

Department of Economic and Social Affairs
Statistics Division

Statistical Papers

Series M No. XX

Classification of Individual Consumption According to Purpose (COICOP) 2018



United Nations
New York, 2023

Department of Economic and Social Affairs

The Department of Economic and Social Affairs of the United Nations Secretariat is a vital interface between global policies in the economic, social and environmental spheres and national action. The Department works in three main interlinked areas: (i) it compiles, generates and analyses a wide range of economic, social and environmental data and information on which States Members of the United Nations draw to review common problems and to take stock of policy options; (ii) it facilitates the negotiations of Member States in many intergovernmental bodies on joint courses of action to address ongoing or emerging global challenges; and (iii) it advises interested Governments on the ways and means of translating policy frameworks developed in United Nations conferences and summits into programmes at the country level and, through technical assistance, helps build national capacities.

Note

The designations used and the presentation of material in this publication do not imply the expression of any opinion whatsoever on the part of the United Nations concerning the legal status of any country or of its authorities, or the delimitation of its frontiers or boundaries. The term “country”, as used in this publication, also refers, as appropriate, to territories or areas. The designations of country groups are intended solely for statistical or analytical convenience and do not necessarily express a judgment about the stage reached by a particular country, territory or area in the development process. Mention of the names of firms and commercial products does not imply endorsement by the United Nations.

The symbols of United Nations documents are composed of capital letters and numbers. Mention of such a symbol refers to a United Nations document.

ST/ESA/STAT/SER.M/XX
United Nations publication
Sales No. E.20.XVII.18
ISBN: 978-92-1-259159-9
eISBN: 978-92-1-005439-3

Copyright © United Nations, 2023
All rights reserved
Printed at the United Nations, New York

Preface

The objective of the Classification of Individual Consumption According to Purpose (COICOP) is to provide an international reference framework for grouping household consumption expenditures on goods and services within homogeneous categories. The categories are based on the particular purpose that those goods and services are considered to fulfil.

While COICOP is an integral part of the System of National Accounts (SNA), it is also used in several other statistical areas, such as household budget surveys and analyses of living standards; consumer price indices; and international comparisons of gross domestic product (GDP) and its component expenditures through purchasing power parities (PPPs), as well as in statistical activities related to culture, sports, food, health and tourism.

The notion of classifying household consumption expenditure at the international level dates back to 1923, the year of the First International Conference of Labour Statisticians. It was at the Third International Conference, held in 1926, that the first (albeit very broad) classification of household expenditure was elaborated.¹

The first version of the SNA, issued in 1953, included a classification of private consumption expenditure,² and the publication of each subsequent version marked a new stage in the classification's evolution. The publication of the classification (under the acronym COICOP) together with the other three functional classifications based on purpose of the SNA – the Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI), the Classification of the Functions of Government (COFOG) and the Classification of the Outlays of Producers According to Purpose (COPP) – was approved by the Statistical Commission of the United Nations in March 1999.³

The first revision of COICOP started formally in 2015 and benefited from the many contributions of classification experts and users worldwide. The need to address several issues called for a revision of the classification; for example, in response to user requirements, the revised COICOP provides a level of detail that is substantially greater than that of its predecessor.⁴ Importantly, the revised COICOP reflects the significant changes in the nature and consumption patterns of goods and services that have occurred in certain spheres, represents an improvement with respect to its linkages with other classifications, and addresses the emerging statistical and policy needs of several international organizations.

¹ See International Labour Office, *Third International Conference of Labour Statisticians, Held at Geneva, 18 to 23 October 1926*, Studies and Reports, Series N (Statistics), No. 12 (Geneva, 1926), appendix II, resolution I.

² *A System of National Accounts and Supporting Tables*, Studies in Methods, No. 2 (United Nations publication, Sales No. 1952.XVII.4), appendix 2. Available at: <https://unstats.un.org/unsd/nationalaccount/docs/1953SNA.pdf>.

³ See the report of the Statistical Commission on its thirtieth session (1–5 March 1999) (*Official Records of the Economic and Social Council, 1999, Supplement No. 4 (E/1999/24)*), para. 18 (c)). Available at: <https://unstats.un.org/unsd/statcom/30th-session/documents/statcom-1999-30th-report-E.pdf>.

⁴ Statistical Papers, Series M, No. 84 (United Nations publication, Sales No. E.00.XVII.6). Available at: https://unstats.un.org/unsd/publication/seriesm/seriesm_84e.pdf

In March 2018, at its forty-ninth session, the Statistical Commission endorsed the revised Classification of Individual Consumption According to Purpose (COICOP 2018) and recommended that countries use the classification as a statistical standard.⁵ The revised COICOP was published at the UNSD website as a “white-cover” version.⁶ This document subsequently underwent an official editing process, resulting in the present publication.

⁵ See *Official Records of the Economic and Social Council, 2018, Supplement No. 4 (E/2018/24)*, decision 49/114, para. (b). Available at: <https://unstats.un.org/bigdata/documents/reports/statcom-2018-49th-report-E.pdf>.

⁶ Available at: https://unstats.un.org/unsd/classifications/business-trade/desc/COICOP_english/COICOP_2018_-_pre-edited_white_cover_version_-_2018-12-26.pdf.

Acknowledgements

The revision of the Classification of Individual Consumption According to Purpose (COICOP) was carried out by the Expert Group on International Statistical Classifications and its Technical Subgroup for the Classification of Individual Consumption According to Purpose under the auspices of the Statistical Commission.

Inputs into the revision process were derived from two global consultations: 68 countries and four international and regional organizations participated in the first consultation; 100 countries and 15 international and regional organizations participated in the second. In addition, a series of meetings were held and contacts were established with international and regional agencies, such as the Food and Agriculture Organization of the United Nations (FAO), the United Nations Educational, Scientific and Cultural Organization (UNESCO) and the World Health Organization (WHO).

The revision process benefited from the coordination and support of the Chair of the Technical Subgroup, Ana Franco (Eurostat). Support was provided by members of the Subgroup: Kate Lamb (Australia), Norbert Rainer (Austria), Alice Born (Canada), Andrew Hancock (New Zealand), Severa Belista De Costo (Philippines), Cindia Alexia Duc Sfez (Switzerland), Veronica Gianfaldoni (FAO), Valentina Ramaschiello (FAO), Valentina Stoevska (ILO), Li Fa Cheung Kai Suet (IMF), Gabriela Flores Pentzke Saint-Germain (WHO), Herman Smith (Intersecretariat Working Group on National Accounts/Statistics Division, Department of Economic and Social Affairs, United Nations), Francette Koechlin, (Intersecretariat Working Group on Price Statistics/OECD), Carsten Boldsen (ECE), Alexander Loschky (Statistics Division), Benson Sim (Statistics Division) and Byungkwan Lee (Statistics Division). Additional comments were provided by Michael Mietzner (Eurostat). The early history of the classifications of household consumption expenditure was researched by Katri Soinne (Finland).

The final editing of the white-cover version was supported by Ana Franco and Matthias Flohr (Eurostat), Norbert Rainer (independent expert), Ilaria Di Matteo, Julian Chow, Zhiyuan Qian and Pedro Farinas (Statistics Division).

Support for users of the Classification of Individual Consumption According to Purpose

The Statistics Division of the Department of Economic and Social Affairs of the United Nations is responsible for the development and maintenance of the Classification of Individual Consumption According to Purpose (COICOP). It would be in the interests of national and regional statistical offices and other institutions that utilize COICOP to establish contact with the Statistics Division, in order to receive notifications on plans for producing updates and revisions, information on interpretations and rulings, and general technical support in applying the classification. Users are encouraged to request clarifications, as needed.

Updated information on COICOP, including indices, proposals for revisions and the revision process, are available at the Statistics Division classifications website (<http://unstats.un.org/unsd/classifications>).

Communications should be addressed by regular mail to:

Director
Statistics Division

2 United Nations Plaza
Room DC2-1414
New York, NY 10017
United States of America

or by email to the classifications hotline: chl@un.org.

Abbreviations and acronyms

COFOG	Classification of the Functions of Government
COICOP	Classification of Individual Consumption According to Purpose
COPNI	Classification of the Purposes of Non-Profit Institutions Serving Households
COPP	Classification of the Outlays of Producers According to Purpose
CPC	Central Product Classification
D	durables (in the classification)
ECE	Economic Commission for Europe
ECOICOP	European Classification of Individual Consumption according to Purpose
Eurostat	Statistical office of the European Union
FAO	Food and Agriculture Organization of the United Nations
ILO	International Labour Organization
IMF	International Monetary Fund
ISCED	International Standard Classification of Education
n.e.c.	not elsewhere classified (in the classification)
ND	non-durables (in the classification)
NPISH	non-profit institution serving households
OECD	Organization for Economic Cooperation and Development
PACCOICOP	Pacific Classification of Individual Consumption According to Purpose
S	services (in the classification)
SD	semi-durables (in the classification)
SNA	System of National Accounts
UNESCO	United Nations Educational, Scientific and Cultural Organization
WHO	World Health Organization

Table of Contents

Preface	ii
Acknowledgements	iv
Support for users of the Classification of Individual Consumption	
According to Purpose	v
Abbreviations and acronyms	vi
Table of Contents	vii
PART ONE: INTRODUCTORY GUIDELINES	1
I. Introduction	2
A. Overview and scope of the classification	2
B. Historical background	3
C. Individual consumption	5
D. Uses of COICOP	6
E. Structure and coding system	7
F. Use of different levels of the classification	8
G. Optional high-detail structure for the classification of food products	9
H. Units of the classification	9
II. Principles underlying the classification	10
A. Conceptual basis of COICOP	10
B. Types of products	10
C. Imputed transaction values	11
D. “Do-it-yourself” repairs to and maintenance of consumer durables and dwellings	13
E. Multipurpose goods and services	13
F. Bundled goods and services	14
G. Internet-enabled and other virtual services	15
H. Software and applications	15
I. Treatment of second-hand goods	16
J. Treatment of rental and leasing	17
K. Ready-made food and meals (Division 01) and Take-away food services (Division 11)	17
L. Dwelling, domestic and household services	18
M. Housing (Division 04) and Accommodation services (Group 11.2)	19
N. Tips, gratuities and unofficial payments	19
O. Gifts and donations	19

P.	Fines and penalties	20
Q.	Delivery fees	20
III.	Application of COICOP 2018: explanatory notes and rules of interpretation	20
IV.	Relationship between COICOP 2018 and other classifications	22
V.	Using COICOP 2018 to establish national classifications of individual consumption according to purpose	24
VI.	Phases of the COICOP revision process	26
VII.	Comparison between COICOP 2018 and COICOP 1999	29
	PART TWO: BROAD AND DETAILED STRUCTURES	35
VIII.	Broad structure	37
IX.	Detailed structure	39
	PART THREE: EXPLANATORY NOTES	53
X.	Explanatory notes, by division	55
01	Food And Non-Alcoholic Beverages	55
02	Alcoholic Beverages, Tobacco And Narcotics	78
03	Clothing And Footwear	82
04	Housing, Water, Electricity, Gas And Other Fuels	89
05	Furnishings, Household Equipment And Routine Household Maintenance	100
06	Health	115
07	Transport	130
08	Information And Communication	144
09	Recreation, Sport And Culture	153
10	Education Services	173
11	Restaurants And Accommodation Services	177
12	Insurance And Financial Services	182
13	Personal Care, Social Protection And Miscellaneous Goods And Services	188
14	Individual Consumption Expenditure Of Non-Profit Institutions Serving Households	195
15	Individual Consumption Expenditure Of General Government	200
	PART FOUR: OPTIONAL HIGH-DETAIL STRUCTURE AND EXPLANATORY NOTES FOR FOOD PRODUCTS	207
XI.	Optional high-detail structure for food products (Division 01)	209
XII.	Explanatory notes for optional high-detail structure of food products (Division 01)	217

**PART FIVE: MAIN DIFFERENCES BETWEEN COICOP 1999 AND COICOP
2018, BY DIVISION..... 267**

**XIII. Main differences between COICOP 1999 and COICOP 2018, by
division..... 268**

Part one
Introductory guidelines

I. Introduction

A. Overview and scope of the classification

1. The 2008 SNA⁷ uses the following four classifications of expenditure according to purpose (referred to as functional classifications) to analyse consumption by different institutional sectors according to the purpose for which the expenditure is undertaken:

COICOP: Classification of Individual Consumption According to Purpose

COPNI: Classification of the Purposes of Non-Profit Institutions Serving Households

COFOG: Classification of the Functions of Government

COPP: Classification of the Outlays of Producers According to Purpose

2. The four classifications are designed primarily to answer the question for which purposes outlays are incurred. They classify transactions undertaken by households, non-profit institutions serving households (NPISHs), governments and producers that result in “payables”, that is, money paid or due for the acquisition of current and capital goods or of labour and other services, for the acquisition of financial assets or for the extinction of financial liabilities. Specifically:

- COICOP is used to classify only a single kind of outlay, namely, the individual consumption expenditures of households, NPISHs and general government.
- COPNI and COFOG are used to classify a range of transactions – including outlays on final consumption expenditure, intermediate consumption, gross capital formation and current transfers – by NPISHs and general government, respectively.
- COPP is used to classify the intermediate consumption and capital outlays of mainly financial and non-financial corporations.

3. The objective of COICOP is to provide an international reference framework for grouping household consumption expenditures on goods and services within homogeneous categories. The categories are based on the particular purpose that those goods and services are considered to fulfil.

⁷ European Commission, International Monetary Fund, Organization for Economic Cooperation and Development, United Nations and World Bank (2009). *System of National Accounts 2008* (United Nations publication, Sales No. E.08.XVII.29). Available at <https://unstats.un.org/unsd/nationalaccount/sna2008.asp>.

B. Historical background

4. COICOP is part of a set of classifications of expenditures according to purpose, also known as “functional” classifications, which have been part of the System of National Accounts (SNA) since 1968.
5. The subject of classifying household consumption expenditure at the international level was broached for the first time at the First International Conference of Labour Statisticians, which was organized by the International Labour Office and held in Geneva from 29 October to 2 November 1923.
6. To facilitate the work of the Third International Conference of Labour Statisticians (held in Geneva from 18 to 23 October 1926) in that regard, the Statistical Section of the International Labour Office prepared a document entitled *Methods of Conducting Family Budget Enquiries*,⁸ in which it was stated that:

The information required with regard to expenditure is of necessity more detailed than that on income. The various items on which the families expend their income may be combined into a small number of fairly clearly defined groups – for example, food, housing accommodation, clothing, fuel and light – and also miscellaneous items of expenditure which may be combined together either into one general group or into several special classes or sub-groups (chap. III, “Expenditure”, p. 30).
7. Based on the discussion at the Third International Conference regarding the elaboration of an international household expenditure classification, it was concluded that the items of consumption expenditure should be classified into the following groups: food, clothing, housing accommodation, fuel and light, furniture and furnishings, and miscellaneous.⁹
8. That conclusion was discussed subsequently at the Seventh International Conference of Labour Statisticians, held in Geneva from 26 September to 8 October 1949. The Conference agreed, for purposes of international comparison, to a more detailed list of items of consumption expenditure, comprising a group of food (including, as separate items, food consumed away from home and alcoholic beverages); a group of housing (including, as separate items, rent, fuel and light, and household furnishings and appliances); a group of clothing; and a group of miscellaneous (including, as separate items, the following 10 subgroups: medical care, personal care, insurance and other contributions, education and reading, tele-

⁸ *Methods of Conducting Family Budget Enquiries*, Studies and Reports, Series N (Statistics), No. 9 (Geneva, 1926). Available at www.ilo.org/public/libdoc/ilo/ILO-SR/ILO-SR_N9_engl.pdf.

⁹ See section 4 of resolution I, entitled “Methods of family budget enquiries”, adopted by the Third International Conference of Labour Statisticians (1926), as contained in appendix II of the report of the Conference (International Labour Office, Studies and Reports, Series N (Statistics), No. 12). Available at www.ilo.org/public/libdoc/ilo/ILO-SR/ILO-SR_N12_engl.pdf.

phone and postage, recreation, transport, tobacco, gifts and charities, and servants).¹⁰

9. Table VIII, entitled “Composition of private consumption expenditure”, in the 1953 SNA,¹¹ presented a classification of consumption expenditure by type of commodity and service. The classification included 12 categories for household final consumption and 3 categories to adjust for expenditures incurred by resident households abroad and for expenditures incurred by non-resident households within a country. While the classification included the same basic categories for necessities – food, clothing and housing – as appeared in the list proposed by the Third International Conference of Labour Statisticians almost 30 years earlier, housing was divided into more detailed groups. To the existing groups for rent and water charges; fuel and light; and furniture, furnishings and household equipment was added a separate group of “household operations”. Moreover, the “miscellaneous” group was divided into personal care and health expenses, transportation and communication, recreation and entertainment, and miscellaneous services.

10. The following version, entitled “Classification of household goods and services”, appeared in the 1968 SNA (table 6.1).¹² This classification comprised eight divisions determined by the main purpose of the consumption:

1. Food, beverages and tobacco
2. Clothing and footwear
3. Gross rent, fuel and power
4. Furniture, furnishings, and household equipment and operation
5. Medical care and health expenses
6. Transport and communication
7. Recreation, entertainment, education and cultural services
8. Miscellaneous goods and services

The classification was also designed to separate goods from services and to distinguish among durable (D), semi-durable (SD) and non-durable (ND) goods.

11. The 1968 SNA “Classification of household goods and services” was revised to develop the first version of the Classification of Individual Consumption

¹⁰ See para. 19 of resolution III concerning methods of family living studies (adopted by the Seventh International Conference on 7 October 1949), as contained in appendix I to the report of the Conference (Geneva, 1951). Available at www.ilo.org/public/libdoc/ilo/1951/51B09_111_engl.pdf.

¹¹ *A System of National Accounts and Supporting Tables*, Studies in Methods, No. 2 (United Nations publication, Sales No. 1952, XVII.4). Available at <https://unstats.un.org/unsd/nationalaccount/docs/1953SNA.pdf>.

¹² *A System of National Accounts*, Studies in Methods, Series F, No. 2/Rev.3 (United Nations publication, Sales No. E.69.XVII.3 and corrigendum). Available at <https://unstats.un.org/unsd/nationalaccount/docs/1968SNA.pdf>.

According to Purpose (COICOP 1999) which was adopted by the Statistical Commission in March 1999 and published in 2000 together with the other three purpose classifications: the Classification of the Functions of Government (COFOG), the Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI) and the Classification of the Outlays of Producers According to Purpose (COPP).¹³

12. COICOP 1999 classifies individual consumption into 14 divisions: divisions 01 to 12 cover individual consumption expenditure of households; division 13 covers individual consumption expenditure of non-profit institutions serving households (NPISHs); and division 14 covers individual consumption expenditure of general government.

13. During its meeting in 2015, the Expert Group on International Statistical Classifications recommended a full revision of COICOP 1999.¹⁴ The revision process is discussed in detail in chapter VI.

14. The revised version of COICOP 1999 is referred to as COICOP 2018.

C. Individual consumption

15. Individual consumption expenditures are incurred by three institutional sectors, namely, households, NPISHs and general government. More specifically:

- **All** household consumption expenditures are defined as individual and are covered in **divisions 01 to 13** of COICOP 2018.
- **All** consumption expenditures of NPISHs are also treated, by convention, as being for the benefit of individual households and are covered in **division 14** of COICOP 2018.
- Only **some** of the consumption expenditures incurred by general government are defined as individual. Expenditures on general public services, defence, public order and safety, economic affairs, environmental protection, and community amenities are considered to be for the benefit of the community as a whole rather than for individual households. They are termed *collective consumption expenditures* (or *actual final consumption of general government* or *actual collective consumption*) and are excluded from COICOP. **Division 15** of COICOP 2018 identifies those government expenditures that are regarded as individual and classifies them by purpose, namely, housing, health, recreation and culture, education and social protection.

¹³ See *Classifications of Expenditure According to Purpose: Classification of the Functions of Government (COFOG); Classification of Individual Consumption According to Purpose; Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI); and Classification of the Outlays of Producers According to Purpose (COPP)*, Statistical Papers, Series M, No. 84 (United Nations publication, Sales No. E.00.XVII.6). Available at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf.

¹⁴ See the final report of the meeting of the Expert Group on International Statistical Classifications, held in New York from 19 to 22 May 2015 (ESA/STAT/AC.289/4), para. 58 and annex 1 (existing action item 23). Available at: <https://unstats.un.org/unsd/classifications/expertgroup/egm2015/ac289-4.pdf>.

16. In the SNA, the addition of the individual consumption expenditures of both NPISHs and general government (referred to there as *social transfers in kind*) to the individual consumption expenditures of households, yields an aggregate called the *actual final consumption of households* (or *actual individual consumption*). By bringing together the relevant expenditures of households, NPISHs and general government, COICOP identifies the expenditures that make up this aggregate and classifies them according to the purposes they are designed to achieve.

D. Uses of COICOP

17. While COICOP is an integral part of the SNA, it is also intended for application in several other *statistical* areas such as household budget surveys and analyses of living standards, which can serve as the basis for the generation of household expenditure statistics; consumer price indices (for use in establishing weights and aggregate prices); international comparisons of gross domestic product (GDP) and its component expenditures through purchasing power parities (PPPs); and statistical activities related to culture, sports, food, health and tourism.

18. To fulfil all of these functions, the COICOP structure often needs to be more detailed in terms of subcategories. At the same time, there are clear advantages to maintaining the basic COICOP structure so as to enable comparisons over time and between statistics in different domains. COICOP 2018 follows the concepts and definitions of the 2008 SNA. However, there might be specific adaptations depending on the context in which COICOP is used. For example, categories of imputed rentals in division 04 might be excluded from household budget surveys.

19. The purpose concepts used in COICOP are based on the classifications of consumption expenditures which - developed by national statistical offices for their own use - have been found to be applicable to a variety of analytical applications. Although COICOP is not strictly linked to any particular model of consumer behaviour, those purposes reflect, broadly speaking, differences in income elasticities. For example, low-income households spend relatively high proportions of their budgets on food, clothing and housing, while higher income households spend relatively more on transport, education, health and recreation.

20. The items of every COICOP 2018 class and subclass belong to one of four categories: services (S), non-durables (ND), semi-durables (SD) and durables (D). The name of each class and subclass is followed by the appropriate designation. This supplementary information lays the groundwork for other analytical applications. For example, it is sometimes useful to produce estimates of the stock of “capital goods” held by households; and those COICOP classes whose items are identified as durables provide the basic elements needed for such estimates.

21. COICOP is also useful in facilitating the collection and dissemination of data related to expenditures on and consumption of food worldwide. Food spending accounts for a considerable share of household expenditure, particularly in

developing countries.¹⁵ Unfortunately, the lack of an adequate level of detail in previous versions of COICOP resulted in heterogeneous food classification lists across countries, which consequently limited international comparability.

22. In recognition of the importance of ensuring comparability of information on food purchased and consumed, division 01 (Food and non-alcoholic beverages) has been significantly revised. Its deeper level of detail allows for:
- (a) A common framework and reference classification for food lists for household budget surveys;
 - (b) Comparison of consumption data available from other sources, such as food and nutrition surveys, which generally use a classification of food that is more detailed than the COICOP classification;
 - (c) Reconciliation of data derived from other statistical sources, such as production or trade statistics.
23. The deeper level of detail in the division 01 classification permits the introduction of goods grouped by source (e.g., cereal, meat, seafood), where primary commodities are listed first in each class, followed by processed commodities and more complex food preparations. For example, a new class (01.1.9) for ready-made food and other food goods n.e.c. has also been incorporated in division 01.
24. As already mentioned, COICOP based data can be useful in many other statistical domains and analyses where information on expenditures by individuals and households play a role. Examples might be data/satellite systems on health, culture, sport, recreation or tourism.

E. Structure and coding system

25. The hierarchical structure of COICOP 2018 is underpinned by a four-level coding system, with the number of categories – and therefore the level of detail – increasing as one descends from the two- to the five-digit level, as illustrated by the following example:

Division	07	TRANSPORT
Group	07.1	PURCHASE OF VEHICLES
Class	07.1.1	Motor cars (D)
Subclass	07.1.1.1	New motors cars (D)

26. Categories at all levels are coded numerically. Each of the 15 divisions is identified by a two-digit numeral, in a sequence beginning with "01" and terminating with "15". Each of the 63 groups, each of the 186 classes and each of the 338 subclasses of COICOP 2018 are identified by three-, four- and five-digit numerals, respectively. The code for each subdivision of a category is established through the addition of a unique digit (preceded by a period) to the numeral associated with that category; however, if a category is not subdivided, then a subcategory is created that is in fact identical to the category itself and

¹⁵ See World Bank, Global Consumption Database at <http://datatopics.worldbank.org/consumption/>.

identified through the addition of a “0” (preceded by a period) to the numeral associated with that category. Residual categories at the class and subclass levels are created through the addition of the numeral “9” (preceded by a period) to the numeral associated with the relevant group or class (see, e.g., subclass 04.4.4.9 Other services related to the dwelling n.e.c.).

27. Table 1 presents a comparison of the number of categories at each level of COICOP 2018 with the corresponding figures in COICOP 1999. It should be noted that a subclass level did not exist in COICOP 1999.

Table 1: Number of categories at each level, COICOP 1999 – COICOP 2018

<i>COICOP level</i>	<i>Number of categories</i>	
	<i>COICOP 1999</i>	<i>COICOP 2018</i>
Division	14	15
Group	58	63
Class	157	186
Subclass	-	338

F. Use of different levels of the classification

28. It may be desirable to utilize less detailed classification categories of COICOP 2018 for some areas of statistics, depending on the level of detail of source data or the desired level of detail of published data. For example, it may not be possible to obtain sufficiently detailed data from some administrative sources; or it may not be feasible to present data on the different purposes of health inpatient/outpatient services (e.g., dental, curative, rehabilitative or long-term) if those data are not based on a household survey. Moreover, it may not be necessary, in national accounting, to present data on household consumption expenditures at a level of detail as great as that associated with price statistics. In addition, highly detailed classification categories might also be affected by confidentiality constraints. The four hierarchical levels of COICOP 2018 (divisions, groups, classes and subclasses) provide a framework for adequate classification of data at different levels of detail.
29. Similarly, for specific domains, such as “Food”, the level of detail provided by COICOP 2018 – even the most detailed level (including the supplementary six-digit level provided by FAO) – will often not be sufficient for the conduct of the required analysis. In such cases, COICOP 2018 subclasses can be further subdivided for specific purposes, as necessary. It is suggested, however, that the additional categories with their even higher level of detail can still be aggregated to the existing COICOP subclasses for comparability-related purposes (see chapter I, section G).
30. In case that one of the given hierarchical levels of COICOP 2018 cannot be applied or are not suited for the specific analysis, rearranging or disaggregating of the components of the classification’s structure to generate alternative structures is a possible means of satisfying different user needs. This general approach is relevant to all international reference classifications.

31. Such alternative structures can entail:
- (a) Rearrangement of all COICOP categories, or a subset of categories, to create a new structure but one that preserves the original detailed categories as building blocks; or
 - (b) Expansion, for specific purposes, of the level of detail in certain areas of interest beyond that found in the published classification.

G. Optional high-detail structure for the classification of food products

32. As mentioned above there was a need to provide in COICOP 2018 a high level of detail in the area of food products (division 01). The new level of food-related detail in COICOP 2018 has been made possible through the addition of a supplementary six-digit level to the classification. It was recognized, however, that in many countries, expenditure on food constitutes the largest portion of household expenditure, and that an even higher level of detail is therefore often needed at the national level for food security-related monitoring and policy interventions. In this context, FAO broadened the five-digit subclass structure of COICOP to include 269 supplementary codes at the six-digit level with a view to providing guidance to countries seeking to further expand their national version of division 01 (see part four, chapters XI and XII).

H. Units of the classification

33. For the household consumption expenditures in divisions 01 to 13 of COICOP 2018, the units of classification are consumption expenditures made by households to satisfy their wants or needs with respect to various goods and services. The basic data on consumption expenditure are usually derived from one or more of the following sources: household budget surveys, statistics on retail trade sales, and product flow estimates which entail allocation of the total supply of goods and services to intermediate and final uses. It is important to note that the units of classification are expenditures on specific goods and services – not on purposes per se. Divisions 01 to 13 of COICOP 2018 convert the expenditures on goods and services to a purpose structure by grouping together the expenditures on goods and services that are deemed to fulfil the same purpose, such as nourishment, protection against inclement weather, prevention and cure of illness, acquisition of knowledge and travel.
34. The units of classification under division 14 of COICOP 2018 are the same as those under the Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI). In principle, COPNI classifies individual outlays of NPISHs according to the purpose served by those outlays.
35. The units of classification under division 15 of COICOP 2018 are the same as those under the Classification of the Functions of Government (COFOG). The units of classification are, in principle, individual transactions. That means that each purchase, wage payment, transfer, loan disbursement or other outlay of general government units should be assigned a COFOG code according to the function served by the transaction concerned.

II. Principles underlying the classification

A. Conceptual basis of COICOP

36. The conceptual basis of COICOP is based on the 2008 SNA (para. 9.81), which defines household actual final consumption as having three components:
- (a) Households' final consumption expenditures;
 - (b) Government units' expenditures on individual consumption goods and services provided to households as social transfer in kind; and
 - (c) Expenditures by NPISHs on individual consumption goods and services provided to households as social transfers in kind.
37. "Household final consumption expenditure" is defined in the 2008 SNA (para. 9.56) as including the expenditures on goods and services purchased for final use by the household as well as the estimated or imputed value of barter transactions, goods and services received in kind, and goods and services produced and consumed by the same household. Moreover, household final consumption expenditure includes the consumption expenditures of the resident households whether those expenditures occur in the country concerned or abroad.
38. According to the 2008 SNA (para. 9.57) final consumption excludes expenditure on fixed assets in the form of dwellings and on valuables. Dwellings are goods used by their owners to produce housing services. Therefore, expenditure on dwellings by households constitutes gross fixed capital formation. When the dwellings are rented by their owners, rentals are recorded as output of housing services by owners and final consumption by tenants. When dwellings are occupied by their owners, the imputed value of the housing services enters into both the output and final consumption expenditures of the owners.
39. Valuables are expensive durable goods that do not deteriorate over time, are not used up in consumption and are acquired primarily as stores of value. They consist mainly of work of art, precious stones and metals, and jewellery fashioned out of such stones and metals. Valuables are held in the expectation that their prices, relative to those of other goods and services, will tend to increase over time, or at least not decline. As both kinds of such expenditures – purchase of a dwelling and purchase of valuables - are excluded from final consumption, they are also out of scope of COICOP.

B. Types of products

40. Most classes and subclasses comprise either goods or services. As already noted, the name of every class and subclass made up of goods receives one of the following designations: "ND", "SD" or "D", signifying non-durables, semi-durables and durables, respectively; and the name of every class and subclass made up of services is followed by the designation "S".

41. The distinction between non-durable and durable goods is based on whether the goods in question can be used only once, or repeatedly or continuously over a period of time considerably longer than one year (2008 SNA, para. 9.42). Moreover, durables, such as motor cars, refrigerators, washing machines and television sets, have a relatively high purchasers' price. Semi-durable goods differ from durable goods based on (a) their expected lifetime of use which, although still more than one year, is often significantly shorter than that of a durable good and (b) their purchase price, which is substantially lower than that of a durable good. Examples of semi-durable goods are clothing, footwear, toys, tools and garden equipment, household textiles and utensils.
42. Goods and services were systematically separated in the course of this revision of COICOP. However, some classes and subclasses ended up containing both, because it was difficult for practical reasons to assign only goods or only services to them. Such classes and subclasses usually received an "S" designation, which signifies that the service component is considered to predominate. Similarly, there are classes and subclasses that contain both non-durable and semi-durable goods and others that contain both semi-durable and durable goods; such classes and subclasses are assigned an "ND", "SD" or "D" designation, according to which type of good is considered to predominate.

C. Imputed transaction values

43. The 2008 SNA records the exchange of goods, services and assets between institutional units in the form of transactions. Typically, transactions are carried out through the exchange of money and products. However, many goods and services, while not actually sold, are nevertheless supplied to other units. For example, they may be bartered for other goods or services or provided free as transfers in kind. In other cases, there are implicit exchanges of services which are recorded as transactions although no money was exchanged. The transactions of such goods and services must also be included in the accounts even if their value has to be estimated.
44. Estimates and imputations are therefore needed in order that transactions with other units that do not involve an exchange of money can be recorded. However, such estimates and imputations should not be interpreted as introducing hypothetical activities or flows of goods and services into the 2008 SNA. Indeed, they serve the opposite purpose, which is to capture in the accounts major flows of goods and services actually taking place in the economy that would otherwise be omitted. Strictly speaking, it is the value of the goods or services involved – not the expenditure itself – that is imputed.
45. Imputed values for household consumption expenditure-related transactions that are not directly observable through, e.g., the use of household income and expenditure surveys, and that therefore need to be estimated encompass: own-account production of goods for own final consumption; provision of goods or services to households by government and NPISHs, free of charge or at very low prices; services provided by financial intermediaries which are measured indirectly in the 2008 SNA; and production by owner occupiers of housing services for their own final consumption.

46. The production of housing services for their own final consumption by owner occupiers has always been included within the SNA production boundary, although that constitutes an exception to the general practice of excluding own-account service production. The ratio of owner-occupied to rented dwellings can vary significantly between countries, between regions of a country and even within a single country or region over short periods of time, so that both international and intertemporal comparisons of the production and consumption of housing services could be distorted if no imputation is made for the value of own-account housing services. The imputed value of the income generated by such production is taxed in some countries.
47. A person who owns the dwelling in which he or she lives is treated as the owner of an unincorporated enterprise that produces housing services that are consumed by the household of which the owner is a member. 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 those housing services are recorded as the owner's final consumption expenditure.
48. Expenditures that owners, including owner-occupiers, incur on the decoration, minor repairs and maintenance of the dwelling that would normally be perceived as the responsibility of a landlord should not be treated as household final consumption expenditure, but rather as intermediate expenditure incurred in the production of housing services. Those expenditures may consist either of payments for services provided by professional builders or decorators or of purchases of materials for "do-it-yourself" repairs and decoration. Expenditures on major repairs and renovations to dwellings are also excluded from household consumption and are treated as gross fixed capital formation on the part of owners of those dwellings, including owner-occupiers and are thus also out of scope of COICOP 2018 (2008 SNA, para. 9.66 – 9.68).
49. While financial services may be paid for explicitly or implicitly, some transactions in financial assets can entail both explicit and implicit charges. As shown directly below, based on the context within which financial services are provided and charged for, they can be divided into four main types (2008 SNA, chapter 6/F/7):
- (a) *Financial services provided in return for explicit charges.* Expenditures on services rendered by financial institutions for which they make charges are recorded in the usual way.
 - (b) *Financial services provided in association with interest charges on loans and deposits.* These sorts of services, which are known as financial intermediation services indirectly measured, are calculated as the difference between the actual bank interest receivable and SNA interest receivable by financial corporations on the loans they issue, *plus* the difference between SNA interest payable and the actual bank interest payable by financial corporations on the deposits of their customers.
 - (c) *Financial services associated with the acquisition and disposal of financial assets and liabilities in financial markets.* When households acquire or dispose of foreign exchange or some other types of financial assets, the

dealer in the financial asset will typically quote a buying price and a selling price for the asset. The difference between the price actually receivable or payable and the average of the buying and selling price at the time of the transaction is also treated as expenditure on the services of financial institutions.

- (d) *Financial services associated with insurance and pension schemes.* Service charges for insurance are classified by type of insurance, i.e., life insurance or non-life insurance. The service charge for non-life insurance is estimated as the total premiums earned *plus* investment income earned from investing those premiums *less* adjusted claims incurred. The service charge for life insurance is estimated as the premiums earned *plus* investment income earned from investing those premiums *less* benefits due, *less* increases (*plus* decreases) in life insurance technical reserves. The indirect service charges of pension fund services are estimated as the excess of the investment income receivable by the scheme *less* the amount added to the reserves to meet present and future pension entitlements.

D. “Do-it-yourself” repairs to and maintenance of consumer durables and dwellings

50. “Do-it-yourself” repairs to and maintenance of consumer durables and dwellings carried out by members of the household constitute the production of services for own final use. The production of services for own final use is excluded from the production boundary of the SNA and therefore from consumption expenditure. However, the materials purchased for repair and maintenance are treated as final consumption expenditure (2008 SNA, para. 6.36) and are therefore included in COICOP.
51. With respect to dwellings, do-it-yourself activities cover decoration, maintenance and small repairs, including repairs to fittings, of the types that are commonly carried out by tenants as well as by owners (2008 SNA, para. 6.37). Expenditures on the purchase of materials needed to undertake those activities are included in COICOP.
52. On the other hand, repairs that are more substantial, such as the replastering of walls or the repairing of roofs, as carried out by owners, are categorized as essentially intermediate inputs into the production of housing services: the production of such repairs by an owner-occupier is a secondary activity of the owner in his or her capacity as a producer of housing services. As purchases of materials for repairs in those cases are considered intermediate expenditures incurred in the production of housing services, they are out of scope of COICOP. It should be noted that the hire of contractors to undertake substantial repairs to a dwelling is also out of scope of the classification.

E. Multipurpose goods and services

53. While the majority of goods and services can be unambiguously assigned to a single purpose, some goods and services may plausibly be assigned to more than one. Examples include:

- Motor fuel, which may be used to power vehicles classified as transport as well as those classified as recreational,
 - Motor fuel can also be used for electricity generators,
 - Bicycles, which may be purchased for transport or recreational purposes.
54. In accordance with the general rule that has been followed, multipurpose goods and services are assigned to the division that covers their predominant purpose. Hence, motor fuel is classified under division 07 (Transport).
55. In cases where the predominant purpose of a multipurpose good or service varies among countries, that item has been assigned to the division that covers the item's predominant purpose in those regions or countries where its importance is greatest. Accordingly, bicycles are assigned to division 07 (Transport), since transport is the predominant use of bicycles in the regions – namely, Africa and South-East Asia – and countries – namely, China and the non-mountainous countries of Europe – where most bicycles are purchased.
56. Other examples of multipurpose goods include:
- Camper vans, which are assigned to division 09 (Recreation, sport and culture) rather than to division 07 (Transport).
 - Basketball shoes and other sports footwear suitable for everyday or leisure wear, which are classified under division 03 (Clothing and footwear) rather than under division 09 (Recreation, sport and culture).

F. Bundled goods and services

57. A purchase transaction might include not only one specific product or service but a “bundle” of goods and services together. Those bundled goods and services may sometimes also serve two or more different purposes. Examples are:
- Telecommunication bundles including a combination of home (fixed) telephone, mobile telephone, Internet and television services as well as a mobile telephone or telephones (goods);
 - All-inclusive package tours that include payment for transport, accommodation and catering services;
 - Education services that may also include payments for health care, transport, accommodation, board, educational materials and so on;
 - Transport services (e.g., passenger air transport) that include meals and accommodation in the ticket price;
 - Repair services that include also the materials needed for the repair;
 - Purchase of a durable good that is delivered home and installed.
58. In case that each of the good or service covered in the purchase transaction is separately itemised in the invoice, the assignment of the purchase to the appropriate COICOP category could be done easily. However, in the other cases,

some rules on the assignment to the appropriate COICOP 2018 category should be applied.

59. In cases, where single outlays for goods and services that serve two or more purposes and that are not separately priced, the outlay of that “bundle” should be assigned to the category that covers the bundle’s predominant purpose.
60. With the exception of two kinds of usual “bundles” COICOP 2018 does not cover further categories for bundled goods and services. These two exceptions are:
 - Bundled telecommunication services (class 08.3.4);
 - Package holidays (class 09.8.0).

G. Internet-enabled and other virtual services

61. The Internet has enabled services such as the streaming and downloading of movies and music through various types of subscription and rental arrangements, and subscriptions to games, thereby eliminating the need to purchase physical products outright. Such services are, in general, classified together with more traditional forms of rental of those and similar goods.
62. While certain products (e.g., books, music, videos, games) can exist in both physical and virtual format, COICOP 2018 assigns a product in physical format and that product in virtual format to the same class or subclass on the basis of predominant purpose. Thus, the purchase of virtual books (e.g., e-books, audiobooks) should be assigned to the same class or subclass as the purchase of print/bound/paper books because in either format, a book is consumed for the same purpose. The application of this principle has no impact on the designation (i.e., “D”, “SD”, “ND” or “S”) given to the items of that class or subclass (see chapter II, section B).
63. In cases where a product, in either its physical or its virtual form, is being rented over the Internet, that transaction is considered to entail a service rather than the purchase of a good. For example, a subscription fee to play online games (i.e., to engage in streaming) is classified under subclass 09.4.3.1 (Rental of game software and subscription to online games (S)). On the other hand, the purchase outright of video game software, in its physical or virtual form, is assigned to subclass 09.2.1.1 (Video game computers, consoles, game applications and software (SD)).

H. Software and applications

64. The term “software” refers to the set of instructions, data and associated documentation that enable a computer to perform specific tasks and operations. Software includes the computer’s operating system, applications (e.g., mobile apps); and database management programs.
65. How any type of software is classified within COICOP 2018 depends on whether or not it is associated with the provision of a service to households.

66. Types of software that are not associated with the provision of a service to households include operating systems, office suites, photo editors, computational programs, programming languages, database programs and computer games. Those types of software may be installed on the computer or provided through a local network or the Internet. The expenditure for software and applications that are not associated with the provision of a service to households is classified under 08.2.0.0 (Software) for non-gaming software and under 09.2.1.1 (Video game computers, consoles, game applications and software) for gaming software.
67. If the expenditure is in fact not for software or applications but rather for an associated service that is provided through use of software or applications, then that expenditure should be classified under the service concerned. An example of this type of service is a hire of a car with a driver ordered by using a smartphone application; accordingly, payment for the service is classified under subclass 07.3.2.2 (Passenger transport by taxi and hired vehicle with driver). Similarly, the expenditure for a dating application should be classified under subclass 13.9.0.9 (Other services n.e.c.) because the payment is made for a dating service.
68. When hardware and software are bundled together, the outlay should be assigned to the category that covers the predominant product, which is generally the hardware. Hence, in the case, e.g., of a computer with preinstalled operating systems and software applications, that product would be the computer itself.
69. Within the context of software and applications, for bundled goods and services (e.g., subscriptions for an office suite that includes cloud storage services), the general rules set out in chapter II, section F apply.
70. Firmware, a special type of software which is embedded in hardware devices or equipment, provides the low-level program control for those devices and equipment. Firmware can be found in appliances (e.g., refrigerators, ovens), communications equipment (e.g., mobile telephones, tablets, routers), computers and peripherals (e.g., basic input/output systems (BIOS), DVD-ROM drives, printers), entertainment devices (e.g., television sets, set-top boxes, amplifiers, DVD players, MP3 players, digital cameras) and transport equipment (e.g., software controlling a car's onboard computers and sensors). Since firmware is required for the functioning of a good and is therefore an integral component of that good, normally, it is not priced or sold separately. Firmware updates, on the other hand, can make corrections to the operation of a good or enable it to carry out new functions and are therefore often provided free of charge, although not in all cases. The expenditure on a firmware update should be classified together with the expenditure on the good in which the update is to be embedded.

I. Treatment of second-hand goods

71. Under COICOP 2018, expenditure on a second-hand good is not classified differently from expenditure on that good when new, since both are used for the same purpose.

72. The only exception is related to second-hand motor cars for which a separate subclass (07.1.1.2) has been created because of the substantial market for these goods and the high value of these transactions. Although the full value is usually recorded for price statistics and other uses, it should be noted that only the trade margin on second-hand cars is part of the 2008 SNA concept of household consumption expenditure and not the whole value of the car, except in those cases where the vehicle previously belonged to businesses or government or was imported.

J. Treatment of rental and leasing

Renting of land

73. In 2008 SNA, “rent” is defined as “the income receivable by the owner (the lessor or landlord) of a natural resource (such as land) for putting the natural resource at the disposal of another institutional unit (a lessee or tenant) for use of the natural resource in production” (para. 7.109). As rent is a form of property income (paras. 7.107 and 7.154), the payment made by households to rent land alone is out of scope of COICOP 2018 and should therefore be excluded from the classification. For example, the renting of land for parking (of own cars), for maintaining a garden or as pastures for animals (e.g., horses) for recreational purposes is out of scope of COICOP 2018.

Rental services

74. There are many categories within COICOP 2018 that are related to the rental of a product. Rental refers to the expenditure on the service of renting a product that is owned by another party and is in scope of COICOP 2018 (e.g., rental of accommodation, cars, clothing or furniture).

Leasing

75. The 2008 SNA distinguishes between operating leases (paras. 17.301–17.302) and financial leases (para. 17.304).
76. In the case of operating leases, the legal owner is also the economic owner, accepts the operating risks and provides maintenance and repair of the asset. 2008 SNA states that payments made under an operating lease are referred to as rentals and are recorded as payments for a service (para. 17.302).
77. In the case of financial leases, the legal owner transfers economic ownership to the lessee who accepts operating risks and undertakes repair and maintenance. Payments are treated not as rentals but as the payment of interest and repayment of principal to the legal owner/lessor. Financial leasing of a good is therefore classified as the purchase of a good.

K. Ready-made food and meals (Division 01) and Take-away food services (Division 11)

78. Ready-made food and meals have been added to division 01 (Food and non-alcoholic beverages) of COICOP 2018 owing to the increasing availability of such

meals. They contain mixed ingredients and can be fresh, frozen or dehydrated/instant and can include sauces and dressings which, especially when food is fresh, may be provided in separate bags. Disposable forks, knives, spoons or chopsticks are sometimes also included in the package. Ready-made food and meals may often require some basic preparation such as heating up, but they do not require cooking. Some ready-made food and meals – for example, sandwiches and prepared salads that include dressing – can be consumed without heating. Ready-made food and meals are generally sold in supermarkets or retail shops. However, ready-made food and meals might also be produced or prepared at a supermarket or retail shops. When consumed at the supermarket or on the market premises, ready-made food and meals are still, as a convention, classified as goods under division 01 and not as food services under division 11 (Restaurants and accommodation services).

79. Services provided by restaurants, cafés and the like are classified under division 11. The serving services provided in those premises range from full (with a waiter and seating) to limited and self-service. In contrast with the case of ready-made meals under division 01, the predominant component contributing to the price of the services provided is the cooking and the serving services, but the price also includes the component of the actual goods served. Expenditure on such food and beverage serving services is to be classified under division 11, even when food is purchased at a restaurant or the like, and then consumed at home. If food is purchased in a restaurant and home-delivered, the expenditure for delivery is to be classified under division 07, if separately priced. The distinction between division 01 and division 11 is therefore based not on where the food is consumed (i.e., whether at home or away from home) but rather on where the food is purchased (i.e., whether in a supermarket, market, or in a restaurant).

L. Dwelling, domestic and household services

80. The services included under division 04 (Housing, water, electricity, gas and other fuels) are those related to the maintenance, repair and security of a dwelling (e.g., clearing of a road or footpath to provide access to the dwelling, chimney sweeping, snow removal). Included under division 05 (Furnishings, household equipment and routine household maintenance) are services related to household maintenance (repair, installation and rental of the goods classified in that division), i.e., services that support households rather than dwellings. Further, division 05 differentiates between domestic services and other household services. Domestic services (05.6.2.1) include services provided by personnel employed by households (e.g., butlers, maids, cooks, nannies, governesses, cleaners, au pairs and gardeners) as well as routine household services such as babysitting, gardening and cleaning supplied by enterprises and self-employed persons. Other household services (05.6.2.9) services are non-routine services provided by enterprises and self-employed persons, such as carpet cleaning, pest extermination and disinfection.

M. Housing (Division 04) and Accommodation services (Group 11.2)

81. COICOP 2018 makes use of the concepts of principal and secondary dwellings, as defined in paragraphs 2.25–2.27 of *International Recommendations for Tourism Statistics 2008*:¹⁶

Principal dwelling. 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 all of its members.

Secondary dwelling. All other dwellings (owned or leased by the household) that are not the principal dwelling are considered secondary dwellings.

82. In COICOP 2018, expenditure related to a principal or secondary dwelling is classified under division 04 (Housing, water, electricity, gas and other fuels). Expenditure on accommodation services away from a principal or secondary dwelling, such as services provided by resorts, hotels, motels, guesthouses, “bed and breakfast” establishments, youth hostels, etc. is classified to group 11.2 (Accommodation services).

N. Tips, gratuities and unofficial payments

83. Expenditure on tips, gratuities and unofficial payments (hereinafter referred to as tips) is classified together with the expenditure on the service for which the tip is given. For example:

- The tip given to a maid for cleaning a hotel room is included with the expenditure for this accommodation service (i.e., under subclass 11.2.0.1: Hotels, motels, inns and similar accommodation services).
- The tip given for waiter service in a restaurant, café or the like is included under subclass 11.1.1.1 (Restaurants, cafés and the like – with full service).
- The tip given to a driver for food delivery is included under division 11 if the delivery fee is included in the cost of the food. On the other hand, if the delivery of the food is undertaken by a different business or is separately priced, then the tip is included under subclass 07.4.9.2 (Delivery of goods).

O. Gifts and donations

84. The provision of goods and services from one household to another household free of charge is recorded in the 2008 SNA as current transfers and is therefore out of scope of COICOP 2018. However, the goods or services obtained as gifts or donations are recorded in the 2008 SNA as part of the household actual final

¹⁶ *International Recommendations for Tourism Statistics*. Studies in Methods, Series M, No. 83/Rev.1 (United Nations publication, Sales No. E.08.XVII.28). Available at https://unstats.un.org/unsd/publication/seriesm/seriesm_83rev1e.pdf.

consumption expenditure by the receiving household. Those gifts and donations are valued at the market value of the goods or services received.

85. Cash transfers between households increase the income of the receiving household. The use of this income for the purchase of goods and services is thus within the scope of COICOP 2018. This applies also for cash transfers within a household.

P. Fines and penalties

86. Fines and penalties, in the context of the 2008 SNA, are compulsory payments imposed on households by courts of law or quasi-judicial bodies, such as fines for the violation of traffic laws. As these are compulsory payments, they are not part of household final consumption expenditure and thus out of scope of COICOP 2018 (2008 SNA, para. 8.135). However, the terms “fines” and “penalties” may also be used to refer to payments to other bodies, which are within the scope of COICOP 2018 and should be classified under the specific purpose category (i.e., a fine for not having a train ticket is classified under transport).

Q. Delivery fees

87. Throughout COICOP 2018, delivery fees, wherever possible, are classified separately from the cost of the good being delivered if the delivery fee is separately priced. This distinction follows the 2008 SNA valuation principle under which transport services priced separately are treated as transport margins (2008 SNA, para. 14.130).
88. If the delivery and installation of a good (e.g., furniture or an appliance) are priced together (separate from the good), then that bundle should be classified under the appropriate subclass for installation (05.1.2.0 for furniture, 05.3.3.0 for appliances), as the installation usually generates the higher value added.

III. Application of COICOP 2018: explanatory notes and rules of interpretation

89. The explanatory notes, which provide supporting information for the categories at each level of COICOP 2018, can assist the user in determining the boundaries of each category of the classification.
90. The listing of examples of goods and services that are included (“Includes” or “Also includes”) in or excluded (“Excludes”) from a given category is designed to clear up the ambiguities in which category an expenditure for a certain product is classified. Every item under the “Excludes” heading is accompanied by a cross-reference to the code of the category to which the product in question has been classified. Those excluded items are not ranked by importance: rather, their listing corresponds to the (ascending) numerical order of the cross-referenced codes.

91. Listed under the “Also includes” heading are borderline cases, which are nonetheless assigned to the category in question.
92. It should be noted, however, that the explanatory notes are not intended to provide, for any given category in COICOP 2018, an exhaustive list of the products. Instead, the notes should be regarded as offering examples only of relevant items. In cases where there is doubt, users may contact the Statistics Division of the Department of Economic and Social Affairs of the United Nations for guidance on the classification of such expenditures.
93. Users should also be aware that the explanatory notes have been developed for statistical purposes. That means that, in many cases, the explanatory notes are the outcome of certain choices made by statisticians following conventions that may be valid in statistical domains but may not be applicable in non-statistical contexts. Further clarifications aimed at explaining the treatment of specific products in the classification will be issued and made available subsequently on the Statistics Division classification website.¹⁷

¹⁷ See <https://unstats.un.org/unsd/classifications/>.

IV. Relationship between COICOP 2018 and other classifications

Relationship between COICOP and the Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI), the Classification of the Outlays of Producers According to Purpose (COPP) and the Classification of the Functions of Government (COFOG)

94. COICOP 2018 is divided into three parts:

Divisions 01 to 13	Individual consumption expenditure of households
Division 14	Individual consumption expenditure of non-profit institutions serving households
Division 15	Individual consumption expenditure of general government

95. With respect to their breakdowns of consumption expenditures by purpose, divisions 14 and 15 of COICOP 2018 replicate COPNI and COFOG, respectively. Thus, once the consumption expenditures of non-profit institutions serving households and of general government have been classified according to COPNI and COFOG, the individual consumption expenditures recorded under those two classifications can be incorporated directly in divisions 14 and 15 of COICOP 2018.

96. There is no mirroring of purposes between the Classification of the Outlays of Producers According to Purpose and COICOP 2018 as intermediate consumption and capital outlays of producers are not directly for the benefit of individual households.

Relationship between COICOP and the Central Product Classification

97. The Central Product Classification (CPC, Version 2.1) is closely linked with COICOP 2018, since expenditures on products are the basic building blocks of COICOP classes, and correspondences can be established between categories in the two classifications.

Relationship between COICOP and the International Standard Classification of Education

98. The International Standard Classification of Education (ISCED 2011), developed by UNESCO and adopted by the UNESCO General Conference at its thirty-sixth session in November 2011,¹⁸ serves as the basis for the organization of education services in division 10 (Education services) of COICOP 2018.

¹⁸ UNESCO Institute for Statistics, *International Standard Classification of Education: ISCED 2011* (Montreal, Canada, 2012). Available at: <https://uis.unesco.org/sites/default/files/documents/international-standard-classification-of-education-isced-2011-en.pdf>.

Relationship between COICOP and the International Classification for Health Accounts

99. Division 06 (Health) underwent a considerable revision to improve the link with the International Classification for Health Accounts (ICHA). This allows the reconciliation of health accounting with the 2008 SNA and its accompanying classifications.

V. Using COICOP 2018 to establish national classifications of individual consumption according to purpose

100. As an international standard classification, COICOP 2018 is the primary tool for collecting and presenting internationally comparable statistics on individual consumption according to purpose. It is therefore of the utmost importance that, at the national level, data are collected within a framework of classifications that are compatible with COICOP 2018.

101. Countries may choose to make direct use of COICOP 2018 for national purposes. Indeed, in cases where countries lack the infrastructure required to develop and maintain their own individual consumption classification, they may adopt COICOP 2018 as their national classification with little or no modification, often by extending or collapsing its level of detail while maintaining its general structure. On the other hand, they may decide to develop their own national classification, since the need for international comparability does not dictate that countries must adopt COICOP 2018 as is, without modification; or they can adapt their national classifications to the international standard using COICOP 2018 as a guide. Still other countries may have developed a classification that has historically suited their particular needs. Those countries should strive to adapt their classification so as to ensure that their data accord with the COICOP 2018 standard without any substantial loss of information, e.g., through the development of correspondence tables.

102. In order for a national classification scheme to be compatible with COICOP 2018, each of the categories under the scheme that provide the highest level of detail should either (a) have the same scope as a COICOP 2018 subclass; (b) be a subset of a COICOP 2018 subclass; or (c) constitute an aggregation of two or more complete COICOP 2018 subclasses, preferably derived from the same COICOP 2018 class. Suggested requirements (a) and (b) are the options of choice, as they maximize the opportunity for international data comparability at the highest level of detail under COICOP 2018. Suggested requirement (c), in contrast, allows for comparability only at an aggregated level. Provided those requirements are met, the compatibility of the national classification with COICOP 2018 will not be affected by its structure or the position of the categories at its most detailed level.

103. In cases where additional detail is desired, expanded classifications based on COICOP 2018 may be constructed. Each relevant subclass could be subdivided for example into as many as nine subcategories (or more, if needed), which would entail adding a numeral (preceded by a period) – or more numerals, if needed – to the right of the five-digit code associated with that subclass, followed by the title of the newly created subcategory. Alternatively, the number of subclasses of a given COICOP 2018 class could, in certain cases, be expanded through the replacement of some or all of those subclasses with subclasses characterized by a higher level of detail.

104. Some countries may need to reduce the level of COICOP 2018 detail in their national classifications. Some COICOP 2018 categories may be relatively unimportant in certain countries, while data related to other COICOP 2018 categories may simply be unavailable. Countries that need to reduce the level of detail in COICOP 2018 may find it more appropriate to combine some, or all, of the subclasses or classes in each of the divisions containing categories that are relatively unimportant or data unavailable into single categories at the most detailed level of their classification. In so doing, those countries should take into account the principles described in chapter I, section F.
105. While the COICOP revision process revealed that expenditures on food products needed to be covered at a higher level of detail, it was nevertheless decided that the desired level of detail would be provided to users not within the main structure of COICOP 2018 but, optionally, in an extended version of division 01 instead. A country may decide that coverage of division 01 needs to be provided at a more detailed level, in which case it is recommended that the country use the “Optional high-detail structure for food products” as provided in part four, chapters XI and XII or create its own extended version, which should be compatible with the high-detail structure.

VI. Phases of the COICOP revision process

106. While the formal process underpinning the revision of COICOP 1999 was launched in 2015, the prospect of revising the classification had been considered by the Expert Group on International Statistical Classifications (renamed to the United Nations Committee of Experts on International Statistical Classifications in 2021) at its 2011 meeting. The process comprised four phases, with the first two phases encompassing the preliminary work that culminated in the decision to revise COICOP 1999.

Phase 1 (2011–2013): Proposal to revise COICOP and the first global consultation

107. A proposal to revise COICOP 1999, presented at the 2011 meeting of the Expert Group on International Statistical Classifications, was based on the consideration of issues related to the application of COICOP 1999 that had been raised during previous Group meetings and classification workshops. While acknowledging the need for clarification on those issues and overall improvement of COICOP 1999, the Expert Group also noted that a revision of the classification might have implications for the other functional classifications based on purpose in the 2008 SNA.

108. Given that a revised version of the SNA had been published in 2009, it was decided that, before the launching of a formal revision process, a global consultation should be conducted to assess the need for, and estimate the scope of, such a revision.

109. The global consultation, which was conducted in the period from October to December 2012, yielded more than 70 responses from countries and international organizations. Those responses indicated that the countries and international organizations were in general in favour of an update or revision of COICOP 1999 as a means of ensuring that the classification would continue to serve as an adequate tool for the recording of households' consumption expenditures. In particular, it was concluded that a revision was needed to reflect significant changes in goods and services consumed: for example, new products had emerged (mainly under divisions 08 and 09), while others had disappeared from the market.

Phase 2 (2013–2015): Clarification of issues raised during the first global consultation

110. Preliminary results derived from the global consultation were presented and discussed during the Expert Group meeting held in 2013 (13–15 May).¹⁹ At the meeting, the Expert Group formed a Technical Subgroup for COICOP, which was

¹⁹ Report of the meeting of the Expert Group (ESA/STAT/AC.289/Bk.1), paras. 89–93. Available at: <https://unstats.un.org/unsd/classifications/expertgroup/egm2015/ac289-Bk1.PDF>.

tasked, inter alia, with analysing the results of the global consultation and identifying areas of concern. The Technical Subgroup subdivided the issues identified in the responses to the first global consultation into three main types: (a) issues whose resolution would entail a change in the classification; (b) issues that could be resolved by case laws but, ideally, by a change in structure; and (c) issues that could be resolved by case laws.

111. The Technical Subgroup presented its report,²⁰ providing clarification on all issues, at the meeting of the Expert Group held in 2015 (19–22 May).²¹ Among its final conclusions (see sect. 3 of the report), the Technical Subgroup deemed that there were sufficient and significant justifications for a full revision of COICOP 1999 and therefore recommended the launch of the revision process, which was then formally initiated by the Expert Group.

112. It was recognized that, depending on the scope of the revision, it might be necessary to also revise COFOG, COPNI and COPP – the other functional classifications based on purpose in the 2008 SNA. It was decided, however, that an assessment of the impact of the COICOP revision on those three classifications would be difficult without the prior elaboration of concrete proposals on the changes to be made to COICOP.

Phase 3 (2016–2018): Drafting of the revised version of COICOP 1999

113. In March 2016, the Technical Subgroup for COICOP drafted a first proposal for a revised structure for the classification using, as a starting point, the issues raised during the first global consultation.²² The Technical Subgroup also aimed at achieving a better separation of goods and services, and introduced an additional level of detail that would better facilitate the various uses of COICOP in different statistical domains.

114. A global consultation on that draft, which was carried out between September and November 2016, yielded responses from more than 100 countries and international organizations. In addition, special expertise in selected areas was provided by specialized agencies, including FAO, UNESCO and WHO. The Technical Subgroup updated the draft classification based on the feedback received.

115. At its 2017 meeting (6–8 September), the Expert Group on International Statistical Classifications reviewed and endorsed the classification draft in principle, pending additional changes, and recommended that the Statistical Commission approve the revised COICOP as an international standard.²³ Links

²⁰ Document ESA/STAT/AC.289/12 of 15 April 2015. Available at:

<https://unstats.un.org/unsd/class/revisions/docs/coicop/AC289-12.PDF>.

²¹ See also, in this regard, the final report of the Expert Group on its 2015 meeting (ESA/STAT/AC.289/4), paras. 55–58. Available at: <https://unstats.un.org/unsd/classifications/expertgroup/egm2015/ac289-4.pdf>.

²² See the report of 7 August 2017 from the work conducted by the Technical Subgroup on the revision of COICOP and issues for discussion (ESA/STAT/AC.340/5). Available at: <https://unstats.un.org/unsd/class/revisions/docs/coicop/AC340-5.PDF>.

²³ See the final report of the meeting of the Expert Group (ESA/STAT/AC.340/4) of 15 September 2017, para. 68. Available at: <https://unstats.un.org/unsd/classifications/expertgroup/egm2017/ac340-4.pdf>.

to the papers and presentations prepared for the meeting – including elaborations of the main changes made to the classification and detailed discussions of the decisions of the Technical Subgroup based on the feedback received from respondent countries and international organizations – are available from the Statistics Division website on the web page of the 2017 meeting of the Expert Group.²⁴

116. In March 2018, at its forty-ninth session, the Statistical Commission endorsed the revised COICOP (COICOP 2018) and recommended that countries use the classification as a statistical standard.

Phase 4: Publication of COICOP 2018

117. The revised COICOP was published at the UNSD website as a “white-cover” version in 2018. This “white-cover” document subsequently underwent an official editing process. Inconsistencies were addressed, explanatory notes were improved and clarified, and additional case laws were identified, resulting in the present publication. The editing process benefitted from queries from countries which were implementing (or starting to implement) the revised COICOP in their respective statistical domains.

²⁴ See <https://unstats.un.org/unsd/classifications/expertgroup/EG2017.cshml>.

VII. Comparison between COICOP 2018 and COICOP 1999

118. The wide-ranging changes in consumer markets in the period following the publication of COICOP 1999 had the ultimate effect of (a) rendering some categories of the classification obsolete; (b) making new products and services difficult to classify; and (c) blurring the boundaries between categories. A revision of COICOP 1999 therefore became necessary.
119. The process of bringing the classification up to date entailed a significant challenge, namely, to take into consideration new consumption patterns while at the same time limiting the resulting breaks in time series to the greatest extent possible.
120. The responses to the questionnaire distributed worldwide in October/November 2012 during the first global consultation on a potential revision of COICOP 1999 provided the basis for an extensive revision process whose focus included:
- The **introduction of a subclass at the five-digit level**, as supported by the majority of countries and international organizations.
 - An **improved correspondence between COICOP and CPC**, which was perceived as beneficial. Improved links between production and consumption would serve to reduce the current many-to-many correspondences whose usefulness is minimal in facilitating work centred on practical implementation, especially in national accounts where such links are used for product flow calculations. It was recognized, however, that there were limits to how much those correspondences could be improved and that, this being the case, a stronger link between the classifications should not be a goal pursued in isolation.
 - **The need for an extensive revision of divisions 08 and 09 of COICOP 1999.** Those divisions included telecommunication equipment and services (division 08) and audiovisual, photographic and information processing equipment (division 09), which have been revolutionized since the development of COICOP 1999. Many new products have emerged, certain functionalities are no longer restricted to specific products, and a large variety of Internet services that did not exist in the 1990s (e.g., online newspapers, and online streaming and downloading of music and films) and which are partly replacing traditional products (e.g., printed newspapers and videotapes) are now in common use. The distinction between products assigned to the category of communications, and those classified to recreation and culture, needed to be reconsidered and clarified now that some products straddle both categories, e.g., laptops, tablets and smartphones generally contain cameras and enable gaming.
 - **Division 12 (Miscellaneous goods and services), which was deemed too heterogeneous.** Various proposals were put forth regarding possible regroupings within this division or regroupings of the goods and services with items under other divisions.

- A **systematic separation of goods and services**, which was deemed useful by the majority of countries and was relevant for the four-digit (i.e., most detailed) level of COICOP 1999. Such a separation had been embedded in COICOP 1999, albeit not throughout the classification. While distinguishing systematically between goods and services was seen as important and beneficial, it was also pointed out that incorporating such a distinction might not be feasible throughout, especially in cases where goods and services were bundled.
- **The distinction among non-durable, semi-durable and durable goods.** The great majority of respondent countries were in favour of maintaining that distinction.
- Concrete proposals for changes were put forth in all of the other divisions as well.

COICOP 2018: a more detailed classification

121. The expansion of COICOP 1999 with its three levels (corresponding to a four-digit coding system) to the four-level structure (corresponding to a five-digit coding system) that underpins COICOP 2018 represents a major transformation.

122. The levels of the hierarchic structure of COICOP 1999, like those of the other three classifications of expenditure according to purpose, correspond to:

- Divisions (categories at the two-digit level)
- Groups (categories at the three-digit level)
- Classes (categories at the four-digit level)

123. The inclusion of a fourth (subclass) level in the revised version of COICOP was undertaken for the following reasons:

- As most national statistical offices collect data at a higher level of detail than previously, introduction of an additional layer of detail in COICOP would improve the comparability of data collected. Expansion from a four- to a five-digit coding system would facilitate the establishment of correspondences between COICOP and CPC, and the reconciliation of consumption and production data.
- A five-digit coding system would facilitate the separation of goods and services without introducing major breaks in time series. Additionally, subclasses of goods would display greater homogeneity in terms of the durability (D, SD or ND) of those goods.
- Most countries responding to the survey questionnaire disseminated during the first global consultation were in favour of introducing a fourth (subclass) level.
- Some regional classifications have already been developed at the fourth level that are fully consistent with COICOP, for example, the European Classification of Individual Consumption according to Purpose (ECOICOP) developed for use by member countries of the European Union; and the

Pacific Classification of Individual Consumption According to Purpose
(PACCOICOP) developed by the Secretariat of the Pacific Community.

124. Among the world's countries, household consumption expenditure on food and beverages as a proportion of total national household consumption expenditure ranges from about 20 to more than 50 per cent – and can reach up to 70 per cent. Since food accounts for the highest proportion of household expenditure in many countries, there is often a need for detailed data to be available at the national level for food security monitoring and policymaking purposes. Presented in part four, chapters XI and XII of the present publication is an expansion of division 01 of COICOP 2018 to the (optional) six-digit level, which is fully consistent with the five-digit classification and is designed to address that need. Further details are provided in chapter I, section G.

A better correspondence between COICOP and other classifications

125. Changes were introduced to COICOP 1999 to establish an improved correspondence between CPC, Version 2.1 and COICOP 2018, which was considered relevant to an improved analysis of product flows. However, a full correspondence between the two classifications cannot be achieved: CPC covers all products as outputs of production, while COICOP covers only expenditures on products that are relevant for individual consumption.

126. Division 06 was completely restructured pursuant to a proposal of WHO. The new structure enables an alignment of COICOP 2018 with the International Classification for Health Accounts (ICHA) and its family of classifications.

127. Division 10 was revised to ensure a better alignment with the latest version of the International Standard Classification of Education (ISCED 2011).

Structural changes at the division level

128. At its highest level (division), COICOP 2018 has remained mostly unchanged so as to reduce breaks in time series. However, divisions 08 and 09 were considerably reorganized. In particular, division 08 was revised to encompass new types of information and communications equipment and services. In the context of the rapidity of technological progress and the ensuing changes in this area, the classification structure focuses on the purpose perspective mainly, rather than on the kind of products. This is to ensure that, to the greatest extent possible, COICOP 2018 maintains structural stability regardless of technological changes.

129. Division 12 (Miscellaneous goods and services) of COICOP 1999 was perceived by countries to be too heterogeneous and at the same time of increasing empirical significance in some countries. Pursuant to their requests, the division was split into:

- A new division 12 (Insurance and financial services)
- Division 13 (Personal care, social protection and miscellaneous goods and services).

130. Division 07 (Transport) which had been focused on the transportation of passengers, now also includes the transportation of goods previously included in the class dedicated to the purchase of the goods.

131. The main differences between COICOP 1999 and COICOP 2018 in terms of the content of each division are set out in detail in part five of the present publication.

Separation of goods and services

132. COICOP 2018 distinguishes between goods and services wherever possible; and new classes and subclasses for services such as repair, maintenance, installation and rental of products have been created systematically.

133. On the other hand, it is recognized that in many contexts, expenditures on services and expenditures on goods cannot be separately identified. For example, in restaurants and other food and beverage serving services (division 11), expenditure on food and drinks (goods) cannot be identified separately from expenditure on the service provided.

134. Expenditures on repairs often include the materials used. However, wherever the expenditures on materials can be identified, those expenditures should be classified separately from expenditure on the service provided. The following sentence has therefore been included systematically in the explanatory notes for all classes and subclasses covering repair: "The cost of materials is included only if the materials are not separately priced."

135. Inpatient care services (division 06) constitute another category which, in most countries, poses difficulties with respect to distinguishing between health-care goods and services as provided by the health-care facility.

136. Telecommunication bundles (division 08) often include both goods (e.g., mobile telephone devices) and services (e.g., national and international calling, Internet access, and text (SMS) and multimedia (MMS) messaging). The approach to classification of such bundles is analysed in chapter II, section F above.

137. In contrast, the distinction between goods and services can be clearly made in the case of certain online services that facilitate the purchase of music and books via downloading where the transaction in question could be viewed as the purchase of a service. However, as COICOP 2018 is a functional classification based on purpose, and since the item acquired through downloading serves the same purpose as the corresponding physical product (e.g., a DVD or a paper book), expenditure on these products is classified together with expenditure on physical goods that are consumed for the same purpose (see chapter II, section G).

Categorization of goods as "ND", "SD" or "D", and services as "S", by durability

138. For analytical purposes, the majority of respondent countries in the global consultations supported distinguishing among products on the basis of whether

they are durable (D), semi-durable (SD) or non-durable goods (ND) or services (S).

139. In COICOP 2018, these distinctions are made at the class and subclass levels.

Update of the explanatory notes

140. The list of items included in each category of COICOP 1999 and the list of items excluded were both carefully revised so that (a) goods and services that hadn't existed when that version of the classification was drafted were incorporated in COICOP 2018; and (b) products that were no longer on the market were eliminated.

Part two

Broad and detailed structures

VIII. Broad structure

Code	Description
01	Food and non-alcoholic beverages
01.1	Food
01.2	Non-alcoholic beverages
01.3	Services for processing primary goods for food and non-alcoholic beverages
02	Alcoholic beverages, tobacco and narcotics
02.1	Alcoholic beverages
02.2	Alcohol production services
02.3	Tobacco
02.4	Narcotics
03	Clothing and footwear
03.1	Clothing
03.2	Footwear
04	Housing, water, electricity, gas and other fuels
04.1	Actual rental payments made for housing
04.2	Imputed rental payments for housing
04.3	Maintenance, repair and security of the dwelling
04.4	Water supply and miscellaneous services relating to the dwelling
04.5	Electricity, gas and other fuels
05	Furnishings, household equipment and routine household maintenance
05.1	Furniture, furnishings, and loose carpets
05.2	Household textiles
05.3	Household appliances
05.4	Glassware, tableware and household utensils
05.5	Tools and equipment for house and garden
05.6	Goods and services for routine household maintenance
06	Health
06.1	Medicines and health products
06.2	Outpatient care services
06.3	Inpatient care services
06.4	Other health services
07	Transport
07.1	Purchase of vehicles
07.2	Operation of personal transport equipment
07.3	Passenger transport services
07.4	Transport services for goods
08	Information and communication
08.1	Information and communication equipment
08.2	Software, excluding games
08.3	Information and communication services
09	Recreation, sport and culture
09.1	Recreational durables
09.2	Other recreational goods
09.3	Garden products and pets
09.4	Recreational services
09.5	Cultural goods
09.6	Cultural services
09.7	Newspapers, books and stationery

Code	Description
09.8	Package holidays
10	Education services
10.1	Early childhood and primary education
10.2	Secondary education
10.3	Post-secondary non-tertiary education
10.4	Tertiary education
10.5	Education not defined by level
11	Restaurants and accommodation services
11.1	Food and beverage serving services
11.2	Accommodation services
12	Insurance and financial services
12.1	Insurance
12.2	Financial services
13	Personal care, social protection and miscellaneous goods and services
13.1	Personal care
13.2	Other personal effects
13.3	Social protection
13.9	Other services
14	Individual consumption expenditure of Non-profit Institutions Serving Households
14.1	Housing
14.2	Health
14.3	Recreation and culture
14.4	Education
14.5	Social protection
14.6	Other services
15	Individual consumption expenditure of general government
15.1	Housing
15.2	Health
15.3	Recreation and culture
15.4	Education
15.5	Social protection

IX. Detailed structure

Code	Description
01	Food and non-alcoholic beverages
01.1	Food
01.1.1	Cereals and cereal products (ND)
01.1.1.1	Cereals (ND)
01.1.1.2	Flour of cereals (ND)
01.1.1.3	Bread and bakery products (ND)
01.1.1.4	Breakfast cereals (ND)
01.1.1.5	Macaroni, noodles, couscous and similar pasta products (ND)
01.1.1.9	Other milled cereal and grain products (ND)
01.1.2	Live animals, and meat and other parts of slaughtered land animals (ND)
01.1.2.1	Live land animals (ND)
01.1.2.2	Meat, fresh, chilled or frozen (ND)
01.1.2.3	Meat, dried, salted, in brine or smoked (ND)
01.1.2.4	Offal, blood and other parts of slaughtered animals, fresh, chilled or frozen, dried, salted, in brine or smoked (ND)
01.1.2.5	Preparations of meat, offal, blood and other parts of slaughtered animals (ND)
01.1.3	Fish and other seafood (ND)
01.1.3.1	Fish, live, fresh, chilled or frozen (ND)
01.1.3.2	Fish, dried, salted, in brine or smoked (ND)
01.1.3.3	Fish preparations (ND)
01.1.3.4	Other seafood, live, fresh, chilled or frozen (ND)
01.1.3.5	Other seafood, dried, salted, in brine or smoked (ND)
01.1.3.6	Other seafood preparations (ND)
01.1.3.7	Livers, roes and other offal of fish and of other seafood in all forms (ND)
01.1.4	Milk, other dairy products and eggs (ND)
01.1.4.1	Raw and whole milk (ND)
01.1.4.2	Skimmed milk (ND)
01.1.4.3	Other milk and cream (ND)
01.1.4.4	Non-animal milk (ND)
01.1.4.5	Cheese (ND)
01.1.4.6	Yoghurt and similar products (ND)
01.1.4.7	Milk-based dessert and beverages (ND)
01.1.4.8	Eggs (ND)
01.1.4.9	Other dairy products (ND)
01.1.5	Oils and fats (ND)
01.1.5.1	Vegetable oils (ND)
01.1.5.2	Butter and other oils and fats derived from milk (ND)
01.1.5.3	Margarine and similar preparations (ND)
01.1.5.9	Other animal oils and fats (ND)
01.1.6	Fruits and nuts (ND)
01.1.6.1	Dates, figs and tropical fruits, fresh (ND)
01.1.6.2	Citrus fruits, fresh (ND)
01.1.6.3	Stone fruits and pome fruits, fresh (ND)
01.1.6.4	Berries, fresh (ND)
01.1.6.5	Other fruits, fresh (ND)
01.1.6.6	Fruits, frozen (ND)
01.1.6.7	Fruits, dried and dehydrated (ND)

Code	Description
01.1.6.8	Nuts, in shell or shelled (ND)
01.1.6.9	Fruits and nuts, ground, and in other preparations (ND)
01.1.7	Vegetables, tubers, plantains, cooking bananas and pulses (ND)
01.1.7.1	Leafy or stem vegetables, fresh or chilled (ND)
01.1.7.2	Fruit-bearing vegetables, fresh or chilled (ND)
01.1.7.3	Green leguminous vegetables, fresh or chilled (ND)
01.1.7.4	Other vegetables, fresh or chilled (ND)
01.1.7.5	Tubers, plantains and cooking bananas, fresh or chilled (ND)
01.1.7.6	Pulses (ND)
01.1.7.7	Other vegetables, tubers, plantains and cooking bananas, dried and dehydrated (ND)
01.1.7.8	Vegetables, tubers, plantains and cooking bananas, frozen (ND)
01.1.7.9	Vegetables, tubers, plantains, cooking bananas and pulses, ground, and in other preparations (ND)
01.1.8	Sugar, confectionery and desserts (ND)
01.1.8.1	Cane sugar and beet sugar (ND)
01.1.8.2	Other sugars and sugar substitutes (ND)
01.1.8.3	Jams, marmalades, fruit jellies, purées and pastes, and honey (ND)
01.1.8.4	Nut purées, nut butters and nut pastes (ND)
01.1.8.5	Chocolate, cocoa and cocoa-based food products (ND)
01.1.8.6	Ice, ice cream and sorbets (ND)
01.1.8.9	Other sugar confectionery and desserts n.e.c. (ND)
01.1.9	Ready-made food and other food products (ND)
01.1.9.1	Ready-made food (ND)
01.1.9.2	Baby food (ND)
01.1.9.3	Salt, condiments and sauces (ND)
01.1.9.4	Spices, culinary herbs and seeds (ND)
01.1.9.9	Other food products n.e.c. (ND)
01.2	Non-alcoholic beverages
01.2.1	Fruit and vegetable juices (ND)
01.2.1.0	Fruit and vegetable juices (ND)
01.2.2	Coffee and coffee substitutes (ND)
01.2.2.0	Coffee and coffee substitutes (ND)
01.2.3	Tea, maté and other plant-derived products for infusion (ND)
01.2.3.0	Tea, maté and other plant-derived products for infusion (ND)
01.2.4	Cocoa drinks (ND)
01.2.4.0	Cocoa drinks (ND)
01.2.5	Water (ND)
01.2.5.0	Water (ND)
01.2.6	Soft drinks (ND)
01.2.6.0	Soft drinks (ND)
01.2.9	Other non-alcoholic beverages (ND)
01.2.9.0	Other non-alcoholic beverages (ND)
01.3	Services for processing primary goods for food and non-alcoholic beverages
01.3.0	Services for processing primary goods for food and non-alcoholic beverages (S)
01.3.0.0	Services for processing primary goods for food and non-alcoholic beverages (S)
02	Alcoholic beverages, tobacco and narcotics
02.1	Alcoholic beverages

Code	Description
02.1.1	Spirits and liquors (ND)
02.1.1.0	Spirits and liquors (ND)
02.1.2	Wine (ND)
02.1.2.1	Wine from grapes (ND)
02.1.2.2	Wine from other sources (ND)
02.1.3	Beer (ND)
02.1.3.0	Beer (ND)
02.1.9	Other alcoholic beverages (ND)
02.1.9.0	Other alcoholic beverages (ND)
02.2	Alcohol production services
02.2.0	Alcohol production services (S)
02.2.0.0	Alcohol production services (S)
02.3	Tobacco
02.3.0	Tobacco (ND)
02.3.0.1	Cigarettes (ND)
02.3.0.2	Cigars (ND)
02.3.0.9	Other tobacco products (ND)
02.4	Narcotics
02.4.0	Narcotics (ND)
02.4.0.0	Narcotics (ND)
03	Clothing and footwear
03.1	Clothing
03.1.1	Clothing materials (SD)
03.1.1.0	Clothing materials (SD)
03.1.2	Garments (SD)
03.1.2.1	Garments for men or boys (SD)
03.1.2.2	Garments for women or girls (SD)
03.1.2.3	Garments for infants (under 2 years of age) (SD)
03.1.2.4	School uniforms (SD)
03.1.3	Other articles of clothing and clothing accessories (SD)
03.1.3.1	Other articles of clothing (SD)
03.1.3.2	Clothing accessories (SD)
03.1.4	Cleaning, repair, tailoring and hire of clothing (S)
03.1.4.1	Cleaning of clothing (S)
03.1.4.2	Repair, tailoring and hire of clothing (S)
03.2	Footwear
03.2.1	Shoes and other footwear (SD)
03.2.1.1	Footwear for men (SD)
03.2.1.2	Footwear for women (SD)
03.2.1.3	Footwear for infants and children (SD)
03.2.2	Cleaning, repair and hire of footwear (S)
03.2.2.0	Cleaning, repair and hire of footwear (S)
04	Housing, water, electricity, gas and other fuels
04.1	Actual rental payments made for housing
04.1.1	Actual rental payments made by tenants for main residence (S)
04.1.1.0	Actual rental payments made by tenants for main residence (S)

Code	Description
04.1.2	Other actual rental payments (S)
04.1.2.1	Actual rental payments made by tenants for secondary residences (S)
04.1.2.2	Garage rental payments and other rental payments made by tenants (S)
04.2	Imputed rental payments for housing
04.2.1	Imputed rental payments of owner-occupiers for their main residence (S)
04.2.1.0	Imputed rental payments of owner-occupiers for their main residence (S)
04.2.2	Other imputed rentals (S)
04.2.2.0	Other imputed rentals (S)
04.3	Maintenance, repair and security of the dwelling
04.3.1	Security equipment and materials for dwelling maintenance and repair
04.3.1.1	Materials for the maintenance and repair of the dwelling (ND)
04.3.1.2	Security equipment (SD)
04.3.2	Services for the maintenance, repair and security of the dwelling (S)
04.3.2.0	Services for the maintenance, repair and security of the dwelling (S)
04.4	Water supply and miscellaneous services relating to the dwelling
04.4.1	Water supply (ND)
04.4.1.1	Water supply delivered through network systems (ND)
04.4.1.2	Water supply delivered through other systems (ND)
04.4.2	Refuse collection (S)
04.4.2.0	Refuse collection (S)
04.4.3	Sewage collection (S)
04.4.3.1	Sewage collection through sewer systems (S)
04.4.3.2	Sewage collection through on-site sanitation systems (S)
04.4.4	Other services related to the dwelling (S)
04.4.4.1	Charges for maintenance of multi-occupied buildings (S)
04.4.4.9	Other services related to the dwelling n.e.c. (S)
04.5	Electricity, gas and other fuels
04.5.1	Electricity (ND)
04.5.1.0	Electricity (ND)
04.5.2	Gas (ND)
04.5.2.1	Natural gas through networks (ND)
04.5.2.2	Liquefied hydrocarbons (ND)
04.5.3	Liquid fuels (ND)
04.5.3.0	Liquid fuels (ND)
04.5.4	Solid fuels (ND)
04.5.4.1	Coal, coal briquettes, peat and peat briquettes (ND)
04.5.4.2	Wood fuel, including pellets and briquettes (ND)
04.5.4.3	Charcoal (ND)
04.5.4.9	Other solid fuels (ND)
04.5.5	Other energy for heating and cooling (ND)
04.5.5.0	Other energy for heating and cooling (ND)
05	Furnishings, household equipment and routine household maintenance
05.1	Furniture, furnishings, and loose carpets
05.1.1	Furniture, furnishings and loose carpets (D)
05.1.1.1	Household furniture (D)
05.1.1.2	Garden and camping furniture (D)

Code	Description
05.1.1.3	Lighting equipment (D)
05.1.1.4	Furnishings, loose carpets and rugs (D)
05.1.2	Repair, installation and hire of furniture, furnishings and loose carpets (S)
05.1.2.0	Repair, installation and hire of furniture, furnishings and loose carpets (S)
05.2	Household textiles
05.2.1	Household textiles (SD)
05.2.1.1	Furnishing fabrics and curtains (SD)
05.2.1.2	Bed linen and bedding (SD)
05.2.1.3	Table linen and bathroom linen (SD)
05.2.1.9	Other household textiles (SD)
05.2.2	Repair, hire and sewing services of household textiles (S)
05.2.2.0	Repair, hire and sewing services of household textiles (S)
05.3	Household appliances
05.3.1	Major electric and other household appliances (D)
05.3.1.1	Major kitchen appliances (D)
05.3.1.2	Major laundry appliances (D)
05.3.1.3	Heaters and air conditioners (D)
05.3.1.4	Cleaning equipment (D)
05.3.1.9	Other major household appliances (D)
05.3.2	Small household appliances (SD)
05.3.2.1	Small appliances for the cooking and processing of food (SD)
05.3.2.2	Small appliances for the preparation of beverages (SD)
05.3.2.9	Other small household appliances (SD)
05.3.3	Repair, installation and hire of household appliances (S)
05.3.3.0	Repair, installation and hire of household appliances (S)
05.4	Glassware, tableware and household utensils
05.4.0	Glassware, tableware and household utensils (SD)
05.4.0.1	Glassware, crystal ware, ceramic ware and china ware (SD)
05.4.0.2	Cutlery, flatware and silverware (SD)
05.4.0.3	Kitchen utensils and articles (SD)
05.4.0.4	Repair and hire of glassware, tableware and household utensils (S)
05.5	Tools and equipment for house and garden
05.5.1	Motorized tools and equipment (D)
05.5.1.0	Motorized tools and equipment (D)
05.5.2	Non-motorized tools and miscellaneous accessories (SD)
05.5.2.1	Non-motorized tools (SD)
05.5.2.2	Miscellaneous accessories (SD)
05.5.3	Repair and hire of motorized and non-motorized tools and equipment (S)
05.5.3.0	Repair and hire of motorized and non-motorized tools and equipment (S)
05.6	Goods and services for routine household maintenance
05.6.1	Non-durable household goods (ND)
05.6.1.1	Household cleaning and maintenance products (ND)
05.6.1.9	Other non-durable household goods (ND)
05.6.2	Domestic services and household services (S)
05.6.2.1	Domestic services provided by paid staff (S)
05.6.2.9	Other household services (S)

Code	Description
06	Health
06.1	Medicines and health products
06.1.1	Medicines (ND)
06.1.1.1	Medicines, vaccines and other pharmaceutical preparations (ND)
06.1.1.2	Herbal medicines and homeopathic products (ND)
06.1.2	Medical products (ND)
06.1.2.1	Medical diagnostic products (ND)
06.1.2.2	Preventive and protective devices (ND)
06.1.2.3	Treatment devices for personal use (ND)
06.1.3	Assistive products (D)
06.1.3.1	Assistive products for vision (D)
06.1.3.2	Assistive products for hearing and communication (D)
06.1.3.3	Assistive products for mobility and daily living (D)
06.1.4	Repair, rental and maintenance of medical and assistive products (S)
06.1.4.0	Repair, rental and maintenance of medical and assistive products (S)
06.2	Outpatient care services
06.2.1	Preventive care services (S)
06.2.1.1	Immunization services (S)
06.2.1.9	Other preventive care services (S)
06.2.2	Outpatient dental services (S)
06.2.2.1	Dental preventive services (S)
06.2.2.9	Other outpatient dental services (S)
06.2.3	Other outpatient care services (S)
06.2.3.1	Outpatient curative and rehabilitative services (S)
06.2.3.2	Outpatient long-term care services (S)
06.3	Inpatient care services
06.3.1	Inpatient curative and rehabilitative services (S)
06.3.1.0	Inpatient curative and rehabilitative services (S)
06.3.2	Inpatient long-term care services (S)
06.3.2.0	Inpatient long-term care services (S)
06.4	Other health services
06.4.1	Diagnostic imaging services and medical laboratory services (S)
06.4.1.0	Diagnostic imaging services and medical laboratory services (S)
06.4.2	Patient emergency transportation and emergency rescue services (S)
06.4.2.0	Patient emergency transportation and emergency rescue services (S)
07	Transport
07.1	Purchase of vehicles
07.1.1	Motor cars (D)
07.1.1.1	New motor cars (D)
07.1.1.2	Second-hand motor cars (D)
07.1.2	Motorcycles (D)
07.1.2.0	Motorcycles (D)
07.1.3	Bicycles (D)
07.1.3.0	Bicycles (D)
07.1.4	Animal-drawn vehicles (D)
07.1.4.0	Animal-drawn vehicles (D)

Code	Description
07.2	Operation of personal transport equipment
07.2.1	Parts and accessories for personal transport equipment (SD)
07.2.1.1	Tyres (SD)
07.2.1.2	Parts for personal transport equipment (SD)
07.2.1.3	Accessories for personal transport equipment (SD)
07.2.2	Fuels and lubricants for personal transport equipment (ND)
07.2.2.1	Diesel (ND)
07.2.2.2	Petrol (ND)
07.2.2.3	Other fuels for personal transport equipment (ND)
07.2.2.4	Lubricants (ND)
07.2.3	Maintenance and repair of personal transport equipment (S)
07.2.3.0	Maintenance and repair of personal transport equipment (S)
07.2.4	Other services related to personal transport equipment (S)
07.2.4.1	Parking services (S)
07.2.4.2	Toll facilities (S)
07.2.4.3	Driving lessons, tests, licences and roadworthiness tests (S)
07.2.4.4	Hire of personal transport equipment without driver (S)
07.3	Passenger transport services
07.3.1	Passenger transport by railway (S)
07.3.1.1	Passenger transport by train (S)
07.3.1.2	Passenger transport by rapid transit and tram (S)
07.3.2	Passenger transport by road (S)
07.3.2.1	Passenger transport by bus and coach (S)
07.3.2.2	Passenger transport by taxi and hired vehicle with driver (S)
07.3.2.3	Passenger transport for students to and from school (S)
07.3.2.9	Other passenger transport by road (S)
07.3.3	Passenger transport by air (S)
07.3.3.1	Passenger transport by air, domestic (S)
07.3.3.2	Passenger transport by air, international (S)
07.3.4	Passenger transport by sea and inland waterway (S)
07.3.4.0	Passenger transport by sea and inland waterway (S)
07.3.5	Combined passenger transport (S)
07.3.5.0	Combined passenger transport (S)
07.3.6	Other passenger transport services (S)
07.3.6.0	Other passenger transport services (S)
07.4	Transport services for goods
07.4.1	Postal and courier services (S)
07.4.1.1	Letter handling services (S)
07.4.1.2	Courier and parcel delivery services (S)
07.4.9	Other transport of goods (S)
07.4.9.1	Removal and storage services (S)
07.4.9.2	Delivery of goods (S)
08	Information and communication
08.1	Information and communication equipment
08.1.1	Fixed telephone equipment (D)
08.1.1.0	Fixed telephone equipment (D)

Code	Description
08.1.2	Mobile telephone equipment (D)
08.1.2.0	Mobile telephone equipment (D)
08.1.3	Information processing equipment (D)
08.1.3.1	Computers, laptops and tablets (D)
08.1.3.2	Peripheral equipment and its consumable components (D)
08.1.4	Equipment for the reception, recording and reproduction of sound and vision (D)
08.1.4.0	Equipment for the reception, recording and reproduction of sound and vision (D)
08.1.5	Unrecorded recording media (SD)
08.1.5.0	Unrecorded recording media (SD)
08.1.9	Other information and communication equipment and accessories (D)
08.1.9.1	Other information and communication equipment (D)
08.1.9.2	Other information and communication accessories (SD)
08.2	Software, excluding games
08.2.0	Software, excluding games (S)
08.2.0.0	Software, excluding games (S)
08.3	Information and communication services
08.3.1	Fixed communication services (S)
08.3.1.0	Fixed communication services (S)
08.3.2	Mobile communication services (S)
08.3.2.0	Mobile communication services (S)
08.3.3	Internet access provision services and online storage services (S)
08.3.3.0	Internet access provision services and online storage services (S)
08.3.4	Bundled telecommunication services (S)
08.3.4.0	Bundled telecommunication services (S)
08.3.5	Repair and rental of information and communication equipment (S)
08.3.5.0	Repair and rental of information and communication equipment (S)
08.3.9	Other information and communication services (S)
08.3.9.1	Television and radio licences and fees (S)
08.3.9.2	Subscriptions to audiovisual streaming services and rental of audiovisual content (S)
08.3.9.9	Other information and communication services n.e.c. (S)
09	Recreation, sport and culture
09.1	Recreational durables
09.1.1	Photographic and cinematographic equipment and optical instruments (D)
09.1.1.1	Cameras (D)
09.1.1.2	Accessories for photographic and cinematographic equipment (D)
09.1.1.3	Optical instruments (D)
09.1.2	Major recreational durables (D)
09.1.2.1	Camper vans, caravans and trailers (D)
09.1.2.2	Aeroplanes, microlight aircraft, gliders, hang gliders and hot-air balloons (D)
09.1.2.3	Boats, yachts, outboard motors and other water-sport equipment (D)
09.1.2.4	Horses, ponies, camels and dromedaries and accessories (D)
09.1.2.9	Other major recreational durables (D)
09.2	Other recreational goods
09.2.1	Games, toys and hobby-related articles (SD)
09.2.1.1	Video game computers, consoles, game applications and software (SD)
09.2.1.2	Other games, toys and hobby-related articles (SD)

Code	Description
09.2.1.3	Celebration articles (ND)
09.2.2	Sporting, camping and open-air recreation equipment (SD)
09.2.2.1	Sporting equipment (SD)
09.2.2.2	Camping and open-air recreation equipment (SD)
09.3	Garden products and pets
09.3.1	Garden products, plants and flowers (ND)
09.3.1.1	Garden products (ND)
09.3.1.2	Plants, seeds and flowers (ND)
09.3.2	Pets and pet products (D)
09.3.2.1	Pets (D)
09.3.2.2	Products for pets and other household animals (ND)
09.4	Recreational services
09.4.1	Hire and repair of photographic and cinematographic equipment and optical instruments (S)
09.4.1.0	Hire and repair of photographic and cinematographic equipment and optical instruments (S)
09.4.2	Hire, maintenance and repair of major recreational durables (S)
09.4.2.1	Hire, maintenance and repair of camper vans and caravans (S)
09.4.2.2	Hire, maintenance and repair of other major recreational durables (S)
09.4.3	Hire and repair of games, toys and hobby-related articles (S)
09.4.3.1	Hire of game software and subscription to online games (S)
09.4.3.2	Hire and repair of other games, toys and hobby-related articles (S)
09.4.4	Hire and repair of sporting, camping and open-air recreational equipment (S)
09.4.4.0	Hire and repair of sporting, camping and open-air recreational equipment (S)
09.4.5	Veterinary and other services for pets (S)
09.4.5.0	Veterinary and other services for pets (S)
09.4.6	Recreational and sporting services (S)
09.4.6.1	Recreational and leisure services (S)
09.4.6.2	Services associated with the practice of sports (S)
09.4.6.3	Services associated with attendance at sporting events (S)
09.4.7	Games of chance (S)
09.4.7.0	Games of chance (S)
09.5	Cultural goods
09.5.1	Musical instruments (D)
09.5.1.0	Musical instruments (D)
09.5.2	Audiovisual media (SD)
09.5.2.0	Audiovisual media (SD)
09.6	Cultural services
09.6.1	Services provided by cinemas, theatres and concert venues (S)
09.6.1.0	Services provided by cinemas, theatres and concert venues (S)
09.6.2	Services provided by museums, libraries and cultural sites (S)
09.6.2.0	Services provided by museums, libraries and cultural sites (S)
09.6.3	Photographic services (S)
09.6.3.0	Photographic services (S)
09.6.9	Other cultural services (S)
09.6.9.0	Other cultural services (S)
09.7	Newspapers, books and stationery
09.7.1	Books (SD)

Code	Description
09.7.1.1	Educational books and textbooks (SD)
09.7.1.9	Other books (SD)
09.7.2	Newspapers and periodicals (ND)
09.7.2.1	Newspapers (ND)
09.7.2.2	Magazines and periodicals (ND)
09.7.3	Miscellaneous printed matter (ND)
09.7.3.0	Miscellaneous printed matter (ND)
09.7.4	Stationery and drawing materials (ND)
09.7.4.0	Stationery and drawing materials (ND)
09.8	Package holidays
09.8.0	Package holidays (S)
09.8.0.0	Package holidays (S)
10	Education services
10.1	Early childhood and primary education
10.1.0	Early childhood and primary education (S)
10.1.0.1	Early childhood education (S)
10.1.0.2	Primary education (S)
10.2	Secondary education
10.2.0	Secondary education (S)
10.2.0.0	Secondary education (S)
10.3	Post-secondary non-tertiary education
10.3.0	Post-secondary non-tertiary education (S)
10.3.0.0	Post-secondary non-tertiary education (S)
10.4	Tertiary education
10.4.0	Tertiary education (S)
10.4.0.0	Tertiary education (S)
10.5	Education not defined by level
10.5.0	Education not defined by level (S)
10.5.0.1	Tutoring (S)
10.5.0.9	Other education not defined by level (S)
11	Restaurants and accommodation services
11.1	Food and beverage serving services
11.1.1	Restaurants, cafés and the like (S)
11.1.1.1	Restaurants, cafés and the like – with full service (S)
11.1.1.2	Restaurants, cafés and the like – with limited service (S)
11.1.2	Canteens, cafeterias and refectories (S)
11.1.2.1	Canteens and cafeterias of universities, schools and kindergartens (S)
11.1.2.9	Other canteens, cafeterias and refectories (S)
11.2	Accommodation services
11.2.0	Accommodation services (S)
11.2.0.1	Hotels, motels, inns and similar accommodation services (S)
11.2.0.2	Holiday centres, camping sites, youth hostels and similar accommodation services (S)
11.2.0.3	Accommodation services of boarding schools, universities and other educational establishments (S)
11.2.0.9	Other accommodation services (S)
12	Insurance and financial services
12.1	Insurance

Code	Description
12.1.1	Life and accident insurance (S)
12.1.1.0	Life and accident insurance (S)
12.1.2	Insurance connected with health (S)
12.1.2.0	Insurance connected with health (S)
12.1.3	Insurance connected with dwellings (S)
12.1.3.0	Insurance connected with dwellings (S)
12.1.4	Insurance connected with transport (S)
12.1.4.1	Personal transport insurance (S)
12.1.4.2	Travel insurance (S)
12.1.9	Other insurance (S)
12.1.9.0	Other insurance (S)
12.2	Financial services
12.2.1	Financial intermediation services indirectly measured (S)
12.2.1.0	Financial intermediation services indirectly measured (S)
12.2.2	Explicit charges by deposit-taking corporations (S)
12.2.2.0	Explicit charges by deposit-taking corporations (S)
12.2.9	Other financial services (S)
12.2.9.1	Remittances fees (S)
12.2.9.9	Other financial services n.e.c. (S)
13	Personal care, social protection and miscellaneous goods and services
13.1	Personal care
13.1.1	Electric appliances for personal care (SD)
13.1.1.1	Purchase of electric appliances for personal care (SD)
13.1.1.2	Repair of electric appliances for personal care (S)
13.1.2	Other appliances, articles and products for personal care (ND)
13.1.2.0	Other appliances, articles and products for personal care (ND)
13.1.3	Hairdressing salons and personal grooming establishments (S)
13.1.3.1	Hairdressing (S)
13.1.3.2	Personal grooming treatments (S)
13.2	Other personal effects
13.2.1	Jewellery and watches (D)
13.2.1.1	Purchase of jewellery and watches (D)
13.2.1.2	Repair and hire of jewellery, clocks and watches (S)
13.2.2	Devotional articles and articles for religious and ritual celebrations (SD)
13.2.2.0	Devotional articles and articles for religious and ritual celebrations (SD)
13.2.9	Other personal effects n.e.c. (SD)
13.2.9.1	Travel goods, baby articles and other personal effects n.e.c. (SD)
13.2.9.2	Repair and hire of other personal effects (S)
13.3	Social protection
13.3.0	Social protection (S)
13.3.0.1	Childcare services (S)
13.3.0.2	Retirement homes for elderly persons and residences for disabled persons, not providing medical care (S)
13.3.0.3	Home care services for elderly and disabled (S)
13.3.0.9	Other social protection services (S)
13.9	Other services
13.9.0	Other services (S)

Code	Description
13.9.0.1	Prostitution (S)
13.9.0.2	Religious services (S)
13.9.0.9	Other services n.e.c. (S)
14	Individual consumption expenditure of Non-profit Institutions Serving Households
14.1	Housing
14.1.0	Housing (S)
14.1.0.0	Housing (S)
14.2	Health
14.2.1	Pharmaceutical products (ND)
14.2.1.0	Pharmaceutical products (ND)
14.2.2	Other medical products (ND)
14.2.2.0	Other medical products (ND)
14.2.3	Therapeutic appliances and equipment (D)
14.2.3.0	Therapeutic appliances and equipment (D)
14.2.4	Outpatient medical services (S)
14.2.4.0	Outpatient medical services (S)
14.2.5	Outpatient dental services (S)
14.2.5.0	Outpatient dental services (S)
14.2.6	Outpatient paramedical services (S)
14.2.6.0	Outpatient paramedical services (S)
14.2.7	Hospital services (S)
14.2.7.0	Hospital services (S)
14.2.8	Other health services (S)
14.2.8.0	Other health services (S)
14.3	Recreation and culture
14.3.1	Recreational and sporting services (S)
14.3.1.0	Recreational and sporting services (S)
14.3.2	Cultural services (S)
14.3.2.0	Cultural services (S)
14.4	Education
14.4.1	Pre-primary and primary education (S)
14.4.1.0	Pre-primary and primary education (S)
14.4.2	Secondary education (S)
14.4.2.0	Secondary education (S)
14.4.3	Post-secondary non-tertiary education (S)
14.4.3.0	Post-secondary non-tertiary education (S)
14.4.4	Tertiary education (S)
14.4.4.0	Tertiary education (S)
14.4.5	Education not defined by level (S)
14.4.5.0	Education not defined by level (S)
14.4.6	Other educational services (S)
14.4.6.0	Other educational services (S)
14.5	Social protection
14.5.0	Social protection (S)
14.5.0.0	Social protection (S)
14.6	Other services
14.6.1	Religion (S)
14.6.1.0	Religion (S)

Code	Description
14.6.2	Political parties, labour and professional organizations (S)
14.6.2.0	Political parties, labour and professional organizations (S)
14.6.3	Environmental protection (S)
14.6.3.0	Environmental protection (S)
14.6.4	Services n.e.c. (S)
14.6.4.0	Services n.e.c. (S)
15	Individual consumption expenditure of general government
15.1	Housing
15.1.0	Housing (S)
15.1.0.0	Housing (S)
15.2	Health
15.2.1	Pharmaceutical products (ND)
15.2.1.0	Pharmaceutical products (ND)
15.2.2	Other medical products (ND)
15.2.2.0	Other medical products (ND)
15.2.3	Therapeutic appliances and equipment (D)
15.2.3.0	Therapeutic appliances and equipment (D)
15.2.4	Outpatient medical services (S)
15.2.4.0	Outpatient medical services (S)
15.2.5	Outpatient dental services (S)
15.2.5.0	Outpatient dental services (S)
15.2.6	Outpatient paramedical services (S)
15.2.6.0	Outpatient paramedical services (S)
15.2.7	Hospital services (S)
15.2.7.0	Hospital services (S)
15.2.8	Public health services (S)
15.2.8.0	Public health services (S)
15.3	Recreation and culture
15.3.1	Recreational and sporting services (S)
15.3.1.0	Recreational and sporting services (S)
15.3.2	Cultural services (S)
15.3.2.0	Cultural services (S)
15.4	Education
15.4.1	Pre-primary and primary education (S)
15.4.1.0	Pre-primary and primary education (S)
15.4.2	Secondary education (S)
15.4.2.0	Secondary education (S)
15.4.3	Post-secondary non-tertiary education (S)
15.4.3.0	Post-secondary non-tertiary education (S)
15.4.4	Tertiary education (S)
15.4.4.0	Tertiary education (S)
15.4.5	Education not defined by level (S)
15.4.5.0	Education not defined by level (S)
15.4.6	Subsidiary services to education (S)
15.4.6.0	Subsidiary services to education (S)
15.5	Social protection
15.5.0	Social protection (S)

Part three

Explanatory notes

X. Explanatory notes, by division

01 FOOD AND NON-ALCOHOLIC BEVERAGES

Division 01 covers food (01.1) purchased by households mainly for consumption or preparation at home and non-alcoholic beverages (01.2) purchased by households, regardless of where they are consumed. Division 01 excludes food and non-alcoholic beverages that are provided by facilities such as restaurants and school cafeterias through their food and beverage serving services (division 11).

Services purchased for the processing of primary goods provided by households to produce food and non-alcoholic beverages for their own consumption are also classified under this division (01.3).

Food comprises all edible goods that are purchased and consumed by households for the purpose of nourishment. Food 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, condiments and sauces; and spices, culinary herbs and seeds.

Division 01 also includes baby food and ready-made food that can be eaten as is or after heating.

Division 01 does not include alcoholic beverages (02.1).

01.1 FOOD

Group 01.1 covers food purchased by households mainly for consumption or preparation at home, excluding food that is provided by facilities such as restaurants through their food-serving services.

Food comprises all edible goods that are purchased and consumed by households for the purpose of nourishment. Food includes: cereals and cereal products; meat; fish and other seafood; milk, other dairy products and eggs; oils and fats; fruits and nuts; vegetables, tubers, plantains, cooking bananas and pulses; sugar, confectionery and desserts; and salt, condiments and sauces and spices, culinary herbs and seeds.

Includes:

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

Excludes:

- services related to local delivery of food or drinks, when separately priced (07.4.9.2)
- products for animal feeding (09.3.2.2)
- food provided by food serving services (division 11)

01.1.1 Cereals and cereal products (ND)

01.1.1.1 Cereals (ND)

Dried cereal grains, whether broken or precooked (steamed), not further prepared.

Includes:

- wheat
- rice, including parboiled rice
- sorghum

- barley
- millet
- maize (corn)
- quinoa
- teff

Also includes:

- bulgur
- 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, also including other ingredients (provided that none of these is the main ingredient) but not further processed

Excludes:

- flour of cereals (01.1.1.2)
- breakfast cereals (01.1.1.4)
- cereal-based ready-made preparations 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)

Flour of cereals mentioned in subclass 01.1.1.1 whether instant (precooked – steamed – or added with yeasts) or not.

Includes:

- flour of cereals listed under subclass 01.1.1.1

Also includes:

- instant flour for bakery products with yeasts added
- polenta flour, whether instant (pre-steamed) or not

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)

Includes:

- bread and bread rolls
- crispbreads, rusks, toasted bread and crackers
- tortillas
- injera
- pizza bases without topping, whether precooked or not
- gingerbread and the like

- sweet biscuits (cookies)
- waffles and wafers
- ice cream cones
- crumpets, muffins, croissants, sweet tarts, sweet pies, and other pastry goods and cakes

Excludes:

- pizza with topping, whether precooked or not; quiche; and meat and fish pies (01.1.9.1)

01.1.1.4 Breakfast cereals (ND)

Includes:

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

Excludes:

- popcorn (1.1.1.9)

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

Includes:

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

Excludes:

- bulgur (01.1.1.1)
- prepared dishes containing stuffed pasta, and prepared couscous dishes (01.1.9.1)

01.1.1.9 Other milled cereal and grain products (ND)

Includes:

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

Also includes:

- seitan and other meat substitutes made from cereals

Excludes:

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

01.1.2 Live animals, and 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 human consumption as food.

Includes:

- cattle (cows; calves; common ox, zebu or humped ox; watusi, gaur, gayal, banteng and yak)
- buffaloes (Indian or water buffaloes; arnis, or Asiatic buffaloes; Celebes anoas, or pygmy buffaloes; African buffaloes, such as the dwarf buffalo and the large Caffrarian buffalo; American bisons, known simply as buffaloes; European bisons; and beefaloes (hybrid offspring of American bisons and domestic cattle))
- pigs
- goats, lambs and sheep
- poultry (chickens, ducks, geese, turkeys and guinea fowl)
- hares and rabbits
- horses, donkeys and other equines
- camels, dromedaries, alpaca, llamas, guanacos, vicuñas and other camelids
- ostriches, emus, rheas, pheasants, grouse, pigeons, quails and other birds
- snakes and other reptiles
- spiders, scorpions, insects and worms
- terrestrial snails
- frogs

Excludes:

- live fish (01.1.3.1)
- other live seafood (01.1.3.4)
- live animals for transport (07.1.4.0)
- live animals purchased for recreational purposes (09.1.2.4)

01.1.2.2 Meat, fresh, chilled or frozen (ND)

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

Includes:

- meat of cattle (cows; calves; common ox, zebu or humped ox; watusi; gaur; gayal, banteng and yak)
- meat of buffaloes (Indian or water buffaloes; arnis, or wild water buffaloes: Asiatic buffalo or arni, Sulawesi anoas, or pygmy buffaloes, African buffaloes, such as the dwarf buffalo and the large Caffrarian buffalo the American bisons, known simply as buffaloes; European bisons; and beefaloes (hybrid offspring of American bisons and domestic cattle))
- meat of pigs
- meat of goats, lambs and sheep
- meat of poultry (chickens, ducks, geese, turkeys and guinea fowl)
- meat of hares and rabbits
- meat of horses, donkeys and other equines
- meat of camels, dromedaries, alpaca, llamas, guanacos, vicuñas and other camelids
- meat of antelopes, deer, boars and kangaroos
- meat of ostriches, emus, rheas, pheasants, grouse, pigeons, quails and other birds
- meat of snakes, alligators and other reptiles
- spiders, scorpions, insects, and worms (not-live)
- terrestrial snails (not-live)
- meat of frogs

Also includes:

- minced meat of the animals listed directly above
- meat of seals, walruses, whales and other marine mammals

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

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

Includes:

- meat of all animals listed in 01.1.2.2, both domestic and wild, dried, salted, in brine or smoked
- bacon, ham and salami

Excludes:

- pâté (01.1.2.5)

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

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

Includes:

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

Excludes:

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

01.1.2.5 Preparations of meat, offal, blood and other parts of slaughtered animals (ND)

Preparations of meat, offal and blood, whether frozen or not.

Includes:

- sausages and similar meat, offal and blood products
- marinated meat
- canned meat, meat extracts and meat juices
- minced meat mix, from different types of meat
- all kind of pâté, including liver pâté
- breaded meat
- other preparations of meat, offal and blood

01.1.3 Fish and other seafood (ND)

Fish and other seafood (such as crustaceans, molluscs and other aquatic invertebrates), harvested or farmed, in fresh and marine waters, whole or in parts (e.g., cuts, fillets and meat, whether minced or not), including livers, roes, fins, maws, meal and other offal.

Includes:

- aquatic turtles
- other edible aquatic invertebrates and animals, such as sea cucumbers, sea urchins, sea squirts and jellyfish

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.

Includes:

- fish, live, purchased as food
- fish, fresh, chilled or frozen
- fish fillets and meat, whether minced or not, fresh, chilled or frozen

Excludes:

- meal, livers, roes, fins, maws and other offal (01.1.3.7)

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

Fish, dried, salted, in brine or smoked.

Includes:

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

Excludes:

- meal, livers, roes, fins, maws and other offal (01.1.3.7)

01.1.3.3 Fish preparations (ND)

Prepared foodstuffs consisting of fish, whether frozen or not.

Includes:

- fillets covered only with batter or breadcrumbs, whether or not frozen
- canned fish
- surimi and other imitation crabmeat

Excludes:

- prepared or preserved livers, roes, fins and other offal (01.1.3.7)

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

Includes:

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

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 listed in subclass 01.1.3.4, dried, salted, in brine or smoked.

01.1.3.6 Other seafood preparations (ND)

Prepared foodstuffs consisting of other seafood, as listed in subclass 01.1.3.4, whether frozen or not.

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

Includes:

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

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 buffaloes, sheep and goats, camels and other animals, fresh, pasteurized, sterilized (UHT) or reconstituted.

Excludes:

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

01.1.4.2 Skimmed milk (ND)

Skimmed and semi-skimmed milk of cattle and buffaloes, sheep and goats, camels and other animals

01.1.4.3 Other milk and cream (ND)

Other milk and cream from all animals.

Includes:

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

Also includes:

- baked milk

Excludes:

- beverages flavoured with cocoa, coffee or other substances (01.1.4.7)
- condensed, evaporated and powdered milk used as baby food (01.1.9.2)

01.1.4.4 Non-animal milk (ND)

Milk of non-animal origin in all forms.

Includes:

- almond milk
- coconut milk for drinking
- oat milk
- rice milk
- soy milk
- other milk from vegetables and nuts

Excludes:

- coconut milk for cooking (01.1.9.3)

01.1.4.5 Cheese (ND)

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

Excludes:

- tofu (01.1.7.9)

01.1.4.6 Yoghurt and similar products (ND)

Includes:

- yoghurt
- buttermilk and other fermented dairy products
- curdled milk and cream
- kefir and other fermented or acidified milk and cream, whether or not they are concentrated, contain added sugar or other sweetening matter, are flavoured or contain added fruits, nuts or cocoa

- yoghurt from non-animal milk (e.g., coconut yoghurt and soy yoghurt)

Excludes:

- frozen yoghurt (01.1.8.6)

01.1.4.7 Milk-based dessert and beverages (ND)

Includes:

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

Also includes:

- milk-based puddings containing milk of animal or non-animal origin, panna cotta, crème brûlée and crema catalana

Excludes:

- lemon curd and similar fruit card (01.1.8.3)

01.1.4.8 Eggs (ND)

Includes:

- eggs of hens and other birds in shell, fresh
- eggs of other animals, including turtle eggs, in shell, fresh
- eggs whether in shell or not, preserved or cooked
- egg yolks, fresh or preserved
- egg albumen

Excludes:

- fish roe (01.1.3.7)
- omelettes, crêpes and other ready-made egg-based food products (01.1.9.1)

01.1.4.9 Other dairy products (ND)

Includes:

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

Excludes:

- butter and other oils and fats 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 oils of vegetable origin, including oils extracted from fruits, nuts and other crops.

Includes:

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

Also includes:

- coconut oil
- avocado oil
- rice bran oil

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

Includes:

- butter
- butter oil
- ghee

01.1.5.3 Margarine and similar preparations (ND)

Includes:

- margarine
- diet margarine

Excludes:

- peanut butter (01.1.8.4)

01.1.5.9 Other animal oils and fats (ND)

Includes:

- pig fat and lard, including leaves or other spices
- fat from cattle, buffaloes, sheep, goats and poultry
- greaves fat
- oils and fats of fish

Excludes:

- cod liver 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)

Includes:

- dates
- figs
- avocados
- sweet/dessert bananas
- mangoes, guavas and mangosteens
- papayas
- pineapples
- coconuts
- breadfruits
- other tropical and subtropical fruits, fresh

Excludes:

- plantains and cooking bananas (01.1.7.5)

01.1.6.2 Citrus fruits, fresh (ND)

Includes:

- oranges
- pomelos and grapefruits
- lemons and limes
- tangerines
- mandarins and clementines
- other citrus fruits, fresh

01.1.6.3 Stone fruits and pome fruits, fresh (ND)

Includes:

- apples
- pears and quinces
- apricots
- cherries and sour cherries
- peaches and nectarines
- plums and sloes
- other pome fruits and stone fruits, fresh

01.1.6.4 Berries, fresh (ND)

Includes:

- currants and gooseberries
- raspberries
- blackberries

- mulberries and loganberries
- strawberries
- other berries, fresh

01.1.6.5 Other fruits, fresh (ND)

Includes:

- grapes
- kiwi fruits
- cantaloupes and other melons
- watermelons
- pomegranates
- other fruits or mixtures of fruit, fresh, n.e.c.

01.1.6.6 Fruits, frozen (ND)

Fruits cooked or uncooked, frozen, whether or not they contain added sugar or other sweetening matter.

01.1.6.7 Fruits, dried and dehydrated (ND)

Includes:

- raisins
- prunes
- dried apricots
- dried coconuts
- other dried fruits

Excludes:

- fruit flour (01.1.6.9)

01.1.6.8 Nuts, in shell or shelled (ND)

Includes:

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

01.1.6.9 Fruits and nuts, ground, and in other preparations (ND)

Fruit and nut preparations, whether frozen or not.

Includes:

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

Excludes:

- jams, marmalades, fruit jellies, purées and pastes (01.1.8.3)
- nut purées, nut butters and nut pastes (01.1.8.4)
- homogenized baby food preparations (01.1.9.2)

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

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

Includes:

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

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

Includes:

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

01.1.7.3 Green leguminous vegetables, fresh or chilled (ND)

Includes:

- beans
- peas
- broad beans and horsebeans, also known as fava beans
- soya beans
- other green leguminous vegetables, fresh or chilled

01.1.7.4 Other vegetables, fresh or chilled (ND)

Includes:

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

01.1.7.5 Tubers, plantains and cooking bananas, fresh or chilled (ND)

Includes:

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

Also includes:

- arrowroots, lotus roots, Jerusalem artichokes (topinambur) and tacca

Excludes:

- dessert bananas (01.1.6.1)

01.1.7.6 Pulses (ND)

Dried leguminous vegetables, shelled or unshelled, whether broken or not, but not further prepared.

Includes:

- common beans and other beans
- broad beans and horsebeans, also known as fava beans
- chickpeas
- lentils
- peas
- cowpeas
- pigeon peas
- bambara beans
- mixtures of pulses

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

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

Includes:

- dried soybeans

- dried potatoes
- dehydrated garlic and onions

Excludes:

- flours of vegetables (01.1.7.9).

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

Includes:

- vegetables listed in subclasses 01.1.7.1 to 01.1.7.4, frozen
- frozen tubers
- frozen plantains and cooking bananas

Excludes:

- preparations such as frozen chipped potatoes (01.1.7.9)

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

Preparations of vegetables, tubers, salep, plantains, cooking bananas and pulses, whether frozen or not.

Includes:

- flours of vegetables, pulses, tubers, plantains and cooking bananas
- canned vegetables
- preserved olives, vegetable flakes, vegetable purées and vegetable chips and crisps
- chipped potatoes, frozen
- vegetable concentrates
- homogenized preparations
- vegetable pickles

Also includes:

- soy meat and soy burgers, veggie burgers, tofu, tempeh and other meat substitutes made from vegetables and nuts
- kocho (a flatbread made from the starch obtained from the fermentation of the green leaf sheaths green leaf sheaths of the enset plant)
- potato starch, tapioca, sago and other starches

Excludes:

- seitan and other meat substitutes made from cereals (01.1.1.9)
- ready-made vegetable preparations, whether frozen or not, including other ingredients, such as cheese, meat or fish; and ready-made soups (01.1.9.1)
- homogenized baby food preparations (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 sugar and beet sugar (ND)

Includes:

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

Excludes:

- refined cane or beet sugar, containing added flavouring or colouring matter (01.1.8.2)

01.1.8.2 Other sugars and sugar substitutes (ND)

Includes:

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

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

Includes:

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

Also includes:

- lemon curd and other fruit curd

01.1.8.4 Nut purées, nut butters and nut pastes (ND)

Includes:

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

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

Includes:

- cocoa (including cocoa beans) and cocoa powder for all purposes
- chocolate in bars or slabs
- chocolate- and cocoa-based foods and cocoa-based desserts
- chocolate- and cocoa-based creams and spreads
- chocolate-covered food products, if the product is composed mainly of chocolate

Excludes:

- white chocolate (01.1.8.9)
- cocoa and chocolate-based drinks (01.2.4.0)

01.1.8.6 Ice, ice cream and sorbets (ND)

Includes:

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

Also includes:

- tofu ice cream

Excludes:

- ice for cooling (04.5.5.0)

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

Includes:

- vegetables, fruit, nuts, fruit peels and other parts of plants, preserved with sugar
- chewing gum, toffees, lollies, candies, pastilles
- white chocolate
- other confectionery products
- desserts n.e.c.

Excludes:

- sugar confectionery based on cocoa and chocolate (01.1.8.5)

01.1.9 Ready-made food and other food products (ND)

01.1.9.1 Ready-made food (ND)

Prepared food and meals that either can be eaten as is or after heating but that do not require cooking, or are assembled and portioned in such a way that they can be cooked. They may contain mixed ingredients and can be fresh, frozen, or dehydrated or instant. They can include sauces and dressings which, especially when the food is fresh, may be provided in separate containers. Sometimes, disposable forks, knives, spoons or chopsticks are packed together with the food.

Includes:

- precooked dishes containing stuffed pasta, rice or other cereals, such as couscous, including vegetables, meat, fish, cheese or other ingredients; and ready-to-eat dumplings, ravioli, noodles and similar dishes, including sauce
- ready-made dishes and meals based on precooked meat, meat substitutes or fish
- TV dinners
- mixed salads and other prepared dishes and meals based on vegetables, pulses or potatoes and also including other ingredients, such as meat, fish and cheese

- sandwiches, pizzas, quiches, meat or fish pies, whether frozen or not
- omelettes, crepes and other food products based on eggs when precooked 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.

Also includes:

- meal-kits

Excludes:

- bread and bakery products, and cakes (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)
- chipped potatoes, frozen (01.1.7.9)
- ice cream (0.1.1.8.6) and other desserts, n.e.c. (01.1.8.9)

01.1.9.2 Baby food (ND)

Food and beverages intended for baby use exclusively.

Includes:

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

Excludes:

- cereals and flours not intended exclusively for baby use (01.1.1.1, 01.1.1.2)
- powdered milk not intended exclusively for baby use (01.1.4.3)
- yoghurt for children (01.1.4.6)
- homogenized preparations of fruits and vegetables not intended exclusively for baby use (01.1.6.9; 01.1.7.9)

01.1.9.3 Salt, condiments and sauces (ND)

Includes:

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

Also includes:

- coconut milk for cooking

Excludes:

- coconut milk for drinking (01.1.4.4)
- fruit pickles (01.1.6.9)
- vegetable pickles (01.1.7.9)

01.1.9.4 Spices, culinary herbs and seeds (ND)

Includes:

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

Excludes:

- vegetable oils (01.1.5.1)
- seeds for planting (09.3.1.2)

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

Includes:

- sugarcane consumed for the purpose of extracting juice or as a snack
- prepared baking powders and yeasts, broth, stocks, bouillon cubes, soup bases, agar-agar and instant dessert preparations
- other ready-made food and other food products

01.2 NON-ALCOHOLIC BEVERAGES

Non-alcoholic beverages purchased by households, regardless of where they are consumed, and excluding non-alcoholic beverages that are provided by facilities such as restaurants and school cafeterias offering food and beverage serving services (division 11).

Includes:

- beverages that do not contain any alcohol

Excludes:

- milk (01.1.4.1, 01.1.4.2, 01.1.4.3, 01.1.4.4)
- non-alcoholic wine (02.1.2.1)
- non-alcoholic beer (02.1.3.0)
- non-alcoholic beverages for immediate consumption provided by facilities such as restaurants and school cafeterias, offering food and beverage serving services (11.1.1)

01.2.1 Fruit and vegetable juices (ND)

Includes:

- fruit and vegetable juices, unfermented and not containing added alcohol, whether or not they contain added sugar or other sweetening matter
- syrups of fruit and vegetables and concentrates of fruit and vegetables
- powdered juices

Excludes:

- sparkling juices (01.2.6.0)

01.2.1.0 Fruit and vegetable juices (ND)

Includes:

- fruit and vegetable juices, unfermented and not containing added alcohol, whether or not they contain added sugar or other sweetening matter
- syrups of fruit and vegetables and concentrates of fruit and vegetables
- powdered juices

Excludes:

- sparkling juices (01.2.6.0)

01.2.2 Coffee and coffee substitutes (ND)

Includes:

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

Also includes:

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

Excludes:

- milk-based beverages, flavoured with coffee (01.1.4.7)

01.2.2.0 Coffee and coffee substitutes (ND)

Includes:

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

Also includes:

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

Excludes:

- milk-based beverages flavoured with coffee (01.1.4.7)

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

Includes:

- green tea, unfermented; black tea, fermented; and tea, maté and other plant products, partly fermented, for infusion
- tea substitutes and tea extracts and essences

Also includes:

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

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

Includes:

- green tea, unfermented; black tea, fermented; and tea, maté and other plant products, partly fermented, for infusion
- tea substitutes and tea extracts and essences

Also includes:

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

01.2.4 Cocoa drinks (ND)

Includes:

- cocoa and chocolate-based drinks

Excludes:

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

01.2.4.0 Cocoa drinks (ND)

Includes:

- cocoa and chocolate-based drinks

Excludes:

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

01.2.5 Water (ND)

Mineral and spring waters, still or sparkling, without added ingredients.

Excludes:

- flavoured water (01.2.9.0)

01.2.5.0 Water (ND)

Mineral and spring waters, still or sparkling, without added ingredients.

Excludes:

- flavoured water (01.2.9.0)

01.2.6 Soft drinks (ND)

Includes:

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

Excludes:

- iced tea (01.2.3.0)
- sparkling water (01.2.5.0)
- flavoured water (01.2.9.0)

01.2.6.0 Soft drinks (ND)

Includes:

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

Excludes:

- iced tea (01.2.3.0)
- sparkling water (01.2.5.0)
- flavoured water (01.2.9.0)

01.2.9 Other non-alcoholic beverages (ND)

Includes:

- flavoured water
- energy drinks, energy supplement and protein powder for drink preparation
- birch juice and sap; and aloe vera juice and other aloe vera drinks
- syrups and concentrates used in beverage preparation
- other non-alcoholic beverages

Excludes:

- syrups of fruit and vegetables and concentrates of fruit and vegetables (01.2.1.0)

01.2.9.0 Other non-alcoholic beverages (ND)

Includes:

- flavoured water
- energy drinks; energy supplements (which are mixed with water for drink preparation); and protein powder (mixed with water for drink preparation)
- birch juice and sap, and aloe vera juice and drinks
- syrups and concentrates for the preparation of beverages
- other non-alcoholic beverages

Excludes:

- syrups of fruit and vegetables and concentrates of fruit and vegetables (01.2.1.0)

01.3 SERVICES FOR PROCESSING PRIMARY GOODS FOR FOOD AND NON-ALCOHOLIC BEVERAGES

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

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

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

Includes:

- cereal grinding services for flour production
- oil pressing services
- crushing and pressing services for the production of juices made from fruits and vegetables
- custom slaughtering of land animals, both domestic and wild, for food purposes

Excludes:

- food processing services for business purposes (outside the scope of COICOP)
- fruit and vegetable crushing and pressing services for the production of alcoholic beverages (02.2.0.0)

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

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

Includes:

- cereal grinding services for flour production
- oil pressing services
- crushing and pressing services for the production of juices made from fruits and vegetables
- custom slaughtering of land animals, both domestic and wild, for food purposes

Excludes:

- food processing services for business purposes (outside the scope of COICOP)

- fruit and vegetable crushing and pressing services for the production of alcoholic beverages (02.2.0.0)

02 ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS

Division 02 covers the purchase of alcoholic beverages (02.1), tobacco products (02.3) and narcotics (02.4), regardless of where they are consumed, excluding the purchase of those products in facilities such as restaurants through their food and beverage serving services.

Division 02 also includes low-alcohol beverages; and non-alcoholic beverages that are generally alcoholic, such as non-alcoholic beer. Services for the production of alcohol for own consumption (02.2) are also included within this division.

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

02.1 ALCOHOLIC BEVERAGES

The beverages classified here include low-alcohol beverages and non-alcoholic beverages that generally contain some alcohol.

02.1.1 Spirits and liquors (ND)

Includes:

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

Excludes:

- wine-based aperitifs (02.1.2.1, 02.1.2.2).

02.1.1.0 Spirits and liquors (ND)

Includes:

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

Excludes:

- wine-based aperitifs (02.1.2.1, 02.1.2.2)

02.1.2 Wine (ND)

Includes:

- wine, cider and perry, including sake

- wine-based aperitifs, fortified wines, champagne and other sparkling wines
- ice wine
- low-alcohol and non-alcoholic wine

02.1.2.1 Wine from grapes (ND)

Includes:

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

02.1.2.2 Wine from other sources (ND)

Includes:

- ciders and perries, including sake

02.1.3 Beer (ND)

Includes:

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

02.1.3.0 Beer (ND)

Includes:

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

02.1.9 Other alcoholic beverages (ND)

Includes:

- mixed alcohol-based drinks, such as soda water; and mineral water-based mixed alcoholic drinks (alcopop)
- shandies, cola beer and radler

02.1.9.0 Other alcoholic beverages (ND)

Includes:

- mixed alcohol-based drinks, such as soda water and mineral water-based mixed alcoholic drinks (alcopops)
- shandy, cola beer and radler

02.2 ALCOHOL PRODUCTION SERVICES

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

02.2.0 Alcohol production services (S)

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

Includes:

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

02.2.0.0 Alcohol production services (S)

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

Includes:

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

02.3 TOBACCO

Group 02.3 covers all purchases of tobacco and tobacco products by households, including purchases of tobacco in restaurants, cafés, bars and service stations, since those venues do not add value or a service to the tobacco products sold. The consumption of tobacco through use of shisha or hookah pipes in restaurants, cafés and bars, is covered by division 11, as the venues in this case do provide a service. Refills for electronic cigarettes are included in group 02.3, even though they do not contain tobacco, as they are a substitute for tobacco products.

02.3.0 Tobacco (ND)

Includes:

- cigarettes, cigarette tobacco and tobacco leaf
- cigarette papers and single-use filters which are consumed together with the cigarette
- cigars, pipe tobacco, chewing tobacco and snuff
- refills for electronic cigarettes, with or without nicotine
- tobacco that is consumed with a shisha or a hookah pipe if consumed at home
- tobacco that is purchased in bars and restaurants, provided that a service charge is not applied

Excludes:

- tobacco that is consumed through use of a shisha or hookah pipe in restaurants, bars, cafés and shisha lounges (11.1.1)
- electronic cigarette devices and other articles for smokers (13.2.9.1)

02.3.0.1 Cigarettes (ND)

Includes:

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

02.3.0.2 Cigars (ND)

Includes:

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

02.3.0.9 Other tobacco products (ND)

Includes:

- pipe tobacco, chewing tobacco, hookah blends, snus and snuff
- cigarette tobacco and tobacco leaf
- cigarette papers and single-use filters which are consumed with the cigarette
- refills for electronic cigarettes, with or without nicotine
- tobacco that is consumed with a shisha or a hookah pipe if consumed at home

Excludes:

- tobacco that is consumed through use of a shisha or a hookah pipe in restaurants, cafés or shisha lounges (11.1.1)
- electronic cigarette devices and other articles for smokers (13.2.9.1)

02.4 NARCOTICS

Group 02.4 covers all narcotics, both legal and illegal, purchased by households.

02.4.0 Narcotics (ND)

Includes:

- marijuana, opium, cocaine and their derivatives
- other vegetable-based narcotics, such as betel leaves, betel nuts, cola nuts, kava, khat (*gat*) and psilocybin mushrooms
- other narcotics, including chemicals and synthetic drugs

Excludes:

- narcotics used for medicinal purpose (06.1.1.1)

02.4.0.0 Narcotics (ND)

Includes:

- marijuana, opium, cocaine and their derivatives
- other vegetable-based narcotics, such as betel leaves, betel nuts, cola nuts, kava, khat, and psilocybin mushroom
- other narcotics, including chemicals and synthetic drugs

Excludes:

- narcotics used for medicinal purpose (06.1.1.1)

03 CLOTHING AND FOOTWEAR

Division 03 covers all clothing materials, garments, articles and accessories (03.1), footwear (03.2) and related services including cleaning, repair and hire of clothing (03.1.4) and footwear (03.2.2). The purchase of second-hand clothing and footwear should be included in the same classes to which the new articles belong, since the purpose is the same. Unisex garments and footwear should be classified according to the gender of the person wearing them.

Division 03 excludes game-specific sportswear and footwear and protective sports gear (09.2.2.1).

03.1 CLOTHING

Group 03.1 covers clothing for men, women and children, other articles of clothing (e.g., gloves) and clothing accessories, as well as materials purchased for the production of clothing and services related to clothing (e.g., cleaning, repair and tailoring).

The purchase of custom-made clothing is classified as the purchase of garments (03.1.2) if the retailer supplies all of the materials and is classified as the purchase of a tailoring service (03.1.4) if the customer supplies the main materials.

03.1.1 Clothing materials (SD)

Includes:

- clothing materials of natural, synthetic and mixed fibres
- leather, fur, fusible webbing, wadding and felt filling for making wearing apparel

Excludes:

- furnishing fabrics (05.2.1.1)

03.1.1.0 Clothing materials (SD)

Includes:

- clothing materials of natural, synthetic and mixed fibres
- leather, fur, fusible webbing, wadding and felt filling for making wearing apparel

Excludes:

- furnishing fabrics (05.2.1.1)

03.1.2 Garments (SD)

Garments for men and boys, women and girls and infants, 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.

Includes:

- capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.
- shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.
- vests, underpants, socks, stockings, tights, petticoats, brassieres, knickers, slips, girdles, corsets, body stockings, etc.
- pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.
- traditional garments

Excludes:

- tailoring services for which the customer supplies the material (03.1.4.2)
- articles of medical hosiery, such as elasticated stockings (06.1.2.2)
- diapers (nappies) of any material (13.2.9.1)

03.1.2.1 Garments for men or boys (SD)

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

Includes:

- capes, overcoats, raincoats, anoraks, parkas, jackets, trousers, waistcoats, suits, costumes, etc.
- shirts, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.
- traditional garments
- vests, underpants, socks, etc.
- pyjamas, dressing gowns, bathrobes, etc.

Excludes:

- garments for infants (under 2 years of age) (03.1.2.3)
- tailoring services for which the customer supplies the material (03.1.4.2)
- articles of medical hosiery, such as elasticated stockings (06.1.2.2)

03.1.2.2 Garments for women or girls (SD)

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.

Includes:

- capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.

- shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, t-shirts, leotards, etc.
- traditional garments
- vests, underpants, socks, stockings, tights, petticoats, brassieres, knickers, slips, girdles, corsets, body stockings, etc.
- pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.

Excludes:

- garments for infants (under 2 years of age) (03.1.2.3)
- tailoring services for which the customer supplies the material (03.1.4.2)
- articles of medical hosiery, such as elasticated stockings (06.1.2.2)

03.1.2.3 Garments for infants (under 2 years of age) (SD)

Garments for infants or babies (under 2 years of age), either ready-to-wear or made to measure, in all materials.

Includes:

- raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.
- vests, underpants, socks, stockings, tights, etc.
- pyjamas, nightshirts, nightdresses, dressing gowns, bathrobes, etc.

Excludes:

- tailoring services for which the customer supplies the material (03.1.4.2)
- diapers (nappies) of any material (13.2.9.1)

03.1.2.4 School uniforms (SD)

Includes:

- school uniforms

03.1.3 Other articles of clothing and clothing accessories (SD)

Includes:

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

Also includes:

- working gloves

Excludes:

- pins, safety pins, sewing needles, knitting needles and thimbles; rubber gloves and other articles made of rubber; and gardening gloves (05.6.1.9)
- protective headgear for sports; and 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, cufflinks and tiepins (13.2.1.1)
- umbrellas and parasols, fans and key rings (13.2.9.1)

03.1.3.1 Other articles of clothing (SD)

Includes:

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

Also includes:

- working gloves

Excludes:

- pins, safety pins, sewing needles, knitting needles and thimbles; rubber gloves and other articles made of rubber; and gardening gloves (05.6.1.9)
- protective headgear for sports; and 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, cufflinks and tiepins (13.2.1.1)
- umbrellas and parasols, fans and key rings (13.2.9.1)

03.1.3.2 Clothing accessories (SD)

Includes:

- sewing threads, knitting yarns and accessories used in the creation of 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 not separately priced.

Includes:

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

Excludes:

- materials, threads and accessories purchased by households with the intention of undertaking maintenance and 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, hire and sewing services of household linen and other household textiles (05.2.2.0)
- dry-cleaning, laundering, dyeing of household linen and other household textiles (05.6.2.9)

03.1.4.1 Cleaning of clothing (S)

Includes:

- dry-cleaning, laundering and dyeing of garments

Excludes:

- dry-cleaning, laundering, dyeing 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 they are not separately priced.

Includes:

- darning, mending, repair and altering of garments
- tailoring services for which the customer supplies the material
- hire of garments

Excludes:

- clothing materials, threads, and other accessories purchased by households with the intention of undertaking maintenance and repair 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, hire and sewing services of household linen and other household textiles (05.2.2.0)

03.2 FOOTWEAR

Group 03.2 covers all general footwear, either ready-to-wear or made to measure, divided into the following categories: footwear for men; footwear for women; footwear for infants and children; and footwear-related services. Sport-specific footwear is classified to sub-class 09.2.2.1.

03.2.1 Shoes and other footwear (SD)

Includes:

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

Excludes:

- polishes, creams and other shoe-cleaning articles (05.6.1.1)
- therapeutic 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)

Includes:

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

Also includes:

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

Excludes:

- cleaning, repair and hire of footwear (03.2.2.0)
- polishes, creams and other shoe-cleaning articles (05.6.1.1)
- therapeutic 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.); and shin guards, cricket pads and other such protective sports apparel (09.2.2.1)

03.2.1.2 Footwear for women (SD)

Includes:

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

Also includes:

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

Excludes:

- cleaning, repair and hire of footwear (03.2.2.0)
- polishes, creams and other shoe-cleaning articles (05.6.1.1)
- therapeutic 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.); and shin guards, cricket pads and other such protective sports apparel (09.2.2.1)

03.2.1.3 Footwear for infants and children (SD)

Includes:

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

Also includes:

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

- sports footwear suitable for everyday or leisure wear (shoes for jogging cross-training, tennis, basketball, boating, etc.)
- baby's booties made of fabric or sheepskin

Excludes:

- cleaning, repair and hire of footwear (03.2.2.0)
- polishes, creams and other shoe-cleaning articles (05.6.1.1)
- therapeutic 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.); and shin guards, cricket pads and other such protective sports apparel (09.2.2.1)

03.2.2 Cleaning, repair and hire of footwear (S)

The cost of materials is included only if they are not separately priced.

Includes:

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

Excludes:

- parts of footwear, such as heels, soles and so on, purchased by households with the intention of undertaking footwear 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 they are not separately priced.

Includes:

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

Excludes:

- parts of footwear, such as heels, soles, etc., purchased by households with the intention of undertaking footwear 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 covers goods and services related to the maintenance, repair and security of the dwelling as well as water supply, energy supply for heating and cooling, and other dwelling-related services.

Actual and imputed rentals for main and secondary residences, which are treated in accordance with the practice of the 2008 System of National Accounts are classified to groups 04.1 and 04.2, respectively.

Dwelling maintenance, repair and security includes, under group 04.3, materials purchased by tenants and owner-occupiers with the intention of undertaking maintenance and repair themselves, as well as the services for the maintenance, repair and security of the dwelling purchased from enterprises. It should be noted that only expenditures on materials and services intended for minor maintenance and repairs are covered under group 04.3: expenditures on materials and services for major maintenance and repair – which are usually the responsibility of a landlord rather than of tenants – are not considered part of individual consumption expenditures of households and are thus out of scope of the classification.

04.1 ACTUAL RENTAL PAYMENTS MADE 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 and so on; and, in the case of a dwelling that is let furnished, the furniture.

Rentals also include payment for the use of a garage that provides parking in connection with the dwelling. However, the garage does not need 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 a garage or parking space that provides parking not in connection with the dwelling (07.2.4). Nor do they include charges for water supply (04.4.1), refuse collection (04.4.2) or sewage collection (04.4.3); co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes and so on, in multi-occupied buildings (04.4.4); charges for electricity (04.5.1) and gas (04.5.2); or charges for heating and hot water (04.5.3, 04.5.4) supplied by district heating plants (04.5.5).

Every household has a principal dwelling (sometimes designated as the main or primary home), which is usually determined on the basis of the amount of time spent there whose location defines the country of residence and place of usual residence of the household and all of its members. All other homes owned or leased by the household are considered secondary dwellings.

Includes:

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

Also includes:

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

Excludes:

- accommodation services of boarding schools, universities and other educational establishments (11.2.0.3)
- accommodation services of hostels for workers (11.2.0.9)
- retirement homes for elderly persons (13.3.0.2)

04.1.1 Actual rental payments made by tenants for main residence (S)

Includes:

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

Also includes:

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

Excludes:

- rentals paid for use of a garage that provides parking and storage in connection with a dwelling (04.1.2.2)
- accommodation services of boarding schools, universities and other educational establishments (11.2.0.3)
- accommodation services of hostels for workers (11.2.0.9)
- retirement homes for elderly persons (13.3.0.2)

04.1.1.0 Actual rental payments made by tenants for main residence (S)

Includes:

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

Also includes:

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

Excludes:

- rental paid for use of a garage that provides parking and storage but not in connection with a dwelling (04.1.2.2)
- accommodation services of boarding schools, universities and other educational establishments (11.2.0.3)
- accommodation services of hostels for workers (11.2.0.9)
- retirement homes for elderly persons (13.3.0.2)

04.1.2 Other actual rental payments (S)

Includes:

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

Excludes:

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

04.1.2.1 Actual rental payments made by tenants for secondary residences (S)

Includes:

- rentals actually paid for secondary residences

Excludes:

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

04.1.2.2 Garage rental payments and other rental payments made by tenants (S)

Rental payments for the use of a garage that provides parking and/or storage in connection with a dwelling. The garage or storage facility does not have to be physically contiguous to the dwelling, nor does it have to be leased from the same landlord.

Includes:

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

Excludes:

- payment for the use of a parking space or a garage that provides parking but not in connection with a dwelling (07.2.4.1)
- removal and storage services (07.4.9.1)

04.2 IMPUTED RENTAL PAYMENTS FOR HOUSING

Persons who own the dwellings in which they live are treated as the owners of unincorporated enterprises producing housing services that are consumed by the household of which the owner is a member. 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; and the imputed values of those services are recorded as final consumption expenditures of the owners.

Imputed rentals normally include values for the use of the land on which the property stands, the dwelling occupied, and the fixtures and fittings for heating, plumbing, lighting and so on. Imputed rentals also include payment for the use of a garage that provides parking in connection with the dwelling but does not have to be physically contiguous to the dwelling.

Imputed rentals do not include payment for the use of garages or parking spaces that provide parking not in connection with the dwelling (07.2.4). Nor do they include charges for water supply (04.4.1), refuse collection (04.4.2) or 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); or charges for heating and hot water (04.5.3, 04.5.4) supplied by district heating plants (04.5.5).

04.2.1 Imputed rental payments of owner-occupiers for their main residence (S)

Includes:

- imputed rentals of owners occupying their main residence

04.2.1.0 Imputed rental payments of owner-occupiers for their main residence (S)

Includes:

- imputed rentals of owners occupying their main residence

04.2.2 Other imputed rentals (S)

Includes:

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

04.2.2.0 Other imputed rentals (S)

Includes:

- imputed rentals for secondary residences
- imputed 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 activities that are distinguished by two features: first, they have to be undertaken regularly if the dwelling is to remain 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 that are minor, such as interior decoration and repair to fittings and that are commonly carried out by both tenants and owner-occupiers, or major, such as replastering walls or repairing roofs, which are carried out only by owners.

Only the expenditures incurred by tenants and owner-occupiers on materials and services related to interior decoration and to other such minor maintenance and repair, which would normally be seen as the responsibility of a tenant, are considered part of the individual consumption expenditure of households.

Expenditure incurred by owners, including owner-occupiers, on dwelling-related interior decoration and minor maintenance and repair that would normally be seen as the responsibility of a landlord, are considered intermediate expenditure and should not be treated as final consumption expenditure of households. Expenditure incurred by owners, including owner-occupiers, on major maintenance and repair are seen as gross fixed capital formation and thus also outside the scope of COICOP.

Materials purchased by tenants or owner-occupiers with the intention of undertaking minor maintenance or repair themselves should be assigned to subclass 04.3.1.1. If tenants or owner-occupiers pay an enterprise to carry out the minor maintenance or repair, the total value of the services, including the costs of the materials used, should be assigned to subclass 04.3.2.0. However, the cost of the materials should be assigned to 04.3.1.1 if they are separately priced.

04.3.1 Security equipment and materials for dwelling maintenance and repair

Includes:

- products and materials such as paints and varnishes, renderings, wallpapers, fabric wall coverings, windowpanes, 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, switches and wiring flex
- small surveillance and security equipment for individual dwellings
- door phones for dwellings
- fire extinguishers

Excludes:

- hand tools (05.5.2.1)
- lamp bulbs (05.5.2.2)
- brooms, scrubbing brushes, dusting brushes and cleaning products (05.6.1.1)
- fire extinguishers for transport equipment (07.2.1.3)
- 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 and repair of the dwelling (ND)

Includes:

- products and materials such as paints and varnishes, renderings, wallpapers, fabric wall coverings, windowpanes, plaster, cement, putty, wallpaper pastes and so on, purchased for minor maintenance and repair of dwellings
- 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, switches and wiring flex

Excludes:

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

04.3.1.2 Security equipment (SD)

Includes:

- small surveillance and security equipment for individual dwellings (smoke detectors, security alarms, and security and surveillance cameras)
- door phones for dwellings
- fire extinguishers

Excludes:

- fire extinguishers for transport equipment (07.2.1.3)

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 priced.

Includes:

- services of plumbers, electricians, carpenters, glaziers, painters, decorators, floor polishers, etc., engaged to carry out minor maintenance and repair of dwellings
- locksmith services
- services related to laying of fitted carpets and linoleum
- security services

Excludes:

- separate purchases of materials by households with the intention of undertaking 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 priced.

Includes:

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

Excludes:

- separate purchases of materials by households with the intention of undertaking 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 DWELLING

04.4.1 Water supply (ND)

Includes:

- water supply

Also includes:

- associated expenditures, such as for meter reading and rental, standing charges and so on

Excludes:

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

04.4.1.1 Water supply delivered through network systems (ND)

Includes:

- all charges usually included in the bills paid by households, including meter installation charges and rentals, and volumetric or fixed charges for consumption of water delivered through mains, except for steam and hot water

Also includes:

- associated expenditures, such as meter rentals, cost of meter readings, standing charges and so on

Excludes:

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

04.4.1.2 Water supply delivered through other systems (ND)

Includes:

- payment for services provided at a public standpost or fountain and by water vendors (e.g., via tanker truck or cart)

Excludes:

- drinking water sold in bottles or containers (01.2.5.0)

04.4.2 Refuse collection (S)

Includes:

- refuse collection and disposal
- recycling fees paid by households

04.4.2.0 Refuse collection (S)

Includes:

- refuse collection and disposal
- recycling fees paid by households

04.4.3 Sewage collection (S)

Includes:

- sewage collection, emptying of cesspools and disposal services

04.4.3.1 Sewage collection through sewer systems (S)

Includes:

- payments made to the sanitation or water provider or the municipality for services related to the collection, transport and disposal of sewage by means of sewer systems and its disposal

04.4.3.2 Sewage collection through on-site sanitation systems (S)

Includes:

- services to empty and evacuate liquid waste (excreta and wastewater) by means of on-site sanitation systems (pit latrines, septic tanks and/or soak pits) and clean them
- communal toilets and pay toilets

04.4.4 Other services related to the dwelling (S)

Includes:

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

Excludes:

- household services, such as window cleaning, disinfection, fumigation and pest extermination (05.6.2.9)

04.4.4.1 Charges for maintenance of multi-occupied buildings (S)

Includes:

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

Excludes:

- household services, such as window cleaning, disinfection, fumigation and pest extermination (05.6.2.9)

04.4.4.9 Other services related to the dwelling n.e.c. (S)

Includes:

- road and sidewalk cleaning and chimney sweeping
- measurement of background radiation and the content of harmful substances inside the dwelling

- landscaping and cleaning of the dwelling's surrounding grounds
- snow removal

04.5 ELECTRICITY, GAS AND OTHER FUELS

04.5.1 Electricity (ND)

Includes:

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

Also includes:

- associated expenditure, such as meter rentals, cost of meter readings, standing charges, etc.
- charges for self-produced energy (i.e., in some countries, households that self-produce more electricity than they consume are charged storage costs if they transmit that surplus electricity back into the electricity supply grid)

04.5.1.0 Electricity (ND)

Includes:

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

Also includes:

- associated expenditure, such as meter rentals, cost of meter readings, standing charges, etc.
- charges for self-produced energy (i.e., in some countries, households that self-produce more electricity than they consume are charged storage costs if they transmit that surplus electricity back into the electricity supply grid)

04.5.2 Gas (ND)

Includes:

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

Also includes:

- associated expenditure, such as meter rentals, cost of meter readings, rental or purchase of storage containers, standing charges, etc.

04.5.2.1 Natural gas through networks (ND)

Includes:

- natural gas and town gas delivered through gas networks
- associated expenditure, such as meters rentals, cost of meter readings, standing charges, etc.

04.5.2.2 Liquefied hydrocarbons (ND)

Includes:

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

Excludes:

- fees for delivery of liquefied hydrocarbons (butane, propane, etc.), if separately priced (07.4.9.2)
- camping gas in cylinders (09.2.2.2)

04.5.3 Liquid fuels (ND)

Includes:

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

Excludes:

- liquid fuels for personal transport equipment (07.2.2.1, 07.2.2.2, 07.2.2.3)
- liquefied hydrocarbons (04.5.2.2)

04.5.3.0 Liquid fuels (ND)

Includes:

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

Excludes:

- liquid fuels for personal transport equipment (07.2.2.1, 07.2.2.2, 07.2.2.3)

04.5.4 Solid fuels (ND)

Includes:

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

04.5.4.1 Coal, coal briquettes, peat and peat briquettes (ND)

Includes:

- coal
- coal briquettes
- peat

- peat briquettes

04.5.4.2 Wood fuel, including pellets and briquettes (ND)

Includes:

- fuelwood, in the form of billets, faggots, logs or twigs, or in similar forms
- wood in the form of chips or particles
- non-agglomerated sawdust and wood waste and scrap
- sawdust and wood waste and scrap agglomerated in briquettes and pellets or in similar forms

04.5.4.3 Charcoal (ND)

Charcoal, whether agglomerated or not, in the form of blocks, sticks, granules or powder; or agglomerated with tar or other substances, in the form of balls, briquettes, tablets and so on.

Includes:

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

Also includes:

- charcoal briquettes for barbecuing

04.5.4.9 Other solid fuels (ND)

Includes:

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

04.5.5 Other energy for heating and cooling (ND)

Includes:

- hot water and steam purchased from district heating plants
- ice used for the purpose of cooling and refrigeration

Also includes:

- associated expenditure, such as meter rentals, cost of meter readings, standing charges and so on

Excludes:

- ice cubes (01.1.8.6)

04.5.5.0 Other energy for heating and cooling (ND)

Includes:

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

Also includes:

- associated expenditure, such as meter rentals of, cost of meter readings, standing charges and so on

Excludes:

- ice cubes (01.1.8.6)

05 FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE

Division 05 covers the wide range of products and equipment – durable, semi-durable and non-durable – used to furnish a house or dwelling, as well as the associated household services. This division includes all types of furniture, furnishings and lighting equipment (05.1); household textiles (05.2); major and small electric household appliances (05.3); glassware, tableware and household utensils (05.4); tools and equipment for house and garden (05.5); and goods used for routine household maintenance (05.6.1).

Also included are repair, installation and rental of the goods classified to division 05.

Domestic services by paid staff in private service, supplied by enterprises and self-employed persons, are included, as well as window cleaning; pest extermination; disinfection; and dry-cleaning, laundering and dyeing of household textiles and carpets (05.6.2)

05.1 FURNITURE, FURNISHINGS, AND LOOSE CARPETS

05.1.1 Furniture, furnishings and loose carpets (D)

Includes:

- sofas, couches, tables, chairs, cupboards, chests of drawers and bookshelves, hanger stands and coat stands
- bunk beds and baby furniture, such as cradles, highchairs and playpens
- beds, mattresses, mattress bases (tatamis), wardrobes and bedside tables
- kitchen tables, chairs, cupboards and surfaces
- furniture primarily for bathroom use
- furniture primarily for garden use
- wrought iron benches, tables and arbours
- small garden sheds for the storage of garden tools and machines
- camping furniture
- lighting equipment, such as ceiling lights, standard lamps, globe lights, bedside lamps, and light and LED strings

Also includes:

- inflatable sofas, armchairs and beds
- custom-made furniture

- loose carpets and rugs
- pictures, sculptures, engravings, tapestries, other art objects, including reproductions of works of art, and other ornaments
- statuettes and other decorative articles, including those made of porcelain and crystal glass
- wall clocks, floor clocks, alarm clocks and travel clocks
- screens, folding partitions, non-textile blinds, mirrors, candle holders and candlesticks
- leather and fur for upholstery and room decoration

Excludes:

- decorative garden materials (09.3.1.1)
- repair and hire of household, garden and camping furniture and lighting equipment (05.1.2.0)
- installation of furniture and furnishings if separately priced from delivery (05.1.2.0)
- bedding (bed linen) (05.2.1.2)
- sunshades (05.2.1.9)
- safes (05.3.1.9)
- ornamental glass and ceramic articles (05.4.0.1)
- light bulbs, tubes and LEDs (05.5.2.2)
- delivery of loose carpets and other furniture and furnishings if separately priced (07.4.9.2)
- installation of furniture and furnishings if not separately priced from delivery (07.4.9.2)
- light strings for Christmas trees (09.2.1.3)
- camping equipment (09.2.2.2)
- carrycots, pushchairs/strollers; and 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)

Includes:

- sofas, couches, tables, chairs, cupboards, chests of drawers, bookshelves, hanger stands and coat stands
- bunk beds and baby furniture, such as cradles, high chairs and playpens
- beds, mattresses, mattress bases (tatamis), wardrobes and bedside tables
- kitchen tables, chairs, cupboards and surfaces
- furniture primarily for bathroom use

Also includes:

- inflatable sofas, armchairs and beds
- pieces of custom-made furniture

Excludes:

- repair, installation 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)

Includes:

- furniture used primarily in gardens
- wrought iron benches, tables and arbours
- small garden sheds for the storage of garden tools and machines
- camping furniture

Also includes:

- custom-made furniture

Excludes:

- decorative garden materials (09.3.1.1)
- repair, installation and hire of garden and camping furniture (05.1.2.0)
- camping equipment (09.2.2.2)

05.1.1.3 Lighting equipment (D)

Includes:

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

Excludes:

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

05.1.1.4 Furnishings, loose carpets and rugs (D)

Includes:

- loose carpets and rugs
- pictures, sculptures, engravings, tapestries and other art objects, including reproductions of works of art and other ornaments
- statuettes and other decorative articles, including those made of porcelain and crystal glass
- wall clocks, floor clocks, alarm clocks and travel clocks
- screens, folding partitions, non-textile blinds, mirrors, candle holders and candlesticks
- leather and fur for upholstery and room decoration

Excludes:

- fitted carpets and linoleum (04.3.1.1)
- repair and hire of loose carpets and other furniture and furnishings (05.1.2.0)
- installation of furniture and furnishings if separately priced from delivery (05.1.2.0)
- bedding (bed linen) (05.2.1.2)
- sunshades (05.2.1.9)
- safes (05.3.1.9)
- ornamental glass and ceramic articles (05.4.0.1)
- delivery of loose carpets and other furniture and furnishings if separately priced (07.4.9.2)
- installation of furniture and furnishings if not separately priced from delivery (07.4.9.2)
- carrycots, pushchairs and strollers; and 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 priced.

Includes:

- repair of furniture, garden and camping 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)
- hire of furniture, garden and camping furniture, furnishings and loose carpets
- installation of furniture, when separately priced

Excludes:

- laying and repair of fitted carpets, linoleum and other such floor coverings (04.3.2.0)
- materials purchased by households with the intention of undertaking maintenance and 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 priced.

Includes:

- repair of furniture, garden and camping 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)
- hire of furniture, garden and camping furniture, furnishings and loose carpets
- installation of furniture, when separately priced

Excludes:

- laying and repair of fitted carpets, linoleum and other such floor coverings (04.3.2.0)
- materials purchased by households with the intention of undertaking maintenance and 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)

Includes:

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

Also includes:

- feathers and other fillers for pillows

Excludes:

- fabric wall coverings (04.3.1.1)
- floor coverings, such as loose carpets and rugs; and tapestries (05.1.1.4)
- repair and sewing 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)

Includes:

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

Excludes:

- repair and sewing of curtains (05.2.2.0)

05.2.1.2 Bed linen and bedding (SD)

Includes:

- bed linen, such as sheets, pillowcases, blankets, travelling rugs, plaids, eiderdowns, counterpanes and mosquito nets
- bedding, such as covers for futons, pillows, bolsters and hammocks

Excludes:

- repair and sewing 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)

Includes:

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

Excludes:

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

05.2.1.9 Other household textiles (SD)

Includes:

- textile shopping bags, laundry bags, shoe bags, covers for clothes and furniture, flags, sunshades, etc.
- oilcloth
- bathroom mats, rush mats and doormats

Also includes:

- feathers and other fillers for pillows

Excludes:

- fabric wall coverings (04.3.1.1)
- floor coverings, such as loose carpets and rugs; and tapestries (05.1.1.4)
- repair and sewing 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 they are not separately priced.

Includes:

- repair of household textiles
- sewing of household textiles
- 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 they are not separately priced.

Includes:

- repair of household textiles
- sewing of household textiles
- hire of household textiles

05.3 HOUSEHOLD APPLIANCES

05.3.1 Major electric and other household appliances (D)

Includes:

- refrigerators, dual-temperature refrigerators and freezers
- dishwashers
- electric, gas, oil, ceramic and induction panels; hobs; spit roasters; electric, gas and convection ovens; and combined cooker and microwave ovens
- extractor hoods

Also includes:

- washing machines, dryers, drum dryers, drying cabinets and 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 and water softeners
- appliance delivery and installation where applicable and when not separately priced
- parts and materials purchased by households with the intention of undertaking maintenance and repair themselves

Excludes:

- repair and hire of 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)

Includes:

- refrigerators, dual-temperature refrigerators and freezers
- dishwashers
- electric, gas, oil, ceramic and induction panels; hobs; spit roasters; electric, gas and convection ovens; and combined cooker and microwave ovens
- extractor hoods

Excludes:

- repair, installation and hire of kitchen appliances (05.3.3.0)

05.3.1.2 Major laundry appliances (D)

Includes:

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

Excludes:

- repair, installation and hire of laundry appliances (05.3.3.0)

05.3.1.3 Heaters and air conditioners (D)

Includes:

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

Excludes:

- repair, installation and hire of these appliances (05.3.3.0)

05.3.1.4 Cleaning equipment (D)

Includes:

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

Excludes:

- repair, installation and hire of cleaning equipment (05.3.3.0)

05.3.1.9 Other major household appliances (D)

Includes:

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

Excludes:

- repair and hire of household appliances (05.3.3.0)

05.3.2 Small household appliances (SD)

Includes:

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

Also includes:

- non-electric appliances for cooking and processing of food, such as purée makers, mincers, hot plates and household scales
- non-electric appliances for preparing beverages, such as coffee mills, sparkling water makers and juice extractors
- other non-electric household appliances, such as irons and ironing boards

Excludes:

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

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

Includes:

- multifunction machines, food mixers, blenders and blenders with heating elements
- slicing machines
- rice cookers and slow cookers

- toasters
- sandwich grills
- meat and fish grills
- deep fryers
- ice cream makers
- sorbet makers
- yoghurt makers
- hot plates
- can openers
- electric knives

Also includes:

- non-electric appliances for the cooking and processing of food, such as purée makers, mincers, hot plates and household scales

Excludes:

- repair, installation and hire of food processing appliances (05.3.3.0)

05.3.2.2 Small appliances for the preparation of beverages (SD)

Includes:

- coffee machines
- tea makers
- water boilers
- kettles
- coffee mills
- sparkling water makers
- juice extractors

Also includes:

- non-electric appliances for the preparation of beverages, such as coffee mills, sparkling-water makers and juice extractors

Excludes:

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

05.3.2.9 Other small household appliances (SD)

Includes:

- electric irons
- fans
- electric blankets

Also includes:

- other non-electric household appliances

Excludes:

- ironing machines (05.3.1.2)

- small non-electric household articles and kitchen utensils (05.4.0.3)
- personal weighing machines (13.1.2.0)
- baby scales (06.1.2.1)
- repair, installation and hire of other small household appliances (05.3.3.0)

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

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

Includes:

- repair of household appliances
- hire of household appliances
- installation of household appliances (if priced separately)

Excludes:

- materials purchased by households with the intention of undertaking maintenance and repair themselves (05.3.1, 05.3.2)

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 priced.

Includes:

- repair of household appliances
- hire of household appliances
- installation of household appliances (if priced separately)

Excludes:

- materials purchased by households with the intention of undertaking maintenance and repair themselves (05.3.1, 05.3.2)

05.4 GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS

05.4.0 Glassware, tableware and household utensils (SD)

Includes:

- glassware, crystal ware, ceramic ware and china ware of the kind used for table, kitchen, bathroom or toilet
- cutlery, flatware and silverware
- kitchen utensils of all materials, such as saucepans, stewpots, pressure cookers and frying pans
- household articles of all materials, such as containers for bread, coffee and spices, etc.; and waste bins, waste-paper baskets, laundry baskets, portable money boxes and strongboxes, towel rails, bottle racks, letter boxes, feeding bottles, thermos flasks and iceboxes
- repair and hire of glassware, tableware and household utensils

Excludes:

- disposable tableware (05.6.1.9)

- ashtrays (13.2.9.1)

05.4.0.1 Glassware, crystal ware, ceramic ware and china ware (SD)

Includes:

- glassware, crystal ware, ceramic ware and china ware of the kind used for table, kitchen, bathroom or toilet

Excludes:

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

05.4.0.2 Cutlery, flatware and silverware (SD)

Includes:

- cutlery, flatware and silverware

Excludes:

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

05.4.0.3 Kitchen utensils and articles (SD)

Includes:

- kitchen utensils of all materials, such as saucepans, stewpots, pressure cookers and frying pans;
- household articles of all materials, such as containers for bread, coffee, spices and so on, waste bins, waste-paper baskets, laundry baskets, portable money boxes and strongboxes, towel rails, bottle racks, letter boxes, feeding bottles, thermos flasks and iceboxes

Excludes:

- repair and hire of kitchen utensils and articles (05.4.0.4)
- disposable tableware (05.6.1.9)
- 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 priced.

Includes:

- repair and hire of glassware, crystal ware, ceramic ware and china ware; cutlery, flatware and silverware; and kitchen utensils and articles

05.5 TOOLS AND EQUIPMENT FOR HOUSE AND GARDEN

05.5.1 Motorized tools and equipment (D)

Includes:

- electric drills, percussion drills, electric saws and electric sanders
- garden tractors, chain saws, lawn mowers, lawn clippers, hedge cutters and cultivators
- water pumps
- electric screwdrivers

Excludes:

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

05.5.1.0 Motorized tools and equipment (D)

Includes:

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

Excludes:

- repair, installation and hire of motorized major tools and equipment (05.5.3.0)

05.5.2 Non-motorized tools and miscellaneous accessories (SD)

Includes:

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

Excludes:

- door fittings, power sockets, switches and wiring flex (04.3.1.1)
- repair and hire of miscellaneous small tool accessories (05.5.3.0)
- batteries for information and communication equipment (08.1.9.2)
- batteries for photographic and cinematographic equipment (09.1.1.2)

05.5.2.1 Non-motorized tools (SD)

Includes:

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

- ladders and steps

Excludes:

- repair and hire of non-motorized small tools (05.5.3.0)

05.5.2.2 Miscellaneous accessories (SD)

Includes:

- fittings for radiators and fireplaces, other miscellaneous accessories 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 lamp bulbs, fluorescent lighting tubes, torches, flashlights, hand lamps, electric accessories as fuses, and electric batteries and chargers for general use

Excludes:

- door fittings, power sockets, switches and wiring flex (04.3.1.1)
- repair and hire of miscellaneous small tool accessories (05.5.3.0)
- fuses for cars, motorcycles, etc. (07.2.1.2)
- batteries for information and communication equipment (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 priced.

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 priced.

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)

Includes:

- detergents, hand and machine dishwashing detergents, scouring powders, disinfectant bleaches, softeners, conditioners and stain removers
- general-purpose cleansers, window-cleaning products, unblocking agent and disinfectants
- floor waxes and polishes

- polishes, creams and other shoe-cleaning items (e.g., shoe brushes)
- insecticides, pesticides, fungicides and distilled water
- dustpans, dust brushes and dusters
- cloths, floor cloths and chamois leathers
- dish brushes, household sponges, scourers and steel wool
- filters, tablecloths and table napkins, kitchen papers, baking parchment rolls, kitchen films, aluminium foils and doilies
- disposable plates, cups and cutlery
- vacuum cleaner bags
- candles, lamp wicks, methylated spirits and garbage bags and other single-use plastic 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, rubber gloves and gardening gloves
- pool cleaning chemicals and water treatment chemicals

Excludes:

- brushes and scrapers for paint, varnish and wallpaper (04.3.1.1)
- products used 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 personal hygiene products (13.1.2.0)
- cigarette, cigar and pipe lighters and lighter fuel (13.2.9.1)

05.6.1.1 Household cleaning and maintenance products (ND)

Includes:

- detergents, hand and machine dishwashing detergent, scouring powders, disinfectant bleaches, softeners, conditioners and stain removers
- general-purpose cleansers, window-cleaning products, unblocking agents and disinfectants
- floor waxes and polishes
- polishes, creams and other shoe-cleaning items (e.g., shoe brushes)
- dustpans, dusting brushes and dusters
- cloths, floor cloths and chamois leathers
- dish brushes, household sponges, scourers and steel wool
- vacuum cleaner bags
- pool cleaning chemicals and water treatment chemicals

Excludes:

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

05.6.1.9 Other non-durable household goods (ND)

Includes:

- insecticides, pesticides, fungicides and distilled water
- filters, tablecloths and table napkins, kitchen papers, baking parchment rolls, kitchen film, aluminium foils and doilies
- disposable plates, cups and cutlery
- candles, lamp wicks, methylated spirits, plastic bags and 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, rubber gloves and gardening gloves

Excludes:

- paper handkerchiefs, toilet paper, toilet soaps, toilet sponges and other personal hygiene products (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)

Domestic services (05.6.2.1) include services provided by personnel employed by households (such as butlers, maids, cooks, nannies, governesses, cleaners, au pairs and gardeners), as well as similar household services such as babysitting, gardening and cleaning supplied by enterprises and self-employed persons. Other household services (05.6.2.9) are non-routine domestic services typically provided by enterprises and self-employed persons, such as carpet cleaning, pest extermination and disinfection.

Includes:

- domestic services provided by paid staff employed by the household, such as butlers, cooks, maids, drivers, gardeners, governesses, au pairs and nannies
- similar services, including babysitting and housework, provided by enterprises and self-employed persons
- window cleaning, disinfection, fumigation and pest extermination
- dry-cleaning, laundering and dyeing of household linen, household textiles and carpets
- shampooing of carpets
- taking care of a dwelling in the absence of the owner, whether or not occupying the dwelling; house-sitting

Also includes:

- ironing of household clothes and linen by housemaids in the family residence

Excludes:

- dry-cleaning, laundering and dyeing of garments (03.1.4.1)
- security services (04.3.2.0)
- refuse collection (04.4.2.0)
- sewage collection (04.4.3)
- co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes and so on, 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 the home (13.3.0.1)
- bodyguards (13.9.0.9)

05.6.2.1 Domestic services provided by paid staff (S)

Includes:

- domestic services provided by paid staff employed by the household, such as butlers, cooks, maids, drivers, gardeners, governesses, au pairs and nannies
- similar domestic services including babysitting, gardening and cleaning supplied by enterprises and self-employed persons

Also includes:

- ironing of household clothes and linen by housemaids in the family residence

Excludes:

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

05.6.2.9 Other household services (S)

Other household services typically provided by enterprises and self-employed persons.

Includes:

- dry-cleaning of household linen and textiles
- carpet cleaning
- laundering and dyeing of household textiles
- pest extermination and disinfection
- taking care of a dwelling in the absence of the owner, whether or not occupying the dwelling; house-sitting
- other household services n.e.c

Excludes:

- dry-cleaning, laundering and dyeing of garments (03.1.4.1)
- security services (04.3.2.0)
- refuse collection (04.4.2.0)
- 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 (04.4.4.1)
- 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 covering medicines and health products (06.1) and the other three, various types of health services. Those services encompass outpatient care services that do not require an overnight stay (06.2); inpatient care services provided during an overnight stay (06.3); and diagnostic imaging services, medical laboratory services, patient emergency transportation and emergency rescue services (06.4). Covered in group 06.1 are all medicines and health products that are separately priced from health services, except those medicines and health products administered under the direct supervision of a health-care professional during an overnight stay (06.3).

The products and services assigned to division 06 can be used only to achieve specific health aims: preventing illnesses and diseases (e.g., through vaccination); restoring or maintaining a particular state of health or preventing its deterioration; and curing illnesses, diseases and injuries, as well as relieving their symptoms; reducing their severity; or protecting against their exacerbation or their complications.

The division also includes services provided by health-care professionals purely for aesthetic beautification purposes (e.g., cosmetic surgery and teeth-whitening dental treatment).

On the other hand, division 06 excludes foods that are believed to be highly beneficial to health, especially food grown organically, as well as foods or food ingredients that have been shown to have a positive effect on specific functions or systems of the body (division 01).

06.1 MEDICINES AND HEALTH PRODUCTS

Includes:

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

Excludes:

- medicines and health products supplied directly by a health-care provider in a health facility or institution to outpatients (i.e., those patients who are not required to stay overnight) for consumption or use outside a health facility or institution, if not priced separately from the outpatient care services provided (06.2); and medicines and health products supplied to inpatients (i.e., those patients who stay overnight), even if not priced separately from the inpatient care services (06.3)
- fees charged by a health-care provider for dispensing medicines needed during delivery of an outpatient care service that is not identifiable separately from those medicines (06.2); and fees charged by a health-care provider for dispensing medicines needed for delivery of an inpatient care service (06.3), if identifiable separately from the service
- veterinary products (09.3.2.2)
- products for personal care (13.1) including articles for personal hygiene (e.g., aromatherapy products) and beauty products (including beauty enhancing and slimming creams)

06.1.1 Medicines (ND)

Includes:

- all medicines, including branded and generic products, used to prevent, diagnose and treat illnesses, diseases and injuries
- pharmaceutical preparations used to treat illnesses, diseases and injuries (e.g., extemporaneous ointments, syrups, capsules and other galenic substances prepared on prescription)
- vaccines, hormones, oral contraceptives and other pharmaceutical products used to prevent, diagnose and treat illnesses, diseases and injuries
- vitamin and mineral supplements
- fluids required for dialysis, as well as gases used in health care, such as oxygen, when purchased by the patient directly

Also includes:

- service fees charged by pharmacists for dispensing medicines

Excludes:

- medicines and health products supplied directly by a health-care provider in a health facility or institution to outpatients (i.e., those patients who are not required to stay overnight) for consumption or use outside that facility or institution, if those medicines and health products are not priced separately from the outpatient care services provided (06.2); and medicines and health products supplied to inpatients (i.e., those patients who stay overnight), even if those medicines and health products are priced separately from the inpatient care services (06.3)

- fees charged by a health-care practitioner for dispensing medicines needed during delivery of an outpatient care service (06.2) or an inpatient care service (06.3) that are not identifiable separately from the cost of those medicines if not separately identifiable from the service
- veterinary products (09.3.2.2)
- products for personal care (13.1) including articles for personal hygiene (e.g., aromatherapy products) and beauty products including beauty enhancing and slimming creams)

06.1.1.1 Medicines, vaccines and other pharmaceutical preparations (ND)

Includes:

- all medicines, including branded and generic products, used to prevent, diagnose and treat illnesses, diseases and injuries
- pharmaceutical preparations used to treat illnesses, diseases and injuries (e.g., extemporaneous ointments, syrups, capsules and other galenic substances prepared on prescription)
- medicinal soap
- vaccines, hormones, oral contraceptives and other pharmaceutical products used to prevent, diagnose and treat illnesses, diseases and injuries
- vitamin and mineral supplements
- fluids required for dialysis, as well as gases used in health care, such as oxygen, when purchased by the patient directly

Also includes:

- service fees charged by pharmacists for dispensing medicines

Excludes:

- medicines and health products supplied directly by a health-care provider in a health facility or institution to outpatients (i.e., those patients who are not required to stay overnight) for consumption or use outside that facility or institution, if those medicines and health products are not priced separately from the outpatient care services provided; and medicines and health products supplied to inpatients (i.e., those patients who stay overnight), even if those medicines and health products are priced separately from the inpatient care services
- service fees charged by a health-care practitioner for dispensing medicines needed during delivery of an outpatient service (06.2) or during delivery of an inpatient service (06.3), if not separately identifiable from the service
- veterinary products (09.3.2.2)
- products for personal care (13.1) including articles for personal hygiene (e.g., aromatherapy products) and beauty products (including beauty enhancing and slimming creams)

06.1.1.2 Herbal medicines and homeopathic products (ND)

Includes:

- herbs, herbal materials, herbal preparations and finished herbal products that contain, as active ingredients, parts of plants, other plant materials or combinations thereof which are generally used in traditional and complementary medicine
- homeopathic medicines prepared in accordance with a homeopathic manufacturing procedure described in a pharmacopeia in official use or in other official documents and which may contain a number of homeopathic preparations

Excludes:

- homeopathic products 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 priced from the service.

06.1.2 Medical products (ND)

Includes:

- diagnostic equipment for self-testing and personal use outside a health facility or institution
- pregnancy testing kits; thermometers, glucose meters, blood pressure meters and other devices used in point-of care-testing; baby scales and so on
- condoms and other mechanical contraceptive devices, masks, medicinal stockings (e.g., compression stockings), medicinal gloves, insecticide-treated mosquito nets and so on
- inhalers, syringes, humidifiers, nebulizers, hot bags, ice packs, first-aid kits, bandages and so on

Excludes:

- oral contraceptives (06.1.1.1)
- diagnostic products for use within a health facility or institution (06.2, 06.3)
- scales (13.1.2.0)

06.1.2.1 Medical diagnostic products (ND)

Includes:

- diagnostic equipment for self-testing and medical equipment sold over the counter for personal use outside a health facility or institution
- pregnancy testing kits; thermometers, glucose meters, blood pressure meters and other devices used in point-of-care testing, baby scales and so on

Also includes:

- medical diagnostic products purchased over the Internet for personal use

Excludes:

- diagnostic products for use within a health facility or institution (06.2, 06.3)
- scales (13.1.2.0)

06.1.2.2 Preventive and protective devices (ND)

Includes:

- condoms and other mechanical contraceptive devices, masks, medicinal stockings (e.g., compression stockings), medicinal gloves, insecticide-treated mosquito nets and so on

Excludes:

- oral contraceptives (06.1.1.1)

06.1.2.3 Treatment devices for personal use (ND)

Includes:

- inhalers, syringes, humidifiers, nebulizers, hot bags, ice packs, first-aid kits, bandages and so on

Excludes:

- inhalators and nebulizers with medication (06.1.1.1)

06.1.3 Assistive products (D)

Includes:

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

Excludes:

- dental implants and dentures, to be classified to 06.3.1.0 when an overnight stay is required and to 06.2.2.9 when an overnight stay is not required
- goggles for protection against potential eye damage resulting from the practice of a sport (09.2.2.1)
- walking sticks and canes for recreational purposes (hiking and tracking) (09.2.2.1)
- (non-corrective) sunglasses and ear plugs (13.2.9.1)

06.1.3.1 Assistive products for vision (D)

All assistive products whose primary purpose is to maintain or improve an individual's vision, to compensate for an impairment or loss of intrinsic visual function or to mitigate the consequences of a gradual decline in visual function.

Includes:

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

Excludes:

- walking sticks and canes for recreational purposes (e.g., hiking and tracking) (09.2.2.1)
- goggles for protection against potential eye damage resulting from the practice of a sport (09.2.2.1)
- (non-corrective) sunglasses and protective glasses (13.2.9.1)

06.1.3.2 Assistive products for hearing and communication (D)

All assistive products whose primary purpose is to maintain or improve an individual's hearing and capacity to communicate, to compensate for an impairment or loss of intrinsic hearing and communication capacity or to reduce the consequences of a gradual decline in functional hearing or communication capacity.

Includes:

- digital hearing aids

Also includes:

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

06.1.3.3 Assistive products for mobility and daily living (D)

All assistive products whose primary purpose is to maintain or improve an individual's mobility and daily living; in compensating for the impairment or loss of intrinsic mobility or the inability to perform daily activities; or in reducing the consequences of a gradual decline in functional mobility and the ability to perform daily activities.

Includes:

- therapeutic (diabetic, neuropathic and orthopaedic) footwear; and trusses and supports
- orthoses (braces, splints and other artificial external devices serving to support the leg, spine, neck or hand)
- leg and hand prostheses, including implants; spinal belts; and spinal braces, including neck braces (also known as cervical collars)
- crutches
- rollators, walking frames/walkers and standing frames
- wheelchairs, powered or manual, with or without cushions
- walkers, and walking sticks and canes for mobility
- chairs for shower, bath and toilet, handrails and grab bars
- absorbent incontinence products, including diapers for ageing populations
- pressure relief mattresses and special beds
- portable ramps

Excludes:

- dental implants and dentures, to be classified to 06.3.1.0 when an overnight stay is required and to 06.2.2.9 when an overnight stay is not required
- walking sticks and canes for recreational purposes (e.g., hiking and tracking) (09.2.2.1)

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

Includes:

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

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

Includes:

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

06.2 OUTPATIENT CARE SERVICES

Group 06.2 covers all preventive, dental, curative, rehabilitative and long-term care services that are not provided during an overnight stay. The admission criteria – as well as the setting in which the outpatient care services are provided and the type of health-care provider – are irrelevant. Those services may be delivered either within or outside a hospital setting (e.g., at home or in a walk-in clinic), by a variety of health-care providers. An outpatient care service includes all medicines and health products supplied directly by a health-care provider for consumption or use outside a health facility or institution, if not priced separately from that service.

Group 06.2 also includes respite care as well as services provided to maintain persons within their own home which are integrated into a package of outpatient medical care services.

Excludes:

- dental, curative, rehabilitative and long-term care services provided during an overnight stay (06.3)
- control and follow-up services for the treatment of symptoms that arise during the provision of overnight care (06.3)
- diagnostic imaging services and medical laboratory services priced separately from the preventive services (06.4)
- vaccines when priced separately from the preventive service itself (06.1.1.1)
- non-medical services provided to maintain persons in the privacy of their own home that are not integrated into a medical care package (13.3.0.3)

06.2.1 Preventive care services (S)

Preventive services aim at preventing illnesses and diseases, and detecting the presence of diseases (e.g., through screening). The main distinction between preventive services and other outpatient services rests upon the fact that preventive services are administered before symptoms appear.

Includes:

- immunization and vaccination services
- family planning and counselling
- healthy condition monitoring services (e.g., prenatal and postnatal care services)
- general and routine check-ups other than dental check-ups
- check-ups related to child growth and development
- early disease detection services, administered before the appearance of symptoms (including screening, diagnostic tests and medical examinations focused on detection of communicable and non-communicable diseases)

Also includes:

- diagnostic imaging services and medical laboratory services needed for the provision of preventive services when those imaging and laboratory services are priced jointly with the time and skills of personnel associated with the delivery of those preventive services

Excludes:

- dental, curative, rehabilitative and long-term care services provided during an overnight stay (06.3)
- control and/or follow-up services for the treatment of symptoms that arose during the provision of overnight care (06.3)
- diagnostic imaging services and medical laboratory services priced separately from outpatient preventive services (06.4)
- vaccines when priced separately from the preventive service itself (06.1.1.1)
- non-medical services to maintain persons in the private home that are not integrated into a medical care package (13.3.0.2)

06.2.1.1 Immunization services (S)

Immunization services cover the consultation, both for the time and skills of the personnel and the vaccine itself when priced jointly with the services.

Immunization services include vaccination against, for example:

- polio, rabies, rubella, tetanus, varicella (chickenpox) and yellow fever
- influenza
- measles
- meningococcal infections, mumps, pertussis (whooping cough) and pneumococcal infections
- diphtheria, hepatitis, herpes zoster and human papillomavirus (HPV) infection

Includes:

- immunization and vaccination services as a component of maternal care and childcare
- tourism and travel-related vaccination as well as all other types of compulsory or voluntary immunization and vaccination services

Excludes:

- the vaccine itself when priced separately from the service (06.1.1.1)

06.2.1.9 Other preventive care services (S)

Includes:

- family planning and counselling (including genetic counselling)
- prenatal and postnatal care services
- general and routine check-up services, including as related to child growth and development
- identification of genetic abnormalities
- screening, diagnostic tests and medical examinations performed for the purpose of detecting communicable and non-communicable diseases (e.g., malaria, tuberculosis, breast cancer, cervical cancer, colorectal cancer, prostate cancer, diabetes and HIV/AIDS) before symptoms appear
- all other medical services provided before symptoms appear

Also includes:

- diagnostic imaging services and medical laboratory services (e.g., mammogram testing) needed for the provision of preventive services when those imaging and laboratory services are priced jointly with the time and skills of personnel

Excludes:

- routine dental preventive check-ups (06.2.2.1)
- control and follow-up services for the treatment of symptoms that arise in the course of services that do not require an overnight stay (06.2.2 and 06.2.3)
- control and follow-up services for the treatment of symptoms that arise during the provision of overnight care (06.3)
- laboratory and imaging services priced separately from preventive care services (06.4)

06.2.2 Outpatient dental services (S)

Includes:

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

Also includes:

- aesthetic dentistry services

Excludes:

- all health products (e.g., assistive, medical, pharmaceutical, and therapeutic) needed to deliver outpatient dental services that are priced separately from the service of the provider (06.1)
- services of medical laboratories performing analytical testing and diagnostic imaging centres priced separately from dental services received (06.4.1.0)

06.2.2.1 Dental preventive services (S)

Includes:

- routine preventive dental check-ups

06.2.2.9 Other outpatient dental services (S)

Includes:

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

Also includes:

- aesthetic dentistry services

Excludes:

- all health products (e.g., assistive, medical, pharmaceutical and therapeutic) needed to deliver outpatient dental services that are priced separately from the provider's services (06.1)
- services of medical laboratories performing analytic testing and diagnostic imaging centres priced separately from dental services received (06.4.1.0)

06.2.3 Other outpatient care services (S)

Class 06.2.3 includes all medical services, other than preventive and dental services, that do not require an overnight stay and are aimed at relieving symptoms of illnesses, diseases and injuries (06.2.3.1); reducing the severity of illnesses, diseases and injuries (06.2.3.1); protecting against exacerbation or complications of illnesses, diseases and injuries (06.2.3.1); restoring health status (06.2.3.1); or preventing the deterioration of a health condition or maintaining the level of health that is available (06.2.3.2).

The admissions criteria and the type of provider, as well as the setting within which these curative and rehabilitative services and outpatient long-term care services are provided, are irrelevant as long as no overnight care is administered.

Includes:

- services provided at a hospital or in a hospital which do not entail an overnight stay (excluding preventive care services (06.2.1) and outpatient dental services (06.2.2))
- medical day-care services, that is, services delivered in a hospital setting (sometimes in a medical day-care centre) to a patient who has been formally admitted, as long as those services do 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 provided to maintain persons in their own home, including the elderly and persons with disabilities (06.2.3.2); nursing care delivered at home, including care aimed at retarding or reducing deterioration, maintaining functionality (e.g., through nasogastric feeding) or managing chronic diseases (06.2.3.2);
- services delivered in an individual consulting facility (e.g., a private office) or in a group consulting facility (excluding preventive care services (06.2.1) and outpatient dental services (06.2.2)) by any type of provider (doctor, nurse, specialist or another type of health-care practitioner)
- medical services delivered on the street (e.g., to homeless people) as well as any other outpatient services delivered outside a hospital setting

Also includes:

- all health products (e.g., assistive, medical, pharmaceutical and therapeutic), diagnostic imaging services and medical laboratory services needed to deliver outpatient services not priced separately from the services of the provider (specialist, physician, nurse or another type of health-care practitioner)

Excludes:

- medicines and health products (medical, assistive) priced separately from the services of the provider (doctor, nurse, specialist or another health-care practitioner) (06.1)
- preventive care services (06.2.1)
- outpatient dental services (06.2.2)
- diagnostic imaging services and medical laboratory services whose cost is priced separately from the service fee charged by the provider (specialist, physician, nurse specialist/ or another type of 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 (S)

Subclass 06.2.3.1 comprises curative and rehabilitative services that do not require an overnight stay.

Curative care comprises health-care contacts whose principal intent is to relieve symptoms of illnesses, diseases and injuries; to reduce the severity of illnesses, diseases and injuries; or to protect against exacerbation or complications of illnesses, diseases and injuries that could threaten life or normal function. Curative care services are aimed at restoring the patient's health status as it existed before the delivery of those services was deemed necessary.

The aim of rehabilitation is to enable optimal functioning to be achieved and maintained. Rehabilitation can, in some cases, improve a patient's health status; in other cases, it may only prevent deterioration.

Includes:

- all components of the curative care of illnesses and the treatment of injury, surgery performed, diagnostic and therapeutic procedures, and obstetric services, as long as those components do not involve an overnight stay
- outpatient curative and rehabilitative services irrespective of the type of provider, whether a specialist, physician or another type of health professional (e.g., a nurse or a midwife)

- outpatient curative and rehabilitative services provided in any setting such as a hospital without including an overnight stay, or an individual consulting facility (e.g., a private office), a group consulting facility, the patient's home or any other non-hospital setting, including on the street
- physical, psychological and speech therapy, which includes the services of chiropractors; physiotherapists and physical therapists; speech therapists; audiologists; and inhalation and respiratory therapists, among others
- all health products (e.g., assistive, medical, pharmaceutical and therapeutic) needed to deliver outpatient curative and rehabilitative services that are not separately priced from the services of the provider (e.g., specialist, physician, nurse or another type of health-care practitioner)

Excludes:

- medicines and health products (medical, assistive) priced separately from the services of the provider (e.g., specialist, physician, nurse or another type of health-care practitioner) (06.1)
- preventive care services (06.2.1)
- outpatient dental services (06.2.2)
- diagnostic imaging services and medical laboratory services priced separately from the services of the provider (specialist, physician, nurse or another type of 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)

The aim of outpatient long-term care services is not to cure an illness or rehabilitate an individual, but rather to prevent deterioration of the individual's health condition and to thereby maintain it at a level available. Specific medical and nursing services are inherent contributors to this type of status quo. Individuals who may receive outpatient long-term care include elderly persons whose capacity to perform daily activities is limited, physically disabled household members and persons with chronic conditions.

Sometimes, outpatient long-term care services are part of a package of services that include social assistance and social transfer. Wherever possible in such cases, only the medical component should be classified to division 06; the social protection component should be classified to division 13. In cases where it is not possible to clearly distinguish between the components, the choice of division should depend on which component in the package of services is predominant. If the social protection component predominates, then the package should be classified to division 13; if it is the medical component that predominates, then the package should be classified to division 06.

Includes:

- services provided by medical day-care centres, including services for the elderly and persons with disabilities
- treatment in hospitals, provided in the course of home-based long-term care, which does not entail an overnight stay (e.g., dialysis)
- medical and nursing services designed to maintain persons (including the elderly and persons with disabilities) in their own home
- nursing care delivered at home, including care aimed at retarding or reducing deterioration or maintaining functionality (e.g., nasogastric feeding) and care provided for the management of chronic diseases (e.g., administration of psychiatric prescription medications)
- non-medical services delivered to maintain persons in their own home that are integrated into a package of care services and priced jointly with the other services
- all health products (e.g., assistive, medical, pharmaceutical and therapeutic), diagnostic imaging services and medical laboratory services needed for the delivery of outpatient services priced jointly with the service of the provider (specialist, physician, nurse or another type of health-care practitioner)

Excludes:

- medicines and health products (medical, assistive) priced separately from the service of the provider (specialist, physician, nurse or another type of health-care practitioner) (06.1)
- diagnostic imaging services and medical laboratory services priced separately from the service fee of the provider (specialist, physician, nurse or another type of health-care practitioner) (06.4.1.0)
- patient emergency transportation services and emergency rescue (06.4.2.0)
- social assistance services including care delivered to enable a person to live independently in a house or an apartment; community and leisure activities; and occupational support provided on a continuing or recurrent basis (13.3.0.3)

06.3 INPATIENT CARE SERVICES

The main distinction between outpatient care services (06.2) and inpatient care services (06.3) is based on whether or not an overnight stay is required. The type of provider is irrelevant: it may be a hospital, a nursing care facility or a facility that, while classified as a provider of ambulatory care, occasionally performs procedures requiring overnight accommodation.

The provider can also be a health facility within any type of establishment that accommodates patients who require an overnight stay. Hospitals and sanatoriums for tuberculosis patients are often organized to include accommodation along with medical treatment, which is the predominant purpose of the stay in such a facility.

Includes:

- inpatient care services comprising treatment and/or care, including dental treatment and/or care, that require an overnight stay
- all medical services needed to deliver inpatient care during the overnight stay even if separately priced (e.g., laboratory tests, diagnostic imaging services)
- medicines and health products (medical, assistive) needed to deliver inpatient services during an overnight stay, even if separately priced

Also includes:

- patient accommodation services including meal service and cleaning, even if separately priced, and the hosting of a patient's relatives associated with the overnight stay
- beauty treatments performed in a hospital (e.g., cosmetic surgery, other than reconstructive)

Excludes:

- hospital day care entailing no overnight stay (with or without admission) and home-based hospital treatment (06.2)
- services delivered in a hospital or a hospital setting without an overnight stay (06.2) including services provided by facilities, such as surgeries, clinics and dispensaries, devoted exclusively to outpatient care (06.2)
- emergency patient transportation services and emergency rescue (06.4.2.0)
- services provided by non-medical retirement homes for elderly persons; non-medical residences for disabled persons; non-medical rehabilitation centres offering primarily long-term social support; and retirement villages without inpatient medical services (13.3.0.2)

06.3.1 Inpatient curative and rehabilitative services (S)

This category comprises inpatient curative, dental and rehabilitative care that requires an overnight stay. The principal purpose of the inpatient curative care administered during the overnight stay is to relieve the symptoms of an illness, disease or injury, to reduce its severity or to protect against the exacerbation or the complications that could be life threatening or a threat

to normal functioning. Inpatient rehabilitation services that require an overnight stay are provided so that optimal functioning can be achieved and maintained.

Includes:

- curative and rehabilitative services provided for treatment and/or care (including dental treatment and/or care) that requires an overnight stay, as delivered by all types of providers (e.g., hospitals, nursing care facilities and facilities that, while classified as ambulatory care providers, occasionally perform procedures requiring overnight accommodation; alcohol and drug rehabilitation facilities (other than licensed hospitals); mental health convalescent homes and hospitals; and other types of health facilities located within an establishment that accommodates patients who require an overnight stay;
- all medical services required to deliver inpatient care during an overnight stay even if separately priced (e.g., laboratory tests, diagnostic imaging services);
- medicines and health products (medical, assistive) needed in the delivery of inpatient services during the overnight stay, even if separately priced from the inpatient care services

Also includes:

- patient accommodation services including meal service and cleaning, even if separately priced from the inpatient care services; and the hosting of the patient's relatives, if indispensable, also if separately priced
- beauty treatments performed in a hospital (e.g., cosmetic surgery, other than reconstructive)

Excludes:

- hospital day care (with or without admission and without an overnight stay) and home-based hospital treatment (06.2)
- services provided in a hospital or a hospital setting without an overnight stay (06.2), including services provided by facilities, such as surgeries, clinics and dispensaries, devoted exclusively to outpatient care (06.2)
- patient emergency transportation services and emergency rescue (06.4.2.0)
- services provided by non-medical retirement homes for elderly persons, non-medical institutions for disabled persons, non-medical rehabilitation centres offering primarily long-term social support and retirement villages that do not offer inpatient medical services (13.3.0.2)

06.3.1.0 Inpatient curative and rehabilitative services (S)

This category comprises inpatient curative, dental and rehabilitative care that requires an overnight stay. The principal purpose of the inpatient curative care administered during the overnight stay is to relieve the symptoms of an illness, disease or injury, to reduce its severity or to protect against the exacerbation or the complications that could be life threatening or a threat to normal functioning. Inpatient rehabilitation services that require an overnight stay are provided so that optimal functioning can be achieved and maintained.

Includes:

- curative and rehabilitative services provided for treatment and/or care (including dental treatment and/or care) that requires an overnight stay, as delivered by all types of providers (e.g., hospitals, nursing care facilities and facilities that, while classified as ambulatory care providers, occasionally perform procedures requiring overnight accommodation; alcohol and drug rehabilitation facilities (other than licensed hospitals); mental health convalescent homes and hospitals; and other types of health facilities located within an establishment that accommodates patients who require an overnight stay;
- all medical services required to deliver inpatient care during an overnight stay even if separately priced (e.g., laboratory tests, diagnostic imaging services);
- medicines and health products (medical, assistive) needed in the delivery of inpatient services during the overnight stay, even if separately priced from the inpatient care services

Also includes:

- patient accommodation services including meal service and cleaning, even if separately priced from the inpatient care services; and the hosting of the patient's relatives, if indispensable, also if separately priced
- beauty treatments performed in a hospital (e.g., cosmetic surgery, other than reconstructive)

Excludes:

- hospital day care (with or without admission and without an overnight stay) and home-based hospital treatment (06.2)
- services provided in a hospital or a hospital setting without an overnight stay (06.2), including services provided by facilities, such as surgeries, clinics and dispensaries, devoted exclusively to outpatient care (06.2)
- patient emergency transportation services and emergency rescue (06.4.2.0)
- services provided by non-medical retirement homes for elderly persons, non-medical institutions for disabled persons, non-medical rehabilitation centres offering primarily long-term social support and retirement villages that do not offer inpatient medical services (13.3.0.2)

06.3.2 Inpatient long-term care services (S)

This category comprises long-term care services that require an overnight stay.

The aim of inpatient long-term care services is not to cure an illness or rehabilitate an individual, but rather to prevent deterioration of the individual's health condition and to thereby maintain it at a level available. Specific medical and nursing services are inherent contributors to this type of status quo.

Individuals who receive inpatient long-term care include elderly persons whose capacity to perform daily activities is limited, physically disabled household members and persons with chronic conditions.

Includes:

- services provided by medical convalescent homes and convalescent hospitals; homes for the elderly offering nursing care; inpatient care hospices
- services of palliative care facilities for the terminally ill
- services of nursing homes; rest homes offering nursing care
- services of skilled nursing facilities
- services of teaching nursing homes
- services of residential mental retardation facilities; and mental health and substance abuse facilities for chronic patients (e.g., those with dementia)
- services of medical retirement homes for the elderly and medical residences for persons with disabilities
- all medical services needed for the delivery of inpatient care services during an overnight stay (e.g., laboratory tests, diagnostic imaging services)
- medicines and health products (medical, assistive) needed in the delivery of inpatient services during an overnight stay

Also includes:

- patient accommodation services including meal service and cleaning, even if separately priced from the inpatient long-term care services; and services associated with the hosting of a patient's relatives, if indispensable, during the patient's overnight stay, also if separately priced

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)

This category 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 or those with chronic conditions.

Includes:

- services provided by medical convalescent homes and convalescent hospitals; homes for the elderly offering nursing care; inpatient care hospices
- services of palliative care facilities for the terminally ill
- services of nursing homes; rest homes offering nursing care
- services of skilled nursing facilities
- services of teaching nursing homes
- services of residential mental retardation facilities; and mental health and substance abuse facilities for chronic patients (e.g., those with dementia)
- services of medical retirement homes for the elderly and medical residences for persons with disabilities
- all medical services needed for the delivery of inpatient care services during an overnight stay (e.g., laboratory tests, diagnostic imaging services)
- medicines and health products (medical, assistive) needed in the delivery of inpatient services during an overnight stay

Also includes:

- patient accommodation services including meal service and cleaning, even if separately priced from the inpatient long-term care services; and services associated with the hosting of a patient's relatives, if indispensable, during the patient's overnight stay, also if separately priced

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

Includes:

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

06.4.1 Diagnostic imaging services and medical laboratory services (S)

Includes:

- services provided by medical analysis laboratories (e.g., blood and urine testing)
- diagnostic imaging services for patient diagnosis and monitoring, including all diagnostic imaging methods (e.g., computed tomography (CT), magnetic resonance imaging (MRI), sonography and X-rays and radiation)

Excludes:

- diagnostic imaging services and medical laboratory services not priced separately from outpatient preventive care services (06.2.1)

06.4.1.0 Diagnostic imaging services and medical laboratory services (S)

Includes:

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

Excludes:

- diagnostic imaging services and medical laboratory services not priced separately from outpatient preventive care services (06.2.1)

06.4.2 Patient emergency transportation and emergency rescue services (S)

Includes:

- ambulance services for individuals, with or without emergency rescue
- medical emergency transportation by airplane or other types of vehicles, whether or not they have been specially adapted for medical purposes

Also includes:

- medical transport services memberships

06.4.2.0 Patient emergency transportation and emergency rescue services (S)

Includes:

- ambulance services for individuals, with or without emergency rescue
- medical emergency transportation by airplane or other types of vehicles, whether or not they have been specially adapted for medical purposes

Also includes:

- medical transport services memberships

07 TRANSPORT

Under division 07, goods and services for the purpose of transportation are classified within four main categories: purchase of vehicles (07.1), goods and services associated with the operation of

personal transport equipment (07.2), passenger transport services (07.3) and transport services of goods (07.4).

Purchase of vehicles covers motor cars, motorcycles, bicycles and animal-drawn vehicles. Owing to the high share of second-hand motor vehicles in private consumption expenditures, separate subclasses for new and second-hand motor cars have been established.

Group 07.2 (operation of personal transport equipment) covers parts and accessories and fuels and lubricants for personal transport equipment and the repair and maintenance of that equipment. Also included in this group are expenditures for parking spaces in garages and public places, expenditures on tolls and expenditures associated with the acquisition of a driving licence.

Passenger transport services (07.3) are structured based on the mode of transport. However, since transport tickets may be for travel using more than one mode of transport, a class covering combined passenger transport (07.3.5) was created.

Group 07.4 covers postal and courier services, as well as removal and storage services and delivery services of any kinds of goods, if separately priced.

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

07.1 PURCHASE OF VEHICLES

Includes:

- purchase of vehicles used for transport

Excludes:

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

07.1.1 Motor cars (D)

Includes:

- motor cars, passenger vans, station wagons, estate cars, sport utility vehicles (SUVs), off-road vehicles, pickup trucks and the like, with either two- or four-wheel drive

Also includes:

- racing motor vehicles and vehicles for shows

Excludes:

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

07.1.1.1 New motor cars (D)

Includes:

- new motor cars, passenger vans, station wagons, estate cars, sport utility vehicles (SUVs), off-road vehicles, pickup trucks and the like with either two- or four-wheel drive

Also includes:

- new racing motor vehicles and vehicles for shows

Excludes:

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

07.1.1.2 Second-hand motor cars (D)

Includes:

- used or second-hand motor cars, passenger vans, station wagons, estate cars, sport utility vehicles (SUVs), off-road vehicles, pickup trucks and the like with either two- or four-wheel drive

Also includes:

- used or second-hand racing motor vehicles and vehicles for shows

Excludes:

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

07.1.2 Motorcycles (D)

Includes:

- motorcycles of all types including those with electric motors
- motor scooters, mopeds and motorized bicycles with combustion engines

Also includes:

- sidecars
- used or second-hand motorcycles
- snowmobiles

Excludes:

- electric bicycles (e-bikes), pedelecs (07.1.3.0)

07.1.2.0 Motorcycles (D)

Includes:

- motorcycles of all types including those with electric motors
- motor scooters, mopeds and motorized bicycles with combustion engines

Also includes:

- sidecars
- used or second-hand motorcycles
- snowmobiles

Excludes:

- electric bicycles (e-bikes), pedelecs (07.1.3.0)

07.1.3 Bicycles (D)

Includes:

- bicycles, tricycles and other cycles
- cycle rickshaws
- electric bicycles (e-bikes) and pedelecs

Also includes:

- electric kick scooters

Excludes:

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

07.1.3.0 Bicycles (D)

Includes:

- bicycles, tricycles and other cycles
- cycle rickshaws
- electric bicycles (e-bikes) and pedelecs

Also includes:

- electric kick scooters

Excludes:

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

07.1.4 Animal-drawn vehicles (D)

Includes:

- animal-drawn vehicles
- animals used to draw vehicles and related equipment (e.g., yokes, collars, harnesses, bridles, reins)

Excludes:

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

07.1.4.0 Animal-drawn vehicles (D)

Includes:

- animal-drawn vehicles
- animals used to draw vehicles and related equipment (e.g., yokes, collars, harnesses, bridles, reins)

Excludes:

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

07.2 OPERATION OF PERSONAL TRANSPORT EQUIPMENT

Purchase of parts, accessories and lubricants made by households with the intention of undertaking maintenance, repair or fitting themselves should be assigned to class 07.2.1 or class 07.2.2. If a household pays an enterprise to carry out maintenance, repair or fitting, the total value of the service, including the cost of the materials used, should be assigned to class 07.2.3 if the materials are not separately priced.

07.2.1 Parts and accessories for personal transport equipment (SD)

Includes:

- tyres (new, used or retreaded), inner tubes, spark plugs, batteries, shock absorbers, filters, pumps and other replacement parts or accessories for personal transport equipment
- hubcaps, if purchased separately
- snow chains, roof racks, cargo roof boxes
- car, motorcycle and bicycle seats for babies and children
- crash helmets for use by bicyclists and motorcyclists
- fire extinguishers for transport equipment
- products used specifically for the cleaning and maintenance of transport equipment, such as paints, chrome cleaners, sealing compounds and bodywork polishes; covers for motor cars, motorcycles and so on
- dash cameras
- chargers for electric vehicles

Also includes:

- crash helmets equipped with cameras

Excludes:

- non-specific products used for cleaning and maintenance, such as household sponges, chamois leathers and detergents (05.6.1.1)
- services purchased for the fitting of parts and accessories and for the painting, washing and polishing of bodywork (07.2.3.0)
- audio and video systems for cars (08.1.4.0)

07.2.1.1 Tyres (SD)

Includes:

- new, used or retreaded, including inner tubes for cars, bicycles, motorcycles and so on

07.2.1.2 Parts for personal transport equipment (SD)

Includes:

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

Excludes:

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

07.2.1.3 Accessories for personal transport equipment (SD)

Includes:

- Global Positioning System (GPS) (satellite-based radionavigation) equipment for personal transport
- snow chains, roof racks, cargo roof boxes
- fire extinguishers for transport equipment
- products used specifically for the cleaning and maintenance of transport equipment, such as paints, chrome cleaners, sealing compounds and bodywork polishes; covers for motor cars, motorcycles and so on
- hubcaps, if purchased separately
- motorcycle and bicycle crash helmets
- car, motorcycle and bicycle seats for babies and children
- dash cameras
- chargers for electric vehicles
- bicycle trailers, baskets and other accessories

Also includes:

- crash helmets equipped with cameras

Excludes:

- non-specific products used for cleaning and maintenance, such as household sponges, chamois leathers and detergents (05.6.1.1)
- audio and video systems for cars (08.1.4.0)

07.2.2 Fuels and lubricants for personal transport equipment (ND)

Includes:

- petrol and other fuels, such as diesel, liquefied petroleum gas (LPG), alcohol and two-stroke mixtures
- lubricants, brake and transmission fluids, coolants and additives
- electricity used as fuel for personal transport when priced separately from other electricity
- hydrogen

Also includes:

- fuel and lubricants for major tools and equipment covered under class 05.5.1 and recreational vehicles covered under class 09.1.2

Excludes:

- services purchased for oil changes and greasing (07.2.3.0)

07.2.2.1 Diesel (ND)

Includes:

- diesel fuel

07.2.2.2 Petrol (ND)

Includes:

- petrol (gasoline in North America)

Also includes:

- petrol/gasoline blends (e.g., petrol with 10 per cent ethanol content)

Excludes:

- two-stroke mixtures (07.2.2.3)

07.2.2.3 Other fuels for personal transport equipment (ND)

Includes:

- liquefied petroleum gas (LPG), natural gas (compressed natural gas (CNG)), liquefied natural gas (LNG), alcohol, biofuels (ethanol, methanol), methane and two-stroke mixtures
- electricity used as fuel for personal transport when priced separately from other electricity
- hydrogen

07.2.2.4 Lubricants (ND)

Includes:

- lubricants, brake and transmission fluids, coolants and additives

Excludes:

- services purchased for oil changes and greasing (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 priced.

Includes:

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

Excludes:

- parts, accessories and lubricants purchased by households intending to undertake 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 priced.

Includes:

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

Excludes:

- parts, accessories and lubricants purchased by households intending to undertake maintenance or repair themselves (07.2.1, 07.2.2.4)
- roadworthiness tests (07.2.4.3)

07.2.4 Other services related to personal transport equipment (S)

Includes:

- rental of a parking space or a garage that provides parking but not in connection with a dwelling
- rental of municipal street parking spaces
- parking meters, regardless of form of payment (e.g., attendant or through parking meter)
- charges for the rental of parking spaces in parking garages (including valet service), such as those located in shopping centres, for a few hours or less

Also includes:

- parking permits valid for designated areas (e.g., residential parking permits)
- bridge tolls, tunnel tolls, motorway tolls and so on
- charges for rental or purchase of electronic tags and toll devices
- driving lessons, driving tests and driving licences
- roadworthiness tests and emissions control tests
- rental of personal transport equipment without driver(s)

Excludes:

- rental of a parking space or a garage that provides parking in connection with a dwelling (04.1.2.2)
- hire of a car with driver; payments made to share a mode of transport through private arrangements (carpooling, ride sharing) (07.3.2.2)
- rental of personal transport equipment for recreation (09.4.2.2)

- service charges for insurance in respect of personal transport equipment (12.1.4.1)

07.2.4.1 Parking services (S)

Includes:

- rental of municipal street parking
- parking meters, regardless of form of payment (e.g., attendant or through parking meter)
- charges for the rental of parking spaces in parking garages (including valet service), such as those located in shopping centres, for a few hours or less

Also includes:

- parking permits valid for designated areas (e.g., residential parking permits)

Excludes:

- rental of a parking space or a garage that provides parking in connection with a dwelling (04.1.2.2)

07.2.4.2 Toll facilities (S)

Includes:

- bridge tolls, tunnel tolls, motorway tolls and so on
- charges for rental or purchase of electronic tags and toll devices

07.2.4.3 Driving lessons, tests, licences and roadworthiness tests (S)

Includes:

- driving lessons, driving tests and driving licences
- roadworthiness tests and emissions control tests
- vehicle registration fees

Also includes:

- charges associated with the transfer of vehicle ownership
- driving lessons, driving tests and driving licences associated with recreational transport vehicles (mobile homes, boats, planes, etc.)

07.2.4.4 Hire of personal transport equipment without driver (S)

Includes:

- hire of personal transport equipment without driver (e.g., car rental)
- fees for participation in car-, bicycle- and motorcycle-sharing schemes

Excludes:

- passenger transport services by taxi and hired vehicle with driver (07.3.2.2)
- rental of personal transport equipment for recreation (09.4.2.2)
- service charges for personal transport equipment insurance (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 assigned to subclass 07.3.5.0.

Costs of meals, snacks, drinks, refreshments and accommodation services need to be included in group 07.3 if they are covered by the fare and not priced separately. If priced separately, those costs need to be classified under division 11.

School transport services are included in group 07.3; ambulance services, on the other hand, are excluded and assigned to subclass 06.4.2.0.

07.3.1 Passenger transport by railway (S)

Includes:

- transport of persons and accompanied luggage by train, high-speed train, maglev, light railway (light rail), tram and underground
- transport of accompanied private vehicles

Excludes:

- funicular transport (07.3.6.0)

07.3.1.1 Passenger transport by train (S)

Includes:

- transport of persons and accompanied luggage by train, high-speed train and maglev
- transport of accompanied private vehicles

Excludes:

- funicular transport (07.3.6.0)

07.3.1.2 Passenger transport by rapid transit and tram (S)

Includes:

- transport 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 any other types of vehicles, and which is often grade-separated in tunnels or on elevated railways), light rail, underground, rubber-tyred metro and people mover
- transport of persons and accompanied luggage by tram

07.3.2 Passenger transport by road (S)

Includes:

- transport of persons and accompanied luggage by bus, trolleybus, and coach

- transport of persons and accompanied luggage by share taxi, a vehicle for hire that may be characterized as a cross between a taxicab and a bus. This mode of transport is often utilized in developing countries. Share taxis are typically smaller in size than buses, ranging from four-seat cars to minibuses, and are often owner-operated. They usually operate without a timetable along a fixed or semi-fixed route and may stop anywhere along that route to pick up or drop off passengers.
- transport of persons and accompanied luggage by taxi and hired vehicle, with driver
- transport of persons and accompanied luggage on the basis of private arrangements, such as carpooling and ride sharing
- local school bus charter services, with driver
- inter-urban and intercity school bus charter services operating by schedule
- transport of pupils by school bus between their homes and school and between schools, including in rural areas
- transport of persons and accompanied luggage by animal-drawn vehicles, with driver

Also includes:

- tuk-tuks, auto and cycle rickshaws and motorcycles serving as taxis

07.3.2.1 Passenger transport by bus and coach (S)

Includes:

- transport of persons and accompanied luggage by bus, trolleybus, and coach
- transport of persons and accompanied luggage by share taxi, a vehicle for hire that may be characterized as a cross between a taxicab and a bus. This mode of transport is often utilized in developing countries. Share taxis are typically smaller in size than buses, ranging from four-seat cars to minibuses, and are often owner-operated. They usually operate without a timetable along a fixed or semi-fixed route and may stop anywhere along that route to pick up or drop off passengers.

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

Includes:

- transport of persons and accompanied luggage by taxi and hired vehicle, with driver
- transport of persons and accompanied luggage through private arrangements, such as carpooling and ride sharing

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

Includes:

- local school bus charter services, with driver
- inter-urban and intercity school bus charter services operating by schedule
- transportation of pupils by school bus between their homes and school and between schools, including in rural areas

07.3.2.9 Other passenger transport by road (S)

Includes:

- transport of persons and accompanied luggage by animal-drawn vehicles, with driver

Also includes:

- tuk-tuks, auto and cycle rickshaws and motorcycles serving as taxis

Excludes:

- transport of persons and accompanied luggage by busses with driver (07.3.2.1)

07.3.3 Passenger transport by air (S)

Includes:

- transport of persons and accompanied luggage by aeroplane and helicopter

Also includes:

- passenger transport by drone and multi-copter

07.3.3.1 Passenger transport by air, domestic (S)

Includes:

- domestic scheduled and chartered air passenger transport services
- domestic transport of persons and accompanied luggage by aeroplane and helicopter

Also includes:

- domestic air passenger transport by drone and multi-copter

07.3.3.2 Passenger transport by air, international (S)

Includes:

- transportation of persons and accompanied luggage by air on an international scheduled and chartered flight

Also includes:

- international air passenger transport by drone and multi-copter

07.3.4 Passenger transport by sea and inland waterway (S)

Includes:

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

07.3.4.0 Passenger transport by sea and inland waterway (S)

Includes:

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

07.3.5 Combined passenger transport (S)

Includes:

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

Also includes:

- transport of accompanied private vehicles (as covered, e.g., by a ticket for a combined train and ferry trip)

Excludes:

- package holidays (09.8.0.0)

07.3.5.0 Combined passenger transport (S)

Includes:

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

Also includes:

- transport of accompanied private vehicles (as covered, e.g., by a ticket for a combined train and ferry trip)

Excludes:

- package holidays (09.8.0.0)

07.3.6 Other passenger transport services (S)

Includes:

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

Excludes:

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

07.3.6.0 Other passenger transport services (S)

Includes:

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

Excludes:

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

07.4 TRANSPORT SERVICES FOR GOODS

07.4.1 Postal and courier services (S)

Includes:

- new postage stamps and pre-franked postal matter (e.g., pre-franked postcards, envelopes)
- letter courier services
- parcel delivery services (incoming and outgoing – parcels sent and parcel home delivery)
- parcel delivery services for goods purchased online
- small parcel courier services
- mailbox rentals

Excludes:

- services of porters and left-luggage and luggage-forwarding offices (07.3.6.0)
- services of delivery of goods, such as furniture and groceries, if separately priced; local delivery of purchased items, such as take-out meals and prescription drugs; and delivery services made immediately after the item is purchased or scheduled within a short time (07.4.9.2)
- postcards, envelopes and other postal matter, not pre-franked (09.7.4.0)

07.4.1.1 Letter handling services (S)

Includes:

- new postage stamps and other pre-franked postal matter (e.g., pre-franked postcards, envelopes)
- letter courier services
- mailbox rentals

Excludes:

- postcards, envelopes and other postal matter, not pre-franked (09.7.4.0)

07.4.1.2 Courier and parcel delivery services (S)

Includes:

- parcel delivery services (incoming and outgoing – parcel shipment and parcel home delivery)
- small parcel courier services
- parcel delivery services for goods purchased online

Excludes:

- delivery services for goods (e.g., furniture and groceries), if separately priced (07.4.9.2)

07.4.9 Other transport of goods (S)

Includes:

- removal and storage services, including of furniture
- delivery services for goods (e.g., furniture and groceries), if separately priced
- local delivery of purchased items, such as takeout meals and prescription drugs
- delivery services generally provided immediately after the purchase of an item or scheduled shortly thereafter

Excludes:

- self-storage units (04.1.2.2)
- installation of goods (furniture, electric devices, etc.), if separately priced (05.1.2.0, 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)

Includes:

- removal and storage services, including of furniture

Excludes:

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

07.4.9.2 Delivery of goods (S)

Includes:

- delivery services for goods (e.g., furniture, supermarket shopping), when separately priced
- local delivery of purchased items, such as takeout meals and prescription drugs
- delivery services generally provided immediately after the purchase of an item or scheduled shortly thereafter

Excludes:

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

08 INFORMATION AND COMMUNICATION

Division 08 covers three main groups of goods and services: information and communication equipment, including equipment for the reception, recording and reproduction of sound and vision (08.1); software (08.2); and information and communication services (08.3). Information and communication services include telephone services, services providing Internet access, television and radio licences and fees, and subscription services, including streaming services of film and music.

Division 08 also includes repair, maintenance and rental of all information and communication equipment.

08.1 INFORMATION AND COMMUNICATION EQUIPMENT

08.1.1 Fixed telephone equipment (D)

Includes:

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

Excludes:

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

08.1.1.0 Fixed telephone equipment (D)

Includes:

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

Excludes:

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

08.1.2 Mobile telephone equipment (D)

Includes:

- mobile telephone handsets, including multifunctional devices
- smartphones

08.1.2.0 Mobile telephone equipment (D)

Includes:

- mobile telephone handsets, including multifunctional devices
- smartphones

08.1.3 Information processing equipment (D)

Includes:

- personal computers, printers, photocopiers, scanners, monitors, projectors, augmented-reality and virtual-reality head mounts, modems, routers, network switches, keyboards, mice and digitizers
- tablets
- calculators, including pocket calculators
- toner and ink cartridges, laser printer drums and typewriter ribbons
- typewriters and word processors

Also includes:

- telefax and telephone-answering facilities of personal computers
- 3-D printers

Excludes:

- computer software packages, comprising, for example, operating systems, applications and programming languages (08.2.0.0)
- video game software; and video game computers and consoles (09.2.1.1)
- books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.7.1.1)

08.1.3.1 Computers, laptops and tablets (D)

Includes:

- desktop computers and laptops
- tablets

Also includes:

- telefax and telephone-answering facilities of personal computers

Excludes:

- computer software packages, comprising, for example, operating systems, applications and programming languages (08.2.0.0)
- video game software; and video game computers and consoles (09.2.1.1)
- books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.7.1.1)

08.1.3.2 Peripheral equipment and its consumable components (D)

Includes:

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

Also includes:

- 3-D printers

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

Includes:

- television sets, video cassette players and recorders, digital video recorders (DVRs), DVD players, Blu-ray players, streaming boxes and 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, walkie-talkies, and amateur radio receivers and transmitters)
- portable and non-portable CD players
- portable and non-portable sound players
- stereo equipment and CD radio cassette recorders
- turntables, tuners, amplifiers, cassette decks, microphones and speakers, disc jockey (DJ) equipment and karaoke systems
- audio and video systems for cars
- set-top boxes, satellite receivers, Internet Protocol television receivers and television converter boxes
- digital media players
- headphones, earplugs and wireless, including Bluetooth headsets

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

Includes:

- television sets, video cassette players and recorders, digital video recorders (DVRs), DVD players, Blu-ray players, streaming boxes and 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, walkie-talkies, and amateur radio receivers and transmitters)
- portable and non-portable CD players
- portable and non-portable sound players
- stereo equipment and CD radio cassette recorders
- turntables, tuners, amplifiers, cassette decks, microphones and speakers, disc jockey (DJ) equipment and karaoke systems
- audio and video systems for cars
- set-top boxes, satellite receivers, Internet Protocol television receivers and television converter boxes
- digital media players
- headphones, earplugs and wireless, including Bluetooth headsets

08.1.5 Unrecorded recording media (SD)

Includes:

- compact discs recordable (CD-R) and rewritable (CD-RW)
- DVDs recordable (DVD-R) and rewritable (DVD-RW)
- Blu-ray discs recordable (BD-R) and recordable erasable (BD-RE)
- video cassettes
- audiotapes, audio cassettes and digital audiotapes (DAT)
- external hard drives, solid-state drives and network attached storage (NAS)
- USB keys and USB flash drives
- secure digital (SD) cards, CompactFlash (CF) cards and so on
- magnetic data tapes
- other magnetic recording media
- other optical recording media
- other recording media (phase-change recording media, holographic recording media, molecular recording media, etc.)

Excludes:

- recorded recording media (09.5.2.0, 09.7.1)

08.1.5.0 Unrecorded recording media (SD)

Includes:

- compact discs recordable (CD-R) and rewritable (CD-RW)
- DVDs recordable (DVD-R) and rewritable (DVD-RW)
- Blu-ray discs recordable (BD-R) and recordable erasable (BD-RE)
- video cassettes
- audiotapes, audio cassettes and digital audiotapes (DAT)
- external hard drives, solid-state drives and network attached storage (NAS)
- USB keys and USB flash drives
- Secure digital (SD) cards, CompactFlash (CF) cards and so on
- magnetic data tapes
- other magnetic recording media
- other optical recording media
- other recording media (phase-change recording media, holographic recording media, molecular recording media, etc.)

Excludes:

- recorded recording media (09.5.2.0, 09.7.1)

08.1.9 Other information and communication equipment and accessories (D)

Includes:

- baby monitors
- smartwatches
- fitness trackers and other wearable devices (e.g., smartglasses) that, in general, cannot work without a smartphone or tablet connection
- e-book readers
- chargers, batteries, cables, power banks, docking stations, covers, cases, cradles and mounts
- computer components, for example, processors, internal hard drives, solid-state drives, motherboards, memory, DVD drives, hard drives

08.1.9.1 Other information and communication equipment (D)

Includes:

- baby monitors
- smartwatches
- fitness trackers and other wearable devices (e.g., smartglasses) that, in general, do not work without a smartphone or tablet connection
- e-book readers

08.1.9.2 Other information and communication accessories (SD)

Includes:

- chargers, batteries for information and communication equipment, cables, power banks, docking stations, covers, cases, cradles and mounts
- computer components, for example, processors, internal hard drives, solid-state drives, motherboards, memory, DVD drives, hard drives

08.2 SOFTWARE, EXCLUDING GAMES

08.2.0 Software, excluding games (S)

Includes:

- computer software packages, comprising, for example, operating systems, applications and programming languages

Also includes:

- software subscriptions and use of online software

Excludes:

- video game software (09.2.1.1)
- books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.7.1.1)

08.2.0.0 Software, excluding games (S)

Includes:

- computer software packages, comprising, for example, operating systems, applications and programming languages

Also includes:

- software subscriptions and use of online software

Excludes:

- video game software (09.2.1.1)
- books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.7.1.1)

08.3 INFORMATION AND COMMUNICATION SERVICES

08.3.1 Fixed communication services (S)

Includes:

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

08.3.1.0 Fixed communication services (S)

Includes:

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

08.3.2 Mobile communication services (S)

Includes:

- local, regional, national and international calls, including voice and video calls
- subscription fees for messaging services, including voice, text (SMS), multimedia content (MMS) and so on
- additional calling features, such as voice mail and call display, whether separately priced from or bundled with mobile service
- mobile telephone voice and messaging plans that include limited data
- mobile telephone voice, text and data plans
- other mobile telephone services n.e.c.

Also includes:

- costs of telephone equipment if included in subscription costs
- mobile telephones included in a (prepaid or post-paid) package, generally tied to a specific operator for a certain period of time, if not separately priced

08.3.2.0 Mobile communication services (S)

Includes:

- local, regional, national and international calls, including voice and video calls
- subscription fees for messaging services, including voice, text (SMS), multimedia content (MMS) and so on
- additional calling features, such as voice mail and call display, whether separately priced from or bundled with mobile service
- mobile telephone voice and messaging plans that include limited data
- mobile telephone voice, text and data plans
- other mobile telephone services n.e.c.

Also includes:

- costs of telephone equipment if included in subscription costs
- mobile telephones included in a (prepaid or post-paid) package, generally tied to a specific operator for a certain period of time, if not separately priced

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

Includes:

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

- subscriptions for email services

Also includes:

- activation and installation fees and monthly rates

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

Includes:

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

Also includes:

- activation and installation fees and monthly rates

08.3.4 Bundled telecommunication services (S)

Includes:

- packages bundling together telephony, Internet and television services
- packages comprising any combination of telecommunications services

08.3.4.0 Bundled telecommunication services (S)

Includes:

- packages bundling together telephony, Internet and television services
- packages comprising any combination of telecommunications services

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

Includes:

- repair, maintenance and rental of all information and communication equipment, including the cost of materials if the materials are not separately priced
- 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 and telefax equipment

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

Includes:

- repair, maintenance and rental of all information and communication equipment, including the cost of materials if the materials are not separately priced
- 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 and telefax equipment

08.3.9 Other information and communication services (S)

Includes:

- telegraphy, telex and telefax services
- provision of nomadic Voice over Internet Protocol (VoIP) services
- fees/licenses for access to/reception of public television or radio broadcasts or the possession of a television set or radio
- subscription to cable television, satellite television, Internet Protocol television (IPTV) and pay television
- streaming services
- online video recorder services (web-based digital video recorder services)
- video on demand (VOD) services
- rental or subscription of CDs, videotapes, DVDs, Blu-ray discs and software (excluding game software)

Also includes:

- software installation services
- rental and leasing fees for decoders, set-top boxes and so on
- repair, rental, and installation of equipment for the reception, recording and reproduction of sound and vision

Excludes:

- rental of and subscription to video game software and online games (09.4.3.1)
- audiovisual content purchased online for immediate downloading (09.5.2.0)

08.3.9.1 Television and radio licences and fees (S)

Includes:

- fees/licenses for access to/reception of public television or radio broadcasts or the possession of a television set or radio

08.3.9.2 Subscriptions to audiovisual streaming services and rental of audiovisual content (S)

Includes:

- streaming services (film and music)
- rental of CDs, video tapes, DVDs, Blu-ray discs, software (excluding game software) or download with subscription of audio-visual content
- subscription to cable television, satellite television, Internet Protocol television (IPTV), and pay television
- online videorecorder services (web-based digital videorecorder (DVR) services)
- video on demand (VOD) services
- subscription to television via decoders and rental of decoders

Excludes:

- rental of and subscription to video game software and online games (09.4.3.1)

- audiovisual content purchased online for immediate download (09.5.2.0)

08.3.9.9 Other information and communication services n.e.c. (S)

Includes:

- telegraphy, telex and telefax services
- provision of nomadic voice over Internet Protocol (VoIP) services
- software installation services
- repair, rental, and installation of equipment for the reception, recording and reproduction of sound and vision

09 RECREATION, SPORT AND CULTURE

Division 09 includes a wide range of goods and services related to recreation, sport and culture structured into eight groups:

- (a) Recreational durables: photographic and cinematographic equipment and optical instruments; and major recreational durables such as camper vans, boats, yachts and aeroplanes (group 09.1)
- (b) Non-major durable recreational goods, such as games and toys, including video game computers and celebration articles; and sporting, camping and open-air equipment (group 09.2)
- (c) Garden products, plants and flowers; pets and products for pets (excluding veterinary services) (group 09.3)
- (d) Recreational services: rental, maintenance and repair of goods classified under division 09; veterinary and other pet services; games of chance; and recreational, sporting and leisure services, such as those provided by amusement parks, as well as fees for participation in sports competitions and for admission to sporting events
- (e) Cultural goods, such as musical instruments and audiovisual media (group 09.5)
- (f) Cultural services (09.6), such as those provided by cinemas, theatres and concert venues and by museums libraries and cultural sites; and photographic services (group 09.6)
- (g) Books, newspapers and periodicals, in both printed and electronic format; and stationery and drawing materials (group 09.7)
- (h) Package holidays, which bundle services such as transportation, accommodation, provision of food, and excursion tours including tour guides (group 09.8). The fact that expenditure on package holiday services cannot be broken down into the separate expenditures on each kind of service led to the creation of a separate package holiday category. Neither the duration of the package holiday nor whether the holiday destination is within or outside the home country is taken into consideration.

09.1 RECREATIONAL DURABLES

09.1.1 Photographic and cinematographic equipment and optical instruments (D)

Includes:

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

Also includes:

- materials purchased by households with the intention of undertaking maintenance and repair themselves

- unexposed photographic and cinematographic films
- camera-specific batteries and chargers

Excludes:

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

09.1.1.1 Cameras (D)

Includes:

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

Also includes:

- materials purchased by households with the intention of undertaking maintenance and repairs themselves

Excludes:

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

09.1.1.2 Accessories for photographic and cinematographic equipment (D)

Includes:

- parts and accessories for photographic and cinematographic equipment and optical instruments such as screens, viewers, lenses (including zoom lenses), flash attachments, filters, exposure meters and so on
- photographic developer and photographic paper

Also includes:

- materials purchased by households with the intention of undertaking maintenance and repairs themselves
- unexposed photographic and cinematographic films
- camera-specific batteries and chargers

09.1.1.3 Optical instruments (D)

Includes:

- binoculars, microscopes, telescopes and compasses

09.1.2 Major recreational durables (D)

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 and windsurfing boards
- sea diving equipment
- horses and ponies, horse- and pony-drawn vehicles, camels and dromedaries, and related equipment (harnesses, bridles, reins, saddles, etc.), purchased for recreational purposes
- golf carts
- large garden swimming pools (above ground)
- billiard tables, ping-pong tables, pinball machines, gaming machines and so on
- other major recreational durables n.e.c.

Also includes:

- materials purchased by households with the intention of undertaking maintenance and repairs themselves

Excludes:

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

09.1.2.1 Camper vans, caravans and trailers (D)

Includes:

- camper vans, caravans and trailers

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

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)

Includes:

- boats, yachts, outboard motors, sails, jet skis, rigging and superstructures
- vessels for recreation, sailboats, sailboards, water-sport boards
- canoes, kayaks, windsurfing boards and so on
- sea diving equipment
- water sport equipment and related accessories

Excludes:

- inflatable boats, rafts and swimming pools (09.2.2.2)

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

Includes:

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

Excludes:

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

09.1.2.9 Other major recreational durables (D)

Includes:

- golf carts
- large garden swimming pools (above ground)
- billiards tables, ping-pong tables, pinball machines, gaming machines and so on
- electric skateboards, self-balancing unicycles and other electric recreational scooters
- other major recreational durables n.e.c.

Excludes:

- electric kick scooters (07.1.3.0)
- inflatable boats, rafts and swimming pools (09.2.2.2)

09.2 OTHER RECREATIONAL GOODS

09.2.1 Games, toys and hobby-related articles (SD)

Includes:

- card games, board games, parlour games, chess sets and similar items
- video game software; video game computers that can be plugged into a television set; video game cassettes and video game CD-ROMs, video game downloads
- game applications
- gamepads, joysticks, racing wheels and other video gaming accessories
- electronic games
- toys of all kinds including dolls, soft toys, toy cars and trains, toy bicycles and tricycles, toy construction sets, puzzles, modelling clay, electronic games, masks, disguises, jokes, novelties, fireworks and rockets, and festoons and holiday decorations
- remote controlled toy cars, ships, planes and aerial vehicles
- requisites for stamp-collecting practised as a hobby (used or cancelled postage stamps, stamp albums, etc.), other collection items (coins, medals, minerals, zoological and botanical specimens, etc.) and other hobby-related articles n.e.c.

Also includes:

- materials purchased by households with the intention of undertaking maintenance and repair themselves

Excludes:

- collector's items classifiable as works of art or antiques (05.1.1), 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, consoles, game applications and software (SD)

Includes:

- video game computers
- video game consoles
- gamepads, joysticks, racing wheels and other video gaming accessories
- electronic games
- video game software (for game consoles, computers, tablets and smartphones, on media such as CD-ROMs, cartridges, DVDs, Blu-ray discs and flash drives or available from the Internet)
- game applications

Excludes:

- video game subscriptions and rentals (09.4.3.1)

09.2.1.2 Other games, toys and hobby-related articles (SD)

Includes:

- traditional games, for example, card games, parlour games, board games, chess sets
- dolls
- toy cars, including toy trains, toy bicycles and tricycles
- remote controlled toy cars, ships, planes and aerial vehicles
- soft toys, teddy bears and so on
- toy construction sets
- toy instruments
- puzzles
- modelling clay
- masks
- disguises
- joke toys
- novelties
- models and replicas of planes, boats, trains and so on
- requisites for stamp-collecting practised as a hobby (used or cancelled postage stamps, stamp albums, etc.)
- other collection items (coins, medals, minerals, zoological and botanical specimens, etc.) and other hobby tools and articles, n.e.c.

Excludes:

- collectors' items classifiable as works of art or antiques (05.1.1), or capital formation if acquired primarily as stores of value
- children's scrapbooks (09.7.1.9)

09.2.1.3 Celebration articles (ND)

Includes:

- fireworks and rockets
- festoons
- Christmas trees
- holiday decorations (for Christmas, Easter, Diwali, Eid, Hanukkah and other celebrations)

09.2.2 Sporting, camping and open-air recreation equipment (SD)

Includes:

- gymnastic, physical education and sporting equipment, such as balls, shuttlecocks, nets, rackets, bats, skis, golf clubs, foils, sabres, poles, javelins and weights, dumb-bells, chest expanders and other body-building equipment
- parachutes, paragliders and other skydiving equipment
- firearms and/or ammunition, other weapons, and body armour for hunting, sport and personal protection
- fishing rods and other fishing equipment
- equipment for beach and open-air games, such as bowls, croquet, flying disc games and volleyball
- inflatable boats, rafts and swimming pools
- skateboards, kickboards, smart balance wheels and hover boards
- camping equipment, such as tents, sleeping bags, backpacks for camping, air mattresses, inflating pumps, camping stoves and gas, barbecues and other camping accessories
- walking sticks and canes for recreational purposes (e.g., hiking and tracking)

Also includes:

- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc.); protective sports headgear; and other protective sports gear, such as life jackets, boxing gloves, sport gloves, body padding, shin guards, goggles, belts and supports
- materials purchased by households with the intention of undertaking maintenance and repair themselves
- Global Positioning System (GPS) (satellite-based radionavigation positioning) equipment for boating and hiking

Excludes:

- garden and camping furniture (05.1.1.2)
- motorcycle and bicycle crash helmets (07.2.1.3)
- rental and repair of sporting, camping and open-air recreation equipment (09.4.4.0)

09.2.2.1 Sporting equipment (SD)

Includes:

- gymnastic, physical education and sporting equipment, such as balls, shuttlecocks, nets, rackets, bats, skis, golf clubs, discuses and javelins
- parachutes, paragliders and other skydiving equipment
- firearms and ammunition, other weapons, and body armour for hunting, sport and personal protection
- fishing rods and other fishing equipment
- skateboards, kickboards, smart balance wheels and hover boards
- walking sticks and canes for recreational purposes (e.g., hiking and tracking)

Also includes:

- 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 sports headgear
- other protective sports gear, such as life jackets, boxing gloves, sport gloves, body padding, shin guards, goggles, belts, supports

Excludes:

- motorcycle and bicycle crash helmets (07.2.1.3)
- rental and repair of sporting, camping and open-air recreation equipment (09.4.4.0)

09.2.2.2 Camping and open-air recreation equipment (SD)

Includes:

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

Also includes:

- Global Positioning System (GPS) (satellite-based radionavigation positioning) equipment for boating and hiking

Excludes:

- garden and camping furniture (05.1.1.2)
- rental and repair of camping and open-air recreation equipment (09.4.4.0)

09.3 GARDEN PRODUCTS AND PETS

09.3.1 Garden products, plants and flowers (ND)

Includes:

- soil, peat, composts and fertilizers
- insecticides, pesticides, herbicides and fungicides for outdoor and garden use
- lawn turf, specially treated soils for ornamental gardens and horticultural preparations
- pots and pot holders
- decorative garden materials
- indoor plants, natural and artificial
- outdoor plants
- seeds, bulbs and tubers for planting
- shrubs
- indoor flowers, natural and artificial, whether arranged in a vase or not
- outdoor flowers
- flower seeds and bulbs
- natural and artificial flowers and wreaths for decoration of burial places
- cut flowers
- flower and plant delivery charges, if not priced separately

Excludes:

- gardening services (04.4.4.9, 05.6.2.1)
- motorized gardening equipment (05.5.1.0)
- non-motorized gardening tools (05.5.2.1)
- insecticides, pesticide and fungicides for household use; gardening gloves (05.6.1.9)
- flower and plant delivery charges, if priced separately (07.4.9.2)
- Christmas trees (09.2.1.3)

09.3.1.1 Garden products (ND)

Includes:

- soil, peat and fertilizers, pesticides, composts
- lawn turf, specially treated soils for ornamental gardens and horticultural preparations
- pots and pot holders
- decorative garden materials

Excludes:

- gardening services (04.4.4.9, 05.6.2.1)
- motorized gardening equipment (05.5.1.0)
- non-motorized gardening tools (05.5.2.1)
- insecticides, pesticides and fungicides for household use; gardening gloves (05.6.1.9)

09.3.1.2 Plants, seeds and flowers (ND)

Includes:

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

Excludes:

- flower and plant delivery charges, if separately priced (07.4.9.2)
- Christmas trees (09.2.1.3)
- soil, peat, composts and fertilizers (09.3.1.1)

09.3.2 Pets and pet products (D)

Includes:

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

Also includes:

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

Excludes:

- horses, ponies, camels and dromedaries used for transport (07.1.4.0)
- horses, ponies, camels and dromedaries used for recreation (09.1.2.4)
- veterinary and other services for pets and other household animals (09.4.5.0)

09.3.2.1 Pets (D)

Includes:

- purchase of pets

Excludes:

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

09.3.2.2 Products for pets and other household animals (ND)

Includes:

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

Also includes:

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

Excludes:

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

09.4 RECREATIONAL SERVICES**09.4.1 Hire and repair of photographic and cinematographic equipment and optical instruments (S)**

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

Includes:

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

Excludes:

- separate purchases of materials made by households with the intention of undertaking maintenance and repair themselves (09.1.1)

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 priced separately.

Includes:

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

Excludes:

- separate purchases of materials made by households with the intention of undertaking maintenance and repair themselves (09.1.1)

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

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

Includes:

- maintenance and repair of major recreational durables, as listed under 09.1.2
- winter lay-up of boats, yachts, camper vans, caravans, etc.; hangar services for private planes; and marina services for boats
- hire of major recreational durables, as listed under 09.1.2

Excludes:

- fuel and lubricants for recreational vehicles (07.2.2)
- hire of equipment for transport (07.2.4.4)
- materials purchased by households with the intention of undertaking 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 priced separately.

Includes:

- hire of camper vans and caravans
- maintenance and repair of camper vans and caravans
- winter lay-up of camper vans and caravans

Excludes:

- fuel and lubricants for recreational vehicles (07.2.2)
- materials purchased by households with the intention of undertaking maintenance or repair themselves (09.1.2)

09.4.2.2 Hire, maintenance and repair of other major recreational durables (S)

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

Includes:

- hire of major recreational durables, as listed under 09.1.2.2, 09.1.2.3, 09.1.2.4 and 09.1.2.9
- winter lay-up of boats, yachts and so on; hangar services for private planes; and marina services for boats

Excludes:

- fuel and lubricants for recreational vehicles (07.2.2)
- rental of equipment for transport (07.2.4.4)
- materials purchased by households with the intention of undertaking maintenance or repair themselves (09.1.2)

09.4.3 Hire and repair of games, toys and hobby-related articles (S)

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

Includes:

- hire of video game consoles
- hire of and subscriptions to software and applications
- repair of video game consoles, toys and hobby-related articles

09.4.3.1 Hire of game software and subscription to online games (S)

Includes:

- hire of game software (i.e., games contained on CDs, DVDs, Blu-ray discs, etc.)
- subscriptions to game software and applications
- subscriptions to play online games, for video game network services and for cloud gaming services

09.4.3.2 Hire and repair of other games, toys and hobby-related articles (S)

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

Includes:

- hire and repair of video game consoles and other video game-related equipment
- hire and repair of toys and hobby-related articles
- hire of toys and games

09.4.4 Hire and repair of sporting, camping and open-air recreational equipment (S)

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

Includes:

- hire and repair of sporting, camping and open-air recreational equipment
- hire of beach umbrellas and deckchairs

Excludes:

- hire of major recreational durables, as listed under 09.1.2.2, 09.1.2.3, 09.1.2.4 and 09.1.2.9

09.4.4.0 Hire and repair of sporting, camping and open-air recreational equipment (S)

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

Includes:

- hire and repair of sporting, camping and open-air recreational equipment
- hire of beach umbrellas and deckchairs

Excludes:

- hire of major recreational durables, as listed under 09.1.2.2, 09.1.2.3, 09.1.2.4 and 09.1.2.9

09.4.5 Veterinary and other services for pets (S)

Includes:

- veterinary and other pet services, such as grooming, tattooing and training
- pet boarding and pet day-care services

Also includes:

- veterinary and hosting services for household animals, such as animals used for transportation, own consumption or recreation

Excludes:

- pet products (09.3.2.2)

09.4.5.0 Veterinary and other services for pets (S)

Includes:

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

Also includes:

- veterinary and hosting services for household animals, such as animals used for transportation, own consumption or recreation

Excludes:

- pet products (09.3.2.2)

09.4.6 Recreational and sporting services (S)

Includes:

- recreational and sporting services provided at: sports stadiums, horse-racing courses, motor-racing circuits and velodromes; skating rinks, swimming pools, golf courses, gymnasiums, fitness centres, tennis courts, squash courts, bowling alleys and shooting ranges; fairgrounds and amusement parks; ski slopes and by ski lifts
- roundabouts, see-saws and other children's playground facilities
- pinball and other games for adults, excluding games of chance
- gaming arcades
- out-of-school lessons, as provided to individuals and groups, in bridge, chess, aerobics, skating, skiing, swimming and other pastimes
- sports club and fitness centre membership fees
- services provided by mountain guides, tour guides and so on
- boating-related navigational aid services
- water-park services
- dancing establishment and nightclub entrance fees
- sports competition participation fees
- fees for sports title and sports category certificates

Also includes:

- hunting and fishing licences
- paid fishing
- fees for membership in fishermen's and hunters' clubs

Excludes:

- cable-car and chairlift transport other than at ski resorts and holiday centres (07.3.6.0)
- games of chance (09.4.7.0)

09.4.6.1 Recreational and leisure services (S)

Includes:

- recreational and sporting services provided at fairgrounds and amusement parks
- roundabouts, see-saws and other playground facilities for children
- out-of-school lessons, as provided to individuals and groups, in bridge, chess, sewing, cooking and other activities
- pinball and other games for adults, excluding games of chance
- water-park services
- arcade games
- services provided by mountain guides, tour guides and so on
- dancing establishment and nightclub entrance fees

Excludes:

- games of chance (09.4.7.0)

09.4.6.2 Services associated with the practice of sports (S)

Includes:

- recreational and sporting services provided at skating rinks, swimming pools, golf courses, gymnasiums, fitness centres, tennis courts, squash courts, bowling alleys and shooting ranges
- ski slopes, ski lifts and the like
- cable-car and chairlift transport at ski resorts and holiday centres
- out-of-school lessons, as provided to individuals and groups, in aerobics, skating, skiing, swimming and other sports
- sports club and fitness centre memberships fees
- boating-related navigational aid services
- sports competition participation fees
- fees for sports title and sports category certificates

Also includes:

- hunting and fishing licences
- paid fishing
- fees for membership in fishermen's and hunters' clubs

Excludes:

- cable-car and chairlift transport other than at ski resorts or holiday centres (07.3.6.0)

09.4.6.3 Services associated with attendance at sporting events (S)

Includes:

- admission tickets to live sporting events, such as football games, hockey games, ice-skating competitions, ski competitions, soccer games, tennis matches, horse-racing, motor-racing, track cycling (at velodromes) and so on

09.4.7 Games of chance (S)

Includes:

- service charges associated with lotteries, bookmakers, totalizators, casinos and other gambling establishments, gaming machines, bingo halls, sale of scratch cards, sweepstakes and so on
- online games of chance

09.4.7.0 Games of chance (S)

Includes:

- service charges associated with lotteries, bookmakers, totalizators, casinos and other gambling establishments, gaming machines, bingo halls, sale of scratch cards, sweepstakes and so on
- online games of chance

09.5 CULTURAL GOODS

09.5.1 Musical instruments (D)

Includes:

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

Also includes:

- replacement parts for musical instruments

Excludes:

- toy instruments (09.2.1.2)

09.5.1.0 Musical instruments (D)

Includes:

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

Also includes:

- replacement parts for musical instruments

Excludes:

- toy instruments (09.2.1.2)

09.5.2 Audiovisual media (SD)

Includes:

- recorded tapes, CD-ROMs, DVDs, Blu-ray discs, gramophone records and flash drives, reproducing sound and visual material
- downloads of music and films

Excludes:

- software (other than video game software) (08.2.0.0)
- video games and game applications and software (09.2.1.1)
- recorded tapes, CDs, DVDs, Blu-ray discs, gramophone records and flash drives, reproducing books, both educational and non-educational, novels, plays, poetry, dictionaries, encyclopaedias, guidebooks and musical scores (09.7.1)

09.5.2.0 Audiovisual media (SD)

Includes:

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

Excludes:

- software (other than video game software) (08.2.0.0)
- video games and game applications and software (09.2.1.1)
- recorded tapes, CDs, DVDs, Blu-ray discs, gramophone records and flash drives, reproducing books, both educational and non-educational, novels, plays, poetry, dictionaries, encyclopaedias, guidebooks and musical scores (09.7.1)

09.6 CULTURAL SERVICES

09.6.1 Services provided by cinemas, theatres and concert venues (S)

Includes:

- services provided by cinemas
- services provided by theatres and opera houses
- services provided by concert and music venues
- services provided by circuses, sound and light (son et lumière) and other shows

Also includes:

- services of musicians, clowns, performers for private entertainments
- music, dancing and artistic performances
- arts and music festivals

09.6.1.0 Services provided by cinemas, theatres and concert venues (S)

Includes:

- services provided by cinemas
- services provided by theatres and opera houses
- services provided by concert and music venues
- services provided by circuses, sound and light (son et lumière) and other shows

Also includes:

- services of musicians, clowns, performers for private entertainments
- music, dancing and artistic performance
- art and music festivals

09.6.2 Services provided by museums, libraries and cultural sites (S)

Includes:

- services provided by museums, art galleries, exhibitions, historical monuments and archaeological sites
- services provided by libraries
- services provided by national parks, zoological and botanical gardens and aquaria

09.6.2.0 Services provided by museums, libraries and cultural sites (S)

Includes:

- services provided by museums, art galleries, exhibitions, historical monuments and archaeological sites
- services provided by libraries
- services provided by national parks, zoological and botanical gardens and aquaria

09.6.3 Photographic services (S)

Includes:

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

Also includes:

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

09.6.3.0 Photographic services (S)

Includes:

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

Also includes:

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

09.6.9 Other cultural services (S)

Includes:

- hire and repair of musical instruments
- bookbinding services
- art, dance, music and photography classes (in a classroom setting or via e-learning)

Also includes:

- rental of the premises of cultural venues for amateur music group rehearsals and weddings and other celebrations

Excludes:

- formal music, dance and art education (division 10 according to the level)

09.6.9.0 Other cultural services (S)

Includes:

- hire and repair of musical instruments
- bookbinding services
- art, dance, music and photography classes (in a classroom setting or via e-learning)

Also includes:

- rental of the premises of cultural venues for amateur music group rehearsals and weddings and other celebrations

Excludes:

- formal music, dance and art education (division 10 according to the level)

09.7 NEWSPAPERS, BOOKS AND STATIONERY

09.7.1 Books (SD)

Includes:

- books in any form, complete or in excerpts, and on any media (including electronic formats and as photocopies)
- atlases, dictionaries, encyclopaedias, guidebooks and musical scores
- reproductions of educational books novels, plays, poetry, etc. on any media
- scrapbooks and albums for children

Excludes:

- stamp albums (09.2.1.2)

09.7.1.1 Educational books and textbooks (SD)

Includes:

- education textbooks (school/academic manuals, etc.) in any form, complete or in excerpts, and on any media (including electronic formats and as photocopies)
- encyclopaedias and dictionaries

09.7.1.9 Other books (SD)

Includes:

- other books in any form, complete or in excerpts, and on any media (including electronic formats and as photocopies)
- fiction and non-fiction books
- children's books and scrapbooks, albums and colouring books for children
- art books
- musical scores
- religious books
- travel guides
- atlases

Also includes:

- scrapbooks and albums for children

Excludes:

- stamp albums (09.2.1.2)

09.7.2 Newspapers and periodicals (ND)

Includes:

- newspapers, magazines and other periodicals

Also includes:

- newspapers and periodicals in all electronic formats

09.7.2.1 Newspapers (ND)

Includes:

- newspapers purchased at kiosks
- newspaper subscriptions (home-delivery)
- newspaper subscriptions (digital access)

Also includes:

- newspapers in all electronic formats

09.7.2.2 Magazines and periodicals (ND)

Includes:

- lifestyle magazines
- children's magazines
- hobby and leisure magazines
- business and political magazines
- television magazines
- magazine and periodical subscriptions (home delivery)
- magazines and periodical subscriptions (digital access)

Also includes:

- magazines and periodicals in all electronic formats

09.7.3 Miscellaneous printed matter (ND)

Miscellaneous printed matter, including in electronic form.

Includes:

- catalogues and advertising material
- posters, picture postcards and calendars
- greeting cards and visiting cards, announcement cards and message cards
- maps and globes

Excludes:

- pre-franked postcards, envelopes and aerogrammes (07.4.1.1)
- stamp albums (09.2.1.2)

09.7.3.0 Miscellaneous printed matter (ND)

Miscellaneous printed matter, including in electronic form.

Includes:

- catalogues and advertising material
- posters, picture postcards, calendars
- greeting cards and visiting cards, announcement and message cards
- maps and globes

Excludes:

- pre-franked postcards, envelopes and aerogrammes (07.4.1.1)
- stamp albums (09.2.1.2)

09.7.4 Stationery and drawing materials (ND)

Includes:

- writing pads, envelopes, account books, diaries and so on
- postcards, envelopes and other postal matter, not pre-franked
- drawing paper
- educational materials, such as exercise books
- wrapping paper
- pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, pencil sharpeners and so on
- stencils, carbon paper, inking pads, correcting fluids and so on
- paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins and so on
- drawing and painting materials, such as canvas, card, paints, crayons, pastels and brushes

Also includes:

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

Excludes:

- pre-franked postcards, envelopes and aerogrammes (07.4.1.1)
- pocket calculators (08.1.3.2)

09.7.4.0 Stationery and drawing materials (ND)

Includes:

- writing pads, envelopes, account books, diaries and so on
- postcards, envelopes and other postal matter, not pre-franked
- drawing paper
- educational materials, such as exercise books
- wrapping paper
- pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, pencil sharpeners and so on
- stencils, carbon paper, inking pads, correcting fluids and so on
- paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins and so on
- drawing and painting materials, such as canvas, card, paints, crayons, pastels and brushes

Also includes:

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

Excludes:

- pre-franked postcards, envelopes and aerogrammes (07.4.1.1)
- pocket calculators (08.1.3.2)

09.8 PACKAGE HOLIDAYS

09.8.0 Package holidays (S)

Includes:

- all-inclusive holidays or tours that provide for travel, food, accommodation, guides and so on
- excursion tours, including transport and guide

- sport and recreation camps for children as well as for adults (usually during summer holidays), which include catering and accommodation as well as activities

09.8.0.0 Package holidays (S)

Includes:

- all-inclusive holidays or tours that provide for travel, food, accommodation, guides and so on
- excursion tours, including transport and guide
- sport and recreation camps for children as well as for adults (usually during summer holidays), which include catering and accommodation as well as activities

10 EDUCATION SERVICES

Division 10 covers educational services only. The focus of groups 10.1 to 10.4 is on formal education (that leads to a certificate or diploma). It includes education done through radio or television broadcasting and e-learning and correspondence courses. It also includes admission and registration fees, as well as tuition fees. It further includes other education-related fees, such as camps and field trips, course fees, diploma fees, examination fees, graduation fees, laboratory fees, and physical education fees.

The breakdown of educational services is based on the level categories of the 2011 revision of the International Standard Classification of Education (ISCED 2011) of UNESCO.

This division does not include expenditures on other education-related goods and services, such as:

- school uniforms (03.1.2.4)
- education support services, such as health-care services (06)
- transport services, except in the case of excursions that are part of the normal school programme (07.3.2.3)
- textbooks 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)

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 need

Also includes:

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

Excludes:

- childcare services without educational programme (13.3.0.1)

10.1.0.1 Early childhood education (S)

Includes:

- level 0 of ISCED 2011: 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 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
- education services for children with special educational needs

Also includes:

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

Excludes:

- childcare services without educational programme (13.3.0.1).

10.1.0.2 Primary education (S)

Includes:

- level 1 of ISCED 2011: Primary education usually begins at age 5, 6 or 7 and generally lasts for four to seven years. Programmes are normally designed to provide students with fundamental skills in reading, writing and mathematics and to establish a solid foundation for learning and understanding core areas of knowledge and personal and social development
- organized instruction for children with special needs and literacy or basic skills programmes within or outside the school system that are similar in content to programmes in primary education
- literacy programmes for students too old for primary school
- excursions that are part of the normal school programme (travel and accommodation costs)

10.2 SECONDARY EDUCATION

10.2.0 Secondary education (S)

Includes:

- levels 2 and 3 of ISCED 2011 (lower-secondary and upper secondary education). Secondary education is designed to lay the foundation for lifelong learning and human development and to provide the skills and knowledge needed either for further studies at post-secondary and tertiary levels or for entry into the labour market, or both. Programmes are increasingly subject-oriented and specialized. Different study options or streams are offered, including vocational education and training
- 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

Also includes:

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

10.2.0.0 Secondary education (S)

Includes:

- levels 2 and 3 of ISCED 2011 (lower-secondary and upper secondary education). Secondary education is designed to lay the foundation for lifelong learning and human development and to provide the skills and knowledge needed either for further studies at post-secondary and tertiary levels or for entry into the labour market, or both. Programmes are increasingly subject-oriented and specialized. Different study options or streams are offered, including vocational education and training
- 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

Also includes:

- excursions or student exchanges that 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)

Includes:

- level 4 of ISCED 2011 (post-secondary non-tertiary education) provides learning experiences building on secondary education, preparing for entry into the labour market and tertiary education. It is aimed 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 entry into the labour market. 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

Also includes:

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

10.3.0.0 Post-secondary non-tertiary education (S)

Includes:

- level 4 of ISCED 2011 (post-secondary non-tertiary education) provides learning experiences building on secondary education, preparing for entry into the labour market and tertiary education. It is aimed 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 entry into the labour market. 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

Also includes:

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

10.4 TERTIARY EDUCATION

10.4.0 Tertiary education (S)

Includes:

- levels 5, 6, 7 and 8 of ISCED 2011 (tertiary education) build on secondary education and provide learning activities in specialized fields of education. It is aimed 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

Also includes:

- excursions or student exchanges that are part of the normal school programme (travel and accommodation costs)
- university admission tests

10.4.0.0 Tertiary education (S)

Includes:

- levels 5, 6, 7 and 8 of ISCED 2011 (tertiary education) build on secondary education and provide learning activities in specialized fields of education. It is aimed at a high level of complexity and specialization. They include 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

Also includes:

- excursions or student exchanges that are part of the normal school programme (travel and accommodation costs)
- university admission tests

10.5 EDUCATION NOT DEFINED BY LEVEL

10.5.0 Education not defined by level (S)

Includes:

- independent tutors (private lessons), tutor centres, homework help centres and so on
- 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 online
- language proficiency tests
- courses in the use of computers and/or specific software
- exam preparation courses
- online tutoring

Excludes:

- driving lessons (07.2.4.3)
- training courses for recreation and sports that are not part of an educational programme (09.4.6)
- removable media containing foreign language trainers (09.7.1.1)

10.5.0.1 Tutoring (S)

Includes:

- independent tutors (private lessons to support formal education), tutor centres, homework help centres and so on
- exam preparation courses
- online tutoring

10.5.0.9 Other education not defined by level (S)

Includes:

- 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 online
- language proficiency tests
- courses in the use of computers and/or specific software

Excludes:

- driving lessons (07.2.4.3)
- training courses for recreation and sports that are not part of an educational programme (09.4.6)
- removable media containing foreign language trainers (09.7.1.1)

11 RESTAURANTS AND ACCOMMODATION SERVICES

Division 11 covers food and beverage serving services provided by restaurants, cafés and similar facilities, either with full, limited or self-service, or by canteens, cafeterias or refectories at work or school and other educational establishment premises (11.1). The distinction between full service and limited service relates to the range of the food and beverage serving services: a service by waiters to the individual customer seated at tables will be qualified as a full service.

Accommodation (11.2) includes services for visitors and other travellers away from their principal or secondary residence. If not separately priced, it also includes food and beverage services and other serving services, such as housekeeping, parking, laundry, swimming pools and exercise rooms, recreational facilities and conference and convention facilities.

Excludes:

- permanent principal or secondary residence accommodation (division 04)

11.1 FOOD AND BEVERAGE SERVING SERVICES

11.1.1 Restaurants, cafés and the like (S)

Food and beverages services provided by restaurants, cafés and similar eating facilities providing full, limited or self-service.

Also includes:

- tobacco that is consumed with a shisha or a hookah pipe in restaurants, cafés or shisha lounges
- tips and gratuities

Excludes:

- food and beverage provided by supermarkets and markets whether or not consumed on their premises (division 01 or division 02)
- food products and beverages dispensed by automatic vending machines not in connection with a self-service restaurant or similar (e.g., automat restaurants) (01.1.9.1 or 02.1)
- tobacco purchases (02.3.0)
- food and beverage services on public transport, if not separately priced (07.3)
- food and beverage delivery services, if separately priced (07.4.9.2)
- dancing establishment and nightclub entrance fees (09.4.6.1)
- food and beverage services in establishments providing recreational, cultural, sporting or entertainment services, if not separately priced (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 priced (09.8.0.0)
- food and beverage services provided by hotels or other lodging establishments, if not separately priced from accommodation (11.2)

11.1.1.1 Restaurants, cafés and the like – with full service (S)

Food and beverage serving services provided by restaurants, cafés and similar eating facilities providing full service consisting of waiter service to individual customers seated at tables, with or without entertainment.

Includes:

- food and beverages provided by full-service facilities serving mainly drinks: cafés, buffets, bars, tearooms and so on
- 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 establishments, if separately priced from accommodation
- food and beverage full services in establishments 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 priced
- tobacco that is consumed with a shisha or a hookah pipe in restaurants, cafés or shisha lounges
- tips and gratuities

Excludes:

- food and beverage provided by supermarkets and markets whether or not consumed on their premises (division 01 or division 02)
- tobacco purchases (02.3.0)
- food and beverage services on public transport, if not separately priced (07.3)
- food and beverage delivery, if separately priced (07.4.9.2)
- food and beverage services in establishments providing recreational, cultural, sporting or entertainment services, if not separately priced (09.4.6, 09.6.1.0, 09.6.2.0, 09.6.9.0)
- entrance fees for dancing establishments and nightclubs (09.4.6.1)
- food and beverage services provided in package holidays, if not separately priced (09.8.0.0)
- food and beverage services in hotels or other lodging establishments, if not separately priced from accommodation (11.2)

11.1.1.2 Restaurants, cafés and the like – with limited service (S)

Food and beverage serving services provided by limited and self-service facilities (i.e., without waiter service and with or without seating).

Includes:

- food and beverage services provided by self-service restaurants
- food and beverages provided by refreshment stands, fish and chip 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, food carts, street vendors and the like

Also includes:

- 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 priced
- tobacco that is consumed with a shisha or a hookah pipe in restaurants, cafés or shisha lounges
- tips and gratuities

Excludes:

- food and beverage provided by supermarkets and markets whether or not consumed on their premises (division 01 or division 02)
- food products and beverages dispensed by automatic vending machines not in connection with a self-service restaurant or similar (e.g., automat restaurants) (01.1.9.1 or 02.1)
- tobacco purchases (02.3.0)
- food and beverage services on public transport, if not separately priced (07.3)
- food and beverage delivery, if separately priced (07.4.9.2)

- food and beverage services in establishments providing recreational, cultural, sporting or entertainment services, if not separately priced (09.4.6, 09.6.1.0, 09.6.2.0, 09.6.9.0)
- entrance fees for dancing establishments and nightclubs (09.4.6.1)
- food and beverage services provided in package holidays, if not separately priced (09.8.0.0)
- food and beverage services in hotels or other lodging establishments, if not separately priced 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, etc.) at work/office premises, in schools, universities and other educational establishments, to hospital in-patients, if separately priced.

Includes:

- university refectories, military messes and wardrooms

Excludes:

- food and beverages provided by schools, universities and other educational establishments, if not separately priced (10.1 – 10.5)
- food and beverages provided to hospital in-patients, if not separately priced (06.3)

11.1.2.1 Canteens and cafeterias of universities, schools and kindergartens (S)

Food and beverages provided to students by canteens, cafeterias or refectories (i.e., restaurants, café, etc.) at schools, universities and other educational establishments.

Includes:

- kindergarten canteens
- school canteens
- university refectories

Excludes:

- food and beverages provided by schools, universities and other educational establishments, if not separately priced (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, etc.) at work/office premises, to hospital in-patients, if separately priced.

Includes:

- military messes and wardrooms

Excludes:

- food and beverages provided to hospital in-patients, if not separately priced (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. Included here are other services, if not separately priced, such as food and beverage services, housekeeping, parking, laundry, swimming pools and exercise rooms, recreational facilities and conference and convention facilities.

Includes:

- resorts, hotels, hotels letting rooms by the hour, motels, inns and pensions
- accommodation services provided by private, holiday homes, guesthouses and boarding houses as secondary residence and other “bed and breakfast” establishments
- timeshare 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 establishment dormitories, when separately priced, hostels and other accommodations for workers
- railway sleeping cars and other public transport, when separately priced
- website fees to list, find and rent lodging
- travel agency fees for accommodation, if priced separately
- tips and gratuities for bellmen, bellhops, hotel porters and maids

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 (04.1.2.1)
- 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, if separately priced (11.1.1)
- non-medical retirement homes for elderly persons and residences for disabled persons (13.3.0.2)

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

Includes:

- accommodation services in resorts, hotels and motels
- accommodation services in inns, pensions and similar establishments
- short-term accommodation services provided by private and holiday homes, guesthouses and boarding houses as secondary residence and other “bed and breakfast” units
- timeshare units

Also includes:

- hotels letting rooms by the hour

Excludes:

- payments of households occupying a room in a hotel or boarding house as their main residence (04.1.1.0)
- rentals paid by households for a secondary residence or timeshare residence (04.1.2.1)
- 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, if separately priced (11.1.1)

11.2.0.2 Holiday centres, camping sites, youth hostels and similar accommodation services (S)

Includes:

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

Excludes:

- payments of households occupying a room in 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, if separately priced (11.1.1)

11.2.0.3 Accommodation services of boarding schools, universities and other educational establishments (S)

Includes:

- student residences, school and other educational establishments dormitories, if separately priced

Excludes:

- homes for disabled or maladjusted persons (13.3.0.2)

11.2.0.9 Other accommodation services (S)

Includes:

- hostels and other accommodations for workers
- railway sleeping cars and other public transport, if separately priced
- website fees to list, find and rent lodging
- travel agency fees for accommodation, if separately priced

Excludes:

- telephone calls (08.3.1.0)
- breakfast, meals and other food and beverages provided in accommodation and similar establishments, if separately priced (11.1.1)
- homes for disabled or maladjusted persons (13.3.0.2)

12 INSURANCE AND FINANCIAL SERVICES

Division 12 covers insurance (12.1) and financial services (12.2). 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, given that 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 account 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 (i.e., 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 to fewer increases (plus decreases) in life insurance technical reserves.

12.1.1 Life and accident insurance (S)

Includes:

- service charges for life insurance, annuities, death benefit insurance, education insurance and so on

Also includes:

- service charges for funeral insurance
- service charges for accident insurance

12.1.1.0 Life and accident insurance (S)

Includes:

- service charges for life insurance, annuities, death benefit insurance, education insurance and so on

Also includes:

- service charges for funeral insurance
- service charges for accident insurance

12.1.2 Insurance connected with health (S)

Includes:

- service charges for direct sickness insurance
- service charges for social health insurance

- service charges for disability insurance
- service charges for critical illness insurance
- service charges for long-term care insurance
- service charges for supplementary health insurance
- service charges for supplementary prescription drug insurance
- service charges for travel health insurance

Also includes:

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

12.1.2.0 Insurance connected with health (S)

Includes:

- service charges for direct sickness insurance
- service charges for social health insurance
- service charges for disability insurance
- service charges for critical illness insurance
- service charges for long-term care insurance
- service charges for supplementary health insurance
- service charges for supplementary prescription drug insurance
- service charges for travel health insurance

Also includes:

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

12.1.3 Insurance connected with dwellings (S)

Includes:

- service charges paid by owner-occupiers and by tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage and so on
- service charges for household contents insurance

Excludes:

- service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption)

12.1.3.0 Insurance connected with dwellings (S)

Includes:

- service charges paid by owner-occupiers and by tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage and so on
- service charges paid by owner-occupiers and by tenants for household contents insurance

Excludes:

- service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption)

12.1.4 Insurance connected with transport (S)

Includes:

- service charges for insurance in respect of personal transport equipment
- service charges for travel insurance (for change of travel plans, travel cancellation, etc.) and luggage insurance

12.1.4.1 Personal transport insurance (S)

Includes:

- service charges for car insurance
- service charges for insurance in respect of personal transport equipment
- service charges for insurances covering civil liability or damage to third parties or their property arising from the operation of personal transport equipment

Also includes:

- service charges for insurance in respect of bikes, motorcycles, boats, yachts, sailboats, airplanes and so on

12.1.4.2 Travel insurance (S)

Includes:

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

Excludes:

- travel health insurance (12.1.2.0)

12.1.9 Other insurance (S)

Includes:

- service charges for other insurance, such as civil liability for injury or damage to third parties or their property
- service charges for standardized guarantees
- service charges for legal insurance
- service charges for pet medical insurance

Excludes:

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

12.1.9.0 Other insurance (S)

Includes:

- service charges for other insurance, such as civil liability for injury or damage to third parties or their property
- service charges for standardized guarantees
- service charges for legal insurance
- service charges for pet medical insurance

Excludes:

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

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 is calculated as the difference between the actual bank interest receivable and SNA interest receivable by financial corporations on the loans that they issue, and the difference between SNA interest payable and the actual bank interest payable by financial corporations on the deposits of their customers.

Includes:

- financial intermediation services, indirectly measured, of deposit-taking corporations

Also includes:

- 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 (e.g., in providing student loans and import/export loans)

12.2.1.0 Financial intermediation services indirectly measured (S)

Financial intermediation services indirectly measured is calculated as the difference between the actual bank interest receivable and SNA interest receivable by financial corporations on the loans that they issue, and the difference between SNA interest payable and the actual bank interest payable by financial corporations on the deposits of their customers.

Includes:

- financial intermediation services, indirectly measured, of deposit-taking corporations

Also includes:

- 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 (e.g., in providing student loans and import/export loans)

12.2.2 Explicit charges by deposit-taking corporations (S)

Includes:

- explicit charges for the financial services of deposit-taking corporations, such as commercial banks, credit unions, cooperative banks, savings banks, post banks and postal savings banks

Excludes:

- remittances fees (12.2.9.1)

12.2.2.0 Explicit charges by deposit-taking corporations (S)

Includes:

- actual charges for the financial services of deposit-taking corporations, such as commercial banks, credit unions, cooperative banks, savings banks, post banks and postal savings banks

Excludes:

- remittances fees (12.2.9.1)

12.2.9 Other financial services (S)

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, consultants and the like
- 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)

Includes:

- remittance fees for financial services provided by financial auxiliaries, such as money transfer agents

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

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, consultants and the like
- 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 AND SERVICES

Division 13 covers goods and services for personal care (13.1), jewellery and watches (13.2), services of social protection (13.3) and all other services for households that are not classified elsewhere (13.9). Goods and services for personal care cover electric and non-electric appliances for personal care and hairdressing services. Goods of personal effects cover jewellery and watches, celebration and devotional articles, and travel goods and articles.

Social protection services cover childcare, non-medical retirement homes for elderly persons and disabled persons, home care services for the elderly and disabled and related services. Group 13.9 covers all the other services for households that are not classified elsewhere, such as fees for legal and administrative services, fees for real estate agencies, charges for undertaking and payment for various personal services (e.g., graphologists, bodyguards and matrimonial agencies).

This division also includes religious services.

13.1 PERSONAL CARE

13.1.1 Electric appliances for personal care (SD)

Includes:

- electric razors, hair trimmers and epilators, hand-held and hood hairdryers, straightening irons, curling tongs and styling combs, sunlamps, vibrators, electric toothbrushes and other electric appliances for dental hygiene and so on
- repair of electric appliances for personal care

13.1.1.1 Purchase of electric appliances for personal care (SD)

Includes:

- electric razors, hair trimmers and epilators, hand-held and hood hairdryers, straightening irons, curling tongs and styling combs, sunlamps, vibrators, electric toothbrushes and other electric appliances for dental hygiene and so on

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 priced.

Includes:

- repair of electric appliances for personal care

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

Includes:

- non-electric appliances: shavers, razors and hair trimmers and blades therefor, scissors, nail files, combs, shaving brushes, hairbrushes, toothbrushes, nail brushes, hairpins, curlers, personal weighing machines, scales and so on
- articles for personal hygiene: toilet soap, medicinal soap, cleansing oil and milk, shaving soap, shaving cream and foam, toothpaste, epilation wax, paper handkerchiefs and so on
- 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 and so on

Excludes:

- handkerchiefs made of fabric (03.1.3.1)
- baby scales (06.1.2.1)

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

Includes:

- non-electric appliances: shavers, razors and hair trimmers and blades therefor, scissors, nail files, combs, shaving brushes, hairbrushes, toothbrushes, nail brushes, hairpins, curlers, personal weighing machines, scales and so on
- articles for personal hygiene: toilet soap, medicinal soap, cleansing oil and milk, shaving soap, shaving cream and foam, toothpaste, epilation wax, paper handkerchiefs and so on
- beauty products: lipstick, nail varnish, make-up and makeup 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 and so on

Excludes:

- handkerchiefs made of fabric (03.1.3.1)
- baby scales (06.1.2.1)

13.1.3 Hairdressing salons and personal grooming establishments (S)

Includes:

- hairdressing salons or barbers for women, men and children
- facial beauty treatments, depilation, solarium, pedicure, body care, manicure, thalassotherapy, Turkish baths, saunas, non-medical massages and so on
- diet clubs and tattoo and piercing services

Excludes:

- spas for medical purposes (06.2, 06.3)
- animal tattooing (09.4.5.0)
- fitness centres (09.4.6.2)

13.1.3.1 Hairdressing (S)

Includes:

- hairdressing salons or barbers for women, men and children

13.1.3.2 Personal grooming treatments (S)

Includes:

- facial beauty treatments, depilation, solarium, pedicure, body care, manicure, thalassotherapy, Turkish baths, saunas, non-medical massages and so on
- diet clubs and tattoo and piercing services

Excludes:

- spas for medical purposes (06.2, 06.3)
- animal tattooing (09.4.5.0)
- fitness centres (09.4.6.2)

13.2 OTHER PERSONAL EFFECTS

13.2.1 Jewellery and watches (D)

Includes:

- precious stones and metals and jewellery fashioned out of such stones and metals
- costume jewellery, cuff links and tiepins
- watches and stopwatches
- repair, remodelling and hire of jewellery and watches

Excludes:

- wall clocks, floor clocks, alarm clocks and travel clocks (05.1.1.4)
- repair of floor standing and similar household clocks (05.1.2.0)
- 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 Purchase of jewellery and watches (D)

Includes:

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

Excludes:

- wall clocks, floor clocks, alarm clocks and 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 priced.

Includes:

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

Excludes:

- repair of floor standing and similar household clocks (05.1.2.0)

13.2.2 Devotional articles and articles for religious and ritual celebrations (SD)

Includes:

- religious and ritual articles, such as 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 celebrations and rituals

Excludes:

- Christmas trees, holiday decorations (for Christmas, Easter, Hanukkah, Eid, Diwali and similar) (09.2.1.3)
- religious books (09.7.1.9)
- funerary articles (13.2.9.1)

13.2.2.0 Devotional articles and articles for religious and ritual celebrations (SD)

Includes:

- religious and ritual articles, such as crucifixes and rosaries, figurines, pictures, votive candles, amulets, strips of paper with prayers, menorah chandeliers, advent wreaths and others
- articles to be used in religious and ritual celebrations

Excludes:

- Christmas trees, holiday decorations (for Christmas, Easter, Hanukkah, Eid, Diwali and similar) (09.2.1.3)
- religious books (09.7.1.9)
- funerary articles (13.2.9.1)

13.2.9 Other personal effects n.e.c. (SD)

Includes:

- travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attaché cases, satchels, handbags, wallets, purses, backpacks for school and travel and so on
- articles for babies: diapers (nappies) of any material, baby carriages, pushchairs/strollers, carrycots, recliners, back carriers, front carriers, harnesses for babies and so on
- articles for smokers: pipes, lighters, cigarette cases, cigar cutters, ashtrays, electronic cigarette devices and so on

- miscellaneous personal articles: non-corrective sunglasses, protective glasses, umbrellas and parasols, fans, key rings, pill organizers, ear plugs and so on
- funerary articles: coffins, gravestones, urns, burial shrouds, and so on
- lighter fuel; wall thermometers and barometers
- repair and hire of other personal effects

Excludes:

- umbrellas and parasols for the garden (05.1.1.2) or for the beach (09.2.2.2)
- baby furniture (05.1.1.1)
- shopping bags (05.2.1.9)
- feeding bottles (05.4.0.3)
- baby scales (06.1.2.1)
- car seats for babies (07.2.1.3)
- protection glasses for the practice of a sport (09.2.2.1)
- backpacks for camping and open-air recreation (09.2.2.2)

13.2.9.1 Travel goods, baby articles and other personal effects n.e.c. (SD)

Includes:

- travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attaché cases, satchels, handbags, wallets, purses, backpacks for school and travel and so on
- articles for babies: diapers (nappies) of any material, baby carriages, pushchairs/strollers, carrycots, recliners, back carriers, front carriers, harnesses for babies and so on
- articles for smokers: pipes, lighters, cigarette cases, cigar cutters, ashtrays, electronic cigarette devices and so on
- miscellaneous personal articles: non-corrective sunglasses, protective glasses, umbrellas and parasols, fans, key rings, pill organizers, ear plugs and so on
- funerary articles: coffins, gravestones, urns, burial shrouds, and so on
- lighter fuel; wall thermometers and barometers

Excludes:

- umbrellas and parasols for the garden (05.1.1.2) or for the beach (09.2.2.2)
- baby furniture (05.1.1.1)
- baby scales (06.1.2.1)
- shopping bags (05.2.1.9)
- feeding bottles (05.4.0.3)
- car seats for babies (07.2.1.3)
- protection glasses for the practice of a sport (09.2.2.1)
- backpacks for camping and open-air recreation (09.2.2.2)

13.2.9.2 Repair and hire of other personal effects (S)

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

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, have occupational injuries and diseases, are survivors,

unemployed, destitute, homeless, low-income earners, indigenous people, immigrants, refugees, alcohol and substance abusers and so on

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.

Includes:

- 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 to 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, including after-school centers, nurseries, day-care facilities, wet nurses, crèches, kindergartens (other than educational), play schools and other child-minding facilities
- counselling, guidance, arbitration, fostering and adoption services for families

Excludes:

- babysitters and so on (05.6.2.1)
- 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 in 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; services of teaching nursing homes; services of residential mental retardation facilities; mental health and substance abuse facilities for chronic patients (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)
- educational kindergartens (10.1.0.1)

13.3.0.1 Childcare services (S)

Includes:

- child-minding outside the home, including after-school centers, nurseries, day-care facilities, wet nurses, crèches, kindergartens (other than educational), play schools and other child-minding facilities

Excludes:

- babysitters and so on (05.6.2.1)
- educational kindergartens (10.1.0.1)

13.3.0.2 Retirement homes for elderly persons and residences for disabled persons, not providing medical care (S)

Includes:

- non-medical retirement homes for elderly persons

- non-medical residences for disabled or maladjusted persons

Excludes:

- social assistance and other social care services that are integrated into a package of care along with medical services are to be included in 06.2.3 if medical services do not require an overnight stay and in 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; services of teaching nursing homes; services of residential mental retardation facilities; mental health and substance abuse facilities for chronic patients (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 Home care services for elderly and disabled (S)

Includes:

- help to maintain elderly and disabled persons at home (home-cleaning services, meal programmes, day-care centres, day-care services and holiday-care services)

13.3.0.9 Other social protection services (S)

Includes:

- schools for disabled persons where the main aim is to help students to overcome their disability
- guidance, arbitration, fostering and adoption services for families

13.9 OTHER SERVICES

13.9.0 Other services (S)

Includes:

- fees for legal services, employment agencies and so on
- services of lawyers, notaries, accountants and so on
- services of undertakers and other funeral services
- services of estate agents, housing agents, auctioneers, salesroom operators and other intermediaries
- photocopies and other reproductions of documents
- fees for the issue of birth, marriage and death certificates and other administrative documents
- expenditures for religious services (e.g., requiems, baptizing and marriage services)
- expenditures for non-religious services and events, such as coming-of-age celebrations in Latin-American “quince” or debutante balls
- newspaper notices and advertisements
- services of graphologists, astrologers, palmists, private detectives, bodyguards, dating services, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets and cloakrooms) and so on
- services provided by prostitutes, sex workers and the like
- firearm licences

Excludes:

- food or beverages consumed in brothels, if separately priced (11.1.1)

13.9.0.1 Prostitution (S)

Includes:

- services provided by prostitutes, sex workers and the like

Excludes:

- food or beverages consumed in brothels, if separately priced (11.1.1)

13.9.0.2 Religious services (S)

Includes:

- expenditures for religious services (e.g., requiem, baptizing and marriage services)

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

Includes:

- fees for legal services, employment agencies and so on
- services of lawyers, accountants and so on
- expenditures for non-religious services and events, such as coming-of-age celebrations in Latin-American “quince” or debutante balls
- services of undertakers and other funeral services
- services of estate agents, housing agents, auctioneers, salesroom operators and other intermediaries
- photocopies and other reproductions of documents
- fees for the issue of birth, marriage and death certificates and other administrative documents
- newspaper notices and advertisements
- services of graphologists, astrologers, palmists, private detectives, bodyguards, dating services, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets and cloakrooms) and so on
- firearm licences

14 INDIVIDUAL CONSUMPTION EXPENDITURE OF NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS

14.1 HOUSING

The same function is covered under COPNI group 01.0.
This group corresponds to COICOP groups 04.1 and 15.1.

14.1.0 Housing (S)

The same function is covered under COPNI class 01.0.0.

This class corresponds to COICOP classes 04.1.1 and 15.1.0.

14.1.0.0 Housing (S)

The same function is covered under COPNI class 01.0.0.
This subclass corresponds to COICOP classes 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 COICOP division 06 and group 15.2.

14.2.1 Pharmaceutical products (ND)

The same function is covered under COPNI class 02.1.1.
This class corresponds to COICOP classes 06.1.1 and 15.2.1.

14.2.1.0 Pharmaceutical products (ND)

The same function is covered under COPNI class 02.1.1.
This subclass corresponds to COICOP classes 06.1.1 and 15.2.1.

14.2.2 Other medical products (ND)

The same function is covered under COPNI class 02.1.2.
This class corresponds to COICOP classes 06.1.2 and 15.2.2.

14.2.2.0 Other medical products (ND)

The same function is covered under COPNI class 02.1.2.
This subclass corresponds to COICOP classes 06.1.2 and 15.2.2.

14.2.3 Therapeutic appliances and equipment (D)

The same function is covered under COPNI class 02.1.3.
This class corresponds to COICOP classes 06.1.3 and 15.2.3.

14.2.3.0 Therapeutic appliances and equipment (D)

The same function is covered under COPNI class 02.1.3.
This subclass corresponds to COICOP classes 06.1.3 and 15.2.3.

14.2.4 Outpatient medical services (S)

The same function is covered under COPNI class 02.2.1.
This class corresponds to COICOP classes 06.2.1, 06.2.3 and 15.2.4.

14.2.4.0 Outpatient medical services (S)

The same function is covered under COPNI class 02.2.1.
This subclass corresponds to COICOP classes 06.2.1, 06.2.3 and 15.2.4.

14.2.5 Outpatient dental services (S)

The same function is covered under COPNI class 02.2.2.
This class corresponds to COICOP classes 06.2.2 and 15.2.5.

14.2.5.0 Outpatient dental services (S)

The same function is covered under COPNI class 02.2.2.
This subclass corresponds to COICOP classes 06.2.2 and 15.2.5.

14.2.6 Outpatient paramedical services (S)

The same function is covered under COPNI class 02.2.3.
This class corresponds to COICOP classes 06.1.4, 06.2.1, 06.2.3, 06.4 and 15.2.6.

14.2.6.0 Outpatient paramedical services (S)

The same function is covered under COPNI class 02.2.3.
This subclass corresponds to COICOP classes 06.1.4, 06.2.1, 06.2.3, 06.4 and 15.2.6.

14.2.7 Hospital services (S)

The same function is covered under COPNI class 02.3.0.
This class corresponds to COICOP groups 06.3 and 15.2.7.

14.2.7.0 Hospital services (S)

The same function is covered under COPNI class 02.3.0.
This subclass corresponds to COICOP groups 06.3 and 15.2.7.

14.2.8 Other health services (S)

The same function is covered under COPNI classes 02.4.0, 02.5.0 and 02.6.0.

14.2.8.0 Other health services (S)

The same function is covered under COPNI classes 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 COICOP groups 09.4, 09.6 and 15.3.

14.3.1 Recreational and sporting services (S)

The same function is covered under COPNI class 03.1.0.
This class corresponds to COICOP group 09.4 and class 15.3.1.

14.3.1.0 Recreational and sporting services (S)

The same function is covered under COPNI class 03.1.0.
This subclass corresponds to COICOP group 09.4 and class 15.3.1.

14.3.2 Cultural services (S)

The same function is covered under COPNI class 03.2.0.
This class corresponds to COICOP group 09.6 and class 15.3.2.

14.3.2.0 Cultural services (S)

The same function is covered under COPNI class 03.2.0.
This subclass corresponds to COICOP group 09.6 and class 15.3.2.

14.4 EDUCATION

The same function is covered under COPNI groups 04.1 to 04.7.
This group corresponds to COICOP division 10 and group 15.4.

14.4.1 Pre-primary and primary education (S)

The same function is covered under COPNI class 04.1.0.
This class corresponds to COICOP classes 10.1.0 and 15.4.1.

14.4.1.0 Pre-primary and primary education (S)

The same function is covered under COPNI class 04.1.0.
This subclass corresponds to COICOP classes 10.1.0 and 15.4.1.

14.4.2 Secondary education (S)

The same function is covered under COPNI class 04.2.0.
This class corresponds to COICOP classes 10.2.0 and 15.4.2.

14.4.2.0 Secondary education (S)

The same function is covered under COPNI class 04.2.0.
This subclass corresponds to COICOP classes 10.2.0 and 15.4.2.

14.4.3 Post-secondary non-tertiary education (S)

The same function is covered under COPNI class 04.3.0.
This class corresponds to COICOP classes 10.3.0 and 15.4.3.

14.4.3.0 Post-secondary non-tertiary education (S)

The same function is covered under COPNI class 04.3.0.
This subclass corresponds to COICOP classes 10.3.0 and 15.4.3.

14.4.4 Tertiary education (S)

The same function is covered under COPNI class 04.4.0.
This class corresponds to COICOP classes 10.4.0 and 15.4.4.

14.4.4.0 Tertiary education (S)

The same function is covered under COPNI class 04.4.0.
This subclass corresponds to COICOP classes 10.4.0 and 15.4.4.

14.4.5 Education not defined by level (S)

The same function is covered under COPNI class 04.5.0.
This class corresponds to COICOP classes 10.5.0 and 15.4.5.

14.4.5.0 Education not defined by level (S)

The same function is covered under COPNI class 04.5.0.
This subclass corresponds to COICOP classes 10.5.0 and 15.4.5.

14.4.6 Other educational services (S)

The same function is covered under COPNI classes 04.6.0 and 04.7.0.

14.4.6.0 Other educational services (S)

The same function is covered under COPNI classes 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 COICOP groups 13.3 and 15.5.

14.5.0 Social protection (S)

The same function is covered under COPNI classes 05.1.0 and 05.2.0.
This class corresponds to COICOP classes 13.3.0 and 15.5.0.

14.5.0.0 Social protection (S)

The same function is covered under COPNI classes 05.1.0 and 05.2.0.
This subclass corresponds to COICOP classes 13.3.0 and 15.5.0.

14.6 OTHER SERVICES

These functions are covered under COPNI groups 06.0, 07.1, 07.2, 07.3, 08.1, 08.2, 09.1 and 09.2. This group has, to a great extent, no counterpart in COICOP divisions 01 to 13 or in division 15. The only exception are religious services, which correspond to COICOP subclass 13.9.0.2.

14.6.1 Religion (S)

The same function is covered under COPNI class 06.0.0. This class corresponds to COICOP subclass 13.9.0.2.

14.6.1.0 Religion (S)

The same function is covered under COPNI class 06.0.0. This subclass corresponds to COICOP subclass 13.9.0.2.

14.6.2 Political parties, labour and professional organizations (S)

The same function is covered under COPNI classes 07.1.0, 07.2.0 and 07.3.0.

14.6.2.0 Political parties, labour and professional organizations (S)

The same function is covered under COPNI classes 07.1.0, 07.2.0 and 07.3.0.

14.6.3 Environmental protection (S)

The same function is covered under COPNI classes 08.1.0 and 08.2.0.

14.6.3.0 Environmental protection (S)

The same function is covered under COPNI classes 08.1.0 and 08.2.0.

14.6.4 Services n.e.c. (S)

The same function is covered under COPNI classes 09.1.0 and 09.2.0.

14.6.4.0 Services n.e.c. (S)

The same function is covered under COPNI classes 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 COICOP groups 04.1 and 14.1.

15.1.0 Housing (S)

The same function is covered under COFOG class 10.6.0.
This class corresponds to COICOP classes 04.1.1 and 14.1.0.

15.1.0.0 Housing (S)

The same function is covered under COFOG class 10.6.0.
This subclass corresponds to COICOP classes 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 COICOP division 06 and group 14.2.

15.2.1 Pharmaceutical products (ND)

The same function is covered under COFOG class 07.1.1.
This class corresponds to COICOP classes 06.1.1 and 14.2.1.

15.2.1.0 Pharmaceutical products (ND)

The same function is covered under COFOG class 07.1.1.
This subclass corresponds to COICOP classes 06.1.1 and 14.2.1.

15.2.2 Other medical products (ND)

The same function is covered under COFOG class 07.1.2.
This class corresponds to COICOP classes 06.1.2 and 14.2.2.

15.2.2.0 Other medical products (ND)

The same function is covered under COFOG class 07.1.2.
This subclass corresponds to COICOP classes 06.1.2 and 14.2.2.

15.2.3 Therapeutic appliances and equipment (D)

The same function is covered under COFOG class 07.1.3.
This class corresponds to COICOP classes 06.1.3 and 14.2.3.

15.2.3.0 Therapeutic appliances and equipment (D)

The same function is covered under COFOG class 07.1.3.
This subclass corresponds to COICOP classes 06.1.3 and 14.2.3.

15.2.4 Outpatient medical services (S)

The same function is covered under COFOG classes 07.2.1 and 07.2.2.
This class corresponds to COICOP classes 06.2.1, 06.2.3 and 14.2.4.

15.2.4.0 Outpatient medical services (S)

The same function is covered under COFOG classes 07.2.1 and 07.2.2.
This subclass corresponds to COICOP classes 06.2.1, 06.2.3 and 14.2.4.

15.2.5 Outpatient dental services (S)

The same function is covered under COFOG class 07.2.3.
This class corresponds to COICOP classes 06.2.2 and 14.2.5.

15.2.5.0 Outpatient dental services (S)

The same function is covered under COFOG class 07.2.3.
This subclass corresponds to COICOP classes 06.2.2 and 14.2.5.

15.2.6 Outpatient paramedical services (S)

The same function is covered under COFOG class 07.2.4.
This class corresponds to COICOP classes 06.1.4, 06.2.1, 06.2.3, 06.4 and 14.2.6.

15.2.6.0 Outpatient paramedical services (S)

The same function is covered under COFOG class 07.2.4.
This subclass corresponds to COICOP classes 06.1.4, 06.2.1, 06.2.3, 06.4 and 14.2.6.

15.2.7 Hospital services (S)

The same function is covered under COFOG classes 07.3.1, 07.3.2, 07.3.3 and 07.3.4.
This class corresponds to COICOP group 06.3 and class 14.2.7.

15.2.7.0 Hospital services (S)

The same function is covered under COFOG classes 07.3.1, 07.3.2, 07.3.3 and 07.3.4.
This subclass corresponds to COICOP group 06.3 and class 14.2.7.

15.2.8 Public health services (S)

The same function is covered under COFOG class 07.4.0.

15.2.8.0 Public health services (S)

The same function is covered under COFOG class 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 COICOP groups 09.4, 09.6 and 14.3.

15.3.1 Recreational and sporting services (S)

The same function is covered under COFOG class 08.1.0.
This class corresponds to COICOP group 09.4 and class 14.3.1.

15.3.1.0 Recreational and sporting services (S)

The same function is covered under COFOG class 08.1.0.
This subclass corresponds to COICOP group 09.4 and class 14.3.1.

15.3.2 Cultural services (S)

The same function is covered under COFOG class 08.2.0.
This class corresponds to COICOP group 09.6 and class 14.3.2.

15.3.2.0 Cultural services (S)

The same function is covered under COFOG class 08.2.0.
This subclass corresponds to COICOP group 09.6 and class 14.3.2.

15.4 EDUCATION

The same function is covered under COFOG groups 09.1 to 09.6.
This group corresponds to COICOP division 10 and group 14.4.

15.4.1 Pre-primary and primary education (S)

The same function is covered under COFOG classes 09.1.1 and 09.1.2.
This class corresponds to COICOP classes 10.1.0 and 14.4.1.

15.4.1.0 Pre-primary and primary education (S)

The same function is covered under COFOG classes 09.1.1 and 09.1.2.
This subclass corresponds to COICOP classes 10.1.0 and 14.4.1.

15.4.2 Secondary education (S)

The same function is covered under COFOG classes 09.2.1 and 09.2.2.
This class corresponds to COICOP classes 10.2.0 and 14.4.2.

15.4.2.0 Secondary education (S)

The same function is covered under COFOG classes 09.2.1 and 09.2.2.
This subclass corresponds to COICOP classes 10.2.0 and 14.4.2.

15.4.3 Post-secondary non-tertiary education (S)

The same function is covered under COFOG class 09.3.0.
This class corresponds to COICOP classes 10.3.0 and 14.4.3.

15.4.3.0 Post-secondary non-tertiary education (S)

The same function is covered under COFOG class 09.3.0.
This subclass corresponds to COICOP classes 10.3.0 and 14.4.3.

15.4.4 Tertiary education (S)

The same function is covered under COFOG classes 09.4.1 and 09.4.2.
This class corresponds to COICOP classes 10.4.0 and 14.4.4.

15.4.4.0 Tertiary education (S)

The same function is covered under COFOG classes 09.4.1 and 09.4.2.
This subclass corresponds to COICOP classes 10.4.0 and 14.4.4.

15.4.5 Education not defined by level (S)

The same function is covered under COFOG class 09.5.0.
This class corresponds to COICOP classes 10.5.0 and 14.4.5.

15.4.5.0 Education not defined by level (S)

The same function is covered under COFOG class 09.5.0.
This subclass corresponds to COICOP classes 10.5.0 and 14.4.5.

15.4.6 Subsidiary services to education (S)

The same function is covered under COFOG class 09.6.0.

15.4.6.0 Subsidiary services to education (S)

The same function is covered under COFOG class 09.6.0.

15.5 SOCIAL PROTECTION

The same function is covered under COFOG groups 10.1 to 10.5 and 10.7.
This group corresponds to COICOP groups 13.3 and 14.5.

15.5.0 Social protection (S)

The same function is covered under COFOG classes 10.1.1 to 10.5.0 and 10.7.0.
This class corresponds to COICOP classes 13.3.0 and 14.5.0.

15.5.0.0 Social protection (S)

The same function is covered under COFOG classes 10.1.1 to 10.5.0 and 10.7.0.
This subclass corresponds to COICOP classes 13.3.0 and 14.5.0.

Part four

**Optional high-detail structure and
explanatory notes for food products**

XI. Optional high-detail structure for food products (Division 01)

Code	Description
01	Food and non-alcoholic beverages
01.1	Food
01.1.1	Cereals and cereal products (ND)
01.1.1.1	Cereals (ND)
01.1.1.1.1	Wheat
01.1.1.1.2	Rice
01.1.1.1.3	Sorghum
01.1.1.1.4	Barley
01.1.1.1.5	Millet
01.1.1.1.6	Maize (corn)
01.1.1.1.7	Quinoa
01.1.1.1.8	Teff
01.1.1.1.9	Other cereals
01.1.1.2	Flour of cereals (ND)
01.1.1.2.1	Flour of wheat
01.1.1.2.2	Flour of rice
01.1.1.2.3	Flour of sorghum
01.1.1.2.4	Flour of barley
01.1.1.2.5	Flour of millet
01.1.1.2.6	Flour of maize or cornmeal
01.1.1.2.7	Flour of quinoa
01.1.1.2.8	Flour of teff
01.1.1.2.9	Other flours of cereals
01.1.1.3	Bread and bakery products (ND)
01.1.1.3.1	Bread
01.1.1.3.9	Other bakery products
01.1.1.4	Breakfast cereals (ND)
01.1.1.4.0	Breakfast cereals
01.1.1.5	Macaroni, noodles, couscous and similar pasta products (ND)
01.1.1.5.0	Macaroni, noodles, couscous and similar pasta products
01.1.1.9	Other milled cereal and grain products (ND)
01.1.1.9.0	Other milled cereal and grain products
01.1.2	Live animals, and meat and other parts of slaughtered land animals (ND)
01.1.2.1	Live land animals (ND)
01.1.2.1.1	Bovine animal, live
01.1.2.1.2	Pigs, live
01.1.2.1.3	Goats, lambs and sheep, live
01.1.2.1.4	Poultry, live
01.1.2.1.5	Hares and rabbits, live
01.1.2.1.9	Other live animals
01.1.2.2	Meat, fresh, chilled or frozen (ND)
01.1.2.2.1	Meat of bovine animals, fresh, chilled or frozen
01.1.2.2.2	Meat of pigs, fresh, chilled or frozen
01.1.2.2.3	Meat of goats, lambs and sheep, fresh, chilled or frozen
01.1.2.2.4	Meat of poultry, fresh, chilled or frozen
01.1.2.2.5	Meat of hares and rabbits, fresh, chilled or frozen

Code	Description
01.1.2.2.6	Meat of horses and other equines, fresh, chilled or frozen
01.1.2.2.7	Meat of camels and camelids, fresh, chilled or frozen
01.1.2.2.9	Other meat, fresh, chilled or frozen
01.1.2.3	Meat, dried, salted, in brine or smoked (ND)
01.1.2.3.1	Meat of bovine, salted, dried or smoked
01.1.2.3.2	Meat of pigs, cuts, salted, dried or smoked (bacon and ham)
01.1.2.3.9	Other meat, dried, salted or smoked
01.1.2.4	Offal, blood and other parts of slaughtered animals, fresh, chilled or frozen, dried, salted, in brine or smoked (ND)
01.1.2.4.0	Offal, blood and other parts of slaughtered animals fresh, chilled or frozen, dried, salted, in brine or smoked
01.1.2.5	Preparations of meat, offal, blood and other parts of slaughtered animals (ND)
01.1.2.5.1	Sausages and similar products of meat, offal or blood
01.1.2.5.2	Canned meat
01.1.2.5.3	Pâté, including liver pâté
01.1.2.5.9	Other preparations of meat, offal or blood n.e.c.
01.1.3	Fish and other seafood (ND)
01.1.3.1	Fish, live, fresh, chilled or frozen (ND)
01.1.3.1.1	Freshwater fish, live, fresh, chilled or frozen
01.1.3.1.2	Salmonoidae, live, fresh, chilled or frozen
01.1.3.1.3	Flatfish, live, fresh, chilled, or frozen
01.1.3.1.4	Gadiformes, live, fresh, chilled, or frozen
01.1.3.1.5	Tunas, skipjack or stripe-bellied bonito, live, fresh, chilled, or frozen
01.1.3.1.6	Other pelagic fish, live, fresh, chilled, or frozen
01.1.3.1.9	Other fish, live, fresh, chilled, or frozen
01.1.3.2	Fish, dried, salted, in brine or smoked (ND)
01.1.3.2.1	Salmonoidae, smoked
01.1.3.2.2	Gadiformes, dried, salted or in brine
01.1.3.2.9	Other fish, dried, salted, in brine, smoked
01.1.3.3	Fish preparations (ND)
01.1.3.3.1	Tunas, skipjack or stripe-bellied bonito, prepared or preserved
01.1.3.3.2	Other pelagic fish, prepared or preserved
01.1.3.3.3	Caviar and caviar substitutes
01.1.3.3.9	Other fish, prepared or preserved
01.1.3.4	Other seafood, live, fresh, chilled or frozen (ND)
01.1.3.4.1	Shrimps and prawns, live, fresh, chilled or frozen
01.1.3.4.2	Other crustaceans, live, fresh, chilled or frozen
01.1.3.4.3	Bivalves, live, fresh, chilled or frozen
01.1.3.4.4	Cephalopods, live, fresh, chilled or frozen
01.1.3.4.5	Other molluscs, live, fresh, chilled or frozen
01.1.3.4.9	Other aquatic invertebrates, live, fresh, chilled or frozen
01.1.3.5	Other seafood, dried, salted, in brine or smoked (ND)
01.1.3.5.1	Shrimps and prawns, dried, salted or in brine; smoked
01.1.3.5.2	Other crustaceans, dried, salted or in brine; smoked
01.1.3.5.3	Bivalves, dried, salted or in brine; smoked
01.1.3.5.4	Cephalopods, dried, salted or in brine; smoked
01.1.3.5.5	Other molluscs, dried, salted or in brine; smoked
01.1.3.5.9	Other aquatic invertebrates, dried, salted or in brine; smoked
01.1.3.6	Other seafood preparations (ND)
01.1.3.6.1	Shrimps and prawns, prepared or preserved
01.1.3.6.2	Other crustaceans, prepared or preserved

Code	Description
01.1.3.6.3	Bivalves, prepared or preserved
01.1.3.6.4	Cephalopods, prepared or preserved
01.1.3.6.5	Other molluscs, prepared or preserved
01.1.3.6.9	Other aquatic invertebrates, prepared or preserved
01.1.3.7	Livers, roes and other offal of fish and of other seafood in all forms (ND)
01.1.3.7.0	Livers, roes and other offal of fish and of other seafood in all forms
01.1.4	Milk, other dairy products and eggs (ND)
01.1.4.1	Raw and whole milk (ND)
01.1.4.1.1	Raw and whole milk of cattle
01.1.4.1.2	Raw and whole milk of buffaloes
01.1.4.1.3	Raw and whole milk of sheep and goats
01.1.4.1.4	Raw and whole milk of camels
01.1.4.1.9	Other raw and whole milk
01.1.4.2	Skimmed milk (ND)
01.1.4.2.0	Skimmed milk
01.1.4.3	Other milk and cream (ND)
01.1.4.3.1	Condensed or evaporated milk
01.1.4.3.2	Powdered milk
01.1.4.3.3	Cream
01.1.4.3.9	Other milk
01.1.4.4	Non-animal milk (ND)
01.1.4.4.1	Coconut milk
01.1.4.4.2	Almond milk
01.1.4.4.3	Soy milk
01.1.4.4.4	Rice milk
01.1.4.4.5	Oat milk
01.1.4.4.9	Other non-animal milk
01.1.4.5	Cheese (ND)
01.1.4.5.0	Cheese
01.1.4.6	Yoghurt and similar products (ND)
01.1.4.6.0	Yoghurt and similar products
01.1.4.7	Milk-based dessert and beverages (ND)
01.1.4.7.0	Milk-based dessert and beverages
01.1.4.8	Eggs (ND)
01.1.4.8.1	Eggs of hen and other birds, in shell, fresh
01.1.4.8.2	Eggs of other animals, in shell, fresh
01.1.4.8.9	Other egg products
01.1.4.9	Other dairy products (ND)
01.1.4.9.0	Other dairy products
01.1.5	Oils and fats (ND)
01.1.5.1	Vegetable oils (ND)
01.1.5.1.1	Sunflower-seed and safflower-seed oil
01.1.5.1.2	Palm oil
01.1.5.1.3	Olive oil
01.1.5.1.4	Soya bean oil
01.1.5.1.5	Groundnut oil
01.1.5.1.6	Coconut oil
01.1.5.1.7	Corn oil
01.1.5.1.9	Other edible vegetable oils n.e.c.
01.1.5.2	Butter and other oils and fats derived from milk (ND)
01.1.5.2.1	Butter
01.1.5.2.9	Other oils and fats derived from milk

Code	Description
01.1.5.3	Margarine and similar preparations (ND)
01.1.5.3.0	Margarine and similar preparations
01.1.5.9	Other animal oils and fats (ND)
01.1.5.9.1	Lard
01.1.5.9.2	Tallow
01.1.5.9.3	Edible oils and fats of fish
01.1.5.9.9	Other animal oils and fats n.e.c.
01.1.6	Fruits and nuts (ND)
01.1.6.1	Dates, figs and tropical fruits, fresh (ND)
01.1.6.1.1	Avocados, fresh
01.1.6.1.2	Bananas, fresh
01.1.6.1.3	Dates, fresh
01.1.6.1.4	Figs, fresh
01.1.6.1.5	Mangoes, guavas and mangosteens, fresh
01.1.6.1.6	Papayas, fresh
01.1.6.1.7	Pineapples, fresh
01.1.6.1.8	Coconuts, fresh
01.1.6.1.9	Other tropical fruits, fresh
01.1.6.2	Citrus fruits, fresh (ND)
01.1.6.2.1	Pomelos and grapefruits, fresh
01.1.6.2.2	Lemons and limes, fresh
01.1.6.2.3	Oranges, fresh
01.1.6.2.4	Tangerines, mandarins and clementines, fresh
01.1.6.2.9	Other citrus fruits, fresh
01.1.6.3	Stone fruits and pome fruits, fresh (ND)
01.1.6.3.1	Apples, fresh
01.1.6.3.2	Pears and quinces, fresh
01.1.6.3.3	Apricots, fresh
01.1.6.3.4	Cherries, fresh
01.1.6.3.5	Peaches and nectarines, fresh
01.1.6.3.6	Plums and sloes, fresh
01.1.6.3.9	Other stone fruits and pome fruits, fresh
01.1.6.4	Berries, fresh (ND)
01.1.6.4.1	Currants, fresh
01.1.6.4.2	Gooseberries, fresh
01.1.6.4.3	Raspberries, fresh
01.1.6.4.4	Blackberries, mulberries and loganberries, fresh
01.1.6.4.5	Strawberries, fresh
01.1.6.4.6	Blueberries, fresh
01.1.6.4.7	Cranberries, fresh
01.1.6.4.9	Other berries, fresh
01.1.6.5	Other fruits, fresh (ND)
01.1.6.5.1	Grapes, fresh
01.1.6.5.2	Kiwi fruits, fresh
01.1.6.5.3	Cantaloupes and other melons, fresh
01.1.6.5.4	Watermelons, fresh
01.1.6.5.5	Persimmons, fresh
01.1.6.5.6	Cashew apples, fresh
01.1.6.5.9	Other fruits or mixtures of fruit, fresh, n.e.c.
01.1.6.6	Fruits, frozen (ND)
01.1.6.6.0	Fruits, frozen
01.1.6.7	Fruits, dried and dehydrated (ND)

Code	Description
01.1.6.7.1	Raisins
01.1.6.7.2	Prunes
01.1.6.7.9	Other dried fruit
01.1.6.8	Nuts, in shell or shelled (ND)
01.1.6.8.1	Almonds, in shell or shelled
01.1.6.8.2	Cashew nuts, in shell or shelled
01.1.6.8.3	Chestnuts, in shell or shelled
01.1.6.8.4	Hazelnuts, in shell or shelled
01.1.6.8.5	Pistachios, in shell or shelled
01.1.6.8.6	Walnuts, in shell or shelled
01.1.6.8.7	Brazil nuts, in shell or shelled
01.1.6.8.8	Groundnuts, in shell or shelled
01.1.6.8.9	Other nuts, in shell or shelled
01.1.6.9	Fruits and nuts, ground, and in other preparations (ND)
01.1.6.9.1	Fruit and nuts flour
01.1.6.9.2	Canned fruit
01.1.6.9.3	Homogenized fruit preparations
01.1.6.9.4	Nuts and seeds roasted, salted or otherwise prepared
01.1.6.9.9	Other fruit and nuts preparations
01.1.7	Vegetables, tubers, plantains, cooking bananas and pulses (ND)
01.1.7.1	Leafy or stem vegetables, fresh or chilled (ND)
01.1.7.1.1	Asparagus, fresh or chilled
01.1.7.1.2	Cabbages, fresh or chilled
01.1.7.1.3	Cauliflowers and broccoli, fresh or chilled
01.1.7.1.4	Lettuce and chicory, fresh or chilled
01.1.7.1.5	Spinach, fresh or chilled
01.1.7.1.6	Artichokes, fresh or chilled
01.1.7.1.7	Cassava leaves, fresh or chilled
01.1.7.1.9	Other leafy or stem vegetables, fresh or chilled
01.1.7.2	Fruit-bearing vegetables, fresh or chilled (ND)
01.1.7.2.1	Chillies and peppers, fresh or chilled
01.1.7.2.2	Cucumbers and gherkins, fresh or chilled
01.1.7.2.3	Eggplants (aubergines), fresh or chilled
01.1.7.2.4	Tomatoes, fresh or chilled
01.1.7.2.5	Pumpkins, squash and gourds, fresh or chilled
01.1.7.2.6	Okra, fresh or chilled
01.1.7.2.9	Other fruit-bearing vegetables, fresh or chilled
01.1.7.3	Green leguminous vegetables, fresh or chilled (ND)
01.1.7.3.1	Beans, fresh or chilled
01.1.7.3.2	String beans, fresh or chilled
01.1.7.3.3	Peas, fresh or chilled
01.1.7.3.4	Broad beans and horse beans, fresh or chilled
01.1.7.3.5	Soya beans, fresh or chilled
01.1.7.3.9	Other green leguminous vegetables, fresh or chilled
01.1.7.4	Other vegetables, fresh or chilled (ND)
01.1.7.4.1	Carrots and turnips, fresh or chilled
01.1.7.4.2	Garlic, fresh or chilled
01.1.7.4.3	Onions and shallots, fresh or chilled
01.1.7.4.4	Leeks and other alliaceous vegetables, fresh or chilled
01.1.7.4.5	Mushrooms and truffles, fresh or chilled
01.1.7.4.6	Edible seaweeds and other aquatic plants, fresh or chilled
01.1.7.4.7	Olives, fresh or chilled

Code	Description
01.1.7.4.8	Green maize (green corn)
01.1.7.4.9	Other vegetable n.e.c., mixtures of vegetables, fresh or chilled
01.1.7.5	Tubers, plantains and cooking bananas, fresh or chilled (ND)
01.1.7.5.1	Potatoes
01.1.7.5.2	Sweet potatoes
01.1.7.5.3	Cassava (manioc, yuca)
01.1.7.5.4	Yams
01.1.7.5.5	Taro
01.1.7.5.6	Yautia
01.1.7.5.7	Plantains and cooking bananas
01.1.7.5.9	Other tubers
01.1.7.6	Pulses (ND)
01.1.7.6.1	Beans, dried
01.1.7.6.2	Broad beans and horse beans, dried
01.1.7.6.3	Chickpeas, dried
01.1.7.6.4	Lentils, dried
01.1.7.6.5	Peas, dried
01.1.7.6.6	Cow peas, dried
01.1.7.6.7	Pigeon peas, dried
01.1.7.6.8	Bambara beans, dried
01.1.7.6.9	Other pulses
01.1.7.7	Other vegetables, tubers, plantains and cooking bananas, dried and dehydrated (ND)
01.1.7.7.0	Other vegetables, tubers, plantains and cooking bananas, dried and dehydrated
01.1.7.8	Vegetables, tubers, plantains and cooking bananas, frozen (ND)
01.1.7.8.0	Vegetables, tubers, plantains and cooking bananas, frozen
01.1.7.9	Vegetables, tubers, plantains, cooking bananas and pulses, ground, and in other preparations (ND)
01.1.7.9.1	Flour of vegetables, pulses, tubers, plantains and cooking bananas
01.1.7.9.2	Canned vegetables
01.1.7.9.3	Preserved olives
01.1.7.9.4	Chipped potatoes, frozen
01.1.7.9.5	Tofu
01.1.7.9.6	Tempeh, soy meat and burgers
01.1.7.9.9	Other vegetables, pulses and tubers preserved or processed
01.1.8	Sugar, confectionery and desserts (ND)
01.1.8.1	Cane sugar and beet sugar (ND)
01.1.8.1.1	Cane sugar
01.1.8.1.2	Beet sugar
01.1.8.2	Other sugars and sugar substitutes (ND)
01.1.8.2.0	Other sugars and sugar substitutes
01.1.8.3	Jams, marmalades, fruit jellies, purées and pastes, and honey (ND)
01.1.8.3.1	Honey
01.1.8.3.9	Other jams, marmalades, fruit jellies, purées and pastes
01.1.8.4	Nut purées, nut butters and nut pastes (ND)
01.1.8.4.0	Nut purées, nut butters and nut pastes
01.1.8.5	Chocolate, cocoa and cocoa-based food products (ND)
01.1.8.5.1	Chocolate
01.1.8.5.2	Cocoa beans
01.1.8.5.3	Cocoa powder
01.1.8.5.9	Other cocoa-based foods and cocoa-based dessert preparations

Code	Description
01.1.8.6	Ice, ice cream and sorbets (ND)
01.1.8.6.0	Ice, ice cream and sorbets
01.1.8.9	Other sugar confectionery and desserts n.e.c. (ND)
01.1.8.9.1	Vegetables, fruits, nuts, fruit peel and other parts of plants, preserved by sugar
01.1.8.9.9	Other sugar confectionery and desserts n.e.c. (not containing cocoa)
01.1.9	Ready-made food and other food products (ND)
01.1.9.1	Ready-made food (ND)
01.1.9.1.1	Precooked dishes based on pasta and cereals
01.1.9.1.2	Precooked dishes based on meat and/or fish
01.1.9.1.3	Mixed salads and prepared dishes based on vegetables
01.1.9.1.4	Sandwiches, pizzas, quiches, meat or fish pies, frozen or not
01.1.9.1.5	Omelettes, crepes and other ready-made food based on eggs
01.1.9.1.6	Ready-made soups
01.1.9.1.9	Other prepared ready-made dishes and meals n.e.c.
01.1.9.2	Baby food (ND)
01.1.9.2.1	Baby formula
01.1.9.2.2	Baby rice cereals and flours for baby meals
01.1.9.2.3	Homogenized baby food
01.1.9.2.9	Other baby food
01.1.9.3	Salt, condiments and sauces (ND)
01.1.9.3.1	Salt
01.1.9.3.9	Other condiments and sauces
01.1.9.4	Spices, culinary herbs and seeds (ND)
01.1.9.4.0	Spices, culinary herbs and seeds
01.1.9.9	Other food products n.e.c. (ND)
01.1.9.9.0	Other food products n.e.c.
01.2	Non-alcoholic beverages
01.2.1	Fruit and vegetable juices (ND)
01.2.1.0	Fruit and vegetable juices (ND)
01.2.1.0.0	Fruit and vegetable juices
01.2.2	Coffee and coffee substitutes (ND)
01.2.2.0	Coffee and coffee substitutes (ND)
01.2.2.0.1	Coffee
01.2.2.0.2	Coffee substitutes
01.2.2.0.9	Other coffee
01.2.3	Tea, maté and other plant-derived products for infusion (ND)
01.2.3.0	Tea, maté and other plant-derived products for infusion (ND)
01.2.3.0.1	Green tea, leaves
01.2.3.0.2	Black tea, leaves
01.2.3.0.3	Iced tea
01.2.3.0.4	Instant tea powder
01.2.3.0.5	Maté
01.2.3.0.9	Other tea products and plant-derived products for infusion
01.2.4	Cocoa drinks (ND)
01.2.4.0	Cocoa drinks (ND)
01.2.4.0.0	Cocoa drinks
01.2.5	Water (ND)
01.2.5.0	Water (ND)
01.2.5.0.0	Water
01.2.6	Soft drinks (ND)
01.2.6.0	Soft drinks (ND)

Code	Description
01.2.6.0.0	Soft drinks
01.2.9	Other non-alcoholic beverages (ND)
01.2.9.0	Other non-alcoholic beverages (ND)
01.2.9.0.0	Other non-alcoholic beverages
01.3	Services for processing primary goods for food and non-alcoholic beverages
01.3.0	Services for processing primary goods for food and non-alcoholic beverages (S)
01.3.0.0	Services for processing primary goods for food and non-alcoholic beverages (S)
01.3.0.0.0	Services for processing primary goods for food and non-alcoholic beverages

XII. Explanatory notes for optional high-detail structure of food products (Division 01)

Note: At the six-digit level of the “Optional high-detail structure for food products”, inclusions are provided only where considered necessary. Exclusions are not provided at the six-digit level. Excluded items are generally provided only at the five-digit level of COICOP.

01 FOOD AND NON-ALCOHOLIC BEVERAGES

Division 01 covers food (01.1) purchased by households mainly for consumption or preparation at home and non-alcoholic beverages (01.2) purchased by households, regardless of where they are consumed. Division 01 excludes food and non-alcoholic beverages that are provided by facilities such as restaurants and school cafeterias through their food and beverage serving services (division 11).

Services purchased for the processing of primary goods provided by households to produce food and non-alcoholic beverages for their own consumption are also classified under this division (01.3).

Food comprises all edible goods that are purchased and consumed by households for the purpose of nourishment. Food 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, condiments and sauces; and spices, culinary herbs and seeds.

Division 01 also includes baby food and ready-made food that can be eaten as is or after heating.

Division 01 does not include alcoholic beverages (02.1).

01.1 FOOD

Group 01.1 covers food purchased by households mainly for consumption or preparation at home, excluding food that is provided by facilities such as restaurants through their food-serving services.

Food comprises all edible goods that are purchased and consumed by households for the purpose of nourishment. Food includes: cereals and cereal products; meat; fish and other seafood; milk, other dairy products and eggs; oils and fats; fruits and nuts; vegetables, tubers, plantains, cooking bananas and pulses; sugar, confectionery and desserts; and salt, condiments and sauces and spices, culinary herbs and seeds.

Includes:

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

Excludes:

- services related to local delivery of food or drinks, when separately priced (07.4.9.2)
- products for animal feeding (09.3.2.2)

- food provided by food serving services (division 11)

01.1.1 Cereals and cereal products (ND)

01.1.1.1 Cereals (ND)

Dried cereal grains, whether broken or precooked (steamed), not further prepared.

Includes:

- wheat
- rice, including parboiled rice
- sorghum
- barley
- millet
- maize (corn)
- quinoa
- teff

Also includes:

- bulgur
- 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, also including other ingredients (provided that none of these is the main ingredient) but not further processed

Excludes:

- flour of cereals (01.1.1.2)
- breakfast cereals (01.1.1.4)
- cereal-based ready-made preparations 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)

01.1.1.1.1 Wheat

Dried grains of wheat, whether broken or precooked, but not further prepared.

Includes:

- bulgur
- farro, broken and pearled

01.1.1.1.2 Rice

Dried grains of rice, whether broken or precooked, but not further prepared.

Includes:

- semi- or wholly milled rice
- husked rice
- parboiled rice

01.1.1.1.3 Sorghum

Dried grains of sorghum, whether or not precooked, but not further prepared.

01.1.1.1.4 Barley

Dried grains of barley, whether or not precooked, but not further prepared.

01.1.1.1.5 Millet

Dried grains of millet, whether or not precooked, but not further prepared.

01.1.1.1.6 Maize (corn)

Dried grains of maize (corn), both on the cob or not, whether or not precooked, but not further prepared.

01.1.1.1.7 Quinoa

Dried grains of quinoa, whether or not precooked, but not further prepared.

01.1.1.1.8 Teff

Dried grains of teff, whether or not precooked, but not further prepared.

01.1.1.1.9 Other cereals

Dried grains of other cereals, whether broken or precooked, but not further prepared.

Includes:

- rye
- oats
- triticale
- buckwheat
- canary seed
- quihuicha or Inca wheat
- canagua or coaihua
- adlay or Job's tears
- other cereals n.e.c.
- mixed cereal grains, in the form of dried grains, but not further prepared, also including other dehydrated ingredients (e.g., vegetables), provided that these are not the main ingredients

01.1.1.2 Flour of cereals (ND)

Flour of cereals mentioned in subclass 01.1.1.1 whether instant (precooked – steamed – or added with yeasts) or not.

Includes:

- flour of cereals listed under subclass 01.1.1.1

Also includes:

- instant flour for bakery products with yeasts added
- polenta flour, whether instant (pre-steamed) or not

Excludes:

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

01.1.1.2.1 Flour of wheat

Flour of wheat, whether instant or not.

01.1.1.2.2 Flour of rice

Flour of rice, whether instant or not.

01.1.1.2.3 Flour of sorghum

01.1.1.2.4 Flour of barley

01.1.1.2.5 Flour of millet

01.1.1.2.6 Flour of maize or cornmeal

Flour of maize, whether instant or not.

Includes:

- polenta flour, whether instant or not

01.1.1.2.7 Flour of quinoa

01.1.1.2.8 Flour of teff

01.1.1.2.9 Other flours of cereals

Flour of other cereals n.e.c.

Excludes:

- almond flour and other nut flour (01.1.6.9.1)
- fruit flour (01.1.6.9.1)
- flour as baby food, baby rice cereals and other baby cereals (01.1.9.2.2)

01.1.1.3 Bread and bakery products (ND)

Includes:

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

Excludes:

- pizza with topping, whether precooked or not; quiche; and meat and fish pies (01.1.9.1)

01.1.1.3.1 Bread

Bread and bakery products used as bread.

Includes:

- bread and bread rolls
- crispbreads, rusks, toasted bread and crackers
- tortillas
- injera

01.1.1.3.9 Other bakery products

Other baked products, excluding bread or other bakery products used as bread.

Includes:

- pizza bases without topping, whether precooked or not
- gingerbread and the like
- sweet biscuits (cookies)
- waffles and wafers
- ice cream cones
- crumpets, muffins, croissants, sweet tarts, sweet pies, and other pastry goods and cakes

01.1.1.4 Breakfast cereals (ND)

Includes:

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

Excludes:

- popcorn (1.1.1.9)

01.1.1.4.0 Breakfast cereals

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

Includes:

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

Excludes:

- bulgur (01.1.1.1)
- prepared dishes containing stuffed pasta, and prepared couscous dishes (01.1.9.1)

01.1.1.5.0 Macaroni, noodles, couscous and similar pasta products

01.1.1.9 Other milled cereal and grain products (ND)

Includes:

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

Also includes:

- seitan and other meat substitutes made from cereals

Excludes:

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

01.1.1.9.0 Other milled cereal and grain products

01.1.2 Live animals, and 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 human consumption as food.

Includes:

- cattle (cows; calves; common ox, zebu or humped ox; watusi, gaur, gayal, banteng and yak)
- buffaloes (Indian or water buffaloes; arnis, or Asiatic buffaloes; Celebes anoas, or pygmy buffaloes; African buffaloes, such as the dwarf buffalo and the large Caffrarian buffalo; American bisons, known simply as buffaloes; European bisons; and beefaloes (hybrid offspring of American bisons and domestic cattle)
- pigs
- goats, lambs and sheep
- poultry (chickens, ducks, geese, turkeys and guinea fowl)
- hares and rabbits
- horses, donkeys and other equines
- camels, dromedaries, alpaca, llamas, guanacos, vicuñas and other camelids
- ostriches, emus, rheas, pheasants, grouse, pigeons, quails and other birds
- snakes and other reptiles
- spiders, scorpions, insects and worms
- terrestrial snails
- frogs

Excludes:

- live fish (01.1.3.1)
- other live seafood (01.1.3.4)
- live animals for transport (07.1.4.0)
- live animals purchased for recreational purposes (09.1.2.4)

01.1.2.1.1 Bovine animal, live

Cattle and buffaloes purchased live for human consumption as food.

Includes:

- cattle: cows, calves, common ox, zebu or humped ox, watusi, gaur, gayal, banteng, yak
- buffaloes (Indian or water buffaloes; arnis, or wild water buffaloes; Asiatic buffalo or arni, Sulwaesi anoas, or pygmy buffaloes, African buffaloes, such as the dwarf buffalo and the large Caffrarian buffalo, the American bisons, known simply as or “buffaloes”; European bisons; and the “beefaloes” (hybrid offspring of the American bisons and domestic cattle)

01.1.2.1.2 Pigs, live

Pigs purchased live for human consumption as food.

01.1.2.1.3 Goats, lambs and sheep, live

Goats, lambs and sheep purchased live for human consumption as food.

01.1.2.1.4 Poultry, live

Chicken, ducks, geese, turkeys and guinea fowl purchased live for human consumption as food.

01.1.2.1.5 Hares and rabbits, live

Hares and rabbits purchased live for human consumption as food.

01.1.2.1.9 Other live animals

Other animals n.e.c. purchased live for human consumption as food.

Includes:

- horses, donkeys and other equines
- camels, dromedaries, alpaca, llamas, guanacos, vicuñas and other camelids
- ostriches, emus, rheas, pheasant, grouse, pigeons, quails and other birds
- snakes and other reptiles
- spiders, scorpions and other insects and worms
- terrestrial snails
- frogs
- other animals n.e.c.

Excludes:

- live fish (01.1.3.1)
- other live seafood (01.1.3.4)
- live animals for transport (07.1.4.0)
- live animals used for recreation (09.1.2.4)

01.1.2.2 Meat, fresh, chilled or frozen (ND)

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

Includes:

- meat of cattle (cows; calves; common ox, zebu or humped ox; watusi; gaur; gayal, banteng and yak)
- meat of buffaloes (Indian or water buffaloes; arnis, or wild water buffaloes: Asiatic buffalo or arni, Sulawesi anoas, or pygmy buffaloes, African buffaloes, such as the dwarf buffalo and the large Cafferian buffalo the American bisons, known simply as buffaloes; European bisons; and beefaloes (hybrid offspring of American bisons and domestic cattle)
- meat of pigs
- meat of goats, lambs and sheep
- meat of poultry (chickens, ducks, geese, turkeys and guinea fowl)
- meat of hares and rabbits
- meat of horses, donkeys and other equines
- meat of camels, dromedaries, alpaca, llamas, guanacos, vicuñas and other camelids
- meat of antelopes, deer, boars and kangaroos
- meat of ostriches, emus, rheas, pheasants, grouse, pigeons, quails and other birds
- meat of snakes, alligators and other reptiles
- spiders, scorpions, insects, and worms (not-live)
- terrestrial snails (not-live)
- meat of frogs

Also includes:

- minced meat of the animals listed directly above
- meat of seals, walruses, whales and other marine mammals

01.1.2.2.1 Meat of bovine animals, fresh, chilled or frozen

Meat of cattle and of buffaloes, fresh, chilled or frozen.

Includes:

Fresh, chilled or frozen meat of:

- cattle: cow, calves, common ox, zebu or humped ox, watusi, gaur, gayal, banteng, yak
- buffaloes (Indian or water buffaloes; arnis, or wild water buffaloes; Asiatic buffalo or arni, Sulwaesi anoas, or pygmy buffaloes, African buffaloes, such as the dwarf buffalo and the large Caffrarian buffalo, the American bisons, known simply as or “buffaloes”; European bisons; and the “beefaloes” (hybrid offspring of the American bisons and domestic cattle)

01.1.2.2.2 Meat of pigs, fresh, chilled or frozen

Meat of pigs, fresh, chilled or frozen.

01.1.2.2.3 Meat of goats, lambs and sheep, fresh, chilled or frozen

Meat of goats, lambs and sheep, fresh, chilled or frozen.

01.1.2.2.4 Meat of poultry, fresh, chilled or frozen

Meat of chicken, ducks, geese, turkeys and guinea fowl, fresh, chilled or frozen.

01.1.2.2.5 Meat of hares and rabbits, fresh, chilled or frozen

Meat of hares and rabbits, fresh, chilled or frozen.

01.1.2.2.6 Meat of horses and other equines, fresh, chilled or frozen

Meat of horses, donkeys and other equines, fresh, chilled or frozen.

01.1.2.2.7 Meat of camels and camelids, fresh, chilled or frozen

Meat of camels, dromedaries, alpaca, llamas, guanacos, vicuñas and other camelids, fresh, chilled or frozen.

01.1.2.2.9 Other meat, fresh, chilled or frozen

Other meat fresh, chilled or frozen n.e.c.

Includes:

- meat of seals, walruses, whales and other marine mammals
- meat of antelopes, deer, boars and kangaroos
- meat of ostriches, emus, rheas, pheasant, grouse, pigeons, quails and other birds
- meat of snakes, alligators and other reptiles
- spiders, scorpions, insects and worms
- terrestrial snails
- frogs, fresh, chilled or frozen

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

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

Includes:

- meat of all animals listed in 01.1.2.2, both domestic and wild, dried, salted, in brine or smoked
- bacon, ham and salami

Excludes:

- pâté (01.1.2.5)

01.1.2.3.1 Meat of bovine, salted, dried or smoked

Meat of cattle and of buffaloes salted, dried or smoked.

Includes:

Salted, dried or smoked meat of:

- cattle: cow, calves, common ox, zebu or humped ox, watusi, gaur, gayal, banteng, yak
- buffaloes (Indian or water buffaloes; arnis, or wild water buffaloes; Asiatic buffalo or arni, Sulwaesi anoas, or pygmy buffaloes, African buffaloes, such as the dwarf buffalo and the large Caffrarian buffalo, the American bisons, known simply as or “buffaloes”; European bisons; and the “beefaloes” (hybrid offspring of the American bisons and domestic cattle)

01.1.2.3.2 Meat of pigs, cuts, salted, dried or smoked (bacon and ham)

Meat of pigs, cuts, salted, dried or smoked.

Includes:

- bacon, ham and salami

01.1.2.3.9 Other meat, dried, salted or smoked

Other meat, dried, salted or smoked n.e.c.

Includes:

- meat of seals, walruses, whales and other marine mammals
- meat of antelopes, deer, boars and kangaroos
- meat of ostriches, emus, rheas, pheasant, grouse, pigeons, quails and other birds
- meat of snakes, alligators and other reptiles
- spiders, scorpions, insects and worms
- terrestrial snails
- frogs, dried, salted or smoked

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

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

Includes:

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

Excludes:

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

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

01.1.2.5 Preparations of meat, offal, blood and other parts of slaughtered animals (ND)

Preparations of meat, offal and blood, whether frozen or not.

Includes:

- sausages and similar meat, offal and blood products
- marinated meat
- canned meat, meat extracts and meat juices
- minced meat mix, from different types of meat
- all kind of pâté, including liver pâté
- breaded meat
- other preparations of meat, offal and blood

01.1.2.5.1 Sausages and similar products of meat, offal or blood

01.1.2.5.2 Canned meat

Meat of all animals generally precooked and preserved in a can.

01.1.2.5.3 Pâté, including liver pâté

Pâté of all kinds, including liver pâté.

01.1.2.5.9 Other preparations of meat, offal or blood n.e.c.

Includes:

- marinated meat
- meat extracts and meat juices
- minced meat mix, from different types of meat
- 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), harvested or farmed, in fresh and marine waters, whole or in parts (e.g., cuts, fillets and meat, whether minced or not), including livers, roes, fins, maws, meal and other offal.

Includes:

- aquatic turtles
- other edible aquatic invertebrates and animals, such as sea cucumbers, sea urchins, sea squirts and jellyfish

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.

Includes:

- fish, live, purchased as food
- fish, fresh, chilled or frozen
- fish fillets and meat, whether minced or not, fresh, chilled or frozen

Excludes:

- meal, livers, roes, fins, maws and other offal (01.1.3.7)

01.1.3.1.1 Freshwater fish, live, fresh, chilled or frozen

Includes:

- tilapia, catfish (including pangasius), carp, Nile perch and eels, live, fresh, chilled or frozen

01.1.3.1.2 Salmonidae, live, fresh, chilled or frozen

Includes:

- salmon and trout, live, fresh, chilled or frozen

01.1.3.1.3 Flatfish, live, fresh, chilled, or frozen

Includes:

- sole, turbot, halibut and plaice, live, fresh, chilled or frozen

01.1.3.1.4 Gadiformes, live, fresh, chilled, or frozen

Includes:

- cod, haddock, hake, Alaska pollock and blue whiting, live, fresh, chilled or frozen

01.1.3.1.5 Tunas, skipjack or stripe-bellied bonito, live, fresh, chilled, or frozen

Includes:

- tuna and skipjack or stripe-bellied bonito, live, fresh, chilled or frozen

01.1.3.1.6 Other pelagic fish, live, fresh, chilled, or frozen

Includes:

- herring, sardines, sardinella, brisling or sprat, mackerel and swordfish, live, fresh, chilled or frozen

01.1.3.1.9 Other fish, live, fresh, chilled, or frozen

Includes:

- other fish, live, fresh, chilled or frozen n.e.c.

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

Fish, dried, salted, in brine or smoked.

Includes:

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

Excludes:

- meal, livers, roes, fins, maws and other offal (01.1.3.7)

01.1.3.2.1 Salmonidae, smoked

Includes:

- smoked salmon and trout

01.1.3.2.2 Gadiformes, dried, salted or in brine

Includes:

- cod, haddock, hake, Alaska pollock and blue whiting, dried, salted or in brine

01.1.3.2.9 Other fish, dried, salted, in brine, smoked

Includes:

- other fish, dried, salted, in brine or smoked n.e.c.

01.1.3.3 Fish preparations (ND)

Prepared foodstuffs consisting of fish, whether frozen or not.

Includes:

- fillets covered only with batter or breadcrumbs, whether or not frozen
- canned fish
- surimi and other imitation crabmeat

Excludes:

- prepared or preserved livers, roes, fins and other offal (01.1.3.7)

01.1.3.3.1 Tunas, skipjack or stripe-bellied bonito, prepared or preserved

Includes:

- preparations of tuna, skipjack or stripe-bellied bonito

01.1.3.3.2 Other pelagic fish, prepared or preserved

Includes:

- preparations of herring, sardines, sardinella, brisling or sprat, mackerel and swordfish

01.1.3.3.3 Caviar and caviar substitutes

Caviar (prepared from the roe of the sturgeon) and caviar substitutes (products consumed as caviar but prepared from eggs of fish other than sturgeon (e.g., salmon, carp, pike, tuna, mullet, cod and lumpfish), which have been washed, cleaned and salted. Can also be pressed, dried, seasoned and coloured.

01.1.3.3.9 Other fish, prepared or preserved

Includes:

- fish preparations n.e.c.

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

Includes:

- crabs, lobsters, crayfish, krill, sea spiders, shrimp, prawns and other crustaceans, live, fresh, chilled or frozen
- cuttlefish; squid; octopuses; sea snails; abalone; and bivalves, such as oysters, scallops, mussels, clams, cockles, ark shells and other molluscs, live, fresh, chilled or frozen

- sea urchins, bêche-de-mer (sea cucumbers), jellyfish and other aquatic invertebrates, live, fresh, chilled or frozen

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)

01.1.3.4.1 Shrimps and prawns, live, fresh, chilled or frozen

Includes:

- shrimp and prawns, live, fresh, chilled or frozen

01.1.3.4.2 Other crustaceans, live, fresh, chilled or frozen

Includes:

- crabs, lobsters and other crustaceans, live, fresh, chilled or frozen

01.1.3.4.3 Bivalves, live, fresh, chilled or frozen

Includes:

- oysters, scallops, mussels, clams, cockles and ark shells, live, fresh, chilled or frozen

01.1.3.4.4 Cephalopods, live, fresh, chilled or frozen

Includes:

- cuttlefish, squid and octopuses, live, fresh, chilled or frozen

01.1.3.4.5 Other molluscs, live, fresh, chilled or frozen

Includes:

- abalone and sea snails, live, fresh, chilled or frozen

01.1.3.4.9 Other aquatic invertebrates, live, fresh, chilled or frozen

Includes:

- sea urchins, bêche-de-mer (sea cucumbers) and jellyfish, live, fresh, chilled or frozen

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

Other seafood, as listed in subclass 01.1.3.4, dried, salted, in brine or smoked.

01.1.3.5.1 Shrimps and prawns, dried, salted or in brine; smoked

Includes:

- shrimp and prawns, dried, salted, in brine or smoked

01.1.3.5.2 Other crustaceans, dried, salted or in brine; smoked

Includes:

- crabs, lobsters and other crustaceans, dried, salted, in brine or smoked

01.1.3.5.3 Bivalves, dried, salted or in brine; smoked

Includes:

- oysters, scallops, mussels, clams, cockles and ark shells, dried, salted, in brine or smoked

01.1.3.5.4 Cephalopods, dried, salted or in brine; smoked

Includes:

- cuttlefish, squid and octopuses, dried, salted, in brine or smoked

01.1.3.5.5 Other molluscs, dried, salted or in brine; smoked

Includes:

- abalone and sea snails, dried, salted, in brine or smoked

01.1.3.5.9 Other aquatic invertebrates, dried, salted or in brine; smoked

Includes:

- sea urchins, sea cucumber and jellyfish, dried, salted, in brine or smoked

01.1.3.6 Other seafood preparations (ND)

Prepared foodstuffs consisting of other seafood, as listed in subclass 01.1.3.4, whether frozen or not.

01.1.3.6.1 Shrimps and prawns, prepared or preserved

Includes:

- shrimp and prawns, prepared or preserved

01.1.3.6.2 Other crustaceans, prepared or preserved

Includes:

- crabs, lobsters and other crustaceans, prepared or preserved

01.1.3.6.3 Bivalves, prepared or preserved

Includes:

- oysters, scallops, mussels, clams, cockles and ark shells, prepared or preserved

01.1.3.6.4 Cephalopods, prepared or preserved

Includes:

- cuttlefish, squid and octopuses, prepared or preserved

01.1.3.6.5 Other molluscs, prepared or preserved

Includes:

- abalone and sea snails, prepared or preserved

01.1.3.6.9 Other aquatic invertebrates, prepared or preserved

Includes:

- sea urchins, sea cucumber and jellyfish, prepared or preserved

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

Includes:

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

Excludes:

- seaweeds and other aquatic plants (01.1.7.4)

01.1.3.7.0 Livers, roes and other offal of fish and of other seafood in all forms

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 buffaloes, sheep and goats, camels and other animals, fresh, pasteurized, sterilized (UHT) or reconstituted.

Excludes:

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

01.1.4.1.1 Raw and whole milk of cattle

Raw and whole milk of cattle (cow, common ox, zebu or humped ox, watusi, gaur, gayal, banteng, yak).

01.1.4.1.2 Raw and whole milk of buffaloes

Raw and whole milk of buffaloes (Indian or water buffaloes; arnis, or wild water buffaloes; Asiatic buffalo or arni, Sulwaesi anoas, or pygmy buffaloes, African buffaloes, such as the dwarf buffalo and the large Caffrarian buffalo, the American bisons, known simply as or "buffaloes"; European bisons; and the "beefaloes" (hybrid offspring of the American bisons and domestic cattle)

01.1.4.1.3 Raw and whole milk of sheep and goats

Raw and whole milk of sheep and goats.

01.1.4.1.4 Raw and whole milk of camels

Raw and whole milk of camels, including dromedary.

Also includes:

- milk of other camelids, if for human consumption as food

01.1.4.1.9 Other raw and whole milk

Raw and whole milk from other animals n.e.c., as listed in subclass 01.1.2.1.9.

Includes:

- mare and donkey milk, and milk from other equines
- milk of other animals n.e.c

01.1.4.2 Skimmed milk (ND)

Skimmed and semi-skimmed milk of cattle and buffaloes, sheep and goats, camels and other animals

01.1.4.2.0 Skimmed milk

01.1.4.3 Other milk and cream (ND)

Other milk and cream from all animals.

Includes:

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

Also includes:

- baked milk

Excludes:

- beverages flavoured with cocoa, coffee or other substances (01.1.4.7)
- condensed, evaporated and powdered milk used as baby food (01.1.9.2)

01.1.4.3.1 Condensed or evaporated milk

Concentrated or evaporated milk, sweetened or unsweetened, in liquid or paste, whole, semi-skimmed or skimmed.

01.1.4.3.2 Powdered milk

Powdered milk, sweetened or unsweetened, whole, semi-skimmed or skimmed.

Excludes:

- baby formula (01.1.9.2.1)

01.1.4.3.3 Cream

Includes:

- fresh, clotted, thickened and whipped cream

01.1.4.3.9 Other milk

Other milk n.e.c.

Excludes:

- non-animal milk (01.1.4.4)
- beverages flavoured with cocoa, coffee or other substances (01.1.4.7.0)
- condensed, evaporated or powdered milk as baby food (01.1.9.2.1)

01.1.4.4 Non-animal milk (ND)

Milk of non-animal origin in all forms.

Includes:

- almond milk
- coconut milk for drinking
- oat milk
- rice milk
- soy milk
- other milk from vegetables and nuts

Excludes:

- coconut milk for cooking (01.1.9.3)

01.1.4.4.1 Coconut milk

Coconut milk for drinking.

Excludes:

- coconut milk for cooking (01.1.9.3.9)

01.1.4.4.2 Almond milk

01.1.4.4.3 Soy milk

01.1.4.4.4 Rice milk

01.1.4.4.5 Oat milk

01.1.4.4.9 Other non-animal milk

Other milk of non-animal origin for human consumption as food.

01.1.4.5 Cheese (ND)

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

Excludes:

- tofu (01.1.7.9)

01.1.4.5.0 Cheese

01.1.4.6 Yoghurt and similar products (ND)

Includes:

- yoghurt
- buttermilk and other fermented dairy products
- curdled milk and cream
- kefir and other fermented or acidified milk and cream, whether or not they are concentrated, contain added sugar or other sweetening matter, are flavoured or contain added fruits, nuts or cocoa
- yoghurt from non-animal milk (e.g., coconut yoghurt and soy yoghurt)

Excludes:

- frozen yoghurt (01.1.8.6)

01.1.4.6.0 Yoghurt and similar products

01.1.4.7 Milk-based dessert and beverages (ND)

Includes:

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

Also includes:

- milk-based puddings containing milk of animal or non-animal origin, panna cotta, crème brûlée and crema catalana

Excludes:

- lemon curd and similar fruit card (01.1.8.3)

01.1.4.7.0 Milk-based dessert and beverages

01.1.4.8 Eggs (ND)

Includes:

- eggs of hens and other birds in shell, fresh
- eggs of other animals, including turtle eggs, in shell, fresh
- eggs whether in shell or not, preserved or cooked
- egg yolks, fresh or preserved
- egg albumen

Excludes:

- fish roe (01.1.3.7)
- omelettes, crêpes and other ready-made egg-based food products (01.1.9.1)

01.1.4.8.1 Eggs of hen and other birds, in shell, fresh

01.1.4.8.2 Eggs of other animals, in shell, fresh

Includes:

- turtle eggs, in shell, fresh

01.1.4.8.9 Other egg products

Includes:

- eggs whether in shell or not, preserved or cooked
- egg yolks, fresh or preserved
- egg albumin

01.1.4.9 Other dairy products (ND)

Includes:

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

Excludes:

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

01.1.4.9.0 Other dairy products

01.1.5 Oils and fats (ND)

01.1.5.1 Vegetable oils (ND)

All oils of vegetable origin, including oils extracted from fruits, nuts and other crops.

Includes:

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

Also includes:

- coconut oil
- avocado oil
- rice bran oil

01.1.5.1.1 Sunflower-seed and safflower-seed oil

01.1.5.1.2 Palm oil

01.1.5.1.3 Olive oil

01.1.5.1.4 Soya bean oil

01.1.5.1.5 Groundnut oil

01.1.5.1.6 Coconut oil

01.1.5.1.7 Corn oil

01.1.5.1.9 Other edible vegetable oils n.e.c.

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

Includes:

- butter
- butter oil
- ghee

01.1.5.2.1 Butter

Butter from milk of cattle, buffaloes, sheep and goats, and camels.

Includes:

- butter from milk of other animals if for human consumption as food

01.1.5.2.9 Other oils and fats derived from milk

Includes:

- butter oil
- ghee (clarified butter)
- whipped butter
- other oils and fats derived from milk if for human consumption as food

01.1.5.3 Margarine and similar preparations (ND)

Includes:

- margarine
- diet margarine

Excludes:

- peanut butter (01.1.8.4)

01.1.5.3.0 Margarine and similar preparations

01.1.5.9 Other animal oils and fats (ND)

Includes:

- pig fat and lard, including leaves or other spices
- fat from cattle, buffaloes, sheep, goats and poultry
- greaves fat
- oils and fats of fish

Excludes:

- cod liver or halibut liver oil (06.1.1.1)

01.1.5.9.1 Lard

Pig fat and lard, including leaves or other spices.

01.1.5.9.2 Tallow

Fat from cattle, buffaloes, sheep, goats and poultry.

01.1.5.9.3 Edible oils and fats of fish

01.1.5.9.9 Other animal oils and fats n.e.c.

01.1.6 Fruits and nuts (ND)

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

Includes:

- dates
- figs
- avocados
- sweet/dessert bananas

- mangoes, guavas and mangosteens
- papayas
- pineapples
- coconuts
- breadfruits
- other tropical and subtropical fruits, fresh

Excludes:

- plantains and cooking bananas (01.1.7.5)

01.1.6.1.1 Avocados, fresh

01.1.6.1.2 Bananas, fresh

Excludes:

- plantains and cooking bananas (01.1.7.5.7)

01.1.6.1.3 Dates, fresh

01.1.6.1.4 Figs, fresh

01.1.6.1.5 Mangoes, guavas and mangosteens, fresh

01.1.6.1.6 Papayas, fresh

01.1.6.1.7 Pineapples, fresh

01.1.6.1.8 Coconuts, fresh

01.1.6.1.9 Other tropical fruits, fresh

01.1.6.2 Citrus fruits, fresh (ND)

Includes:

- oranges
- pomelos and grapefruits
- lemons and limes
- tangerines
- mandarins and clementines
- other citrus fruits, fresh

01.1.6.2.1 Pomelos and grapefruits, fresh

01.1.6.2.2 Lemons and limes, fresh

01.1.6.2.3 Oranges, fresh

01.1.6.2.4 Tangerines, mandarins and clementines, fresh

01.1.6.2.9 Other citrus fruits, fresh

01.1.6.3 Stone fruits and pome fruits, fresh (ND)

Includes:

- apples
- pears and quinces
- apricots
- cherries and sour cherries
- peaches and nectarines
- plums and sloes
- other pome fruits and stone fruits, fresh

01.1.6.3.1 Apples, fresh

01.1.6.3.2 Pears and quinces, fresh

01.1.6.3.3 Apricots, fresh

01.1.6.3.4 Cherries, fresh

01.1.6.3.5 Peaches and nectarines, fresh

01.1.6.3.6 Plums and sloes, fresh

01.1.6.3.9 Other stone fruits and pome fruits, fresh

01.1.6.4 Berries, fresh (ND)

Includes:

- currants and gooseberries
- raspberries

- blackberries
- mulberries and loganberries
- strawberries
- other berries, fresh

01.1.6.4.1 Currants, fresh

01.1.6.4.2 Gooseberries, fresh

01.1.6.4.3 Raspberries, fresh

01.1.6.4.4 Blackberries, mulberries and loganberries, fresh

01.1.6.4.5 Strawberries, fresh

01.1.6.4.6 Blueberries, fresh

01.1.6.4.7 Cranberries, fresh

01.1.6.4.9 Other berries, fresh

01.1.6.5 Other fruits, fresh (ND)

Includes:

- grapes
- kiwi fruits
- cantaloupes and other melons
- watermelons
- pomegranates
- other fruits or mixtures of fruit, fresh, n.e.c.

01.1.6.5.1 Grapes, fresh

01.1.6.5.2 Kiwi fruits, fresh

01.1.6.5.3 Cantaloupes and other melons, fresh

01.1.6.5.4 Watermelons, fresh

01.1.6.5.5 Persimmons, fresh

01.1.6.5.6 Cashew apples, fresh

01.1.6.5.9 Other fruits or mixtures of fruit, fresh, n.e.c.

01.1.6.6 Fruits, frozen (ND)

Fruits cooked or uncooked, frozen, whether or not they contain added sugar or other sweetening matter.

01.1.6.6.0 Fruits, frozen

01.1.6.7 Fruits, dried and dehydrated (ND)

Includes:

- raisins
- prunes
- dried apricots
- dried coconuts
- other dried fruits

Excludes:

- fruit flour (01.1.6.9)

01.1.6.7.1 Raisins

01.1.6.7.2 Prunes

01.1.6.7.9 Other dried fruit

01.1.6.8 Nuts, in shell or shelled (ND)

Includes:

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

01.1.6.8.1 Almonds, in shell or shelled

01.1.6.8.2 Cashew nuts, in shell or shelled

01.1.6.8.3 Chestnuts, in shell or shelled

01.1.6.8.4 Hazelnuts, in shell or shelled

01.1.6.8.5 Pistachios, in shell or shelled

01.1.6.8.6 Walnuts, in shell or shelled

01.1.6.8.7 Brazil nuts, in shell or shelled

01.1.6.8.8 Groundnuts, in shell or shelled

01.1.6.8.9 Other nuts, in shell or shelled

01.1.6.9 Fruits and nuts, ground, and in other preparations (ND)

Fruit and nut preparations, whether frozen or not.

Includes:

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

Excludes:

- jams, marmalades, fruit jellies, purées and pastes (01.1.8.3)
- nut purées, nut butters and nut pastes (01.1.8.4)
- homogenized baby food preparations (01.1.9.2)

01.1.6.9.1 Fruit and nuts flour

Includes:

- almond flour

01.1.6.9.2 Canned fruit

Fruit of all kind preserved in cans.

01.1.6.9.3 Homogenized fruit preparations

Excludes:

- homogenized preparations as baby food (01.1.9.2.3)

01.1.6.9.4 Nuts and seeds roasted, salted or otherwise prepared

01.1.6.9.9 Other fruit and nuts preparations

Includes:

- fruit pickles

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

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

Includes:

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

01.1.7.1.1 Asparagus, fresh or chilled

01.1.7.1.2 Cabbages, fresh or chilled

01.1.7.1.3 Cauliflowers and broccoli, fresh or chilled

01.1.7.1.4 Lettuce and chicory, fresh or chilled

01.1.7.1.5 Spinach, fresh or chilled

01.1.7.1.6 Artichokes, fresh or chilled

01.1.7.1.7 Cassava leaves, fresh or chilled

01.1.7.1.9 Other leafy or stem vegetables, fresh or chilled

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

Includes:

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

01.1.7.2.1 Chillies and peppers, fresh or chilled

01.1.7.2.2 Cucumbers and gherkins, fresh or chilled

01.1.7.2.3 Eggplants (aubergines), fresh or chilled

01.1.7.2.4 Tomatoes, fresh or chilled

01.1.7.2.5 Pumpkins, squash and gourds, fresh or chilled

01.1.7.2.6 Okra, fresh or chilled

01.1.7.2.9 Other fruit-bearing vegetables, fresh or chilled

01.1.7.3 Green leguminous vegetables, fresh or chilled (ND)

Includes:

- beans
- peas
- broad beans and horsebeans, also known as fava beans
- soya beans
- other green leguminous vegetables, fresh or chilled

01.1.7.3.1 Beans, fresh or chilled

01.1.7.3.2 String beans, fresh or chilled

01.1.7.3.3 Peas, fresh or chilled

01.1.7.3.4 Broad beans and horse beans, fresh or chilled

01.1.7.3.5 Soya beans, fresh or chilled

01.1.7.3.9 Other green leguminous vegetables, fresh or chilled

01.1.7.4 Other vegetables, fresh or chilled (ND)

Includes:

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

01.1.7.4.1 Carrots and turnips, fresh or chilled

01.1.7.4.2 Garlic, fresh or chilled

01.1.7.4.3 Onions and shallots, fresh or chilled

01.1.7.4.4 Leeks and other alliaceous vegetables, fresh or chilled

01.1.7.4.5 Mushrooms and truffles, fresh or chilled

01.1.7.4.6 Edible seaweeds and other aquatic plants, fresh or chilled

01.1.7.4.7 Olives, fresh or chilled

01.1.7.4.8 Green maize (green corn)

01.1.7.4.9 Other vegetable n.e.c., mixtures of vegetables, fresh or chilled

01.1.7.5 Tubers, plantains and cooking bananas, fresh or chilled (ND)

Includes:

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

Also includes:

- arrowroots, lotus roots, Jerusalem artichokes (topinambur) and tacca

Excludes:

- dessert bananas (01.1.6.1)

01.1.7.5.1 Potatoes

01.1.7.5.2 Sweet potatoes

01.1.7.5.3 Cassava (manioc, yuca)

01.1.7.5.4 Yams

01.1.7.5.5 Taro

01.1.7.5.6 Yautia

01.1.7.5.7 Plantains and cooking bananas

01.1.7.5.9 Other tubers

01.1.7.6 Pulses (ND)

Dried leguminous vegetables, shelled or unshelled, whether broken or not, but not further prepared.

Includes:

- common beans and other beans

- broad beans and horsebeans, also known as fava beans
- chickpeas
- lentils
- peas
- cowpeas
- pigeon peas
- bambara beans
- mixtures of pulses

01.1.7.6.1 Beans, dried

01.1.7.6.2 Broad beans and horse beans, dried

01.1.7.6.3 Chickpeas, dried

01.1.7.6.4 Lentils, dried

01.1.7.6.5 Peas, dried

01.1.7.6.6 Cow peas, dried

01.1.7.6.7 Pigeon peas, dried

01.1.7.6.8 Bambara beans, dried

01.1.7.6.9 Other pulses

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

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

Includes:

- dried soybeans
- dried potatoes
- dehydrated garlic and onions

Excludes:

- flours of vegetables (01.1.7.9).

01.1.7.7.0 Other vegetables, tubers, plantains and cooking bananas, dried and dehydrated

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

Includes:

- vegetables listed in subclasses 01.1.7.1 to 01.1.7.4, frozen
- frozen tubers
- frozen plantains and cooking bananas

Excludes:

- preparations such as frozen chipped potatoes (01.1.7.9)

01.1.7.8.0 Vegetables, tubers, plantains and cooking bananas, frozen

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

Preparations of vegetables, tubers, salep, plantains, cooking bananas and pulses, whether frozen or not.

Includes:

- flours of vegetables, pulses, tubers, plantains and cooking bananas
- canned vegetables
- preserved olives, vegetable flakes, vegetable purées and vegetable chips and crisps
- chipped potatoes, frozen
- vegetable concentrates
- homogenized preparations
- vegetable pickles

Also includes:

- soy meat and soy burgers, veggie burgers, tofu, tempeh and other meat substitutes made from vegetables and nuts
- kocho (a flatbread made from the starch obtained from the fermentation of the green leaf sheaths green leaf sheaths of the enset plant)
- potato starch, tapioca, sago and other starches

Excludes:

- seitan and other meat substitutes made from cereals (01.1.1.9)
- ready-made vegetable preparations, whether frozen or not, including other ingredients, such as cheese, meat or fish; and ready-made soups (01.1.9.1)
- homogenized baby food preparations (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)

01.1.7.9.1 Flour of vegetables, pulses, tubers, plantains and cooking bananas

01.1.7.9.2 Canned vegetables

Vegetables, pulses, tubers, plantains and cooking preserved in cans.

Excludes:

- olives preserved in cans (01.1.7.9.3)

01.1.7.9.3 Preserved olives

Preserved olives.

Includes:

- olives preserved in cans

01.1.7.9.4 Chipped potatoes, frozen

01.1.7.9.5 Tofu

Soy curd.

01.1.7.9.6 Tempeh, soy meat and burgers

01.1.7.9.9 Other vegetables, pulses and tubers preserved or processed

Includes:

- vegetable flakes, vegetable purée, vegetable chips and crisps, vegetable concentrates;
- homogenized preparations based on vegetables, pulses and tubers
- vegetable pickles
- veggie burgers and other meat substitutes made from vegetables and nuts (excluding soy)

Also includes:

- ready-made hummus, baba ghanoush and similar preparations
- kocho (a flatbread made from the starch obtained from the fermentation of the green leaf sheaths green leaf sheaths of the enset plant)
- potato starch, tapioca, sago and other starches

Excludes:

- ready-made vegetables, prepared, frozen or not, including other ingredients, such as cheese or meat/fish; ready-made soups (01.1.9.1.3)
- homogenized preparations as baby food (01.1.9.2.3)
- culinary herbs and spices (01.1.9.4.0)
- broths and stocks containing vegetables (01.1.9.9.0)
- vegetable juices (01.2.1.0.0)

01.1.8 Sugar, confectionery and desserts (ND)

01.1.8.1 Cane sugar and beet sugar (ND)

Includes:

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

Excludes:

- refined cane or beet sugar, containing added flavouring or colouring matter (01.1.8.2)

01.1.8.1.1 Cane sugar

Sugar cane, raw or refined, powdered, crystallized or in lumps.

01.1.8.1.2 Beet sugar

Beet sugar, raw or refined, powdered, crystallized or in lumps.

01.1.8.2 Other sugars and sugar substitutes (ND)

Includes:

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

01.1.8.2.0 Other sugars and sugar substitutes

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

Includes:

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

Also includes:

- lemon curd and other fruit curd

01.1.8.3.1 Honey

01.1.8.3.9 Other jams, marmalades, fruit jellies, purées and pastes

01.1.8.4 Nut purées, nut butters and nut pastes (ND)

Includes:

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

01.1.8.4.0 Nut purées, nut butters and nut pastes

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

Includes:

- cocoa (including cocoa beans) and cocoa powder for all purposes
- chocolate in bars or slabs
- chocolate- and cocoa-based foods and cocoa-based desserts
- chocolate- and cocoa-based creams and spreads
- chocolate-covered food products, if the product is composed mainly of chocolate

Excludes:

- white chocolate (01.1.8.9)
- cocoa and chocolate-based drinks (01.2.4.0)

01.1.8.5.1 Chocolate

Chocolate in bars or slabs.

Excludes:

- white chocolate (01.1.8.9)

01.1.8.5.2 Cocoa beans

Cocoa beans in raw form.

01.1.8.5.3 Cocoa powder

Cocoa powder for all purposes.

Excludes:

- cocoa and chocolate-based drinks (01.2.4.0.0)

01.1.8.5.9 Other cocoa-based foods and cocoa-based dessert preparations

Includes:

- chocolate and cocoa-based foods and cocoa-based dessert
- chocolate and cocoa-based creams or spreads

- chocolate-covered food products, if the product is composed mainly of chocolate

Excludes:

- cocoa and chocolate-based drinks (01.2.4.0.0)

01.1.8.6 Ice, ice cream and sorbets (ND)

Includes:

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

Also includes:

- tofu ice cream

Excludes:

- ice for cooling (04.5.5.0)

01.1.8.6.0 Ice, ice cream and sorbets

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

Includes:

- vegetables, fruit, nuts, fruit peels and other parts of plants, preserved with sugar
- chewing gum, toffees, lollies, candies, pastilles
- white chocolate
- other confectionery products
- desserts n.e.c.

Excludes:

- sugar confectionery based on cocoa and chocolate (01.1.8.5)

01.1.8.9.1 Vegetables, fruits, nuts, fruit peel and other parts of plants, preserved by sugar

01.1.8.9.9 Other sugar confectionery and desserts n.e.c. (not containing cocoa)

Includes:

- chewing gum, toffees, lollies, candies and pastilles
- white chocolate
- other confectionery products
- desserts n.e.c.

Excludes:

- sugar confectionery based on cocoa and chocolate (01.1.8.5.9)

01.1.9 Ready-made food and other food products (ND)

01.1.9.1 Ready-made food (ND)

Prepared food and meals that either can be eaten as is or after heating but that do not require cooking, or are assembled and portioned in such a way that they can be cooked. They may contain mixed ingredients and can be fresh, frozen, or dehydrated or instant. They can include sauces and dressings which, especially when the food is fresh, may be provided in separate containers. Sometimes, disposable forks, knives, spoons or chopsticks are packed together with the food.

Includes:

- precooked dishes containing stuffed pasta, rice or other cereals, such as couscous, including vegetables, meat, fish, cheese or other ingredients; and ready-to-eat dumplings, ravioli, noodles and similar dishes, including sauce
- ready-made dishes and meals based on precooked meat, meat substitutes or fish
- TV dinners
- mixed salads and other prepared dishes and meals based on vegetables, pulses or potatoes and also including other ingredients, such as meat, fish and cheese
- sandwiches, pizzas, quiches, meat or fish pies, whether frozen or not
- omelettes, crepes and other food products based on eggs when precooked 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.

Also includes:

- meal-kits

Excludes:

- bread and bakery products, and cakes (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)
- chipped potatoes, frozen (01.1.7.9)
- ice cream (01.1.8.6) and other desserts, n.e.c. (01.1.8.9)

01.1.9.1.1 Precooked dishes based on pasta and cereals

Dishes can include vegetables, meat, fish, cheese, sauces or other ingredients, provided that these are not the main ingredients.

Includes:

- precooked dishes in which the prevailing ingredient is pasta (whether stuffed or not);
- precooked dishes in which the prevailing ingredient is rice, quinoa or other cereals;
- couscous dishes;
- ready-to-eat dumplings, ravioli and noodles.

01.1.9.1.2 Precooked dishes based on meat and/or fish

Precooked dishes based on meat, meat substitutes and/or fish as the prevailing ingredient; dishes can also include vegetables, sauces or other ingredients, provided that these are not the main ingredients.

01.1.9.1.3 Mixed salads and prepared dishes based on vegetables

Mixed salads and other prepared dishes and meals based on vegetables as the prevailing ingredients. Pulses and potatoes and other ingredients, such as meat, fish and cheese, can also be included provided that they are not the main ingredients.

01.1.9.1.4 Sandwiches, pizzas, quiches, meat or fish pies, frozen or not

01.1.9.1.5 Omelettes, crepes and other ready-made food based on eggs

Omelettes, crepes and other food products based on eggs when precooked and served as a main dish.

01.1.9.1.6 Ready-made soups

Ready-made soups, including dehydrated and instant soups and stews.

Excludes:

- broths and stocks (01.1.9.9.0)

01.1.9.1.9 Other prepared ready-made dishes and meals n.e.c.

Excludes:

- bread and bakery products (01.1.1.3)
- macaroni, noodles, couscous and similar pasta products uncooked, whether stuffed or not (01.1.1.5.0)
- cheese (01.1.4.5.0) and yoghurt (01.1.4.6.0)
- cakes (0.1.1.1.3.9), ice cream (0.1.1.8.6.0) and other desserts n.e.c. (01.1.8.9.9)
- frozen, chipped potatoes (01.1.7.9.4)

01.1.9.2 Baby food (ND)

Food and beverages intended for baby use exclusively.

Includes:

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

Excludes:

- cereals and flours not intended exclusively for baby use (01.1.1.1, 01.1.1.2)
- powdered milk not intended exclusively for baby use (01.1.4.3)

- yoghurt for children (01.1.4.6)
- homogenized preparations of fruits and vegetables not intended exclusively for baby use (01.1.6.9; 01.1.7.9)

01.1.9.2.1 Baby formula

Baby formula (powdered, condensed and evaporated milk for baby use).

Excludes:

- powdered milk not intended exclusively for baby use (01.1.4.3.2)

01.1.9.2.2 Baby rice cereals and flours for baby meals

Baby rice cereals and flours intended exclusively for baby meals.

Excludes:

- cereals and flour not intended exclusively for baby use (01.1.1.1, 01.1.1.2)
- homogenized fruit and vegetables preparations not intended exclusively for baby use (01.1.6.9.3, 01.1.7.9)

01.1.9.2.3 Homogenized baby food

Homogenized food intended exclusively for consumption by babies.

Excludes:

- homogenized fruit and vegetables preparations not intended exclusively for use by babies (01.1.6.9.3, 01.1.7.9)
- yoghurt for children (01.1.4.6).

01.1.9.2.9 Other baby food

Other food intended exclusively for consumption by babies.

Includes:

- baby crackers, cookies and snacks
- baby pasta
- ready-made macaroni preparations, including cheese, meat, fish, vegetables, sauces or other ingredients, provided that they are for baby use exclusively

Excludes:

- crackers and cookies not specifically for use by babies (01.1.1.3.1, 01.1.1.3.9)
- pasta not specifically for use by babies (01.1.1.5.0)
- dried fruit snacks not specifically for use by babies (01.1.6.7.1, 01.1.6.7.2, 01.1.6.7.9)
- ready-made macaroni dishes not specifically for use by babies (01.1.9.1.1)

01.1.9.3 Salt, condiments and sauces (ND)

Includes:

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

Also includes:

- coconut milk for cooking

Excludes:

- coconut milk for drinking (01.1.4.4)
- fruit pickles (01.1.6.9)
- vegetable pickles (01.1.7.9)

01.1.9.3.1 Salt

01.1.9.3.9 Other condiments and sauces

Condiments, sauces and seasonings (e.g., mustard, mayonnaise, ketchup and soy sauce), and vinegar.

Also includes:

- coconut milk for cooking

Excludes:

- coconut milk drinks (01.1.4.4.1)
- fruit and vegetables pickles (01.1.6.9.9)

01.1.9.4 Spices, culinary herbs and seeds (ND)

Includes:

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

Excludes:

- vegetable oils (01.1.5.1)
- seeds for planting (09.3.1.2)

01.1.9.4.0 Spices, culinary herbs and seeds

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

Includes:

- sugarcane consumed for the purpose of extracting juice or as a snack

- prepared baking powders and yeasts, broth, stocks, bouillon cubes, soup bases, agar-agar and instant dessert preparations
- other ready-made food and other food products

01.1.9.9.0 Other food products n.e.c.

01.2 NON-ALCOHOLIC BEVERAGES

Non-alcoholic beverages purchased by households, regardless of where they are consumed, and excluding non-alcoholic beverages that are provided by facilities such as restaurants and school cafeterias offering food and beverage serving services (division 11).

Includes:

- beverages that do not contain any alcohol

Excludes:

- milk (01.1.4.1, 01.1.4.2, 01.1.4.3, 01.1.4.4)
- non-alcoholic wine (02.1.2.1)
- non-alcoholic beer (02.1.3.0)
- non-alcoholic beverages for immediate consumption provided by facilities such as restaurants and school cafeterias, offering food and beverage serving services (11.1.1)

01.2.1 Fruit and vegetable juices (ND)

Includes:

- fruit and vegetable juices, unfermented and not containing added alcohol, whether or not they contain added sugar or other sweetening matter
- syrups of fruit and vegetables and concentrates of fruit and vegetables
- powdered juices

Excludes:

- sparkling juices (01.2.6.0)

01.2.1.0 Fruit and vegetable juices (ND)

Includes:

- fruit and vegetable juices, unfermented and not containing added alcohol, whether or not they contain added sugar or other sweetening matter
- syrups of fruit and vegetables and concentrates of fruit and vegetables
- powdered juices

Excludes:

- sparkling juices (01.2.6.0)

01.2.1.0.0 Fruit and vegetable juices

01.2.2 Coffee and coffee substitutes (ND)

Includes:

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

Also includes:

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

Excludes:

- milk-based beverages, flavoured with coffee (01.1.4.7)

01.2.2.0 Coffee and coffee substitutes (ND)

Includes:

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

Also includes:

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

Excludes:

- milk-based beverages flavoured with coffee (01.1.4.7)

01.2.2.0.1 Coffee

Coffee beans or powder, whether decaffeinated, roasted or ground.

Includes:

- instant coffee

Excludes:

- coffee-based beverage preparations (01.2.2.0.9)
- milk flavoured with coffee (01.1.4.7.0)

01.2.2.0.2 Coffee substitutes

Includes:

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

01.2.2.0.9 Other coffee

Includes:

- extracts, essences and concentrates of coffee
- coffee-based beverage preparations

Excludes:

- milk flavoured with coffee (01.1.4.7.0)

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

Includes:

- green tea, unfermented; black tea, fermented; and tea, maté and other plant products, partly fermented, for infusion
- tea substitutes and tea extracts and essences

Also includes:

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

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

Includes:

- green tea, unfermented; black tea, fermented; and tea, maté and other plant products, partly fermented, for infusion
- tea substitutes and tea extracts and essences

Also includes:

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

01.2.3.0.1 Green tea, leaves

Green tea (not fermented) for infusion in leaves, whether in bags or not.

01.2.3.0.2 Black tea, leaves

Black tea (fermented) and partly fermented for infusion in leaves, whether in bags or not.

01.2.3.0.3 Iced tea

Iced tea in liquid form.

01.2.3.0.4 Instant tea powder

Instant tea powder.

01.2.3.0.5 Maté

Maté for infusion in leaves, whether in bags or not.

01.2.3.0.9 Other tea products and plant-derived products for infusion

Includes:

- tea-substitutes and extracts and essences of tea
- fruit and herbal tea
- rooibos tea

01.2.4 Cocoa drinks (ND)

Includes:

- cocoa and chocolate-based drinks

Excludes:

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

01.2.4.0 Cocoa drinks (ND)

Includes:

- cocoa and chocolate-based drinks

Excludes:

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

01.2.4.0.0 Cocoa drinks

01.2.5 Water (ND)

Mineral and spring waters, still or sparkling, without added ingredients.

Excludes:

- flavoured water (01.2.9.0)

01.2.5.0 Water (ND)

Mineral and spring waters, still or sparkling, without added ingredients.

Excludes:

- flavoured water (01.2.9.0)

01.2.5.0.0 Water

01.2.6 Soft drinks (ND)

Includes:

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

Excludes:

- iced tea (01.2.3.0)
- sparkling water (01.2.5.0)
- flavoured water (01.2.9.0)

01.2.6.0 Soft drinks (ND)

Includes:

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

Excludes:

- iced tea (01.2.3.0)
- sparkling water (01.2.5.0)
- flavoured water (01.2.9.0)

01.2.6.0.0 Soft drinks

01.2.9 Other non-alcoholic beverages (ND)

Includes:

- flavoured water
- energy drinks, energy supplement and protein powder for drink preparation
- birch juice and sap; and aloe vera juice and other aloe vera drinks
- syrups and concentrates used in beverage preparation

- other non-alcoholic beverages

Excludes:

- syrups of fruit and vegetables and concentrates of fruit and vegetables (01.2.1.0)

01.2.9.0 Other non-alcoholic beverages (ND)

Includes:

- flavoured water
- energy drinks; energy supplements (which are mixed with water for drink preparation); and protein powder (mixed with water for drink preparation)
- birch juice and sap, and aloe vera juice and drinks
- syrups and concentrates for the preparation of beverages
- other non-alcoholic beverages

Excludes:

- syrups of fruit and vegetables and concentrates of fruit and vegetables (01.2.1.0)

01.2.9.0.0 Other non-alcoholic beverages

01.3 SERVICES FOR PROCESSING PRIMARY GOODS FOR FOOD AND NON-ALCOHOLIC BEVERAGES

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

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

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

Includes:

- cereal grinding services for flour production
- oil pressing services
- crushing and pressing services for the production of juices made from fruits and vegetables
- custom slaughtering of land animals, both domestic and wild, for food purposes

Excludes:

- food processing services for business purposes (outside the scope of COICOP)
- fruit and vegetable crushing and pressing services for the production of alcoholic beverages (02.2.0.0)

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

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

Includes:

- cereal grinding services for flour production
- oil pressing services
- crushing and pressing services for the production of juices made from fruits and vegetables
- custom slaughtering of land animals, both domestic and wild, for food purposes

Excludes:

- food processing services for business purposes (outside the scope of COICOP)
- fruit and vegetable crushing and pressing services for the production of alcoholic beverages (02.2.0.0)

01.3.0.0.0 Services for processing primary goods for food and non-alcoholic beverages

Part five

**Main differences between COICOP 1999
and COICOP 2018, by division**

XIII. Main differences between COICOP 1999 and COICOP 2018, by division

Part V of the COICOP 2018 publication describes in some detail the main differences in the structure and content between COICOP 1999 and COICOP 2018. Please note that one of the basic structural changes was the introduction of a fourth hierarchical level (subclass level) in COICOP 2018. Due to this additional level the number of categories has considerably been increased. A correspondence table between COICOP 1999 and COICOP 2018 will be made available on the Statistics Division classification website.²⁵

Division 01: Food and non-alcoholic beverages

In this division, most of the classes from COICOP 1999 were retained. Further detail was introduced at the subclass level providing extra information on the different types of processing (i.e., for meat and fish) or to ensure better consistency with CPC Version 2.1 (i.e., for vegetables and fruits).

A new subclass for ready-made food (01.1.9.1) was introduced owing to the increased importance of the consumption of those goods worldwide.

A new group, 01.3 (Services for processing primary goods for food and non-alcoholic beverages), was added to this division. This new group, class and subclass cover services purchased for the processing of primary products provided by households to produce food and non-alcoholic beverages for own final consumption by households. It includes services such as the grinding of cereals to produce flour, oil pressing or fruit/vegetable crushing, and pressing services to produce juices.

Division 02: Alcoholic beverages, tobacco and narcotics

Division 02 remained relatively unchanged at the group and class levels.

More detail was introduced in wines in order to identify the difference between wine from grapes and from other sources. A new subclass, 02.1.9 (Other alcoholic beverages), was added to separately identify mixed alcoholic-based drinks such as soda water-based or mineral water-based alcoholic drinks (alcopops) and cocktails.

Similar to division 01, a new group, 02.2 (Alcohol production services), was added to division 02, along with a new class and subclass to cover services purchased for the processing of primary goods provided by households to produce alcohol for own final consumption by households. They include services such as fruit and vegetable

²⁵ See <https://unstats.un.org/unsd/classifications/>.

crushing and pressing services for the production of alcoholic beverages, distilling and fermentation services, brewing services and ageing and bottling services.

The class for tobacco (02.3.0) is further broken down into three subclasses: “Cigarettes”, “Cigars” and “Other tobacco products”.

Division 03: Clothing and footwear

Division 03 has the same groups and classes as in COICOP 1999.

At the subclass level, class 03.1.2 (Garments) was broken down into “Garments for men or boys”, “Garments for women or girls”, “Garments for infants (under 2 years of age)” and “School uniforms”. The first three subclasses enable better consistency with CPC Version 2.1, and the new subclass on school uniforms allows for a more complete picture of all education expenditures because division 10 (Education services) covers only education services. The group 03.2 (Footwear) was broken down into “Footwear for men”, “Footwear for women” and “Footwear for infants and children”.

Unisex garments and footwear should be classified according to the gender of the person wearing them.

A difference is made between made-to-measure and tailoring. Made-to-measure refers to the service of providing custom-fitted clothing when the retailer supplies all the materials. Tailoring refers to producing clothing garments in which the main material is supplied by the customer. The first is to be classified with the good and the second with the service.

Tailoring is now included in the title of the class 03.1.4 and subclass 03.1.4.1 previously called “Cleaning, repair and hire of clothing”. Cleaning of footwear is now included in the title of class 03.2.2 and subclass 03.2.2.0 previously called “Repair and hire of footwear”.

Division 04: Housing, water, electricity, gas and other fuels

Group 04.1 has the same classes as in COICOP 1999, but class 04.1.2 (Other actual rental payments) is subdivided into “Actual rentals paid by tenants for secondary residences” and “Garage rental payments and other rental payments made by tenants”.

Classes 04.1.1 and 04.1.2 now clarify when the classes and subclasses refer to rentals paid for the main residence or for a secondary residence.

Fitted carpets and linoleum were moved from COICOP 1999 division 05 (Furnishings, household equipment and routine household maintenance) to COICOP 2018 division 04 because they are part of the dwelling and normally cannot be removed when the occupants move out of the dwelling (04.3.1). The same principle applies to door fittings, power sockets and wiring flex. For consistency, the services of laying fitted carpets and linoleum and its repair were also moved from division 05 to division 04.

A new subclass for security equipment (04.3.1.2) was included and contains surveillance and security equipment for individual dwellings. These include smoke

detectors, security alarms, security and surveillance cameras, door phones for dwellings and fire extinguishers. These articles were previously included in division 05. The previous classes, 04.4.1 (Water supply) and 04.4.3 (Sewage collection), were further subdivided into the following:

- 04.4.1.1 Water supply delivered through network systems
- 04.4.1.2 Water supply delivered through other systems
- 04.4.3.1 Sewage collection through sewer systems
- 04.4.3.2 Sewage collection through on-site sanitation systems

This breakdown enables better information on the water supply and sewage collection through basic systems.

Charges for self-produced solar energy were added to class 04.5.1 (Electricity) owing to the emerging trend of households delivering their excess energy into the electricity supply grid. In some countries, these households are being charged storage costs.

Biofuels for domestic use and alcohol for fireplaces were added to the content of class 04.5.3 (Liquid fuels).

Biomass (i.e., from agriculture production) and dry animal dung were added to the content of class 04.5.4 (Solid fuels).

Class 04.5.5 was renamed "Other energy for heating and cooling" to better reflect the content of the class.

Division 05: Furnishings, household equipment and routine household maintenance

Group 05.1 and class 05.1.1 were renamed "Furniture, furnishings and loose carpets".

Fitted carpets and linoleum were moved from COICOP 1999 class 05.1.2 to COICOP 2018 class 04.3.1 because they are part of the dwelling and normally cannot be removed when the occupants move out. The same applies to door fittings, power sockets and wiring flex. For consistency, the service of laying fitted carpets and linoleum and its repair was also moved from COICOP 1999 class 05.1.2 to COICOP 2018 class 04.3.2.

Expenditures on delivery and installation of furniture or electric appliances are included only in the class of the good if not separately priced. In the case that the expenditure on delivery can be separately identified, it should be classified in division 07 (Transport).

Class 05.1.2 was named "Repair, installation and hire of furniture, furnishings and loose carpets" to also include installation and rental services.

A new class, 05.2.2 (Repair, hire and sewing services of household textiles), was created to separate the service from the good. Sewing services of household textiles were added to the list of associated services.

The title of class 05.3.3 was replaced by “Repair, installation and hire of household appliances” to reflect the inclusion of installation and rental in the list of services.

Class 05.5.1 was named “Motorized tools and equipment” to show that all tools and equipment in that class should be motorized.

Class 05.5.2 was named “Non-motorized tools and miscellaneous accessories” to show that all tools and equipment in that class should be non-motorized.

A new class, 05.5.3 (Repair and hire of motorized and non-motorized tools and equipment), was created to separate the goods from the services.

Tutors were moved from COICOP 1999 class 05.6.2 (Domestic services and household services) to COICOP 2018 class 10.5.0 (Education not defined by level).

Fire extinguishers, previously in COICOP 1999 class 05.6.1 (Non-durable household goods), were moved to the new subclass, 04.3.1.2 (Security equipment), created in division 04 (Housing, water, electricity, gas and other fuels).

Division 06: Health

Division 06 was completely restructured to allow for better alignment of COICOP 2018 with the International Classification for Health Accounts (ICHA) and its family of classifications.

The distinction between outpatient services and hospital services in COICOP 1999 was considered inappropriate because it was based on the provider and not on the nature of the service. For this reason, in COICOP 2018, the services are broken down into “Outpatient care services”, “Inpatient care services” and “Other health services” that cover essentially diagnostic imaging services, medical laboratory services, patient emergency transportation services and emergency rescue. 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.

Another feature of division 06 is distinguishing health consumption according to the health outcome objective (preventive, curative, rehabilitative and long-term). Given that expenditure data at this level of detail is not always easily available and would result in extra questions on the household surveys, this information is requested at the subclass level to allow the users of COICOP 2018 to be able to have information at the class level when the detail is not available.

Herbal medicines and homeopathic products are identified separately as a subclass (06.1.1.2).

Division 07: Transport

The main change in division 07 was adding a group, 07.4 (Transportation services for goods), which had previously been included in the expenditure on the good itself and in group 08.1 (Postal services).

The main reason for this change is that the consumption of postal services by households is now related predominantly to parcel delivery services of items bought on the Internet. In addition, services to deliver goods, such as furniture, groceries, take-

out meals and prescription drugs, are increasingly offered as a specific service and separately priced.

Crash helmets for motorcycles and bicycles were moved from COICOP 1999 class 03.1.3 (Other articles of clothing and clothing accessories) to COICOP 2018 subclass 07.2.1.3 (Accessories for personal transport equipment). These items are considered essential security equipment, rather than clothing accessories, and therefore align better with accessories for personal transport equipment. For similar reasons, baby and child seats for cars, motorcycles and bicycles were also moved from COICOP 1999 class 12.3.2 (Other personal effects) to COICOP 2018 subclass 07.2.1.3 (Accessories for personal transport equipment).

Although new and second-hand articles are classified in the same class elsewhere in the classification, it was considered useful to have this distinction at the subclass level for cars owing to the significance of these transactions and the difference in prices (07.1.1).

Electric bicycles (e-bikes) were added to the list of examples in class 07.1.3 (Bicycles). To distinguish e-bikes from motorized bicycles, it was clarified that the latter have a combustion engine.

Class 07.2.1, previously called “Spare parts and accessories, for personal transport equipment”, was renamed “Parts and accessories for personal transport equipment” because the word “spare” was considered misleading in this context.

Electricity and hydrogen used as fuel for personal transport equipment were added in 07.2.2.3 (Other fuels for personal transport equipment).

Examples of more modern means of transport were added, such as light-rail and high-speed trains, maglevs, trolley buses, share taxis, passenger drones and multicopters, transporter bridges, elevators and incline elevators throughout the classes in division 07 (Transport).

Group 07.3, previously named “Transport services”, was renamed “Passenger transport services” because other services related to transport equipment are classified in group 07.2 (Operation of personal transport equipment), and group 07.4 relates to transport services for goods.

Subclass 07.3.2.2 (Passenger transport by taxi and hired vehicle with driver) includes payments for private arrangements of sharing a means of transport (e.g., carpooling and ride sharing).

Division 08: Information and communication

Division 08 was renamed “Information and communication” to better reflect its content. The list of examples reflects existing electronic products.

Former group 08.1 (Postal services) was moved to COICOP 2018 class 07.4.1 (Postal and courier services) in division 07 (Transport). Most of the postal services used by households are now for sending and receiving parcels and rarely to send letters. The delivery of parcels has strongly increased in importance with e-commerce. For this reason, it was considered that the purpose of the postal services is more accurately reflected as transportation of goods.

Previous classes 09.1.1 (Equipment for the reception, recording and reproduction of sound and pictures), 09.1.3 (Information processing equipment) and 09.1.4 (Recording media) were moved to COICOP 2018 division 08 (Information and communication), given that this type of equipment is now used mainly for information and communication. The related services for repair and rental of information and communication equipment, licence fees for television and subscriptions to television networks were also moved from former division 09 (Recreation and culture) to division 08 (Information and communication).

Former group 08.2 was renumbered and renamed to 08.1 (Information and communication equipment). It contains fixed and mobile telephone equipment, smartphones and tablets, information-processing equipment, equipment for the reception, recording and reproduction of sound and vision, unrecorded recording media and other information and communication equipment.

Previous group 08.3 (Telephone and telefax services) was renamed “Information and communication services” and contains fixed communication services, mobile communication services, Internet access provision and internet storage services, bundled telecommunication services, repair and rental of information and communication equipment and other information and communication services.

Division 09: Recreation, sport and culture

Division 09 was renamed “Recreation, sport and culture” to better reflect its content.

Previous classes 09.1.1 (Equipment for the reception, recording and reproduction of sound and pictures), 09.1.3 (Information processing equipment) and 09.1.4 (Recording media) were moved to COICOP 2018 division 08 (Information and communication) because this type of equipment is now used mainly for information and communication. The services for repair and rental of information and communication equipment, licence fees for television and subscriptions to television networks were also moved from previous division 09 to division 08.

Division 09 was reorganized to the following:

- Recreational goods in groups 09.1 to 09.3

- Recreational services in group 09.4

- Cultural goods in group 09.5

- Cultural services in group 09.6

- Newspapers, books and stationery in group 09.7

- Package holidays in group 09.8

Group 09.1 was renamed “Recreational durables”.

Class 09.1.2 (Major durables for recreation) is the result of a merge between the previous classes 09.2.1 (Major durables for outdoor recreation) and 09.2.2 (Musical instruments and major durables for indoor recreation) and covers indoor and outdoor durables.

The previous group 09.3 (Other recreational items and equipment, gardens and pets) was split into 09.2 (Other recreational goods) and 09.3 (Garden products and pets).

Musical instruments now have a specific class: 09.5.1.

Class 09.5.2 (Audiovisual media) is a new class that includes all kinds of recorded media containing music or films.

Groups 09.6 (Cultural services) and 09.7 (Newspapers, books and stationery) correspond to previous class 09.4.2 and group 09.5.

Class 09.7.1 (Books) was subdivided into 09.7.1.1 (Educational books and textbooks) and 09.7.1.9 (Other books) to allow the compilation of all education-related expenditures.

Toner and ink cartridges were moved to COICOP 2018 subclass 08.1.3.2 (Peripheral equipment and its consumable components) in division 08.

Division 10: Education services

The breakdown of education services in COICOP 1999 was based on the 1997 International Standard Classification of Education (ISCED-97) of UNESCO, which has since been revised. The breakdown of division 10 in COICOP 2018 aligns with the most recent version of ISCED (ISCED 2011).

Given that division 10 covers education services exclusively, other expenditures linked with education have been separately identified across other divisions to enable the calculation of all education-related expenditures. Those education-related expenditures include 03.1.2.4 (School uniforms), 07.3.2.3 (Passenger transport for students to and from school), 09.7.1.1 (Educational books and textbooks), 11.1.2.1 (Canteens and cafeterias of universities, schools and kindergartens) and 11.2.0.3 (Accommodation services of boarding schools, universities and other educational establishments).

Group 10.5 (Education not defined by level) was extended to include independent tutors, tutor centres, homework help centres and the like. Language immersion courses, travelling for learning languages and languages courses online, in the form of software or audio tapes are included in group 10.5.

Student excursions and exchanges, which are part of the normal school programme, are included on the corresponding class of early childhood, primary, secondary and tertiary education. This includes travel, catering and accommodation costs.

Division 11: Restaurants and accommodation services

Division 11 was renamed “Restaurants and accommodation services” to better reflect the content of the division.

The notion of full and limited service was introduced to breakdown the class 11.1.1 (Restaurants, cafés and the like). The distinction between full service and limited service relates to the range of the food- and beverage-serving service: a service by waiters to the individual customer seated at tables qualifies as full service.

Canteens and cafeterias of universities, schools and kindergartens are separately identified at the subclass level (11.1.2.1) to allow for the compilation of all education-related expenditures. For the same reason, subclass 11.2.0.3 (Accommodation services of boarding schools, universities and other educational establishments) was introduced.

Division 12 Insurance and financial services

Former division 12 (Miscellaneous goods and services) was split into two: division 12 (Insurance and financial services) and division 13 (Personal care, social protection and miscellaneous goods and services). The decision to split the division was taken because division 12 in COICOP 1999 was too heterogeneous and because, in some countries, the proportion of expenditures in division 12 to total expenditures was high relative to other COICOP divisions.

Although the existing classes remained the same, the list of examples of insurance were expanded, and insurance connected with transport was further broken down into 12.1.4.1 (Personal transport insurance) and 12.1.4.2 (Travel insurance).

Class 12.6.2 (Other financial services n.e.c.) in COICOP 1999 was split in COICOP 2018 into 12.2.2 (Explicit charges by deposit-taking corporations) and 12.2.9 (Other financial services).

Division 13: Personal care, social protection and miscellaneous goods and services

Former division 12 (Miscellaneous goods and services) was split into two divisions: division 12 (Insurance and financial services) and division 13 (Personal care, social protection and miscellaneous goods and services). The decision to split the division was taken because division 12 in COICOP 1999 was too heterogeneous and because, in some countries, the proportion of expenditures in division 12 to total expenditures was high relative to other COICOP divisions.

A new class for devotional articles and articles for religious and ritual celebrations (13.2.2) was created, as well as a subclass for religious services (13.9.0.2).

Social protection (group 13.3) was split into the following subclasses:

- 13.3.0.1 Childcare services
- 13.3.0.2 Retirement homes for elderly persons and residences for disabled persons, not providing medical care
- 13.3.0.3 Home care services for elderly and disabled
- 13.3.0.9 Other social protection services

Rental is included in the list of services classified in subclass 13.2.9.2 (Repair and hire of other personal effects).

Expenditure on prostitution was not considered to be large enough to remain at the group level and was demoted to subclass 13.9.0.1.

Division 14: Individual consumption expenditure of non-profit institutions serving households, and Division 15: Individual consumption of general government

The scope of this revision covered only divisions 01 to 12 of the COICOP 1999 (01 to 13 of COICOP 2018). Therefore, former divisions 13 and 14 remained unchanged at the group and class levels. The divisions were renumbered to division 14 and division 15. The subclass level was added for consistency with the rest of the classification, but subclasses are identical to the corresponding classes.