</i> for household consumption	Consumption
2 Industrial supplies not elsewhere specified	
21 Primary	Intermediate
22 Processed	Intermediate
3 Fuels and lubricants	
31 Primary	Intermediate
32 Processed	
321 Motor spirit	<i>Not classified</i>
322 Other	Intermediate
4 Capital goods (except transport equipment), and parts and accessories thereof	
41 Capital goods (except transport equipment)	Capital
42 Parts and accessories	Intermediate
5 - Transport equipment and parts and accessories thereof	
51 Passenger motor cars	<i>Not classified</i>
52 Other	
521 Industrial	Capital
522 Non-industrial	Consumption
53 Parts and accessories	Intermediate
6 Consumer goods not elsewhere specified	
61 Durable	Consumption
62 Semi-durable	Consumption
63 Non-durable	Consumption
7 - Goods not elsewhere specified	
	<i>Not classified</i>

9. This fifth revision of the BEC maintains the original objective to summarize trade by broad economic categories and by the end-use of the products. Whereas the economic categories can be fully compiled from the correspondence with the subheadings of the Harmonized Commodity and Coding System (HS) on the goods side and the basic services categories of the Central Product Classification (CPC) on the services side, the end-use categories cannot so easily be derived, since these depend really on the empirical use of the goods and services. For many products it is fairly clear if the use of the product is for

intermediate or for final consumption, or if the product is used for capital formation. For these cases a correspondence table between HS (and CPC) and BEC would suffice to present the observed trade in terms of BEC end-use categories. However, for quite a few products the end-use is not so clear-cut. If products are economically important and the end-use is not evident, then the country is advised to conduct a survey to determine the end-use. Examples of dual-use products are the end-use of imported mobile phones and cars, which can be either for private use (final consumption) or for work (capital formation).

10. The BEC is mostly an analytical classification, which can be compiled from existing trade data through the correspondence between the categories of the BEC and the categories of the HS and the CPC. However, some empirical evidence could be necessary to determine end-use for economically important products, as stated in the previous paragraph. Additional surveys should clarify the proportions of imported goods used for intermediate or final consumption, or fixed capital formation.

III THE STRUCTURE OF THE BEC, 5th Revision

A. *Composition of the (broad) economic categories*

11. As mentioned the economic categories of the BEC can be derived from the HS and the CPC, but the exact scope of each of the main economic classes needs to be decided. It was already mentioned that these categories need to be relevant for the global economy of today both for developing and for developed countries. Moreover, the choice of the economic categories should be made in relation to and with reference to existing classifications such as SITC, CPC, the International Standard Industrial Classification of all Economic Activities (ISIC) and the Classification of Individual Consumption according to Purpose (COICOP). The main levels of those classifications will be discussed in the following paragraphs.

COICOP

12. The end-use categories of the BEC are directly related to the end-use categories of the national accounts classifications of expenditures according to purpose, especially the COICOP, which is used to classify the individual consumption expenditures of households, non-profit institutions serving households and general government. For COICOP the top level categories are also broad economic categories, such as 'Food and non-alcoholic beverages', 'Clothing and footwear', 'Housing, water and fuel', 'Health', 'Transport', or 'Communication' (see table below). These economic categories are clearly meant for individual (and final) consumption and do not take account of consumption patterns of enterprises. Nevertheless, it gives an overview of economically relevant sectors.

Table 3.1. Suggested presentation of COICOP statistics in matrix format

Purpose	COICOP: households	COICOP: NPISHs	COICOP: government	Actual individual consumption
Food and non-alcoholic beverages	01			01
Alcoholic beverages, tobacco, etc.	02			02
Clothing and footwear	03			03
Housing, water and fuel	04	13.1	14.1	04 + 13.1 + 14.1
Furnishings, household equipment, etc.	05			05
Health	06	13.2	14.2	06 + 13.2 + 14.2
Transport	07			07
Communication	08			08
Recreation and culture	09	13.3	14.3	09 + 13.3 + 14.3
Education	10	13.4	14.4	10 + 13.4 + 14.4
Restaurants and hotels	11			11
Social protection	12.4	13.5	14.5	12.4 + 13.5 + 14.5
Miscellaneous goods and services	12 (less 12.4)			12 (less 12.4)
Other services		13.6		13.6
Total				

SITC and CPC

13. The BEC main categories could also be expressed in terms of the high level classes of the SITC and CPC. Especially, the CPC seems very suited, since it provides a breakdown into a top level of 10 broad product categories with an even split for goods and services. However, the top level categories of CPC are not linked to meaningful economic sectors. In this respect, SITC shows more promise with meaningful top level categories, but it only covers goods. One practical proposal could then be to take the 10 SITC sections and add (the services) sections 5 to 9 of the CPC, creating a total of 15 top level categories, as shown in the next table.

Section 0 -	Food and live animals
Section 1 -	Beverages and tobacco
Section 2 -	Crude materials, inedible, except fuels
Section 3 -	Mineral fuels, lubricants and related materials
Section 4 -	Animal and vegetable oils, fats and waxes
Section 5 -	Chemicals and related products
Section 6 -	Manufactured goods classified chiefly by material
Section 7 -	Machinery and transport equipment
Section 8 -	Miscellaneous manufactured articles
Section 9 -	Commodities and transactions not classified elsewhere in the SITC
Section 10 -	Constructions and construction services
Section 11 -	Distributive trade services; accommodation, food and beverage serving services; transport services; and electricity, gas and water distribution services
Section 12 -	Financial and related services; real estate services; and rental and leasing services
Section 13 -	Business and production services
Section 14 -	Community, social and personal services

ISIC

14. Another possibility as basis for a choice of the main economic categories for the BEC could be ISIC, which is constructed along the lines of main sectors in the economy and classifies industries which produce both goods and services. In that sense ISIC provides justification for a choice of economic sectors for BEC. The main heading of the ISIC look like this:

Section A	Agriculture, forestry and fishing
Section B	Mining and quarrying
Section C	Manufacturing
Section D	Electricity, gas, steam and air conditioning supply
Section E	Water supply; sewerage, waste management and remediation activities
Section F	Construction
Section G	Wholesale and retail trade; repair of motor vehicles and motorcycles
Section H	Transportation and storage
Section I	Accommodation and food service activities
Section J	Information and communication
Section K	Financial and insurance activities
Section L	Real estate activities
Section M	Professional, scientific and technical activities
Section N	Administrative and support service activities
Section O	Public administration and defense; compulsory social security
Section P	Education
Section Q	Human health and social work activities
Section R	Arts, entertainment and recreation

Combining COICOP, ISIC, CPC and SITC

15. The decision was made to use broad economic categories that reflect a combination of COICOP, ISIC, CPC and SITC. Given some drawbacks in either a rigid product or a rigid industry approach, a combination of the two could provide the right balance. This led to the following broad economic categories:

Section 1	Food and beverages , tobacco, agriculture, forestry and fishing, and related goods and services
Section 2	Energy and mining , fuels, gas, basic metals, chemicals, plastics and related goods and services
Section 3	Construction and housing , furnishings, household equipment and related goods and services
Section 4	Textile and footwear , apparel, fashion, jewelry, bags and related goods and services
Section 5	Transport and travel , packing, accommodation, and related goods and services

Section 6	Information and communication technology , business and production services, including professional, scientific and technical activities, broadcasting, newspapers, books, paper, advertising, and related goods and services
Section 7	Health and education , personal care, sports, entertainment, and related goods and services
Section 8	Other goods and services consisting of unclassified, unknown, unregistered and confidential trade

B. The dimensions of the BEC, 5th Revision

16. The broad economic classes shown above constitute the top level dimension of the fifth revision of the BEC. The second level is the product dimension with either Goods or Services, and the third level is the end-use dimension with intermediate consumption, fixed capital formation and final consumption. Whereas plenty of international transactions take place within any of the combinations of the first three dimensions – for instance, catering services as a service of intermediate consumption in the economic class of “Food and beverages” – the further breakdowns into the lower level dimensions (the dimensions of processing, customization and durability) will not have transaction for all possible combinations. Further explanation will be given at the end of this chapter.

1. Dimension of Broad Economic Classes – Top Level

Eight categories: (1) Food and beverages, (2) Energy and mining, (3) Construction and housing, (4) Textile and footwear, (5) Transport and travel, (6) ICT and business, (7) Health and education, and (8) Other.

17. The dimension of broad economic classes is new in its content, as compared to the previous version of the BEC, and also in the fact that it is independently classified from the end-use categories. The relevance of the economic categories is not exclusively based on their economic importance, but also on their importance as economic drivers for developing countries, such as Textile and footwear, and ICT and business. An 8th category has been created as a rest category for trade in goods and services, which cannot be properly allocated due to insufficient information about the trade consisting of unclassified, unknown, unregistered and confidential trade.

2. Product dimension – Second Level

Two categories: (1) Goods and (2) Services

18. The second level of the BEC is the distinction between goods and services. The 2008 SNA provides a definition of for these two product categories. It states that goods and services are the result of production; they are exchanged and used for various purposes, such as for inputs in the production of other goods and services, or as final consumption or for investment. In the 2008 SNA the term “products” is a synonym for goods and services. In order to study transactions in goods and services in detail, the SNA uses the Central Product Classification.

19. Goods are physical objects for which a demand exists, over which ownership rights can be established and whose ownership can be transferred from one institutional unit to another by engaging in transactions on markets. They are in demand because they may be used to satisfy the needs or wants of households or the community or used to produce other goods or services. The production and exchange of goods are quite separate activities. Some goods may never be exchanged while others may be bought and sold numerous times. The production of a good can always be separated from its subsequent sale or resale.

20. Services are the result of a production activity that changes the conditions of the consuming units, or facilitate the exchange of products or financial assets. These types of service may be described as change effecting services and margin services respectively. Change-effecting services are outputs produced to order and typically consist of changes in the conditions of the consuming units realized by the activities of producers at the demand of the consumers. Change-effecting services are not separate entities over which ownership rights can be established. They cannot be traded separately from their production. By the time their production is completed, they must have been provided to the consumers.

21. In some cases goods and services overlap, for instance photographs, meals or drinks in restaurants or shoe repair. The customer in a bookshop wants to buy a good and is probably not aware of the individual services provided by the author, the publisher and the retail salesperson. On the other hand, the person who has a pair of shoes resoled probably regards the transaction as a purchase of a service and does not think of the pieces of repair material involved. In the case of the restaurant meal, the situation is even more ambiguous and varied with respect to the goods portion of the transaction compared with the service portion. Other examples are software programs or music CDs.

3. The SNA end-use dimension – Third Level

Three categories: (1) intermediate consumption; (2) fixed capital formation; and (3) final consumption

22. The third level of the BEC is the level of the three end-use categories. Consumption is an activity in which institutional units use up goods or services, but there are two quite different kinds of consumption. Intermediate consumption consists of goods and services used up in the course of production within the accounting period. Final consumption consists of goods and services used by individual households or the community to satisfy their individual or collective needs or wants. The activity of gross fixed capital formation, like intermediate consumption, is restricted to institutional units in their capacity as producers, being defined as the value of their acquisitions less disposals of fixed assets. Fixed assets are produced assets (such as machinery, equipment, buildings or other structures) that are used repeatedly or continuously in production over several accounting periods (more than one year). The distinction between intermediate consumption and gross capital formation depends on whether the goods and services involved are completely used up in the accounting period or not. If they are, the use of them is a current transaction recorded as intermediate consumption; if not it is an accumulation transaction recorded in the capital account.

23. The general nature and purpose of the distinction between gross fixed capital formation and consumption, whether intermediate or final, is clear. The distinction is fundamental for economic analysis and policymaking. Nevertheless, the borderline between

consumption and gross fixed capital formation is not always easy to determine in practice. Certain activities contain some elements that appear to be consumption and at the same time others that appear to be capital formation. In order to try to ensure that the SNA is implemented in a uniform way, decisions have to be taken about the ways in which certain difficult, even controversial, items are to be classified.

5. Processing dimension – Fourth level

Two categories: (1) Primary and (2) Processed; only applies to Goods

24. At the fourth level of the BEC two distinctions are made. For intermediate consumption of goods a distinction is made between primary goods and processed goods, whereas for the final consumption of goods a distinction is made between durable and non-durable goods.

25. The distinction of primary goods versus processed goods is very important for the imports of intermediate consumption. This distinction provides information regarding the placing of the industry in the global value chain (GVC). Intermediate consumption of primary goods indicates that the industry is very much upstream in the GVC, whereas intermediate consumption of processed goods would indicate a more downstream role of the industry.

4. Customization dimension – Fifth level

Two categories: (1) Generic and (2) Customized; this distinction could in principle be applied to both Goods and Services

26. Processed intermediate goods can be distinguished in those which are processed as a generic good and those which are processed as a custom-made good. Custom-made processed goods for intermediate consumption are highly dependent on the industry for which the goods are made. This shows a very hierarchical dependency in the value chain. Generic processed goods for intermediate consumption have a wider applicability in the GVCs and are therefore more indicative for arm's length trade.

27. Customized intermediate products are those which are likely to be used in specific final products, or at least, relatively narrow classes of products. For instance, most auto and aircraft parts and more highly integrated electronic components are seen as customized intermediate products. On the other hand generic intermediates are those products, such as plate and bar steel, paper, and other basic materials, which are likely to be used in a wide range of final products, as well as products made in large, standardized batches such as pharmaceuticals and in continuous process production methods such as chemical and plastic stock.

28. Whereas a distinction of primary and processed products is not applicable to services, services can be usefully distinguished into those services which are customized and those services, for instance software applications, which can serve as intermediate inputs into a number of different industries.

6. Durability dimension – Sixth level

Two categories: (1) Non-durable and (2) Durable; only applies to Goods

29. In the case of goods, the distinction between acquisition and use is analytically important. It underlies the distinction between durable and non-durable goods that is used extensively in economic analysis. In fact, the distinction between durable and non-durable goods is not based on physical durability as such. Instead, the distinction is based on whether the goods can be used once only for purposes of production or consumption or whether they can be used repeatedly, or continuously. For example, coal is a highly durable good in a physical sense, but it can be burnt only once. A durable good is one that may be used repeatedly or continuously over a period of more than a year, assuming a normal or average rate of physical usage. A consumer durable is a good that may be used for purposes of consumption repeatedly or continuously over a period of a year or more. (Reference 2008 SNA).

30. A non-durable good would be better described as a single use good. For example, food and drink are used once only to satisfy hunger or thirst. Heating oil, coal or firewood can be burnt once only, but they are nevertheless extremely durable physically and can be stored indefinitely. Households may hold substantial stocks of so-called non-durables, such as many foodstuffs and fuel, especially in periods of political or economic uncertainty. (Reference CPI Manual)

31. Conversely, the distinguishing feature of consumer durables, such as furniture, household equipment or vehicles, is that they are durable under use. They can be used repeatedly or continuously to satisfy consumers' needs over a long period of time, possibly many years. For this reason, a durable is often described as providing a flow of "services" to the consumer over the period it is used. There is a close parallel between the definitions of consumer durables and fixed assets. Fixed assets are goods that are used repeatedly or continuously over long periods of time in processes of production: for example, buildings or other structures, machinery and equipment. A list of the different kinds of consumer durables is distinguished in the Classification of Individual Consumption according to Purpose (COICOP). Some durables last much longer than others, the less durable ones being described as "semi-durables" in COICOP, for example clothing.

C. Specific combinations of the 6 dimensions

32. Whereas many combinations of the 6 dimensions of the BEC could be constructed, not all of them would make sense or would have any trade associated with it. For instance, the dimensions of processing and durability only apply to goods and not to services. It is a question if there would be any non-durable goods for fixed capital formation. Besides customized and generic software applications, it is still a question if this distinction could hold for other service categories. Apples and coal are examples of non-durable primary goods for final consumption (and for intermediate consumption as well). Slate, sand or pebbles are durable primary goods for final or intermediate consumption. However, durable or non-durable primary goods may not exist for every broad economic category.

33. Given that the BEC and its six dimension is a fully revised classification, we have to explore over time how many of the 336 combinations (plus 1 for the other goods and services) will actually be used. Annex 1 shows, for now, the full tree with the exception of the processing and durability dimensions for services. After some years of experience with the new BEC, it may become apparent which BEC sub-classes are not used at all in international trade.

IV THE COMPILATION OF THE BEC

A. *Coding of the Revised BEC Classification*

34. The coding system of the revised BEC Classification is hierarchical and purely decimal. The classification consists of 6 levels: broad economic categories (level 1), distinction of goods and services (level 2), SNA end-use categories (level 3), primary versus processed (level 4), generic versus customized (level 5), and non-durable versus durable (level 6). The codes of the BEC are expressed in 6 digits divided by dots, each digit indication the category at that dimension. For instance, 1.1.1.1.1.1 stands for non-durable, generic, primary goods in the Food and beverages basket for intermediate consumption; and 6.1.3.2.1.2 stands for a durable, generic, processed good in the ICT and business category for final consumption. For services, the dimensions of processing and durability do not apply and are therefore indicated by a 0. For instance, 6.2.1.0.1.0 stands for a generic service in the ICT and business category for intermediate consumption. As mentioned, the tree of the revised BEC is given in Annex 1.

B. *Coverage of the main BEC categories*

The descriptions of the broad economic categories in this section are meant to give an idea of the scope of these large baskets of goods and services. The precise scope is determined by the correlation tables of HS to BEC for the goods and CPC to BEC for the services. In this respect, classification of specific goods or services could be adjusted to national circumstances if detailed information is available. For instance, “manufacturing services on input owned by others” is a very broad basket of services, which could be allocated to the correct main economic category depending on the type of manufacturing service provided. For instance, manufacturing services in the ICT industry should go to BEC category ‘ICT, business and finance services, news, media, electronic entertainment’, whereas manufacturing services in the textile or footwear industry should be assigned to BEC category ‘Textile, apparel, footwear, fashion, jewelry’.

1. **Food, beverages, agriculture, catering**

35. This broad economic category of ‘*Food, beverages, agriculture, and catering*’ contains among others: Live animals; Meat; Fish; Products of animal origin; Tobacco; Fertilizers; Agricultural related products; Forestry related products; Natural rubber; Raw hides and skins; Furs; Leather; Agricultural machines; Support services to agriculture, hunting, forestry and fishing; Veterinary services; and Other environmental protection services.

2. Mining, basic metals, chemicals, plastics, machines

36. BEC '*Mining, basic metals, chemicals, plastics, machines*' includes Ethyl alcohol; Ores, slag and ash; Basic metals; Mineral Fuels and oils; Inorganic and some organic Chemicals; Basic plastics; Synthetic rubber; Pulp of wood; Mining equipment; Moulding, pressing, stamping, extruding and similar plastic manufacturing services; Transport services via pipeline; Support services to electricity transmission; and Geological, geophysical and other prospecting services.

3. Construction, housing, appliances, furniture, decoration and accommodation

37. BEC '*Construction, housing, appliances, furniture, decoration and accommodation*' includes landscaping, ornaments; plastering materials, lime, cement; tanning and dyeing extracts; paints; wood products; plastic products; metal articles; ceramic products; articles of stone; glass and glassware; and articles of iron and steel; Construction services; Rental or leasing services involving own or leased property; Property management services on a fee or contract basis; and Interior design services.

4. Textile, apparel, footwear, fashion, jewelry

38. The broad economic category of '*Textile, apparel, footwear, fashion, jewelry*' includes jewelry; bags; silk; cotton; man-made fibers; carpets; articles of apparel and clothing; footwear; and pearls; Specialty photography services; and Leasing or rental services concerning textiles, clothing and footwear;

5. Transport equipment and services, and travel

39. The broad economic category of '*Transport equipment and services, and travel*' includes transport equipment; parts of transport equipment; transportation services; maintenance and repair of transport machinery and equipment; and travel.

6. ICT, business and finance services, news, media, electronic entertainment

40. The broad economic category of '*Information and communication technology, business and finance services, news, media, electronic entertainment*' includes Video games, DVDs, Photographic materials (except X-rays); newspapers; books; paper; Financial leasing services; Insurance services; Investment banking services; Services for holding financial assets; Licensing services for the right to use R&D products, computer software and databases; IT consulting and support services; Hosting and information technology (IT) infrastructure provisioning services; On-line games; and all other professional, technical and business services.

7. Health, sports, cultural activities, education, science, research, testing

41. The broad economic category of ‘*Health, sports, cultural activities, education, science, research, testing*’ includes Cultural goods and services, live entertainment; vitamins, pharmaceuticals and medicine (parts of HS Chapter 29); essential oils and perfumes; X-rays film; Human health services; Residential health-care services other than by hospitals; Primary, secondary and tertiary education services; Accident and health insurance services; life insurance services; Pension fund management services; Licensing services for the right to use other intellectual property products; Research and experimental development services; and Technical testing and analysis services.

C. Distribution of the CPC services and HS goods categories by BEC main classes

42. The distribution of the CPC services and HS goods by broad economic categories of the 5th revision of the BEC is such that the classes of “Food and beverages”, “Energy and mining”, “Construction and housing” and “Textile and footwear” contain (relatively) more goods than services, whereas “Transport and travel”, “ICT and business” and “Health and education” contain (relatively) more services than goods. No official HS or CPC codes are allocated in category “Other”, but confidential and otherwise unallocated trade will end up here. Table 2 gives a first indication of the distribution of the codes. This distribution will almost certainly have to be revised over time.

Table 2: Breakdown of CPC and HS categories by top level BEC classes

BEC – Broad Economic Categories	Total	Services	Goods
1. Food, beverages, agriculture, catering	1058	6	1052
2. Energy, Mining, basic metals, chemicals, plastics	927	17	910
3. Construction, housing, appliances, furniture, decoration and accommodation	1159	27	1132
4. Textile, apparel, footwear, fashion, jewelry	989	5	984
5. Transport equipment and services, and travel	495	59	436
6. ICT, business and finance services, news, media, electronic entertainment	369	89	280
7. Health, sports, cultural activities, education, science, research, testing	482	64	418
8. Other	0	0	0
	5481	267	5214

D. Identification of the end-use categories

43. As mentioned earlier, the broad economic categories can be fully constructed from the existing subheadings of the Harmonized System on the goods side, and the basic services categories of the CPC on the services side. The application of the basic HS subheadings and CPC categories to the end-use categories cannot be strictly defined, since it depends really on the empirical use of the goods and services. For many products it may be fairly clear if the use of the product is for intermediate or for final consumption, or if the product is used for capital formation. However, for some products the end-use is not so clear-cut, for instance it is not self-evident if a small pick-up truck is used as a capital good or consumption good. The same holds for the use of telephones and personal computers

44. Gasoline, natural gas or electricity can all be used as final consumption by individual households or as intermediate consumption by businesses. In a similar sense, motor vehicles can be used for personal consumption or as capital goods by businesses. Given the huge economic importance of such products, the proportions of intermediate consumption, final consumption and fixed capital formation may have to be determined via a survey. In general, if products are economically important and the end-use is not clear, then it is advised to conduct a survey to determine the proportion of end-use.

45. National Accountants must be conducting such end-use surveys already to construct the Supply-Use table, which could potentially be used for BEC purpose. Moreover, such survey would only be done on imports of goods and services which are economically relevant. In other words, it is recommended to use the automatic assignment of imported goods and services to BEC classes for most of the goods and services via the correspondence to HS and CPC, and do a survey (to determine end-use) only on a small subset of imported goods and services, which are of national economic importance. Such survey is probably more of a research study, in which it is determined where imported goods and services ended up. The survey part would be concentrated on wholesalers and other distributors, which could provide the answers on which part of the imported goods and services was for final consumption and which part was used as intermediate consumption within a global production process. Similarly, it could be determined if certain kinds of machinery were imported for private consumption or for gross fixed capital formation. New vehicle registration might help determine the use of imported cars, if number plates are different for private and commercial vehicles. Examples of country practices are given in Annex 2, and on the website of the United Nations Statistics Division.

E. Dual-use goods or services

46. The implication of the previous section is that there are goods and services which are imported for more than one use. Examples are motor vehicles, mobile phones, personal computers and laptops, fabrics, bolts and nuts, sawn wood, etc. As mentioned, surveys with wholesalers and distributors will clarify where goods end up. The way materials are packaged on imports also helps determine its end-use. So, some research is necessary on the part of the data compilers.

47. Most goods and services can be assigned to one end-use. It is useful to determine dual-use goods, which could differ from country to country. In the correlation table of BEC

with HS and CPC an indicator is added, where potential dual-use could exist. It is advised to the data compilers to maintain a list of dual-use goods and services for your economy. This list could potentially be quite long, and it is not expected that a survey is conducted on all dual-use goods. The recommended practice is to conduct a survey on economically relevant dual-use goods to determine a more precise portion of end-use. For all other dual-use goods a 50/50 split by end-use is recommended. The implication is that the choice of adding a good or service to the dual-use list should be taken only, if both end-uses are prevalent. An occasional dual-use should be ignored.

V THE ANALYTICAL USE OF THE BEC

A. *BEC used to analyze imports of goods and services*

48. BEC is traditionally used to analyze imports of goods by end-use. This practically means, that BEC was used to determine if goods were imported for intermediate consumption (as part of a production chain), for capital formation or for final consumption. Spurred by the recent attention to the work on Trade in Value Added and on Global Value Chain analysis, the classification of end-use for the imports of both goods and services has become more important.

1. Global Value Chain analysis of imports

49. Within the analysis of GVCs it is important to know if imported goods are for final consumption or for intermediate consumption into an industry, as part of a global production chain.

50. For GVCs, the distinction between generic and customized is important as well, since customized goods and services are more likely to be part of GVCs. Generic goods and services can be delivered to any customer, whereas customized goods and services need to fulfill the requirements of a specific client, which often would be another company trying to produce a good or service.

51. The level of processing in the distinction of primary and processed goods is a further indication of where in the global value chain this good has been imported.

2. Non-durable imports

52. The level of durability will indicate if goods are for one-time use or for frequent use. The goods, which are used only one-time put a higher stress on the environment and should be monitored for depletion or possible regeneration. [text to be updated]

B. *BEC used to analyze exports of goods and services*

53. The end-use categories for exports do not make much sense, since the exporting economy will not know where the goods will exactly end up. However, some of the other dimensions do give some analytical value. For instance, export of primary goods versus processed goods indicates where the economy stands mostly in upstream or downstream

production activities. Similarly, the level of customization of exported services or goods may give an indication of the country's economic interdependence.

1. Global Value Chain analysis of exports

54. For GVCs, the distinction between generic and customized is important as well, since customized goods and services are more likely to be part of GVCs. Generic goods and services can be delivered to any customer, whereas customized goods and services need to fulfill the requirements of a specific client, which often would be another company trying to produce a good or service. Here the distinction between imports and exports becomes important, since export of customized goods and services indicates a certain level of dependency, whereas imports of customized goods and services indicates control of the production process (or part thereof).

55. The level of processing in the distinction of primary and processed goods is a further indication of where in the global value chain this good has been imported.

2. Non-durable exports

56. The level of durability will indicate if goods are for one-time use or for frequent use. The goods, which are used only one-time put a higher stress on the environment and should be monitored for depletion or possible regeneration. [text to be updated]

V RELATIONSHIP TO OTHER CLASSIFICATIONS

A. *Relationship to the Central Product Classification*

57. The Central Product Classification (CPC) is intended to be a standard classification of products. Its main purpose is to provide a set of product categories that can be utilized for the collection and presentation of statistics on production or trade of goods and services. CPC is a general-purpose classification. The CPC provides a basis for recompiling basic statistics from their original classifications into a standard classification for analytical use. The CPC includes products that are an output of economic activity including transportable goods, non-transportable goods and services. The CPC in general follows the definitions of products within the SNA. The CPC was developed to assemble and tabulate all kinds of statistics, such as production, intermediate and final consumption, capital formation, foreign trade and prices. They may refer to stocks, flows or balances, and may be compiled in the context of I-O tables, BOP statistics or other analytical presentations.

58. Given the fact that CPC products cover both goods and services, the broad economic categories of the BEC can be seen as a specific re-arrangement of the basic CPC classes. The BEC is in this sense an alternate grouping of the CPC. The overall breakdown between goods and services in BEC should coincide with the overall breakdown of goods and services in the CPC. Annex 3 shows the BEC-CPC correlation table.

59. In practice, most countries use the extended balance of payments categories to classify traded services. The EBOPS gives a breakdown of the 12 main services components of the BOP, but is still not as detailed as the service categories of the CPC. The Task Force on Statistics of International Trade in Services has established a correlation table between EBOPS and CPC. Annex 3 of this publication shows therefore the correlation between EBOPS and CPC, together with the BEC-CPC correlation.

B. *Relationship to the Harmonized System*

60. The HS classification is maintained by the World Customs Organization. Its main purpose is to classify goods crossing the border for import tariffs or for application of some non-tariff measures for safety or health reasons. The HS classification is revised on a 5-year cycle often introducing new commodity categories due to new technologies or splitting off of special interest categories, and deleting those categories with relatively low levels of trade. The most recent version of the HS took effect on 1 January 2012 and contains well over 5,000 subheadings.

61. The broad economic categories of the BEC include all sub-headings of the HS classification. In principle, the total trade in terms of HS should coincide with the total trade of the goods side of the BEC. Traditionally, HS sub-headings have been allocated to one of the end-use categories to give statisticians some guidance. This correlation is available on the website of the United Nations Statistics Division. However, as stated earlier, end-use is an empirical concept and should be further examined within the national context. The

economically important traded goods which have a dual use should be more closely screened for correct application of the end-use category, see Annex 2.

C. Relationship to the Standard International Trade Classification

62. The original SITC was designed in the 1950s as a tool for collection and dissemination of international merchandise trade statistics, which would help in establishing internationally comparable trade statistics. By its introduction in 1988, the Harmonized System took over as collection and dissemination tool, and SITC was from hereon used mostly as an analytical tool with a structure of sections, divisions and groups of commodities, that can clarify economic development. The distribution of trade by the main sections of the SITC could still be used as an alternative analytical breakdown of trade in goods together with the breakdown by the main economic categories of the BEC.

D. Relationship to other standard classifications

63. COICOP is primarily designed to classify transactions undertaken by households that result in payables, that is to say, money paid or due for the acquisition of current and capital goods or of labour and other services, for the acquisition of financial assets or for the extinction of financial liabilities. More specifically, COICOP is used to classify only a single kind of outlay, namely, the individual consumption expenditures of households. The structure and content of the BEC is closely linked to the Classification of Expenditures according to Purpose, which consists of four purpose classifications, namely COFOG, COPNI, COICOP and COPP.

- (a) COFOG and COPNI are used to classify a range of transactions involving expenditures on final consumption, intermediate consumption, gross capital formation and capital and current transfers by general government and NPISHs respectively;
- (b) COICOP is used to classify only a single kind of expenditure, namely, the individual consumption expenditures of households, NPISHs and general government
- (c) COPP is used to classify intermediate consumption and capital expenditure of mainly non-financial and financial corporate enterprises

64. The relation between BEC and the categories of the International Standard Industrial Classification of all Economic Activities is of analytical importance. The broad economic categories of the BEC are often produced in more than one class of the ISIC, Rev. 5. An empirical and detailed analysis of BEC categories by ISIC activity could reveal if certain industries are importing predominantly intermediate or finished goods, or how prevalent imports of primary goods or capital goods into certain industries are. Such information could be very relevant for national economic policy.

E. Relationship to other non-standard classifications

65. This section describes the relation of BEC to non-standard classifications, such as the Rauch classification and the classification on technology intensity of products. It will also work out alternative groupings and cross-sectional presentations of BEC in terms of Rauch and technology categories.

[more text needed]

VI RELATIONSHIP TO EARLIER REVISIONS

66. The fourth revision of the BEC included 7 divisions, 14 groups and 8 subgroups, of which 19 were basic categories with no further breakdown (1 division, 10 groups and the 8 subgroups). The fourth revision of the BEC:

- (a) Distinguished the five categories specified for the original BEC: food, industrial supplies, capital equipment, consumer durables and consumer nondurables;
- (b) Provided separate categories for "fuels and lubricants" and "transport equipment" in pursuance of the discussions of the Statistical Commission at its fourteenth session in 1966, and within those categories included special subcategories for "motor spirit" and "passenger motor cars";
- (c) Provided, within the categories relating to capital goods, a distinction between equipment proper and parts and accessories;
- (d) Provided, within the categories for "Food and beverages", "Industrial supplies not elsewhere specified" and "Fuels and lubricants", a distinction between "primary" commodities and "processed" commodities;
- (e) Provided, within the categories for "Primary food and beverages", "Processed food and beverages" and "Transport equipment" (other than passenger motor cars and other than parts and accessories), a distinction between commodities for industry and those for household consumption.

67. The fifth revision of the BEC differs significantly from the earlier revisions, because the broad economic categories have been fully separated from the end-use categories, and services have been added. Due to these significant changes a direct conversion from the fourth revision of the BEC to its fifth revision is not possible.

68. Based on the available (historical series of) statistics of trade in goods and services it would, however, be possible to reconstruct a historical series in terms of the new fifth revision of the BEC. The correlation tables between HS and BEC, and between CPC / EBOPS and BEC, are made available as annexes of this publication. A number of headings of the HS or classes of the CPC / EBOPS may not be uniquely and generally identifiable for its end-use, and would need require some empirical evidence at national level, if economically important. For historical series, this may imply that estimates have to be made in those cases.

69. For longer historical time series, a correlation table of BEC, Revision 5, with earlier versions of the HS, CPC and EBOPS would need to be established, which is not provided in this manual. This inevitably implies that more estimates will need to be produced. Given the high aggregation level of the BEC, those estimates could still have high quality, but it is advised to provide corresponding explanatory notes on the way the estimates were created.

Annex 1: Basic categories of the BEC, Revision 5

Code	Main economic categories	Goods or Services	End-Use category	Primary versus processed	Generic versus customized	Non-Durable versus Durable
1.1.1.1.0.1	Food and beverages	Goods	Intermediate consumption	Primary	N/A	Non-durable
1.1.1.1.0.2	Food and beverages	Goods	Intermediate consumption	Primary	N/A	Durable
1.1.1.2.1.1	Food and beverages	Goods	Intermediate consumption	Processed	Generic	Non-durable
1.1.1.2.2.1	Food and beverages	Goods	Intermediate consumption	Processed	Customized	Non-durable
1.1.1.2.1.2	Food and beverages	Goods	Intermediate consumption	Processed	Generic	Durable
1.1.1.2.2.2	Food and beverages	Goods	Intermediate consumption	Processed	Customized	Durable
1.1.2.2.1.2	Food and beverages	Goods	Capital formation	Processed	Generic	Durable
1.1.2.2.2.2	Food and beverages	Goods	Capital formation	Processed	Customized	Durable
1.1.3.1.0.1	Food and beverages	Goods	Final consumption	Primary	N/A	Non-durable
1.1.3.1.0.2	Food and beverages	Goods	Final consumption	Primary	N/A	Durable
1.1.3.2.1.1	Food and beverages	Goods	Final consumption	Processed	Generic	Non-durable
1.1.3.2.2.1	Food and beverages	Goods	Final consumption	Processed	Customized	Non-durable
1.1.3.2.0.2	Food and beverages	Goods	Final consumption	Processed	Generic	Durable
1.1.3.2.0.2	Food and beverages	Goods	Final consumption	Processed	Customized	Durable
1.2.1.0.1.0	Food and beverages	Services	Intermediate consumption	N/A	Generic	N/A
1.2.1.0.2.0	Food and beverages	Services	Intermediate consumption	N/A	Customized	N/A
1.2.2.0.1.0	Food and beverages	Services	Capital formation	N/A	Generic	N/A
1.2.2.0.2.0	Food and beverages	Services	Capital formation	N/A	Customized	N/A
1.2.3.0.1.0	Food and beverages	Services	Final consumption	N/A	Generic	N/A
1.2.3.0.1.0	Food and beverages	Services	Final consumption	N/A	Customized	N/A
2.1.1.1.0.1	Energy and mining	Goods	Intermediate consumption	Primary	N/A	Non-durable
2.1.1.1.0.2	Energy and mining	Goods	Intermediate consumption	Primary	N/A	Durable
2.1.1.2.1.1	Energy and mining	Goods	Intermediate consumption	Processed	Generic	Non-durable
2.1.1.2.2.1	Energy and mining	Goods	Intermediate consumption	Processed	Customized	Non-durable

2.1.1.2.1.2	Energy and mining	Goods	Intermediate consumption	Processed	Generic	Durable
2.1.1.2.2.2	Energy and mining	Goods	Intermediate consumption	Processed	Customized	Durable
2.1.2.2.1.2	Energy and mining	Goods	Capital formation	Processed	Generic	Durable
2.1.2.2.2.2	Energy and mining	Goods	Capital formation	Processed	Customized	Durable
2.1.3.1.0.1	Energy and mining	Goods	Final consumption	Primary	N/A	Non-durable
2.1.3.1.0.2	Energy and mining	Goods	Final consumption	Primary	N/A	Durable
2.1.3.2.1.1	Energy and mining	Goods	Final consumption	Processed	Generic	Non-durable
2.1.3.2.2.1	Energy and mining	Goods	Final consumption	Processed	Customized	Non-durable
2.1.3.2.0.2	Energy and mining	Goods	Final consumption	Processed	Generic	Durable
2.1.3.2.0.2	Energy and mining	Goods	Final consumption	Processed	Customized	Durable
2.2.1.0.1.0	Energy and mining	Services	Intermediate consumption	N/A	Generic	N/A
2.2.1.0.2.0	Energy and mining	Services	Intermediate consumption	N/A	Customized	N/A
2.2.2.0.1.0	Energy and mining	Services	Capital formation	N/A	Generic	N/A
2.2.2.0.2.0	Energy and mining	Services	Capital formation	N/A	Customized	N/A
2.2.3.0.1.0	Energy and mining	Services	Final consumption	N/A	Generic	N/A
2.2.3.0.1.0	Energy and mining	Services	Final consumption	N/A	Customized	N/A
3.1.1.1.0.1	Construction and housing	Goods	Intermediate consumption	Primary	N/A	Non-durable
3.1.1.1.0.2	Construction and housing	Goods	Intermediate consumption	Primary	N/A	Durable
3.1.1.2.1.1	Construction and housing	Goods	Intermediate consumption	Processed	Generic	Non-durable
3.1.1.2.2.1	Construction and housing	Goods	Intermediate consumption	Processed	Customized	Non-durable
3.1.1.2.1.2	Construction and housing	Goods	Intermediate consumption	Processed	Generic	Durable
3.1.1.2.2.2	Construction and housing	Goods	Intermediate consumption	Processed	Customized	Durable
3.1.2.2.1.2	Construction and housing	Goods	Capital formation	Processed	Generic	Durable
3.1.2.2.2.2	Construction and housing	Goods	Capital formation	Processed	Customized	Durable
3.1.3.1.0.1	Construction and housing	Goods	Final consumption	Primary	N/A	Non-durable
3.1.3.1.0.2	Construction and housing	Goods	Final consumption	Primary	N/A	Durable
3.1.3.2.1.1	Construction and housing	Goods	Final consumption	Processed	Generic	Non-durable
3.1.3.2.2.1	Construction and housing	Goods	Final consumption	Processed	Customized	Non-durable
3.1.3.2.0.2	Construction and housing	Goods	Final consumption	Processed	Generic	Durable

3.1.3.2.0.2	Construction and housing	Goods	Final consumption	Processed	Customized	Durable
3.2.1.0.1.0	Construction and housing	Services	Intermediate consumption	N/A	Generic	N/A
3.2.1.0.2.0	Construction and housing	Services	Intermediate consumption	N/A	Customized	N/A
3.2.2.0.1.0	Construction and housing	Services	Capital formation	N/A	Generic	N/A
3.2.2.0.2.0	Construction and housing	Services	Capital formation	N/A	Customized	N/A
3.2.3.0.1.0	Construction and housing	Services	Final consumption	N/A	Generic	N/A
3.2.3.0.1.0	Construction and housing	Services	Final consumption	N/A	Customized	N/A
5.1.1.1.0.1	Textile and footwear	Goods	Intermediate consumption	Primary	N/A	Non-durable
5.1.1.1.0.2	Textile and footwear	Goods	Intermediate consumption	Primary	N/A	Durable
5.1.1.2.1.1	Textile and footwear	Goods	Intermediate consumption	Processed	Generic	Non-durable
5.1.1.2.2.1	Textile and footwear	Goods	Intermediate consumption	Processed	Customized	Non-durable
5.1.1.2.1.2	Textile and footwear	Goods	Intermediate consumption	Processed	Generic	Durable
5.1.1.2.2.2	Textile and footwear	Goods	Intermediate consumption	Processed	Customized	Durable
5.1.2.2.1.2	Textile and footwear	Goods	Capital formation	Processed	Generic	Durable
5.1.2.2.2.2	Textile and footwear	Goods	Capital formation	Processed	Customized	Durable
5.1.3.1.0.1	Textile and footwear	Goods	Final consumption	Primary	N/A	Non-durable
5.1.3.1.0.2	Textile and footwear	Goods	Final consumption	Primary	N/A	Durable
5.1.3.2.1.1	Textile and footwear	Goods	Final consumption	Processed	Generic	Non-durable
5.1.3.2.2.1	Textile and footwear	Goods	Final consumption	Processed	Customized	Non-durable
5.1.3.2.0.2	Textile and footwear	Goods	Final consumption	Processed	Generic	Durable
5.1.3.2.0.2	Textile and footwear	Goods	Final consumption	Processed	Customized	Durable
5.2.1.0.1.0	Textile and footwear	Services	Intermediate consumption	N/A	Generic	N/A
5.2.1.0.2.0	Textile and footwear	Services	Intermediate consumption	N/A	Customized	N/A
5.2.2.0.1.0	Textile and footwear	Services	Capital formation	N/A	Generic	N/A
5.2.2.0.2.0	Textile and footwear	Services	Capital formation	N/A	Customized	N/A
5.2.3.0.1.0	Textile and footwear	Services	Final consumption	N/A	Generic	N/A
5.2.3.0.1.0	Textile and footwear	Services	Final consumption	N/A	Customized	N/A
4.1.1.1.0.1	Transport and travel	Goods	Intermediate consumption	Primary	N/A	Non-durable
4.1.1.1.0.2	Transport and travel	Goods	Intermediate consumption	Primary	N/A	Durable

4.1.1.2.1.1	Transport and travel	Goods	Intermediate consumption	Processed	Generic	Non-durable
4.1.1.2.2.1	Transport and travel	Goods	Intermediate consumption	Processed	Customized	Non-durable
4.1.1.2.1.2	Transport and travel	Goods	Intermediate consumption	Processed	Generic	Durable
4.1.1.2.2.2	Transport and travel	Goods	Intermediate consumption	Processed	Customized	Durable
4.1.2.2.1.2	Transport and travel	Goods	Capital formation	Processed	Generic	Durable
4.1.2.2.2.2	Transport and travel	Goods	Capital formation	Processed	Customized	Durable
4.1.3.1.0.1	Transport and travel	Goods	Final consumption	Primary	N/A	Non-durable
4.1.3.1.0.2	Transport and travel	Goods	Final consumption	Primary	N/A	Durable
4.1.3.2.1.1	Transport and travel	Goods	Final consumption	Processed	Generic	Non-durable
4.1.3.2.2.1	Transport and travel	Goods	Final consumption	Processed	Customized	Non-durable
4.1.3.2.0.2	Transport and travel	Goods	Final consumption	Processed	Generic	Durable
4.1.3.2.0.2	Transport and travel	Goods	Final consumption	Processed	Customized	Durable
4.2.1.0.1.0	Transport and travel	Services	Intermediate consumption	N/A	Generic	N/A
4.2.1.0.2.0	Transport and travel	Services	Intermediate consumption	N/A	Customized	N/A
4.2.2.0.1.0	Transport and travel	Services	Capital formation	N/A	Generic	N/A
4.2.2.0.2.0	Transport and travel	Services	Capital formation	N/A	Customized	N/A
4.2.3.0.1.0	Transport and travel	Services	Final consumption	N/A	Generic	N/A
4.2.3.0.1.0	Transport and travel	Services	Final consumption	N/A	Customized	N/A
6.1.1.1.0.1	ICT and business	Goods	Intermediate consumption	Primary	N/A	Non-durable
6.1.1.1.0.2	ICT and business	Goods	Intermediate consumption	Primary	N/A	Durable
6.1.1.2.1.1	ICT and business	Goods	Intermediate consumption	Processed	Generic	Non-durable
6.1.1.2.2.1	ICT and business	Goods	Intermediate consumption	Processed	Customized	Non-durable
6.1.1.2.1.2	ICT and business	Goods	Intermediate consumption	Processed	Generic	Durable
6.1.1.2.2.2	ICT and business	Goods	Intermediate consumption	Processed	Customized	Durable
6.1.2.2.1.2	ICT and business	Goods	Capital formation	Processed	Generic	Durable
6.1.2.2.2.2	ICT and business	Goods	Capital formation	Processed	Customized	Durable
6.1.3.1.0.1	ICT and business	Goods	Final consumption	Primary	N/A	Non-durable
6.1.3.1.0.2	ICT and business	Goods	Final consumption	Primary	N/A	Durable
6.1.3.2.1.1	ICT and business	Goods	Final consumption	Processed	Generic	Non-durable

6.1.3.2.2.1	ICT and business	Goods	Final consumption	Processed	Customized	Non-durable
6.1.3.2.0.2	ICT and business	Goods	Final consumption	Processed	Generic	Durable
6.1.3.2.0.2	ICT and business	Goods	Final consumption	Processed	Customized	Durable
6.2.1.0.1.0	ICT and business	Services	Intermediate consumption	N/A	Generic	N/A
6.2.1.0.2.0	ICT and business	Services	Intermediate consumption	N/A	Customized	N/A
6.2.2.0.1.0	ICT and business	Services	Capital formation	N/A	Generic	N/A
6.2.2.0.2.0	ICT and business	Services	Capital formation	N/A	Customized	N/A
6.2.3.0.1.0	ICT and business	Services	Final consumption	N/A	Generic	N/A
6.2.3.0.1.0	ICT and business	Services	Final consumption	N/A	Customized	N/A
7.1.1.1.0.1	Health and education	Goods	Intermediate consumption	Primary	N/A	Non-durable
7.1.1.1.0.2	Health and education	Goods	Intermediate consumption	Primary	N/A	Durable
7.1.1.2.1.1	Health and education	Goods	Intermediate consumption	Processed	Generic	Non-durable
7.1.1.2.2.1	Health and education	Goods	Intermediate consumption	Processed	Customized	Non-durable
7.1.1.2.1.2	Health and education	Goods	Intermediate consumption	Processed	Generic	Durable
7.1.1.2.2.2	Health and education	Goods	Intermediate consumption	Processed	Customized	Durable
7.1.2.2.1.2	Health and education	Goods	Capital formation	Processed	Generic	Durable
7.1.2.2.2.2	Health and education	Goods	Capital formation	Processed	Customized	Durable
7.1.3.1.0.1	Health and education	Goods	Final consumption	Primary	N/A	Non-durable
7.1.3.1.0.2	Health and education	Goods	Final consumption	Primary	N/A	Durable
7.1.3.2.1.1	Health and education	Goods	Final consumption	Processed	Generic	Non-durable
7.1.3.2.2.1	Health and education	Goods	Final consumption	Processed	Customized	Non-durable
7.1.3.2.0.2	Health and education	Goods	Final consumption	Processed	Generic	Durable
7.1.3.2.0.2	Health and education	Goods	Final consumption	Processed	Customized	Durable
7.2.1.0.1.0	Health and education	Services	Intermediate consumption	N/A	Generic	N/A
7.2.1.0.2.0	Health and education	Services	Intermediate consumption	N/A	Customized	N/A
7.2.2.0.1.0	Health and education	Services	Capital formation	N/A	Generic	N/A
7.2.2.0.2.0	Health and education	Services	Capital formation	N/A	Customized	N/A
7.2.3.0.1.0	Health and education	Services	Final consumption	N/A	Generic	N/A
7.2.3.0.1.0	Health and education	Services	Final consumption	N/A	Customized	N/A

8.1.0.0.0	Other	Goods	N/A	N/A	N/A	N/A
8.2.0.0.0	Other	Services	N/A	N/A	N/A	N/A

Annex 2: Country practices of End-Use Surveys

[examples needed]

Annex 3: Correlation BEC with CPC and EBOPS

EBOPS		CPC Code			BEC end-use category
Code	Description	Code	Description	BEC	Description
1	Manufacturing services on physical inputs owned by others	88	Manufacturing services on physical inputs owned by others	4.2.1.	Intermediate consumption
1	Manufacturing services on physical inputs owned by others	892	Moulding, pressing, stamping, extruding and similar plastic manufacturing services	2.2.1.	Intermediate consumption
1	Manufacturing services on physical inputs owned by others	893	Casting, forging, stamping and similar metal manufacturing services	2.2.1.	Intermediate consumption
1	Manufacturing services on physical inputs owned by others	854	Packaging services	5.2.1.	Intermediate consumption
2	Maintenance and repair services n.i.e.	8711	Maintenance and repair services of fabricated metal products, except machinery and equipment	2.2.2.	Capital Formation
2	Maintenance and repair services n.i.e.	8712	Maintenance and repair services of office and accounting machinery	6.2.2.	Capital Formation
2	Maintenance and repair services n.i.e.	8714	Maintenance and repair of transport machinery and equipment	5.2.2.	Capital Formation
2	Maintenance and repair services n.i.e.	8715	Maintenance and repair services of other machinery and equipment	3.2.2.	Capital Formation
2	Maintenance and repair services n.i.e.	872	Repair services of other goods	4.2.2.	Capital Formation
3.1.1	Sea Transport - Passenger	64231	Coastal and transoceanic water transport services of passengers by ferries	5.2.3.	Final Consumption
3.1.1	Sea Transport - Passenger	64239	Other coastal and transoceanic water transport services of passengers	5.2.3.	Final Consumption

EBOPS		CPC Code			BEC end-use category
3.1.1	Sea Transport - Passenger	66021	Rental services of passenger vessels for coastal and transoceanic water transport with operator	5.2.3.	Final Consumption
3.1.2	Sea Transport - Freight	6521	Coastal and transoceanic water transport services of freight	5.2.1.	Intermediate consumption
3.1.2	Sea Transport - Freight	66022	Rental services of freight vessels for coastal and transoceanic water transport with operator	5.2.1.	Intermediate consumption
3.1.3	Sea Transport - Other	67511	Port and waterway operation services (excl. cargo handling), on coastal and transoceanic waters	5.2.1.	Intermediate consumption
3.1.3	Sea Transport - Other	67521	Pilotage and berthing services on coastal and transoceanic waters	5.2.1.	Intermediate consumption
3.1.3	Sea Transport - Other	67531	Vessel salvage and refloating services on coastal and transoceanic waters	5.2.1.	Intermediate consumption
3.1.3	Sea Transport - Other	6759	Other supporting services for water transport	5.2.1.	Intermediate consumption
3.2.1	Air transport - Passenger	64134	Sightseeing services by air	5.2.3.	Final Consumption
3.2.1	Air transport - Passenger	6424	Air transport services of passengers	5.2.3.	Final Consumption
3.2.1	Air transport - Passenger	66031	Rental services of passenger aircraft with operator	5.2.1.	Intermediate consumption
3.2.2	Air transport - Freight	6531	Air transport services of freight	5.2.1.	Intermediate consumption
3.2.2	Air transport - Freight	66032	Rental services of freight aircraft with operator	5.2.1.	Intermediate consumption
3.2.3	Air transport - Other	6761	Airport operation services (excl. cargo handling)	5.2.1.	Intermediate consumption
3.2.3	Air transport - Other	6762	Air traffic control services	5.2.1.	Intermediate consumption
3.2.3	Air transport - Other	6763	Other supporting services for air transport	5.2.1.	Intermediate consumption
3.3	Other modes of Transport				
3.4	Post and courier services	68	Postal and courier services	5.2.1.	Intermediate consumption
3.5	Space transport	6425	Space transport services of passengers	5.2.3.	Final Consumption
3.5	Space transport	6532	Space transport services of freight	5.2.1.	Intermediate consumption
3.5	Space transport	6764	Supporting services for space transport	5.2.1.	Intermediate consumption
3.6.1	Rail transport - Passenger	64111	Urban and suburban railway transport services of passengers	5.2.1.	Intermediate consumption

EBOPS		CPC Code			BEC end-use category
3.6.1	Rail transport - Passenger	64131	Sightseeing services by rail	5.2.3.	Final Consumption
3.6.1	Rail transport - Passenger	6421	Interurban railway transport services of passengers	5.2.3.	Final Consumption
3.6.2	Rail transport - Freight	6512	Railway transport services of freight	5.2.1.	Intermediate consumption
3.6.3	Rail transport - Other	673	Supporting services for railway transport	5.2.1.	Intermediate consumption
3.7.1	Road transport - Passenger	64112	Urban and suburban scheduled road transport services of passengers	5.2.1.	Intermediate consumption
3.7.1	Road transport - Passenger	64113	Mixed mode urban and suburban transportation services of passengers	5.2.3.	Final Consumption
3.7.1	Road transport - Passenger	64114	Local special-purpose scheduled road transport services of passengers	5.2.3.	Final Consumption
3.7.1	Road transport - Passenger	64115	Taxi services	5.2.3.	Final Consumption
3.7.1	Road transport - Passenger	64116	Rental services of passenger cars with operator	5.2.3.	Final Consumption
3.7.1	Road transport - Passenger	64117	Road transport services of passengers by man- or animal-drawn vehicles	5.2.3.	Final Consumption
3.7.1	Road transport - Passenger	64118	Non-scheduled local bus and coach charter services	5.2.1.	Intermediate consumption
3.7.1	Road transport - Passenger	64119	Other land transportation services of passengers, n.e.c.	5.2.1.	Intermediate consumption
3.7.1	Road transport - Passenger	64132	Sightseeing services by land, except rail	5.2.3.	Final Consumption
3.7.1	Road transport - Passenger	6422	Interurban road transport services of passengers	5.2.3.	Final Consumption
3.7.1	Road transport - Passenger	66011	Rental services of buses and coaches with operator	5.2.1.	Intermediate consumption
3.7.2	Road transport - Freight	6511	Road transport services of freight	5.2.1.	Intermediate consumption
3.7.2	Road transport - Freight	66012	Rental services of trucks with operator	5.2.1.	Intermediate consumption
3.7.3	Road transport - Other	674	Supporting services for road transport	5.2.1.	Intermediate consumption
3.8.1	Inland waterway transport - Passenger	64121	Inland water transport services of passengers by ferries	5.2.3.	Final Consumption
3.8.1	Inland waterway transport - Passenger	64129	Other inland water transport services of passengers	5.2.3.	Final Consumption

EBOPS		CPC Code			BEC end-use category
3.8.1	Inland waterway transport - Passenger	64133	Sightseeing services by water	5.2.3.	Final Consumption
3.8.1	Inland waterway transport - Passenger	66023	Rental services of passenger vessels for inland water transport with operator	5.2.3.	Final Consumption
3.8.2	Inland waterway transport - Freight	6522	Inland water transport services of freight	5.2.1.	Intermediate consumption
3.8.2	Inland waterway transport - Freight	66024	Rental services of freight vessels for inland water transport with operator	5.2.1.	Intermediate consumption
3.8.3	Inland waterway transport - Other	67512	Inland waterway operation services (excl. cargo handling)	5.2.1.	Intermediate consumption
3.8.3	Inland waterway transport - Other	67522	Pilotage and berthing services in inland waters	5.2.1.	Intermediate consumption
3.8.3	Inland waterway transport - Other	67532	Vessel salvage and refloating services in inland waters	5.2.1.	Intermediate consumption
3.9	Pipeline transport	6513	Transport services via pipeline	2.2.1.	Intermediate consumption
3.10	Electricity transmission	69111	Electricity transmission (on own account)	2.2.1	Intermediate consumption
3.10	Electricity transmission	86311	Support services to electricity transmission	2.2.1.	Intermediate consumption
3.11	Other supporting and auxiliary services	63392	Contract food services for transportation operators	5.2.1.	Intermediate consumption
3.11	Other supporting and auxiliary services	671	Cargo handling services	5.2.1.	Intermediate consumption
3.11	Other supporting and auxiliary services	672	Storage and warehousing services	5.2.1.	Intermediate consumption
3.11	Other supporting and auxiliary services	679	Other supporting transport services	5.2.1.	Intermediate consumption
3.11	Other supporting and auxiliary services	8534*	Specialized cleaning services	5.2.1.	Intermediate consumption
Travel breakdown by purpose					
5.1.1	Acquisition of goods and services by border, seasonal and other short-term workers	N/A		5.2.3.	Final Consumption
5.1.2	Other	N/A		5.2.3.	Final Consumption

EBOPS		CPC Code			BEC end-use category
5.2.1	Health-related	N/A		5.2.3.	Final Consumption
5.2.2	Education-related	N/A		5.2.3.	Final Consumption
5.2.3	Other	N/A		5.2.3.	Final Consumption
Travel breakdown by product consumed					
4a.1	Goods	0	Agriculture, forestry and fishery products	5.2.3.	Final Consumption
4a.1	Goods	1	Ores and minerals; electricity, gas and water	5.2.3.	Final Consumption
4a.1	Goods	2	Food products, beverages and tobacco; textiles, apparel and leather products	5.2.3.	Final Consumption
4a.1	Goods	3	Other transportable goods, except metal products, machinery and equipment	5.2.3.	Final Consumption
4a.1	Goods	4	Metal products, machinery and equipment	5.2.3.	Final Consumption
4a.2	Local transport services	641	Local transport and sightseeing transportation services of passengers	5.2.3.	Final Consumption
4a.2	Local transport services	642	Long-distance transport services of passengers	5.2.3.	Final Consumption
4a.3	Accommodation services	631	Accommodation services for visitors	5.2.3.	Final Consumption
4a.3	Accommodation services	632	Other accommodation services for visitors and others	5.2.3.	Final Consumption
4a.4	Food-serving services	633	Food serving services	1.2.3.	Final Consumption
4a.4	Food-serving services	634	Beverage serving services	1.2.3.	Final Consumption
4a.4.1	Health services	931	Human health services	7.2.3.	Final Consumption
4a.4.1	Health services	9321	Residential health-care services other than by hospitals	7.2.3.	Final Consumption
4a.4.2	Education services	921	Pre-primary education services	7.2.3.	Final Consumption
4a.4.2	Education services	922	Primary education services	7.2.3.	Final Consumption
4a.4.2	Education services	923	Secondary education services	7.2.3.	Final Consumption
4a.4.2	Education services	924	Post-secondary non-tertiary education services	7.2.3.	Final Consumption
4a.4.2	Education services	925	Tertiary education services	7.2.3.	Final Consumption
4a.4.2	Education services	92911	Cultural education services	7.2.3.	Final Consumption
4a.4.2	Education services	92912	Sports and recreation education services	7.2.3.	Final Consumption

EBOPS		CPC Code			BEC end-use category
4a.4.2	Education services	92919	Other education and training services, n.e.c.	7.2.3.	Final Consumption
4a.4.2	Education services	9292	Educational support services	7.2.3.	Final Consumption
4.1	Construction abroad	53	Constructions	3.2.3.	Final Consumption
4.1	Construction abroad	54	Construction services	3.2.1.	Intermediate consumption
4.2	Construction in the reporting economy	53	Constructions	3.2.3.	Final Consumption
4.2	Construction in the reporting economy	54	Construction services	3.2.1.	Intermediate consumption
6.1.1	Direct insurance - Life insurance	71311	Life insurance services	7.2.3.	Final Consumption
6.1.2	Direct insurance - Freight insurance	71333	Freight insurance services	5.2.3.	Final Consumption
6.1.3	Direct insurance - Other direct insurance	7132	Accident and health insurance services	7.2.3.	Final Consumption
6.1.3	Direct insurance - Other direct insurance	71331	Motor vehicle insurance services	5.2.3.	Final Consumption
6.1.3	Direct insurance - Other direct insurance	71332	Marine, aviation, and other transport insurance services	5.2.3.	Final Consumption
6.1.3	Direct insurance - Other direct insurance	71334	Other property insurance services	3.2.3.	Final Consumption
6.1.3	Direct insurance - Other direct insurance	71335	General liability insurance services	6.2.3.	Final Consumption
6.1.3	Direct insurance - Other direct insurance	71336*	Credit and surety insurance services	6.2.3.	Final Consumption
6.1.3	Direct insurance - Other direct insurance	71337	Travel insurance services	5.2.3.	Final Consumption
6.1.3	Direct insurance - Other direct insurance	71339*	Other non-life insurance services	6.2.3.	Final Consumption
6.2	Reinsurance	714	Reinsurance services	6.2.1.	Intermediate consumption
6.3	Auxiliary insurance services	7161	Insurance brokerage and agency services	6.2.1.	Intermediate consumption
6.3	Auxiliary insurance services	7162	Insurance claims adjustment services	6.2.1.	Intermediate consumption
6.3	Auxiliary insurance services	7163	Actuarial services	6.2.1.	Intermediate consumption

EBOPS		CPC Code			BEC end-use category
6.3	Auxiliary insurance services	7169	Other services auxiliary to insurance and pensions	6.2.1.	Intermediate consumption
6.5.1	Pension services	71312	Individual pension services	7.2.3.	Final Consumption
6.5.1	Pension services	71313	Group pension services	7.2.3.	Final Consumption
6.5.1	Pension services	7164	Pension fund management services	7.2.3.	Final Consumption
6.5.2	Standardized guarantee services	71336*	Credit and surety insurance services	6.2.3.	Final Consumption
6.5.2	Standardized guarantee services	71339*	Other non-life insurance services	6.2.3.	Final Consumption
7.1	Explicitly charged and other financial services	7111*	Central Banking services	6.2.3.	Final Consumption
7.1	Explicitly charged and other financial services	7112*	Deposit services	6.2.3.	Final Consumption
7.1	Explicitly charged and other financial services	7113*	Credit-granting services	6.2.3.	Final Consumption
7.1	Explicitly charged and other financial services	7114*	Financial leasing services	6.2.3.	Final Consumption
7.1	Explicitly charged and other financial services	7119	Other financial services, except investment banking, insurance services and pension services	6.2.3.	Final Consumption
7.1	Explicitly charged and other financial services	712	Investment banking services	6.2.1.	Intermediate consumption
7.1	Explicitly charged and other financial services	715	Services auxiliary to financial services other than to insurance and pensions	6.2.1.	Intermediate consumption
7.1	Explicitly charged and other financial services	717	Services of holding financial assets	6.2.1.	Intermediate consumption
7.2	Financial Intermediation Services Indirectly Measured (FISIM)	7111*	Central Banking services	6.2.1.	Intermediate consumption
7.2	Financial Intermediation Services Indirectly Measured (FISIM)	7112*	Deposit services	6.2.1.	Intermediate consumption

EBOPS		CPC Code			BEC end-use category
7.2	Financial Intermediation Services Indirectly Measured (FISIM)	7113*	Credit-granting services	6.2.1.	Intermediate consumption
7.2	Financial Intermediation Services Indirectly Measured (FISIM)	7114*	Financial leasing services	6.2.1.	Intermediate consumption
8.1	Franchises and trademarks licensing fees	8396	Trademarks and franchises	6.2.1.	Intermediate consumption
8.2	Licenses for the use of outcomes of research and development	7333	Licensing services for the right to use R&D products	6.2.1.	Intermediate consumption
8.3	Licenses to reproduce and/or distribute computer software	7331*	Licensing services for the right to use computer software and databases	6.2.1.	Intermediate consumption
8.5.1	Licenses to reproduce and/or distribute audiovisual products	7332	Licensing services for the right to use entertainment, literary or artistic originals	6.2.1.	Intermediate consumption
8.5.1	Licenses to reproduce and/or distribute audio-visual products	7332*	Licensing services for the right to use entertainment, literary or artistic originals	6.2.1.	Intermediate consumption
8.5.2	Licenses to reproduce and/or distribute other products	7331*	Licensing services for the right to use computer software and databases	6.2.1.	Intermediate consumption
8.5.2	Licenses to reproduce and/or distribute other products	7332*	Licensing services for the right to use entertainment, literary or artistic originals	6.2.1.	Intermediate consumption
8.5.2	Licenses to reproduce and/or distribute other products	7335	Licensing services for the right to use mineral exploration and evaluation	2.2.1.	Intermediate consumption
8.5.2	Licenses to reproduce and/or distribute other products	7339	Licensing services for the right to use other intellectual property products	7.2.1	Intermediate consumption
4.1	Telecommunications services	841	Telephony and other telecommunications services	6.2.3.	Final Consumption
4.1	Telecommunications services	842	Internet telecommunications services	6.2.3.	Final Consumption
4.1	Telecommunications services	84631	Broadcasting services	6.2.3.	Final Consumption
4.2.1	Computer services - Computer software	83143	Software originals	6.2.1	Intermediate consumption

EBOPS		CPC Code			BEC end-use category
4.2.1	Computer services - Computer software	8434	Software downloads	6.2.3.	Final Consumption
4.2.1	Computer services - Computer software	84391	On-line games	6.2.3.	Final Consumption
4.2.1	Computer services - Computer software	84392	On-line software	6.2.3.	Final Consumption
4.2.2	Computer services - Other computer services	8313	IT consulting and support services	6.2.1.	Intermediate consumption
4.2.2	Computer services - Other computer services	83141	IT design and development services for applications	6.2.1.	Intermediate consumption
4.2.2	Computer services - Other computer services	83142	IT design and development services for networks and systems	6.2.1.	Intermediate consumption
4.2.2	Computer services - Other computer services	8315	Hosting and information technology (IT) infrastructure provisioning services	6.2.1.	Intermediate consumption
4.2.2	Computer services - Other computer services	8316	IT infrastructure and network management services	6.2.1.	Intermediate consumption
4.2.2	Computer services - Other computer services	8713	Maintenance and repair services of computers and peripheral equipment	6.2.2.	Capital Formation
4.2.2	Computer services - Other computer services	92919*	Other education and training services, n.e.c.	7.2.1	Intermediate consumption
4.3.1	Information services - News agency services	844	News agency services	6.2.3.	Final Consumption
4.3.2	Information services - Other information services	8394	Original compilations of facts/information	6.2.1.	Intermediate consumption
4.3.2	Information services - Other information services	8399*	All other professional, technical and business services, n.e.c.	6.2.1.	Intermediate consumption
4.3.2	Information services - Other information services	84312	On-line newspapers and periodicals	6.2.3.	Final Consumption
4.3.2	Information services - Other information services	84313	On-line directories and mailing lists	6.2.3.	Final Consumption
4.3.2	Information services - Other information services	84393	On-line adult content	6.2.3.	Final Consumption

EBOPS		CPC Code			BEC end-use category
4.3.2	Information services - Other information services	84394	Web search portal content	6.2.3.	Final Consumption
4.3.2	Information services - Other information services	84399	Other on-line content n.e.c.	6.2.3.	Final Consumption
4.3.2	Information services - Other information services	845	Library and archive services	6.2.3.	Final Consumption
10.1.1.1	Provision of customized and non-customized research and development services	811	Research and experimental development services in natural sciences and engineering	7.2.1.	Intermediate consumption
10.1.1.1	Provision of customized and non-customized research and development services	812	Research and experimental development services in social sciences and humanities	7.2.1.	Intermediate consumption
10.1.1.1	Provision of customized and non-customized research and development services	813	Interdisciplinary research and experimental development services	7.2.1.	Intermediate consumption
10.1.1.1	Provision of customized and non-customized research and development services	83912	Industrial design services	7.2.1.	Intermediate consumption
10.1.1.2	Sale of proprietary rights arising from research and development	814	Research and development originals	7.2.1.	Intermediate consumption
10.1.1.2	Sale of proprietary rights arising from research and development	8392	Design originals	7.2.1.	Intermediate consumption
10.1.2	Other research and development services	8344*	Technical testing and analysis services	7.2.1.	Intermediate consumption
10.2.1.1	Legal services	821	Legal services	6.2.1.	Intermediate consumption
10.2.1.2	Accounting; auditing; bookkeeping; and tax consulting services	822	Accounting, auditing and bookkeeping services	6.2.1.	Intermediate consumption
10.2.1.2	Accounting; auditing; bookkeeping; and tax consulting services	823	Tax consultancy and preparation services	6.2.1.	Intermediate consumption

EBOPS		CPC Code			BEC end-use category
10.2.1.2	Accounting; auditing; bookkeeping; and tax consulting services	824	Insolvency and receivership services	6.2.1.	Intermediate consumption
10.2.1.3	Business and management consulting and public relations services	8311	Management consulting and management services	6.2.1.	Intermediate consumption
10.2.1.3	Business and management consulting and public relations services	8312	Business consulting services	6.2.1.	Intermediate consumption
10.2.1.3	Business and management consulting and public relations services	8319	Other management services, except construction project management services	6.2.1.	Intermediate consumption
10.2.2	Advertising; market research; and public opinion polling	836	Advertising services and provision of advertising space or time	6.2.1.	Intermediate consumption
10.2.2	Advertising; market research; and public opinion polling	837	Market research and public opinion polling services	6.2.1.	Intermediate consumption
10.2.2	Advertising; market research; and public opinion polling	83812	Advertising and related photography services	6.2.1.	Intermediate consumption
10.2.2.1	Advertising; market research; and public opinion polling	8596	Convention and trade show assistance and organization services	6.2.1.	Intermediate consumption
10.3.1.1	Architectural services	832	Architectural services, urban and land planning and landscape architectural services	3.2.1.	Intermediate consumption
10.3.1.2	Engineering services	833	Engineering services	3.2.1.	Intermediate consumption
10.3.1.3	Scientific and other technical services	8342	Surface surveying and map-making services	3.2.1.	Intermediate consumption
10.3.1.3	Scientific and other technical services	8343	Weather forecasting and meteorological services	6.2.1.	Intermediate consumption
10.3.1.3	Scientific and other technical services	8393	Scientific and technical consulting services n.e.c.	7.2.1.	Intermediate consumption
10.3.1.3	Scientific and other technical services	8344*	Technical testing and analysis services	7.2.1.	Intermediate consumption

EBOPS		CPC Code			BEC end-use category
10.3.2.1	Waste treatment and de-pollution	894	Materials recovery (recycling) services, on a fee or contract basis	2.2.3.	Final Consumption
10.3.2.1	Waste treatment and de-pollution	941	Sewerage, sewage treatment and septic tank cleaning services	3.2.3.	Final Consumption
10.3.2.1	Waste treatment and de-pollution	942	Waste collection services	3.2.3.	Final Consumption
10.3.2.1	Waste treatment and de-pollution	943	Waste treatment and disposal services	2.2.1.	Intermediate consumption
10.3.2.1	Waste treatment and de-pollution	944	Remediation services	2.2.3.	Final Consumption
10.3.2.1	Waste treatment and de-pollution	945	Sanitation and similar services	3,2,3,	Final Consumption
10.3.2.1	Waste treatment and de-pollution	949	Other environmental protection services n.e.c.	1.2.1.	Intermediate consumption
10.3.2.2	Services incidental to agriculture, forestry and fishing	835	Veterinary services	1.2.1.	Intermediate consumption
10.3.2.2	Services incidental to agriculture, forestry and fishing	861	Support services to agriculture, hunting, forestry and fishing	1.2.1.	Intermediate consumption
10.3.2.3	Services incidental to mining, and oil and gas extraction	862	Support services to mining	2.2.1.	Intermediate consumption
10.3.2.3	Services incidental to mining, and oil and gas extraction	8341	Geological, geophysical and other prospecting services	2.2.1.	Intermediate consumption
10.3.3	Operating leasing services	7211	Rental or leasing services involving own or leased property	3.2.1.	Intermediate consumption
10.3.3	Operating leasing services	731	Leasing or rental services concerning machinery and equipment without operator	5.2.1.	Intermediate consumption
10.3.3	Operating leasing services	7321	Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories	6.2.1.	Intermediate consumption
10.3.3	Operating leasing services	7323	Leasing or rental services concerning furniture and other household appliances	3.2.1.	Intermediate consumption
10.3.3	Operating leasing services	7324	Leasing or rental services concerning pleasure	7.2.1.	Intermediate consumption

EBOPS		CPC Code			BEC end-use category
			and leisure equipment		
10.3.3	Operating leasing services	7325	Leasing or rental services concerning household linen	3.2.1.	Intermediate consumption
10.3.3	Operating leasing services	7326	Leasing or rental services concerning textiles, clothing and footwear	4.2.1.	Intermediate consumption
10.3.3	Operating leasing services	7327	Leasing or rental services concerning do-it-yourself machinery and equipment	3.2.1.	Intermediate consumption
10.3.3	Operating leasing services	7329	Leasing or rental services concerning other goods n.e.c.	3.2.1.	Intermediate consumption
10.3.4	Trade-related services	612	Wholesale trade services on a fee or contract basis	6.2.1.	Intermediate consumption
10.3.4	Trade-related services	625	Retail trade services on a fee or contract basis	6.2.1.	Intermediate consumption
10.3.4	Trade-related services	7222	Building sales on a fee or contract basis	3.2.1.	Intermediate consumption
10.3.4	Trade-related services	7223	Land sales on a fee or contract basis	1.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	6912	Gas distribution through mains (on own account)	2.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	692	Water distribution (on own account)	2.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	7221	Property management services on a fee or contract basis	3.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	7224	Real estate appraisal services on a fee or contract basis	3.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	83811	Portrait photography services	6.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	83813	Event photography and event videography services	7.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	83814	Specialty photography services	4.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	83815	Restoration and retouching services of photography	4.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	83819	Other photography services	6.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8382	Photographic processing services	6.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	83911	Interior design services	3.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	83919	Other specialty design services	3.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8395	Translation and interpretation services	6.2.1.	Intermediate consumption

EBOPS		CPC Code			BEC end-use category
10.3.5	Other business services n.i.e.	8399*	All other professional, technical and business services, n.e.c.	6.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	851	Employment services	6.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	852	Investigation and security services	8.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8531	Disinfecting and exterminating services	3.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8532	Window cleaning services	3.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8533	General cleaning services	3.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8534*	Specialized cleaning services	3.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	855	Travel arrangements, tour operator and related services	5.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8591	Credit reporting services	6.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8592	Collection agency services	6.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8593	Telephone-based support services	6.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8594	Combined office administrative services	6.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8595	Specialized office support services	6.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8597	Landscape care and maintenance services	3.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8599	Other information and support services n.e.c.	6.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	69112	Electricity distribution (on own account)	2.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	86312	Electricity distribution services (on a fee or contract basis)	2.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8632	Gas distribution services through mains (on a fee or contract basis)	2.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8633	Water distribution services through mains (on a fee or contract basis)	2.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8634	Distribution services of steam, hot water and air-conditioning supply through mains (on a fee or contract basis)	2.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	8635	Water distribution services, except through mains (on a fee or contract basis)	3.2.1.	Intermediate consumption

EBOPS		CPC Code			BEC end-use category
10.3.5	Other business services n.i.e.	873	Installation services (other than construction)	2.2.1.	Intermediate consumption
10.3.5	Other business services n.i.e.	891	Publishing, printing and reproduction services	6.2.1.	Intermediate consumption
11.1.1	Audiovisual services	73220	Leasing or rental services concerning video tapes and disks	6.2.3.	Final Consumption
11.1.1	Audiovisual services	8461	Radio and television broadcast originals	6.2.3.	Final Consumption
11.1.1	Audiovisual services	8462*	Radio and television channel programmes	6.2.3.	Final Consumption
11.1.1	Audiovisual services	84632	Home programme distribution services, basic programming package	6.2.3.	Final Consumption
11.1.1	Audiovisual services	84633	Home programme distribution services, discretionary programming package	6.2.3.	Final Consumption
11.1.1	Audiovisual services	84634	Home programme distribution services, pay-per-view	6.2.3.	Final Consumption
11.1.1	Audiovisual services	961	Audiovisual and related services	6.2.3.	Final Consumption
11.1.1	Audiovisual services	8432	On-line audio content	6.2.3.	Final Consumption
11.1.1	Audiovisual services	8433	On-line video content	6.2.3.	Final Consumption
11.1.2	Artistic related services	962	Performing arts and other live entertainment event presentation and promotion services	7.2.3.	Final Consumption
11.1.2	Artistic related services	963	Services of performing and other artists	7.2.3.	Final Consumption
11.1.2	Artistic related services	84311	On-line books	7.2.3.	Final Consumption
11.2.1	Health services	931	Human health services	7.2.3.	Final Consumption
11.2.1	Health services	9321	Residential health-care services other than by hospitals	7.2.3.	Final Consumption
11.2.2	Education services	921	Pre-primary education services	7.2.3.	Final Consumption
11.2.2	Education services	922	Primary education services	7.2.3.	Final Consumption
11.2.2	Education services	923	Secondary education services	7.2.3.	Final Consumption
11.2.2	Education services	924	Post-secondary non-tertiary education services	7.2.3.	Final Consumption
11.2.2	Education services	925	Tertiary education services	7.2.3.	Final Consumption
11.2.2	Education services	92911	Cultural education services	7.2.3.	Final Consumption
11.2.2	Education services	92912	Sports and recreation education services	7.2.3.	Final Consumption

EBOPS		CPC Code			BEC end-use category
11.2.2	Education services	92919*	Other education and training services, n.e.c.	7.2.3.	Final Consumption
11.2.2	Education services	9292	Educational support services	7.2.3.	Final Consumption
11.2.3	Heritage and recreational services	964	Museum and preservation services	7.2.3.	Final Consumption
11.2.3	Heritage and recreational services	965	Sports and recreational sports services	7.2.3.	Final Consumption
11.2.3	Heritage and recreational services	966	Services of athletes and related support services	7.2.3.	Final Consumption
11.2.3	Heritage and recreational services	969	Other amusement and recreational services	7.2.3.	Final Consumption
11.2.4	Other personal services	631	Accommodation services for visitors	7.2.3.	Final Consumption
11.2.4	Other personal services	632	Other accommodation services for visitors and others	7.2.3.	Final Consumption
11.2.4	Other personal services	633	Food serving services	7.2.3.	Final Consumption
11.2.4	Other personal services	634	Beverage serving services	7.2.3.	Final Consumption
11.2.4	Other personal services	9322	Residential care services for the elderly and persons with disabilities	7.2.3.	Final Consumption
11.2.4	Other personal services	933	Other social services with accommodation	7.2.3.	Final Consumption
11.2.4	Other personal services	934	Social services without accommodation for the elderly and disabled	7.2.3.	Final Consumption
11.2.4	Other personal services	935	Other social services without accommodation	7.2.3.	Final Consumption
11.2.4	Other personal services	95	Services of membership organizations	7.2.3.	Final Consumption
11.2.4	Other personal services	971	Washing, cleaning and dyeing services	7.2.3.	Final Consumption
11.2.4	Other personal services	972	Beauty and physical well-being services	7.2.3.	Final Consumption
11.2.4	Other personal services	973	Funeral, cremation and undertaking services	7.2.3.	Final Consumption
11.2.4	Other personal services	979	Other miscellaneous services	7.2.3.	Final Consumption
11.2.4	Other personal services	98	Domestic services	7.2.3.	Final Consumption
12.1	Embassies and consulates	99	Services provided by extraterritorial organizations and bodies	7.2.3.	Final Consumption
12.2	Military units and agencies	99	Services provided by extraterritorial	7.2.3.	Final Consumption

EBOPS		CPC Code			BEC end-use category
			organizations and bodies		
12.3	Other government services	911	Administrative services of the government	7.2.3.	Final Consumption
12.3	Other government services	912	Public administrative services provided to the community as a whole	7.2.3.	Final Consumption
12.3	Other government services	913	Administrative services related to compulsory social security schemes	7.2.3.	Final Consumption