

**11th Meeting of the Advisory Expert Group on National Accounts,
5-7 December 2017, New York, USA**

Agenda item: 12

COICOP

12.2 Draft COICOP 2018 Structure and Explanatory Notes

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 also includes 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.

This category includes:

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

This category excludes:

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

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.

This category includes:

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

This category 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.

This category excludes:

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

01.1.1.2 Flour of cereals (ND)

This category includes:

- flour of cereals mentioned in subclass 01.1.1.1.

This category excludes:

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

01.1.1.3 Bread and bakery products (ND)

This category 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.

This category excludes:

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

01.1.1.4 Breakfast cereals (ND)

This category includes:

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

This category excludes:

- popcorn (1.1.1.9).

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

This category includes:

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

This category excludes:

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

01.1.1.9 Other cereal and grain mill products (ND)

This category includes:

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

This category includes also:

- seitan and other meat substitutes made from cereals.

This category excludes:

- soy meat and burgers, veggie burgers, tofu, tempeh and other meat substitutes made from vegetables and nuts; potato starch, tapioca, sago and other starches (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 animals, meat and other parts of slaughtered land animals (ND)

01.1.2.1 Live land animals (ND)

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

This category includes:

- cattle (cow, veal, common o zebu or humped ox, watussi ox, gaur, gayal, banteng, Tibetan yak);
- buffaloes (Indian or water buffaloes, Asiatic buffalo or arni, Celebese anoa or pigmy buffaloes, African buffaloes, such as the dwarf buffaloes and the large Caffrarian buffaloes, the American bison or "buffalo" and the European bison, the "beeffalo" (a cross between a bison and a domestic beef animal);
- pigs;
- oats, lambs and sheep;
- poultry (chicken, ducks, geese, turkeys and guinea fowl);
- horses, donkeys and other equines;
- camels, dromedaries, alpaca, llama, guanaco, vicuña and other camelids;
- seals, walruses, whales and other marine mammals;
- antelopes, deer, boars, kangaroos;
- ostriches, emus, rhea, pheasant, grouse, pigeon, quail and other birds;
- snakes, alligators and other reptiles;
- spiders, scorpions, and other insects and worms;
- terrestrial snails;
- frogs.

This category excludes:

- live fish (01.1.3.1);
- other live seafood (01.1.3.4);
- live animals for transport (07.1.4.0).

01.1.2.2 Meat, fresh, chilled or frozen (ND)

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

This category includes:

- meat of cattle (cow, veal, common or zebu or humped ox, watussi ox, gaur, gayal, banteng, Tibetan yak);
- meat of buffaloes (Indian or water buffaloes, Asiatic buffalo or arni, Celebes anoa or pigmy buffaloes, African buffaloes, such as the dwarf buffaloes and the large Caffrarian buffaloes, the American bison or "buffalo" and the European bison, the "beeffalo" (a cross between a bison and a domestic beef animal);
- meat of pigs;
- meat of goats, lambs and sheep;
- meat of poultry, (chicken, ducks, geese, turkeys and guinea fowl);
- meat of horses, donkeys and other equines;
- meat of camels, dromedaries, alpaca, llama, guanaco, vicuña and other camelids;
- meat of seals, walruses, whales and other marine mammals;
- meat of antelopes, deer, boars, kangaroos;
- meat of ostriches, emus, rhea, pheasant, grouse, pigeon, quail and other birds;
- meat of snakes, alligators and other reptiles;
- meat of spiders, scorpions, and other insects and worms;
- meat of terrestrial snails;
- meat of frogs.

This category 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.

This category includes:

- bacon, ham, salami.

This category 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.

This category includes:

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

This category 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.

This category 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.

This category excludes:

- marine mammals, frogs and terrestrial snails (01.1.2.1, 01.1.2.2, 01.1.2.3);
- 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.

This category includes:

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

This category 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.

This category includes:

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

This category 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.

This category includes:

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

This category excludes:

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

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

This category 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.

This category excludes:

- terrestrial molluscs, including terrestrial snails live, fresh, chilled or frozen (01.1.2.1, 01.1.2.2, 01.1.2.3);
- 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)

This category 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.

This category 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.

This category 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)

This category includes:

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

This category includes also:

- baked milk.

This category excludes:

- beverages flavoured with cocoa, coffee or other substances (01.1.4.7);
- 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.

This category includes:

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

This category 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.

This category excludes:

- tofu (01.1.7.9).

01.1.4.6 Yoghurt and similar products (ND)

This category 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).

This category excludes:

- frozen yoghurt (01.1.8.6).

01.1.4.7 Milk-based dessert and beverages (ND)

This category 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.

This category includes also:

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

This category excludes:

- lemon curd and similar (01.1.8.3).

01.1.4.8 Eggs (ND)

This category 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.

This category 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)

This category 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.

This category 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.

This category 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.

This category includes also:

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

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

This category includes:

- butter;
- butter oil;
- ghee.

01.1.5.3 Margarine and similar preparations (ND)

This category includes:

- margarine;
- diet margarine.

This category excludes:

- peanut butter (01.1.8.4).

01.1.5.9 Other animal oils and fats (ND)

This category 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.

This category excludes:

- cod or halibut liver oil (06.1.1.1).

01.1.6 Fruits and nuts (ND)

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

This category includes:

- dates;
- figs;
- avocados;
- bananas;
- mangoes, guavas and mangosteens;
- papayas;
- pineapples;
- coconut;
- breadfruits;
- other tropical and subtropical fruit, fresh.

This category excludes:

- plantains and cooking bananas (01.1.7.5).

01.1.6.2 Citrus fruits, fresh (ND)

This category includes:

- oranges;
- pomelos and grape fruit;
- lemons and limes;
- tangerines;
- mandarins and clementines;
- other citrus fruits, fresh.

01.1.6.3 Stone fruits and pome fruits, fresh (ND)

This category 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)

This category includes:

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

01.1.6.5 Other fruits, fresh (ND)

This category 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)

This category includes:

- raisins;
- prunes;
- dried apricots;
- dried coconut;
- other dried fruits.

This category excludes:

- fruit flour (01.1.6.9).

01.1.6.8 Nuts, in shell or shelled (ND)

This category 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.

This category includes:

- fruit flour;
- nuts, groundnuts and other seeds, roasted, salted or otherwise prepared;
- canned fruit;
- homogenized fruit preparations;
- fruit pickles.

This category 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)

This category 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)

This category 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)

This category 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)

This category 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 vegetables, fresh or chilled n.e.c.
- mixtures of vegetables, fresh or chilled.

01.1.7.5 Tubers, plantains and cooking bananas (ND)

This category 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.

This category includes also:

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

This category excludes:

- dessert bananas (01.1.6.1).

01.1.7.6 Pulses (ND)

Dried leguminous vegetables.

This category 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.

This category includes:

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

This category excludes:

- vegetable flours (01.1.7.9).

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

This category includes:

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

This category 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.

This category 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;
- vegetable concentrates;
- homogenized preparations;
- vegetable pickles.

This category 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.

This category excludes:

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

01.1.8 Sugar, confectionery and desserts (ND)

01.1.8.1 Cane and beet sugar (ND)

This category includes:

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

01.1.8.2 Other sugar and sugar substitutes (ND)

This category 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)

This category includes:

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

This category includes also:

- lemon curd and other fruit curd.

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

This category 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)

This category 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.

This category excludes:

- cocoa and chocolate-based drinks (01.2.4.0).

01.1.8.6 Ice, ice cream and sorbet (ND)

This category includes:

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

This category includes also:

- tofu ice cream.

This category excludes:

- ice for cooling (04.5.5.0).

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

This category includes:

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

This category 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.

This category 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.

This category 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. (01.1.8.9);
- frozen, chipped potatoes (01.1.7.9).

01.1.9.2 Baby food (ND)

Food that is for baby use exclusively.

This category includes:

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

This category excludes:

- cereals and flour not intended for baby use exclusively (01.1.1.1, 01.1.1.2);
- powdered milk not intended for baby use exclusively (01.1.4.3);
- yoghurt for children (01.1.4.6);
- homogenized fruit and vegetables preparations not intended for baby use exclusively (01.1.6.9; 0.1.1.7.9).

01.1.9.3 Salt, condiments and sauces (ND)

This category includes:

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

This category includes also:

- coconut milk for cooking.

This category excludes:

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

01.1.9.4 Spices, culinary herbs and seeds (ND)

This category includes:

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

This category 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)

This category 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).

This category includes:

- beverages that do not contain any alcohol.

This category excludes:

- non-alcoholic beverages for immediate consumption provided by a serving service (11.1.1);
- milk (01.1.4.1, 01.1.4.2, 01.1.4.3, 01.1.4.4).

01.2.1 Fruit and vegetable juices (ND)

This category 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.

This category excludes:

- sparkling juices (01.2.6.0).

01.2.1.0 Fruit and vegetable juices (ND)

This category 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.

This category excludes:

- sparkling juices (01.2.6.0).

01.2.2 Coffee and coffee substitutes (ND)

This category includes:

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

This category includes also:

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

This category excludes:

- milk flavoured with coffee (01.1.4.7).

01.2.2.0 Coffee and coffee substitutes (ND)

This category includes:

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

This category includes also:

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

This category excludes:

- milk flavoured with coffee (01.1.4.7).

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

This category 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.

This category includes also:

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

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

This category 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.

This category includes also:

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

01.2.4 Cocoa drinks (ND)

This category includes:

- cocoa and chocolate based drinks.

This category excludes:

- milk flavoured with chocolate or cacao (01.1.4.7);
- cocoa powder for all purposes; chocolate in bars or slabs; cocoa-based food and cocoa-based dessert preparations (01.1.8.5).

01.2.4.0 Cocoa drinks (ND)

This category includes:

- cocoa and chocolate based drinks.

This category excludes:

- milk flavoured with chocolate or cacao (01.1.4.7);
- cocoa powder for all purposes; chocolate in bars or slabs; cocoa-based food and cocoa-based dessert preparations (01.1.8.5).

01.2.5 Water (ND)

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

This category excludes:

- flavoured water (01.2.9.0).

01.2.5.0 Water (ND)

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

This category excludes:

- flavoured water (01.2.9.0).

01.2.6 Soft drinks (ND)

This category includes:

- soft drinks, such as sodas, lemonades and colas;
- sparkling juices.

This category excludes:

- sparkling water (01.2.5.0);
- flavoured water (01.2.9.0).

01.2.6.0 Soft drinks (ND)

This category includes:

- soft drinks, such as sodas, lemonades and colas;
- sparkling juices.

This category excludes:

- sparkling water (01.2.5.0);
- flavoured water (01.2.9.0).

01.2.9 Other non-alcoholic beverages (ND)

This category 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.

01.2.9.0 Other non-alcoholic beverages (ND)

This category 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 PROCESSING PRIMARY GOODS FOR FOOD AND NON-ALCOHOLIC BEVERAGES

Services purchased for the processing of primary products provided by households to produce food and non-alcoholic beverages for own final consumption by households.

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

Services purchased for the processing of primary products provided by households to produce food and non-alcoholic beverages for own final consumption by households.

This category includes:

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

This category excludes:

- food processing for business purpose (not in the scope of COICOP);
- fruit/vegetable crushing and pressing services for the production of alcoholic beverages (02.2.1.0).

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

Services purchased for the processing of primary products provided by households to produce food and non-alcoholic beverages for own final consumption by households.

This category includes:

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

This category excludes:

- food processing for business purpose (not in the scope of COICOP);
- fruit/vegetable crushing and pressing services for the production of alcoholic beverages (02.2.1.0).

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.

Also includes 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 and liquors (ND)

This category includes:

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

This category excludes:

- wine-based aperitifs (02.1.2.1, 02.1.2.2).

02.1.1.0 Spirits and liquors (ND)

This category includes:

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

This category excludes:

- wine-based aperitifs (02.1.2.1, 02.1.2.2).

02.1.2 Wine (ND)

This category includes:

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

02.1.2.1 Wine from grapes (ND)

This category includes:

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

02.1.2.2 Wine from other sources (ND)

This category includes:

- cider and perry, including sake.

02.1.3 Beer (ND)

This category 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)

This category 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)

This category includes:

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

02.1.9.0 Other alcoholic beverages (ND)

This category includes:

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

02.2 ALCOHOL PRODUCTION SERVICES

Services purchased for the processing of primary products provided by households to produce alcohol for own final consumption by households.

02.2.1 Alcohol production services (S)

Services purchased for the processing of primary products provided by households to produce alcohol for own final consumption by households.

This category 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)

Services purchased for the processing of primary products provided by households to produce alcohol for own final consumption by households.

This category 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 hookah pipes in these venues, such as restaurants, cafes or bars, are included in Division 11 as the venue does provide a service. electronic 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)

This category 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 electronic 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.

This category excludes:

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

02.3.0.1 Cigarettes (ND)

This category includes:

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

02.3.0.2 Cigars (ND)

This category includes:

- cigars.

02.3.0.9 Other tobacco products (ND)

This category 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 electronic cigarettes with or without nicotine;
- tobacco that is consumed with a shisha or hookah pipes if consumed at home.

This category excludes:

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

02.4 NARCOTICS

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

02.4.0 Narcotics (ND)

This category 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.

This category excludes:

- prepared joints and pipes containing marijuana, hashish or similar purchased in coffee shops for immediate consumption (11.1.1.1);
- narcotics for medicinal purpose (06.1.1).

02.4.0.0 Narcotics (ND)

This category includes:

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

This category excludes:

- prepared joints and pipes containing marijuana, hashish or similar purchased in coffee shops for immediate consumption (11.1.1);
- narcotics for medicinal purpose (06.1.1.1).

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)

This category 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.

This category excludes:

- furnishing fabrics (05.2.1.1).

03.1.1.0 Clothing materials (SD)

This category 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.

This category excludes:

- furnishing fabrics (05.2.1.1).

03.1.2 Garments (SD)

This category 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.

This category excludes:

- tailoring services when the customer supplies the material (03.1.4.2);
- articles of medical hosiery, such as elasticated stockings (06.1.2.2);
- babies' napkins (13.2.9.1).

03.1.2.1 Garments for men or boys (SD)

This category 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.

This category 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)

This category 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.

This category 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)

This category 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.

This category excludes:

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

03.1.2.4 School uniforms (SD)

This category includes:

- school uniforms.

03.1.3 Other articles of clothing and clothing accessories (SD)

This category 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.

This category includes also:

- working gloves.

This category excludes:

- pins, safety pins, sewing needles, knitting needles, thimbles; rubber gloves and other articles made of rubber; gardening gloves (05.6.1.2);
- protective headgear for sports; 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)

This category includes:

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

This category includes also:

- working gloves.

This category excludes:

- pins, safety pins, sewing needles, knitting needles, thimbles; rubber gloves and other articles made of rubber; gardening gloves (05.6.1.2);
- protective headgear for sports; 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)

This category 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.

This category 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.

This category excludes:

- materials, threads, and other accessories purchased by households with the intention of undertaking the repairs themselves (03.1.1.0, 03.1.3.2);
- made-to-measure clothing (03.1.2.1, 03.1.2.2, 03.1.2.3, 03.1.2.4);
- repair of household linen and other household textiles (05.2.2.0);
- dry-cleaning, laundering, dyeing and hire of household linen and other household textiles (05.6.2.9).

03.1.4.1 Cleaning of clothing (S)

This category includes:

- dry-cleaning, laundering and dyeing of garments.

This category excludes:

- dry-cleaning, laundering, dyeing and hire 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.

This category includes:

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

This category excludes:

- materials, threads, and other accessories purchased by households with the intention of undertaking the repairs themselves (03.1.1.0, 03.1.3.2);
- made-to measure clothing (03.1.2.1, 03.1.2.2, 03.1.2.3, 03.1.2.4);
- repair of household linen and other household textiles (05.2.2.0).

03.2 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)

This category 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.

This category 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 ice-skates, rollers, spikes, studs, etc.); shin guards, cricket pads and other such protective apparel for sport (09.2.2.1).

03.2.1.1 Footwear for men (SD)

This category includes:

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

This category 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.).

This category 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.); shin guards, cricket pads and other such protective apparel for sport (09.2.2.1).

03.2.1.2 Footwear for women (SD)

This category includes:

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

This category 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.).

This category 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.); 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)

This category includes:

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

This category 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.);
- baby's booties made of fabric or sheepskin.

This category 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.); 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.

This category includes:

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

This category 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);
- hire and 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).

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.

This category includes:

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

This category 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);
- hire and 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).

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.

This category includes:

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

This category includes also:

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

This category 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 Actual rentals paid by tenants for main residence (S)

This category includes:

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

This category includes also:

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

This category 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)

This category includes:

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

This category includes also:

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

This category 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)

This category includes:

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

This category 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)

This category includes:

- rentals actually paid for secondary residences.

This category 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.

This category includes:

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

This category 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

Persons who own the dwellings in which they live are treated as owning unincorporated enterprises that produce housing services that are consumed by the household to which the owner belongs. The housing services produced are deemed to be equal in value to the rentals that would be paid on the market for accommodation of the same size, quality and type. The imputed values of the housing services are recorded as final consumption expenditures of the owners. Imputed rentals normally include value for the use of the land on which the property stands, the dwelling occupied, and the fixtures and fittings for heating, plumbing, lighting, etc.

Imputed rentals also include 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.

Imputed 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)

This category includes:

- imputed rentals of owners occupying their main residence.

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

This category includes:

- imputed rentals of owners occupying their main residence.

04.2.2 Other imputed rentals (S)

This category includes:

- imputed rentals for secondary residences;
- imputed garage rentals in connection with the dwelling;
- imputed rentals of storage units.

04.2.2.0 Other imputed rentals (S)

This category includes:

- imputed rentals for secondary residences;
- 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)

This category 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.

This category 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)

This category 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;

This category 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)

This category 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.

This category 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.

This category excludes:

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

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.

This category 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.

This category excludes:

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

04.4 WATER SUPPLY AND MISCELLANEOUS SERVICES RELATING TO THE

04.4.1 Water supply (ND)

This category includes:

- Water supply.

This category includes also:

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

This category 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)

This category includes:

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

This category includes also:

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

This category 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)

This category includes:

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

This category excludes:

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

04.4.2 Refuse collection (S)

This category includes:

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

04.4.2.0 Refuse collection (S)

This category 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" sewers 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.

This category includes:

- Sewage collection, emptying cesspools and disposal.

04.4.3.1 Sewage collection through sewer systems (S)

This category 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)

This category 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)

This category 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.

This category 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)

This category 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.

This category 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)

This category 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)

This category includes:

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

This category includes also:

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

04.5.1.0 Electricity (ND)

This category includes:

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

This category includes also:

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

04.5.2 Gas (ND)

This category includes:

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

This category includes also:

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

04.5.2.1 Natural gas through networks (ND)

This category includes:

- natural gas and town gas delivered through gas networks;
- associated expenditure, such as rental of meters, reading of meters, standing charges, etc.

04.5.2.2 Liquefied hydrocarbons (ND)

This category includes:

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

This category excludes:

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

04.5.3 Liquid fuels (ND)

This category includes:

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

This category excludes:

- liquid fuels for transportation (07.2.2.1, 07.2.2.2, 07.2.2.3).

04.5.3.0 Liquid fuels (ND)

This category includes:

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

This category excludes:

- liquid fuels for transportation (07.2.2.1, 07.2.2.2, 07.2.2.3).

04.5.4 Solid fuels (ND)

This category 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)

This category includes:

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

04.5.4.2 Wood fuel, including pellets and briquettes (ND)

This category 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.

This category includes:

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

This category includes also:

- charcoal briquettes for barbecue.

04.5.4.9 Other solid fuels (ND)

This category includes:

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

This category includes also:

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

This category excludes:

- ice cubes (01.1.8.6).

04.5.5 Other energy for heating and cooling (ND)

This category includes:

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

This category includes also:

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

This category excludes:

- ice cubes (01.1.8.6).

04.5.5.0 Other energy for heating and cooling (ND)

This category includes:

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

This category includes also:

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

This category excludes:

- ice cubes (01.1.8.6).

05 FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD

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)

This category 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.

This category 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.

This category excludes:

- decorative materials for gardens (05.1.1.4);
- repair and hire of household, garden and camping furniture and lighting equipment (05.1.2.0);
- bedding (bed linen) and sunshades (05.2.1.2, 05.2.1.9);
- safes (05.3.1.9);
- ornamental glass and ceramic articles (05.4.0.1);
- 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)
- carrycots and pushchairs/strollers; wall thermometers and barometers (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)

This category 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.

This category includes also:

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

This category excludes:

- repair and hire of household furniture (05.1.2.0);
- antique furniture acquired primarily as stores of value (capital formation).

05.1.1.2 Garden and camping furniture (D)

This category includes:

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

This category includes also:

- pieces of furniture specifically made for the customer.

This category excludes:

- decorative materials for gardens (05.1.1.4);
- repair and hire of garden and camping furniture (05.1.2.0);
- camping equipment (09.2.2.2).

05.1.1.3 Lighting equipment (D)

This category includes:

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

This category excludes:

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

05.1.1.4 Furnishings, loose carpets and rugs (D)

This category 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.

This category excludes:

- fitted carpets and linoleum (04.3.1.1);
- repair and hire of loose carpets and other furniture and furnishings (05.1.2.0);
- bedding (bed linen) and sunshades (05.2.1.2, 05.2.1.9);
- safes (05.3.1.9);
- ornamental glass and ceramic articles (05.4.0.1);
- charges for the delivery of furniture (when charged separately) (07.4.9.2);
- carrycots and pushchairs/strollers; wall thermometers and barometers (13.2.9.1);
- works of art acquired primarily as stores of value (capital formation).

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

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

This category 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 hire of furniture, furnishings and loose carpets;
- charges for the installation of furniture (when charged separately).

This category excludes:

- laying and repair of fitted carpets, linoleum and other such floor coverings (04.3.2.0);
- 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).

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

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

This category 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 hire of furniture, furnishings and loose carpets;
- charges for the installation of furniture (when charged separately).

This category excludes:

- laying and repair of fitted carpets, linoleum and other such floor coverings (04.3.2.0);
- 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).

05.2 HOUSEHOLD TEXTILES

05.2.1 Household textiles (SD)

This category 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.

This category includes also:

- feather and other fillers for pillows.

This category excludes:

- fabric wall coverings (04.3.1.1);
- floor coverings, such as loose carpets; tapestries (05.1.1.4);
- repair and sewing services of household textiles (05.2.2.0);
- electric blankets (05.3.2.9);
- covers for motor cars, motorcycles, etc. (07.2.1.3);
- air mattresses and sleeping bags (09.2.2.2).

05.2.1.1 Furnishing fabrics and curtains (SD)

This category includes:

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

This category excludes:

- repair and sewing services of curtains (05.2.2.0).

05.2.1.2 Bed linen (SD)

This category includes:

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

This category excludes:

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

05.2.1.3 Table linen and bathroom linen (SD)

This category includes:

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

This category excludes:

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

05.2.1.9 Other household textiles (SD)

This category 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.

This category includes also:

- feather and other fillers for pillows.

This category excludes:

- fabric wall coverings (04.3.1.1);
- floor coverings, such as loose carpets; tapestries (05.1.1.4);
- repair and sewing services of other household textiles (05.2.2.0);
- covers for motor cars, motorcycles, etc. (07.2.1.3).

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

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

This category includes:

- repair of household textiles;
- sewing services of household textiles;
- charges for the hire of household textiles.

05.2.2.0 Repair, hire and sewing services of household textiles (S)

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

This category includes:

- repair of household textiles;
- sewing services of household textiles;
- charges for the hire of household textiles.

05.3 HOUSEHOLD APPLIANCES

05.3.1 Major household appliances, whether electric or not (D)

This category 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.

This category 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.

This category excludes:

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

05.3.1.1 Major kitchen appliances (D)

This category 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.

This category excludes:

- repair or hire of major kitchen appliances (05.3.3.0).

05.3.1.2 Major laundry appliances (D)

This category includes:

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

This category excludes:

- repair or hire of laundry appliances (05.3.3.0).

05.3.1.3 Heaters, air conditioners (D)

This category includes:

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

This category excludes:

- repair or hire of these appliances (05.3.3.0).

05.3.1.4 Cleaning equipment (D)

This category includes:

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

This category excludes:

- repair or hire of cleaning equipment (05.3.3.0).

05.3.1.9 Other major household appliances (D)

This category includes:

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

This category excludes:

- repair or hire of major household appliances (05.3.3.0).

05.3.2 Small electric household appliances (SD)

This category 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.

This category excludes:

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

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

This category 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.

This category excludes:

- repair or hire of food processing appliances (05.3.3.0).

05.3.2.2 Small electric appliances for preparing beverages (SD)

This category includes:

- coffee machines;
- tea makers;
- water boilers;
- kettles;
- coffee mills;
- juice extractors.

This category excludes:

- repair or hire of coffee machines, tea makers and similar appliances (05.3.3.0).

05.3.2.9 Other small electric household appliances (SD)

This category includes:

- electric irons;
- fans;
- electric blankets.

This category excludes:

- ironing machines (05.3.1.2);
- repair or hire 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 hire of household appliances (S)

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

This category includes:

- repair of household appliances;
- charges for the hire of major household appliance;
- charges for the installation of household appliances (if charged separately).

This category 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 hire of household appliances (S)

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

This category includes:

- repair of household appliances;
- charges for the hire of major household appliance;
- charges for the installation of household appliances (if charged separately).

This category 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)

This category 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, stew pots, 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 hire of glassware, tableware and household utensils.

This category 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)

This category includes:

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

This category excludes:

- repair or hire of glassware, crystal-ware, ceramic ware and chinaware (05.4.0.4).

05.4.0.2 Cutlery, flatware and silverware (SD)

This category includes:

- cutlery, flatware and silverware.

This category excludes:

- repair or hire of such cutlery, flatware and silverware (05.4.0.4).

05.4.0.3 Non-electric kitchen utensils and articles (SD)

This category includes:

- non-electric kitchen utensils of all materials, such as saucepans, stew pots, 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.

This category excludes:

- lighting equipment (05.1.1.3);
- repair or hire of non-electric kitchen utensils and articles (05.4.0.4);
- 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 hire of glassware, tableware and household utensils (S)

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

This category includes:

- repair and hire 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)

This category 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.

This category excludes:

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

05.5.1.0 Motorized tools and equipment (D)

This category 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.

This category excludes:

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

05.5.2 Non-motorized tools and miscellaneous accessories (SD)

This category 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.

This category excludes:

- door fittings, power sockets, switches, wiring flex (04.3.1.1);
- repair or hire of miscellaneous small tool accessories (05.5.3.0);
- 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)

This category 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.

This category excludes:

- repair or hire of non-motorized small tools (05.5.3.0).

05.5.2.2 Miscellaneous accessories (SD)

This category 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.

This category excludes:

- door fittings, power sockets, switches, wiring flex (04.3.1.1);
- repair or hire of miscellaneous small tool accessories (05.5.3.0);
- 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 hire of motorized and non-motorized tools and equipment (S)

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

This category includes:

- repair and hire of motorized tools and equipment;
- repair and hire of non-motorized tools and miscellaneous accessories.

05.5.3.0 Repair and hire of motorized and non-motorized tools and equipment (S)

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

This category includes:

- repair and hire of motorized tools and equipment;
- repair and hire of non-motorized small tools and miscellaneous accessories.

05.6 GOODS AND SERVICES FOR ROUTINE HOUSEHOLD MAINTENANCE

05.6.1 Non-durable household goods (ND)

This category 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.

This category 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)

This category 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.

This category 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).

05.6.1.2 Other non-durable small household articles (ND)

This category 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 bags, garbage bags;
- 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.

This category 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)

This category 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, disinfection;
- tendency of flat in absence of owner.

This category includes also:

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

This category excludes:

- dry-cleaning, laundering and dyeing of garments (03.1.4.1);
- refuse collection (04.4.2.0);
- security services (04.3.2.0);
- 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);
- snow removal and chimney sweeping (04.4.4.9);
- removal and storage services (07.4.9.1);
- child-minding with an educational component (10.1.0.1);
- child-minding outside home (13.3.0.1);
- bodyguards (13.9.0.9).

05.6.2.1 Domestic services by paid staff (S)

This category includes:

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

This category includes also:

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

This category excludes:

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

05.6.2.9 Other household services (S)

This category 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, disinfection;
- tendency of flat in absence of owner.

This category excludes:

- dry-cleaning, laundering and dyeing of garments (03.1.4.1);
- refuse collection (04.4.2.0);
- security services (04.3.2.0);
- 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);
- 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

This category 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.

This category excludes:

- nutritional supplements and fortified food products (01.1.9.9);
- 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;
- 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;
- 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).

06.1.1 Medicines (ND)

This category 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.

This category includes also:

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

This category excludes:

- nutritional supplements and fortified food products (01.1.9.9);
- 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;
- 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;
- 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).

06.1.1.1 Medicines, vaccines and other pharmaceutical preparations (ND)

This category 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 galenic 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.

This category includes also:

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

This category excludes:

- nutritional supplements and fortified food products (01.1.9.9);
- 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;
- 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;
- 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).

06.1.1.2 Herbal medicines and homeopathic products (ND)

This category 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.

This category 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)

This category 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.

This category includes also:

- all Internet purchases of medical products for personal use.

This category excludes:

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

06.1.2.1 Medical diagnostic products (ND)

This category 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.

This category includes also:

- all Internet purchases of medical products for personal use.

This category excludes:

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

06.1.2.2 Prevention and protective devices (ND)

This category 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)

This category includes:

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

06.1.3 Assistive products (D)

This category 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.

This category excludes:

- sunglasses; ear plugs (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.

This category includes:

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

This category excludes:

- dental implants and dentures are to be included in 06.3.1.0 when an overnight stay is required and in 06.2.2. when they don't);
- walking sticks and canes for recreational purposes (hiking/tracking); glasses for the protection against potential eye damage due to the practice of a sport (09.2.2.1);
- sunglasses (13.2.9.1);

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.

This category includes:

- digital hearing aids.

This category 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.

This category 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.

This category excludes:

- dental implants and dentures are to be included in 06.3.1.0 when an overnight stay is required and in 06.2.2. when they don't);
- walking sticks and canes for recreational purposes (hiking/tracking) (09.2.2.1).

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

This category 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)

This category 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.

This category excludes:

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

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".

This category 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).

This category includes also:

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

This category excludes:

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

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 immunization 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.

This category includes:

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

This category excludes:

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

06.2.1.9 Other preventive services (S)

This category 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.

This category includes also:

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

This category excludes:

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

06.2.2 Outpatient Dental services (S)

This category 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.

This category includes also:

- services of dentists for aesthetic reasons.

This category excludes:

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

06.2.2.1 Dental preventive services (S)

This category includes:

- routine preventive dental check-ups.

06.2.2.9 Other outpatient dental services (S)

This category includes:

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

Includes also:

- services of dentists for aesthetic reasons.

This category excludes:

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

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.

This category 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.

This category 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).

This category excludes:

- 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);- preventive services (06.2.1);
- outpatient dental services (06.2.2);
- diagnostic imaging services and medical laboratory services separately identifiable from the provider's service fee (doctor/specialist/nurse and other health care practitioner) (06.4.1.0);
- patient emergency transportation services and emergency rescue (06.4.2.0).

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.

This category 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).

This category excludes:

- 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);- preventive services (06.2.1);
- outpatient dental services (06.2.2);
- diagnostic imaging services and medical laboratory services separately identifiable from the provider's service fee (doctor/specialist/nurse and other health care practitioner) (06.4.1.0);
- patient emergency transportation services and emergency rescue (06.4.2.0).

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).

This category 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).

This category excludes:

- 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) (06.4.1.0);
- patient emergency transportation services and emergency rescue (06.4.2.0);
- 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 (13.3.0.3).

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 organized to include accommodation along with medical treatment, which is the predominant purpose during a stay in such facilities.

This category 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.

This category 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;
- beauty treatments carried out in hospitals (e.g. cosmetic surgery for other purposes than reconstructive surgery).

This category excludes:

- hospital day care (with or without admission but no overnight stay) and home-based hospital treatment (06.2);
- 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 (06.4.2.0);
- 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; 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.

This category 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.

This category includes also:

- beauty treatments carried out in hospitals (e.g. cosmetic surgery for other purposes than reconstructive surgery).

This category excludes:

- hospital day care (with or without admission but no overnight stay) and home-based hospital treatment (06.2);
- 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 (06.4.2.0);
- 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; 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.

This category 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.

This category includes also:

- beauty treatments carried out in hospitals (e.g. cosmetic surgery for other purposes than reconstructive surgery).

This category excludes:

- hospital day care (with or without admission but no overnight stay) and home-based hospital treatment (06.2);
- 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 (06.4.2.0);
- 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; 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.

This category 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.

This category 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.

This category excludes:

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

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.

This category 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.

This category 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.

This category excludes:

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

06.4 OTHER HEALTH SERVICES

This category 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)

This category 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.

This category 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)

This category 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.

This category 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)

This category 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.

This category includes also:

- memberships for emergency transport services.

06.4.2.0 Patient emergency transportation services and emergency rescue (S)

This category 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.

This category 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 also includes 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

This category includes:

- purchase of vehicles used for transport.

This category excludes:

- purchases of recreational vehicles, such as camper vans, caravans, trailers, aeroplanes and boats (09.1.2.1, 09.1.2.2, 09.1.2.3).

07.1.1 Motor cars (D)

This category includes:

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

This category includes also:

- racing motor vehicles and vehicles for shows.

This category 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)

This category includes:

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

This category includes also:

- racing motor vehicles and vehicles for shows.

This category excludes:

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

07.1.1.2 Second-hand motor cars (D)

This category 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.

This category includes also:

- second hand racing motor vehicles and vehicles for shows.

This category excludes:

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

07.1.2 Motor cycles (D)

This category includes:

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

This category includes also:

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

07.1.2.0 Motor cycles (D)

This category includes:

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

This category includes also:

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

07.1.3 Bicycles (D)

This category includes:

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

This category excludes:

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

07.1.3.0 Bicycles (D)

This category includes:

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

This category 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)

This category includes:

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

This category 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)

This category includes:

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

This category 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)

This category 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.

This category includes also:

- crash helmets with cameras incorporated.

This category 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)

This category includes:

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

07.2.1.2 Parts for personal transport equipment (SD)

This category includes:

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

This category 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)

This category includes:

- GPS (satellite positioning) equipment for personal transport;
- 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.

This category includes also:

- crash helmets with cameras incorporated.

This category 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)

This category 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).

This category excludes:

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

07.2.2.1 Diesel (ND)

This category includes:

- diesel.

07.2.2.2 Petrol (ND)

This category includes:

- petrol/gasoline.

This category includes also:

- Petrol blends, such as petrol with 10% ethanol.

This category excludes:

- two-stroke mixtures (07.2.2.3).

07.2.2.3 Other fuels for personal transport equipment (ND)

This category 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)

This category includes:

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

This category 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.

This category 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.

This category excludes:

- separate purchases of parts, accessories or lubricants made by households with the intention of undertaking the maintenance or repair themselves (07.2.1, 07.2.2.4);
- 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.

This category 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.

This category excludes:

- separate purchases of parts, accessories or lubricants made by households with the intention of undertaking the maintenance or repair themselves (07.2.1, 07.2.2.4);
- roadworthiness tests (07.2.4.3).

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

This category includes:

- rental of garages or parking spaces not providing parking in connection with the dwelling;
- rental 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).

This category includes also:

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

This category 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; 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).

07.2.4.1 Services for parking (S)

This category includes:

- rental of garages or parking spaces not providing parking in connection with the dwelling;
- rental 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).

This category includes also:

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

This category 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)

This category includes:

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

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

This category includes:

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

This category 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)

This category includes:

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

This category excludes:

- 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).

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 (07.3.5.0).

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)

This category 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.

This category excludes:

- funicular transport (07.3.6.0).

07.3.1.1 Passenger transport by train (S)

This category includes:

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

This category excludes:

- funicular transport (07.3.6.0).

07.3.1.2 Passenger transport by rapid transit and tram (S)

This category 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, people movers;
- transport of individuals and groups of persons and accompanied luggage by tram.

07.3.2 Passenger transport by road (S)

This category 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, such as 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.

This category includes also:

- tuk-tuks, rickshaws and motorcycles as taxis.

07.3.2.1 Passenger transport by bus and coach (S)

This category 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)

This category 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, such as carpooling and ridesharing.

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

This category 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)

This category includes:

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

This category includes also:

- tuk-tuks, rickshaws and motorcycles as taxis.

This category excludes:

- bus with driver (07.3.2.1).

07.3.3 Passenger transport by air (S)

This category 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)

This category 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)

This category includes:

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

07.3.4 Passenger transport by sea and inland waterway (S)

This category 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)

This category 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)

This category 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.

This category includes also:

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

This category excludes:

- package holidays (09.8.0.0).

07.3.5.0 Combined passenger transport (S)

This category 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.

This category includes also:

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

This category excludes:

- package holidays (09.8.0.0).

07.3.6 Other purchased transport services (S)

This category 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.

This category 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)

This category 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.

This category 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)

This category 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, such as 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.

This category excludes:

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

07.4.1.1 Letter handling services (S)

This category includes:

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

This category 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)

This category 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.

This category excludes:

- services of delivery of goods, such as furniture, supermarket shopping when charged separately (07.4.9.2).

07.4.9 Other transport of goods (S)

This category includes:

- removal services of furniture;
- storage services of furniture;
- services of delivery of goods, such as 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.

This category excludes:

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

07.4.9.1 Removal and storage services (S)

This category includes:

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

This category 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)

This category includes:

- services of delivery of goods, such as 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.

This category 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 also includes repair, maintenance and hire of information and communication equipment.

08.1 Information and communication equipment

08.1.1 Fixed telephone equipment (D)

This category includes:

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

This category excludes:

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

08.1.1.0 Fixed telephone equipment (D)

This category includes:

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

This category excludes:

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

08.1.2 Mobile telephone equipment (D)

This category includes:

- mobile telephone handsets, including devices with several functions;
- smartphones.

08.1.2.0 Mobile telephone equipment (D)

This category includes:

- mobile telephone handsets, including devices with several functions;
- smartphones.

08.1.3 Information processing equipment (D)

This category includes:

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

This category includes also:

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

This category excludes:

- computer software packages, such as operating systems, applications, languages, etc. (08.2.0.0);
- video game software; 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)

This category includes:

- desktop computers and laptops;
- tablets.

This category includes also:

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

This category excludes:

- computer software packages, such as operating systems, applications, languages, etc. (08.2.0.0);
- video game software; 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)

This category includes:

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

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

This category 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)

This category 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)

This category 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).

This category excludes:

- recorded recording media (09.5.2.0, 09.7.1).

08.1.5.0 Unrecorded recording media (SD)

This category 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).

This category excludes:

- recorded recording media (09.5.2.0, 09.7.1).

08.1.9 Other information and communication equipment and accessories (D)

This category includes:

- walkie-talkies;
- baby monitors;
- smartwatches;
- fitness trackers, and other wearable devices, such as e.g. Google glasses 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)

This category includes:

- walkie-talkies;
- baby monitors;
- smartwatches;
- fitness trackers, and other wearable devices, such as Google glasses that do not work without a smartphone or tablet;
- eBook readers.

08.1.9.2 Other information and communication accessories (SD)

This category 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

08.2.0 Software (S)

This category includes:

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

This category includes also:

- software subscriptions and use of on line software.

This category excludes:

- 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).

08.2.0.0 Software (S)

This category includes:

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

This category includes also:

- software subscriptions and use of on line software.

This category excludes:

- 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)

This category 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)

This category 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)

This category 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.

This category includes also:

- costs of telephone equipment if included in subscription costs;
- mobile phones included in a package, i.e. prepaid 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)

This category 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.

This category includes also:

- costs of telephone equipment if included in subscription costs;
- mobile phones included in a package, i.e. prepaid 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)

This category 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.

This category includes also:

- activation and installation fees and monthly rate.

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

This category 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.

This category includes also:

- activation and installation fees and monthly rate.

08.3.4 Bundled telecommunication services (S)

This category includes:

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

08.3.4.0 Bundled telecommunication services (S)

This category 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.

This category includes:

- repair of all information and communication equipment;
- rental of telephones, telefax machines, telephone-answering machines and telephone loudspeakers;
- rental of wireless telephone equipment;
- rental of Internet access provision equipment;
- rental 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.

This category includes:

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

08.3.9 Other information and communication services (S)

This category 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, Blu-ray discs, software (excluding game software).

This category includes also:

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

This category 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)

This category includes:

- TV and Radio licenses.

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

This category includes:

- streaming services (film and music);
- rental, download or subscription of CDs, video tapes, DVDs, Blu-ray discs, 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.

This category 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)

This category 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 AND CULTURE

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 RECREATIONAL DURABLES

09.1.1 Photographic and cinematographic equipment and optical instruments (D)

This category 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.

This category 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.

This category excludes:

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

09.1.1.1 Cameras (D)

This category 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.

This category includes also:

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

This category excludes:

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

09.1.1.2 Accessories for photographic and cinematographic equipment (D)

This category includes:

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

This category 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)

This category includes:

- binoculars, microscopes, telescopes and compasses.

09.1.2 Major durables for recreation (D)

This category includes:

- camper vans, caravans and trailers;
- aeroplanes, microlight aircraft, gliders, hang- gliders 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.

This category includes also:

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

This category 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)

This category includes:

- camper vans, caravans and trailers.

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

This category includes:

- aeroplanes, microlight aircraft, gliders, hang- gliders and hot-air balloons.

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

This category 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.

This category excludes:

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

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

This category includes:

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

This category 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)

This category includes:

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

This category 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)

This category 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.

This category 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 (09.7.1.9).

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

This category 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-ray discs, flash drives, etc.);
- game apps.

This category excludes:

- video-game subscriptions and rentals (09.4.3.1).

09.2.1.2 Other games, toys and hobbies (SD)

This category 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.

This category 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 (09.7.1.9).

09.2.1.3 Celebration articles (ND)

This category 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)

This category 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.

This category 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;
- GPS (satellite positioning) equipment for boats or hiking.

This category excludes:

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

09.2.2.1 Equipment for sport (SD)

This category 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.

This category 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.

This category excludes:

- repair of equipment for sport (09.4.4.0).

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

This category 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.

This category 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)

This category 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.

This category excludes:

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

This category 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).

This category excludes:

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

09.3.1.2 Plants, seeds and flowers (ND)

This category 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.

This category excludes:

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

09.3.2 Pets and related products (ND)

This category includes:

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

This category includes also:

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

This category excludes:

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

09.3.2.1 Purchase of pets (ND)

This category includes:

- purchase of pets.

This category excludes:

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

09.3.2.2 Products for pets and other household animals (ND)

This category includes:

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

This category includes also:

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

This category excludes:

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

09.4 RECREATIONAL SERVICES

09.4.1 Hire 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.

This category includes:

- hire of photographic and cinematographic equipment and optical instruments;
- repair of photographic and cinematographic equipment and optical instruments.

This category excludes:

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

09.4.1.0 Hire 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.

This category includes:

- hire of photographic and cinematographic equipment and optical instruments;
- repair of photographic and cinematographic equipment and optical instruments.

This category excludes:

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

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

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

This category 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;
- hire of major durables for recreation as described in 09.1.2.2, 09.1.2.3 and 09.1.2.9.

This category excludes:

- fuel for recreational vehicles (07.2.2.1, 07.2.2.2, 07.2.2.3);
- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (09.1.2.1).

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

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

This category includes:

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

This category excludes:

- fuel for recreational vehicles (07.2.2.1, 07.2.2.2, 07.2.2.3);
- 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 Hire, maintenance and repair of other major durables for recreation (S)

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

This category includes:

- hire 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.

This category excludes:

- fuel for camper vans (07.2.2.1, 07.2.2.2, 07.2.2.3);
- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (09.1.2.1).

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

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

This category 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)

This category includes:

- rental of game software (games on CDs, DVDs, Blue-ray discs 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.

This category includes:

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

09.4.4 Hire 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.

This category includes:

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

09.4.4.0 Hire 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.

This category includes:

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

09.4.5 Veterinary and other services for pets (S)

This category includes:

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

This category includes also:

- veterinary and hosting services for animals used for transportation.

This category excludes:

- products for pets (09.3.2.2).

09.4.5.0 Veterinary and other services for pets (S)

This category includes:

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

This category includes also:

- veterinary and hosting services for animals used for transportation.

This category excludes:

- products for pets (09.3.2.2).

09.4.6 Recreational and sporting services (S)

This category includes:

- 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.

This category 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.

This category 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)

This category includes:

- 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)

This category includes:

- skating rinks, swimming pools, golf courses, gymnasia, fitness centres, tennis courts, squash courts and bowling alleys;
- ski slopes, ski lifts and the like;
- cable-car and chairlift transport at ski resorts and holiday centres
- 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.

This category 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.

This category 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)

This category 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)

This category 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)

This category 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)

This category includes:

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

This category includes also:

- spare parts of musical instruments.

This category excludes:

- toy instruments (09.2.1.2).

09.5.1.0 Musical instruments (D)

This category includes:

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

This category includes also:

- spare parts of musical instruments.

This category excludes:

- toy instruments (09.2.1.2).

09.5.2 Audio-visual media (SD)

This category includes:

- recorded tapes, CD- ROMs, DVDs, Blu-ray discs, gramophone records, flash drives, for reproduction of sound and picture material;
- downloads of music and films.

This category excludes:

- Software (08.2.0.0);

- video games and game apps and software (09.2.1.1);

- recorded tapes and CDs, DVDs, Blu-ray, flash-drives of books, novels, plays, poetry, dictionaries, encyclopaedias, etc. (09.7.1).

09.5.2.0 Audio-visual media (SD)

This category includes:

- recorded tapes, CD- ROMs, DVDs, Blu-ray discs, gramophone records, flash drives, for reproduction of sound and picture material;
- downloads of music and films.

This category excludes:

- Software (08.2.0.0);
- video games and game apps and software (09.2.1.1);
- recorded tapes and CDs, DVDs, Blue-ray discs, flash-drives of books, novels, plays, poetry, dictionaries, encyclopaedias, etc. (09.7.1).

09.6 CULTURAL SERVICES

09.6.1 Cinemas, theatres, concerts (S)

This category includes:

- cinemas;
- theatres, opera houses;
- concert and music venues;
- circuses, sound and light shows and other.

This category 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)

This category includes:

- cinemas;
- theatres, opera houses;
- concert and music venues;
- circuses, sound and light shows and other.

This category 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)

This category 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)

This category 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)

This category includes:

- services of photographers, such as film developing, print processing, enlarging, portrait photography, event photography and video (e.g. for weddings), etc.

This category includes also:

- photographic services provided by non-specialized shops (e.g. supermarkets, consumer electronic stores etc.) and purchased by Internet.

09.6.3.0 Photographic services (S)

This category includes:

- services of photographers, such as film developing, print processing, enlarging, portrait photography, event photography and video (e.g. for weddings), etc.

This category includes also:

- photographic services provided by non-specialized shops (e.g. supermarkets, consumer electronic stores etc.) and purchased by Internet.

09.6.9 Other cultural services (S)

This category includes:

- services of rental and repair of musical instruments;
- binding services;
- photography, music, dancing and artistic classes (in classroom or via eLearning).

This category includes also:

- rental of premises for rehearsals of amateur music groups, weddings and other celebrations.

This category excludes:

- formal education of music, dancing and art (Division 10 according to the level).

09.6.9.0 Other cultural services (S)

This category includes:

- services of hire and repair of musical instruments;
- binding services;
- photography, music, dancing and artistic classes (in classroom or via e-learning).

This category includes also:

- rental of premises for rehearsals of amateur music groups, weddings and other celebrations.

This category 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)

This category includes:

- books educational or not, including atlases, dictionaries, encyclopaedias, guidebooks and musical scores;
- recorded tapes and CDs, DVDs, Blue-ray discs, flash-drives of educational books novels, plays, poetry, etc.;
- all electronic forms of books (eBooks 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.

This category includes also:

- all electronic forms of educational books (eBooks and audio books).

This category excludes:

- stamp albums (09.2.1.2).

09.7.1.1 Educational or text books (SD)

This category includes:

- formal education text books (school/academic manuals etc.);
- educational eBooks;
- recorded tapes and CDs, DVDs, Blue-ray discs, flash-drives of educational books;
- download of educational books;
- removable media containing books, dictionaries, encyclopaedias, foreign language trainers, in the form of software.

This category includes also:

- all electronic forms of educational books (eBooks and audio books).

09.7.1.9 Other books (SD)

This category includes:

- 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, Blue-ray discs, flash-drives of books, novels, plays, poetry, etc.;
- download of non-educational books.

This category includes also:

- all electronic forms of books (eBooks and audio books); scrapbooks and albums for children.

This category excludes:

- stamp albums (09.2.1.2).

09.7.2 Newspapers and periodicals (ND)

This category includes:

- newspapers, magazines and other periodicals.

This category includes also:

- all electronic forms of newspapers and periodicals.

09.7.2.1 Newspapers (ND)

This category includes:

- newspaper bought in kiosks;
- subscription for newspapers (home delivery);
- Internet subscription for newspapers.

This category includes also:

- all electronic forms of newspapers.

09.7.2.2 Magazines and periodicals (ND)

This category 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.

This category includes also:

- all electronic forms of magazines and periodicals.

09.7.3 Miscellaneous printed matter (ND)

This category includes:

- catalogues and advertising material;
- posters, plain or picture postcards, calendars;
- greeting cards and visiting cards, announcement and message cards;
- maps and globes including.

This category includes also:

- GPS maps bought separately.

This category excludes:

- pre-franked postcards and aerogrammes (07.4.1.1);
- stamp albums (09.2.1.2).

09.7.3.0 Miscellaneous printed matter (ND)

This category includes:

- catalogues and advertising material;
- posters, plain or picture postcards, calendars;
- greeting cards and visiting cards, announcement and message cards;
- maps and globes including.

This category includes also:

- GPS maps bought separately.

This category excludes:

- pre-franked postcards and aerogrammes (07.4.1.1);
- stamp albums (09.2.1.2).

09.7.4 Stationery and drawing materials (ND)

This category 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.

This category includes also:

- slide rules, geometry instruments, slates, chalks and pencil boxes.

This category excludes:

- pocket calculators (08.1.3.2).

09.7.4.0 Stationery and drawing materials (ND)

This category 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.

This category includes also:

- slide rules, geometry instruments, slates, chalks and pencil boxes.

This category excludes:

- pocket calculators (08.1.3.2).

09.8 PACKAGE HOLIDAYS

09.8.0 Package holidays (S)

This category 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)

This category 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 also includes 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 (09.7.4.0);
- catering services (11.1.2.1);
- accommodation services (11.2.0.3).

10.1 EARLY CHILDHOOD AND PRIMARY EDUCATION

10.1.0 Early childhood and primary education (S)

This category 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.

This category includes also:

- excursions which are part of the normal school programme (travel and accommodation costs).

This category excludes:

- child care services without educational programme (13.3.0.1).

10.1.0.1 Early childhood education (S)

This category 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 organized 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.

This category includes also:

- excursions which are part of the normal school programme (travel and accommodation costs).

This category excludes:

- child care services without educational programme (13.3.0.1).

10.1.0.2 Primary education (S)

This category 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. Organized 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

10.2.0 Secondary education (S)

This category 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 specialized. Different study options or streams are offered, including vocational education and training. Organized 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.

This category 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)

This category 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 specialized. Different study options or streams are offered, including vocational education and training. Organized 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.

This category includes also:

- excursions or student exchanges which are part of the normal school programme (travel and accommodation costs).

10.3 POST-SECONDARY NON-TERTIARY EDUCATION

10.3.0 Post-secondary non-tertiary education (S)

This category 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 specialize 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.

This category 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)

This category 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 specialize 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.

This category includes also:

- excursions or student exchanges which are part of the normal school programme (travel and accommodation costs).

10.4 TERTIARY EDUCATION

10.4.0 Tertiary education (S)

This category includes:

- levels 5, 6, 7 and 8 of ISCED 2011: tertiary education builds on secondary education and provides learning activities in specialized fields of education. It aims at a high level of complexity and specialization. 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.

This category 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)

This category includes:

- levels 5, 6, 7 and 8 of ISCED 2011: tertiary education builds on secondary education and provides learning activities in specialized fields of education. It aims at a high level of complexity and specialization. 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.

This category 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

10.5.0 Education not defined by level (S)

This category includes:

- 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.

This category 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)

This category includes:

- independent tutors (private lessons to support formal education), tutors centres, homework help centres and the like;
- exam preparation courses;
- on-line tutoring.

10.5.0.9 Other education not defined by level (S)

This category includes:

- 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 (e.g.: 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).

This category 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.

This category 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.

This category 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.

This category 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, 09.6.1.0, 09.6.2.0, 09.6.9.0);
- 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.

This category 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.

This category 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, 09.6.1.0, 09.6.2.0, 09.6.9.0);
- 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.

This category 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.

This category 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.

This category 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, 09.6.1.0, 09.6.2.0, 09.6.9.0);
- 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.

This category includes:

- university refectories, military messes and wardrooms.

This category 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.

This category includes:

- Kindergarten canteens;
- schools canteens;
- university refectories.

This category 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.

This category includes:

- military messes and wardrooms.

This category 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.

This category 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.

This category 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 (13.3.0.2).

11.2.0.1 Hotels, motels, inns and similar accommodation services (S)

This category 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.

This category includes also:

- hotels letting rooms by the hour.

This category 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)

This category includes:

- holiday villages and holiday centres;
- camping sites, onsite (non-mobile) caravans and boats, camping grounds, recreational vehicle and trailer parks;
- youth hostels and mountain refuges;
- bungalows, chalets, housekeeping cottages and cabins.

This category 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)

This category includes:

- student residences, school and other educational establishments dormitories, when separately invoiced.

This category excludes:

- housing in orphanages, homes for disabled or maladjusted persons (13.3.0.1, 13.3.0.2).

11.2.0.9 Other accommodation services (S)

This category 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.

This category 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 (13.3.0.3).

12 INSURANCE AND FINANCIAL SERVICES

Division 12 covers insurance and financial services. Insurance and 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. The imputed values of expenditure on insurance and financial services are not directly observable from household income and expenditure surveys.

Insurance services are subdivided by type of insurance. Financial services are subdivided by financial intermediation services indirectly measured and by the other forms of actual and indirect charges and remittance fees for financial services. For the definition and the measurement of the insurance and financial services specific national accounts concepts (2008 SNA) 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)

This category includes:

- service charges for life insurance, annuities, death benefit insurance, education insurance, etc.;

12.1.1.0 Life and accident insurance (S)

This category includes:

- service charges for life insurance, annuities, death benefit insurance, education insurance, etc.

This category includes also:

- Service charges for funeral insurance;
- Service charges for accident insurance.

12.1.2 Insurance connected with health (S)

This category 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.

This category includes also:

- service charges for medical transport (e.g. ambulance) insurance.

12.1.2.0 Insurance connected with health (S)

This category 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.

This category includes also:

- service charges for medical transport (e.g. ambulance) insurance.

12.1.3 Insurance connected with the dwelling (S)

This category 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 for household contents insurance.

This category 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)

This category 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.

This category 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)

This category 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)

This category 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.

This category includes also:

- service charges for insurance in respect of bikes, motor cycles, boats, yachts, sailboats, aeroplanes, etc.

12.1.4.2 Travel insurance (S)

This category includes:

- service charges for travel insurance (for change of travel plans, travel cancellation, etc.) and luggage insurance.

This category excludes:

- travel health insurance (12.1.2.0).

12.1.9 Other insurance (S)

This category 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.

This category excludes:

- civil liability or damage to third parties or their property arising from the operation of personal transport equipment (12.1.4.1).

12.1.9.0 Other insurance (S)

This category 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.

This category excludes:

- civil liability or damage to third parties or their property arising from the operation of personal transport equipment (12.1.4.1).

12.2 FINANCIAL SERVICES

Financial services are subdivided by financial intermediation services indirectly measured and by the other forms of actual and implicit charges and remittance fees for financial services.

12.2.1 Financial intermediation services indirectly measured (S)

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.

This category includes:

- financial intermediation services indirectly measured of deposit taking corporations.

This category 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)

This category includes:

- financial intermediation services indirectly measured of deposit taking corporations.

This category 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)

This category 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.

This category excludes:

- remittances fees (12.2.9.1).

12.2.2.0 Explicit charges by deposit-taking corporations (S)

This category 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.

This category excludes:

- remittances fees (12.2.9.1).

12.2.9 Other financial services n.e.c. (S)

This category includes:

- actual and implicit charges for the financial services of money changers and other financial institutions;
- fees and service charges and implicit charges of money market funds, non-money market investment funds, brokers and the like;
- administrative charges and implicit charges of pension funds and the like;
- remittance fees.

12.2.9.1 Remittances fees (S)

This category 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)

This category includes:

- actual and implicit charges for the financial services of money changers and other financial institutions;
- fees and service charges and implicit charges of money market funds, non-money market investment funds, brokers, and the like;
- administrative and implicit charges of pension funds and the like;
- other financial services n.e.c.

13 PERSONAL CARE, SOCIAL PROTECTION AND MISCELLANEOUS GOODS

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 hire 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)

This category 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)

This category 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.

This category 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.

This category includes:

- repair of electric appliances for personal care.

13.1.2 Other appliances, articles and products for personal care (ND)

This category 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.

This category excludes:

- handkerchiefs made of fabric (03.1.3.1).

13.1.2.0 Other appliances, articles and products for personal care (ND)

This category 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.

This category excludes:

- handkerchiefs made of fabric (03.1.3.1).

13.1.3 Hairdressing salons and personal grooming establishments (S)

This category includes:

- services of hairdressing salons, barbers, beauty shops, manicures, pedicures, Turkish baths, saunas, solariums, non-medical massages, etc.;
- body care, depilation and the like, diet clubs, tattoo and piercing services;
- cosmetic surgery for other purposes than reconstructive surgery.

This category excludes:

- spas for medical purpose (06.2, 06.3);
- animals tattooing (09.4.5.0);
- fitness centres (09.4.6.2).

13.1.3.1 Hairdressing (S)

This category includes:

- services of hairdressing salons or barbers for women, men and children.

13.1.3.2 Personal grooming treatments (S)

This category includes:

- facial beauty treatments, depilation, solarium, pedicure, body care, manicure, thalasso therapy, Turkish baths, saunas, non-medical massages, etc.;
- diet clubs, tattoo and piercing services.

This category excludes:

- spas for medical purpose (06.2, 06.3);
- animals tattooing (09.4.5.0);
- fitness centres (09.4.6.2).

13.2 PERSONAL EFFECTS N.E.C.

13.2.1 Jewellery and watches (D)

This category 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 hire of jewellery and watches.

This category excludes:

- wall clocks, alarm clocks, travel clocks (05.1.1.4);
- ornaments (05.1.1.4, 05.4.0.1);
- radio clocks (08.1.4.0);
- smartwatches (08.1.9.1);
- precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation).

13.2.1.1 Jewellery and watches (D)

This category includes:

- precious stones and metals and jewellery fashioned out of such stones and metals;
- costume jewellery, cuff links and tiepins;
- watches, stopwatches.

This category excludes:

- wall clocks, alarm clocks, travel clocks (05.1.1.4);
- ornaments (05.1.1.4, 05.4.0.1);
- radio clocks (08.1.4.0);
- smartwatches (08.1.9.1);
- precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation).

13.2.1.2 Repair and hire of jewellery, clocks and watches (S)

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

This category includes:

- repair of jewellery, clocks and watches;
- remodelling of jewellery;
- hire of jewellery, clocks and watches.

13.2.2 Celebration and devotional articles (SD)

This category 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.

This category excludes:

- religious books (09.7.1.9).

13.2.2.0 Celebration and devotional articles (SD)

This category 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.

This category excludes:

- religious books (09.7.1.9).

13.2.9 Other personal effects (SD)

This category 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 hire of other personal effects.

This category 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 and articles for babies and other personal effects n.e.c. (SD)

This category 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.

This category 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 hire of other personal effects (S)

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

This category includes:

- repair of other personal effects;
- hire of other personal effects.

13.3 SOCIAL PROTECTION

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)

Social protection 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.

This category 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 (06.3.2.0);
- babysitters etc. (05.6.2.1);
- educational Kindertartens (10.1.0.1).

13.3.0.1 Child care services (S)

This category includes:

- child-minding outside the home;
- nurseries, day-care facilities, wet-nurses, crèches and other child-minding facilities for babies;
- after school centres.

This category excludes:

- babysitters etc. (05.6.2.1);
- educational Kindertartens (10.1.0.1).

13.3.0.2 Non-medical retirement homes for elderly persons and residences for disabled persons (S)

This category includes:

- non-medical retirement homes for elderly persons;
- non-medical residences for disabled persons.

This category 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 (06.3.2.0).

13.3.0.3 Services to maintain people in their private homes (S)

This category 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)

This category 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)

This category 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, such as 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. requiems, baptising, marriage services;
- firearms licenses.

This category excludes:

- food or beverages consumed in brothels if charged separately (11.1.1, 11.1.2).

13.9.0.1 Prostitution (S)

- Services provided by prostitutes or sex workers and the like.

This category excludes:

- food or beverages consumed in brothels if charged separately (11.1.1, 11.1.2).

13.9.0.2 Religious services (S)

This category includes:

- religious services, e.g. requiems, baptising, marriage services.

13.9.0.9 Other services n.e.c. (S)

This category includes:

- fees for legal services, employment agencies, etc.;
- payment for the services of lawyers, accountants, etc.;
- expenditure for non-religious services and events, such as 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) 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.

14.6.4.0 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 13.3 (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).