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DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS
STATISTICS DIVISION

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Annex 2 – COICOP 2018 structure and explanatory notes

TSG-COICOP

01 FOOD AND NON-ALCOHOLIC BEVERAGES

The Food and Non-Alcoholic Beverages Division covers food and non-alcoholic beverages purchased by the household mainly for consumption or preparation at home. It excludes food and non-alcoholic beverages that are provided as part of a food serving service (Division 11).

Services for food processing for own-consumption are also included in this Division.

Food is composed of all edible goods that are purchased and consumed by the household with the purpose of nourishing. It includes: cereals and cereal products; meat; fish and other seafood; milk, other dairy products and eggs; oils and fats; fruit and nuts; vegetables, tubers, plantains, cooking bananas and pulses; sugar, confectionery and desserts; salt, sauces and condiments, spices and culinary herbs and seeds. Division 01 includes also ready-made food that can be eaten as it is or require heating. Non-alcoholic beverages include drinks that do not contain any alcohol.

01.1 FOOD

Food purchased by the household mainly for consumption or preparation at home. It excludes food that is provided as part of a food serving service.

Food is composed of all edible goods that are purchased and consumed by the household with the purpose of nourishing. It includes: cereals and cereal products; meat; fish and other seafood; milk, other dairy products and eggs; oils and fats; fruit and nuts; vegetables, tubers, plantains, cooking bananas and pulses; sugar, confectionery and desserts; salt, sauces and condiments, spices and culinary herbs and seeds.

Includes:

- products that need to be cooked and further prepared as well as ready-made food;

Excludes:

- food provided by food serving services (Div. 11);
- products for animal feeding (09.3.2.2);
- service of local delivery of food or drinks when separately invoiced (07.4.9.2);

01.1.1 Cereals and cereal products (ND)

01.1.1.1 Cereals (ND)

Dried grains of cereals, whether or not precooked, but not further processed.

Includes:

- wheat;
- rice, including parboiled rice;
- sorghum;
- barley;
- millet;
- quinoa;
- maize;
- other cereals;

Includes also:

- teff;
- rye;
- oats;
- triticale;
- buckwheat;
- canary seed;
- quihuicha or Inca wheat;
- canagua or coaihua;
- adlay or Job's tears;

- mixed cereal grains, in the form of dried grains, but not further processed;

Excludes:

- flour of cereals (01.1.1.2);
- baby rice cereals and other baby cereals (01.1.9.2);
- ready-made preparations based on cereals such as ready-made soups based on cereals (01.1.9.1);
- breakfast cereals (01.1.1.4);
- seeds for planting (09.3.1.2);

01.1.1.2 Flours of cereals (ND)

Includes:

- flours of cereals mentioned in subclass 01.1.1.1;

Excludes:

- flours as baby food, baby rice cereals and other baby cereals (01.1.9.2)

01.1.1.3 Bread and bakery products (ND)

Includes:

- bread and bread rolls;
- crisp bread, rusks, toasted bread, crackers;
- tortillas;
- injera;
- pizza bases without topping, whether pre-cooked or not;
- gingerbread and the like;
- sweet biscuits (cookies);
- waffles and wafers;
- ice cream cones;
- crumpets, muffins, croissants, cakes, sweet tarts, sweet pies, and other pastry goods and cakes;

Excludes:

- pizza (with topping), quiche, meat or fish pies (01.1.9.1);

01.1.1.4 Breakfast cereals (ND)

Includes:

- cornflakes, oatmeal and oatflakes, muesli, granola, puffed cereals including puffed rice cakes;
- breakfast cereals with nuts and or dried fruit ;

Excludes:

- popcorn (1.1.1.9);

01.1.1.5 Macaroni, noodles, couscous and similar pasta products (ND)

Includes:

- pasta uncooked, whether stuffed or not, and couscous;
- uncooked dumplings, ravioli and similar;
- bulgur;

Excludes:

- prepared dishes containing stuffed pasta; prepared couscous dishes (01.1.9.1);

01.1.1.9 Other cereal and grain mill products (ND)

Includes:

- mixes and doughs for the preparation of bakery products;
- popcorn;
- granola bars;
- malt; malt extract;
- chips and crisps of cereals;

Includes also:

- seitan and other meat substitutes made from cereals;

Excludes:

- potato starch, tapioca, sago and other starches (01.1.7.9);
- soy meat and burgers, veggie burgers, tofu, tempeh and other meat substitutes made from vegetables and nuts (01.1.7.9);
- ready-made preparations based on cereals such as ready-made soups based on cereals (01.1.9.1);

01.1.2 Live land animals, meat and other parts of slaughtered land animals

01.1.2.1 Live land animals (ND)

Live land animals, both domestic and wild, for food purpose

Includes:

- cattle (cow, veal, common ox, Zebu or humped ox, Watussi ox, gaur, gayal, banteng, Tibetan yak);
- buffalo (Indian or water buffalo, Asiatic buffalo or arni, Celebese anoa or pigmy buffalo, African buffaloes such as the dwarf buffalo and the large Caffrarian buffalo, the American bison or “buffalo” and the European bison, the Beeffalo (a cross between a bison and a domestic beef animal));
- pig;
- goat, lamb and sheep;
- poultry (chickens, ducks, geese, turkeys and guinea fowl);
- horses, donkey and other equines;
- camels, dromedaries, alpaca, llama, guanaco, vicuña and other camelids;
- antelope, deer, boar, kangaroo;
- ostrich, emu, rhea, pheasant, grouse, pigeon, quail and other birds;
- snake and other reptiles;
- spiders, scorpions, and other insects and worms;
- terrestrial snails;
- frogs;

Excludes:

- Live animals for transport (07.1.4.0);
- Live fish (01.1.3.1);
- Other live seafood (01.1.3.4);

01.1.2.2 Meat fresh, chilled or frozen (ND)

Meat of all animals, both domestic and wild, fresh, chilled or frozen.

Includes meat of:

- cattle (cow, veal, common ox, Zebu or humped ox, Watussi ox, gaur, gayal, banteng, Tibetan yak);
- buffalo (Indian or water buffalo, Asiatic buffalo or arni, Celebese anoa or pigmy buffalo, African buffaloes such as the dwarf buffalo and the large Caffrarian buffalo, the American bison or “buffalo” and the European bison, the Beeffalo (a cross between a bison and a domestic beef animal));
- pig;
- goat, lamb and sheep;
- poultry (chickens, ducks, geese, turkeys and guinea fowl);
- horses, donkey and other equines;
- camels, dromedaries, alpaca, llama, guanaco, vicuña and other camelids;
- seals, walruses, whales and other marine mammals;
- antelope, deer, boar, kangaroo;

- ostrich, emu, rhea, pheasant, grouse, pigeon, quail and other birds;
- snake, alligator and other reptiles;
- spiders, scorpions, and other insects and worms;
- terrestrial snails;
- frogs;

Includes also:

- minced meat of animals above;

01.1.2.3 Meat dried, salted, in brine or smoked (ND)

Meat of all animals dried, salted, in brine or smoked

Includes:

- bacon, ham, salami;

Excludes:

- pâté (01.1.2.5);

01.1.2.4 Offal, blood and other parts of slaughtered animals fresh, chilled or frozen, dried, salted, in brine or smoked (ND)

Offal and other parts of slaughtered animals fresh, chilled or frozen, dried, salted, in brine or smoked

Includes:

- bones;
- pork heads, tails and ears; chicken feet;

Excludes:

- offal, blood, and other parts of slaughtered animals preparations (01.1.2.5);

01.1.2.5 Meat, offal, blood and other parts of slaughtered animals preparations (ND)

Meat, offal or blood preparations, whether frozen or not.

Includes:

- sausages and similar products of meat, offal or blood;
- marinated meat;
- canned meat, meat extracts, meat juices;
- minced meat, if mixed meat from more than one kind of animal's minced meat;
- all kind of pâté, including liver pâté;
- breaded meat;
- other preparations of meat, meat offal or blood;

01.1.3 Fish and other seafood (ND)

Fish and other seafood such as crustaceans, molluscs and other aquatic invertebrates, as whole or part of (i.e. cuts, fillets, meat, minced or not), including livers, roes, fins, meal and other offal.

Excludes:

- marine mammals, frogs and terrestrial snails (01.1.2);
- seaweeds and other aquatic plants (01.1.7.4);

01.1.3.1 Fish, live, fresh, chilled, or frozen (ND)

Fish, live, fresh, chilled, or frozen

Includes:

- fish live for food purpose;
- fish fresh, chilled or frozen- fish fillets and meat, minced or not, fresh, chilled or frozen;

Excludes:

- livers, roes, fins and other offal (01.1.3.7);

01.1.3.2 Fish, dried, salted, in brine or smoked (ND)

Fish, dried, salted or in brine; smoked

Includes:

- fish fillets and meat dried, salted or in brine; smoked;

Excludes:

- livers, roes, fins and other offal (01.1.3.7).

01.1.3.3 Fish preparations (ND)

Prepared foodstuffs made of fish whether frozen or not.

Includes

- fillets merely covered with batter or bread crumbs, whether or not frozen;
- crabmeat and Surimi;

Excludes:

- caviar and caviar substitutes and prepared and preserved shark fins (01.1.3.7);
- livers, roes, fins and other offal (01.1.3.7).

01.1.3.4 Other seafood live, fresh, chilled, or frozen (ND)

Includes:

- crabs, lobsters, crayfish, krill, sea-spider, shrimps and prawns and other crustaceans, live, fresh, chilled or frozen;
- cuttlefish, squid, octopus, sea snails, abalone and bivalves such as oysters, scallops, mussels, clams, cockles and ark shells and other molluscs, live, fresh, chilled or frozen;
- sea urchins, sea cucumbers (bêches de mer) and jellyfish and other aquatic invertebrates, live, fresh, chilled or frozen;

Excludes:

- terrestrial molluscs, including terrestrial snails live, fresh, chilled or frozen (01.1.2);
- seaweeds and other edible aquatic plants (01.1.7.4);

01.1.3.5 Other seafood dried, salted, in brine or smoked (ND)

Other seafood as defined in 01.1.3.4 dried, salted or in brine; smoked;

01.1.3.6 Other seafood preparations (ND)

Prepared foodstuffs made of other seafood as defined in 01.1.3.4 whether frozen or not;

01.1.3.7 Livers, roes and offal of fish and of other seafood in all forms (ND)

Includes:

- livers, roes, fins, maws, meal and other offal in all product forms i.e. fresh, chilled, frozen, dried, salted, in brine or smoked, prepared or preserved;

Includes also

- shark fins, capelin roe, caviar and caviar substitutes;

Excludes:

- seaweeds and other aquatic plants (01.1.7.4);

01.1.4 Milk, other dairy products and eggs (ND)

01.1.4.1 Raw and whole milk (ND)

Raw and whole milk of cattle and buffalo, sheep and goat, camels and other animals, fresh, pasteurized, sterilized (UHT) and reconstituted;

Excludes:

- curdled, fermented or acidified milk and cream (01.1.4.6);

01.1.4.2 Skimmed milk (ND)

Skimmed and semi-skimmed milk of cattle and buffalo, sheep and goat, camels and other animals;

01.1.4.3 Other milk and cream (ND)

Includes:

- powdered, whole or skimmed milk;
- evaporated and condensed milk;
- fresh, clotted, thickened and whipped cream;

Includes also:

- baked milk;

Excludes:

- beverages flavoured with cocoa, coffee or other substances (1.1.4.7);
- condensed, evaporated or powdered milk as baby food (01.1.9.2);

01.1.4.4 Non-animal milk (ND)

Milk from non-animal origin.

Includes:

- almond milk;
- coconut milk drink;
- oat milk;
- rice milk;
- soy milk;
- other milk from vegetables and nuts;

Excludes:

- coconut milk for cooking (01.1.9.3);

01.1.4.5 Cheese (ND)

All kinds of cheese (fresh hard, semi-hard, blue cheese, cottage cheese) and curd both from animal and non-animal milk;

Excludes:

- Tofu (01.1.7.9);

01.1.4.6 Yoghurt and similar products (ND)

Includes:

- yoghurt;
- buttermilk;
- curdled milk and cream;
- kephir and other fermented or acidified milk and cream whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa;
- yoghurt from non-animal milk (e.g. coconut yoghurt, soy yoghurt);

Excludes:

- frozen yoghurt (01.1.8.6);

01.1.4.7 Milk-based dessert and beverages (ND)

Includes:

- milk based desserts from milk of animal and non-animal origin;
- beverages based on milk of animal and non-animal origin flavoured with cocoa, coffee or other substances;

Includes also:

- puddings based on milk of animal and non-animal origin; panna cotta; crème brûlée and crema catalane;

Excludes:

- lemon curds and similar (01.1.8.3);

01.1.4.8 Eggs (ND)

Includes:

- eggs of hen and other birds in shell, fresh;
- eggs of other animals, including turtle eggs, in shell, fresh;
- eggs in shell or not, preserved or cooked;
- eggs yolks, fresh or preserved;
- eggs albumin;

Excludes:

- fish roes (01.1.3.7);
- omelettes, crepes and other ready-made food products based on eggs (01.1.9.1).

01.1.4.9 Other dairy products (ND)

Includes:

- whey and casein;
- cream concentrated or containing added sugar or other sweetening matter; cream powder;
- other products consisting of milk constituents, milk protein concentrates, and products obtained from whey.

Excludes:

- butter and other fats and oils derived from milk (01.1.5.2);
- ice cream (01.1.8.6).

01.1.5 Oils and fats (ND)

01.1.5.1 Vegetable oils (ND)

All oil of vegetable origin, including oil extracted from fruit, nuts and other crops.

Includes:

- sunflower-seed and safflower oil;
- palm oil; olive oil;
- soya bean oil;
- groundnut oil;
- rapeseed, colza and mustard oil;
- corn oil;
- cotton oil;
- other oils of vegetable origin;

Includes also:

- coconut oil;
- avocado oil;
- rice bran oil;

01.1.5.2 Butter and other fats and oils derived from milk (ND)

Includes:

- butter;
- butter oil;
- ghee;

01.1.5.3 Margarine and similar preparations (ND)

Includes:

- margarine;
- "diet" margarine;

Excludes:

- peanut butter (01.1.8.4);

01.1.5.9 Other animal oils and fats (ND)

Includes:

- pig fat and lard, also including leaves or other spices;
- fat from cattle, buffalos, sheep, goats, poultry;
- greaves fat and oleo stock;
- fats and oils of fish;

Excludes:

- cod or halibut liver oil (ex 06.1.1.1).

01.1.6 Fruits and nuts (ND)

01.1.6.1 Dates, figs and tropical fruit, fresh (ND)

Includes:

- dates;
- figs;
- avocados;
- bananas;
- mangoes, guavas and mangosteens;
- papayas;
- pineapples;
- coconut;
- breadfruit;
- other tropical and subtropical fruits fresh;

Excludes:

- plantains and cooking bananas (01.1.7.5).

01.1.6.2 Citrus fruits, fresh (ND)

Includes:

- oranges;
- pomelos and grapefruits;
- lemons and limes;
- tangerines;
- mandarins and clementines;
- other citrus fruit fresh;

01.1.6.3 Stone fruits and pome fruits, fresh (ND)

Includes:

- apples;
- pears and quinces;
- apricots;
- cherries and sour cherries;
- peaches and nectarines;
- plums and sloes;

- other pome fruits and stone fruits fresh.

01.1.6.4 Berries, fresh (ND)

Includes:

- currants and gooseberries;
- raspberries;
- blackberries;
- mulberries and loganberries;
- strawberries;
- other berries fresh;

01.1.6.5 Other fruits, fresh (ND)

Includes:

- grapes;
- kiwi fruit;
- cantaloupes and other melons;
- watermelons;
- pomegranates;
- other fruits fresh n.e.c.

01.1.6.6 Frozen fruit (ND)

Fruit, uncooked or cooked, frozen, whether or not containing added sugar or other sweetening matter.

01.1.6.7 Fruit dried and dehydrated (ND)

Includes:

- raisins;
- prunes;
- dried apricots;
- dried coconut;
- other dried fruit;

Excludes:

- fruit flour (01.1.6.9);

01.1.6.8 Nuts, in shell or shelled (ND)

Includes:

- almonds;
- cashew nuts;
- chestnuts;
- hazelnuts;
- pistachios;
- walnuts;
- brazil nuts;
- groundnuts;
- other nuts in shell or shelled;

01.1.6.9 Fruit and nuts ground and other preparations (ND)

Fruit and nuts preparations whether frozen or not.

Includes:

- fruit flour;

- nuts, groundnuts and other seeds, roasted, salted or otherwise prepared;
- canned fruits;
- homogenized fruit preparations;
- fruit pickle;

Excludes:

- jams, fruit jellies, marmalades, fruit puree and pastes (01.1.8.3);
- nut puree, nut butter and nut pastes (01.1.8.4);
- homogenized preparations as baby food (01.1.9.2);

01.1.7 Vegetables, tubers, plantains, cooking bananas and pulses (ND)

01.1.7.1 Leafy or stem vegetables, fresh or chilled (ND)

Includes:

- asparagus;
- cabbages;
- cauliflowers and broccoli;
- lettuce and chicory;
- spinach;
- artichokes;
- other leafy or stem vegetables fresh or chilled;

01.1.7.2 Fruit-bearing vegetables, fresh or chilled (ND)

Includes:

- chillies and peppers;
- cucumbers and gherkins;
- eggplants (aubergines);
- tomatoes;
- pumpkins;
- squash and gourds;
- other fruit-bearing vegetables fresh or chilled;

01.1.7.3 Green leguminous vegetables, fresh or chilled (ND)

Includes:

- beans;
- peas;
- broad beans and horse beans green;
- soya beans;
- other green leguminous vegetables fresh or chilled;

01.1.7.4 Other vegetables, fresh or chilled (ND)

Includes:

- carrots and turnips;
- garlic;
- onions;
- leeks and other alliaceous vegetables;
- other root, bulb and tuberous vegetables fresh or chilled;
- mushrooms and truffles;
- seaweeds and other aquatic plants;
- olives;
- other vegetable fresh or chilled n.e.c.
- mixtures of vegetables fresh or chilled;

01.1.7.5 Tubers, plantains and cooking bananas (ND)

Includes:

- all types of potatoes including sweet potatoes;
- cassava; manioc and yucca;
- yams;
- taro;
- yautia, also known as malanga, new cocoyam, ocumo, tannia;
- plantains and cooking bananas;

Includes also:

- arrowroots, lotus roots, salep, Jerusalem artichokes, topinambur, tacca;

Excludes:

- dessert bananas (01.1.6.1);

01.1.7.6 Pulses (ND)

Dried leguminous vegetables.

Includes:

- common beans and other beans;
- broad beans and horse beans, also known as fava beans;
- chick peas;
- lentil;
- peas;
- cow peas;
- pigeon peas;
- bambara beans;
- mixtures of pulses;

01.1.7.7 Other vegetables, tubers, plantains and cooking bananas dried and dehydrated (ND)

Vegetables, other than leguminous, tubers, plantains and cooking bananas dried and dehydrated

Includes:

- dried soybeans;
- dried potatoes;
- dehydrated garlic and onions;

Excludes:

- vegetable flours (01.1.7.9);

01.1.7.8 Vegetables, tubers, plantains and cooking bananas frozen (ND)

Includes:

- frozen vegetables in 01.1.7.1-01.1.7.4;
- frozen tubers;
- frozen plantains and cooking bananas;

Excludes :

- frozen preparations, such as frozen chipped potatoes (01.1.7.9);

01.1.7.9 Vegetables, tubers, plantains, cooking bananas and pulses ground and other preparations (ND)

Vegetables, tubers, plantains, cooking bananas and pulses preparations, whether frozen or not.

Includes:

- flours of vegetables, pulses, tubers, plantains and cooking bananas;

- canned vegetables;
- preserved olives, vegetable flakes, vegetable purée, vegetable chips and crisps;
- frozen chipped potatoes;
- vegetables concentrates;
- homogenized preparations;
- vegetable pickle;

Includes also:

- soy meat and burgers, veggie burgers, tofu, tempeh and other meat substitutes made from vegetables and nuts;
- kocho (flatbread made of plant stem);
- potato starch, tapioca, sago and other starches;

Excludes:

- ready-made soups (01.1.9.1);
- broths and stocks containing vegetables (01.1.9.9);
- culinary herbs and spices (01.1.9.4);
- vegetable juices (01.2.1.0);
- ready-made vegetables prepared, frozen or not, including other ingredients such as cheese or meat/fish (01.1.9.1);
- homogenized preparations as baby food (c.f. 01.1.9.2);

01.1.8 Sugar, confectionery and desserts (ND)

01.1.8.1 Cane and beet sugar (ND)

Includes:

- cane or beet sugar, raw or refined, powdered, crystallized or in lumps.

01.1.8.2 Other sugar and sugar substitutes (ND)

Includes:

- sugar other than cane and beet (e.g. coconut sugar);
- stevia;
- glucose and glucose syrup; fructose and fructose syrup;
- lactose and lactose syrup;
- invert sugar;
- artificial honey, saccharin and other artificial sweeteners;
- refined cane or beet sugar, in solid form, containing added flavouring or colouring matter;
- maple sugar and maple syrup; caramel; molasses; sugars and sugar syrups n.e.c.;

01.1.8.3 Jams, fruit jellies, marmalades, fruit puree and pastes, honey (ND)

Includes:

- honey, jams, marmalades, compotes, jellies, fruit purées and pastes;

Includes also:

- lemon curds and other fruit curds;

01.1.8.4 Nut puree, nut butter and nut pastes (ND)

Includes:

- peanut butter;
- other nut butter such as: almond butter, cashew butter, hazelnut butter, macadamia nut butter, pecan butter, pistachio butter and walnut butter;

01.1.8.5 Chocolate, cocoa, and cocoa based food products (ND)

Includes:

- cocoa (including cocoa beans) and cocoa powder for all purposes;

- chocolate in bars or slabs, including white chocolate;
- chocolate and cocoa-based foods and cocoa-based dessert;
- chocolate and cocoa based creams or spreads;
- chocolate-covered marshmallows and chocolate-covered jelly if the product is composed of a majority of chocolate;

Excludes:

- cocoa and chocolate-based drinks (01.2.4.0).

01.1.8.6 Ice, ice cream and sorbet (ND)

Includes:

- ice cubes for drinks;
- ice cream and kulfi;
- sorbet;
- frozen yoghurt;
- ice pop;

Includes also:

- tofu ice cream;

Excludes:

- ice for cooling (04.5.5.0);

01.1.8.9 Other sugar confectionery and desserts n.e.c. (ND)

Includes:

- desserts n.e.c.;
- vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar ;
- chewing gum, toffees, lollies, candies, pastilles;
- other confectionary products;

Excludes:

- sugar confectionery based on cocoa and chocolate (01.1.8.5);

01.1.9 Ready-made food and other food products n.e.c. (ND)

01.1.9.1 Ready-made food (ND)

Prepared food and meals that can be eaten as is or after heating but that do not require cooking. They contain mixed ingredients and can be fresh, frozen or dehydrated/instant. They can include sauces and dressing which, especially when food is fresh, can be provided in separate bags. Disposable fork, knife, spoon or chopsticks are sometimes also included in the package.

Includes:

- pre-cooked dishes containing stuffed pasta, rice and other cereals such as: couscous dishes, including vegetables, and/or meat, fish, cheese or other ingredients; ready to eat dumplings, ravioli, noodles and similar with sauce;
- ready-made meals and dishes based on pre-cooked meat, meat substitutes and/or on fish; TV dinners;
- composed salads and other prepared dishes and meals based on vegetables, pulses and potatoes also including other ingredients such as meat, fish and cheese;
- sandwiches, pizzas, quiches, meat or fish pies, frozen or not;
- omelettes, crepes and other food products based on eggs when pre-cooked and served as a main dish;
- ready-made soups including dehydrated and instant soups and stews;
- other prepared ready-made dishes and meals n.e.c.

Excludes:

- bread and bakery products (01.1.1.3);
- macaroni, noodles, couscous and similar pasta products uncooked, whether stuffed or not (01.1.1.5);
- cheese (01.1.4.5) and yoghurt 01.1.4.6);
- cakes (0.1.1.1.3), ice cream (0.1.1.8.6) and other desserts n.e.c. (c.f. 01.1.8);
- frozen chipped potatoes (01.1.7.9);

01.1.9.2 Baby food (ND)

Food that is for baby use exclusively.

Includes:

- baby formula (powdered, condensed and evaporated milk for baby use);
- baby rice cereals and flours for baby meals ;
- homogenized baby food;

Excludes:

- powdered milk not intended for baby use exclusively (0.1.1.4.3);
- homogenized fruit and vegetables preparations not intended for baby use exclusively (0.1.1.6.9; 0.1.1.7.9);
- cereals and flour not intended for baby use exclusively (0.1.1.1.1-0.1.1.1.2);
- yoghurt for kids (0.1.1.4.6);

01.1.9.3 Salt, condiments and sauces (ND)

Includes:

- salt, sauces, condiments and seasonings (mustard, mayonnaise, ketchup, soy sauce, etc.), vinegar;

Includes also:

- coconut milk for cooking;

Excludes:

- fruit and vegetables pickles (01.1.7.9)
- coconut milk drink (01.1.4.4)

01.1.9.4 Spices, culinary herbs and seeds (ND)

Includes:

- pepper, pimento, ginger and other spices;
- parsley, rosemary, thyme and other culinary herbs;
- poppy seed, sesame seed, linseed and other seeds;

Excludes:

- vegetable oils (01.1.5.1);
- seeds for plating (09.3.1.2);

01.1.9.9 Other food products n.e.c (ND)

Includes:

- sugar cane consumed for extracting juice or as a snack;
- prepared baking powders and yeasts, broth, stocks, bouillon cubes, soup bases, agar-agar, instant dessert preparations;
- nutritional supplements and fortified food products;

01.2 NON-ALCOHOLIC BEVERAGES

Non-alcoholic beverages purchased by the household, regardless of where these are consumed excluding beverages that are provided as part of a food and beverage serving service. (Division 11).

Includes:

- beverages that do not contain any alcohol.

Excludes:

- non-alcoholic beverages for immediate consumption provided by a serving service (11.1.1);
- milk (01.1.4);

01.2.1 Fruit and vegetable juices (ND)

01.2.1.0 Fruit and vegetable juices (ND)

Includes:

- fruit and vegetable juices unfermented and not containing added alcohol, whether or not containing added sugar or other sweetening matter;
- concentrated juices and frozen juices;
- powdered juices;

Excludes:

- sparkling juices (01.2.6.0);

01.2.2 Coffee and coffee substitutes (ND)

Includes:

- coffee, whether or not decaffeinated, roasted or ground, including instant coffee;
- coffee substitutes;
- extracts, essences and concentrates of coffee;
- coffee based beverage preparations.

Includes also:

- roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.

Excludes:

- milk flavoured with coffee (01.1.4.7)

01.2.2.0 Coffee and coffee substitutes (ND)

Includes:

- coffee, whether or not decaffeinated, roasted or ground, including instant coffee;
- coffee substitutes;
- extracts, essences and concentrates of coffee;
- coffee based beverage preparations.

Includes also:

- roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.

Excludes:

- milk flavoured with coffee (01.1.4.7)

01.2.3 Tea, maté and other plant products for infusion (ND)

01.2.3.0 Tea, maté and other plant products for infusion (ND)

Includes:

- green tea (not fermented), black tea (fermented) and partly fermented tea, maté and other plant products for infusion;
- tea-substitutes and extracts and essences of tea;

Includes also:

- fruit and herbal tea;
- rooibos tea;
- instant tea;
- iced tea;

01.2.4 Cocoa drinks (ND)

01.2.4.0 Cocoa drinks (ND)

Includes:

- cocoa and chocolate based drinks;

Excludes:

- cocoa power for all purposes (01.1.8.5);

- chocolate in bars or slabs (01.1.8.5);

- cocoa-based food and cocoa-based dessert preparations (01.1.8);

- milk flavoured with chocolate or cacao (01.1.4.7);

01.2.5 Water (ND)

01.2.5.0 Water (ND)

Mineral or spring waters, still or sparkling, not added with other ingredients

Excludes:

- flavoured water (01.2.9.0);

01.2.6 Soft drinks (ND)

01.2.6.0 Soft drinks (ND)

Includes:

- soft drinks such as sodas, lemonades and colas;

- sparkling juices;

Excludes

- sparkling water (01.2.5.0);

- flavoured water (01.2.9.0);

01.2.9 Other non-alcoholic beverages (ND)

01.2.9.0 Other non-alcoholic beverages (ND)

Includes:

- flavoured water;

- energy drinks, energy supplement and protein powder for drink preparation;

- birch juice and sap, aloe vera juice and drinks;

- syrups and concentrates for the preparation of beverages;

- other non-alcoholic beverages;

01.3 SERVICES FOR FOOD AND NON-ALCOHOLIC BEVERAGES PROCESSING

Services for the processing of food and non-alcoholic beverages for own consumption exclusively, using primary products provided by the household.

01.3.0. Services for food and non-alcoholic beverages processing (S)

Services for the processing of food and non-alcoholic beverages for own consumption exclusively, using primary products provided by the household.

Includes:

- grinding of cereals for flour production;

- oil pressing;

- fruit/vegetable crushing and pressing services for the production of juices;

Excludes:

- food processing for business purpose (not in the scope of COICOP);

- fruit/vegetable crushing and pressing services for the production of juices;

01.3.0.0. Services for food and non-alcoholic beverages processing (S)

Services for the processing of food and non-alcoholic beverages for own consumption exclusively, using primary products provided by the household.

Includes:

- grinding of cereals for flour production;
- oil pressing;
- fruit/vegetable crushing and pressing services for the production of juices;

Excludes:

- food processing for business purpose (not in the scope of COICOP);
- fruit/vegetable crushing and pressing services for the production of juices;

02 ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS

The Alcoholic Beverages, Tobacco and Narcotics Division covers the purchase of alcoholic beverages and of tobacco products and narcotics, regardless of where these are consumed but not provided as part of a food and beverage serving service. Includes also low and non-alcoholic beverages, which are generally alcoholic, such as non-alcoholic beer. Services for the production of alcohol for own consumption are also included in this division.

Division 02 excludes alcoholic beverages purchased for immediate consumption in hotels, restaurants, cafes, bars, kiosks, street vendors, automatic vending machines, etc. (11.1.1).

02.1 ALCOHOLIC BEVERAGES

The group excludes alcoholic beverages provided as part of a food and beverage serving service by hotels, restaurants, cafés, bars, kiosks, street vendors, automatic vending machines, etc. (11.1.1).

The beverages classified here include low or non-alcoholic beverages which generally contain some alcohol.

02.1.1 Spirits & liquors (ND)

Includes:

- eaux-de-vie, liqueurs and other spirits with high alcohol content;
- mead;
- pomace brandy, like pisco, grappa, marc, etc;
- aperitifs other than wine-based aperitifs;

Excludes:

- wine-based aperitifs (02.1.2);

02.1.1.0 Spirits & liquors (ND)

Includes:

- eaux-de-vie, liqueurs and other spirits with high alcohol content;
- mead
- pomace brandy, like pisco, grappa, marc, etc;
- aperitifs other than wine-based aperitifs;

Excludes:

- wine-based aperitifs (02.1.2.1);

02.1.2 Wine (ND)

Includes:

- wine, cider and perry, including sake;
- wine-based aperitifs, fortified wines, champagne and other sparkling wines;
- ice-wine;
- low & non-alcoholic wine;
- wine-based aperitifs;

02.1.2.1 Wine from grapes (ND)

Includes:

- wine from grapes;
- fortified wines such as vermouth, sherry, port wine;
- champagne and other sparkling wines from grapes;
- ice-wine;
- low & non-alcoholic wine;
- wine-based aperitifs;

02.1.2.2 Wine from other sources (ND)

Includes:

- cider and perry, including sake;

02.1.3 Beer (ND)

Includes:

- all kinds of beer such as ale, lager, stout and porter;
- low-alcoholic beer and non-alcoholic beer;

02.1.3.0 Beer (ND)

Includes:

- all kinds of beer such as ale, lager, stout and porter;
- low-alcoholic beer and non-alcoholic beer;

02.1.9 Other alcoholic beverages (ND)

Includes:

- mixed alcoholic based drinks such as soda-water or mineral water based mixed alcoholic drinks (alcopops);
- shandy, colabeer, radler;

02.1.9.0 Other alcoholic beverages (ND)

Includes:

- mixed alcoholic based drinks such as soda-water or mineral water based mixed alcoholic drinks (alcopops);
- shandy, colabeer, radler;

02.2 ALCOHOL PRODUCTION SERVICES

The services classified here are those purchased to produce alcohol for own-consumption using primary products provided by the household.

02.2.1 Alcohol production services (S)

Includes:

- fruit/vegetable crushing and pressing services for the production of alcoholic beverages;
- distilling and fermentation services;
- brewing services;
- aging and bottling services;

02.2.1.0 Alcohol production services (S)

Includes:

- fruit/vegetable crushing and pressing services for the production of alcoholic beverages;
- distilling and fermentation services;
- brewing services;
- aging and bottling services;

02.3 TOBACCO

This group covers all purchases of tobacco and tobacco products by households, including purchases of tobacco in restaurants, cafés, bars, service stations, etc due to these venues not adding value, or a service, to the tobacco products sold. The consumption of tobacco through shisha or hooka pipes in these venues such as restaurants, cafes or bars, are included in Division 11 as the venue does provide a service. E-cigarette refills are included in this group - even though they do not contain tobacco - as they are a substitute for smoking tobacco products.

02.3.0 Tobacco (ND)

Includes:

- cigarettes, cigarette tobacco and tobacco leaf;
- cigarette papers and single use filters that are consumed with the cigarette;
- cigars, pipe tobacco, chewing tobacco or snuff;

- re-fills for e-Cigarettes with or without nicotine;
- tobacco that is consumed with a shisha or hookah pipes if consumed at home;
- tobacco that is purchased in bars and restaurants, provided that a service charge is not applied;

Excludes:

- other smokers' articles (13.2.9.1);
- e-cigarette device (13.2.9.1);
- tobacco that is consumed with a shisha or hookah pipes in restaurants, cafés, shisha lounges (11.1.1);

02.3.0.1 Cigarettes (ND)

Includes:

- cigarettes;
- cigarettes that are purchased in bars and restaurants, provided that a service charge is not applied;

02.3.0.2 Cigars (ND)

Includes:

- cigars;

02.3.0.3 Other tobacco products (ND)

Includes:

- pipe tobacco, chewing tobacco, hookah blends, snus or snuff;
- cigarette tobacco and tobacco leaf;
- cigarette papers and single use filters that are consumed with the cigarette;
- re-fills for e-Cigarettes with or without nicotine;
- tobacco that is consumed with a shisha or hookah pipes if consumed at home;

Excludes:

- other smokers' articles (13.2.9.1);
- e-cigarette device (13.2.9.1);
- tobacco that is consumed with a shisha or hookah pipes in restaurants, cafés, shisha lounges (11.1.1);

02.4 NARCOTICS

This group covers all narcotics purchased by households, both legal and illegal.

02.4.0 Narcotics (ND)

Includes:

- marijuana, opium, cocaine and their derivatives;
- other vegetable-based narcotics such as cola nuts, kava, chat, betel leaves, psilocybin mushroom and betel nuts;
- other narcotics including chemicals and man-made drugs.

Excludes:

- prepared joints and pipes containing marijuana, hashish or similar purchased in coffee shops for immediate consumption (11.1.1);

Excludes:

- narcotics for medicinal purpose (06.1.1);

02.4.0.0 Narcotics (ND)

Includes:

- marijuana, opium, cocaine and their derivatives;
- other vegetable-based narcotics such as cola nuts, kava, chat, betel leaves, psilocybin mushroom and betel nuts;
- other narcotics including chemicals and man-made drugs.

Excludes:

- prepared joints and pipes containing marijuana, hashish or similar purchased in coffee shops for immediate consumption (11.1.1);

Excludes:

- narcotics for medicinal purpose (06.1.1);

03 CLOTHING AND FOOTWEAR

The "Clothing and Footwear" Division covers all clothing materials, garments, articles and accessories, footwear and related services including cleaning, repair and hire of clothing and footwear. The purchase of second-hand clothing and footwear should be included in the same classes as the new articles as the purpose is the same. Unisex garments and footwear should be classified according to the gender of the person wearing them.

Division 03 excludes sport- and game-specific sports- and footwear (09.2.2.1).

03.1 CLOTHING

The clothing classified in this group covers materials purchased to be transformed into clothing, garments and accessories and services related to clothing.

Made-to-measure refers to the service of providing custom fitted clothing when the retailer supplies all of the materials and is included in 03.1.2 Garments as the cost of the garment usually outweighs the cost of the service. Tailoring refers to creating clothing garments where the main material is supplied by the customer and is classified in 03.1.4 Cleaning, repair, tailoring and hire of clothing as the service is the higher expenditure.

03.1.1 Clothing materials (SD)

Includes:

- clothing materials of natural fibres, of man-made fibres and of their mixtures;
- leather, fur, fusible webbing, wadding and felt filling for making wearing apparel;

Excludes:

- furnishing fabrics (05.2.1.1).

03.1.1.0 Clothing materials (SD)

Includes:

- clothing materials of natural fibres, of man-made fibres and of their mixtures;
- leather, fur, fusible webbing, wadding and felt filling for making wearing apparel;

Excludes:

- furnishing fabrics (05.2.1.1).

03.1.2 Garments (SD)

Includes:

- garments for men or boys, women or girls and infants (0 to under 2 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work:
- capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.;
- shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.;
- vests, underpants, socks, stockings, tights, petticoats, brassières, knickers, slips, girdles, corsets, body stockings, etc.;
- pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.;
- traditional garments;
- baby clothes;

Excludes:

- tailoring services when the customer supplies the material (03.1.4.2);
- articles of medical hosiery such as elasticated stockings (06.1.2);
- babies' napkins (13.2.9.1).

03.1.2.1 Garments for men or boys (SD)

Includes:

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

Excludes:

- garments for infants (0 to under 2 years) (03.1.2.3);
- tailoring services when the customer supplies the material (03.1.4.2);

03.1.2.2 Garments for women or girls (SD)

Includes:

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

Excludes:

- garments for infants (0 to under 2 years) (03.1.2.3);
- tailoring services when the customer supplies the material (03.1.4.2);

03.1.2.3 Garments for infants (0 to under 2 years) (SD)

Includes:

- garments for infants and babies (0 to under 2 years), either ready-to-wear or made-to-measure, in all materials;
- raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.
- vests, underpants, socks, stockings, tights, etc.
- pyjamas, nightshirts, nightdresses, dressing gowns, bathrobes, etc.

Excludes:

- tailoring services when the customer supplies the material (03.1.4.2);

03.1.2.4 School uniforms (SD)

Includes:

- school uniforms;

03.1.3 Other articles of clothing and clothing accessories (SD)

Includes:

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

Includes also:

- working gloves;

Excludes:

- rubber gloves and other articles made of rubber (05.6.1.2);
- gardening gloves (05.6.1.2);

- pins, safety pins, sewing needles, knitting needles, thimbles (05.6.1.2);
- protective headgear for sports (09.2.2.1);
- other protective gear for sports such as life jackets, boxing and other sporting gloves, body padding, belts, supports, etc. (09.2.2.1);
- paper handkerchiefs (13.1.2.0);
- watches, jewellery, cuff links, tiepins (13.2.1.1);
- walking sticks and canes, umbrellas and parasols, fans, keyrings (13.2.9.1).

03.1.3.1 Other articles of clothing (SD)

Includes:

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

Includes also:

- working gloves;

Excludes:

- rubber gloves and other articles made of rubber (05.6.1.2);
- gardening gloves (05.6.1.2);
- pins, safety pins, sewing needles, knitting needles, thimbles (05.6.1.2);
- protective headgear for sports (09.2.2.1);
- other protective gear for sports such as life jackets, boxing and other sporting gloves, body padding, belts, supports, etc. (09.2.2.1);
- paper handkerchiefs (13.1.2.0);
- watches, jewellery, cuff links, tiepins (13.2.1.1);
- walking sticks and canes, umbrellas and parasols, fans, keyrings (13.2.9.1).

03.1.3.2 Clothing accessories (SD)

Includes:

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

03.1.4 Cleaning, repair, tailoring and hire of clothing (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- dry-cleaning, laundering and dyeing of garments;
- darning, mending, repair and altering of garments;
- tailoring services when the customer supplies the material;
- hire of garments.

Excludes:

- materials, threads, and other accessories purchased by households with the intention of undertaking the repairs themselves (03.1.1.0) or (03.1.3.2);
- made- to-measure clothing (03.1.2);
- repair of household linen and other household textiles (05.2.2.0);
- dry-cleaning, laundering, dyeing and hiring of household linen and other household textiles (05.6.2.9).

03.1.4.1 Cleaning of clothing (S)

Includes:

- dry-cleaning, laundering and dyeing of garments;

Excludes:

- dry-cleaning, laundering, dyeing and hiring of household linen and other household textiles (05.6.2.9);

03.1.4.2 Repair, tailoring and hire of clothing (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- darning, mending, repair and altering of garments;

- tailoring services when the customer supplies the material;
- hire of garments;

Excludes:

- materials, threads, and other accessories purchased by households with the intention of undertaking the repairs themselves (03.1.1.0) or (03.1.3.2);
- made- to measure clothing (03.1.2);
- repair of household linen and other household textiles (05.2.2.0);

3.2 FOOTWEAR

This group covers all general footwear, split by footwear for men, footwear for women and footwear for infants and children, and footwear related services. Sport specific footwear is classified in Division 09 Recreation and Culture.

03.2.1 Shoes and other footwear (SD)

Includes:

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

Excludes:

- polishes, creams and other shoe-cleaning articles (05.6.1.1);
- orthopaedic footwear (06.1.3.3);
- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with iceskates, rollers, spikes, studs, etc.) (09.2.2.1);
- shin-guards, cricket pads and other such protective apparel for sport (09.2.2.1).

03.2.1.1 Footwear for men (SD)

Includes:

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

Includes also:

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

Excludes:

- cleaning, repair and hire of footwear (03.2.2.0);
- polishes, creams and other shoe-cleaning articles (05.6.1.1);
- orthopaedic footwear (06.1.3.3);
- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.2.2.1);
- shin-guards, cricket pads and other such protective apparel for sport (09.2.2.1).

03.2.1.2 Footwear for women (SD)

Includes:

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

Includes also:

- gaiters and similar articles;
- shoelaces;
- parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves;

- sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basketball, boating, etc.);

Excludes:

- cleaning, repair and hire of footwear (03.2.2.0);
- polishes, creams and other shoe-cleaning articles (05.6.1.1);
- orthopaedic footwear (06.1.3.3);
- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.2.2.1);
- shin-guards, cricket pads and other such protective apparel for sport (09.2.2.1).

03.2.1.3 Footwear for infants and children (SD)

Includes:

- all footwear for infants and children (under 13 years) either ready-to-wear or made-to measure;

Includes also:

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

Includes also:

- baby's booties made of fabric or sheepskin;

Excludes:

- cleaning, repair and hire of footwear (03.2.2.0);
- polishes, creams and other shoe-cleaning articles (05.6.1.1);
- orthopaedic footwear (06.1.3.3);
- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.2.2.1);
- shin-guards, cricket pads and other such protective apparel for sport (09.2.2.1).

03.2.2 Cleaning, repair, and hire of footwear (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

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

Excludes:

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

03.2.2.0 Cleaning, repair, and hire of footwear (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair of footwear;
- shoe-cleaning services;
- dying of shoes;
- hire of footwear;

Excludes:

- parts of footwear, such as heels, soles, etc., purchased by households with the intention of undertaking the repair themselves (03.2.1);

- polishes, creams and other shoe-cleaning articles (05.6.1.1);
- repair of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.4.4.0);
- hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.4.4.0);

04 HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS

Division 04 comprises goods and services for the use of the house or dwelling, its maintenance and repair, the supply of water and miscellaneous services related to the dwelling and energy used for heating or cooling. Actual rentals and imputed rentals (according to national accounts (SNA 2008)) for main or secondary residences are classified in groups 04.1 and 04.2, respectively.

Maintenance, repair and security of the dwelling include materials for repair purchased with the intention of undertaking the repair and maintenance themselves, as well as the repair services purchased from enterprises. It should be noted that only expenditures on materials and services for minor repairs are covered in 04.3. Expenditures on materials and services for major maintenance and repair are not part of individual consumption expenditures of households and are thus out of scope of the classification. This refers especially to owner-occupiers; tenants will not make such expenditures on major maintenance and repair at all as they are not the owner of the dwelling.

04.1 ACTUAL RENTALS FOR HOUSING

Rentals normally include payment for the use of the land on which the property stands, the dwelling occupied, the fixtures and fittings for heating, plumbing, lighting, etc., and, in the case of a dwelling let furnished, the furniture.

Rentals also include payment for the use of a garage to provide parking in connection with the dwelling. The garage does not have to be physically contiguous to the dwelling; nor does it have to be leased from the same landlord.

Rentals do not include payment for the use of garages or parking spaces not providing parking in connection with the dwelling (07.2.4). Nor do they include charges for water supply (04.4.1), refuse collection (04.4.2) and sewage collection (04.4.3); co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi-occupied buildings (04.4.4); charges for electricity (04.5.1) and gas (04.5.2); charges for heating and hot water supplied by district heating plants (04.5.5).

Each household has a principal dwelling (sometimes also designated as main or primary home), usually defined with reference to time spent there, whose location defines the country of residence and place of usual residence of this household and of all its members. All other dwellings (owned or leased by the household) are considered secondary dwellings

04.1.1 Actual rentals paid by tenants for main residence (S)

Includes:

- rentals actually paid by tenants or subtenants occupying unfurnished or furnished premises as their main residence.

Includes also:

- payments by households occupying a room in a hotel or boarding house as their main residence.

Excludes:

- garage rentals to provide parking and storage in connection with the dwelling (04.1.2.2);
- accommodation services of educational establishments and hostels (11.2.0.9);
- retirement homes for elderly persons (13.3.0.2).

04.1.1.0 Actual rentals paid by tenants for main residence (S)

Includes:

- rentals actually paid by tenants or subtenants occupying unfurnished or furnished premises as their main residence;

Also includes:

- payments by households occupying a room in a hotel or boarding house as their main residence.

Excludes:

- garage rentals to provide parking and storage in connection with the dwelling (04.1.2.2);
- accommodation services of educational establishments and hostels (11.2.0.9);
- retirement homes for elderly persons (13.3.0.2);

04.1.2 Other actual rentals (S)

Includes:

- rentals actually paid for secondary residences;
- rentals of self-storage units;
- garage rentals;

Excludes:

- accommodation services of holiday villages and holiday centres (11.2.0.2).

04.1.2.1 Actual rentals paid by tenants for secondary residences (S)

Includes:

- rentals actually paid for secondary residences;

Excludes:

- accommodation services of holiday villages and holiday centres (11.2.0.2).

04.1.2.2 Garage rentals and other rentals paid by tenants (S)

Rentals also include payment for the use of a garage to provide parking and storage in connection with the dwelling. The garage or storage does not have to be physically contiguous to the dwelling, nor does it have to be leased from the same landlord.

Includes:

- garage rentals in connection with the dwelling;
- rentals of self-storage units;

Excludes:

- payment for the use of garages or parking spaces not providing parking in connection with the dwelling (07.2.4.1);
- (long-term) storage of furniture and other personal effects (07.4.9.1);

04.2 IMPUTED RENTALS FOR HOUSING

Rentals normally include payment for the use of the land on which the property stands, the dwelling occupied, the fixtures and fittings for heating, plumbing, lighting, etc., and, in the case of a dwelling let furnished, the furniture.

Rentals also include payment for the use of a garage to provide parking in connection with the dwelling. The garage does not have to be physically contiguous to the dwelling; nor does it have to be leased from the same landlord.

Rentals do not include payment for the use of garages or parking spaces not providing parking in connection with the dwelling (07.2.4). Nor do they include charges for water supply (04.4.1), refuse collection (04.4.2) and sewage collection (04.4.3); co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi-occupied buildings (04.4.4); charges for electricity (04.5.1) and gas (04.5.2); charges for heating and hot water supplied by district heating plants (04.5.5).

04.2.1 Imputed rentals of owner-occupiers for main residence (S)

Includes:

- imputed rentals of owners occupying their main residence.

04.2.1.0 Imputed rentals of owner-occupiers for main residence (S)

Includes:

- imputed rentals of owners occupying their main residence.

04.2.2 Other imputed rentals (S)

Includes:

- imputed rentals for secondary residences;
- imputed rentals of households paying a reduced rental or housed free;
- imputed garage rentals in connection with the dwelling;

- imputed rentals of storage units;

04.2.2.0 Other imputed rentals (S)

Includes:

- imputed rentals for secondary residences;
- imputed rentals of households paying a reduced rental or housed free;
- imputed garage rentals in connection with the dwelling;
- imputed rentals of storage units;

04.3 MAINTENANCE, REPAIR AND SECURITY OF THE DWELLING

Maintenance and repair of dwellings are distinguished by two features: first, they are activities that have to be undertaken regularly in order to maintain the dwelling in good working order; second, they do not change the dwelling's performance, capacity or expected service life.

There are two types of maintenance and repair of dwellings: those which are minor, such as interior decoration and repairs to fittings, and which are commonly carried out by both tenants and owners; and those which are major, such as replastering walls or repairing roofs, and which are carried out by owners only.

Only expenditures which tenants and owner-occupiers incur on materials and services for minor maintenance and repair are part of individual consumption expenditure of households.

Expenditures which owner-occupiers incur on materials and services for major maintenance and repair are not part of individual consumption expenditure of households.

Purchases of materials made by tenants or owner-occupiers with the intention of undertaking the maintenance or repair themselves should be shown under (04.3.1). If tenants or owner occupiers pay an enterprise to carry out the maintenance or repair, the total value of the service, including the costs of the materials used, should be shown under (04.3.2) unless the materials are separately invoiced.

04.3.1 Materials for the maintenance and repair of the dwelling (ND)

Includes:

- products and materials, such as paints and varnishes, renderings, wallpapers, fabric wall coverings, window panes, plaster, cement, putty, wallpaper pastes, etc., purchased for minor maintenance and repair of the dwelling;
- small plumbing items (pipes, taps, joints, etc.), surfacing materials (floorboards, ceramic tiles, etc.) and brushes and scrapers for paint, varnish and wallpaper;
- fitted carpets and linoleum;
- door fittings, power sockets, wiring flex;
- small equipment for surveillance/security for the individual dwelling;

Excludes:

- hand tools (05.5.2.1);
- lamp bulbs (05.5.2.2);
- brooms, scrubbing brushes, dusting brushes and cleaning products (05.6.1.1);
- products, materials and fixtures used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).

04.3.1.1 Materials for the maintenance repair of the dwelling (ND)

Includes:

- products and materials, such as paints and varnishes, renderings, wallpapers, fabric wall coverings, window panes, plaster, cement, putty, wallpaper pastes, etc., purchased for minor maintenance and repair of the dwelling;
- small plumbing items (pipes, taps, joints, etc.), surfacing materials (floorboards, ceramic tiles, etc.) and brushes and scrapers for paint, varnish and wallpaper;
- fitted carpets and linoleum;
- door fittings, power sockets, wiring flex;
- small equipment for surveillance/security for the individual dwelling;
- door phone for dwelling;

- fire extinguishers;

Excludes:

- hand tools (05.5.2.1);
- lamp bulbs (05.5.2.2);
- brooms, scrubbing brushes, dusting brushes and cleaning products (05.6.1.1);
- products, materials and fixtures used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).

04.3.1.2 Security equipment (SD)

Includes:

- small equipment for surveillance/security for the individual dwelling (smoke detector, security alarms, security/surveillance cameras);
- door phone for dwelling;
- fire extinguishers;

04.3.2 Services for the maintenance, repair and security of the dwelling (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- services of plumbers, electricians, carpenters, glaziers, painters, decorators, floor polishers, etc. engaged for minor maintenance and repair of the dwelling;
- locksmith services;
- service of laying fitted carpets and linoleum;
- security services;

Excludes:

- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (04.3.1.1);
- services engaged for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation);
- bodyguards (13.9.0.9);
- locksmith services for cars (07.2.3.0);

04.3.2.0 Services for the maintenance, repair and security of the dwelling (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- services of plumbers, electricians, carpenters, glaziers, painters, decorators, floor polishers, etc. engaged for minor maintenance and repair of the dwelling;
- locksmith services;
- service of laying fitted carpets and linoleum;
- security services;

Excludes:

- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (04.3.1.1);
- services engaged for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation);
- bodyguards (13.9.0.9);
- locksmith services for cars (07.2.3.0);

04.4 WATER SUPPLY AND MISCELLANEOUS SERVICES RELATING TO THE DWELLING

04.4.1 Water supply (ND)

Includes:

- Water supply.

Includes also:

- associated expenditure such as hire of meters, reading of meters, standing charges, etc.

Excludes:

- drinking water sold in bottles or containers (01.2.5.0);
- hot water or steam purchased from district heating plants (04.5.5.0).

04.4.1.1 Water supply through network systems (ND)

Includes:

- all charges usually included in the bills paid by households, including meters installations and renting, volumetric or fix charge for water consumption through mains, except steam and hot water (on a fee and contract basis);

Includes also:

- associated expenditure such as hire of meters, reading of meters, standing charges, etc.

Excludes:

- drinking water sold in bottles or containers (01.2.5.0);
- hot water or steam purchased from district heating plants (04.5.5.0);

04.4.1.2 Water Supply through basic systems (ND)

Includes:

- services paid at a public stand post/fountain and to a water vendors (by tanker truck, cart...).

Excludes:

- drinking water sold in bottles or containers (01.2.5.0);

04.4.2 Refuse collection (S)

Includes:

- refuse collection and disposal;
- fees for recycling paid by households;

04.4.2.0 Refuse collection (S)

Includes:

- refuse collection and disposal;
- fees for recycling paid by households;

04.4.3 Sewage collection (S)

Sewer systems: also known as sanitary sewer systems are (most often) an underground carriage system (most usually water-borne) specifically for transporting sewage from houses and commercial building and industries, through pipes, or other conduits to treatment facilities or disposal sites. They are part of an overall system called a sewerage or sewage system.

Sewage may be treated to reduce water pollution before discharge to surface waters. Sanitary sewers serving mixed urban agglomerations (including commercial and industrial areas) carry "municipal wastewater" which comprises a mix from all sources including in some cases, surface run-off and storm-water.

"Separate" sewer systems are designed to transport sewage alone. In municipalities served by sewers, separate storm drains may convey surface runoff directly to surface waters. "Separate" Sewer are distinguished from "combined sewers", which combine sewage with storm water runoff in the same conduit. Sanitary sewer systems are often preferred because they avoid the production of large volumes of combined wastewater flows. However, in certain circumstances they may be preferred and reduce costs.

Basic sanitation systems: are improved sanitation facilities where excreta is contained or disposed onsite. These are generally where faecal (and other) material is collected in a pit or septic tanks or are composting toilets. Their purpose is to hygienically separate human excreta from human contact.

Includes:

- Sewage collection, emptying cesspools and disposal.

04.4.3.1 Sewage collection through sewer systems (S)

Includes:

- services paid to the sanitation or water provider or municipality for the collection, transport and disposal of sewage through sewer systems;

04.4.3.2 Sewage collection through basic sanitation systems (S)

Includes:

- services paid to empty and evacuate liquid waste (excreta and waste water) from onsite sanitation systems (pit latrines, septic tanks and/or soak pits) and clean them;
- payments for using communal/commercial collective toilets;

04.4.4 Other services relating to the dwelling n.e.c. (S)

Includes:

- co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, pool cleaning, etc. in multi-occupied buildings;
- road and sidewalk cleaning and chimney sweeping;
- measuring background radiation and content of harmful substances in dwellings;
- landscaping and cleaning of grounds surrounding the dwelling;
- snow removal;

Excludes:

- household services such as window cleaning, disinfecting, fumigation and pest extermination (05.6.2.9);
- bodyguards (13.9.0.9).

04.4.4.1 Maintenance charges in multi-occupied buildings (S)

Includes:

- co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, pool cleaning, etc. in multi-occupied buildings;

Excludes:

- household services such as window cleaning, disinfecting, fumigation and pest extermination (05.6.2.9);
- bodyguards (13.9.0.9);

04.4.4.9 Other services related to dwelling (S)

Includes:

- road and sidewalk cleaning and chimney sweeping;
- measuring background radiation and content of harmful substances in dwellings;
- landscaping and cleaning of grounds surrounding the dwelling;
- snow removal;

04.5 ELECTRICITY, GAS AND OTHER FUELS

04.5.1 Electricity (ND)

Includes:

- electricity from all sources (coal, solar, hydro, etc);

Includes also:

- associated expenditure such as hire of meters, reading of meters, standing charges, etc.
- charges for self-produced solar energy;

04.5.1.0 Electricity (ND)

Includes:

- electricity from all sources (coal, solar, hydro, etc);

Includes also:

- associated expenditure such as hire of meters, reading of meters, standing charges, etc.;

- charges for self-produced solar energy;

04.5.2 Gas (ND)

Includes:

- town gas and natural gas;
- liquefied hydrocarbons (butane, propane, etc.);

Includes also:

- associated expenditure such as hire of meters, reading of meters, rental or purchase of storage containers, standing charges, etc.

04.5.2.1 Natural gas through networks (ND)

Includes:

- natural gas and town gas delivered through gas networks;

Includes:

- associated expenditure such as hire of meters, reading of meters, standing charges, etc.

04.5.2.2 Liquefied hydrocarbons (ND)

Includes:

- liquefied hydrocarbons (butane, propane, etc.) delivered in storage containers;
- associated expenditure such as rental or purchase of storage containers, standing charges, etc.;

Excludes:

- camping gas in cylinder less than 50 kg (09.2.2.2);
- Delivery fees of liquefied hydrocarbons (butane, propane, etc.) when charged separately (07.4.9.2);

04.5.3 Liquid fuels (ND)

Includes:

- domestic heating, lighting and cooking fuel oils;
- biofuels for domestic use;
- alcohol for fireplaces;

Excludes:

- liquid fuels for transportation (07.2.2);

04.5.3.0 Liquid fuels (ND)

Includes:

- domestic heating, lighting and cooking fuel oils;
- biofuels for domestic use;
- alcohol for fireplaces;

Excludes:

- *liquids fuels for transportation (07.2.2);*

04.5.4 Solid fuels (ND)

Includes:

- coal, coke, briquettes, firewood, charcoal, peat and the like, biomass (wheat, nutshell, etc.) and dry animal dung.

04.5.4.1 Coal, coal briquettes and peat (ND)

Includes:

- coal;
- coal briquettes;
- peat;
- peat briquettes;

04.5.4.2 Wood fuel, pellets and briquettes (ND)

Includes:

- fuel wood, in logs, in billets, in twigs, in faggots or in similar forms;
- wood in chips or particles;
- non-agglomerated sawdust and wood waste and scrap;
- sawdust and wood waste and scrap agglomerated in briquettes, pellets or similar forms;

04.5.4.3 Charcoal (ND)

Whether or not agglomerated, in the form of blocks, sticks or in granules or powder, or agglomerated with tar or other substances in briquettes, tablets, balls, etc.

Includes:

- wood and bamboo charcoal;
- shell or nut charcoal;
- charcoal briquettes;

Includes also:

- charcoal briquettes for barbecue;

04.5.4.9 Other solid fuels (ND)

Includes:

- coke;
- other briquettes;
- other biomass n.e.c. such as waste from agricultural production (e.g. wheat and nutshells) and dry animal dung;

04.5.5 Other energy for heating and cooling (ND)

Includes:

- hot water and steam purchased from district heating plants;
- ice used for cooling and refrigeration purposes;

Includes also:

- associated expenditure such as hire of meters, reading of meters, standing charges, etc.;

Excludes:

- ice cubes (01.1.8.6);

04.5.5.0 Other energy for heating and cooling (ND)

Includes:

- hot water and steam purchased from district heating plants;
- ice used for cooling and refrigeration purposes;

Includes also:

- associated expenditure such as hire of meters, reading of meters, standing charges, etc.;

Excludes:

- ice cubes (01.1.8.6)

05 FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE

Division 05 covers a wide range of products for the equipment of the house or dwelling and the household durables, semi-durables and non-durable as well as some kind of household services. Division 05 includes all kinds of furniture, including lightning equipment, household textiles, glassware, tableware and household utensils, major and smaller electric household appliances, tools and equipment for house and garden, and goods for the routine household maintenance. Division 05 also includes repair, installation and rental services of the goods classified in Division 05.

Domestic services by paid staff in private service, supplied by enterprises or self-employed persons are also included. Furthermore, window cleaning and disinfecting services, as well as dry-cleaning and laundering of household textiles and carpets are classified in Division 05.

05.1 FURNITURE, FURNISHINGS, AND LOOSE CARPETS

05.1.1 Furniture, furnishings and loose carpets (D)

Includes:

- sofas, couches, tables, chairs, cupboards, chests of drawers and bookshelves, hanger stands, coat stands;
- bunk bed, baby furniture such as cradles, highchairs and play-pens;
- beds, mattresses, base-mattresses, (tatamis), wardrobes, bedside tables;
- kitchen tables and chairs, cupboards and surfaces;
- furniture primarily for bathroom use;
- furniture primarily for gardens use;
- wrought iron benches and tables, arbours;
- small garden houses to store garden tools and machines;
- camping furniture;
- lighting equipment such as ceiling lights, standard lamps, globe lights and bedside lamps, light and LED strings;

Includes also:

- inflatable sofas, armchairs and beds;
- pieces of furniture specifically made for the customer;
- rugs (loose) carpets;
- pictures, sculptures, engravings, tapestries and other art objects including reproductions of works of art and other ornaments;
- statuettes and other decorative articles of porcelain and crystal glass;
- wall clocks, alarm clocks, travel clocks;
- screens, folding partitions, non-textile blinds, mirrors, candleholders, candlesticks;
- decorative materials for gardens;
- leather and fur for upholstery and room decorating;

Excludes:

- repair and rental of household, garden and camping furniture and lighting equipment (05.1.2.0)
- bedding (bed linen) and sunshades (05.2.1);
- decorative materials for gardens (05.1.1.9)
- safes (05.3.1.9);
- ornamental glass and ceramic articles (05.4.0);
- light bulbs, tubes, LEDs (05.5.2.2);
- delivery and installation of loose carpets and other furniture and furnishings if charged separately (07.4.9.2):
- light strings for Christmas tree (09.2.1.3);
- camping equipment (09.2.2.2)
- wall thermometers and barometers (13.2.9.1);
- carrycots and pushchairs / strollers (13.2.9.1);
- works of art and antique furniture acquired primarily as stores of value (capital formation);

05.1.1.1 Household furniture(D)

Includes:

- sofas, couches, tables, chairs, cupboards, chests of drawers and bookshelves, hanger stands, coat stands;
- bunk bed, baby furniture such as cradles, highchairs and play-pens;
- beds, mattresses, base-mattresses, (tatamis), wardrobes, bedside tables;
- kitchen tables and chairs, cupboards and surfaces;
- furniture primarily for bathroom use;

Includes also:

- inflatable sofas, armchairs and beds;
- pieces of furniture specifically made for the customer;

Excludes:

- antique furniture acquired primarily as stores of value (capital formation),
- repair and rental of household furniture (05.1.2.0)

05.1.1.2 Garden and camping furniture (D)

Includes:

- furniture primarily for gardens use;
- wrought iron benches and tables, arbours;
- small garden houses to store garden tools and machines;
- camping furniture;

Includes also:

- pieces of furniture specifically made for the customer;

Excludes:

- repair and rental of garden and camping furniture (05.1.2.0)
- decorative materials for gardens (05.1.1.9)
- camping equipment (09.2.2.2)

05.1.1.3 Lighting equipment (D)

Includes:

- lighting equipment such as ceiling lights, standard lamps, globe lights and bedside lamps, light and LED strings;

Excludes:

- repair and rental of lighting equipment (05.1.2.0);
- light bulbs, tubes, LEDs (05.5.2.2);
- light strings for Christmas tree (09.2.1.3);

05.1.1.9 Rugs, carpets and furnishings (D)

Includes:

- rugs (loose) carpets;
- pictures, sculptures, engravings, tapestries and other art objects including reproductions of works of art and other ornaments;
- statuettes and other decorative articles of porcelain and crystal glass;
- wall clocks, alarm clocks, travel clocks;
- screens, folding partitions, non-textile blinds, mirrors, candleholders, candlesticks;
- decorative materials for gardens;
- leather and fur for upholstery and room decorating;

Excludes:

- repair and rental of loose carpets and other furniture and furnishings (05.1.2.0)
- bedding (bed linen) and sunshades (05.2.1)
- safes (05.3.1.9)
- ornamental glass and ceramic articles (05.4.0)
- carrycots and pushchairs/ strollers (13.2.9.1)
- wall thermometers and barometers (13.2.9.1)

- works of art acquired primarily as stores of value (capital formation)
- fitted carpets and linoleum (04.3.1.1)
- charges for the delivery of furniture (when charged separately) (07.4.9.2)

05.1.2 Repair, installation and rental of furniture, furnishings and loose carpets (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair of furniture, furnishings and loose carpets;
- restoration of works of art, antique furniture and antique floor coverings other than those acquired primarily as stores of value (capital formation);
- charges for the rental of furniture, furnishings and loose carpets;
- charges for the installation of furniture (when charged separately);

Excludes:

- separate purchases of materials made by households with the intention of undertaking the repair themselves (05.1.1);
- dry-cleaning and shampooing of carpets (05.6.2.9);
- laying and repair of fitted carpets, linoleum and other such floor coverings (04.3.2.0).

05.1.2.0 Repair, installation and rental of furniture, furnishings and loose carpets (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair of furniture, furnishings and loose carpets;
- restoration of works of art, antique furniture and antique floor coverings other than those acquired primarily as stores of value (capital formation);
- charges for the rental of furniture, furnishings and loose carpets;
- charges for the installation of furniture (when charged separately);

Excludes:

- separate purchases of materials made by households with the intention of undertaking the repair themselves (05.1.1);
- dry-cleaning and shampooing of carpets (05.6.2.9);
- laying and repair of fitted carpets, linoleum and other such floor coverings (04.3.2.0).

05.2 HOUSEHOLD TEXTILES

05.2.1 Household textiles (SD)

Includes:

- furnishing fabrics, curtain material, curtains, double curtains, awnings, door curtains and fabric blinds;
- bedding such as futons, pillows, bolsters and hammocks;
- bed linen such as sheets, pillowcases, blankets, travelling rugs, plaids, eiderdowns, counterpanes and mosquito nets;
- table linen and bathroom linen such as tablecloths, table napkins, towels and face cloths;
- other household textiles such as shopping bags, laundry bags, shoe bags, covers for clothes and furniture, flags, sunshades, etc.;
- oilcloth; bathroom mats, rush mats and doormats, material costs of made to measure household textiles.

Includes also:

- feather and other fillers for pillows;

Excludes:

- fabric wall coverings (04.3.1.1);
- tapestries (05.1.1.9);
- floor coverings such as loose carpets (05.1.1.9);
- repair and sewing services of household textiles (05.2.2.0);
- electric blankets (05.3.2.9);
- covers for motor cars, motorcycles, etc. (07.2.1.9);

- air mattresses and sleeping bags (09.2.2.2)

05.2.1.1 Furnishing fabrics and curtains (SD)

Includes:

- furnishing fabrics, curtain material, curtains, double curtains, awnings, door curtains and fabric blinds;

Excludes:

- repair and sewing services of curtains (05.2.2.0);

05.2.1.2 Bed linen (SD)

Includes:

- bed linen such as sheets, pillowcases, blankets, travelling rugs, plaids, eiderdowns, counterpanes and mosquito nets;

Excludes:

- air mattresses and sleeping bags (09.2.2.2);
- repair and sewing services of bed linen (05.2.2.0);
- electric blankets (05.3.2.9);

05.2.1.3 Table linen and bathroom linen (SD)

Includes:

- table linen and bathroom linen such as tablecloths, table napkins, towels and face cloths;

Excludes:

- repair and sewing services of table linen and bathroom linen (05.2.2.0);

05.2.1.9 Other household textiles (SD)

Includes:

- other household textiles such as shopping bags, laundry bags, shoe bags, covers for clothes and furniture, flags, sunshades, etc.
- bedding such as futons, pillows, bolsters and hammocks;
- oilcloth;
- bathroom mats, rush mats and doormats;

Includes also:

- feather and other fillers for pillows;

Excludes:

- fabric wall coverings (04.3.1.1);
- tapestries (05.1.1.9);
- floor coverings such as loose carpets (05.1.1.9);
- repair and sewing services of other household textiles (05.2.2.0);
- covers for motor cars, motorcycles, etc. (07.2.1.9);

05.2.2 Repair, rental and sewing services of household textiles (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair of household textiles;
- sewing services of household textiles;
- charges for the rental of household textiles;

05.1.1.9 Repair, rental and sewing services of household textiles (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair of household textiles;
- sewing services of household textiles;
- charges for the rental of household textiles;

05.3 HOUSEHOLD APPLIANCES

05.3.1 Major household appliances whether electric or not (D)

Includes:

- refrigerators and dual temperature refrigerators;
- dishwashers;
- electric/gas/oil/ceramic/induction panels, hobs, spit roasters, electric/gas/convection ovens, combined cookers and micro wave ovens;
- extractor hoods;

Includes also:

- delivery and installation of the appliances when applicable and when not charged separately;
- separate purchases of parts/materials made by households with the intention of undertaking the repair themselves.
- washing machines, dryers, drum dryers, drying cabinets, drying radiators;
- ironing machines and electric mangles;
- air-conditioners, humidifiers, space heaters, water heaters and ventilators;
- vacuum cleaners, steam-cleaning machines, carpet shampooing machines and machines for scrubbing, waxing and polishing floors;
- other major household appliances such as safes, sewing machines, knitting machines, water softeners, etc.

Excludes:

- such appliances that are built into the structure of the building (capital formation);
- repair or rental of such appliances (05.3.3.0).

05.3.1.1 Major kitchen appliances (D)

Includes:

- refrigerators and dual temperature refrigerators;
- dishwashers;
- electric/gas/oil/ceramic/induction panels, hobs, spit roasters, electric/gas/convection ovens, combined cookers and micro wave ovens;
- extractor hoods;

Excludes:

- repair or rental of major kitchen appliances (05.3.3.0);

05.3.1.2 Major laundry appliances (D)

Includes:

- washing machines, dryers, drum dryers, drying cabinets, drying radiators;
- ironing machines and electric mangles;

Excludes:

- repair or rental of laundry appliances (05.3.3.0);

05.3.1.3 Heaters, air conditioners (D)

Includes:

- air-conditioners, humidifiers, space heaters, water heaters and ventilators;

Excludes:

- repair or rental of these appliances (05.3.3.0);

05.3.1.4 Cleaning equipment (D)

Includes:

- vacuum cleaners, steam-cleaning machines, carpet shampooing machines and machines for scrubbing, waxing and polishing floors;

Excludes:

- repair or rental of cleaning equipment (05.3.3.0);

05.3.1.9 Other major household appliances (D)

Includes:

- other major household appliances such as safes, sewing machines, knitting machines, water softeners, etc.

Excludes:

- repair or rental of other major household appliances (05.3.3.0);

05.3.2 Small electric household appliances (SD)

Includes:

- multi-function machine, food mixers, blenders and blenders with heating elements;
- slicing machines;
- rice cookers, slow cookers;
- toasters;
- sandwich grills;
- meat and fish grills;
- deep fryers;
- ice cream makers;
- sorbet makers;
- yoghurt makers;
- hotplates;
- can-openers;
- electric knives;
- coffee machines;
- tea makers;
- water boilers;
- kettles;
- coffee mills;
- juice extractors;
- electric irons;
- fans;
- electric blankets;

Excludes:

- ironing machines (05.3.1.2);
- repair or rental of small electric household appliances (05.3.3.0);
- small non-electric household articles and kitchen utensils (05.4.0.3);
- household scales (05.4.0.3);
- personal weighing machines (13.1.2.0)
- baby scales (06.1.2.1).

05.3.2.1 Small electric appliances for cooking and processing of food (SD)

Includes:

- multi-function machine, food mixers, blenders and blenders with heating elements;
- slicing machines;
- rice cookers, slow cookers;
- toasters;
- sandwich grills;
- meat and fish grills;
- deep fryers;
- ice cream makers;
- sorbet makers;
- yoghurt makers;
- hotplates;
- can-openers;

- electric knives;

Excludes:

- repair or rental of food processing appliances (05.3.3.0);

05.3.2.2 Small electric appliances for preparing beverages (SD)

Includes:

- coffee machines;

- tea makers;

- water boilers;

- kettles;

- coffee mills;

- juice extractors;

Excludes:

- repair or rental of coffee machines, tea makers and similar appliances (05.3.3.0);

05.3.2.9 Other small electric household appliances (SD)

Includes:

- electric irons;

- fans;

- electric blankets;

Excludes:

- ironing machines (05.3.1.2);

- repair or rental of irons (05.3.3.0);

- small non-electric household articles and kitchen utensils (05.4.0.3);

- household scales (05.4.0.3);

- personal weighing machines (13.1.2.0)

- baby scales (06.1.2.1).

05.3.3 Repair, installation and rental of household appliances (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair of household appliances;

- charges for the rental of major household appliance;.

- charges for the installation of household appliances (if charged separately);

Excludes:

- separate purchases of materials made by households with the intention of undertaking the repair themselves (05.3.1).

05.3.3.0 Repair, installation and rental of household appliances (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair of household appliances;

- charges for the rental of major household appliance;.

- charges for the installation of household appliances (if charged separately);

Excludes:

- separate purchases of materials made by households with the intention of undertaking the repair themselves (05.3.1).

05.4 GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS

05.4.0 Glassware, tableware and household utensils (SD)

Includes:

- glassware, crystal ware, ceramic ware and china ware of the kind used for table, kitchen, bathroom, toilet, office and indoor decoration;
- cutlery, flatware and silverware;
- non-electric kitchen utensils of all materials such as saucepans, stewpots, pressure cookers, frying pans, coffee mills, purée makers, mincers, hotplates, household scales and other such mechanical devices;
- non-electric household articles of all materials such as containers for bread, coffee, spices, etc., waste bins, waste-paper baskets, laundry baskets, portable money boxes and strongboxes, towel rails, bottle racks, irons and ironing boards, letter boxes, feeding bottles, thermos flasks and iceboxes;
- repair and rental of such articles.

Excludes:

- lighting equipment (05.1.1.3);
- cardboard tableware (05.6.1.2);
- personal weighing machines (13.1.2.0);
- baby scales (06.1.2.1);
- ashtrays (13.2.9.1).

05.4.0.1 Glassware, crystal-ware, ceramic ware and chinaware (SD)

Includes:

- glassware, crystal ware, ceramic ware and china ware of the kind used for table, kitchen, bathroom, toilet, office and indoor decoration;

Excludes:

- repair or rental of glassware, crystal-ware, ceramic ware and chinaware (05.4.0.4);

05.4.0.2 Cutlery, flatware and silverware (D)

Includes:

- cutlery, flatware and silverware;

Excludes:

- repair or rental of such cutlery, flatware and silverware (05.4.0.4);

05.4.0.3 Non-electric kitchen utensils and articles (SD)

Includes:

- non-electric kitchen utensils of all materials such as saucepans, stewpots, pressure cookers, frying pans, coffee mills, purée makers, mincers, hotplates, household scales and other such mechanical devices;
- non-electric household articles of all materials such as containers for bread, coffee, spices, etc., waste bins, waste-paper baskets, laundry baskets, portable money boxes and strongboxes, towel rails, bottle racks, irons and ironing boards, letter boxes, feeding bottles, thermos flasks and iceboxes;

Excludes:

- repair or rental of non-electric kitchen utensils and articles (05.4.0.4)
- lighting equipment (05.1.1.3);
- cardboard tableware (05.6.1.2);
- baby scales (06.1.2.1);
- personal weighing machines (13.1.2.0);
- ashtrays (13.2.9.1).

05.4.0.4 Repair and rental of glassware, tableware and household utensils (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair and rental of glassware, crystal-ware, ceramic ware and chinaware, cutlery, flatware and silverware and non-electric kitchen utensils and articles;

05.5 TOOLS AND EQUIPMENT FOR HOUSE AND GARDEN

05.5.1 Motorized tools and equipment (D)

Includes:

- electric drills, percussion drill, electric saws, electric sanders
- garden tractors, chain saws, lawn movers, clipper for lawn, hedge cutters, cultivators
- water pumps
- electric screwdrivers

Excludes:

- repair or rental of motorized major tools and equipment (05.5.3.0)

05.5.1.0 Motorized tools and equipment (D)

Includes:

- electric drills, percussion drill, electric saws, electric sanders
- garden tractors, chain saws, lawn movers, clipper for lawn, hedge cutters, cultivators
- water pumps
- electric screwdrivers

Excludes:

- repair or rental of motorized major tools and equipment (05.5.3.0)

05.5.2 Non-motorized tools and miscellaneous accessories (SD)

Includes:

- hand tools such as saws, hammers, screwdrivers, wrenches, spanners, pliers, trimming knives, rasps and files;
- garden tools such as wheelbarrows, watering cans, hoses, spades, shovels, rakes, forks, scythes, sickles and secateurs;
- ladders and steps;
- fittings for radiators and fireplaces, other metal articles for the house (curtain rails, curtain rods of wood or plastics, string curtain rods, carpet rods, hooks, etc.) or for the garden (chains, grids, stakes and hoop segments for fencing and bordering);
- small electric accessories such as switches, electric bulbs, fluorescent lighting tubes, torches, flashlights, hand lamps, electric batteries for general use;

Excludes:

- repair or rental of miscellaneous small tool accessories (05.5.3.0)
- door fittings, power sockets, switches, wiring flex (04.3.1.0)
- batteries for information and communication appliances (08.1.9.2)
- batteries for photographic and cinematographic equipment (09.1.1.2)

05.5.2.1 Non-motorized tools (SD)

Includes:

- saws, hammers, screwdriver, wrenches, spanners, pliers, trimming knives, rasps and files;
- power shears, wheelbarrows, watering cans, hoses, spades, shovels, rakes, forks, scythes, sickles and secateurs;
- ladders and steps;

Excludes:

- repair or rental of non-motorized small tools (05.5.3.0)

05.5.2.2 Miscellaneous accessories (SD)

Includes:

- fittings for radiators and fireplaces, other metal articles for the house (curtain rails, curtain rods of wood or plastics, string curtain rods, carpet rods, hooks, etc.) or for the garden (chains, grids, stakes and hoop segments for fencing and bordering);
- small electric accessories such as electric bulbs, fluorescent lighting tubes, torches, flashlights, hand lamps, electric batteries for general use;

Excludes:

- repair or rental of miscellaneous small tool accessories (05.5.3.0)

- door fittings, power sockets, switches, wiring flex (04.3.1.0)
- batteries for information and communication appliances (08.1.9.2)
- batteries for photographic and cinematographic equipment (09.1.1.2)

05.5.3 Repair and rental for motorized and non-motorized tools and equipment (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair and rental of motorised tools and equipment;
- repair and rental of non-motorised tools and miscellaneous accessories;

05.5.3.0 Repair and rental for motorized and non-motorized tools and equipment (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair and rental of motorised tools and equipment;
- repair and rental of non-motorised small tools and miscellaneous accessories;

05.6 GOODS AND SERVICES FOR ROUTINE HOUSEHOLD MAINTENANCE

05.6.1 Non-durable household goods (ND)

Includes:

- detergents, hand and machine dishwashing detergent, scouring powders, disinfectant bleaches, softeners, conditioners, stain remover;
- general purpose cleanser, window-cleaning products, unblocking agents, disinfectants;
- floor wax, polishes;
- polishes, creams and other shoe-cleaning articles (shoe brush);
- insecticides, fungicides, distilled water;
- dustpans and dust brushes, dusters;
- cloths, floor cloths, chamois leathers;
- dish brush, household sponges, scourers, steel wool;
- filters, tablecloths and table napkins, kitchen paper, baking parchment roll, kitchen film, aluminium foil, doily;
- disposable plates, cups and cutlery;
- vacuum cleaner bags;
- candles, lamp wicks, methylated spirits, Plastic bag, garbage bag;
- matches, clothes pegs, clothes hangers, pins, safety pins, sewing needles, knitting needles, thimbles, nails, screws, nuts and bolts, tacks, washers, glues and adhesive tapes for household use, string, twine and rubber gloves;
- Pool cleaning chemicals and Water treatment chemicals;

Excludes:

- brushes and scrapers for paint, varnish and wallpaper (04.3.1.1);
- products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes (07.2.1.3);
- horticultural products for the upkeep of ornamental gardens (09.3.1.1);
- paper handkerchiefs, toilet paper, toilet soaps, toilet sponges and other products for personal hygiene (13.1.2.0);
- cigarette, cigar and pipe lighters and lighter fuel (13.2.9.1).

05.6.1.1 Cleaning and maintenance products (ND)

Includes:

- detergents, hand and machine dishwashing detergent, scouring powders, disinfectant bleaches, softeners, conditioners, stain remover;
- general purpose cleanser, window-cleaning products, unblocking agents, disinfectants;
- floor wax, polishes;
- polishes, creams and other shoe-cleaning articles (shoe brush);

- dustpans and dust brushes, dusters;
- cloths, floor cloths, chamois leathers;
- dish brush, household sponges, scourers, steel wool;
- vacuum cleaner bags;
- Pool cleaning chemicals and Water treatment chemicals;

Excludes:

- brushes and scrapers for paint, varnish and wallpaper (04.3.1.1);
- products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes (07.2.1.3);
- horticultural products for the upkeep of ornamental gardens (09.3.1.1);

05.6.1.9 Other non-durable small household articles (ND)

Includes:

- insecticides, fungicides, distilled water;
- filters, tablecloths and table napkins, kitchen paper, baking parchment roll, kitchen film, aluminium foil, doily;
- disposable plates, cups and cutlery;
- candles, lamp wicks, methylated spirits, Plastic bag, garbage bag;
- matches, clothes pegs, clothes hangers, pins, safety pins, sewing needles, knitting needles, thimbles, nails, screws, nuts and bolts, tacks, washers, glues and adhesive tapes for household use, string, twine and rubber gloves, gardening gloves;

Excludes:

- paper handkerchiefs, toilet paper, toilet soaps, toilet sponges and other products for personal hygiene (13.1.2.0);
- cigarette, cigar and pipe lighters and lighter fuel (13.2.9.1).

05.6.2 Domestic services and household services (S)

Includes:

- domestic services supplied by paid staff employed in private service such as butlers, cooks, maids, drivers, gardeners, governesses and au pairs or nannies;
- similar services, including babysitting and housework, supplied by enterprises or self-employed persons;
- household services such as window cleaning, disinfecting, fumigation and pest extermination;
- dry-cleaning, laundering and dyeing of household linen, household textiles and carpets;
- shampooing of carpets;
- pest extermination, disinfections
- tendency of flat in absence of owner

Includes also:

- house-maids that iron household linen and clothes in the family residence;

Excludes:

- dry-cleaning, laundering and dyeing of garments (03.1.4.1);
- refuse collection (04.4.2.0);
- sewerage collection (04.4.3.0);
- co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi occupied buildings (04.4.4.1);
- security services (04.3.2.0);
- snow removal and chimney sweeping (04.4.4.9);
- removal and storage services (07.4.9.1);
- child-minding outside home (13.3.0.1) or with an educational component (10.1.0.1);
- bodyguards (13.9.0.9).

05.6.2.1 Domestic services by paid staff (S)

Includes:

- domestic services supplied by paid staff employed in private service such as butlers, cooks, maids, drivers, gardeners, governesses and au pairs or nannies;

Includes also:

- house-maids that iron household linen and clothes in the family residence;

Excludes:

- child-minding outside home (13.3.0.1) or with an educational component (10.1.0.1)

05.6.2.9 Other household services (S)

Includes:

- dry-cleaning of household linen and textiles

- carpet cleaning

- laundering and dyeing of household textiles

- other services supplied by enterprises or self-employed persons

- pest extermination, disinfections

- tendency of flat in absence of owner

Excludes:

- dry-cleaning, laundering and dyeing of garments (03.1.4.1);

- refuse collection (04.4.2.0);

- sewerage collection (04.4.3.0);

- co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi occupied buildings (04.4.4.1);

- security services (04.3.2.0);

- snow removal and chimney sweeping (04.4.4.9);

- removal and storage services (07.4.9.1);

- bodyguards (13.9.0.9);

06 HEALTH

Division 06 comprises four main categories one of them concerns health products the three other concern health services. Specifically health services provided during an overnight stay (06.3); services that do not require an overnight stay (06.2); diagnostic imaging services, medical laboratory services, patient emergency transportation and emergency rescue services (06.4). Medicines and health products (06.1) cover all products that are separately invoiced from health services except when administered under the direct supervision of a health care professional during an overnight stay (06.3).

Services and products included in division 06 are those that can only be used in response to a health need. These services and products aim at preventing the occurrence of illnesses, diseases (e.g. through vaccination); cure from illnesses, diseases, injuries; relieving symptoms of illnesses, diseases, injuries; reduce the severity of illnesses, diseases, injuries; protect against exacerbation and/or complication of illnesses, diseases, injuries; restoring the health status or maintaining/preventing the deterioration of a health condition.

Division 06 excludes food believed to be highly beneficial to health, especially a food grown organically as well as foods or food ingredients that have been shown to affect specific functions or system of the body (01). Also excludes services provided by health care professional purely for aesthetic beautification purposes (e.g. cosmetic surgery; dental work to whiten teeth) when the purpose of the service can be separately identified (13.1.3.2).

06.1 MEDICINES AND HEALTH PRODUCTS

Includes:

- medicines, vaccines, pharmaceutical preparations, medical devices, assistive products and other health-related products used for the prevention, diagnosis and treatment of illnesses, diseases, injuries and purchased by individuals or households, either with or without a prescription, usually from pharmacies, health facilities or medical/assistive equipment suppliers and from internet reliable sources. They are intended for consumption or use outside a health facility or institution.

Excludes:

- medicines and health products supplied directly by a health care provider to outpatients (no overnight stay) or inpatients (overnight stay) for consumption outside a health facility or institution are to be classified as outpatient services (06.2) or inpatient services (06.3) if not separately identifiable from the service.
- veterinary products (09.4.5.0);
- products for personal hygiene or personal care including beauty products and creams (13.1) (e.g. aromatherapy products and slimming and beauty enhancing creams);
- nutritional supplements and fortified food products (01.1.9.9);
- services fees to dispense medicines charged by a health practitioner during an outpatient service (06.2) or an inpatient service (06.3) if not separately identifiable from the service

06.1.1 Medicines (ND)

Includes:

- medicines, vaccines and other pharmaceutical preparations (all medicines, including branded and generic products, and pharmaceutical preparations used to treat diseases; vaccines, hormones, oral contraceptives and other pharmaceutical products used to prevent, to diagnose or to treat the diseases; Vitamins and minerals; Fluids required for dialysis, as well as gases used in health care, such as oxygen, when the patient purchases them directly);
- herbal medicines and homeopathic products.

Includes also:

- service's fees to dispense medicines charged by the pharmacists;

Excludes:

- medicines and health products supplied directly by a health care provider to outpatients (no overnight stay) or inpatients (overnight stay) for consumption outside a health facility or institution are to be classified as outpatient services (06.2) or inpatient services (06.3) if not separately identifiable from the service.

- veterinary products (09.4.5.0);

- products for personal hygiene or personal care including beauty products and creams (13.1) (e.g. aromatherapy products and slimming and beauty enhancing creams);

- nutritional supplements and fortified food products (01.1.9.9);

- services fees to dispense medicines charged by a health practitioner during an outpatient service (06.2) or an inpatient service (06.3) if not separately identifiable from the service

06.1.1.1 Medicines, vaccines and other pharmaceutical preparations (ND)

Includes:

- all medicines, including branded and generic products to treat illnesses, diseases and injuries

- pharmaceutical preparations used to treat illnesses, diseases and injuries. (e.g. extemporaneous ointments, syrups, capsules or other galenical substances prepared on prescription)

- vaccines, hormones, oral contraceptives and other pharmaceutical products used to prevent, diagnose or treat illnesses, diseases

- vitamins and minerals

- fluids required for dialysis, as well as gases used in health care, such as oxygen, when the patient purchases them directly.

Includes also:

- service's fees to dispense medicines charged by the pharmacists;

Excludes:

- medicines and health products supplied directly by a health care provider to outpatients (no overnight stay) or inpatients (overnight stay) for consumption outside a health facility or institution are to be classified as outpatient services (06.2) or inpatient services (06.3) if not separately identifiable from the service.

- veterinary products (09.4.5.0);

- products for personal hygiene or personal care including beauty products and creams (13.1) (e.g. aromatherapy products and slimming and beauty enhancing creams);

- nutritional supplements and fortified food products (01.1.9.9);

- services fees to dispense medicines charged by a health practitioner during an outpatient service (06.2) or an inpatient service (06.3) if not separately identifiable from the service;

06.1.1.2. Herbal medicines and homeopathic products (ND)

Includes:

- herbal medicines include herbs, herbal materials, herbal preparations and finished herbal products, that contain as active ingredients parts of plants, or other plant materials, or combinations generally used in Traditional medicine or complementary medicine;

- homeopathic products include "any medicine prepared in accordance with a homeopathic manufacturing procedure described by a pharmacopeia in official use or other officially recognized documents. A homeopathic medicine may contain a number of homeopathic preparations;

Excludes:

- herbal medicines and homeopathic products supplied directly by a health care provider to outpatients (no overnight stay) or inpatients (overnight stay) for consumption or use outside a health facility are to be classified with outpatient services (06.2) or inpatient services (06.3) if not separately identifiable from the service.

06.1.2 Medical products (ND)

Includes:

- diagnostic equipment for self-test or over the counter sell for personal use outside a health facility or institution;
- pregnancy tests; thermometers, glucose-meters, blood pressure meters, and other point of care tests, baby scales, etc.
- condoms and other mechanical contraceptive devices (does not include oral contraceptives), masks , medicinal stockings (e.g. compression stockings), medicinal gloves, insecticide treated mosquito - nets, etc..
- inhalers, syringes, humidifiers, nebulizers, hot bags, ice packs, first aid kits, bandages, etc.

Includes also:

- all internet purchases of medical products for personal use;

Excludes:

- scales (13.1.2.0);
- diagnostic products for use inside a health facility or institution (06.3).

06.1.2.1 Medical diagnostic products (ND)

Includes:

- diagnostic equipment for self-test or over the counter sell for personal use outside a health facility or institution;
- pregnancy tests; thermometers, glucose-meters, blood pressure meters, and other point of care tests, baby scales, etc.

Includes also:

- all internet purchases of medical products for personal use;

Excludes:

- scales (13.1.2.0);
- diagnostic products for use inside a health facility or institution (06.3).

06.1.2.2 Prevention and protective devices (ND)

Includes:

- condoms and other mechanical contraceptive devices (does not include oral contraceptives), masks , medicinal stockings (e.g. compression stockings), medicinal gloves, insecticide treated mosquito - nets, etc..

06.1.2.3 Treatment devices for personal use (ND)

Includes:

- inhalers, syringes, humidifiers, nebulizers, hot bags, ice packs, first aid kits, bandages, etc.

06.1.3 Assistive products (D)

Includes:

- assistive products for vision, hearing and communication; mobility and daily living such as spectacles (corrective eyeglasses and contact lenses), wheelchairs, hearing aids, walking frames, and artificial legs.

Excludes:

- ear plugs (13.2.9.1);
- sun glasses (13.2.9.1);
- glasses for the protection against potential eye damage due to the practice of a sport (09.2.2.1).

06.1.3.1 Assistive products for vision (D)

This comprises all external product whose primary purpose is to maintain or improve individual's vision, to compensate for an impairment/a loss of intrinsic visual, to reduce the consequences of gradual functional visual decline.

Includes:

- corrective eyeglasses (spectacles for low vision, short distance, long distance);
- white canes;
- ocular prosthesis (e.g. glass eyes) or contact lenses;

Excludes:

- sun glasses (13.2.9.1);
- glasses for the protection against potential eye damage due to the practice of a sport (09.2.2.1);
- dental implants and dentures are to be included in 06.3.1 when an overnight stay is required and in 06.2.2. when they don't);
- walking sticks and canes for recreational purposes (hiking/tramping) (09.2.2.1);

06.1.3.2 Assistive products for hearing and communication (D)

This comprises all external products whose primary purpose is to maintain or improve individual's hearing and communication, to compensate for an impairment/a loss of intrinsic hearing and communication capacity; to reduce the consequences of gradual functional hearing/communication decline.

Includes:

- digital hearing aids

Includes also:

- cleaning, adjustment and batteries if not separately identifiable from the product

06.1.3.3 Assistive products for mobility and daily living (D)

This comprises all assistive products to maintain or improve individual's mobility and daily living; to compensate for an impairment/a loss of intrinsic mobility or the inability to perform daily activities; to reduce the consequences of gradual functional mobility and decline in the ability to perform daily activities.

Includes:

- therapeutic footwear (diabetic/neuropathic/orthopaedic); Trusses and supports;
- orthoses (brace, splint or other artificial external device serving to support the leg, spine, neck,hand);
- prostheses (leg/hand including implants); Spinal belts/braces including neck braces or cervical collars;
- crutches;
- rollators/walking/standing frames;
- wheelchairs with or without cushions (powered/manual);
- walkers; walking sticks and canes for mobility
- chairs for shower/bath/toilet;- Hand rails/grab bars;
- incontinence products, absorbent including diapers for the aging population;
- pressure relief mattresses and special beds;
- portable ramps;

Excludes :

- dental implants and dentures are to be included in 06.3.1 when an overnight stay is required and in 06.2.2. when they don't);
- walking sticks and canes for recreational purposes (hiking/tramping) (09.2.2.1);

06.1.4 Repair, rental and maintenance of medical and assistive products (S)

Includes:

- cleaning repair, rental and maintenance of medical diagnostic products for personal use and assistive products for vision, hearing, mobility and daily living (e.g. Rental of medical alarms for in-home use).

06.1.4.0 Repair, rental and maintenance of medical and assistive products (S)

Includes:

- cleaning repair, rental and maintenance of medical diagnostic products for personal use and assistive products for vision, hearing, mobility and daily living (e.g. Rental of medical alarms for in-home use).

06.2 OUTPATIENT CARE SERVICES

This group covers all preventive, dental, curative, rehabilitative and long term care services not provided during an overnight stay. The admission criteria is irrelevant as well as the setting where the outpatient care occurs or the type of provider. As such outpatient services may be delivered in a hospital setting or outside a hospital setting including at home or even on the street by any type of health care provider. Outpatient services include all medicines and health products supplied directly by a health care provider for consumption or use outside a health facility/institution if not separately identifiable from the service. It also includes respite care as well as services to maintain people in their private homes that are integrated into a package of medical outpatient care services.

Excludes:

- dental, curative, rehabilitative and long term care services provided overnight (06.3);
- non-medical services to maintain people in their private homes that are not integrated to a package of medical care (13.3.0.2);
- the vaccine itself when separately invoiced from the preventive service (06.1.1.1);
- laboratory and imaging services separately identifiable from the preventive service (06.4);
- control and/or follow-up services after symptoms appeared with overnight care are to be included in (06.3);

06.2.1 Preventive care services (S)

Preventive services aim at avoiding illnesses, diseases; detecting diseases (e.g. via screening). The main distinction between preventive services and other outpatient services is the criterion “before symptoms appear”.

Includes:

- immunization/vaccination services;
- family planning and counselling;
- healthy condition monitoring services (prenatal care and postnatal care services);
- general and routine check-ups other than dental;
- child growth and development check-ups;
- early disease detection services, before symptoms appear (including screening, diagnostic tests and medical examinations directed to detect communicable and non-communicable diseases before symptoms appear).

Includes also:

- laboratory and imaging services needed to provide preventive services when jointly invoiced with the time and skills of the personnel.

Excludes:

- the vaccine itself when separately invoiced from the preventive service (06.1.1.1);
- laboratory and imaging services separately identifiable from the preventive service (06.4);
- dental check-ups (06.2.2.1);
- control and follow-up services after symptoms appeared without overnight care (06.2.2 or 06.2.3);

- control and/or follow-up services after symptoms appeared with overnight care are to be included in (06.3);

06.2.1.1 Immunization services (S)

The expenditure involved in the consultation, both for the time and skills of the personnel and the purchase of the vaccine itself when jointly invoiced with the service should be accounted for.

Illustrative examples are immunisation for :

- polio, rabies, rubella, tetanus, varicella (chicken pox) and yellow fever.
- influenza,
- measles,
- meningococcal infections, mumps, pertussis (whooping cough), pneumococcal infections
- diphtheria, hepatitis, herpes zoster, HPV,

Includes:

- immunization/vaccination services for maternal and child care;
- travel and tourism vaccination as well as any other compulsory or voluntary immunization/vaccination service;

Excludes:

- the vaccine itself when separately invoiced from the service (06.1.1.1).

06.2.1.9 Other preventive services (S)

Includes:

- family planning and counselling (including genetic counselling);
- prenatal and postnatal care services;
- general routine check-up services including child growth and development;
- identification of genetic abnormalities;
- screening, diagnostic tests and medical examinations directed to detect communicable and non-communicable diseases (e.g. malaria, tuberculosis, breast cancer, prostate cancer, cervical cancer, colon rectal cancer, diabetes, HIV/AIDS and any other communicable or non-communicable disease) before a symptoms appear;
- any other medical service provided before symptoms appear;

Includes also:

- laboratory and imaging services needed to provide preventive services jointly invoiced with the time and skills of the personnel (e.g. mammogram).

Excludes:

- laboratory and imaging services separately identifiable from the preventive service (06.4)
- control and follow-up services after symptoms appeared without overnight care (06.2.2 or 06.2.3)
- control and/or follow-up services after symptoms appeared with overnight care (06.3)
- dental routine preventive check-up (06.2.2.1)

06.2.2 Outpatient Dental services (S)

Includes:

- services of dentists, dental practitioners, endodontist, dental surgeons; oral and maxillofacial surgeons; oral pathologists; orthodontists; paedodontists; periodontists; prosthodontists; oral hygienists and other dental auxiliaries that do not require an overnight stay.

Excludes:

- services of medical analysis laboratories and imaging centers separately identifiable from the dental services received (06.4.1.0);
- all health products (pharmaceutical, medical, assistive, therapeutic) needed to deliver outpatient dental services separately invoiced from the provider's service fee (06.1);

06.2.2.1. Dental preventive services (S)

Includes:

- routine preventive dental check-ups;

06.2.2.2. Other outpatient dental services (S)

Includes:

- all other dental services that do not require an overnight stay (excluding preventive dental services);
- all cost concerning dentures (including the fitting costs);

Excludes:

- services of medical analysis laboratories and imaging centers separately identifiable from the dental services received (06.4.1.0);
- all health products (pharmaceutical, medical, assistive, therapeutic) needed to deliver outpatient dental services separately invoiced from the provider's service fee (06.1);

06.2.3 Other outpatient care services (excluding preventive and dental) (S)

Include all medical services other than preventive and dental that do not require an overnight stay aimed at relieving symptoms of illnesses, diseases, injuries (06.2.3.1); reduce the severity of illnesses, diseases, injuries (06.2.3.1); protect against exacerbation and/or complication of illnesses, diseases, injuries (06.2.3.1) ; restoring health status (06.2.3.1) ; maintaining the level of health available or preventing the deterioration of a health condition (06.2.3.2).

The admission criteria, the type of provider are irrelevant as well as the setting where these curative, rehabilitative, long term care outpatient care services occurs as long as no overnight care is involved.

Includes:

- services at hospitals or in a hospital setting without an overnight stay (excluding preventive 06.2.1 and dental 06.2.2);
- medical day care services, i.e. services delivered in a hospital setting (sometimes in medical day care centers) to a patient who is formally admitted as long as it does not involve an overnight stay;
- home-based hospital treatment (e.g. dialysis 06.2.3.2); medical services delivered at home (e.g. palliative care 06.2.3.2); medical and nursing services to maintain people in their private home (including the elderly and people with disabilities 06.2.3.2) ; Nursing care delivered at home including care aimed at retarding or reducing deterioration or maintaining functionality (e.g. nasogastric feeding) or for the management of chronic diseases (06.2.3.2);
- services delivered in individual (e.g. private office) or group consulting facilities (excluding preventive services 06.2.1 and dental 06.2.2) by any type of provider (doctors, specialists, nurses and other health care practitioners);
- medical services delivered on the street (e.g. injections) as well as any other outpatient service delivered outside a hospital setting;

Includes also:

- all health products (pharmaceutical, medical, assistive, therapeutic), diagnostic imaging services and medical laboratory services needed to deliver outpatient services not separately identifiable from the provider's service fee (doctor/specialist/nurse/other health care practitioner).

Excludes:

- preventive services (06.2.1);
- outpatient dental services (06.2.2);
- medicines and health products (medical, assistive, therapeutic) separately invoiced from the provider's service fee (doctor/specialist/nurse and other health care practitioner) (06.2.1);
- diagnostic imaging services and medical laboratory services separately identifiable from the provider's service fee (doctor/specialist/nurse and other health care practitioner) (06.4.1);
- patient emergency transportation services and emergency rescue (06.4.2);

06.2.3.1 Outpatient curative and rehabilitative services (excluding dental services) (S)

Comprises curative and rehabilitative services that do not require an overnight stay.

Curative care comprises health care contacts during which the principal intent is to relieve symptoms of illness or injury, to reduce the severity of an illness or injury, or to protect against exacerbation and/or complication of an illness and/or injury that could threaten life or normal function. Curative services aim at bringing the person back to its original status before the cure was needed.

Rehabilitation aims to achieve and maintain optimal functioning. In some cases, after rehabilitation a patient can be better than before or only avoid deterioration.

Includes:

- all components of the curative care of illness or the treatment of injury; the surgery performed; diagnostic and therapeutic procedures; and obstetric services as long as it does not involve an overnight stay;

- curative and rehabilitative care regardless of the type of provider: (specialised) physician and other health professionals (e.g. nurses and midwives);

- curative and rehabilitative services provided in any setting: in hospitals without an overnight stay; in individual (e.g. private office) or group consulting facilities; at home or any other setting outside the hospital including on the street;

- physical, psychological and speech therapy. As such it includes services of chiropractors; physiotherapists and physical therapists; speech therapists; audiologists; inhalation or respiratory therapists, etc...All health products (pharmaceutical, medical, assistive, therapeutic) needed to deliver curative outpatient services not separately invoiced from the provider's service fee;

- all health products (pharmaceutical, medical, assistive, therapeutic) needed to deliver curative/rehabilitative outpatient services invoiced from the provider's service fee (doctor/specialist/nurse/other health care practitioner);

Excludes:

- preventive services (06.2.1);

- outpatient dental services (06.2.2);

- medicines and health products (medical, assistive, therapeutic) separately identifiable from the provider's service fee (doctor/specialist/nurse and other health care practitioner) (06.1);

- diagnostic imaging services and medical laboratory services separately identifiable from the provider's service fee (doctor/specialist/nurse and other health care practitioner) (06.4.1);

- patient emergency transportation services and emergency rescue (06.4.2);

06.2.3.2 Outpatient Long-term care services (S)

Outpatient long term care services do not aim at curing an illness or rehabilitating an individual, but to prevent deterioration of a health condition and remain at the level of health available. Some medical activities and nursing are inherent parts of this status quo. Individuals getting such type of outpatient long term care might include for example: the elderly with limited capacity to perform daily activities; physically disabled members of the households; those with chronic conditions.

In some cases, outpatient long term care services are part of a package of services including social assistance and social transfer. Where possible only the medical component should go into division 06 (the social protection part should go to division 13). If it is not possible to distinguish both the choice of the division should be based upon the extent to which the package of services predominantly includes a social protection component (13) or medical component (06).

Includes

- services of medical day-care centers; medical day-care services for the elderly and people with disabilities;

- home-based long-term care hospital treatment without an overnight stay (e.g. dialysis);

- medical and nursing services to maintain people in their private home (including the elderly and people with disabilities);

- nursing care delivered at home including care aimed at retarding or reducing deterioration or maintaining functionality (e.g. nasogastric feeding) or for the management of chronic diseases (e.g. provision of the prescribed psychiatric medication);
- non-medical services to maintain people in their private homes that are integrated into a package of care and jointly invoiced;
- all health products (pharmaceutical, medical, assistive, therapeutic), diagnostic imaging services and medical laboratory services needed to deliver outpatient services jointly invoiced with the provider's service fee (doctor/specialist/nurse/other health care practitioner);

Excludes:

- social assistance services relate to care that enables a person to live independently in a house or apartment, community activities and occupational support given on a continuing or recurrent basis to individuals, such as activities whose primary purpose is social and leisure (13.3.0);
- medicines and health products (medical, assistive, therapeutic) separately invoiced from the provider's service fee (doctor/specialist/nurse and other health care practitioner) (06.1);
- diagnostic imaging services and medical laboratory services separately invoiced from the provider's service fee (doctor/specialist/nurse and other health care practitioner) (06.4.1);
- patient emergency transportation services and emergency rescue (06.4.2);

06.3 INPATIENT CARE SERVICES

The overnight stay criterion is the main distinction between outpatient care services (06.2) and inpatient care services (06.3). The type of provider is irrelevant. This may be a hospital, nursing care facility, or facilities classified as ambulatory care providers but which perform occasional procedures requiring overnight accommodation. It can also include health facilities within any type of establishment that accommodates patients justifying an overnight stay. Tuberculosis hospitals and sanatoriums are often organised to include accommodation along with medical treatment, which is the predominant purpose during a stay in such facilities

Includes:

- inpatient care services comprise treatment and/or care (including dental) that requires an overnight stay;
- all medical services needed to deliver inpatient care services during the overnight stay even if separately invoiced (e.g. lab tests, diagnostic imaging services);
- medicines and health products (medical, assistive, therapeutic) needed to deliver inpatient services during the overnight stay even if separately invoiced.

Includes also:

- expenditures related to the "accommodation costs" for the patient (e.g. cooking, cleaning, accommodation) and associated with the hosting of patients' relatives if indispensable and associated with the overnight stay. Both type of costs are to be added if separately invoiced;

Excludes:

- hospital day care (with or without admission but no overnight stay) and home-based hospital treatment (06.2);
- beauty treatments carried out in hospitals (e.g. cosmetic surgery for other purposes than reconstructive surgery) (13.1.3.2);
- services received in hospitals or hospital setting without an overnight stay (06.2) including services of facilities, such as surgeries, clinics and dispensaries, devoted exclusively to outpatient care (06.2);
- emergency patient transportation and rescue services (06.4.2);
- services of non-medical retirement homes for elderly persons, non-medical institutions for disabled persons and non-medical rehabilitation centres providing primarily long-term social support (13.3.0.2);
- retirement villages without inpatient medical services (13.3.0.2);

06.3.1 Inpatient Curative and rehabilitative services (S)

Comprises curative, dental and rehabilitative care that requires an overnight stay. Inpatient curative care comprises health care contacts that require an overnight stay during which the principal intent is to relieve symptoms of illness or injury, to reduce the severity of an illness or injury, or to protect against exacerbation and/or complication of an illness and/or injury that could threaten life or normal function. Inpatient rehabilitation services that require an overnight stay aiming at achieving and maintaining optimal functioning.

Includes:

- curative/rehabilitative inpatient care services comprise treatment and/or care (including dental) that requires an overnight stay from any type of provider (e.g. a hospital, nursing care facility, or facilities classified as ambulatory care providers but which perform occasional procedures requiring overnight accommodation; services of alcoholism or drug addiction rehabilitation facilities (other than licensed hospitals); services of mental health convalescent homes or hospitals and any other health facility within any type of establishment that accommodates patients justifying an overnight stay);
- all medical services needed to deliver inpatient care services during the overnight stay even if separately invoiced (e.g. lab tests, diagnostic imaging services);
- medicines and health products (medical, assistive, therapeutic) needed to deliver inpatient services during the overnight stay even if separately invoiced;
- also includes expenditures related to the “accommodation costs” for the patient (e.g. cooking, cleaning, accommodation) and associated with the hosting of patients’ relatives if indispensable and associated with the overnight stay . Both type of costs are to be added if separately invoiced.

Excludes:

- hospital day care (with or without admission but no overnight stay) and home-based hospital treatment (06.2);
- beauty treatments carried out in hospitals (e.g. cosmetic surgery for other purposes than reconstructive surgery) (13.1.3.2);
- services received in hospitals or hospital setting without an overnight stay (06.2) including services of facilities, such as surgeries, clinics and dispensaries, devoted exclusively to outpatient care (06.2);
- emergency patient transportation and rescue services (06.4.2).
- services of non-medical retirement homes for elderly persons, non-medical institutions for disabled persons and non-medical rehabilitation centres providing primarily long-term social support (13.3.0.2).
- retirement villages without inpatient medical services (13.3.0.2);

06.3.1.0 Inpatient Curative and rehabilitative services (S)

Comprises curative, dental and rehabilitative care that requires an overnight stay. Inpatient curative care comprises health care contacts that require an overnight stay during which the principal intent is to relieve symptoms of illness or injury, to reduce the severity of an illness or injury, or to protect against exacerbation and/or complication of an illness and/or injury that could threaten life or normal function. Inpatient rehabilitation services that require an overnight stay aiming at achieving and maintaining optimal functioning.

Includes:

- curative/rehabilitative inpatient care services comprise treatment and/or care (including dental) that requires an overnight stay from any type of provider (e.g. a hospital, nursing care facility, or facilities classified as ambulatory care providers but which perform occasional procedures requiring overnight accommodation; services of alcoholism or drug addiction rehabilitation facilities (other than licensed hospitals); services of mental health convalescent homes or hospitals and any other health facility within any type of establishment that accommodates patients justifying an overnight stay);

- all medical services needed to deliver inpatient care services during the overnight stay even if separately invoiced (e.g. lab tests, diagnostic imaging services);
- medicines and health products (medical, assistive, therapeutic) needed to deliver inpatient services during the overnight stay even if separately invoiced;
- also includes expenditures related to the “accommodation costs” for the patient (e.g. cooking, cleaning, accommodation) and associated with the hosting of patients’ relatives if indispensable and associated with the overnight stay . Both type of costs are to be added if separately invoiced.

Excludes:

- hospital day care (with or without admission but no overnight stay) and home-based hospital treatment (06.2);
- beauty treatments carried out in hospitals (e.g. cosmetic surgery for other purposes than reconstructive surgery) (13.1.3.2);
- services received in hospitals or hospital setting without an overnight stay (06.2) including services of facilities, such as surgeries, clinics and dispensaries, devoted exclusively to outpatient care (06.2);
- emergency patient transportation and rescue services (06.4.2);
- services of non-medical retirement homes for elderly persons, non-medical institutions for disabled persons and non-medical rehabilitation centres providing primarily long-term social support (13.3.0.2);
- retirement villages without inpatient medical services (13.3.0.2);

06.3.2 Inpatient Long term care services (S)

Comprises long term care services that require an overnight stay.

Inpatient long term care services do not aim at curing an illness or rehabilitating an individual, but to prevent deterioration of a health condition and remain at the level of health available. Some medical and nursing activities that require an overnight stay are inherent parts of this status quo.

Individuals getting such type of inpatient long term care might include for example: the elderly with limited capacity to perform daily activities; physically disabled members of the households; those with chronic conditions.

Includes:

- services of medical convalescent homes or convalescent hospitals; services of homes for the elderly with nursing care; inpatient care hospices; services of palliative care establishments for the terminally ill; services of nursing homes; rest homes with nursing care; services of skilled nursing facilities (e.g. in the United States); services of teaching nursing homes. services of residential mental retardation facilities; mental health and substance abuse facilities for chronic patient (e.g. those with dementia);
- services of medical retirement homes for the elderly and medical residence for people with disabilities;
- all medical services needed to deliver inpatient care services during the overnight stay (e.g. lab tests, Diagnostic imaging services);
- medicines and health products (medical, assistive, therapeutic) needed to deliver inpatient services during the overnight stay;

Includes also

- expenditures related to the “hotel costs” for the patient (e.g. cooking, cleaning, accommodation) and associated with the hosting of patients’ relatives if indispensable and associated with the overnight stay. Both type of costs are to be added if separately invoiced.

Excludes:

- non-medical retirement homes for elderly persons and non-medical residences for disabled persons (13.3.0.2);
- social protection services (13.3);

06.3.2.0 Inpatient Long term care services (S)

Comprises long term care services that require an overnight stay.

Inpatient long term care services do not aim at curing an illness or rehabilitating an individual, but to prevent deterioration of a health condition and remain at the level of health available. Some medical and nursing activities that require an overnight stay are inherent parts of this status quo.

Individuals getting such type of inpatient long term care might include for example: the elderly with limited capacity to perform daily activities; physically disabled members of the households; those with chronic conditions.

Includes:

- services of medical convalescent homes or convalescent hospitals; services of homes for the elderly with nursing care; inpatient care hospices; services of palliative care establishments for the terminally ill; services of nursing homes; rest homes with nursing care; services of skilled nursing facilities (e.g. in the United States); services of teaching nursing homes. services of residential mental retardation facilities; mental health and substance abuse facilities for chronic patient (e.g. those with dementia);
- services of medical retirement homes for the elderly and medical residence for people with disabilities;
- all medical services needed to deliver inpatient care services during the overnight stay (e.g. lab tests, Diagnostic imaging services);
- medicines and health products (medical, assistive, therapeutic) needed to deliver inpatient services during the overnight stay;

Includes also

- expenditures related to the “hotel costs” for the patient (e.g. cooking, cleaning, accommodation) and associated with the hosting of patients’ relatives if indispensable and associated with the overnight stay. Both type of costs are to be added if separately invoiced.

Excludes:

- non-medical retirement homes for elderly persons and non-medical residences for disabled persons (13.3.0.2);
- social protection services (13.3);

06.4 OTHER HEALTH SERVICES (S)

Includes:

- diagnostic imaging services and medical laboratory services;
- patient emergency transportation services and emergency rescue;

06.4.1 Diagnostic imaging services and medical laboratory services (S)

Includes:

- services of medical analysis laboratories (e.g. urine/blood tests);
 - diagnostic imaging services including all diagnostic imaging methods (i.e. CT, MRI, sonography);
- Imaging diagnosis comprises a variety of services that employ imaging technology, such as X-rays and radiation for the diagnosis and monitoring of patients;

Excludes:

- diagnostic imaging services and medical laboratory services not separately identifiable from outpatient preventive services (06.2.1);
- dental services (06.2.2);

06.4.1.0 Diagnostic imaging services and medical laboratory services (S)

Includes:

- services of medical analysis laboratories (e.g. urine/blood tests);

- diagnostic imaging services including all diagnostic imaging methods (i.e. CT, MRI, sonography);
Imaging diagnosis comprises a variety of services that employ imaging technology, such as X-rays and radiation for the diagnosis and monitoring of patients;

Excludes:

- diagnostic imaging services and medical laboratory services not separately identifiable from outpatient preventive services (06.2.1);
- dental services (06.2.2);

06.4.2 Patient emergency transportation services and emergency rescue (S)

Includes:

- ambulance services for individuals with or without emergency rescue;
- individual's transportation by airplane and vehicles for medical emergency reasons whether or not they have been specially adjusted for a medical purpose;

Includes also:

- memberships for emergency transport services;

06.4.2.0 Patient emergency transportation services and emergency rescue (S)

Includes:

- ambulance services for individuals with or without emergency rescue;
- individual's transportation by airplane and vehicles for medical emergency reasons whether or not they have been specially adjusted for a medical purpose;

Includes also:

- memberships for emergency transport services;

07 TRANSPORT

Division 07 distinguishes four main categories of goods and services for the purpose of transportation: purchase of vehicles, goods and services for the operation of the personal transport equipment, the transport services provided by the market and transport services of goods.

Purchase of vehicles covers motor cars, motor cycles, bicycles and animal drawn vehicles. Due to the high share of second-hand motor vehicles in private consumption expenditures, separate sub-classes for new and for second-hand motor cars are distinguished.

The second group concerning the operation of personal transport equipment cover parts and accessories for personal transport equipment, fuels and lubricants and the repair and maintenance of personal transport equipment. This group includes also expenditures for parking spaces in garages or in public places, expenditures for tolls and the expenditures to acquire a driving certificate.

Passenger transport services are structured by the mode of transport. However, due to fact that transport tickets may cover more than one mode of transport, a class for the combined passenger transport was created (07.3.6).

The fourth group covers postal and courier services, removal and storage services and the delivery services of any kinds of goods when charged separately.

Division 07 does not cover purchases of recreational vehicles, such as camper vans, caravans, trailers, aeroplanes and boats (09.1.2).

07.1 PURCHASE OF VEHICLES

Includes:

-purchase of vehicles used for transport;

Excludes:

- purchases of recreational vehicles such as camper vans, caravans, trailers, aeroplanes and boats (09.1.2).

07.1.1 Motor cars (D)

Includes:

- motor cars, passenger vans, station wagons, estate cars and the like with either two-wheel drive or four-wheel drive;

Includes also:

- racing motor vehicles and vehicles for shows;

Excludes:

- invalid carriages (06.1.3.3);

- camper vans (09.1.2.1);

- golf carts (09.1.2.9).

07.1.1.1 New motor cars (D)

Includes:

- new motor cars, passenger vans, station wagons, estate cars and the like with either two wheel drive or four-wheel drive;

Includes also:

- racing motor vehicles and vehicles for shows;

Excludes:

- camper vans (09.1.2.1);

- invalid carriages (06.1.3.3);

- golf carts (09.1.2.9);

07.1.1.2 Second-hand motor cars (D)

Includes:

- used or second-hand motor cars, passenger vans, station wagons, estate cars and the like with either two wheel drive or four-wheel drive;

Includes also:

- second hand racing motor vehicles and vehicles for shows;

Excludes:

- camper vans (09.1.2.1);
- invalid carriages (06.1.3.3);
- golf carts (09.1.2.9);

07.1.2 Motor cycles (D)

Includes:

- motor cycles of all types, motor scooters and motorized bicycles with combustion engines.

Includes also:

- sidecars; snowmobiles;
- used or second-hand motor cycles;

07.1.2.0 Motor cycles (D)

Includes:

- motor cycles of all types, scooters and motorized bicycles with combustion engines;

Includes also:

- sidecars;
- snowmobiles;
- used or second-hand motor cycles;

07.1.3 Bicycles (D)

Includes:

- bicycles and tricycles of all types;
- rickshaws;
- e-bikes, pedelecs;

Excludes:

- motorized bicycles with combustion engines (07.1.2.0);
- toy bicycles and tricycles (09.2.1.2);

07.1.3.0 Bicycles (D)

Includes:

- bicycles and tricycles of all types;
- rickshaws;
- e-bikes, pedelecs;

Excludes:

- motorized bicycles with combustion engines (07.1.2.0);
- toy bicycles and tricycles (09.2.1.2);

07.1.4 Animal drawn vehicles (D)

Includes:

- animal drawn vehicles;
- animals required to draw the vehicles and related equipment (yokes, collars, harnesses, bridles, reins, etc.).

Excludes:

- horses and ponies, horse or pony-drawn vehicles and related equipment purchased for recreational purposes (09.1.2.4).

07.1.4.0 Animal drawn vehicles (D)

Includes:

- animal drawn vehicles;
- animals required to draw the vehicles and related equipment (yokes, collars, harnesses, bridles, reins, etc.).

Excludes:

- horses and ponies, horse or pony-drawn vehicles and related equipment purchased for recreational purposes (09.1.2.4).

07.2 OPERATION OF PERSONAL TRANSPORT EQUIPMENT

Purchases of parts, accessories or lubricants made by households with the intention of undertaking the maintenance, repair or intervention themselves should be shown under (07.2.1) or (07.2.2). If households pay an enterprise to carry out the maintenance, repair or fitting, the total value of the service, including the costs of the materials used, should be shown under (07.2.3).

07.2.1 Parts and accessories for personal transport equipment (SD)

Includes:

- tyres (new, used or re-treaded), inner tubes, spark plugs, batteries, shock absorbers, filters, pumps and other spare parts or accessories for personal transport equipment, crash helmets for motorcycles and bicycles;
- hubcaps, if bought separately;
- baby and children seats for cars;
- fire extinguishers for transport equipment; products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes; covers for motor cars, motorcycles, etc.;
- dash cameras;

Includes also:

- crash helmets with cameras incorporated;

Excludes:

- non-specific products for cleaning and maintenance such as distilled water, household sponges, chamois leathers, detergents, etc. (05.6.1.1);
- charges for the fitting of parts and accessories and for the painting, washing and polishing of bodywork (07.2.3.0);
- car radios (08.1.4.0);

07.2.1.1 Tyres (SD)

Includes:

- new, used or re-treaded, including inner tubes for car, bicycles, motorcycles etc.

07.2.1.2 Parts for personal transport equipment (SD)

Includes:

- spark plugs, batteries, shock absorbers, filters, pumps and other parts for personal transport equipment
- rims;

Excludes:

- charges for the fitting of parts and accessories and for the painting, washing and polishing of bodywork (07.2.3.0);

07.2.1.3 Accessories for personal transport equipment (SD)

Includes:

- accessories for personal transport equipment but bought separately;
- fire extinguishers for transport equipment;
- products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes; covers for motor cars, motorcycles, etc.
- hubcaps, if bought separately;
- crash helmets for motorcycles and bicycles;
- baby and child seats for cars, motorcycles and bicycles;
- dash cameras;

Includes also:

- crash helmets with cameras incorporated;

Excludes:

- non-specific products for cleaning and maintenance such as distilled water, household sponges, chamois leathers, detergents, etc. (05.6.1.1);
- car radios (08.1.4.0);

07.2.2 Fuels and lubricants for personal transport equipment (ND)

Includes:

- petrol and other fuels such as diesel, liquid petroleum gas, alcohol and two-stroke mixtures;
- lubricants, brake and transmission fluids, coolants and additives;
- electricity as fuel for cars when separately priced from other electricity;
- hydrogen;
- fuel for major tools and equipment covered under (05.5.1) and recreational vehicles covered under (09.1.2);

Excludes:

- charges for service of oil changes and greasing (07.2.3.0);

07.2.2.1 Diesel (ND)

Includes:

- diesel;

07.2.2.2 Petrol (ND)

Includes:

- petrol / gasoline;

Includes also:

- Petrol blends such as petrol with 10% ethanol;

Excludes:

- two-stroke mixtures (07.2.2.3);

07.2.2.3 Other fuels for personal transport equipment (ND)

Includes:

- liquid petroleum gas (LPG), natural gas (CNG, LNG), alcohol, biofuels (ethanol, methanol), methane and two-stroke mixtures;
- electricity as fuel for cars when separately priced from other electricity;
- hydrogen;

07.2.2.4 Lubricants (ND)

Includes:

- lubricants, brake and transmission fluids, coolants and additives;

Excludes:

- charges for oil change and greasing service (07.2.3.0);

07.2.3 Maintenance and repair of personal transport equipment (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- services purchased for the maintenance and repair of personal transport equipment such as fitting of parts and accessories, wheel balancing, breakdown services, oil changes, greasing and washing;
- installation of car cameras;
- locksmith services for cars;

Excludes:

- separate purchases of parts, accessories or lubricants made by households with the intention of undertaking the maintenance or repair themselves (07.2.1) or (07.2.2);
- roadworthiness tests (07.2.4.3).

07.2.3.0 Maintenance and repair of personal transport equipment (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- services purchased for the maintenance and repair of personal transport equipment such as fitting of parts and accessories, wheel balancing, breakdown services, oil changes, greasing and washing;
- installation of car cameras;
- locksmith services for cars;

Excludes:

- separate purchases of parts, accessories or lubricants made by households with the intention of undertaking the maintenance or repair themselves (07.2.1) or (07.2.2);
- roadworthiness tests (07.2.4.3).

07.2.4 Other services in respect of personal transport equipment (S)

Includes:

- hire of garages or parking spaces not providing parking in connection with the dwelling;
- hire of municipal street parking;
- parking meters;
- charges for a parking place in parking garage such as those in shopping centres hired for a few hours or less (including valet service);

Includes also:

- parking permits for designated areas (e.g. residents parking permits);
- tolls (bridges, tunnels, shuttle ferries, motorways) and parking meters;
- charges for rental or purchase of electronic tags and toll devices;
- driving lessons, driving tests and driving licences;
- roadworthiness tests;
- hire of personal transport equipment without drivers.

Excludes:

- rental of a garage or parking space to provide parking in connection with the dwelling (04.1.2.2);
- hire of a car with driver (07.3.2.2);
- payments for private arrangements of sharing a means of transport (carpooling, dynamic ridesharing) (07.3.2.2);
- service charges for insurance in respect of personal transport equipment (12.1.4.1).
- service charges for insurance in respect of personal transport equipment (12.1.4.1);

07.2.4.1 Services for parking (S)

Includes:

- hire of garages or parking spaces not providing parking in connection with the dwelling;
- hire of municipal street parking;
- parking meters;
- charges for a parking place in parking garage such as those in shopping centres hired for a few hours or less (including valet service);

Includes also:

- parking permits for designated areas (e.g. residents parking permits);

Excludes:

- rental of a garage or parking space to provide parking in connection with the dwelling (04.1.2.2);

07.2.4.2 Toll facilities (S)

Includes:

- tolls (bridges, tunnels, shuttle ferries, motorways) ;
- charges for rental or purchase of electronic tags and toll devices;

07.2.4.3 Driving lessons, tests, licences, and road worthiness tests (S)

Includes:

- driving lessons, tests, licences;
- roadworthiness tests and pollution control tests;

Includes also:

- ownership transfer charges for vehicles;
- driving lessons, test, licences for recreation transport vehicles (mobile homes, boats, planes);

07.2.4.4 Hire of personal transport equipment without driver (S)

Includes:

- hire of personal transport equipment without driver (e.g. car rental);
- fees for the participation in "car-sharing" or "bike-sharing" schemes;

Excludes:

- service charges for insurance in respect of personal transport equipment (12.1.4.1);
- payments for private arrangements of sharing a means of transport (carpooling, dynamic ridesharing) (07.3.2.2);

07.3 PASSENGER TRANSPORT SERVICES

Purchases of transport services are generally classified by mode of transport. When a ticket covers two or more modes of transport - for example, intra-urban bus and underground or inter-urban train and ferry - and the expenditure cannot be apportioned between them, then such purchases should be classified in (07.3.5).

Costs of meals, snacks, drinks, refreshments or accommodation services have to be included if covered by the fare and not separately priced. If separately priced, these costs have to be classified in Division 11.

School transport services are included, but ambulance services are excluded (06.4.2.0).

07.3.1 Passenger transport by railway (S)

Includes:

- transport of individuals and groups of persons and accompanied luggage by train, high speed trains, maglevs, light-rail, tram and underground;
- accompanied transport of private vehicles;

Excludes:

- funicular transport (07.3.6.0);

07.3.1.1 Passenger transport by train (S)

Includes:

- transport of individuals and groups of persons and accompanied luggage by train, high speed trains, maglevs;

Excludes:

- funicular transport (07.3.6.0).

07.3.1.2 Passenger transport by rapid transit and tram (S)

Includes:

- transport of individuals and groups of persons and accompanied luggage by rapid transit (electric railways that operate on an exclusive right-of-way, which cannot be accessed by pedestrians or other vehicles of any sort, and which is often grade separated in tunnels or on elevated railways), light-rail, underground, rubber-tyred metros, peplemovers;
- transport of individuals and groups of persons and accompanied luggage by tram;

07.3.2 Passenger transport by road (S)

Includes:

- transport of individuals and groups of persons and accompanied luggage by bus, trolleybus, and coach;
- transport of individuals and groups of persons and accompanied luggage by share taxis (mode of transport which falls between both taxicabs and buses. These vehicles for hire are typically smaller than buses and usually take passengers on a fixed or semi-fixed route without timetables, but instead departing when all seats are filled. They may stop anywhere to pick up or drop off their passengers. Often found in developing countries, the vehicles used as share taxis range from four-seat cars to minibuses. They are often owner-operated.);

- transport of individuals and groups of persons and accompanied luggage by taxi and hired vehicle with driver;
 - transport of individuals and groups of persons and accompanied luggage through private arrangements like carpooling and ridesharing;
 - local school bus charter services, with driver;
 - scheduled interurban or intercity school bus charter services ;
 - transportation services of pupils by school bus between their homes and school and between schools, including in rural areas;
 - transport of individuals and groups of persons and accompanied luggage by animal-drawn vehicles with driver;
- Includes also:
- tuk-tuks, richshaws and motorcycles as taxis;

07.3.2.1 Passenger transport by bus and coach (S)

Includes:

- transport of individuals and groups of persons and accompanied luggage by bus, trolleybus, and coach;
- transport of individuals and groups of persons and accompanied luggage by share taxis (mode of transport which falls between both taxicabs and buses. These vehicles for hire are typically smaller than buses and usually take passengers on a fixed or semi-fixed route without timetables, but instead departing when all seats are filled. They may stop anywhere to pick up or drop off their passengers. Often found in developing countries, the vehicles used as share taxis range from four-seat cars to minibuses. They are often owner-operated.);

07.3.2.2 Passenger transport by taxi and hired car with driver (S)

Includes:

- transport of individuals and groups of persons and accompanied luggage by taxi and hired vehicle with driver;
- transport of individuals and groups of persons and accompanied luggage through private arrangements like carpooling and ridesharing;

07.3.2.3 Passenger transport for students to and from school (S)

Includes:

- local school bus charter services, with driver;
- scheduled interurban or intercity school bus charter services;
- transportation services of pupils by school bus between their homes and school and between schools, including in rural areas;

07.3.2.9 Other passenger transport by road (S)

Includes:

- transport of individuals and groups of persons and accompanied luggage by animal-drawn vehicles with driver;

Includes also:

- tuk-tuks, richshaws and motorcycles as taxis;

Excludes:

- bus with driver (07.3.2.1);

07.3.3 Passenger transport by air (S)

Includes:

- transport of individuals and groups of persons and luggage by aeroplane and helicopter. It includes also passenger drones and multicopters.

07.3.3.1 Passenger transport by air, domestic (S)

Includes:

- domestic scheduled and chartered air passenger transportation services;

- domestic transport of individuals and groups of persons and accompanied luggage by aeroplane and helicopter;
- domestic air passenger transport by drones and multicopters;

07.3.3.2 Passenger transport by air, international (S)

Includes:

- transportation of passengers by air on an international scheduled and chartered flight;

07.3.4 Passenger transport by sea and inland waterway (S)

Includes:

- transport of individuals and groups of persons and accompanied luggage by ship, boat, ferry, hovercraft and hydrofoil;
- accompanied transport of private vehicles;
- water taxis;

07.3.4.0 Passenger transport by sea and inland waterway (S)

Includes:

- transport of individuals and groups of persons and accompanied luggage by ship, boat, ferry, hovercraft and hydrofoil;
- accompanied transport of private vehicles;
- water taxis;

07.3.5 Combined passenger transport (S)

Includes:

- transport of individuals and groups of persons and accompanied luggage by two or more modes of transport when the expenditure cannot be apportioned between them.
- multiple modes of transport (e.g. bus, tram, subway, ferry) available on the one ticket;

Includes also

- accompanied transport of private vehicles. (e.g. train ticket that includes transport of private vehicles);

Excludes:

- package holidays (09.8.0.0).

07.3.5.0 Combined passenger transport (S)

Includes:

- transport of individuals and groups of persons and accompanied luggage by two or more modes of transport when the expenditure cannot be apportioned between them.
- multiple modes of transport (e.g. bus, tram, subway, ferry) available on the one ticket;

Includes also

- accompanied transport of private vehicles. (e.g. train ticket that includes transport of private vehicles);

Excludes:

- package holidays (09.8.0.0).

07.3.6 Other purchased transport services (S)

Includes:

- funicular, elevator, cable-car and chairlift transport;
- services of porters and left-luggage (services to store travellers' luggage for limited amount of time) and luggage-forwarding offices;
- travel agents' commissions, if separately priced;
- transporter bridges, elevators, incline elevators;

Excludes:

- cable-car and chairlift transport at ski resorts and holiday centres (09.4.6.2).

07.3.6.0 Other purchased transport services (S)

Includes:

- funicular, elevator, cable-car and chairlift transport;
- services of porters and left-luggage (services to store travellers' luggage for limited amount of time) and luggage-forwarding offices;
- travel agents' commissions, if separately priced;
- transporter bridges, elevators, incline elevators;

Excludes:

- cable-car and chairlift transport at ski resorts and holiday centres (09.4.6.2).

07.4 TRANSPORT SERVICES OF GOODS

07.4.1 Postal and courier services (S)

Includes:

- new postage stamps and other pre-franked postal matter (e.g. pre-franked postcards, envelopes, etc.);
- courier services for letters;
- parcels delivery services (incoming and out coming - parcels sent and delivery of parcels at home);
- courier services for small parcels;
- parcel delivery services of goods purchased on line;
- removal services of furniture;
- storage services of furniture;
- services of delivery of goods like furniture, supermarket shopping when charged separately;
- local delivery of purchased items such as take-out meals, groceries and prescription drugs;
- delivery services generally made immediately after the item is purchased or scheduled within a short time;

Excludes:

- not pre-franked postcards, envelopes and other not pre-franked postal matter (09.7.3.0);
- services of delivery of goods like furniture, supermarket shopping when charged separately (07.4.9.2);
- self-storage units (04.1.2.2);
- services of porters and left-luggage and luggage-forwarding offices (07.3.6.0);
- installation of goods (furniture, electric devices, etc.) when separately charged (05.1.2.0 or 05.3.3.0).

07.4.1.1 Letter handling services (S)

Includes:

- new postage stamps and other pre-franked postal matter (e.g. pre-franked postcards, envelopes, etc.);
- courier services for letters;

Excludes:

- not pre-franked postcards, envelopes and other not pre-franked postal matter (09.7.3.0);

07.4.1.2 Courier and parcel delivery services (S)

Includes:

- parcels delivery services (incoming and out coming - parcels sent and delivery of parcels at home);
- courier services for small parcels;
- parcel delivery services of goods purchased on line;

Excludes:

- services of delivery of goods like furniture, supermarket shopping when charged separately (07.4.9.2)

07.4.9 Other transport of goods (S)

Includes:

- removal services of furniture;
- storage services of furniture;
- services of delivery of goods like furniture, supermarket shopping when charged separately
- local delivery of purchased items such as take-out meals, groceries and prescription drugs;

- delivery services generally made immediately after the item is purchased or scheduled within a short time;

Excludes:

- self-storage units (04.1.2.2);
- services of porters and left-luggage and luggage-forwarding offices (07.3.6.0);
- installation of goods (furniture, electric devices, etc.) when separately charged (05.1.2.0 or 05.3.3.0).

07.4.9.1 Removal and storage services (S)

Includes:

- removal services of furniture;
- storage services of furniture;

Excludes:

- self-storage units (04.1.2.2)
- services of porters and left-luggage and luggage-forwarding offices (07.3.6.0)

07.4.9.2 Delivery of goods (S)

Includes:

- services of delivery of goods like furniture, supermarket shopping when charged separately;
- local delivery of purchased items such as take-out meals, groceries and prescription drugs;
- delivery services generally made immediately after the item is purchased or scheduled within a short time;

Excludes:

- installation of goods (furniture, electric devices, etc.) when separately charged (05.1.2.0 or 05.3.3.0).

08 INFORMATION AND COMMUNICATION

Division 08 on information and communication cover three main groups of goods and services: information and communication equipment, including equipment for the reception, recording and reproduction of sound and vision; software, and information and communication services. Information and communication services include telephone other communication services, internet access services, TV and radio licences, fee and subscription services, including streaming services of film and music. Division 08 includes also repair, maintenance and rental of information and communication equipment.

08.1 INFORMATION AND COMMUNICATION EQUIPMENT

08.1.1 Fixed telephone equipment (D)

Includes:

- telephones, radio-telephones, telefax machines, telephone-answering machines and telephone loudspeakers;

Excludes:

- telefax and telephone-answering facilities provided by personal computers (08.1.3.1);

08.1.1.0 Fixed telephone equipment (D)

Includes:

- telephones, radio-telephones, telefax machines, telephone-answering machines and telephone loudspeakers;

Excludes:

- telefax and telephone-answering facilities provided by personal computers (08.1.3.1);

08.1.2 Mobile telephone equipment (D)

Includes:

- regular mobile telephone handsets, including devices with several functions;
- smart phones;

08.1.2.0 Mobile telephone equipment (D)

Includes:

- regular mobile telephone handsets, including devices with several functions;
- smart phones;

08.1.3 Information processing equipment (D)

Includes:

- personal computers, printers, scanners, monitors, projectors, VR head mounts, modems, routers, network switches and the like, keyboards, mice, digitizers;
- tablets;
- calculators, including pocket calculators;
- typewriters and word processors (device);
- tonner and ink cartridges, laser printer drums, typewriter ribbons;

Includes also:

- telefax and telephone-answering facilities provided by personal computers;

Excludes:

- computer software packages such as operating systems, applications, languages, etc.(08.2.9.0);
- video game software (09.2.1.1);
- video game computers and consoles (09.2.1.1);
- removable media containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.7.1);

08.1.3.1 Computers, laptops and tablets (D)

Includes

- desktop computers and laptops;
- tablets;

Includes also:

- telefax and telephone-answering facilities provided by personal computers;

Excludes:

- computer software packages such as operating systems, applications, languages, etc.(08.2.9.0);
- video game software (09.2.1.1);
- video game computers and consoles (09.2.1.1);
- removable media containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.7.1);

08.1.3.2 Peripheral equipment and its consumable components (D)

Includes:

- printers, scanners, monitors, projectors, VR head mounts, modems, routers, network switches and the like, keyboards, mice, digitizers;
- typewriters and word processors (device);
- tonner and ink cartridges, laser printer drums, typewriter ribbons;
- calculators, including pocket calculators;
- web camera;

08.1.4 Equipment for the reception, recording and reproduction of sound and vision (D)

Includes:

- television sets, video cassette players and recorders, DVD players, Blu-ray players, Ultra HD Blue-ray players, streaming boxes, television aerials of all types;
- radio receivers (radio sets, digital radio sets, internet radio sets, satellite radio sets, car radios, radio clocks, two-way radios, amateur radio receivers and transmitters);
- portable and non-portable CD players;
- portable and non-portable sound players;
- stereo equipment and CD radio cassette recorder;
- turntables, tuners, amplifiers, cassette decks, microphones and speakers, DJ equipment, karaoke systems;
- car stereos, video systems for cars;
- set-top boxes, satellite receivers, IPTV receivers, television converter boxes;
- digital media players;
- headphone, earplugs and wireless/Bluetooth headsets;

08.1.4.0 Equipment for the reception, recording and reproduction of sound and vision (D)

Includes:

- television sets, video cassette players and recorders, DVD players, Blu-ray players, Ultra HD Blue-ray players, streaming boxes, television aerials of all types;
- radio receivers (radio sets, digital radio sets, internet radio sets, satellite radio sets, car radios, radio clocks, two-way radios, amateur radio receivers and transmitters);
- portable and non-portable CD players;
- portable and non-portable sound players;
- stereo equipment and CD radio cassette recorder;
- turntables, tuners, amplifiers, cassette decks, microphones and speakers, DJ equipment, karaoke systems;
- car stereos, video systems for cars;
- set-top boxes, satellite receivers, IPTV receivers, television converter boxes;
- digital media players;
- headphone, earplugs and wireless/Bluetooth headsets;

08.1.5 Unrecorded recording media (SD)

Includes:

- CDs (R and RW);
- DVDs (R and RW);
- Blu-ray discs (R and RE);
- video cassettes;
- audio tapes, cassettes, DAT;
- external hard drives and solid state disks, NAS (network attached storage);
- USB keys / flash drives;
- SD Cards, Compact Flash, etc.
- magnetic data tapes;
- other magnetic recording media;
- other optical recording media;
- other recording media (Phase-change recording media, holographic recording media, molecular recording media);

Exclusion:

- recorded recording media (09.5.2 and 09.7.1);

08.1.5.0 Unrecorded recording media (SD)

Includes:

- CDs (R and RW);
- DVDs (R and RW);
- Blu-ray discs (R and RE);
- video cassettes;
- audio tapes, cassettes, DAT;
- external hard drives and solid state disks, NAS (network attached storage);
- USB keys / flash drives;
- SD Cards, Compact Flash, etc.
- magnetic data tapes;
- other magnetic recording media;
- other optical recording media;
- other recording media (Phase-change recording media, holographic recording media, molecular recording media);

Exclusion:

- recorded recording media (09.5.2 and 09.7.1);

08.1.9 Other information and communication equipment and accessories (D)

Includes:

- GPS (satellite positioning) equipment and software (maps);
- walkie-talkies;
- baby monitors;
- smartwatches;
- fitness trackers, and other wearable devices like e.g. google glass and that do not work without a smartphone or tablet;
- eBook readers;
- chargers, batteries, cables, power banks, docking stations, covers, cases, cradles, mounts;
- disk drives, processors, main boards, hard drives;

08.1.9.1 Other information and communication equipment (D)

Includes:

- GPS (satellite positioning) equipment and software (maps);
- walkie-talkies;
- baby monitors;
- smartwatches;
- fitness trackers, and other wearable devices like e.g. google glass and that do not work without a smartphone or tablet;

- eBook readers;

08.1.9.2 Other information and communication accessories (SD)

Includes:

- chargers, batteries for information and communication equipment, cables, power banks, docking stations, covers, cases, cradles, mounts;
- disk drives, processors, main boards, hard drives;

08.2 SOFTWARE (EXCLUDING GAMES) (S)

08.2.1 Apps (S)

Includes:

- computer programs designed to run on mobile devices such as smartphones and tablet computers;

Excludes:

- game apps (09.2.1.1);
- Subscription to downloads of music and films (09.5.2.0);
- Subscription for newspapers (09.7.2.1);
- Subscription for magazines and periodicals (09.7.2.2);

08.2.1.0 Apps (S)

Includes:

- computer programs designed to run on mobile devices such as smartphones and tablet computers;

Excludes:

- game apps (09.2.1.1);
- Subscription to downloads of music and films (09.5.2.0);
- Subscription for newspapers (09.7.2.1);
- Subscription for magazines and periodicals (09.7.2.2);

08.2.9 Other software (S)

Includes:

- computer software packages such as operating systems, applications, programming languages, etc.

Includes also:

- software subscriptions and use of on line software;

Excludes:

- apps for smartphones and tablets (08.2.1.0);
- video game software (09.2.1.1);
- removable media containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.7.1.1);

08.2.9.0 Other software (S)

Includes:

- computer software packages such as operating systems, applications, programming languages, etc.

Includes also:

- software subscriptions and use of on line software;

Excludes:

- apps for smartphones and tablets (08.2.1.0);
- video game software (09.2.1.1);
- removable media containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.7.1.1);

08.3 INFORMATION AND COMMUNICATION SERVICES

08.3.1 Fixed communication services (S)

Includes:

- installation and subscription costs of personal telephone equipment;
- telephone calls from a private line or from a public line (public telephone box, post office cabin, etc.);
- local, regional, national and international calls;
- telephone calls from hotels, cafés, restaurants and the like;

08.3.1.0 Fixed communication services (S)

Includes:

- installation and subscription costs of personal telephone equipment;
- telephone calls from a private line or from a public line (public telephone box, post office cabin, etc.);
- local, regional, national and international calls;
- telephone calls from hotels, cafés, restaurants and the like;

08.3.2 Mobile communication services (S)

Includes:

- national calls, including voice and video calls;
- International calls, including voice and video calls;
- messages, including voice, written (SMS) and image (MMS) messages, subscription fees for other messengers;
- additional calling features such as voice mail and call display, whether sold separately or bundled with the mobile local service plan;
- voice and messaging cell phone plans that also include limited data;
- mobile phone voice, text and data plans;
- other mobile telephone services;

Includes also:

- costs of telephone equipment if included in subscription costs;
- mobile phones included in a package, i.e. pre-paid or post-paid packages, generally tied to a specific operator for a certain period of time if not separately priced;

08.3.2.0 Mobile communication services (S)

Includes:

- national calls, including voice and video calls;
- International calls, including voice and video calls;
- messages, including voice, written (SMS) and image (MMS) messages, subscription fees for other messengers;
- additional calling features such as voice mail and call display, whether sold separately or bundled with the mobile local service plan;
- voice and messaging cell phone plans that also include limited data;
- mobile phone voice, text and data plans;
- other mobile telephone services;

Includes also:

- costs of telephone equipment if included in subscription costs;
- mobile phones included in a package, i.e. pre-paid or post-paid packages, generally tied to a specific operator for a certain period of time if not separately priced;

08.3.3 Internet access provision services and net storage services (S)

Includes:

- Internet access services provided by operators of wired, wireless or satellite infrastructure;
- cloud storage, file hosting and web hosting services;
- subscriptions for email services;

Includes also

- activation and installation fees and monthly rate;

08.3.3.0 Internet access provision services and net storage services (S)

Includes:

- Internet access services provided by operators of wired, wireless or satellite infrastructure;
- cloud storage, file hosting and web hosting services;
- subscriptions for email services;

Includes also

- activation and installation fees and monthly rate;

08.3.4 Bundled telecommunication services (S)

Includes:

- telephony/Internet/television packages;
- any combination of telecommunication package;

08.3.4.0 Bundled telecommunication services (S)

Includes:

- telephony/Internet/television packages;
- any combination of telecommunication package;

08.3.5 Repair and rental of information and communication equipment (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair of all information and communication equipment;
- hire of telephones, telefax machines, telephone-answering machines and telephone loudspeakers;
- hire of wireless telephone equipment;
- hire of internet access provision equipment;
- hire of telegraphy, telex, telefax, radiotelephony, radiotelegraphy and radiotelex equipment;

08.3.5.0 Repair and rental of information and communication equipment (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair of all information and communication equipment;
- hire of telephones, telefax machines, telephone-answering machines and telephone loudspeakers;
- hire of wireless telephone equipment;
- hire of internet access provision equipment;
- hire of telegraphy, telex, telefax, radiotelephony, radiotelegraphy and radiotelex equipment;

08.3.9 Other information and communication services (S)

Includes:

- telegraphy, telex and telefax services;
- VoIP (Voice over Internet Protocol) provision (nomadic use);
- TV and Radio licenses;
- subscription to cable TV, satellite TV, IPTV, and Pay-TV;
- streaming services;
- VOD services (video on demand);
- rental or subscription of CDs, video tapes, DVDs, Blurays, software (excluding game software)

Includes also:

- radiotelephony, radiotelegraphy and radiotelex services;
- Software installation services;
- rental/lease fees for a decoder , TV set-top boxes, etc.;

Excludes:

- rental or subscription of video game software and online games (09.4.3.1);
- audio-visual content purchased on-line for immediate downloading (09.5.2.0);

08.3.9.1 TV and Radio licences and fees (S)

Includes

- TV and Radio licenses

08.3.9.2 Subscription to audio-visual content, streaming services and rentals of audio-visual content (S)

Includes

- streaming services (film and music);
- rental, download or subscription of CDs, video tapes, DVDs, Blurays, software (excluding game software);
- subscription to cable TV, satellite TV, IPTV, and Pay-TV;
- VOD services;
- subscription to TV via decoder and rental of decoders;

Excludes:

- rental or subscription of video game software and online games (09.2.1.1);
- audio-visual content purchased on-line for immediate downloading (09.5.2.0);

08.3.9.9 Other information and communication services (S)

Includes:

- telegraphy, telex and telefax services;
- radiotelephony, radiotelegraphy and radiotelex services;
- VoIP (Voice over Internet Protocol) provision (nomadic use);
- Rental/lease fees for a decoder;
- Software installation services;

09 RECREATION, SPORT, CULTURE, GARDENS AND PETS

Division 09 covers a wide range of goods and services for recreation, sport and culture and it structured into 8 groups. The first group covers recreation durables: photographic equipment, other major durables for recreation, such as camper vans, boats, yachts, aeroplanes and the like). 09.2 covers non-major durable recreational goods, such as games and toys, including video game computers, celebration articles, equipment for sport, camping and open-air recreation. The third group covers garden products and plants and flowers and purchases of pets and expenditures for pets, excluding veterinary services). Recreational services cover rental, maintenance and repair of goods classified in division 09, veterinary and other services for pets, recreational and leisure services, such as amusement parks, games of chance and expenditures for sporting services, both expenditures for practising sports as well as expenditures for attendance of sport events.

09.5 covers cultural goods, such as musical instruments and audio-visual media, followed by cultural services (cinema, theatre, concert, museum and other cultural sites, photographic services). Newspapers, all kinds of books, stationery and drawing materials are covered in 09.7. Books of newspapers are in printed form or electronically is irrelevant for classifying them under 09.7.

The last group (09.8) covers package holidays, which as a bundle include all kinds of services, such as transportation, accommodation, foods provision, tour guide, etc. Expenditures for package holiday cannot be split into its components and thus a separate classification category was created. The length of the package holiday and whether the holiday destination is within the home country or outside does not matter.

09.1 RECREATION DURABLES

09.1.1 Photographic and cinematographic equipment and optical instruments (D)

Includes:

- still cameras, movie cameras and sound-recording cameras, film and slide projectors, enlargers and film processing equipment;
- video cameras, including cam-corders, action cameras;
- screens, viewers, lenses (including zoom lenses), lenses, flash attachments, filters, exposure meters, etc.
- photographic developer and photographic paper;
- binoculars, microscopes, telescopes and compasses;

Includes also:

- separate material purchased by households with the intention of undertaking the repairs themselves;
- batteries and chargers for cameras and other photographic and cinematographic equipment;

Excludes:

- web cams (08.1.3.2);
- dash cameras (07.2.1.3);

09.1.1.1 Cameras (D)

Includes:

- still cameras, movie cameras and sound-recording cameras, film and slide projectors, enlargers and film processing equipment;
- video cameras, including cam-corders, action cameras;

Includes also:

- separate material purchased by households with the intention of undertaking the repairs themselves;

Excludes:

- web cams (08.1.3.2);
- dash cameras (07.2.1.3);

09.1.1.2 Accessories for photographic and cinematographic equipment (D)

Includes:

- screens, viewers, lenses (including zoom lenses), lenses, flash attachments, filters, exposure meters, etc.
- photographic developer and photographic paper;

Includes also:

- separate material purchased by households with the intention of undertaking the repairs themselves;
- camera specific batteries and chargers;

09.1.1.3 Optical instruments (D)

Includes:

- binoculars, microscopes, telescopes and compasses;

09.1.2 Major durables for recreation (D)

Includes:

- camper vans, caravans and trailers;
- aeroplanes, microlight aircraft, gliders, hang-glidern and hot-air balloons;
- boats, yachts, outboard motors, sails, rigging and superstructures;
- vessels for recreation, sailboats, sailboards, water sport boards;
- canoes, kayaks, wind-surfing boards;
- sea diving equipment;
- horses and ponies, horse or pony-drawn vehicles, camels and dromedaries, purchased for recreational purposes and related equipment (harnesses, bridles, reins, saddles, etc.);
- golf carts;
- large steel-frame swimming pools for the garden;
- billiard tables, ping-pong tables, pinball machines, gaming machines, etc.;
- segways;
- bicycles with 4 wheels;

Includes also:

- separate material purchased by households with the intention of undertaking the repairs themselves;

Excludes:

- horses and ponies, horse or pony-drawn vehicles, camels and dromedaries, and related equipment purchased for personal transport (07.1.4.0);
- inflatable boats, rafts and swimming pools for children and the beach (09.2.2.2).

09.1.2.1 Camper vans, caravans and trailers (D)

Includes:

- camper vans, caravans and trailers;;

09.1.2.2 Aeroplanes, microlight aircraft, gliders, hang-glidern and hot-air balloons (D)

Includes:

- aeroplanes, microlight aircraft, gliders, hang-glidern and hot-air balloons;

09.1.2.3 Boats, yachts, outboard motors and other water sport equipment (D)

Includes:

- boats, yachts, outboard motors, sails, jet sky, rigging and superstructures;
- vessels for recreation, sailboats, sailboards, water sport boards;
- canoes, kayaks, wind-surfing boards;
- sea diving equipment;

Excludes:

- inflatable boats, rafts and swimming pools for children (09.2.2.2);

09.1.2.4 Horses, ponies, camel, dromedaries and accessories (D)

Includes:

- horses and ponies, horse or pony drawn vehicles, camels and dromedaries, purchased for recreational purposes and related equipment (harnesses, bridles, reins, saddles, etc.);

Excludes:

- horses and ponies, horse or pony-drawn vehicles, camels and dromedaries and related equipment purchased for personal transport (07.1.4.0);

09.1.2.9 Other major durables for recreation (D)

Includes:

- golf carts;
- large steel-frame swimming pools for the garden;
- billiard tables, ping-pong tables, pinball machines, gaming machines, etc.;
- segways;
- bicycles with 4 wheels;

Excludes:

- inflatable boats, rafts and swimming pools for children and the beach (09.2.2.2);

09.2 OTHER RECREATIONAL GOODS

09.2.1 Games, toys and hobbies (SD)

Includes:

- card games, board games, parlour games, chess sets and the like;
- video-game software; video-game computers that plug into a television set; video-game cassettes and video-game CD-ROMs, video-game downloads;
- gamepads, joysticks, racing wheels and other accessories for video gaming;
- electronic games;
- game Apps;
- toys of all kinds including dolls, soft toys, toy cars and trains, toy bicycles and tricycles, toy construction sets, puzzles, plasticine, electronic games, masks, disguises, jokes, novelties, fireworks and rockets, festoons and Holiday decorations;
- stamp-collecting requisites (used or cancelled postage stamps, stamp albums, etc.), other items for collections (coins, medals, minerals, zoological and botanical specimens, etc.) and other tools and articles n.e.c. for hobbies;

Includes also:

- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves;

Excludes:

- collectors' items falling into the category of works of art or antiques (05.1.1.1 or capital formation if acquired primarily as stores of value);
- video-game subscriptions and rentals (09.4.3.1);
- children's scrapbooks (09.7.1.2);

09.2.1.1 Video games computers, game consoles, game apps and software (SD)

Includes:

- video game computers;
- video game consoles;
- gamepads, joysticks, racing wheels and other accessories for video gaming;
- electronic games;
- video game software (for game consoles, computers, tablets, smartphones, download and on any media, including CD-ROMs, cartridges, DVDs, Blu-rays, flash drives, etc.);
- game Apps;

Excludes:

- video-game subscriptions and rentals (09.4.3.1);

09.2.1.2 Other games, toys and hobbies (SD)

Includes:

- traditional games-card games, parlour games, board games, chess sets and the like;

- dolls;
- toy cars, including toy trains, toy bicycles and tricycles;
- soft toys- teddy-bears etc.;
- toy construction sets;
- puzzles;
- plasticine;
- masks;
- disguises;
- jokes;
- models/replicas of planes, boats, trains etc;
- hobby-stamp-collecting requisites (used or cancelled postage stamps, stamp albums, etc.);
- other items for collections (coins, medals, minerals, zoological and botanical specimens, etc.) and other tools and articles n.e.c. for hobby purposes;

Excludes:

- collectors' items falling into the category of works of art or antiques (05.1.1.1 or capital formation if acquired primarily as stores of value);
- children's scrapbooks (09.7.1.2),

09.2.1.3 Celebration articles (ND)

Includes:

- fireworks and rockets;
- festoons;
- Christmas trees;
- Holiday decorations (for Christmas, Easter, Hanukkah, Eid, Diwali and similar);

09.2.2 Equipment for sport, camping and open-air recreation (SD)

Includes:

- gymnastic, physical education and sport equipment such as balls, shuttlecocks, nets, rackets, bats, skis, golf clubs, foils, sabres, poles, weights, discuses, javelins, dumbbells, chest expanders and other body-building equipment;
- parachutes, paragliders and other sky-diving equipment;
- firearms and ammunition for hunting, sport and personal protection;
- fishing rods and other equipment for fishing;
- equipment for beach and open-air games, such as bowls, croquet, flying disks, volleyball, and inflatable boats, rafts and swimming pools;
- inflatable boats, rafts and swimming pools for children;
- skateboards, kickboards, smart balance wheels, balancing scooters, hover boards;
- camping equipment such as tents and accessories, sleeping bags, backpacks, air mattresses and inflating pumps, camping stoves and barbecues;

Includes also:

- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.); protective headgear for sports; other protective gear for sports such as life jackets, boxing gloves, body padding, shin-guards, goggles, belts, supports, etc.;
- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves;

Excludes:

- crash helmets for motor cycles and bicycles (07.2.1.3);
- camping and garden furniture (05.1.1.2);
- repair of equipment for sport (09.4.4.0);

09.2.2.1 Equipment for sport (SD)

Includes:

- gymnastic, physical education and sport equipment such as balls, shuttlecocks, nets, rackets, bats, skis, golf clubs, discuses, javelins;

- parachutes, paragliders and other sky-diving equipment;
- firearms and ammunition for hunting, sport and personal protection;
- fishing rods and other equipment for fishing;
- skateboards, kickboards, smart balance wheels, balancing scooters, hover boards;

Includes also:

- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc.);
- game-specific sportswear (ski suits, etc);
- protective headgear for sports;
- other protective gear for sports such as life jackets, boxing gloves, sport gloves, body padding, shin guards, pads, goggles, belts, supports, helmets e.g. for skateboarding, inline skating, ice hockey, etc.

Excludes:

- repair of equipment for sport (09.4.4.0);

09.2.2.2 Equipment for camping and open-air recreation (SD)

Includes:

- equipment for beach and open-air games such as bowls, croquet, flying disks, volleyball and inflatable boats, rafts and swimming pools;
- tents, sleeping bags, backpacks includes air mattresses and inflating pumps, camping stoves, barbecues and other accessories related to camping;

Excludes:

- camping furniture (05.1.1.2);
- repair of equipment for camping and open-air recreation (09.4.4.0);

09.3 GARDENS AND PETS

09.3.1 Gardens, plants and flowers (ND)

Includes:

- soil, peat and fertilizers, pesticides, composts;
- turf for lawns, specially treated soils for ornamental gardens, horticultural preparations;
- pots and pot holders;
- decorations and ornaments for gardens (which are not plants);
- indoor plants, including natural or artificial;
- outdoor plants;
- seeds, bulbs and tubers for planting;
- shrubs;
- indoor flowers (natural or artificial in vase or not);
- outdoor flowers;
- flower seeds and bulbs;
- natural or artificial flowers and wreaths for decoration of burial places;
- cut flowers;
- delivery charges for flowers and plants if not separately priced;

Excludes:

- gardening gloves (05.6.1.2);
- gardening services (04.4.4.9) or (05.6.2.1);
- gardening equipment (05.5.1.0);
- gardening tools (05.5.2.1);
- insecticides and pesticides for household use (05.6.1.2);
- delivery charges for flowers and plants if separately priced (07.4.9.2)
- Christmas trees (09.2.1.3);

09.3.1.1 Garden products (ND)

Includes:

- soil, peat and fertilizers, pesticides, composts;

- turf for lawns, specially treated soils for ornamental gardens, horticultural preparations;
- pots and pot holders;
- decorations and ornaments for gardens (which are not plants);

Excludes:

- gardening gloves (05.6.1.2);
- gardening services (04.4.4.9) or (05.6.2.1);
- gardening equipment (05.5.1.0);
- gardening tools (05.5.2.1);
- insecticides and pesticides for household use (05.6.1.2);

09.3.1.2 Plants, seeds and flowers (ND)

Includes:

- indoor plants, including natural or artificial;
- outdoor plants;
- seeds, bulbs and tubers for planting;
- shrubs;
- indoor flowers (natural or artificial in vase or not);
- outdoor flowers;
- flower seeds and bulbs;
- natural or artificial flowers and wreaths for decoration of burial places;
- cut flowers;

Excludes:

- soil, peat and fertilizers (09.3.1.1);
- Christmas trees (09.2.1.3);

09.3.2 Pets and animal related products (ND)

Includes:

- pets, pet foods, veterinary and grooming products for pets, collars, leashes, kennels, birdcages, fish tanks, cat litter, etc.;

Includes also:

- feed and veterinary products for animals used for transportation, own consumption or recreation;

Excludes:

- horses and ponies, camels and dromedaries (07.1.4.0 if for transport) or (09.1.2.4 if for recreation);
- veterinary and other services for pets (09.4.5.0).

09.3.2.1 Purchase of pets (SD)

Includes:

- purchase of pets;

Excludes:

- horses and ponies, camels and dromedaries (07.1.4.0 if for transport) or (09.1.2.4 if for recreation)

09.3.2.2 Products for pets and other household animals (ND)

Includes:

- pet foods, veterinary and grooming products for pets, collars, leashes, kennels, birdcages, fish tanks, cat litter, etc.

Includes also:

- feed and veterinary products for animals used for transportation, own consumption or recreation;

Excludes:

- veterinary and other services for pets and other household animals (09.4.5.0).

09.4 RECREATIONAL SERVICES

09.4.1 Rental and repair of photographic and cinematographic equipment and optical instruments (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- rental of photographic and cinematographic equipment and optical instruments;
- repair of photographic and cinematographic equipment and optical instruments;

Excludes:

- separate purchases of materials made by households with the intention of undertaking the repair themselves (09.1.1.2);

09.4.1.0 Rental and repair of photographic and cinematographic equipment and optical instruments (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- rental of photographic and cinematographic equipment and optical instruments;
- repair of photographic and cinematographic equipment and optical instruments;

Excludes:

- separate purchases of materials made by households with the intention of undertaking the repair themselves (09.1.1.2);

09.4.2 Rental, maintenance and repair of major durables for recreation (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- maintenance and repair of major durables for recreation as described in 09.1.2;
- laying up for winter of boats, yachts, camper vans, caravans, etc.; hangar services for private planes; marina services for boats;
- rental of major durables for recreation as described in 09.1.2.2, 09.1.2.3 and 09.1.2.9;

Excludes:

- fuel for recreational vehicles (07.2.2);
- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (09.1.2);

09.4.2.1 Rental, maintenance and repair of camper vans and caravans (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- rental of camper vans and caravans;
- maintenance and repair of camper vans and caravans;
- laying up for winter of camper vans and caravans;

Excludes:

- fuel for recreational vehicles (07.2.2);
- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (09.1.2.1);

09.4.2.2 Rental, maintenance and repair of other major durables for recreation (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- rental of major durables for recreation as described in 09.1.2.2, 09.1.2.3 and 09.1.2.9
- laying up for winter of boats, yachts, etc.; hangar services for private planes; marina services for boats;

Excludes:

- fuel for recreational vehicles (07.2.2);
- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (09.2.1)

09.4.3 Rental and repair of games, toys and hobbies (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- rental and subscriptions of video game consoles and apps or software;
- repair of video game consoles, toys and hobby articles;

09.4.3.1 Rental of game software and subscription to on-line games (S)

Includes:

- rental of game software (games on CDs, DVDs, Blue-rays etc);
- Subscription to play online games (or streaming);

09.4.3.2 Rental and repair of games, toys and hobbies (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- rental and repair of video game consoles and other equipment to play games;
- rental and repair of toys and hobby articles;
- rental of toys and games;

09.4.4 Rental and repair of equipment for sport, camping and open-air recreation (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- rental and repair of equipment for sport, camping and open-air recreation;
- rental of beach umbrellas and deckchairs;

09.4.4.0 Rental and repair of equipment for sport, camping and open-air recreation (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- rental and repair of equipment for sport, camping and open-air recreation;
- rental of beach umbrellas and deckchairs;

09.4.5 Veterinary and other services for pets (S)

Includes:

- veterinary and other services for pets such as grooming, boarding, tattooing and training;
- pet boarding services or pet day care services;

Includes also:

- veterinary and hosting services for animals used for transportation;

Excludes:

- products for pets (09.3.2.2);

09.4.5.0 Veterinary and other services for pets (S)

Includes:

- veterinary and other services for pets such as grooming, tattooing and training;
- pet boarding services or pet day care services;

Includes also:

- veterinary and hosting services for animals used for transportation;

Excludes:

- products for pets (09.3.2.2);

09.4.6 Recreational and sporting services (S)

Includes:

- services provided by:
- sports stadiums, horse-racing courses, motor-racing circuits, velodromes, etc.;
- skating rinks, swimming pools, golf courses, gymnasia, fitness centres, tennis courts, squash courts and bowling alleys;
- fairgrounds and amusement parks;
- roundabouts, see-saws and other playground facilities for children;
- pin-ball machines and other games for adults other than games of chance;

- arcade games;
- ski slopes, ski lifts and the like;
- out-of-school individual or group lessons in bridge, chess, aerobics, skating, skiing, swimming or other pastimes;
- membership fees for sports clubs and fitness centres;
- services of mountain guides, tour guides, etc.;
- navigational aid services for boating;
- water parks;
- arcade games;
- services of mountain guides, tour guides, etc.;
- entrance fees for dancing establishments, nightclubs;
- fees for taking part in sports competitions;
- fees for sports title and category certificates;

Includes also:

- hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.);
- hunting licences;
- paid fishing;
- membership fees of fishermen's and hunters' clubs;

Excludes:

- cable-car and chairlift transport not at ski resorts or holiday centres (07.3.6.0).

09.4.6.1 Recreational and leisure services (S)

Includes services provided by:

- fairgrounds and amusement parks;
- roundabouts, see-saws and other playground facilities for children;
- out-of-school individual or group lessons in bridge, chess, sewing, cooking, etc., ;
- pin-ball machines and other games for adults other than games of chance;
- water parks;
- arcade games;
- services of mountain guides, tour guides, etc.;
- entrance fees for dancing establishments, nightclubs;

09.4.6.2 Sporting services – Practice (S)

Includes:

- skating rinks, swimming pools, golf courses, gymnasia, fitness centres, tennis courts, squash courts and bowling alleys;
- ski slopes, ski lifts and the like;
- out-of-school individual or group lessons in aerobics, skating, skiing, swimming or other sports;
- memberships fees for sports clubs and fitness centres;
- navigational aid services for boating;
- fees for taking part in sports competitions;
- fees for sports title and category certificates;

Includes also:

- hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.);
- hunting licences;
- paid fishing;
- membership fees of fishermen's and hunters' clubs;

Excludes:

- cable-car and chairlift transport not at ski resorts or holiday centres (07.3.6.0);

09.4.6.3 Sporting services – Attendance (S)

Includes:

- admissions (tickets) to attend live sporting events like football games, hockey games, ice skating competitions, ski competitions, soccer games, tennis matches, horse-racing courses, motor-racing circuits, velodromes, etc.

09.4.7 Games of chance (S)

Includes:

- service charges for lotteries, bookmakers, totalizators, casinos and other gambling establishments, gaming machines, bingo halls, scratch cards, sweepstakes, etc.
- online games of chance;

09.4.7.0 Games of chance (S)

Includes:

- service charges for lotteries, bookmakers, totalizators, casinos and other gambling establishments, gaming machines, bingo halls, scratch cards, sweepstakes, etc.
- online games of chance;

09.5 CULTURAL GOODS

09.5.1 Musical instruments (D)

Includes:

- musical instruments of all sizes, including electronic musical instruments, such as pianos, organs, violins, guitars, drums, trumpets, clarinets, flutes, recorders, harmonicas, etc.;

Includes also:

- spare parts of musical instruments;

Excludes:

- toy instruments (09.2.1.2)

09.5.1.0 Musical instruments (D)

Includes:

- musical instruments of all sizes, including electronic musical instruments, such as pianos, organs, violins, guitars, drums, trumpets, clarinets, flutes, recorders, harmonicas, etc.;

Includes also:

- spare parts of musical instruments;

Excludes:

- toy instruments (09.2.1.2)

09.5.2 Audio-visual media (SD)

Includes:

- recorded tapes, CD-ROMs, DVDs, Blu-rays, gramophone records, flash drives, for reproduction of sound and picture material;
- downloads of music and films;

Excludes:

- Software (08.2.9.0);
- video games and game apps and software (09.2.1.1);
- recorded tapes and CDs, DVDs, Blu-ray, flash-drives books, novels, plays, poetry, dictionaries, encyclopaedias, etc (09.7.1);

09.5.2.0 Audio-visual media (SD)

Includes:

- recorded tapes, CD-ROMs, DVDs, Blu-rays, gramophone records, flash drives, for reproduction of sound and picture material;
- downloads of music and films;

Excludes:

- Software (08.2.9.0);
- video games and game apps and software (09.2.1.1);
- recorded tapes and CDs, DVDs, Blu-ray, flash-drives books, novels, plays, poetry, dictionaries, encyclopaedias, etc (09.7.1);

09.6 CULTURAL SERVICES

09.6.1 Cinemas, theatres, concerts (S)

Includes:

- cinemas;
- theatres, opera houses;
- concert and music venues;
- circuses, sound and light shows and other;

Includes also:

- services of musicians, clowns, performers for private entertainments;
- music, dancing and artistic performance;
- art and music festivals;

09.6.1.0 Cinemas, theatres, concerts (S)

Includes:

- cinemas;
- theatres, opera houses;
- concert and music venues;
- circuses, sound and light shows and other;

Includes also:

- services of musicians, clowns, performers for private entertainments;
- music, dancing and artistic performance;
- art and music festivals;

09.6.2 Museums, libraries, and cultural sites (S)

Includes:

- museums, art galleries, exhibitions, including historical monuments and archeologic sites;
- libraries;
- historic monuments, national parks, zoological and botanical gardens, aquaria;

09.6.2.0 Museums, libraries, and cultural sites (S)

Includes:

- museums, art galleries, exhibitions, including historical monuments and archeologic sites;
- libraries;
- historic monuments, national parks, zoological and botanical gardens, aquaria;

09.6.3 Photographic services (S)

Includes:

- services of photographers such as film developing, print processing, enlarging, portrait photography, event photography and video (e.g. for weddings), etc.

Includes also

- photographic services provided by non-specialised shops (e.g. supermarkets, consumer electronic stores etc.) and purchased by Internet;

09.6.3.0 Photographic services (S)

Includes:

- services of photographers such as film developing, print processing, enlarging, portrait photography, event photography and video (e.g. for weddings), etc.

Includes also

- photographic services provided by non-specialised shops (e.g. supermarkets, consumer electronic stores etc.) and purchased by Internet;

09.6.9 Other cultural services (S)

Includes:

- services of rental and repair of musical instruments;
- binding services;
- photography, music, dancing and artistic classes (in classroom or via eLearning);

Include also:

- renting of premises for rehearsals of amateur music groups, weddings and other celebrations;

Excludes:

- formal education of music, dancing and art (Division 10 according to the level)

09.6.9.0 Other cultural services (S)

Includes:

- services of rental and repair of musical instruments;
- binding services;
- photography, music, dancing and artistic classes (in classroom or via e-learning);

Include also:

- renting of premises for rehearsals of amateur music groups, weddings and other celebrations;

Excludes:

- formal education of music, dancing and art (Division 10 according to the level);

09.7 NEWSPAPERS, BOOKS AND STATIONERY

09.7.1 Books (SD)

Includes:

- books educational or not, including atlases, dictionaries, encyclopaedias, guidebooks and musical scores;
- recorded tapes and CDs, DVDs, Blu-ray, flash-drives of educational books novels, plays, poetry, etc.;
- all electronic forms of books (e-books and audio-books);
- removable media containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software;
- scrapbooks and albums for children;

Includes also:

- all electronic forms of educational books (e-books and audio-books);

Excludes:

- stamp albums (09.2.1.2);

09.7.1.1 Educational or text books (SD)

Includes:

- formal education text books (school/academic manuals etc);
- educational e-books;
- recorded tapes and CDs, DVDs, Blu-ray, flash-drives of educational books;
- download of educational books;
- removable media containing books, dictionaries, encyclopaedias, foreign language trainers, in the form of software;

Includes also:

- all electronic forms of educational books (e-books and audio-books);

09.7.1.2 Other books (SD)

- fiction and non-fiction books;
- children's books, scrapbooks and albums for children, colouring books for children;
- art books;

- travel guides;
- recorded tapes and CDs, DVDs, Blu-ray, flash-drives of books, novels, plays, poetry, etc.
- download of non-educational books;

Includes also:

- all electronic forms of books (e-books and audio-books); scrapbooks and albums for children;

Excludes:

- stamp albums (09.2.1.2);

09.7.2 Newspapers and periodicals (ND)

Includes:

- newspapers, magazines and other periodicals;

Includes also:

- all electronic forms of newspapers and periodicals;

09.7.2.1 Newspapers (ND)

Includes:

- newspaper bought in kiosks;
- subscription for newspapers (home delivery);
- Internet subscription for newspapers;

Includes also:

- all electronic forms of newspapers;

09.7.2.2 Magazines and periodicals (ND)

Includes:

- lifestyle magazines;
- children magazines;
- hobbies, leisure magazines;
- business, political magazines;
- TV magazines;
- subscription for magazines and periodicals (home delivery);
- Internet subscription for magazines and periodicals;

Includes also:

- all electronic forms of magazines and periodicals;

09.7.3 Miscellaneous printed matter (ND)

Includes:

- catalogues and advertising material;
- posters, plain or picture postcards, calendars;
- greeting cards and visiting cards, announcement and message cards;
- maps and globes;

Excludes:

- pre-franked postcards and aerogrammes (07.4.1.1);
- stamp albums (09.2.1.2);

09.7.3.0 Miscellaneous printed matter (ND)

Includes:

- catalogues and advertising material;
- posters, plain or picture postcards, calendars;
- greeting cards and visiting cards, announcement and message cards;
- maps and globes;

Excludes:

- pre-franked postcards and aerogrammes (07.4.1.1);
- stamp albums (09.2.1.2);

09.7.4 Stationery and drawing materials (ND)

Includes:

- writing pads, envelopes, account books, diaries, etc.
- drawing paper;
- educational materials such as exercise books;
- wrapping paper;
- pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, pencil sharpeners, etc.
- stencils, carbon paper, inking pads, correcting fluids, etc.
- paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins, etc.
- drawing and painting materials such as canvas, card, paints, crayons, pastels and brushes;

Includes also:

- slide rules, geometry instruments, slates, chalks and pencil boxes;

Excludes:

- pocket calculators (08.1.3.2)

09.7.4.0 Stationery and drawing materials (ND)

Includes:

- writing pads, envelopes, account books, diaries, etc.
- drawing paper;
- educational materials such as exercise books;
- wrapping paper;
- pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, pencil sharpeners, etc.
- stencils, carbon paper, inking pads, correcting fluids, etc.
- paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins, etc.
- drawing and painting materials such as canvas, card, paints, crayons, pastels and brushes;

Includes also:

- slide rules, geometry instruments, slates, chalks and pencil boxes;

Excludes:

- pocket calculators (08.1.3.2)

09.8 PACKAGE HOLIDAYS

09.8.0 Package holidays (S)

Includes:

- all inclusive holidays or tours which provide for travel, food, accommodation, guides, etc.
- excursion tours including transport and guide;

09.8.0.0 Package holidays (S)

Includes:

- all inclusive holidays or tours which provide for travel, food, accommodation, guides, etc.
- excursion tours including transport and guide;

10 EDUCATION SERVICES

This division covers educational services only. The focus of groups 10.1 to 10.4 is on formal education (that leads to certificate or diploma). It includes education by radio or television broadcasting as well as eLearning and correspondence courses. It includes admission and registration fees as well as tuition fees. It includes also other education related fees like camps / field trips, course fees, diploma fees, examination fees, graduation fees, laboratory fees, physical education fee, etc.

The breakdown of educational services is based upon the level categories of the 2011 revision of the International Standard Classification of Education (ISCED 2011) of the United Nations Educational, Scientific and Cultural Organization (UNESCO).

This division does not include expenditures on other education related goods and services, such as:

- school uniforms (03.1.2.3)
- education support services, such as health-care services (06)
- transport services except in the case of excursions which are part of the normal school programme (07.3.2.3)
- text books and academic journals (09.7.1.1)
- stationery (09.7.4)
- catering services (11.1.2.1)
- accommodation services (11.2.0.3)

10.1 - EARLY CHILDHOOD AND PRIMARY EDUCATION (S)

10.1.0 - Early childhood and primary education (S)

Includes:

- levels 0 and 1 of ISCED 2011 Early childhood and primary education;
- literacy programmes for students too old for primary school;
- education services for children with special educational needs;

Includes also:

- excursions which are part of the normal school programme (travel and accommodation costs);

Excludes:

- child care services without educational programme (13.3.0.1);

10.1.0.1 Early childhood education (S)

Includes:

- ISCED 2011 level 0: Early childhood education is designed primarily to support children's early cognitive, physical, social and emotional development and introduce very young children to organised instruction outside of the family context. Programmes are designed for children below the entry age to primary education and are typically centre or school-based.

This education may also be provided in hospitals or in special schools or training centres.

- special education services for children with special educational needs;

Includes also

- excursions which are part of the normal school programme (travel and accommodation costs);

Excludes:

- child care services without educational programme (13.3.0.1);

10.1.0.2 Primary education (S)

Includes:

- ISCED 2011 level 1: Primary education usually begins at age 5, 6 or 7 and generally lasts for 4 to 7 years. Programmes are normally designed to provide students with fundamental skills in reading, writing and mathematics and establish a solid foundation for learning and understanding core areas of knowledge and personal and social development. Organised instruction for children with special needs should also be included and literacy or basic skills programmes within or outside the school system which are similar in content to programme in primary education.
- literacy programmes for students too old for primary school;

- excursions which are part of the normal school programme (travel and accommodation costs);
- education services for children with special educational needs;

10.2 - SECONDARY EDUCATION (S)

10.2.0 - Secondary education (S)

Includes:

- levels 2 and 3 of ISCED 2011: lower-secondary and upper-secondary education. Secondary education is designed to lay the foundation for lifelong learning and human development and to provide the skills and knowledge needed either for further studies at post-secondary and tertiary levels or for entry to the labour market, or both. Programmes are increasingly subject oriented and specialised. Different study options or streams are offered, including vocational education and training. Organised instruction for young people with special needs is also covered;
- secondary education for adults and young people including second chance or reintegration; programmes;
- out-of-school secondary education for adults and young people;
- education services for adolescents with special educational needs;

Includes also:

- excursions or student exchanges which are part of the normal school programme (travel and accommodation costs);

10.2.0.0 Secondary education (S)

Includes:

- ISCED 2011 levels 2 and 3: lower-secondary and upper-secondary education;

Includes also:

- out-of-school secondary education for adults and young people;
- excursions or student exchanges which are part of the normal school programme (travel and accommodation costs);
- education services for adolescents with special educational needs ;

10.3 - POST-SECONDARY NON-TERTIARY EDUCATION (S)

10.3.0 - Post-secondary non-tertiary education (S)

Includes:

- level 4 of ISCED 2011: Post-secondary non-tertiary education provides learning experiences building on secondary education, preparing for labour market entry as well as tertiary education. It aims at the individual acquisition of knowledge, skills and competencies lower than the level of complexity characteristic of tertiary education. Post-secondary non-tertiary education is typically designed to provide individuals who completed upper secondary education without qualifications required for progression to tertiary education and/or for individuals seeking specific types of employment when their secondary qualification does not grant such access. For example, graduates from general secondary programmes may choose to complete a non-tertiary vocational qualification; or graduates from vocational secondary programmes may choose to increase their level of qualifications or specialise further. Usually programmes at this level are designed for direct labour market entry. General programmes designed to give access to or improved access to tertiary education can also exist.
- out-of-school post-secondary non-tertiary education for adults and young people;
- education services for young people and adults with special educational needs;

Includes also

- excursions or student exchanges which are part of the normal school programme (travel and accommodation costs);

10.3.0.0 Post-secondary non-tertiary education (S)

Includes:

- level 4 of ISCED 2011: Post-secondary non-tertiary education provides learning experiences building on secondary education, preparing for labour market entry as well as tertiary education. It aims at the individual acquisition of knowledge, skills and competencies lower than the level of complexity characteristic of tertiary education. Post-secondary non-tertiary education is typically designed to provide individuals who completed upper secondary education without qualifications required for progression to tertiary education and/or for individuals seeking specific types of employment when their secondary qualification does not grant such access. For example, graduates from general secondary programmes may choose to complete a non-tertiary vocational qualification; or graduates from vocational secondary programmes may choose to increase their level of qualifications or specialise further. Usually programmes at this level are designed for direct labour market entry. General programmes designed to give access to or improved access to tertiary education can also exist.

- out-of-school post-secondary non-tertiary education for adults and young people;
- education services for young people and adults with special educational needs;

Includes also

- excursions or student exchanges which are part of the normal school programme (travel and accommodation costs);

10.4 - TERTIARY EDUCATION (S)

10.4.0 - Tertiary education (S)

Includes:

- levels 5, 6, 7 and 8 of ISCED 2011: tertiary education builds on secondary education and provides learning activities in specialised fields of education. It aims at a high level of complexity and specialisation. It includes both academic education and advanced vocational or professional education. At the highest levels, programmes lead to an advanced research qualification based on advanced study and original research.

Includes also:

- excursions or student exchanges which are part of the normal school programme (travel and accommodation costs);
- eLearning courses;

10.4.0.0 Tertiary education (S)

Includes:

- levels 5, 6, 7 and 8 of ISCED 2011: tertiary education builds on secondary education and provides learning activities in specialised fields of education. It aims at a high level of complexity and specialisation. It includes both academic education and advanced vocational or professional education. At the highest levels, programmes lead to an advanced research qualification based on advanced study and original research.

Includes also:

- excursions or student exchanges which are part of the normal school programme (travel and accommodation costs);
- eLearning courses;

10.5 - EDUCATION NOT DEFINED BY LEVEL (S)

10.5.0 - Education not defined by level (S)

- independent tutors (private lessons), tutors centres, homework help centres and the like;
- short educational courses, generally for adults, which do not require any special prior instruction, in particular cultural development or some types of vocational training;
- language immersion courses and international travel for learning languages;
- languages courses in classroom or on line;
- courses in the use of computers and/or specific software;
- exam preparation courses;
- on-line tutoring

Excludes:

- driving lessons (07.2.4.3);
- recreational training courses such as sport or bridge lessons given by independent teachers (09.4.6.1);
- removable media containing foreign language trainers (09.7.1.1).

10.5.0.1 Tutoring (S)

Includes:

- independent tutors (private lessons to support formal education), tutors centres, homework help centres and the like;
- exam preparation courses;
- on-line tutoring

10.5.0.2 Other education not defined by level (S)

- educational programmes, generally for adults, which do not require any special prior instruction, in particular vocational training or cultural development;
- language immersion courses and international travels with educational purposes (eg: languages);
- languages courses in classroom, on line, in form of software or audio tapes;
- information technology courses (e.g. learning how to use a specific software);

Excludes:

- driving lessons (07.2.4.3);
- recreational training courses such as sport or bridge lessons given by independent teachers (09.4.6.1);
- removable media containing foreign language trainers (09.7.1.1).

11 RESTAURANTS AND ACCOMODATION SERVICES

Food and beverage serving services are provided by restaurants, cafes and similar facilities, either with full or limited- or self-service, or by canteens, cafeterias or refectories at work or and school and other educational establishment's premises. The distinction between full service and limited service relate to the range of the food and beverage serving service: a service by waiters to the individual customer seated at tables will be qualified to be a full service. Accommodation in this Division includes services for visitors and other travellers away from their principal or secondary residence. When not separately invoiced, it also includes food and beverage services and other serving services such as housekeeping, parking, laundry, swimming pools and exercise rooms, recreational facilities and conference and convention facilities.

Excludes:

- permanent principal or secondary residence accommodation (Division 04).

11.1 FOOD AND BEVERAGE SERVING SERVICES

11.1.1 Restaurants, cafés and the like (S)

Food and beverages services provided by restaurants, cafes and similar eating facilities either providing full or limited- and self-service.

Includes also:

- tobacco that is consumed with a shisha or hookah pipes in restaurants, cafés, shisha lounges;
- narcotics purchased in coffee shops, if service charge is applied
- tips;

Excludes:

- food products and beverages dispensed by automatic vending machines not as a delivery service provided restaurants, cafés, buffets, bars, tearooms and similar facilities (01.1.9.1);
- tobacco purchases (02.3.0);
- food and beverage services on public transport, if not separately invoiced (07.3);
- food and beverage provided by supermarkets and markets and consumed at food and beverage services on public transport, if not separately invoiced (07.3); their premises (related products in Division 01);
- food and beverages delivery services, if separately invoiced (07.4.9.2);
- telephone calls (08.3.1.0);
- dancing establishments and nightclubs entrance fees (09.4.6.1).
- food and beverage services in places providing recreational, cultural, sporting or entertainment services, if not separately invoiced (09.4.6; 09.6.1; 09.6.2; 09.6.9);
- food and beverage services provided in package holidays, if not separately invoiced (09.8.0.0);
- food and beverage services provided by hotels or other lodging places, if not separately invoiced from accommodation (11.2);

11.1.1.1 Restaurants, cafés and the like – with full service (S)

Food and beverages services provided by restaurants, cafes and similar eating facilities providing full service consisting of waiter service to individual customers seated at tables, with or without entertainment.

Includes:

- food and beverages provided by full-service facilities mainly serving drinks: cafés, buffets, bars, tearooms and similar;
- food and beverages provided by full-service restaurants, cafés and the like and consumed off their premises; food and beverages provided by full-service restaurants, cafés and the like and home-delivered;
- food and beverage full-services in hotels or other accommodation places, if separately invoiced from accommodation;

- food and beverage full-services in places providing recreational, cultural, sporting or entertainment services (theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, nightclubs, dancing establishments and similar facilities) if separately invoiced;

- tobacco that is consumed with a shisha or hookah pipes in restaurants, cafés, shisha lounges;

- narcotics purchased in coffee shops, if service charge is applied

- tips;

Excludes:

- tobacco purchases (02.3.0);

- food and beverage services on public transport, if not separately invoiced (07.3);

- food and beverages delivery, if separately invoiced (07.4.9.2);

- telephone calls (08.3.1.0);

- food and beverage services in places providing recreational, cultural, sporting or entertainment services, if not separately invoiced (09.4.6; 09.6.1; 09.6.2; 09.6.9);

- entrance fees for dancing establishments, nightclubs (09.4.6.1);

- food and beverage services provided in package holidays, if not separately invoiced (09.8.0.0);

- food and beverage services in hotels or other lodging places, if not separately invoiced from accommodation (11.2);

11.1.1.2 Restaurants, cafés and the like – with limited service (S)

Food and beverages serving services provided by limited- and self-service facilities i.e. without waiter service and with or without seating.

Includes:

- food and beverage services provided by self-service restaurants;

- food and beverages provided by refreshment stands, fish-and-chips stands, fast-food outlets without seating and take-away facilities;

- food products and beverages prepared on the premises and dispensed through automatic vending machines as a delivery service in a self-service restaurant or similar (e.g. automat restaurants);

- food and beverage for immediate consumption provided by kiosks, food stalls, street vendors and the like;

Includes also:

- ice-cream parlours and cake serving places;

- food and beverages provided by catering contractors whether collected by the customer or delivered to the customer's home;

- food and beverage services on public transport (coaches, trains, boats, aeroplanes, etc.), if separately invoiced;

- tobacco that is consumed with a shisha or hookah pipes in restaurants, cafés, shisha lounges;

- narcotics purchased in coffee shops, if service charge is applied

- tips;

Excludes:

- food products and beverages dispensed by automatic vending machines not as a delivery service provided restaurants, cafés, buffets, bars, tearooms and similar facilities (01.1.9.1);

- tobacco purchases (02.3.0);

- food and beverage services on public transport, if not separately invoiced (07.3);

- food and beverage provided by supermarkets and markets and consumed at food and beverage services on public transport, if not separately invoiced (07.3); their premises (related products in Division 01);

- food and beverages delivery, if separately invoiced (07.4.9.2);

- telephone calls (08.3.1.0);

- food and beverage services in places providing recreational, cultural, sporting or entertainment services, if not separately invoiced (09.4.6; 09.6.1; 09.6.2; 09.6.9);

- entrance fees for dancing establishments, nightclubs (09.4.6.1);

- food and beverage services provided in package holidays, if not separately invoiced (09.8.0.0);
- food and beverage services in hotels or other lodging places, if not separately invoiced from accommodation (11.2);

11.1.2 Canteens, cafeterias and refectories (S)

Food and beverages provided by canteens, cafeterias or refectories i.e. restaurants, cafés and the like at work/office premises, in schools, universities and other educational establishments, - in hospital in-patients, if separately invoiced.

Includes:

- university refectories, military messes and wardrooms;

Excludes:

- food and beverages provided by schools, university and other educational establishments, if not separately invoiced (10.1-10.5);
- food and beverages provided to hospital in-patients if not separately invoiced (06.3);

11.1.2.1 Canteens, cafeterias of universities, schools, and kindergartens (S)

Food and beverages provided by canteens, cafeterias or refectories i.e. restaurants, cafés and the like at in schools, universities and other educational establishments:

Includes:

- Kindergarten canteens;
- schools canteens;;
- university refectories;

Excludes:

- food and beverages provided by schools, university and other educational establishments, if not separately invoiced (10.1-10.5);

11.1.2.9 Other canteens, cafeterias and refectories (S)

Food and beverages provided by canteens, cafeterias or refectories i.e. restaurants, cafés and the like at work/office premises, in hospital in-patients, if separately invoiced.

Includes:

- military messes and wardrooms;

Excludes:

- food and beverages provided to hospital in-patients if not separately invoiced (06.3);

11.2 ACCOMMODATION SERVICES

11.2.0 Accommodation services (S)

Accommodation services for visitors and other travellers away from their permanent principal or secondary residence. It includes other services, when not separately invoiced, such as: food and beverage services, housekeeping, parking, laundry, swimming pools and exercise rooms, recreational facilities and conference and convention facilities

Includes:

- resorts, hotels, hotels letting rooms by the hour, motels, inns and pensions;
- accommodation services provided by private, holiday homes, guesthouses and boarding houses as secondary residence and other “bed and breakfast” units;
- time-share units;
- holiday villages and holiday centres, camping, onsite (non-mobile) caravans and boats;
- youth hostels and mountain refuges;
- bungalows, chalets, housekeeping cottages and cabins;
- student residences, school and other educational establishments dormitories, when separately invoiced;
- hostels and other accommodations for workers;
- railway sleeping cars and other public transport, when separately invoiced;
- website's fees for people to list, find, and rent lodging;

- travel agency fees for accommodation if priced separately;
- tips for bellmen, bellhops, hotel porters;

Excludes:

- payments of households occupying a room in a hotel or boarding house as their main residence (04.1.1.0);
- rentals paid by households for a secondary residence or timeshare residence (04.1.2);
- telephone calls (08.3.1.0);
- package holidays (09.8.0.0);
- breakfast, meals and other food and beverages provided in accommodation and similar establishments, when separately invoiced (11.1.1);
- housing in orphanages, homes for disabled or maladjusted persons (13.3.0);

11.2.0.1 Hotels, motels, inns and similar accommodation services (S)

Includes:

- accommodation services in resorts, hotels and motels;
- accommodation services in inns, pensions and similar establishments;
- short-term accommodation services provided by private, holiday homes, guesthouses and boarding houses as secondary residence and other “bed and breakfast” units;
- time-share units;

Includes also:

- hotels letting rooms by the hour ;

Excludes:

- payments of households occupying a room in a hotel or boarding house as their main residence (04.1.1.0);
- rentals paid by households for a secondary residence or timeshare residence (04.1.2);
- telephone calls (08.3.1.0);
- package holidays (09.8.0.0);
- breakfast, meals and other food and beverages provided in accommodation and similar establishments, when separately invoiced (11.1.1);

11.2.0.2 Holiday centres, camping sites, youth hostels and similar accommodation services (S)

Includes:

- holiday villages and holiday centres;
- camping sites, onsite (non-mobile) caravans and boats, camping grounds, recreational vehicle parks and trailer;
- youth hostels and mountain refuges;
- bungalows, chalets, housekeeping cottages and cabins;

Excludes:

- payments of households occupying a room in a Holiday centres, camping sites, youth hostels and similar accommodation as their main or secondary residence (04.1.1.0);
- telephone calls (08.3.1.0);
- breakfast, meals and other food and beverages provided in accommodation and similar establishments, when separately invoiced (11.1.1);

11.2.0.3 Accommodation services of boarding schools, universities and other educational establishments (S)

Includes:

- student residences, school and other educational establishments dormitories, when separately invoiced;

Excludes:

- housing in orphanages, homes for disabled or maladjusted persons (13.3.0);

11.2.0.9 Other accommodation services (S)

Includes:

- hostels and other accommodations for workers;

- railway sleeping cars and other public transport, when separately invoiced;
- website's fees for people to list, find, and rent lodging;
- travel agency fees for accommodation if priced separately;
- website's fees for people to list, find, and rent lodging;

Excludes:

- telephone calls (08.3.1.0);
- breakfast, meals and other food and beverages provided in accommodation and similar establishments, when separately invoiced (11.1.1);
- housing in orphanages, homes for disabled or maladjusted persons (13.3.0);

12 INSURANCE AND FINANCIAL SERVICES

Division 12 covers insurance and financial services. Insurance services are subdivided by type of insurance. Financial services are subdivided by Financial intermediate services indirectly measured and by the other forms of actual charges and remittance fees for financial services. For the definition and the measurement of the insurance and financial services specific national accounts concepts (SNA 2008) do apply.

12.1 INSURANCE

Service charges for insurance are classified by type of insurance, namely: life insurance and non- life insurance (that is, insurance in connection with the dwelling, health, transport, etc.). Service charges for multi-risk insurance covering several risks should be classified on the basis of the cost of the principal risk if it is not possible to allocate the service charges to the various risks covered.

The basic method for measuring the service charge for non-life insurance is total premiums earned plus investment income earned from investing the premiums less adjusted claims incurred.

The basic method for measuring the service charge for life insurance is premiums earned plus investment income earned from investing the premiums less benefits due less increases (plus decreases) in life insurance technical reserves

12.1.1 Life and accident insurance (S)

Includes:

- service charges for life insurance, annuities, death benefit insurance, education insurance, etc;.

12.1.1.0 Life and accident insurance (S)

Includes:

- service charges for life insurance, annuities, death benefit insurance, education insurance, etc.;

Includes also:

- Service charges for funeral insurance;
- Service charges for accident insurance;

12.1.2 Insurance connected with health (S)

Includes:

- service charges for direct sickness insurance;
- service charges for social health insurance;
- service charges for disability insurance;
- service charges for critical illness insurance;
- service charges for long-term care insurance;
- service charges for supplementary health insurance;
- service charges for supplementary prescription drug insurance;
- service charges for travel health insurance

Includes also:

- service charges for medical transport (e.g. ambulance) insurance.

12.1.2.0 Insurance connected with health (S)

Includes:

- service charges for direct sickness insurance;
- service charges for social health insurance;
- service charges for disability insurance;

- service charges for critical illness insurance;
- service charges for long-term care insurance;
- service charges for supplementary health insurance;
- service charges for supplementary prescription drug insurance;
- service charges for travel health insurance

Includes also:

service charges for medical transport (e.g. ambulance) insurance

12.1.3 Insurance connected with the dwelling (S)

- service charges paid by owner-occupiers and by tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage, etc.;
- service charges for household contents insurance;

Excludes:

- service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption).

12.1.3.0 Insurance connected with the dwelling (S)

Includes:

- service charges paid by owner-occupiers and by tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage, etc.;
- service charges paid by owner-occupiers and by tenants for household contents insurance;

Excludes:

- service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption);

12.1.4 Insurance connected with transport (S)

Includes:

- service charges for insurance in respect of personal transport equipment;
- service charges for travel insurance (for change of travel plans, travel cancellation, etc.) and luggage insurance.

12.1.4.1 Personal transport insurance (S)

Includes:

- service charges for car insurance;
- service charges for insurance in respect of personal transport equipment;
- service charges for insurances covering civil liability or damage to third parties or their property arising from the operation of personal transport equipment;

Includes also:

- service charges for insurance in respect of bikes, motor cycles, boats, yachts, sailboats, aeroplanes, etc.

12.1.4.2 Travel insurance (S)

Includes:

- service charges for travel insurance (for change of travel plans, travel cancellation, etc.) and luggage insurance;

Excludes:

- travel health insurance (12.1.2.0);

12.1.9 Other insurance (S)

Includes:

- service charges for other insurance such as civil liability for injury or damage to third parties

or their property;

- service charges for standardized guarantees;
- service charges for legal insurance;
- service charges for pet medical insurance;

Excludes:

- civil liability or damage to third parties or their property arising from the operation of personal transport equipment (12.1.4).

12.1.9.0 Other insurance (S)

Includes:

- service charges for other insurance such as civil liability for injury or damage to third parties or their property;
- service charges for standardized guarantees;
- service charges for legal insurance;
- service charges for pet medical insurance;

Excludes:

- civil liability or damage to third parties or their property arising from the operation of personal transport equipment (12.1.4).

12.2 FINANCIAL SERVICES

Financial services are provided by financial corporations. These may be paid for explicitly or implicitly. Some transactions in financial assets may also involve both explicit and implicit charges. Implicit charges are not always as evident as the way in which charges are made for most goods and services and are typically calculated using a number of observable transactions. Examples of implicit charges arise from the financial services provided in association with interest charges on loans and deposits, the acquisition and disposal of financial assets and liabilities in financial markets, and insurance and pension schemes.

12.2.1 Financial intermediation services indirectly measured (S)

The information to be coded here is not directly obtained from household surveys.

Financial intermediation services indirectly measured (FISIM) is calculated as the difference between the actual bank interest receivable and the SNA interest receivable by financial corporations on the loans they issue, and the difference between SNA interest payable and the actual bank interest payable by financial corporations on the deposits of their customers.

Includes:

- financial intermediation services indirectly measured of deposit taking corporations;

Includes also:

- implicit financial services provided by moneylenders, credit card issuers, finance associates of retailers who may be responsible for providing loans, pawnshops and corporations involved in lending (for example, in providing student loans and import/export loans);

12.2.1.0 Financial intermediation services indirectly measured (S)

Includes:

- financial intermediation services indirectly measured of deposit taking corporations;

Includes also:

- implicit financial services provided by moneylenders, credit card issuers, finance associates of retailers who may be responsible for providing loans, pawnshops and corporations involved in lending (for example, in providing student loans and import/export loans);

12.2.2 Explicit charges by deposit-taking corporations (S)

Includes:

- explicit charges for the financial services of deposit-taking corporations such as commercial banks, credit unions, cooperative banks, savings banks, post banks, and postal savings banks;

Excludes:

- remittances fees (12.2.9.1)

12.2.2.0 Explicit charges by deposit-taking corporations (S)

Includes:

- actual charges for the financial services of deposit-taking corporations such as commercial banks, credit unions, cooperative banks, savings banks, post banks, and postal savings banks;

Excludes:

- remittances fees (12.2.9.1);

12.2.9 Other financial services n.e.c. (S)

Includes:

- actual charges for the financial services of money changers and other financial institutions; fees and service charges of money market funds, non-money market investment funds, brokers and the like;

- administrative charges of pension funds and the like;

- remittance fees;

12.2.9.1 Remittances fees (S)

Includes:

- remittances fees for financial services provided by financial auxiliaries such as money transfer agents and the like;

12.2.9.9 Other financial services n.e.c (S)

Includes:

- actual charges for the financial services of money changers and other financial institutions; fees and service charges of money market funds, non-money market investment funds, brokers, and the like;

- administrative charges of pension funds and the like;

- other financial services n.e.c.;

13 PERSONAL CARE, SOCIAL PROTECTION AND MISCELLANEOUS GOODS AND SERVICES

Division 13 covers goods and services for personal care, jewellery and watches, services of social protection and all other services for households, which are not classified elsewhere. Goods and services for personal care cover electric and non- electric appliances for personal care as well as hairdressing services. Goods of personal effects cover jewellery and watches, celebration and devotional articles, and travel goods and articles. These categories include also rental and repair of the goods classified in division 09.

Social protection services cover child-care, non-medical retirement homes for elderly persons and disabled persons, services to maintain people in their private homes and related service. Group 13.9 cover all the other services for households, which are not classified elsewhere, such as fees for legal and administrative services, fees for real estate agencies, charges for undertaking, payment for various personal services (e.g. graphologists, bodyguards, matrimonial agencies, etc.). This group also includes religious services.

13.1 PERSONAL CARE

13.1.1 Electric appliances for personal care (SD)

Includes:

- electric razors, hair trimmers and epilators, hand-held and hood hairdryers, straightening irons, curling tongs and styling combs, sunlamps, vibrators, electric toothbrushes and other electric appliances for dental hygiene, etc.;
- repair of such appliances.

13.1.1.1 Electric appliances for personal care (SD)

Includes:

- electric razors, hair trimmers and epilators, hand-held and hood hairdryers, straightening irons, curling tongs and styling combs, sunlamps, vibrators, electric toothbrushes and other electric appliances for dental hygiene, etc.;

Excludes:

- repair of electric appliances for personal care (13.1.1.2);

13.1.1.2 Repair of electric appliances for personal care (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair of electric appliances for personal care;

13.1.2 Other appliances, articles and products for personal care (ND)

Includes:

- non-electric appliances: shavers, razors and hair trimmers and blades therefor, scissors, nail files, combs, shaving brushes, hairbrushes, toothbrushes, nail brushes, hairpins, curlers, personal weighing machines, scales, etc.;
- articles for personal hygiene: toilet soap, medicinal soap, cleansing oil and milk, shaving soap, shaving cream and foam, toothpaste, epilation wax, paper handkerchiefs, etc.;
- beauty products: lipstick, nail varnish, make-up and make-up removal products (including powder compacts, brushes and powder puffs), hair lacquers and lotions, pre-shave and after-shave products, sunbathing products and sunscreens, hair removers, perfumes and toilet waters, personal deodorants, bath products, etc.;

Excludes:

- handkerchiefs made of fabric (03.1.3.1)

13.1.2.0 Other appliances, articles and products for personal care (ND)

Includes:

- non-electric appliances: shavers, razors and hair trimmers and blades therefor, scissors, nail files, combs, shaving brushes, hairbrushes, toothbrushes, nail brushes, hairpins, curlers, personal weighing machines, scales, etc.;
- articles for personal hygiene: toilet soap, medicinal soap, cleansing oil and milk, shaving soap, shaving cream and foam, toothpaste, epilation wax, paper handkerchiefs, etc.;
- beauty products: lipstick, nail varnish, make-up and make-up removal products (including powder compacts, brushes and powder puffs), hair lacquers and lotions, pre-shave and after-shave products, sunbathing products and sunscreens, hair removers, perfumes and toilet waters, personal deodorants, bath products, etc.;

Excludes:

- handkerchiefs made of fabric (03.1.3.1)

13.1.3 Hairdressing salons and personal grooming establishments (S)

Includes:

- services of hairdressing salons, barbers, beauty shops, manicures, pedicures, Turkish baths, saunas, solariums, non-medical massages, etc.
- bodycare, depilation and the like, diet clubs, tattoo and piercing services;
- cosmetic surgery for other purposes than reconstructive surgery;

Excludes:

- spas for medical purpose (06.2) or (06.3);
- fitness centres (09.4.6.2);
- animals tattooing (09.4.5.0);

13.1.3.1 Hairdressing (S)

Includes:

- services of hairdressing salons, barbers for men and children;

13.1.3.2 Personal grooming treatments (S)

Includes:

- facial beauty treatments, depilation, solarium, pedicure, bodycare, manicure, thalasso therapy, Turkish baths, saunas, non-medical massages, etc.;
- diet clubs, tattoo and piercing services;
- cosmetic surgery for other purposes than reconstructive surgery;

Excludes:

- spas for medical purpose (06.2) or (06.3);
- fitness centres (09.4.6.2);
- animals tattooing (09.4.5.0);

13.2 PERSONAL EFFECTS N.E.C.

13.2.1 Jewellery and watches (D)

Includes:

- precious stones and metals and jewellery fashioned out of such stones and metals;
- costume jewellery, cuff links and tiepins;
- watches, stopwatches;
- repair, remodelling and rental of such articles;

Excludes:

- ornaments (05.1.1.9) or (05.4.0.1);
- wall clocks, alarm clocks, travel clocks (05.1.1.9);
- radio clocks (08.1.4.0);
- precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation);

- smartwatches (08.1.9.1);

13.2.1.1 Jewellery and watches (D)

Includes:

- precious stones and metals and jewellery fashioned out of such stones and metals;
- costume jewellery, cuff links and tiepins;
- watches, stopwatches;

Excludes:

- ornaments (05.1.1.9) or (05.4.0.1);
- wall clocks, alarm clocks, travel clocks (05.1.1.9);
- radio clocks (08.1.4.0);
- precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation);
- smartwatches (08.1.9.1);

13.2.1.2 Repair and rental of jewellery, clocks and watches (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair of jewellery, clocks and watches;
- remodelling of jewellery;
- rental of jewellery, clocks and watches;

13.2.2 Celebration and devotional articles (SD)

Includes:

- religious and ritual articles like crucifixes and rosaries, figurines, pictures, votive candles, amulets, strips of paper with prayers, Menorah Chandeliers, advent wreaths and others;
- articles to be used in religious and ritual celebrations;

Excludes:

- religious books (09.7.1.2);

13.2.2.0 Celebration and devotional articles (SD)

Includes:

- religious and ritual articles like crucifixes and rosaries, figurines, pictures, votive candles, amulets, strips of paper with prayers, Menorah Chandeliers, advent wreaths and others;
- articles to be used in religious and ritual celebrations;

Excludes:

- religious books (09.7.1.2);

13.2.9 Other personal effects (SD)

Includes:

- travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attaché cases, satchels, hand-bags, wallets, purses, etc.;
- articles for babies: baby carriages, pushchairs, carrycots, recliners, back-carriers, front carriers, reins and harnesses, etc.;
- articles for smokers: pipes, lighters, cigarette cases, cigar cutters, ashtrays, electronic cigarettes devices, etc.;
- miscellaneous personal articles: sunglasses, protective glasses, walking sticks and canes, umbrellas and parasols, fans, key rings, pill organizers, ear plugs etc.;
- funerary articles: coffins, gravestones, urns, etc.;
- lighter fuel; wall thermometers and barometers.;
- repair and rental of such articles.

Excludes:

- baby furniture (05.1.1.1);
- shopping bags (05.2.1.9);

- feeding bottles (05.4.0.3);
- walking sticks and canes used for medical reasons (06.1.3.3);
- car seats for babies (07.2.1.3)

13.2.9.1 Travel goods, articles for babies and other personal effects n.e.c. (SD)

Includes:

- travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attaché cases, satchels, hand-bags, wallets, purses, etc.
- articles for babies: baby carriages, pushchairs, carrycots, recliners, back-carriers, front carriers, harnesses for babies
- articles for smokers: pipes, lighters, cigarette cases, cigar cutters, ashtrays, electronic cigarettes devices, etc.;
- miscellaneous personal articles: sunglasses, protective glasses, walking sticks and canes, umbrellas and parasols, fans, key rings, pill organizers, ear plugs etc.;
- funerary articles: coffins, gravestones, urns, etc.;
- lighter fuel; wall thermometers and barometers

Excludes:

- baby furniture (05.1.1.1);
- shopping bags (05.2.1.9);
- feeding bottles (05.4.0.3);
- walking sticks and canes used for medical reasons (06.1.3.3)
- car seats for babies (07.2.1.3)

13.2.9.2 Repair or rental of other personal effects (S)

The cost of materials is included only if the materials are not separately invoiced.

Includes:

- repair of such articles;
- rental of such articles;

13.3 SOCIAL PROTECTION (S)

Social protection as defined here covers non-medical assistance and support services provided to persons who are: elderly, disabled, having occupational injuries and diseases, survivors, unemployed, destitute, homeless, low-income earners, indigenous people, immigrants, refugees, alcohol and substance abusers, etc. It also covers assistance and support services provided to families and children.

13.3.0 Social protection (S)

Such services include residential care, home help and day care. More specifically, this class covers payments by households for:

- non-medical retirement homes for elderly persons, non-medical residences for disabled persons, rehabilitation centres providing non-medical long-term support for individuals rather than health care and rehabilitative therapy, schools for disabled persons where the main aim is to help students overcome their disability;
- non-medical help to maintain elderly and disabled persons at home (home-cleaning services, meal programmes, non-medical day-care centres, day-care services and holiday-care services);
- child-minding outside the home, nurseries, day-care facilities wet-nurses, crèches, Kindergarten (other than educational), play schools and other child-minding facilities;
- counselling, guidance, arbitration, fostering and adoption services for families.

Excludes:

- social assistance and other social care services that are integrated into a package of care along with medical services are to be included in 06.2.3 if medical services do not require an overnight stay and 06.3.2 if they do. For example, services of medical convalescent homes or convalescent hospitals; services of homes for the elderly with nursing care; inpatient care hospices; services of palliative care establishments for the terminally ill; services of nursing homes; rest homes with nursing care; services of skilled nursing facilities (e.g. in the United States); services of teaching nursing homes; services of

residential mental retardation facilities; mental health and substance abuse facilities for chronic patient (e.g. those with dementia); services of alcoholism or drug addiction rehabilitation facilities (other than licensed hospitals);

- services of mental health convalescent homes or hospitals (06.3.2);
- babysitters etc. (05.6.2.1);
- educational Kindergartens (10.1.0.1);

13.3.0.1 Child care services (S)

Includes:

- child-minding outside the home;
- nurseries, day-care facilities, wet-nurses, crèches and other child-minding facilities for babies;
- after school centres;

Excludes:

- babysitters etc. (05.6.2.1);
- educational Kindergartens (10.1.0.1);

13.3.0.2 Non-medical retirement homes for elderly persons and residences for disabled persons (S)

Includes:

- non-medical retirement homes for elderly persons;
- non-medical residences for disabled persons;

Excludes:

- social assistance and other social care services that are integrated into a package of care along with medical services are to be included in 06.2.3 if medical services do not require an overnight stay and 06.3.2 if they do. For example, services of medical convalescent homes or convalescent hospitals; services of homes for the elderly with nursing care; inpatient care hospices; services of palliative care establishments for the terminally ill; services of nursing homes; rest homes with nursing care; services of skilled nursing facilities (e.g. in the United States); services of teaching nursing homes; services of residential mental retardation facilities; mental health and substance abuse facilities for chronic patient (e.g. those with dementia); services of alcoholism or drug addiction rehabilitation facilities (other than licensed hospitals);
- services of mental health convalescent homes or hospitals (06.3.2);

13.3.0.3 Services to maintain people in their private homes (S)

Includes:

- help to maintain elderly and disabled persons at home (home-cleaning services, meal programmes, day-care centres, day-care services and holiday-care services);

13.3.0.9 Other social protection services (S)

Includes:

- schools for disabled persons where the main aim is to help students overcome their disability;
- guidance, arbitration, fostering and adoption services for families;

13.9 OTHER SERVICES N.E.C.

13.9.0 Other services n.e.c. (S)

Includes:

- fees for legal services, employment agencies, etc.;
- payment for the services of lawyers, notaries, accountants, etc.;
- charges for undertaking and other funeral services;
- payment for the services of estate agents, housing agents, auctioneers, salesroom operators and other intermediaries;
- payment for photocopies and other reproductions of documents;
- fees for the issue of birth, marriage and death certificates and other administrative documents;

- expenditure for non-religious services and events like coming of age celebrations in Latin-American “Quince” or debutante balls;
- payment for newspaper notices and advertisements;
- payment for the services of graphologists, astrologers, palmists, private detectives, bodyguards, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets, cloakrooms), etc.;
- services provided by prostitutes and the like;
- religious services, e.g. requiem, baptising, marriage service;
- firearms licenses;

Excludes:

- food or beverages consumed in brothels if charged separately (11.1.1 or 11.1.2);

13.9.0.1 Prostitution (S)

- Services provided by prostitutes or sex workers and the like;

Excludes:

- food or beverages consumed in brothels if charged separately (11.1.1 or 11.1.2);

13.9.0.2 Religious services (S)

Includes:

- religious services, e.g. requiem, baptising, marriage service;

13.9.0.9 Other services n.e.c. (S)

- fees for legal services, employment agencies, etc.;
- payment for the services of lawyers, accountants, etc.;
- expenditure for non-religious services and events like coming of age celebrations in Latin-American “Quince” or debutante balls;
- charges for undertaking and other funeral services;
- payment for the services of estate agents, housing agents, auctioneers, salesroom operators and other intermediaries;
- payment for photocopies printing services and other reproductions of documents;
- fees for the issue of birth, marriage and death certificates and other administrative documents;
- payment for newspaper notices and advertisements;
- payment for the services of graphologists, astrologers, palmists, private detectives, bodyguards, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets, cloakrooms), etc.;
- firearms licenses;

14 INDIVIDUAL CONSUMPTION EXPENDITURE OF NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS (NPISHs)

14.1 HOUSING

The same function is covered under COPNI Group 01.0.

This group corresponds to Group 04.1 (individual consumption expenditure of households on actual rentals for housing) and Group 15.1 (individual consumption expenditure of general government on housing).

14.1.0 Housing (S)

As specified in COPNI 01.0.0. Corresponds to (04.1.1) and (15.1.0).

14.1.0.0 Housing (S)

As specified in COPNI 01.0.0. Corresponds to (04.1.1) and (15.1.0).

14.2 HEALTH

The same function is covered under COPNI Groups 02.1 to 02.6.

This group corresponds to Division 06 (individual consumption expenditure of households on health) and Group 15.2 (individual consumption expenditure of general government on health).

14.2.1 Pharmaceutical products (ND)

As specified in COPNI 02.1.1. Corresponds to (06.1.1) and (15.2.1).

14.2.1.0 Pharmaceutical products (ND)

As specified in COPNI 02.1.1. Corresponds to (06.1.1) and (15.2.1).

14.2.2 Other medical products (ND)

As specified in COPNI 02.1.2. Corresponds to (06.1.2) and (15.2.2).

14.2.2.0 Other medical products (ND)

As specified in COPNI 02.1.2. Corresponds to (06.1.2) and (15.2.2).

14.2.3 Therapeutic appliances and equipment (D)

As specified in COPNI 02.1.3. Corresponds to (06.1.3) and (15.2.3).

14.2.3.0 Therapeutic appliances and equipment (D)

As specified in COPNI 02.1.3. Corresponds to (06.1.3) and (15.2.3).

14.2.4 Outpatient medical services (S)

As specified in COPNI 02.2.1. Corresponds to (06.2) and (15.2.4).

14.2.4.0 Outpatient medical services (S)

As specified in COPNI 02.2.1. Corresponds to (06.2) and (15.2.4).

14.2.5 Outpatient dental services (S)

As specified in COPNI 02.2.2. Corresponds to (06.2.2) and (15.2.5).

14.2.5.0 Outpatient dental services (S)

As specified in COPNI 02.2.2. Corresponds to (06.2.2) and (15.2.5).

14.2.6 Outpatient paramedical services (S)

As specified in COPNI 02.2.3. Corresponds to (15.2.6).

14.2.6.0 Outpatient paramedical services (S)

As specified in COPNI 02.2.3. Corresponds to (15.2.6).

14.2.7 Hospital services (S)

As specified in COPNI 02.3.0. Corresponds to (15.2.7).

14.2.7.0 Hospital services (S)

As specified in COPNI 02.3.0. Corresponds to (15.2.7).

14.2.8 Other health services (S)

As specified in COPNI 02.4.0, 02.5.0 and 02.6.0.

14.2.8.0 Other health services (S)

As specified in COPNI 02.4.0, 02.5.0 and 02.6.0.

14.3 RECREATION AND CULTURE

The same function is covered under COPNI Groups 03.1 and 03.2.

This group corresponds to Group 09.4 (individual consumption expenditure of households on recreational and cultural services) and Group 15.3 (individual consumption expenditure of general government on recreation and culture).

14.3.1 Recreational and sporting services (S)

As specified in COPNI 03.1.0. Corresponds to (09.4) and (15.3.1).

14.3.1.0 Recreational and sporting services (S)

As specified in COPNI 03.1.0. Corresponds to (09.4) and (15.3.1).

14.3.2 Cultural services (S)

As specified in COPNI 03.2.0. Corresponds to (09.6) and (15.3.2).

14.3.2.0 Cultural services (S)

As specified in COPNI 03.2.0. Corresponds to (09.6) and (15.3.2).

14.4 EDUCATION

The same function is covered under COPNI Groups 04.1 to 04.7.

This group corresponds to Division 10 (individual consumption expenditure of households on education) and Group 15.4 (individual consumption expenditure of general government on education).

14.4.1 Pre-primary and primary education (S)

As specified in COPNI 04.1.0. Corresponds to (10.1) and (15.4.1).

14.4.1.0 Pre-primary and primary education (S)

As specified in COPNI 04.1.0. Corresponds to (10.1) and (15.4.1).

14.4.2 Secondary education (S)

As specified in COPNI 04.2.0. Corresponds to (10.2.0) and (15.4.2).

14.4.2.0 Secondary education (S)

As specified in COPNI 04.2.0. Corresponds to (10.2.0) and (15.4.2).

14.4.3 Post-secondary non-tertiary education (S)

As specified in COPNI 04.3.0. Corresponds to (10.3.0) and (15.4.3).

14.4.3.0 Post-secondary non-tertiary education (S)

As specified in COPNI 04.3.0. Corresponds to (10.3.0) and (15.4.3).

14.4.4 Tertiary education (S)

As specified in COPNI 04.4.0. Corresponds to (10.4.0) and (15.4.4).

14.4.4.0 Tertiary education (S)

As specified in COPNI 04.4.0. Corresponds to (10.4.0) and (15.4.4).

14.4.5 Education not definable by level (S)

As specified in COPNI 04.5.0. Corresponds to (10.5.0) and (15.4.5).

14.4.5.0 Education not definable by level (S)

As specified in COPNI 04.5.0. Corresponds to (10.5.0) and (15.4.5).

14.4.6 Other educational services (S)

As specified in COPNI 04.6.0 and 04.7.0.

14.4.6.0 Other educational services (S)

As specified in COPNI 04.6.0 and 04.7.0.

14.5 SOCIAL PROTECTION

The same function is covered under COPNI Groups 05.1 and 05.2.

This group corresponds to Group 12.4 (individual consumption expenditure of households on social protection) and Group 15.5 (individual consumption expenditure of general government on social protection).

14.5.0 Social protection (S)

As specified in COPNI 05.1.0 and 05.2.0. Corresponds to (13.3.0) and (15.5.0).

14.5.0.0 Social protection (S)

As specified in COPNI 05.1.0 and 05.2.0. Corresponds to (13.3.0) and (15.5.0).

14.6 OTHER SERVICES

These functions are covered under COPNI Groups 06.0, 07.1, 07.2, 07.3, 08.1, 08.2, 09.1 and 09.2.

This group has no counterpart in Divisions 01 to 12 (individual consumption expenditure of households) or in Division 14 (individual consumption expenditure of general government).

14.6.1 Religion (S)

As specified in COPNI 06.0.0.

14.6.1.0 Religion (S)

As specified in COPNI 06.0.0.

14.6.2 Political parties, labour and professional organizations (S)

As specified in COPNI 07.1.0, 07.2.0 and 07.3.0.

14.6.2.0 Political parties, labour and professional organizations (S)

As specified in COPNI 07.1.0, 07.2.0 and 07.3.0.

14.6.3 Environmental protection (S)

As specified in COPNI 08.1.0 and 08.2.0.

14.6.3.0 Environmental protection (S)

As specified in COPNI 08.1.0 and 08.2.0.

14.6.4 Services n.e.c. (S)

As specified in COPNI 09.1.0 and 09.2.0.

15 INDIVIDUAL CONSUMPTION EXPENDITURE OF GENERAL GOVERNMENT

15.1 HOUSING

The same function is covered under COFOG Group 10.6.

This group corresponds to Group 04.1 (individual consumption expenditure of households on actual rentals for housing) and Group 14.1 (individual consumption expenditure of NPISHs on housing).

15.1.0 Housing (S)

As specified in COFOG 10.6.0. Corresponds to (04.1.1) and (14.1.0).

15.1.0.0 Housing (S)

As specified in COFOG 10.6.0. Corresponds to (04.1.1) and (14.1.0).

15.2 HEALTH

The same function is covered under COFOG Groups 07.1 to 07.4.

This group corresponds to Division 06 (individual consumption expenditure of households on health) and Group 14.2 (individual consumption expenditure of NPISHs on health).

15.2.1 Pharmaceutical products (ND)

As specified in COFOG 07.1.1. Corresponds to (06.1.1) and (14.2.1).

15.2.1.0 Pharmaceutical products (ND)

As specified in COFOG 07.1.1. Corresponds to (06.1.1) and (14.2.1).

15.2.2 Other medical products (ND)

As specified in COFOG 07.1.2. Corresponds to (06.1.2) and (14.2.2).

15.2.2.0 Other medical products (ND)

As specified in COFOG 07.1.2. Corresponds to (06.1.2) and (14.2.2).

15.2.3 Therapeutic appliances and equipment (D)

As specified in COFOG 07.1.3. Corresponds to (06.1.3) and (14.2.3).

15.2.3.0 Therapeutic appliances and equipment (D)

As specified in COFOG 07.1.3. Corresponds to (06.1.3) and (14.2.3).

15.2.4 Outpatient medical services (S)

As specified in COFOG 07.2.1 and 07.2.2. Corresponds to (06.2) and (14.2.4).

15.2.4.0 Outpatient medical services (S)

As specified in COFOG 07.2.1 and 07.2.2. Corresponds to (06.2) and (14.2.4).

15.2.5 Outpatient dental services (S)

As specified in COFOG 07.2.3. Corresponds to (06.2.2) and (14.2.5).

15.2.5.0 Outpatient dental services (S)

As specified in COFOG 07.2.3. Corresponds to (06.2.2) and (14.2.5).

15.2.6 Outpatient paramedical services (S)

As specified in COFOG 07.2.4. Corresponds (14.2.6).

15.2.6.0 Outpatient paramedical services (S)

As specified in COFOG 07.2.4. Corresponds (14.2.6).

15.2.7 Hospital services (S)

As specified in COFOG 07.3.1, 07.3.2, 07.3.3 and 07.3.4. Corresponds (14.2.6).

15.2.7.0 Hospital services (S)

As specified in COFOG 07.3.1, 07.3.2, 07.3.3 and 07.3.4. Corresponds (14.2.6).

15.2.8 Public health services (S)

As specified in COFOG 07.4.0.

15.2.8.0 Public health services (S)

As specified in COFOG 07.4.0.

15.3 RECREATION AND CULTURE

The same function is covered under COFOG Groups 08.1 and 08.2.

This group corresponds to Group 09.4 (individual consumption expenditure of households on recreational and cultural services) and Group 14.3 (individual consumption expenditure of NPISHs on recreation and culture).

15.3.1 Recreational and sporting services (S)

As specified in COFOG 08.1.0. Corresponds to (09.4) and (14.3.1).

15.3.1.0 Recreational and sporting services (S)

As specified in COFOG 08.1.0. Corresponds to (09.4) and (14.3.1).

15.3.2 Cultural services (S)

As specified in COFOG 08.2.0. Corresponds to (09.6) and (14.3.2).

15.3.2.0 Cultural services (S)

As specified in COFOG 08.2.0. Corresponds to (09.6) and (14.3.2).

15.4 EDUCATION

The same function is covered under COFOG Groups 09.1 to 09.6.

This group corresponds to Division 10 (individual consumption expenditure of households on education), Group 14.4 (individual consumption expenditure of NPISHs on education).

15.4.1 Pre-primary and primary education (S)

As specified in COFOG 09.1.1 and 09.1.2. Corresponds to (10.1) and (14.4.1).

15.4.1.0 Pre-primary and primary education (S)

As specified in COFOG 09.1.1 and 09.1.2. Corresponds to (10.1) and (14.4.1).

15.4.2 Secondary education (S)

As specified in COFOG 09.2.1 and 09.2.2. Corresponds to (10.2.0) and (14.4.2).

15.4.2.0 Secondary education (S)

As specified in COFOG 09.2.1 and 09.2.2. Corresponds to (10.2.0) and (14.4.2).

15.4.3 Post-secondary non-tertiary education (S)

As specified in COFOG 09.3.0. Corresponds to (10.3.0) and (14.4.3).

15.4.3.0 Post-secondary non-tertiary education (S)

As specified in COFOG 09.3.0. Corresponds to (10.3.0) and (14.4.3).

15.4.4 Tertiary education (S)

As specified in COFOG 09.4.1 and 09.4.2. Corresponds to (10.4.0) and (14.4.4).

15.4.4.0 Tertiary education (S)

As specified in COFOG 09.4.1 and 09.4.2. Corresponds to (10.4.0) and (14.4.4).

15.4.5 Education not definable by level (S)

As specified in COFOG 09.5.0. Corresponds to (10.5.0) and (14.4.5).

15.4.5.0 Education not definable by level (S)

As specified in COFOG 09.5.0. Corresponds to (10.5.0) and (14.4.5).

15.4.6 Subsidiary services to education (S)

As specified in COFOG 09.6.0.

15.4.6.0 Subsidiary services to education (S)

As specified in COFOG 09.6.0.

15.5 SOCIAL PROTECTION

The same function is covered under COFOG Groups 10.1 to 10.5 and Group 10.7.

This group corresponds to Group 12.4 (individual consumption expenditure of households on social protection) and Group 14.5 (individual consumption expenditure of NPISHs on social protection).

15.5.0 Social protection (S)

As specified in COFOG 10.1.1 to 10.5.0 and 10.7.0. Corresponds to (13.3.0) and (14.5.0).

15.5.0.0 Social protection (S)

As specified in COFOG 10.1.1 to 10.5.0 and 10.7.0. Corresponds to (13.3.0) and (14.5.0).

Annex to Division 01 FOOD AND NON-ALCOHOLIC BEVERAGES

01 FOOD AND NON-ALCOHOLIC BEVERAGES	
01.1 FOOD	
01.1.1	Cereals and cereal products
01.1.1.1	Cereals
01.1.1.1.1	<i>Wheat</i>
01.1.1.1.2	<i>Rice</i>
01.1.1.1.3	<i>Sorghum</i>
01.1.1.1.4	<i>Barley</i>
01.1.1.1.5	<i>Millet</i>
01.1.1.1.6	<i>Maize (corn)</i>
01.1.1.1.7	<i>Quinoa</i>
01.1.1.1.8	<i>Teff</i>
01.1.1.1.9	<i>Other raw cereals</i>
01.1.1.2	Flours of cereals
01.1.1.2.1	<i>Flours of wheat</i>
01.1.1.2.2	<i>Flour of rice</i>
01.1.1.2.3	<i>Flour of sorghum</i>
01.1.1.2.4	<i>Flour of barley</i>
01.1.1.2.5	<i>Flour of millet</i>
01.1.1.2.6	<i>Flour of maize or cornmeal</i>
01.1.1.2.7	<i>Flour of quinoa</i>
01.1.1.2.8	<i>Flour of teff</i>
01.1.1.2.9	<i>Other flours of cereals</i>
01.1.1.3	Bread and bakery products
01.1.1.3.1	<i>Bread</i>
01.1.1.3.9	<i>Other bakery products</i>
01.1.1.4	Breakfast cereals
01.1.1.4.0	<i>Breakfast cereals</i>
01.1.1.5	Macaroni, noodles, couscous and similar pasta products
01.1.1.5.0	<i>Macaroni, noodles, couscous and similar pasta products</i>
01.1.1.9	Other cereal and grain mill products
01.1.1.9.0	<i>Other cereal and grain mill products</i>
01.1.2	Live animals, meat and other parts of slaughtered animals
01.1.2.1	Live animals
01.1.2.1.1	<i>Bovine animal, live</i>

01.1.2.1.2	<i>Pigs, live</i>
01.1.2.1.3	<i>Goats, lambs and sheep, live</i>
01.1.2.1.4	<i>Poultry, live</i>
01.1.2.1.5	<i>Hares and rabbits, live</i>
01.1.2.1.9	<i>Other live animals</i>
01.1.2.2	Meat fresh, chilled or frozen
01.1.2.2.1	<i>Meat of bovine animals, fresh, chilled or frozen</i>
01.1.2.2.2	<i>Meat of pig, fresh, chilled or frozen</i>
01.1.2.2.3	<i>Meat of goat, lamb and sheep, fresh, chilled or frozen</i>
01.1.2.2.4	<i>Meat of poultry, fresh, chilled or frozen</i>
01.1.2.2.5	<i>Meat of hares and rabbits fresh, chilled or frozen</i>
01.1.2.2.6	<i>Meat of horses and other equines, fresh, chilled or frozen</i>
01.1.2.2.7	<i>Meat of camels and camelids, fresh, chilled or frozen</i>
01.1.2.2.9	<i>Other meat, fresh, chilled or frozen</i>
01.1.2.3	Meat dried, salted, in brine or smoked
01.1.2.3.1	<i>Meat of bovine, salted, dried or smoked</i>
01.1.2.3.2	<i>Meat of pig, cuts, salted, dried or smoked (bacon and ham)</i>
01.1.2.3.9	<i>Other meat dried, salted or smoked</i>
01.1.2.4	Offal, blood and other parts of slaughtered animals fresh, chilled or frozen, dried, salted, in brine or smoked
01.1.2.4.0	<i>Offal, blood and other parts of slaughtered animals fresh, chilled or frozen, dried, salted, in brine or smoked</i>
01.1.2.5	Meat, offal, blood and other parts of slaughtered animals preparations
01.1.2.5.1	<i>Sausages and similar products of meat, offal or blood</i>
01.1.2.5.2	<i>Canned meat</i>
01.1.2.5.3	<i>Paté, including liver paté</i>
01.1.2.5.9	<i>Other meat, offals or blood preparations n.e.c.</i>
01.1.3	Fish and other seafood
01.1.3.1	Fish, live, fresh, chilled, or frozen
01.1.3.1.1	<i>Freshwater fish, live, fresh, chilled, or frozen</i>
01.1.3.1.2	<i>Salmonoidae, live, fresh, chilled, or frozen</i>
01.1.3.1.3	<i>Flatfish, live, fresh, chilled, or frozen</i>
01.1.3.1.4	<i>Gadiformes, live, fresh, chilled, or frozen</i>
01.1.3.1.5	<i>Tunas, skipjack or stripe-bellied bonito, live, fresh, chilled, or frozen</i>
01.1.3.1.6	<i>Other pelagic fish, live, fresh, chilled, or frozen</i>
01.1.3.1.9	<i>Other fish, live, fresh, chilled, or frozen</i>
01.1.3.2	Fish, dried, salted, in brine or smoked
01.1.3.2.1	<i>Salmonoidae, smoked</i>
01.1.3.2.2	<i>Gadiformes, dried, salted or in brine</i>

01.1.3.2.9	<i>Other fish, dried, salted, in brine, smoked</i>
01.1.3.3	Fish preparations
01.1.3.3.1	<i>Tunas, skipjack or stripe-bellied bonito, prepared or preserved</i>
01.1.3.3.2	<i>Other pelagic fish, prepared or preserved</i>
01.1.3.3.3	<i>Caviar and caviar substitutes</i>
01.1.3.3.9	<i>Other fish, prepared or preserved</i>
01.1.3.4	Other seafood live, fresh, chilled, or frozen
01.1.3.4.1	<i>Shrimps and prawns, live, fresh, chilled, or frozen</i>
01.1.3.4.2	<i>Other crustaceans, live, fresh, chilled, or frozen</i>
01.1.3.4.3	<i>Bivalves, live, fresh, chilled, or frozen</i>
01.1.3.4.4	<i>Cephalopods, live, fresh, chilled, or frozen</i>
01.1.3.4.5	<i>Other molluscs, live, fresh, chilled, or frozen</i>
01.1.3.4.9	<i>Other aquatic invertebrates, live, fresh, chilled, or frozen</i>
01.1.3.5	Other seafood dried, salted, in brine or smoked
01.1.3.5.1	<i>Shrimps and prawns, dried, salted or in brine; smoked</i>
01.1.3.5.2	<i>Other crustaceans, dried, salted or in brine; smoked</i>
01.1.3.5.3	<i>Bivalves, dried, salted or in brine; smoked</i>
01.1.3.5.4	<i>Cephalopods, dried, salted or in brine; smoked</i>
01.1.3.5.5	<i>Other molluscs, dried, salted or in brine; smoked</i>
01.1.3.5.9	<i>Other aquatic invertebrates, dried, salted or in brine; smoked</i>
01.1.3.6	Other seafood preparations
01.1.3.6.1	<i>Shrimps and prawns, prepared or preserved</i>
01.1.3.6.2	<i>Other crustaceans, prepared or preserved</i>
01.1.3.6.3	<i>Bivalves, prepared or preserved</i>
01.1.3.6.4	<i>Cephalopods, prepared or preserved</i>
01.1.3.6.5	<i>Other molluscs, prepared or preserved</i>
01.1.3.6.9	<i>Other aquatic invertebrates, prepared or preserved</i>
01.1.3.7	Livers, roes and offal of fish and of other seafood in all forms
01.1.3.7.0	<i>Livers, roes and offal of fish and of other seafood in all forms</i>
01.1.4	Milk, other dairy products and eggs
01.1.4.1	Raw and whole milk
01.1.4.1.1	<i>Raw and whole milk of cattle</i>
01.1.4.1.2	<i>Raw and whole milk of buffalo</i>
01.1.4.1.3	<i>Raw and whole milk of sheep and goat</i>
01.1.4.1.4	<i>Raw and whole milk of camels and other camelids</i>
01.1.4.1.9	<i>Other raw and whole milk</i>
01.1.4.2	Skimmed milk
01.1.4.2.0	<i>Skimmed milk</i>

01.1.4.3	Other milk and cream
01.1.4.3.1	<i>Condensed or evaporated milk</i>
01.1.4.3.2	<i>Powdered milk</i>
01.1.4.3.3	<i>Cream</i>
01.1.4.3.9	<i>Other milk</i>
01.1.4.4	Non-animal milk
01.1.4.4.1	<i>Coconut milk (drink)</i>
01.1.4.4.2	<i>Almond milk</i>
01.1.4.4.3	<i>Soy milk</i>
01.1.4.4.4	<i>Rice milk</i>
01.1.4.4.5	<i>Oat milk</i>
01.1.4.4.9	<i>Other non-animal milk</i>
01.1.4.5	Cheese
01.1.4.5.0	<i>Cheese</i>
01.1.4.6	Yoghurt and similar products
01.1.4.6.0	<i>Yoghurt and similar products</i>
01.1.4.7	Milk-based dessert and beverages
01.1.4.7.0	<i>Milk-based dessert and beverages</i>
01.1.4.8	Eggs
01.1.4.8.1	<i>Eggs of hen and other birds in shell, fresh</i>
01.1.4.8.2	<i>Eggs of other animals, in shell, fresh</i>
01.1.4.8.9	<i>Other eggs</i>
01.1.4.9	Other dairy products
01.1.4.9.0	<i>Other dairy products</i>
01.1.5	Oils and fats
01.1.5.1	Vegetable oils
01.1.5.1.1	<i>Sunflower-seed and safflower-seed oil</i>
01.1.5.1.2	<i>Palm oil</i>
01.1.5.1.3	<i>Olive oil</i>
01.1.5.1.4	<i>Soya bean oil</i>
01.1.5.1.5	<i>Groundnut oil</i>
01.1.5.1.6	<i>Coconut oil</i>
01.1.5.1.7	<i>Corn oil</i>
01.1.5.1.9	<i>Other edible vegetable oils n.e.c.</i>
01.1.5.2	Butter and other fats and oils derived from milk
01.1.5.2.1	<i>Butter</i>
01.1.5.2.9	<i>Other fats and oils derived from milk</i>
01.1.5.3	Margarine and similar preparations

01.1.5.3.0	<i>Margarine and similar preparations</i>
01.1.5.9	Other animal oils and fats
01.1.5.9.1	<i>Lard</i>
01.1.5.9.2	<i>Tallow</i>
01.1.5.9.3	<i>Edible fats and oils of fish</i>
01.1.5.9.9	<i>Other animal oils and fats n.e.c.</i>
01.1.6	Fruits and nuts
01.1.6.1	Dates, figs and tropical fruit, fresh
01.1.6.1.1	<i>Avocados</i>
01.1.6.1.2	<i>Bananas</i>
01.1.6.1.3	<i>Dates</i>
01.1.6.1.4	<i>Figs</i>
01.1.6.1.5	<i>Mangoes, guavas and mangosteens</i>
01.1.6.1.6	<i>Papayas</i>
01.1.6.1.7	<i>Pineapples</i>
01.1.6.1.8	<i>Coconut</i>
01.1.6.1.9	<i>Other tropical fruits, fresh</i>
01.1.6.2	Citrus fruits, fresh
01.1.6.2.1	<i>Pomelos and grapefruits</i>
01.1.6.2.2	<i>Lemons and limes</i>
01.1.6.2.3	<i>Oranges</i>
01.1.6.2.4	<i>Tangerines, mandarins and clementines</i>
01.1.6.2.9	<i>Other citrus fruits, fresh</i>
01.1.6.3	Stone fruits and pome fruits, fresh
01.1.6.3.1	<i>Apples</i>
01.1.6.3.2	<i>Pears and quinces</i>
01.1.6.3.3	<i>Apricots</i>
01.1.6.3.4	<i>Cherries</i>
01.1.6.3.5	<i>Peaches and nectarines</i>
01.1.6.3.6	<i>Plums and sloes</i>
01.1.6.3.9	<i>Other stone fruits and pome fruits, fresh</i>
01.1.6.4	Berries, fresh
01.1.6.4.1	<i>Currants</i>
01.1.6.4.2	<i>Gooseberries</i>
01.1.6.4.3	<i>Raspberries</i>
01.1.6.4.4	<i>Blackberries, mulberries and loganberries</i>
01.1.6.4.5	<i>Strawberries</i>
01.1.6.4.6	<i>Blueberries</i>

01.1.6.4.7	<i>Cranberries</i>
01.1.6.4.9	<i>Other berries, fresh</i>
01.1.6.5	Other fruits, fresh
01.1.6.5.1	<i>Grapes</i>
01.1.6.5.2	<i>Kiwi fruit</i>
01.1.6.5.3	<i>Cantaloupes and other melons</i>
01.1.6.5.4	<i>Watermelons</i>
01.1.6.5.5	<i>Persimmons</i>
01.1.6.5.6	<i>Cashewapple</i>
01.1.6.5.9	<i>Other fruits, fresh, n.e.c.</i>
01.1.6.6	Frozen fruit
01.1.6.6.0	<i>Fruits uncooked or cooked, frozen</i>
01.1.6.7	Fruit dried and dehydrated
01.1.6.7.1	<i>Raisins</i>
01.1.6.7.2	<i>Plums, dried</i>
01.1.6.7.9	<i>Other dried fruit</i>
01.1.6.8	Nuts, in shell or shelled
01.1.6.8.1	<i>Almonds</i>
01.1.6.8.2	<i>Cashew nuts</i>
01.1.6.8.3	<i>Chestnuts</i>
01.1.6.8.4	<i>Hazelnuts</i>
01.1.6.8.5	<i>Pistachios</i>
01.1.6.8.6	<i>Walnuts</i>
01.1.6.8.7	<i>Brazil nuts</i>
01.1.6.8.8	<i>Groundnuts</i>
01.1.6.8.9	<i>Other nuts, in shell or shelled</i>
01.1.6.9	Fruit and nuts ground and other preparations
01.1.6.9.1	<i>Fruit flour</i>
01.1.6.9.2	<i>Canned fruit</i>
01.1.6.9.3	<i>Homogenized fruit preparations</i>
01.1.6.9.4	<i>Nuts and seeds roasted, salted or otherwise prepared</i>
01.1.6.9.9	<i>Other fruit and nuts preparations</i>
01.1.7	Vegetables, tubers, plantains, cooking bananas and pulses
01.1.7.1	Leafy or stem vegetables, fresh or chilled
01.1.7.1.1	<i>Asparagus</i>
01.1.7.1.2	<i>Cabbages</i>
01.1.7.1.3	<i>Cauliflowers and broccoli</i>
01.1.7.1.4	<i>Lettuce and chicory</i>

01.1.7.1.5	<i>Spinach</i>
01.1.7.1.6	<i>Artichokes</i>
01.1.7.1.7	<i>Cassava leaves</i>
01.1.7.1.9	<i>Other leafy or stem vegetables, fresh or chilled</i>
01.1.7.2	Fruit-bearing vegetables, fresh or chilled
01.1.7.2.1	<i>Chillies and peppers, green</i>
01.1.7.2.2	<i>Cucumbers and gherkins</i>
01.1.7.2.3	<i>Eggplants (aubergines)</i>
01.1.7.2.4	<i>Tomatoes</i>
01.1.7.2.5	<i>Pumpkins, squash and gourds</i>
01.1.7.2.6	<i>Okra</i>
01.1.7.2.9	<i>Other fruit-bearing vegetables, fresh or chilled</i>
01.1.7.3	Green leguminous vegetables, fresh or chilled
01.1.7.3.1	<i>Beans, green</i>
01.1.7.3.2	<i>String beans, green</i>
01.1.7.3.3	<i>Peas, green</i>
01.1.7.3.4	<i>Broad beans and horse beans, green</i>
01.1.7.3.5	<i>Soya beans, green</i>
01.1.7.3.9	<i>Other green leguminous vegetables, fresh or chilled</i>
01.1.7.4	Other vegetables, fresh or chilled
01.1.7.4.1	<i>Carrots and turnips</i>
01.1.7.4.2	<i>Garlic</i>
01.1.7.4.3	<i>Onions and shallots</i>
01.1.7.4.4	<i>Leeks and other alliaceous vegetables</i>
01.1.7.4.5	<i>Mushrooms and truffles</i>
01.1.7.4.6	<i>Edible seaweeds and other aquatic plants</i>
01.1.7.4.7	<i>Olives</i>
01.1.7.4.8	<i>Green maize (green corn)</i>
01.1.7.4.9	<i>Other vegetable, fresh or chilled n.e.c.</i>
01.1.7.5	Tubers, plantains and cooking bananas
01.1.7.5.1	<i>Potatoes</i>
01.1.7.5.2	<i>Sweet potatoes</i>
01.1.7.5.3	<i>Cassava (manioc, yuca)</i>
01.1.7.5.4	<i>Yams</i>
01.1.7.5.5	<i>Taro</i>
01.1.7.5.6	<i>Yautia</i>
01.1.7.5.7	<i>Plantains and cooking bananas</i>
01.1.7.5.9	<i>Other tubers</i>

01.1.7.6	Pulses
01.1.7.6.1	<i>Beans, dry</i>
01.1.7.6.2	<i>Broad beans and horse beans, dry</i>
01.1.7.6.3	<i>Chick peas, dry</i>
01.1.7.6.4	<i>Lentils, dry</i>
01.1.7.6.5	<i>Peas, dry</i>
01.1.7.6.6	<i>Cow peas, dry</i>
01.1.7.6.7	<i>Pigeon peas, dry</i>
01.1.7.6.8	<i>Bambara beans, dry</i>
01.1.7.6.9	<i>Other pulses</i>
01.1.7.7	Other vegetables, tubers, plantains and cooking bananas dried and dehydrated
01.1.7.7.1	<i>Other vegetables, tubers, plantains and cooking bananas dried and dehydrated</i>
01.1.7.8	Vegetables, tubers, plantains and cooking bananas frozen
01.1.7.8.0	<i>Vegetables, tubers, plantains and cooking bananas frozen</i>
01.1.7.9	Vegetables, tubers, plantains, cooking bananas and pulses ground and other preparations
01.1.7.9.1	<i>Flour of vegetables, pulses, tubers, plantains and cooking bananas</i>
01.1.7.9.2	<i>Canned vegetables</i>
01.1.7.9.3	<i>Preserved olives</i>
01.1.7.9.4	<i>Chipped potatoes, frozen</i>
01.1.7.9.5	<i>Tofu</i>
01.1.7.9.6	<i>Tempeh, soy meat and burgers</i>
01.1.7.9.9	<i>Other vegetables, pulses and tubers preserved or processed</i>
01.1.8	Sugar, confectionery and desserts
01.1.8.1	Cane and beet sugar
01.1.8.1.1	<i>Cane sugar</i>
01.1.8.1.2	<i>Beet sugar</i>
01.1.8.2	Other sugar and sugar substitutes
01.1.8.2.0	<i>Other sugar and sugar substitutes</i>
01.1.8.3	Jams, fruit jellies, marmalades, fruit puree and pastes, honey
01.1.8.3.1	<i>Honey</i>
01.1.8.3.9	<i>Other jams, fruit jellies, marmalades, fruit puree and pastes</i>
01.1.8.4	Nut puree, nut butter and nut pastes
01.1.8.4.0	<i>Nut puree, nut butter and nut pastes</i>
01.1.8.5	Chocolate, cocoa, and cocoa based food products
01.1.8.5.1	<i>Chocolate, including white chocolate</i>
01.1.8.5.2	<i>Cocoa beans</i>
01.1.8.5.3	<i>Cocoa powder</i>
01.1.8.5.9	<i>Other cocoa-based foods and cocoa-based dessert preparations</i>
01.1.8.6	Ice, ice cream and sorbet

01.1.8.6.0	<i>Ice, ice cream and sorbet</i>
01.1.8.9	Other sugar confectionery and desserts n.e.c.
01.1.8.9.1	<i>Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar</i>
01.1.8.9.9	<i>Other sugar confectionery and desserts n.e.c. (not containing cocoa)</i>
01.1.9	Ready-made food and other food products n.e.c.
01.1.9.1	Ready-made food
01.1.9.1.0	<i>Pre-cooked dishes based on pasta and cereals</i>
01.1.9.1.1	<i>Pre-cooked dishes based on meat and/or fish</i>
01.1.9.1.2	<i>Read-made meals (TV dinners)</i>
01.1.9.1.3	<i>Composed salads and prepared dishes based on vegetables</i>
01.1.9.1.4	<i>Sandwiches, pizzas, quiches, meat or fish pies, frozen or not</i>
01.1.9.1.5	<i>Omelettes, crepes and other ready-made food based on eggs</i>
01.1.9.1.9	<i>Ready-made soups</i>
01.1.9.2	Baby food
01.1.9.3.1	<i>Baby formula</i>
01.1.9.3.2	<i>Baby rice cereals and flours for baby meals</i>
01.1.9.3.3	<i>Homogenized baby food</i>
01.1.9.3	Salt, condiments and sauces
01.1.9.3.1	<i>Salt</i>
01.1.9.3.9	<i>Other sauces and condiments</i>
01.1.9.4	Spices, culinary herbs and seeds
01.1.9.4.0	<i>Spices, culinary herbs and seeds</i>
01.1.9.9	Other food products n.e.c
01.1.9.9.0	<i>Other food products n.e.c</i>
01.2 NON-ALCOHOLIC BEVERAGES	
01.2.1	Fruit and vegetable juices
01.2.1.0	Fruit and vegetable juices
01.2.1.0.0	<i>Fruit and vegetable juices</i>
01.2.2	Coffee and coffee substitutes
01.2.2.0	Coffee and coffee substitutes
01.2.2.0.1	<i>Coffee</i>
01.2.2.0.9	<i>Coffee substitutes</i>
01.2.3	Tea, maté and other plant products for infusion
01.2.3.0	Tea, maté and other plant products for infusion
01.2.3.0.1	<i>Green tea, leaves</i>
01.2.3.0.2	<i>Black tea, leaves</i>
01.2.3.0.3	<i>Iced tea</i>
01.2.3.0.4	<i>Instant tea powder</i>

01.2.3.0.5	<i>Maté</i>
01.2.3.0.9	<i>Other plant products for infusion</i>
01.2.4	Cocoa drinks
01.2.4.0	Cocoa drinks
01.2.4.0.0	<i>Cocoa drinks</i>
01.2.5	Water
01.2.5.0	Water
01.2.6	Soft drinks
01.2.6.0	Soft drinks
01.2.9	Other non-alcoholic beverages
01.2.9.0	Other non-alcoholic beverages
01.2.9.0.0	<i>Other non-alcoholic beverages</i>
01.3 SERVICES FOR FOOD AND NON-ALCOHOLIC BEVERAGES PROCESSING	
01.3.0	Services for food and non-alcoholic beverages processing
01.3.0.0	Services for food and non-alcoholic beverages processing
01.3.0.0.0	<i>Services for food and non-alcoholic beverages processing</i>