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# **Classification of Individual Consumption According to Purpose (COICOP) 2018**

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## Preface

The Classification of Individual Consumption According to Purpose (COICOP) is the international reference classification of household expenditure. The objective of COICOP is to provide a framework of homogeneous categories of goods and services, which are considered a function or purpose of household consumption expenditure.

COICOP is an integral part of the System of National Accounts (SNA), but it is also used in several other statistical areas, such as: household expenditure statistics based on household budget surveys and the analysis of living standards; consumer price indices; international comparisons of gross domestic product (GDP) and its component expenditures through purchasing power parities; and statistics relating to culture, sports, food, health, and tourism.

The idea of classifying household consumption expenditure at the international level dates back to the year 1923 and resulted three years later into the first, still very broad classification of household expenditure elaborated by the International Conference of Labour Statisticians. When the first version of the SNA was published in 1953, it contained also a classification of private consumption expenditure, which then evolved with each new version of the SNA.

The first classification under the name COICOP was adopted by the United Nations Statistical Commission in March 1999, together with the other three functional classifications 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).

This is the first revision of COICOP. The new classification is the outcome of a revision process that started formally in 2015 and involved contributions from many classification experts and users around the world. COICOP 2018 is more detailed than the previous version, responding to the users' needs and addressing several other issues that required a revision of the classification. The new COICOP 2018 reflects the significant changes in goods and services in some areas, improves the links of COICOP to other classifications, and addresses emerging statistical and policy needs of several international organizations.

In March 2018, the 49<sup>th</sup> Session of the United Nations Statistical Commission considered and endorsed the revised COICOP classification – COICOP 2018 as the internationally accepted standard.

## Acronyms and abbreviations

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
ECOICOP	European Classification of Individual Consumption According to Purpose
FAO	Food and Agriculture Organization of the United Nations
FISIM	Financial intermediation services indirectly measured
GDP	gross domestic product
ILO	International Labour Organization
IMF	International Monetary Fund
IPTV	internet protocol television
ISCED	International Standard Classification of Education
ISIC	International Standard Industrial Classification of All Economic Activities
ISWGNA	Inter-Secretariat Working Group on National Accounts
IWGPS	Inter-Secretariat Working Group on Price Statistics
n.e.c.	not elsewhere classified
ND	non-durables
NPISH	non-profit institutions serving households
OECD	Organisation for Economic Co-operation and Development
PACCOICOP	Pacific Classification of Individual Consumption According to Purpose
SD	semi-durables
S	services
SNA	System of National Accounts
TSG-COICOP	Technical Subgroup for the Classification of Individual Consumption According to Purpose
TV	television
UNECE	United Nations Economic Commission for Europe
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNSD	United Nations Statistics Division
WHO	World Health Organization

# I. Introduction

## A. Overview and scope of the classification

1. The 2008 SNA<sup>6</sup> uses four classifications of expenditure according to purpose. These four classifications are used to analyse consumption by different institutional sectors according to the purpose for which the expenditure is undertaken. These classifications are referred to as functional classifications and are as follows:

COICOP: Classification of Individual Consumption by 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 by Purpose

2. The four classifications are designed primarily to answer the question of why outlays are incurred. They classify transactions undertaken by households, non-profit institutions serving households (NPISH), government and producers which result in "pay a-t-t-a-t-i-o-n" 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.

- COICOP is used to classify only a single kind of outlay – namely, the individual consumption expenditures of households, NPISH, 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 NPISH and general government respectively.
- COPP is used to classify intermediate consumption and capital outlays of financial and non-financial corporations, or producers.

3. The objective of COICOP is to provide a framework of homogeneous categories of goods and services, which are considered a function or purpose of household consumption expenditure, which are those expenditures that are made for the benefit of individual persons or households.

## B. Individual consumption

4. Individual consumption expenditures are incurred by three institutional sectors, namely: households, NPISH and general government:

- All household consumption expenditures are defined as individual and are presented in COICOP 2018 **Divisions 01 through 13**.

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<sup>6</sup> United Nations, European Commission, International Monetary Fund, Organisation for Economic Co-operation and Development and World Bank (2009). *System of National Accounts 2008*. Sales No. E.08.XVII.29. Available at: <https://unstats.un.org/unsd/nationalaccount/sna2008.asp>

- **All** consumption expenditures of NPISH are also treated, by convention, as being for the benefit of individual households and are presented in COICOP 2018 **Division 14**.
- Only **some** of the consumption expenditures 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. COICOP 2018 **Division 15** identifies those government expenditures that are regarded as individual and classifies them by purpose, namely, housing, health, education, social protection, recreation, and culture.

5. In the SNA, the individual consumption expenditures of both NPISH and general government are termed *social transfers in kind* and are added to the individual consumption expenditures of households to obtain an aggregate called *actual final consumption of households* (or *actual individual consumption*). By bringing together the relevant expenditures of households, NPISH, and general government, COICOP identifies the expenditures that make up this aggregate and classifies them according to the purposes they are designed to achieve.

## C. Uses of COICOP

6. COICOP is an integral part of the SNA, but it is intended also for use in several other statistical areas such as: household expenditure statistics based on household budget surveys and the analysis of living standards; consumer price indices (for which it is used to establish weights and aggregate prices); international comparisons of gross domestic product (GDP) and its component expenditures through purchasing power parities; and statistics relating to culture, sports, food, health, and tourism.

7. For all these uses, the basic COICOP classification needs to be more detailed in terms of subcategories; and at the same time there are clear advantages in maintaining the basic structure of COICOP to enable comparison between countries, over time and between statistics in different domains. It must be recognized, however, that COICOP follows the concepts and definitions of the 2008 SNA and these are not necessarily directly applicable, at the most detailed level, for other applications. For example, in household budget surveys it is not practical to ask households about expenditure on insurance service charges as required by COICOP, and in consumer price indices some countries may include interest on housing loans, which is excluded from COICOP.

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

9. COICOP 2018 class and subclass levels are also divided into "services", "non-durable goods", "durable goods" and "durable capital goods". This supplementary classification provides for other analytic applications. For example, it is sometimes useful to estimate the stock of "capital goods" identified as "durables" provide the basic

10. COICOP is also useful for the collection and dissemination of data on expenditures and consumption of food worldwide, which accounts for a considerable share of household expenditure, particularly in developing countries<sup>7</sup>. However, previous versions of COICOP lacked suitable detail which resulted in heterogenic food classification lists across countries and consequently limited international comparability.

11. Because of the importance of having comparable information on food purchased and consumed, Division 01 (Food and non-alcoholic beverages) has been significantly revised. The additional detail of Division 01 allows for:

- (a) a common framework and reference classification for food lists for household budget surveys;
- (b) the compilation and comparison of consumption data coming from other sources, such as food and nutrition surveys (in which detail on food goes generally beyond COICOP); and
- (c) the reconciliation of data coming from other domains, such as production and trade.

12. The additional detailed classification of Division 01 includes new goods grouped by source (e.g., cereal, meat, seafood), where raw primary commodities are at the top of the hierarchy within each group, followed by processed commodities and preparation of composites. A new class for ready-made food and other food goods n.e.c. has also been introduced to Division 01.

13. In addition to the new detail available related to food due to the addition of a subclass level in COICOP 2018, an additional 269 codes at the six-digit level are also provided in an annex to supplement the five-digit subclass structure. This Annex 1 has been prepared by the Food and Agriculture Organization of the United Nations (FAO) as a guideline for countries to further expand Division 01 in their national versions (see section "Optimizing products" in chapter 2).

14. The World Health Organization (WHO) is supporting a methodological research project aiming at improving the measurement of health expenditures in household surveys and COICOP 2018 plays a critical role to achieve this as most household budget surveys or household income / expenditure surveys do follow this classification. COICOP enables the measurement of the financial burden households are exposed to because of the health expenditures they face when using health care services. Such measurement is critical to inform the Sustainable Development Goals agenda.

15. Expenditure by individuals and households on cultural or sporting goods and services can be considered as a proxy for participation in cultural and sport activities, which in turn provides the key to completing the analysis of data available from other sources (e.g., dedicated surveys on cultural participation).

## D. COICOP 2018 structure and coding system

16. The COICOP 2018 has a hierarchical structure consisting of four (4) levels with the number of categories, and therefore the level of detail increasing from the two-digit level to the five-digit level. The example below demonstrates the coding system:

Division	03	CLOTHING AND FOOTWEAR
Group	03.1	CLOTHING
Class	03.1.1	Clothing materials (SD)
Subclass	03.1.1.0	Clothing materials (SD)

<sup>7</sup> World Bank, Global Consumption Database: <http://datatopics.worldbank.org/consumption/>

17. Each of the categories are numerically coded where a period between the digits indicating the different levels. The division level is denoted by a two-digit number (Divisions 01 to 15). The group, class and subclass levels consist of one additional digit each. Sequential numbering is used at the division and group levels starting with 1. If a classification category is not further subdivided at the next lower hierarchical level, a zero (0) is used. Nine (9) is used to designate residual categories at the class and subclass levels (e.g. 04.4.4.9 Other services related to the dwelling).

18. The number of categories at each level of the classification in COICOP 1999 and COICOP 2018 are presented in Table 1.

**Table 1 Comparison of the number of categories between COICOP 1999 and COICOP 2018 by level**

COIOP level	Number of categories	
	COICOP 1999	COICOP 2018
Division	14	15
Group	58	63
Class	157	186
Subclass	NA	338

## **E. Use of different levels of the classification**

19. It may be desirable to utilize less detailed classification categories of COICOP for some areas of statistics, or where the number and size of the categories for which reliable statistics are presented may depend on both their source and confidentiality considerations. For example, 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 not based on a household survey. Or it may not be necessary to present data on household consumption expenditures in as great detail in national accounting as in price statistics. By providing four hierarchical levels (divisions, groups, classes and subclasses), COICOP 2018 provides a framework for comparable classification of data at different levels of detail. It is important to note, however, that the fact that a category has been defined at the class level in COICOP will not prevent it from being larger in a particular national economy than a category defined at the group level or even at the division level in another national economy.

20. Similarly, for specific domains, such as Food, the detail provided by COICOP 2018, even at its most detailed level, will often not be sufficient for the required analysis. In such cases, COICOP 2018 subclasses can be further subdivided for specific purposes, as necessary (see paras. 21 to 23). It is suggested, however, that the additional detailed categories still be aggregated to the existing COICOP subclasses for comparability reasons.

## **F. Optional high detail structure for food products**

21. There are many applications of the COICOP for which different levels of detail may be needed. To satisfy different user needs, rearranging the COICOP structure to form alternative structures is a possibility. This is a general principle applicable to all international classifications: The Central Product Classification (CPC), for example, has a long established practice in this sense.

22. Such alternative structures can take different forms. They can be:

- (a) rearrangements of all COICOP categories, or of a subset of categories, into a new structure that still preserves the original detailed categories as building blocks; or
- (b) expansions of certain areas of interest for sectoral purpose beyond the detail provided in the published classification.

23. Due to the fact that the expenditure of households on food represents the highest portion of household expenditure in many countries, and that more detail is often needed at the national level for food security monitoring and policy interventions, an extension to a six-digit level is provided for Division 01 as an official annex to COICOP 2018. This Annex 1 can be used as a guideline for countries to further extend Division 01 in their national versions and to compare consumption data coming from other sources, such as food and nutrition surveys, when there is a need for detailed information on food and non-alcoholic beverages. This level was developed by the Food and Agriculture Organization of the United Nations (FAO) and includes 269 six-digit codes to supplement the Subclass structure.

## **G. Units of classification**

24. For the household consumption expenditures in Divisions 01 through 13, the units of classification are consumption expenditures made by households for satisfying their needs or wants for various goods and services. The basic data on consumption expenditure usually come from one or more of the following sources: household budget surveys, statistics on retail trade sales, and product flow estimates which involve allocating the total supply of goods and services to intermediate and final uses. The important point to note is that the units of classification are expenditures on specific goods and services – they are not expenditures on purposes as such. Divisions 01 to 13 of COICOP 2018 convert these basic statistics into a purpose classification by grouping together the expenditure on various goods and services that are deemed to fulfil particular purposes, such as nourishing the body, protecting it against inclement weather, preventing and curing illness, acquiring knowledge, travelling from one place to another.

25. The units of classification for COICOP 2018 Division 14 are the same as for COPNI. In principle, COPNI classifies individual outlays of NPISH according to the purpose they serve.

26. The units of classification for COICOP 2018 Division 15 are the same as for COFOG. The units of classification are, in principle, individual transactions. This means that each purchase, wage payment, transfer, loan disbursement or other outlay should be assigned a COFOG code according to the function that the transaction serves.



## II. Underlying principles of the classification

### A. Conceptual basis of COICOP

27. The 2008 SNA (para. 9.81) defines household actual consumption as consisting of three components:

- (a) household final consumption expenditure;
- (b) government consumption of goods and services provided to households as social transfer in kind; and
- (c) NPI SHs' expenditure on consumption goods as social transfer in kind.

28. "Household final consumption expenditure" is defined in the 2008 SNA (para. 9.56). It includes the expenditures on goods and services purchased for final use by the household plus 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. Household final consumption expenditure includes the consumption expenditures of the resident households, whether the expenditure takes place in the country or abroad. The treatment of the different types of goods and services that enter into household final consumption expenditure is explained in more details in the following paragraphs.

### B. Types of products

29. Most classes and subclasses comprise either goods or services. Classes and subclasses containing goods are divided into non-durable, semi-durable or durable residence classes consisting of "S" and "D" services.

30. The distinction between non-durable and durable goods is based on whether the goods can be used only once, or repeatedly or continuously over a period of considerably more than one year (para. 9.42 of 2008 SNA). Moreover, durables, such as motor cars, refrigerators, washing machines and television sets, have a relatively high purchase price. Semi-durable goods differ from durable goods in that their expected lifetime of use, though more than one year, is often significantly shorter and their purchase prices are substantially less.

31. Although a systematic separation between goods and services was carried out in this revision of COICOP, some classes and subclasses contain both because it is difficult for practical reasons to break them down into goods and services. Such classes and subclasses are usually assigned an "S", as the service component is considered to be predominant. Similarly, there are classes that contain either both non-durable and semi-durable goods, or both semi-durable and durable goods. Again, such classes and subclasses are assigned an "ND", "SD" or "D" according to which type of good is considered to be predominant.

### C. Imputed transaction values

32. The 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 or services are not actually sold but 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 is an implicit exchange of services which are recorded as transactions even though no money was exchanged. The transactions of such goods and services must also be included in the accounts even though their value has to be estimated.

33. Thus, estimates and imputations are needed in order to be able to record transactions not disposed of in monetary transactions with other units. Such estimates and imputations should not be interpreted as introducing hypothetical activities or flows of goods and services into the SNA. Their purpose is the opposite, namely, to capture in the accounts major flows of goods and services actually taking place in the economy that would otherwise be omitted. Strictly speaking, the imputation refers to the value of goods or services involved and not to the expenditure itself. In other words, it is the valuation that is imputed, not the fact that the transaction takes place.

34. Transactions that are not directly observable, e.g. from household income and expenditure surveys, and need to be estimated are own account production of goods for own final consumption, income in kind in the form of goods or services provided free of charge or at very low prices to households by government and NPISHs, services provided by financial intermediaries which are measured indirectly in the SNA and the production of housing services for their own final consumption by owner occupiers. These imputed values of household consumption expenditure are not directly observable from household income and expenditure surveys.

35. The production of housing services for their own final consumption by owner occupiers has always been included within the SNA production boundary, although it constitutes an exception to the general exclusion of own-account service production. The ratio of owner-occupied to rented dwellings can vary significantly between countries, between regions of a country and even over short periods of time within a single country or region, so that both international and inter-temporal comparisons of the production and consumption of housing services could be distorted if no imputation were made for the value of own-account housing services. The imputed value of the income generated by such production is taxed in some countries.

36. Persons who own the dwellings in which they live are treated as owning unincorporated enterprises that produce housing services that are consumed by the household to which the owner belongs. The housing services produced are deemed to be equal in value to the rentals that would be paid on the market for accommodation of the same size, quality and type. The imputed values of the housing services are recorded as final consumption expenditure of the owners.

37. Expenditures that owners, including owner-occupiers, incur on the decoration, minor repairs and maintenance of the dwelling that would normally be seen as the responsibility of a landlord should not be treated as household final consumption expenditure, but as intermediate expenditure incurred in the production of housing services. These expenditures may consist either of payments for services provided by professional builders or decoration or repairs and decoration.

38. Financial services may be paid for explicitly or implicitly and some transactions in financial assets may involve both explicit and implicit charges. There are four main ways in which financial services are provided and charged for:

- (a) Financial services provided in return for explicit charges. Expenditures on services for which financial institutions do 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 are known as financial intermediation services indirectly measured (FISIM) and are calculated as the difference between the actual bank interest receivable and the SNA interest receivable by financial

corporations on the loans they issue, and the difference between SNA interest payable and the actual bank interest payable by financial corporations on the deposits of their customers.

- (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 and some other 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, namely: life insurance and non-life insurance. The service charge for non-life insurance is estimated as total premiums earned plus investment income earned from investing the premiums less adjusted claims incurred. The service charge for life insurance is estimated as premiums earned plus investment income earned from investing the 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 schemes less the amount added to the reserves to meet present and future pension entitlements.

## **D. "Do it yourself" maintenance repairs and consumer durables and dwellings**

39. "Do it yourself" repairs and maintenance 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 also from consumption expenditure. However, the materials purchased for repair and maintenance are treated as final consumption expenditure (para. 6.36 of 2008 SNA) and are therefore included in COICOP.

40. In relation to dwellings, "do it yourself" maintenance and small repairs, including repairs to fittings, of types that are commonly carried out by tenants as well as by owners (para. 6.37 of 2008 SNA). The expenditure to purchase materials to undertake these activities are included in COICOP. On the other hand, more substantial repairs, such as re-plastering walls or repairing roofs, carried out by owners, are 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 capacity as a producer of housing services. The purchases of materials for repairs in these cases are intermediate expenditures incurred in the production of housing services and are out of scope of COICOP.

## **E. Multi-purpose goods and services**

41. The majority of goods and services can be unambiguously assigned to a single purpose. However, some goods and services could plausibly be assigned to more than one purpose. Examples include:

- motor fuel which may be used to power vehicles classified as transport as well as vehicles classified as recreational;
- bicycles which may be purchased for transport or recreation purposes.

42. The general rule followed has been to assign multi-purpose goods and services to the division that represents the predominant purpose. Hence, motor fuel is shown under the Transport division.

43. Where the predominant purpose varies among countries, multi-purpose items have been assigned to the division that represents the main purpose in the countries where the item concerned is of greatest importance. As a result, bicycles are assigned to Division 07 (Transport), since transport is its usual function in the regions where most bicycles are purchased, that is to say Africa, South-East Asia, China and the non-mountainous countries of Europe.

44. Other examples of multi-purpose items and their treatment include:

- camper vans which are shown under Recreation, sport and culture (09) and not under Transport (07);
- basketball shoes and other sports footwear suitable for everyday or leisure wear are shown under Clothing and footwear (03) and not under Recreation, sport and culture (09).

## **F. Bundled goods and services**

45. Single expenditure outlays (i.e. where there is no itemized price information for the individual goods or services) may sometimes comprise a bundle of goods and services that serve two or more different purposes. For example, the purchase of:

- telecommunications bundles including a combination of home telephone, mobile phone, Internet and television services as well as mobile phone(s) (good);
- all-inclusive package tours including payment for transport, accommodation and catering services;
- education services that include payments for health care, transport, accommodation, board, educational materials, etc.;
- in-patient hospital services that include payments for medical treatment, accommodation and catering; and
- transport services that include meals and accommodation in the ticket price (e.g. passenger air transport).

46. Single outlays covering two or more purposes and not separately invoiced are dealt with on a case-by-case basis with the objective of obtaining a purpose breakdown that is as precise as possible and consistent with practical considerations of data availability. Hence, there is no attempt to isolate expenditure values related to separate purposes for telecommunication bundles, package tours, in-patient hospital services or transport services with accommodation and catering included in the single price. In all of these cases, the outlay should be categorized with the predominant good or service. However, specific classes for the above-mentioned bundles are also included in COICOP 2018.

47. Health care, transport, accommodation, board and educational materials linked with education, on the other hand, should be allocated as far as possible to Health (06), Transport (07), Recreation, sport and culture (09), and Restaurants and accommodation services (11).

## **G. Internet-enabled and other virtual services**

48. The Internet has enabled services, such as the streaming of movies and music, and subscriptions to games, thus removing the need for a physical product to be purchased and in many cases facilitating the rental of these products rather than outright purchase. For this reason, these services are in general classified with more traditional forms of the rental of similar goods.

49. While related products can exist in either physical or virtual forms (e.g. books, music, videos, games), in COICOP the product should be categorized in the one class based on predominant purpose. Therefore, the purchase of virtual books (e.g. e-books, audiobooks) should be classified in the same class or subclass as paper books because they are consumed for the same purpose. As stated previously, this principle can impact the type of product (i.e. D, SD, ND or S) associated with that class.

50. Where the Internet is being used for the rental of a product, either in its physical or virtual form, this activity is still a service and not the purchase of a product. For example, subscription fees to play online games (i.e. streaming) are classified to 09.4.3.1 (Rental of games software and subscription to online games). The outright purchase of video game software, in its physical or virtual form, is classified to 09.2.1.1 (Video game computers, game consoles, game apps and software).

## **H. Software and apps**

51. Software is a set of instructions, data and associated documentation which tells a computer to perform certain tasks. The definition of software includes operating systems of computers, applications, database programs, and mobile apps.

52. The classification of software will be different if they are associated with the provision of a service to the household or not.

53. Examples of software that are not associated with the provision of a service to the household are operating systems, office suites, photo editors, computational programs, programming languages, database programs, and computer games. This type of software may be installed physically on the computer or provided via a local network or the Internet. The expenditure for software and apps that are not associated with the provision of a service is classified under 08.2.0.0 (Software) for regular software or under 09.2.1.1 (Video game computers, game consoles, game apps and software) for gaming software.

54. If the payment is actually not for the software but for an associated service which is provided with the help of the software or app, then this expenditure should be classified under the corresponding service. Examples include: the ordering of a car with a driver using a smartphone app and the subsequent payment for the taxi service through the app is classified under 07.3.2.2 (Passenger transport by taxi and hired car with driver) because the payment is for a transportation service. Likewise, the expenditure for a dating app should be classified under 13.9.0.9 (Other services n.e.c.) because the payment is for a dating service.

55. For bundles of hardware and software (e.g. a computer with preinstalled operating systems and software applications), the outlay should be classified with the predominant product, which normally is the hardware (e.g. the computer).

56. For bundles of goods and services (e.g., the subscriptions of an office suite which includes cloud storage services), the general rules for bundled goods and services apply (paras. 45 to 47).

57. Firmware is a special type of software that is embedded in a hardware device or equipment and provides the low-level program control for the device or equipment. Firmware can be found in appliances (e.g. refrigerators, ovens), communication equipment (e.g. mobile phones, tablets, routers), computers and peripherals (e.g. the bios of a computer, printers, DVD-Rom drives), entertainment devices (e.g. television sets, set-top boxes, amplifiers, DVD players, MP3 players, digital cameras), and transport equipment (e.g. the software controlling the on-board computers and sensors in a car). Being an integral part required for the functioning of the good, firmware is normally not sold or priced separately. Firmware updates, providing corrections or

new functions for the good, are often also provided free of charge. However, in some cases firmware updates are not free. The expenditure on firmware updates should be classified together with the expenditure for the good for which the firmware update is meant.

## I. Treatment of second-hand goods

58. Since second-hand goods are used for the same purpose as new goods, expenditure on second-hand goods are not classified separately from the original good in COICOP.

59. The only exception relates to second-hand motor vehicles for which a separate subclass was 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 are part of household consumption expenditure and not the whole value of the car, except in cases where the vehicle previously belonged to businesses or government or was imported.

## J. Treatment of rental and leasing

### Renting of land

60. Rent is the income receivable by the owner of a natural resource, such as land (the lessor or landlord) for putting the natural resource at the disposal of another institutional unit (a lessee or tenant) for use of the natural resource (para. 7.109 of 2008 SNA). Rent is a form of property income (para. 7.107 of 2008 SNA), thus the payment by households for renting land alone is out of scope of COICOP and should be excluded. This is in line with the definition of consumption of goods and services (para. 9.39 of 2008 SNA): Consumption of goods and services is the act of completely using up the goods and services in a process of production or for the direct satisfaction of human needs or wants. Since the renting of land for parking lots, garden allotments or animals (e.g. horses) for recreational purposes does not consume the land, the related household expenditure on renting land is out of scope.

### Rental services

61. There are many categories in *Crédit* of COICOP that relate to the product or service. Rental in this sense refers to expenditure on the service of renting or hiring a product or service that is owned by another party and is in scope of COICOP (e.g. rental or hiring of clothes or furniture). Note that the hiring of contractors to undertake substantial repairs to the dwelling is out of scope.

### Leasing

62. The SNA distinguishes between operating leases (para. 17.301 of 2008 SNA) and financial leases (para. 17.304 of 2008 SNA).

63. In the case of operating leases, the legal owner is also the economic owner, accepts operating risks and provides maintenance and repair of the asset. para. 17.302 of SNA 2008 states: "The payments made under an operating lease are rentals and are recorded as payments for a service. Hence, this type of leasing is treated as rental."

64. 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 not treated as rentals but as payment of interest and repayment of principal to the legal owner / lessor. Therefore, financial leasing of a good is classified as purchasing a good.

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

65. Ready-made meals have been added to Division 01 of COICOP 2018 due to the increasing availability of prepared meals. Ready-made meals are generally sold in supermarkets, where the meal can also be produced or prepared in some cases. Ready-made meals are commonly intended for consumption at home, where they can be eaten as they are or after heating, but without cooking. Also, when consumed at the supermarket or market premises, ready-made meals are still to be classified as goods in Division 01.

66. Services provided by restaurants, cafés and the like are classified in Division 11. Serving services range from full (with a waiter and seating) to limited and self-service. In contrast to ready-made meals in Division 01, the predominant component of services provided by restaurants, cafés and the like is the price paid for providing the serving and cooking service, which includes the goods such as the food and beverage for immediate consumption. Expenditure on such food and beverage serving services are to be classified in Division 11 even when food is purchased at the restaurant, and the like, and 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 invoiced. The criterion therefore to distinguish between Division 01 and Division 11 is not where the food is consumed (at home vs. away from home) but rather on the type of expenditure (for the good or for the serving service).

## **L. Dwelling, domestic and household services**

67. The services included under Division 04 (Housing, water, electricity, gas and other fuels) are those that enable the use of the dwelling (e.g. cleaning the road or footpath to provide access to the dwelling, chimney sweeping, snow removal). Services included under Division 05 (Furnishings, household equipment and routine household maintenance) relate to household maintenance or services that support households rather than the dwelling. Division 05 differentiates further between domestic and other household services. Domestic services by paid staff (05.6.2.1) are services provided by personnel employed by households, such as butlers, maids, cooks, nannies, governesses, cleaners, au pairs, gardeners) who receive a compensation or wage for their services. Domestic services also include services, such as babysitting, gardening and cleaning supplied by enterprises and self-employed persons. Other household services (05.6.2.9) are services provided by enterprises and self-employed persons that are not routinely provided by staff employed by households, such as carpet cleaning, pest extermination, and disinfection.

## **M. Housing (Division 04) and Accommodation Services (Group 11.2)**

68. COICOP uses the concepts of principal dwellings, secondary dwellings and vacation homes as defined in paras. 2.26 and 2.27 of the International Recommendations for Tourism Statistics (IRTS) 2008<sup>8</sup>, and provided below:

69. 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. All other dwellings (owned or leased by the

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<sup>8</sup> United Nations 2016, International Recommendations for Tourism Statistics 2008 – Compilation Guide, New York. Available at: <https://unstats.un.org/unsd/tradeserv/tourism/E-IRTS-Comp-Guide%202008%20For%20Web.pdf>

household) are considered secondary dwellings (para. 2.26 of IRTS 2008). See also para. 29.89 of 2008 SNA.

70. Secondary dwelling – not all secondary dwellings are necessarily vacation homes. For example, if a family lives in a country area close to a city, with one household member working in the city centre and the household owns or leases a secondary dwelling in the city, both dwellings are considered part of the usual environment and are therefore not vacation homes.

71. In COICOP, expenditure related to the principal, or secondary dwellings is classified in Division 04 (Housing, water, electricity, gas and other fuels). Expenditure related to accommodation services away from the principle or secondary dwelling (excluding vacation homes), such as resorts, hotels, motels and vacation homes is classified to Group 11.2 (Accommodation services). Further explanation is provided in the relevant division and group descriptions.

## **N. Tips, gratuities, and unofficial payments**

72. Expenditure on tips, gratuities, and unofficial payments (in the following only called tips) are classified with the service to which the tipping relates. For example:

- tipping a maid for cleaning your hotel room: the tip is included with the expenditure for the accommodation service (i.e. in 11.2.0.1 Hotels, motels, inns and similar accommodation services);
- tipping waiters in a restaurant, the tip expenditure is included in 11.1.1.1 (Restaurants, cafes and the like – with full service); and
- tipping food delivery drivers: if the fee for delivery of the food is included in the cost of the food, this expenditure is included in Division 11. However, if the delivery of the food is undertaken by a different business or separately invoiced, the expenditure is included in 07.4.9.2 (Delivery of goods).

## **O. Gifts and donations**

73. Outlays on gifts or donations are recorded in the SNA as transfers and therefore out of scope for COICOP. On the other hand, goods or services obtained as gifts or donations are recorded in the SNA as household consumption expenditure by the receiving household. They are valued at the market value of the goods or services received. The costs of the expenditures are being met from transfers received as described above.

## **P. Delivery fees**

74. Throughout COICOP delivery fees are classified separately from the good being delivered, where this is possible (i.e. the delivery fee is separately invoiced). The need for this distinction arises from the SNA valuation principle which treats transport services separately invoiced as transport margins. The objective is to separate the cost of the delivery service from the cost of the product being delivered (para. 14.130 of 2008 SNA).

75. If the delivery and installation of a good are charged together, e.g. for furniture and appliances, then this 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 represents probably the higher value added.



## **Q. Other clarifications**

76. In a small number of situations, the logic for allocating goods or services to particular divisions is not immediately evident. For example:

- textbooks are classified in Division 09 (Recreation, sport and culture), rather than Division 10 (Education services);
- food consumed from a food service establishment (e.g. restaurant, café) is classified in Division 11 (Restaurants and accommodation services), and not Division 01 (Food and non-alcoholic beverages).

77. These situations are not dealing with multi-purpose goods or services, but rather with the predominant purpose and type of product. Division 10 relates to education services only and therefore excludes expenditure on goods typically required to undertake education services (e.g. text books, school uniforms). Food consumed in food-service establishments commonly includes a service component (e.g. to prepare and serve a meal) and therefore is more appropriately classified to Division 11 which is predominately related to services.

### III. Application of COICOP – Explanatory notes and rules of interpretation

78. Explanatory notes provide supporting information about the classification category, assisting the user in determining its boundaries. Explanatory notes are available in each level of the COICOP.

79. In addition, examples of products that are included or excluded are listed to clarify ambiguous cases that might be difficult to classify. Whenever an exclusion statement is provided, it is accompanied by the cross-reference to the category where the product in question is classified. The order in which exclusions are presented does not indicate a ranking by importance, they are sorted by cross-referenced codes in numerical order.

80. Items listed under “Includes also” are a list of borderline cases, which belong to the described category.

81. It should be noted that the explanatory notes are not intended to present an exhaustive list of all the products under each heading; they should be regarded only as lists of examples to illustrate the content. Consequently, users may need further guidance from the United Nations Statistics Division (UNSD) on the interpretation of the exact content of COICOP categories.

82. Users should be aware that the explanatory notes of the COICOP are developed for statistical purposes, in many cases they are the results of choices made by statisticians following some conventions that may be valid in their domains but that may not apply for other purposes.

83. New products or products with special characteristics may not be explicitly described in the explanatory notes. If guidance is needed, users are invited to contact UNSD to clarify where these products should be classified. Special rulings may be issued that clarify the treatment of specific products in the classification and will be made available on the United Nations Classifications website<sup>9</sup>.

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<sup>9</sup> <https://unstats.un.org/unsd/classifications>

## IV. Relationships to other classifications

### Relation to COPNI, COPP, COFOG

84. COICOP 2018 is divided into three parts:

Divisions 01 to 13 Individual consumption expenditure of households;

Division 14 Individual consumption expenditure of NPISH;

Division 15 Individual consumption expenditure of general government.

85. The purpose breakdowns within Divisions 14 and 15 of COICOP 2018 replicate the purposes in the classifications for NPISH in COPNI and general government in COFOG. Thus, once the consumption expenditures of NPISHs and general government have been classified according to COPNI and COFOG, the individual consumption expenditures in these two classifications can be transferred directly into Divisions 14 and 15 of COICOP 2018.

### Relation to CPC

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

### Relation to ISCED

87. The International Standard Classification of Education (ISCED 2011) of the United Nations Educational, Scientific and Cultural Organization (UNESCO) is used to define the breakdown of educational services in Division 10 (Education). The content of Division 10 was modified to better align it with ISCED 2011.

### Relation to ICHA

88. Division 06 (Health) was considerably revised to improve the consistency of COICOP 2018 with the International classification for health accounts (ICHA). This will allow the reconciliation of health accounting with the SNA and its accompanying classifications.

## **V. Using COICOP for establishing national classifications of individual consumption according to purpose**

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

90. Countries may choose to either use COICOP directly for their national purposes or to develop their own national classification. Indeed, the need for international comparability does not imply that countries must adopt COICOP as it is, without modification. Countries can use COICOP as a guide in adapting their national classifications to the international standard. Wherever countries lack the infrastructure required to develop and maintain their own individual consumption classification, they may adopt COICOP as their national classification with little or no modification. This is often done by extending or collapsing the detail of COICOP while maintaining its general structure. Other countries may have historically developed a classification that suits their particular needs. Those countries should make efforts to adapt their classification in a way that allows for the provision of data according to COICOP without substantial loss of information e.g. through developing correspondence tables.

91. For a national classification to be compatible with COICOP, the most detailed categories of the classification in the national scheme should either coincide with, or be aggregations of, or dissections of the individual subclasses of COICOP. In other words, each of the most detailed categories of the national classification should either (1) have the same scope as a COICOP subclass, (2) be a subset of a COICOP subclass, or (3) be composed of two or more complete COICOP subclasses, preferably from the same COICOP class. The first two options are the preferred methods, as they provide the maximum opportunity for international data comparability at the detailed level of the COICOP, while the third option allows for comparability at a more aggregated level only. Provided these requirements are met, the compatibility of the national classification with COICOP would not necessarily be affected by its structure or the position of the categories at its most detailed level.

92. If additional detail is desired, expanded classifications based on COICOP may be constructed by subdividing each subclass into as many as nine (or more, if needed) subcategories. This may be done by appending one (or more, if needed) decimal place to the COICOP five-digit code. Alternatively, the subdivision of classes into subclasses in COICOP may, in some cases, be expanded by replacing the subclasses in a given class with a greater number of more detailed categories at the five-digit level.

93. Some countries may need to reduce the level of COICOP detail in their national classifications. Some COICOP categories may be relatively unimportant in certain countries while data concerning other COICOP categories may simply be unavailable. They may find it more appropriate to combine some, or all, of the subclasses or classes in each of these divisions into single categories at the most detailed level of their classification. In so doing, one should take into account the principles described in para. 91 above.

94. During the revision of COICOP the need for increased detail for food goods was identified. At the same time, it was decided not to include all the desired detail in the main structure of COICOP but to provide users with an option to use an extended version of Division 01. If countries need to add more detail to Division 01, it is

## VI. History of the COICOP 2018 revision

95. Although the formal revision process of the COICOP started in 2015, the idea of revising this classification was raised for the first time in 2011 in the United Nations Expert Group on International Statistical Classifications meeting. The revision work was carried out in three distinct phases; the first two phases represented the preliminary work that led to the decision to revise COICOP 1999.

### Phase 1 (2011-2013): Proposal to revise COICOP and first global consultation

96. A proposal to revise the COICOP 1999 was presented at the meeting of the United Nations Expert Group on International Statistical Classifications in 2011. The proposal was based on issues related to the application of COICOP 1999 raised during previous Expert Group meetings and classification workshops. The Expert Group acknowledged the need for clarification and improvement of COICOP 1999 but also noted that a revision of this classification might have possible implications on the other "purpose classifications" used in the SNA.

97. Considering that the SNA, at that time, had just been revised, it was decided that, before launching any formal revision, a global consultation should first be conducted in order to assess the need and scope for such a revision. A Technical Subgroup (TSG-COICOP) was formed to look at the issues raised in the global consultation and to evaluate whether a revision was needed.

98. The global consultation was carried out between October and December 2012, resulting in more than 70 responses from countries and international organizations. The results showed that countries were generally in favour of an update or revision of COICOP 1999, to ensure that it continues to provide an adequate tool for the recording of households' consumption expenditures. In particular, that a revision was needed to reflect the significant changes in goods and services in some areas: for example, new products had emerged in some areas of household consumption (mainly in Divisions 08 and 09), while some products had disappeared from the market.

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

99. Preliminary results from the global consultation were presented and discussed during the United Nations Expert Group meeting in 2013. The TSG-COICOP identified three main groups of issues: issues which would imply a change in COICOP; issues which could be solved by case laws but ideally by a change in structure; and issues which could be solved by case laws.

100. The TSG-COICOP prepared clarifications on all issues and presented its report at the 2015 Expert Group meeting, also recommending to launch a full revision of the COICOP as there were enough and sufficiently important requests for change.

101. Concerning the other purpose classifications in the SNA, it was decided that the COICOP should be revised first and that an impact assessment on COFOG, COPNI and COPP should be conducted.

### Phase 3 (2016-2018): Drafting the revised COICOP

102. In March 2016 the TSG-COICOP drafted a first proposal for a new revised structure of COICOP using the issues raised during the first global consultation as a starting point. In addition, the TSG also aimed at a better separation of goods and

services, and introduced an additional level of detail that would better serve the various uses of COICOP in different statistical domains.

103. A global consultation on this draft was carried out between September and November of 2016, resulting in responses from more than 100 countries and organizations. In addition, special expertise on selected areas was provided by specialized agencies, such as the FAO, the UNESCO and the WHO. Based on the feedback received, the TSG-COICOP updated the draft classification.

104. In September 2017, the United Nations Expert Group reviewed and endorsed the draft of the revised COICOP. Documents explaining the main changes to the classification and detailing the TSG's decisions on countries and international organizations are available on the meeting website.

105. In March 2018, the 49<sup>th</sup> Session of the United Nations Statistical Commission endorsed the revised COICOP classification – COICOP 2018.

## Part Three

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### **Detailed structure and explanatory notes**

## 01 FOOD AND NON-ALCOHOLIC BEVERAGES

Division 01 covers food (01.1) and non-alcoholic beverages (01.2) purchased by the household mainly for consumption or preparation at home. It excludes food and non-alcoholic beverages that are provided as part of a food serving service (Division 11).

Services for processing primary goods to produce food and non-alcoholic beverages for own consumption are also included in this Division (01.3).

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

Division 01 also includes baby food and ready-made food that can be eaten as it is or after heating. Non-alcoholic beverages include drinks that do not contain any alcohol.

### 01.1 FOOD

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

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

Includes:

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

*Excludes:*

*local delivery services of food or drinks, when separately invoiced (07.4.9.2);*

*products for animal feeding (09.3.2.2);*

*food provided by food serving services (Division 11).*

#### 01.1.1 Cereals and cereal products (ND)

##### 01.1.1.1 Cereals (ND)

Dried grains of cereals, whether or not broken or precooked (steamed), but not further prepared.

Includes:

wheat;

rice, including parboiled rice;

sorghum;

barley;

millet;



maize (corn);  
quinoa;  
teff;

Includes also:

bulgur;  
rye;  
oats;  
triticale;  
buckwheat;  
canary seed;  
quihiucha 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 these are not the main ingredient) but not further processed.

*Excludes:*

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

#### **01.1.1.2 Flour of cereals (ND)**

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

Includes:

flour of cereals mentioned in Subclass 01.1.1.1.

Includes also:

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

*Excludes:*

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

**01.1.1.4 Breakfast cereals (ND)***Includes:*

cornflakes, oatmeal and oat flakes, muesli, granola, 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:*

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

*Excludes:*

*bulgur (01.1.1.1);  
prepared dishes containing stuffed pasta; prepared couscous dishes (01.1.9.1).*

**01.1.1.9 Other cereal and grain mill products (ND)***Includes:*

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

*Includes also:*

seitan and other meat substitutes made from cereals.

*Excludes:*

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

**01.1.2 Live animals, meat and other parts of slaughtered land animals (ND)****01.1.2.1 Live land animals (ND)**

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

*Includes:*

cattle (cow, veal, common ox, zebu or humped ox, watussi ox, gaur, gayal, banteng, Tibetan yak);

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

*Includes also:*

minced meat of animals above.

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

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

*Includes:*

bacon, ham, salami.

*Excludes:*

*pâté (01.1.2.5).*

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

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

*Includes:*

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

*Excludes:*

*offal, blood, and other parts of slaughtered animals' preparations (01.1.2.5).*

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

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

*Includes:*

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

**01.1.3 Fish and other seafood (ND)**

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

*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 for food purpose;

fish, fresh, chilled or frozen;  
fish fillets and meat, minced or not, fresh, chilled or frozen.

*Excludes:*

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

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

Fish, dried, salted or in brine; smoked.

*Includes:*

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

*Excludes:*

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

**01.1.3.3 Fish preparations (ND)**

Prepared foodstuffs made of fish, whether frozen or not.

*Includes:*

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

*Excludes:*

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

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

*Includes:*

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

*Excludes:*

*terrestrial molluscs, including terrestrial snails live, fresh, chilled or frozen (01.1.2.1, 01.1.2.2, 01.1.2.3);  
seaweeds and other edible aquatic plants (01.1.7.4).*

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

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

**01.1.3.6 Other seafood preparations (ND)**

Prepared foodstuffs made of other seafood as defined in Subclass 01.1.3.4, whether frozen or not.

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

Includes:

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

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) and reconstituted.

Excludes:

*curdled, fermented or acidified milk and cream (01.1.4.6).*

**01.1.4.2 Skimmed milk (ND)**

Skimmed and semi-skimmed milk of cattle and 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 milk (whole or skimmed);  
evaporated and condensed milk;  
fresh, clotted, thickened and whipped cream;  
cream, concentrated or containing added sugar or other sweetening matter; cream powder.

Includes also:

baked milk.

Excludes:

*beverages flavoured with cocoa, coffee or other substances (01.1.4.7);  
condensed, evaporated or powdered milk as baby food (01.1.9.2).*

**01.1.4.4 Non-animal milk (ND)**

Milk from non-animal origin 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, 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 concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa;  
 yoghurt from non-animal milk (e.g. coconut yoghurt, soy yoghurt).

*Excludes:**frozen yoghurt (01.1.8.6).***01.1.4.7 Milk-based dessert and beverages (ND)***Includes:*

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

*Includes also:*

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

*Excludes:**lemon curd and similar (01.1.8.3).***01.1.4.8 Eggs (ND)***Includes:*

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

*Excludes:*

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

**01.1.4.9 Other dairy products (ND)**

Includes:

whey and casein;  
other products consisting of milk constituents, milk protein concentrates, and products obtained from whey.

Excludes:

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

**01.1.5 Oils and fats (ND)****01.1.5.1 Vegetable oils (ND)**

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

Includes:

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

Includes also:

coconut oil;  
avocado oil;  
rice bran oil.

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

Includes:

butter;  
butter oil;  
ghee.

**01.1.5.3 Margarine and similar preparations (ND)**

Includes:

margarine;  
diet margarine.

Excludes:

*peanut butter (01.1.8.4).*



**01.1.5.9 Other animal oils and fats (ND)**

Includes:

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

Excludes:

*cod or halibut liver oil (06.1.1.1).*

**01.1.6 Fruits and nuts (ND)****01.1.6.1 Dates, figs and tropical fruits, fresh (ND)**

Includes:

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

Excludes:

*plantains and cooking bananas (01.1.7.5).*

**01.1.6.2 Citrus fruits, fresh (ND)**

Includes:

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

**01.1.6.3 Stone fruits and pome fruits, fresh (ND)**

Includes:

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

**01.1.6.4 Berries, fresh (ND)**

Includes:

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

**01.1.6.5 Other fruits, fresh (ND)**

Includes:

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

**01.1.6.6 Frozen fruit (ND)**

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

**01.1.6.7 Fruit, dried and dehydrated (ND)**

Includes:

- raisins;
- prunes;
- dried apricots;
- dried 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 Fruit and nuts ground and other preparations (ND)**

Fruit and nuts preparations, whether frozen or not.

## Includes:

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

## Excludes:

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

**01.1.7 Vegetables, tubers, plantains, cooking bananas and pulses (ND)****01.1.7.1 Leafy or stem vegetables, fresh or chilled (ND)**

## Includes:

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

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

## Includes:

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 horse 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 (ND)**

Includes:

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

Includes also:

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

Excludes:

*dessert bananas (01.1.6.1).*

#### **01.1.7.6 Pulses (ND)**

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

Includes:

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

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

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

Includes:

dried soybeans;  
 dried potatoes;  
 dehydrated garlic and onions.

Excludes:

*vegetable flours (01.1.7.9).*

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

Includes:

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

Excludes:

*frozen preparations, such as frozen, chipped potatoes (01.1.7.9).*

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

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

Includes:

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

Includes also:

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

Excludes:

*seitan and other meat substitutes made from cereals (01.1.1.9);  
ready-made vegetables prepared, frozen or not, including other ingredients, such as cheese or meat/fish; ready-made soups (01.1.9.1);  
homogenized preparations as baby food (01.1.9.2);  
culinary herbs and spices (01.1.9.4);  
broths and stocks containing vegetables (01.1.9.9);  
vegetable juices (01.2.1.0).*

**01.1.8 Sugar, confectionery and desserts (ND)****01.1.8.1 Cane and beet sugar (ND)**

Includes:

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

**01.1.8.2 Other sugar and sugar substitutes (ND)**

Includes:

sugar other than cane and beet (e.g. coconut sugar);  
stevia;  
glucose and glucose syrup; fructose and fructose syrup;

lactose and lactose syrup;  
 invert sugar;  
 artificial honey, saccharin and other artificial sweeteners;  
 refined cane or beet sugar, in solid form, containing added flavouring or colouring matter;  
 maple sugar and maple syrup; caramel; molasses; sugars and sugar syrups n.e.c.

#### **01.1.8.3 Jams, fruit jellies, marmalades, fruit purée and pastes, honey (ND)**

Includes:

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

Includes also:

lemon curd and other fruit curd.

#### **01.1.8.4 Nut purée, nut butter and nut pastes (ND)**

Includes:

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

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

Includes:

cocoa (including cocoa beans) and cocoa powder for all purposes;  
 chocolate in bars or slabs, including white chocolate;  
 chocolate and cocoa-based foods and cocoa-based dessert;  
 chocolate and cocoa-based creams or spreads;  
 chocolate-covered marshmallows and chocolate-covered jelly if the product is composed of mainly of chocolate.

Excludes:

*cocoa and chocolate-based drinks (01.2.4.0).*

#### **01.1.8.6 Ice, ice cream and sorbet (ND)**

Includes:

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

Includes also:

tofu ice cream.

Excludes:

*ice for cooling (04.5.5.0).*

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

Includes:

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

Excludes:

*sugar confectionery based on cocoa and chocolate (01.1.8.5).*

**01.1.9 Ready-made food and other food products n.e.c. (ND)****01.1.9.1 Ready-made food (ND)**

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

Includes:

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

Excludes:

*bread and bakery products, 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);  
frozen, chipped potatoes (01.1.7.9);  
ice cream (01.1.8.6) and other desserts n.e.c. (01.1.8.9).*

**01.1.9.2 Baby food (ND)**

Food that is intended for baby use exclusively.

Includes:

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

Excludes:

*cereals and flour not intended for baby use exclusively (01.1.1.1, 01.1.1.2);  
powdered milk not intended for baby use exclusively (01.1.4.3);*

*yoghurt for children (01.1.4.6);  
homogenized fruit and vegetables preparations not intended for baby use exclusively  
(01.1.6.9; 01.1.7.9).*

### **01.1.9.3 Salt, condiments and sauces (ND)**

Includes:

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

Includes also:

coconut milk for cooking.

*Excludes:*

*coconut milk for drinking (01.1.4.4);  
fruit and vegetables 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 plating (09.3.1.2).*

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

Includes:

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

## **01.2 NON-ALCOHOLIC BEVERAGES**

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

Includes:

beverages that do not contain any alcohol.

*Excludes:*

*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 a serving service (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 containing added sugar or other sweetening matter;  
concentrated juices and frozen juices;  
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 containing added sugar or other sweetening matter;  
concentrated juices and frozen juices;  
powdered juices.

## Excludes:

*sparkling juices (01.2.6.0).*

**01.2.2 Coffee and coffee substitutes (ND)**

## Includes:

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

## Includes also:

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

## Excludes:

*milk, flavoured with coffee (01.1.4.7).*

**01.2.2.0 Coffee and coffee substitutes (ND)**

## Includes:

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

## Includes also:

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

## Excludes:

*milk, flavoured with coffee (01.1.4.7).*

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

Includes:

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

Includes also:

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

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

Includes:

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

Includes also:

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

**01.2.4 Cocoa drinks (ND)**

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 food 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 food and cocoa-based dessert preparations (01.1.8.5).*

**01.2.5 Water (ND)**

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

*Excludes:*

*flavoured water (01.2.9.0).*

**01.2.5.0 Water (ND)**

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

*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:*

*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:*

*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, aloe vera juice and drinks;  
syrops and concentrates for the preparation of beverages;  
other non-alcoholic beverages.

**01.2.9.0 Other non-alcoholic beverages (ND)**

*Includes:*

flavoured water;  
energy drinks, energy supplement and protein powder for drink preparation;  
birch juice and sap, aloe vera juice and drinks;  
syrops and concentrates for the preparation of beverages;  
other non-alcoholic beverages.

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

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

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

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

**Includes:**

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

**Excludes:**

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

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

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

**Includes:**

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

**Excludes:**

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

## 02 ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS

Division 02 covers the purchase of alcoholic beverages (02.1) and of tobacco products (02.3) and narcotics (02.4), regardless of where these are consumed but not provided as part of a food and beverage serving service.

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

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

### 02.1 ALCOHOLIC BEVERAGES

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

#### 02.1.1 Spirits and liquors (ND)

Includes:

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

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 high alcohol content;  
mead;  
pomace brandy, such as pisco, grappa, marc, etc.;  
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 and non-alcoholic wine;  
wine-based aperitifs.

**02.1.2.1 Wine from grapes (ND)**

Includes:

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

**02.1.2.2 Wine from other sources (ND)**

Includes:

cider and perry, including sake.

**02.1.3 Beer (ND)**

Includes:

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

**02.1.3.0 Beer (ND)**

Includes:

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

**02.1.9 Other alcoholic beverages (ND)**

Includes:

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

**02.1.9.0 Other alcoholic beverages (ND)**

Includes:

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

**02.2 ALCOHOL PRODUCTION SERVICES**

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

**02.2.0 Alcohol production services (S)**

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

Includes:

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

#### **02.2.0.0 Alcohol production services (S)**

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

Includes:

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

### **02.3 TOBACCO**

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

#### **02.3.0 Tobacco (ND)**

Includes:

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

Excludes:

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

#### **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 or snuff;  
cigarette tobacco and tobacco leaf;  
cigarette papers and single use filters that are consumed with the cigarette;  
refills for electronic cigarettes, with or without nicotine;  
tobacco that is consumed with a shisha or hookah pipes if consumed at home.

Excludes:

*tobacco that is consumed with a shisha or hookah pipes in restaurants, cafés, shisha lounges (11.1.1);*

*other smokers' articles; electronic cigarette devices (13.2.9.*

**02.4 NARCOTICS**

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

**02.4.0 Narcotics (ND)**

Includes:

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

Excludes:

*narcotics for medicinal purpose (06.1.1.1);*

*prepared marijuana cigarettes and pipes containing marijuana, hashish or similar purchased in coffee shops for immediate consumption (11.1.1.1).*

**02.4.0.0 Narcotics (ND)**

Includes:

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

Excludes:

*narcotics for medicinal purpose (06.1.1.1);*

*prepared marijuana cigarettes and pipes containing marijuana, hashish or similar purchased in coffee shops for immediate consumption (11.1.1).*



## 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 as the new articles as the purpose is the same. Unisex garments and footwear should be classified according to the gender of the person wearing them.

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

### 03.1 CLOTHING

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

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

#### 03.1.1 Clothing materials (SD)

Includes:

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

Excludes:

*furnishing fabrics (05.2.1.1).*

#### 03.1.1.0 Clothing materials (SD)

Includes:

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

Excludes:

*furnishing fabrics (05.2.1.1).*

#### 03.1.2 Garments (SD)

Garments for men or boys, women or 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:

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

*Excludes:*

*tailoring services when the customer supplies the material (03.1.4.2);  
articles of medical hosiery, such as elasticated stockings (06.1.2.2);  
b a b i e s ' , c l o t h d i a p e r s ; c l o t h n a p p i e s (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:*

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

*Excludes:*

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

#### **03.1.2.2 Garments for women or girls (SD)**

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:*

cap es, 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, brassières, knickers, slips, girdles, corsets, body stockings, etc.;  
pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.

*Excludes:*

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

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

Garments for infants and babies (0 to under 2 years), 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 when the customer supplies the material (03.1.4.2).*

**03.1.2.4 School uniforms (SD)**

Includes:

school uniforms.

**03.1.3 Other articles of clothing and clothing accessories (SD)**

Includes:

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

Includes also:

working gloves.

Excludes:

*pins, safety pins, sewing needles, knitting needles, thimbles; rubber gloves and other articles made of rubber; gardening gloves (05.6.1.9);  
 protective headgear for sports; other protective gear for sports, such as life jackets, boxing and other sporting gloves, body padding, belts, supports, etc. (09.2.2.1);  
 paper handkerchiefs (13.1.2.0);  
 watches, jewellery, cuff links, tiepins (13.2.1.1);  
 walking sticks and canes, umbrellas and parasols, fans, keyrings (13.2.9.1).*

**03.1.3.1 Other articles of clothing (SD)**

Includes:

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

Includes also:

working gloves.

Excludes:

*pins, safety pins, sewing needles, knitting needles, thimbles; rubber gloves and other articles made of rubber; gardening gloves (05.6.1.9);  
 protective headgear for sports; other protective gear for sports, such as life jackets, boxing and other sporting gloves, body padding, belts, supports, etc. (09.2.2.1);  
 paper handkerchiefs (13.1.2.0);  
 watches, jewellery, cuff links, tiepins (13.2.1.1);  
 walking sticks and canes, umbrellas and parasols, fans, keyrings (13.2.9.1).*

**03.1.3.2 Clothing accessories (SD)**

Includes:

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

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

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

**Includes:**

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

**Excludes:**

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

**03.1.4.1 Cleaning of clothing (S)****Includes:**

dry-cleaning, laundering and dyeing of garments.

**Excludes:**

*dry-cleaning, laundering, dyeing and hire of household linen and other household textiles (05.6.2.9).*

**03.1.4.2 Repair, tailoring and hire of clothing (S)**

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

**Includes:**

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

**Excludes:**

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

**03.2 FOOTWEAR**

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

**03.2.1 Shoes and other footwear (SD)****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; parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves.

*Excludes:*

*polishes, creams and other shoe-cleaning articles (05.6.1.1);  
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.

*Includes also:*

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

*Excludes:*

*cleaning, repair and hire of footwear (03.2.2.0);  
polishes, creams and other shoe-cleaning articles (05.6.1.1);  
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).*

**03.2.1.2 Footwear for women (SD)***Includes:*

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

*Includes also:*

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

*Excludes:*

*cleaning, repair and hire of footwear (03.2.2.0);  
polishes, creams and other shoe-cleaning articles (05.6.1.1);  
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).*

**03.2.1.3 Footwear for infants and children (SD)***Includes:*

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

Includes also:

gaiters and similar articles;  
 shoelaces;  
 parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves;  
 sports footwear suitable for everyday or leisure wear (shoes for jogging cross-training, tennis, basketball, boating, etc.);  
 b a b boots 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.); shin guards, cricket pads and other such protective apparel for sport (09.2.2.1).*

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

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

Includes:

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

Excludes:

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

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

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

Includes:

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

Excludes:

*parts of footwear, such as heels, soles, etc., purchased by households with the intention of undertaking the repair themselves (03.2.1);*  
*polishes, creams and other shoe-cleaning articles (05.6.1.1);*  
*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 for the use of the house or dwelling, its maintenance and repair, the supply of water and miscellaneous services related to the dwelling and energy used for heating or cooling. Actual rentals and imputed rentals (according to national accounts (SNA 2008)) for main or secondary residences are classified in Groups 04.1 and 04.2, respectively.

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

### 04.1 ACTUAL RENTALS FOR HOUSING

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

Rentals also include payment for the use of a garage to provide parking in connection with the dwelling.

The garage does not have to be physically contiguous to the dwelling; nor does it have to be leased from the same landlord.

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

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

Includes:

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

Includes also:

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

Excludes:

*accommodation services of educational establishments and hostels (11.2.0.9);  
retirement homes for elderly persons (13.3.0.2).*

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

Includes:

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

Includes also:

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

*Excludes:*

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

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

Includes:

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

Includes also:

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

*Excludes:*

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

#### **04.1.2 Other actual rentals (S)**

Includes:

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

*Excludes:*

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

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

Includes:

rentals actually paid for secondary residences.

*Excludes:*

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

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

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

Includes:

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



*Excludes:*

*payment for the use of garages or parking spaces not providing parking in connection with the dwelling (07.2.4.1);*

*(long-term) storage of furniture and other personal effects (07.4.9.1).*

## **04.2 IMPUTED RENTALS FOR HOUSING**

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

Imputed rentals also include the use of a garage to provide parking in connection with the dwelling. The garage does not have to be physically contiguous to the dwelling.

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

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

*Includes:*

imputed rentals of owners occupying their main residence.

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

*Includes:*

imputed rentals of owners occupying their main residence.

### **04.2.2 Other imputed rentals (S)**

*Includes:*

imputed rentals for secondary residences;  
imputed 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 distinguished by two features: first, they are activities that have to be undertaken regularly in order to maintain the dwelling in good working order; second, they do not form part of the dwelling's capital stock, but are part of the dwelling's operating costs.

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

Only expenditures which tenants and owner-occupiers incur on materials and services for interior decoration, minor maintenance and repair, that would normally be seen as the responsibility of a tenant, are part of individual consumption expenditure of households.

Expenditure that owners, including owner-occupiers, incur on the decoration, minor repairs and maintenance of the dwelling that would normally be seen as the responsibility of a landlord should not be treated as household final consumption expenditure. The same applies to expenditure which owner-occupiers incur on materials and services for major maintenance and repairs.

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

### **04.3.1 Security equipment and materials for the maintenance and repair of the dwelling (ND)**

Includes:

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

Excludes:

*hand tools (05.5.2.1);*  
*lamp bulbs (05.5.2.2);*  
*brooms, scrubbing brushes, dusting brushes and cleaning products (05.6.1.1);*

*products, materials and fixtures used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).*

#### **04.3.1.2 Security equipment (SD)**

Includes:

small equipment for surveillance/security for the individual dwelling (smoke detector, security alarms, security/surveillance cameras);  
door 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 invoiced.

Includes:

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

Excludes:

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

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

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

Includes:

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

Excludes:

*separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (04.3.1.1);  
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.

Includes also:

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

*Excludes:*

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

*hot water or steam purchased from district heating plants (04.5.5.0).*

**04.4.1.1 Water supply through network systems (ND)**

Includes:

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

Includes also:

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

*Excludes:*

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

*hot water or steam purchased from district heating plants (04.5.5.0).*

**04.4.1.2 Water supply through other systems (ND)**

Includes:

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

*Excludes:*

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

**04.4.2 Refuse collection (S)**

Includes:

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

**04.4.2.0 Refuse collection (S)**

Includes:

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

**04.4.3 Sewage collection (S)**

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

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

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

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

Includes:

Sewage collection, emptying cesspools and disposal.

**04.4.3.1 Sewage collection through sewer systems (S)**

Includes:

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

**04.4.3.2 Sewage collection through onsite sanitation systems (S)**

Includes:

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

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

Includes:

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

Excludes:

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

**04.4.4.1 Maintenance charges in multi-occupied buildings (S)**

Includes:

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

Excludes:

*household services, such as window cleaning, disinfecting, fumigation and pest extermination (05.6.2.9).*

**04.4.4.9 Other services related to dwelling (S)**

Includes:

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

**04.5 ELECTRICITY, GAS AND OTHER FUELS****04.5.1 Electricity (ND)**

Includes:

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

Includes also:

associated expenditure, such as rental of meters, reading of meters, standing charges, etc.;  
charges for self-produced energy (In some countries, households producing more own electricity than what they consume, are charged storage costs if they feed the surplus electricity back into the electricity supply grid.).

**04.5.1.0 Electricity (ND)**

Includes:

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

Includes also:

associated expenditure, such as rental of meters, reading of meters, standing charges, etc.;  
charges for self-produced energy (In some countries, households producing more own electricity than what they consume, are charged storage costs if they feed the surplus electricity back into the electricity supply grid.).

**04.5.2 Gas (ND)**

Includes:

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

Includes also:

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

#### **04.5.2.1 Natural gas through networks (ND)**

Includes:

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

#### **04.5.2.2 Liquefied hydrocarbons (ND)**

Includes:

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

*Excludes:*

*delivery fees of liquefied hydrocarbons (butane, propane, etc.), if charged separately (07.4.9.2);  
camping gas in cylinder less than 50 kg (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 transportation (07.2.2.1, 07.2.2.2, 07.2.2.3).*

#### **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 transportation (07.2.2.1, 07.2.2.2, 07.2.2.3).*

#### **04.5.4 Solid fuels (ND)**

Includes:

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

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

Includes:

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

**04.5.4.2 Wood fuel, including pellets and briquettes (ND)**

Includes:

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

**04.5.4.3 Charcoal (ND)**

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

Includes:

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

Includes also:

- charcoal briquettes for barbecue.

**04.5.4.9 Other solid fuels (ND)**

Includes:

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

**04.5.5 Other energy for heating and cooling (ND)**

Includes:

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

Includes also:

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

*Excludes:*

- ice cubes (01.1.8.6).*



**04.5.5.0 Other energy for heating and cooling (ND)***Includes:*

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

*Includes also:*

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

*Excludes:*

*ice cubes (01.1.8.6).*

## 05 FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE

Division 05 covers a wide range of products for the equipment of the house or dwelling and the household durables, semi-durables and non-durable as well as some kind of household services. Division 05 includes all kinds of furniture and lightning equipment (05.1), household textiles (05.2), major and smaller electric household appliances (05.3), glassware, tableware and household utensils (05.4), tools and equipment for house and garden (05.5), and goods for the routine household maintenance (05.6.1).

Division 05 also includes repair, installation and rental services of the goods classified in Division 05.

Domestic services by paid staff in private service, supplied by enterprises or self-employed persons are included, as well as window cleaning and disinfecting services, dry-cleaning and laundering 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, coat stands;  
bunk beds, baby furniture, such as cradles, highchairs and play-pens;  
beds, mattresses, base-mattresses, (tatamis), wardrobes, bedside tables;  
kitchen tables and chairs, cupboards and surfaces;  
furniture primarily for bathroom use;  
furniture primarily for gardens use;  
wrought iron benches and tables, arbours;  
small garden houses to store garden tools and machines;  
camping furniture;  
lighting equipment, such as ceiling lights, standard lamps, globe lights and bedside lamps, light and LED strings.

Includes also:

inflatable sofas, armchairs and beds;  
pieces of furniture specifically made for the customer;  
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 of porcelain and crystal glass;  
wall clocks, floor clocks, alarm clocks, travel clocks;  
screens, folding partitions, non-textile blinds, mirrors, candleholders, candlesticks;  
decorative materials for gardens;  
leather and fur for upholstery and room decorating.

Excludes:

*repair and hire of household, garden and camping furniture and lighting equipment (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, LEDs (05.5.2.2);*  
*delivery and installation of loose carpets and other furniture and furnishings if charged separately (07.4.9.2);*

*light strings for Christmas trees (09.2.1.3);*  
*camping equipment (09.2.2.2);*  
*decorations and ornaments for gardens (09.3.1.1);*  
*carrycots and pushchairs/strollers; wall thermometers and barometers (13.2.9.1);*  
*works of art and antique furniture acquired primarily as stores of value (capital formation).*

#### **05.1.1.1 Household furniture (D)**

**Includes:**

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

**Includes also:**

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

**Excludes:**

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

#### **05.1.1.2 Garden and camping furniture (D)**

**Includes:**

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

**Includes also:**

pieces of furniture specifically made for the customer.

**Excludes:**

*repair and hire of garden and camping furniture (05.1.2.0);*  
*camping equipment (09.2.2.2);*  
*decorations and ornaments for gardens (09.3.1.1).*

#### **05.1.1.3 Lighting equipment (D)**

**Includes:**

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

**Excludes:**

*repair and hire of lighting equipment (05.1.2.0);*  
*light bulbs, tubes, 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 of porcelain and crystal glass;  
 wall clocks, floor clocks, alarm clocks, travel clocks;  
 screens, folding partitions, non-textile blinds, mirrors, candleholders, candlesticks;  
 leather and fur for upholstery and room decorating.

Excludes:

*fitted carpets and linoleum (04.3.1.1);*  
*repair and hire of loose carpets and other furniture and furnishings (05.1.2.0);*  
*bedding (bed linen) (05.2.1.2);*  
*sunshades (05.2.1.9);*  
*safes (05.3.1.9);*  
*ornamental glass and ceramic articles (05.4.0.1);*  
*charges for the delivery of furniture, if charged separately (07.4.9.2);*  
*decorations and ornaments for gardens (09.3.1.1);*  
*carrycots and pushchairs/strollers; wall thermometers and barometers (13.2.9.1);*  
*works of art acquired primarily as stores of value (capital formation).*

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

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

Includes:

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

Excludes:

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

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

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

Includes:

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

Excludes:

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

**05.2 HOUSEHOLD TEXTILES****05.2.1 Household textiles (SD)**

Includes:

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

Includes also:

feather and other fillers for pillows.

Excludes:

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

**05.2.1.1 Furnishing fabrics and curtains (SD)**

Includes:

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

Excludes:

*repair and sewing services of curtains (05.2.2.0).*

**05.2.1.2 Bed linen and bedding (SD)**

Includes:

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

Excludes:

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

**05.2.1.3 Table linen and bathroom linen (SD)**

Includes:

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

*Excludes:*

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

**05.2.1.9 Other household textiles (SD)***Includes:*

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

*Includes also:*

feather and other fillers for pillows.

*Excludes:*

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

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

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

*Includes:*

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

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

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

*Includes:*

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

**05.3 HOUSEHOLD APPLIANCES****05.3.1 Major household appliances, whether electric or not (D)***Includes:*

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

*Includes also:*

washing machines, dryers, drum dryers, drying cabinets, drying radiators;

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

*Excludes:*

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

**05.3.1.1 Major kitchen appliances (D)**

*Includes:*

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

*Excludes:*

*repair and hire of major kitchen appliances (05.3.3.0).*

**05.3.1.2 Major laundry appliances (D)**

*Includes:*

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

*Excludes:*

*repair and hire of laundry appliances (05.3.3.0).*

**05.3.1.3 Heaters, air conditioners (D)**

*Includes:*

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

*Excludes:*

*repair 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 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, water softeners, etc.

Excludes:

*repair and hire of major household appliances (05.3.3.0).*

**05.3.2 Small household appliances (SD)**

Includes:

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

Includes also:

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

Excludes:

*ironing machines (05.3.1.2);  
repair and hire of small 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 cooking and processing of food (SD)**

Includes:

multi-function machines, food mixers, blenders and blenders with heating elements;  
slicing machines;  
rice cookers, slow cookers;  
toasters;  
sandwich grills;



meat and fish grills;  
 deep fryers;  
 ice cream makers;  
 sorbet makers;  
 yoghurt makers;  
 hotplates;  
 can-openers;  
 electric knives.

Includes also:

non-electric appliances for cooking and processing of food, such as purée makers, mincers, hotplates, household scales, etc.

*Excludes:*

*repair and hire of food processing appliances (05.3.3.0).*

#### **05.3.2.2 Small appliances for preparing beverages (SD)**

Includes:

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

Includes also:

non-electric appliances for preparing beverages, such as coffee mills, sparkling water makers, juice extractors, etc.

*Excludes:*

*repair 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.

Includes also:

other non-electric household appliances, such as irons and ironing boards, etc.

*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 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 invoiced.

Includes:

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

Excludes:

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

**05.3.3.0 Repair, installation and hire of household appliances (S)**

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

Includes:

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

Excludes:

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

**05.4 GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS****05.4.0 Glassware, tableware and household utensils (SD)**

Includes:

glassware, crystal ware, ceramic ware and china ware of the kind used for table, kitchen, bathroom, toilet, office and indoor decoration;  
cutlery, flatware and silverware;  
kitchen utensils of all materials, such as saucepans, stew pots, pressure cookers, frying pans;  
household articles of all materials, such as containers for bread, coffee, spices, etc., waste bins, waste-paper baskets, laundry baskets, portable money boxes and strongboxes, towel rails, bottle racks, 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 chinaware (SD)**

Includes:

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

Excludes:

*repair 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, stew pots, pressure cookers, frying pans;  
household articles of all materials, such as containers for bread, coffee, spices, etc., waste  
bins, waste-paper baskets, laundry baskets, portable money boxes and strongboxes, towel  
rails, bottle racks, 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 invoiced.

Includes:

repair and hire of glassware, crystal ware, ceramic ware and chinaware, 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 drill, electric saws, electric sanders;  
garden tractors, chain saws, lawn mowers, clipper for lawn, hedge cutters, 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 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 metal articles for the house (curtain rails, curtain rods of wood or plastics, string curtain rods, carpet rods, hooks, etc.) or for the garden (chains, grids, stakes and hoop segments for fencing and bordering);  
 small electric accessories, such as electric bulbs, fluorescent lighting tubes, torches, flashlights, hand lamps, electric batteries for general use.

Excludes:

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

**05.5.2.1 Non-motorized tools (SD)**

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

Excludes:

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

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

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

Includes:

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

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

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

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

Excludes:

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

**05.6.1.1 Household cleaning and maintenance products (ND)**

Includes:

detergents, hand and machine dishwashing detergent, scouring powders, disinfectant bleaches, softeners, conditioners, stain remover;  
general purpose cleanser, window-cleaning products, unblocking agents, disinfectants;  
floor wax, polishes;  
polishes, creams and other shoe-cleaning articles (shoe brush);  
dustpans and dust brushes, dusters;  
cloths, floor cloths, chamois leathers;  
dish brush, household sponges, scourers, steel wool;  
vacuum cleaner bags;  
pool cleaning chemicals and water treatment chemicals.

**Excludes:**

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

**05.6.1.9 Other non-durable household goods (ND)****Includes:**

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

**Excludes:**

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

**05.6.2 Domestic services and household services (S)**

Domestic services (05.6.2.1) are services provided by personnel employed by households, such as butlers, maids, cooks, nannies, governesses, cleaners, au pairs, gardeners) who receive a compensation or wage for their services. Domestic services also include services such as babysitting, gardening and cleaning supplied by enterprises and self-employed persons. Other household services (05.6.2.9) are services provided by enterprises and self-employed persons that are not routinely provided by staff employed by households, such as carpet cleaning, pest extermination, disinfection.

**Includes:**

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

**Includes also:**

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

**Excludes:**

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

*child-minding with an educational component (10.1.0.1);*  
*child-minding outside home (13.3.0.1);*  
*bodyguards (13.9.0.9).*

#### **05.6.2.1 Domestic services by paid staff (S)**

Includes:

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

Includes also:

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

*Excludes:*

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

#### **05.6.2.9 Other household services (S)**

Includes:

dry-cleaning of household linen and textiles;  
 carpet cleaning;  
 laundering and dyeing of household textiles;  
 other services supplied by enterprises or self-employed persons;  
 pest extermination, disinfection;  
 tenancy of flat in absence of owner, house sitting.

*Excludes:*

*dry-cleaning, laundering and dyeing of garments (03.1.4.1);*  
*security services (04.3.2.0);*  
*refuse collection (04.4.2.0);*  
*sewerage 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 covers four main categories, one of which concerns medicine and health products (06.1), while the three other concern health services. Specifically, outpatient care services that do not require an overnight stay (06.2); inpatient care services provided during an overnight stay (06.3); diagnostic imaging services, medical laboratory services, patient emergency transportation and emergency rescue services (06.4). Medicines and health products (06.1) cover all products that are separately invoiced from health services except when administered under the direct supervision of a health care professional during an overnight stay (06.3).

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

The division also includes services provided by health care professional purely for aesthetic beautification purposes (e.g. cosmetic surgery; dental work to whiten teeth).

Division 06 excludes food believed to be highly beneficial to health, especially food grown organically as well as foods or food ingredients that have been shown to affect specific functions or system of the body (Division 01).

### 06.1 MEDICINES AND HEALTH PRODUCTS

Includes:

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

Excludes:

*nutritional supplements and fortified food products (01.1.9.9);  
medicines and health products supplied directly by a health care provider to outpatients (no overnight stay) or inpatients (overnight stay) for consumption outside a health facility or institution are to be classified as outpatient services (06.2) or inpatient services (06.3), if not separately identifiable from the service;  
services fees to dispense medicines charged by a health practitioner during an outpatient service (06.2) or an inpatient service (06.3) if not separately identifiable from the service;  
veterinary products (09.3.2.2);  
products for personal hygiene or personal care including beauty products and creams (13.1) (e.g. aromatherapy products and slimming and beauty enhancing creams).*

#### 06.1.1 Medicines (ND)

Includes:

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



Includes also:

service fees to dispense medicines charged by the pharmacists.

*Excludes:*

*nutritional supplements and fortified food products (01.1.9.9);  
medicines and health products supplied directly by a health care provider to outpatients (no overnight stay) or inpatients (overnight stay) for consumption outside a health facility or institution are to be classified as outpatient services (06.2) or inpatient services (06.3), if not separately identifiable from the service;  
service fees to dispense medicines charged by a health practitioner during an outpatient service (06.2) or an inpatient service (06.3) if not separately identifiable from the service;  
veterinary products (09.3.2.2);  
products for personal hygiene or personal care including beauty products and creams (13.1) (e.g. aromatherapy products and slimming and beauty enhancing creams).*

#### **06.1.1.1 Medicines, vaccines and other pharmaceutical preparations (ND)**

Includes:

all medicines, including branded and generic products to treat illnesses, diseases and injuries;  
pharmaceutical preparations used to treat illnesses, diseases and injuries (e.g. extemporaneous ointments, syrups, capsules or other galenical substances prepared on prescription);  
vaccines, hormones, oral contraceptives and other pharmaceutical products used to prevent, diagnose or treat illnesses, diseases;  
vitamins and minerals;  
alcohol for medical uses, fluids required for dialysis, as well as gases used in health care, such as oxygen, when the patient purchases them directly.

Includes also:

service fees to dispense medicines charged by the pharmacists.

*Excludes:*

*nutritional supplements and fortified food products (01.1.9.9);  
medicines and health products supplied directly by a health care provider to outpatients (no overnight stay) or inpatients (overnight stay) for consumption outside a health facility or institution are to be classified as outpatient services (06.2) or inpatient services (06.3), if not separately identifiable from the service;  
service fees to dispense medicines charged by a health practitioner during an outpatient service (06.2) or an inpatient service (06.3), if not separately identifiable from the service;  
veterinary products (09.3.2.2);  
products for personal hygiene or personal care including beauty products and creams (13.1) (e.g. aromatherapy products and slimming and beauty enhancing creams).*

#### **06.1.1.2 Herbal medicines and homeopathic products (ND)**

Includes:

herbal medicines include herbs, herbal materials, herbal preparations and finished herbal products, that contain as active ingredients parts of plants, or other plant materials, or combinations generally used in traditional medicine or complementary medicine;  
homeopathic products include any medicine prepared in accordance with a homeopathic manufacturing procedure described by a pharmacopeia in official use or other officially recognized documents. A homeopathic medicine may contain a number of homeopathic preparations.

*Excludes:*

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

**06.1.2 Medical products (ND)***Includes:*

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

*Includes also:*

Internet purchases of medical products for personal use.

*Excludes:*

*oral contraceptives (06.1.1.1);  
 diagnostic products for use inside a health facility or institution (06.3);  
 scales (13.1.2.0).*

**06.1.2.1 Medical diagnostic products (ND)***Includes:*

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

*Includes also:*

Internet purchases of medical products for personal use.

*Excludes:*

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

**06.1.2.2 Prevention and protective devices (ND)***Includes:*

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

*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, etc.

**06.1.3 Assistive products (D)**

Includes:

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

Excludes:

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

**06.1.3.1 Assistive products for vision (D)**

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

Includes:

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

Excludes:

*walking sticks and canes for recreational purposes (hiking/tracking); glasses for the protection against potential eye damage due to the practice of a sport (09.2.2.1);  
sunglasses, protective glasses (13.2.9.1);*

**06.1.3.2 Assistive products for hearing and communication (D)**

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

Includes:

digital hearing aids.

Includes also:

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

**06.1.3.3 Assistive products for mobility and daily living (D)**

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

**Includes:**

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

**Excludes:**

*dental implants and dentures are to be included in 06.3.1.0 when an overnight stay is required and in 06.2.2.9 when not);*  
*walking sticks and canes for recreational purposes (hiking/tracking) (09.2.2.1).*

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

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

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

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

**06.2 OUTPATIENT CARE SERVICES**

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

It also includes respite care as well as services to maintain persons in their private homes that are integrated into a package of medical outpatient care services.

**Excludes:**

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

**06.2.1 Preventive care services (S)**

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

Includes:

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

Includes also:

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

Excludes:

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

**06.2.1.1 Immunization services (S)**

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

Illustrative examples are immunization for:

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

Includes:

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

Excludes:

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

**06.2.1.9 Other preventive services (S)**

Includes:

family planning and counselling (including genetic counselling);  
prenatal and postnatal care services;  
general routine check-up services including child growth and development;  
identification of genetic abnormalities;

screening, diagnostic tests and medical examinations directed to detect communicable and non-communicable diseases (e.g. malaria, tuberculosis, breast cancer, prostate cancer, cervical cancer, colon rectal cancer, diabetes, HIV/AIDS and any other communicable or non-communicable disease) before symptoms appear;  
any other medical service provided before symptoms appear.

Includes also:

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

Excludes:

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

## **06.2.2 Outpatient dental services (S)**

Includes:

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

Includes also:

services of dentists for aesthetic reasons.

Excludes:

*all health products (pharmaceutical, medical, assistive, therapeutic) needed to deliver outpatient dental services separately invoiced from the provider's service fee (06.1);  
services of medical analysis laboratories and imaging centres separately identifiable from the 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, inlays, crowns, braces, etc. (including the fitting costs).

Includes also:

services of dentists for aesthetic reasons.

Excludes:

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

**06.2.3 Other outpatient care services (S)**

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

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

Includes:

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

Includes also:

all health products (pharmaceutical, medical, assistive, therapeutic), diagnostic imaging services and medical laboratory services needed to deliver outpatient services not separately identifiable from the provider's care practitioner).

Excludes:

*medicines and health products (medical, assistive, therapeutic) separately invoiced from the provider's service fee (doctor / specialist / nurse);*  
*preventive services (06.2.1);*  
*outpatient dental services (06.2.2);*  
*diagnostic imaging services and medical laboratory services separately identifiable from the provider's service fee (doctor / specialist / nurse);*  
*patient emergency transportation services and emergency rescue (06.4.2.0).*

**06.2.3.1 Outpatient curative and rehabilitative services (S)**

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

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

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

**Includes:**

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

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

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

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

all health products (pharmaceutical, medical, assistive, therapeutic) needed to deliver curative/rehabilitative outpatient services invoiced from the doctor/specialist/nurse/other health care practitioner).

**Excludes:**

medicines and health products (medical, assistive, therapeutic) separately invoiced from the provider's service fee (doctor/specialist/nurse and other health care practitioner); preventive services (06.2.1);

outpatient dental services (06.2.2);

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

**06.2.3.2 Outpatient long-term care services (S)**

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

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

**Includes:**

services of medical day-care centres; medical day-care services for the elderly and persons with disabilities;

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

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

nursing care delivered at home including care aimed at retarding or reducing deterioration or maintaining functionality (e.g. nasogastric feeding) or for the management of chronic diseases (e.g. provision of the prescribed psychiatric medication);

non-medical services to maintain persons in their private homes that are integrated into a package of care and jointly invoiced;

all health products (pharmaceutical, medical, assistive, therapeutic), diagnostic imaging services and medical laboratory services needed to deliver outpatient services jointly invoiced with the provider's service fee (doctor/specialist/nurse/other health care practitioner).



*Excludes:*

*medicines and health products (medical, assistive, therapeutic) separately invoiced from the provider's service fee (doctor / specialist / nurse); diagnostic imaging services and medical laboratory services separately invoiced from the provider's service fee (doctor / specialist / nurse); patient emergency transportation services and emergency rescue (06.4.2.0); social assistance services relate to care that enables a person to live independently in a house or apartment, community activities and occupational support given on a continuing or recurrent basis to individuals, such as activities whose primary purpose is social and leisure (13.3.0.3).*

**06.3 INPATIENT CARE SERVICES**

The overnight stay criterion is the main distinction between outpatient care services (06.2) and inpatient care services (06.3). The type of provider is irrelevant. This may be a hospital, nursing care facility, or facilities classified as ambulatory care providers but which perform occasional procedures requiring overnight accommodation.

It can also include health facilities within any type of establishment that accommodates patients justifying an overnight stay. Tuberculosis hospitals and sanatoriums are often organized to include accommodation along with medical treatment, which is the predominant purpose during a stay in such facilities.

*Includes:*

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

*Includes also:*

expenditures related to the "accommodation costs" for the patient (e.g. cooking, cleaning, accommodation) and associated with the host;  
associated with the overnight stay. Both types of costs are to be added if separately invoiced;  
beauty treatments carried out in hospitals (e.g. cosmetic surgery for other purposes than reconstructive surgery).

*Excludes:*

*hospital day care (with or without admission but no overnight stay) and home-based hospital treatment (06.2);*  
*services received in hospitals or hospital setting without an overnight stay (06.2) including services of facilities, such as surgeries, clinics and dispensaries, devoted exclusively to outpatient care (06.2);*  
*emergency patient transportation and rescue services (06.4.2.0);*  
*services of non-medical retirement homes for elderly persons, non-medical institutions for disabled persons and non-medical rehabilitation centres providing primarily long-term social support; retirement villages without inpatient medical services (13.3.0.2).*

**06.3.1 Inpatient curative and rehabilitative services (S)**

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

## Includes:

curative/rehabilitative inpatient care services comprise treatment and/or care (including dental) that requires an overnight stay from any type of provider (e.g. a hospital, nursing care facility, or facilities classified as ambulatory care providers but which perform occasional procedures requiring overnight accommodation; services of alcoholism or drug addiction rehabilitation facilities (other than licensed hospitals); services of mental health convalescent homes or hospitals and any other health facility within any type of establishment that accommodates patients justifying an overnight stay);  
all medical services needed to deliver inpatient care services during the overnight stay even if separately invoiced (e.g. lab tests, diagnostic imaging services);  
medicines and health products (medical, assistive, therapeutic) needed to deliver inpatient services during the overnight stay even if separately invoiced.

## Includes also:

expenditures related to the "accommodation costs" for the patient (e.g. cooking, cleaning, accommodation) and associated with the hosting of patients' residence associated with the overnight stay. Both types of costs are to be added if separately invoiced; beauty treatments carried out in hospitals (e.g. cosmetic surgery for other purposes than reconstructive surgery).

## Excludes:

*hospital day care (with or without admission but no overnight stay) and home-based hospital treatment (06.2);*  
*services received in hospitals or hospital setting without an overnight stay (06.2) including services of facilities, such as surgeries, clinics and dispensaries, devoted exclusively to outpatient care (06.2);*  
*emergency patient transportation and rescue services (06.4.2.0);*  
*services of non-medical retirement homes for elderly persons, non-medical institutions for disabled persons and non-medical rehabilitation centres providing primarily long-term social support; retirement villages without inpatient medical services (13.3.0.2).*

**06.3.1.0 Inpatient curative and rehabilitative services (S)**

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

## Includes:

curative/rehabilitative inpatient care services comprise treatment and/or care (including dental) that requires an overnight stay from any type of provider (e.g. a hospital, nursing care facility, or facilities classified as ambulatory care providers but which perform occasional procedures requiring overnight accommodation; services of alcoholism or drug addiction rehabilitation facilities (other than licensed hospitals); services of mental health convalescent homes or hospitals and any other health facility within any type of establishment that accommodates patients justifying an overnight stay);  
all medical services needed to deliver inpatient care services during the overnight stay even if separately invoiced (e.g. lab tests, diagnostic imaging services);  
medicines and health products (medical, assistive, therapeutic) needed to deliver inpatient services during the overnight stay even if separately invoiced.

## Includes also:

expenditures related to the "accommodation costs" for the patient (e.g. cooking, cleaning, accommodation) and associated with the hosting of patients' residence associated with the overnight stay. Both types of costs are to be added if separately invoiced; beauty treatments carried out in hospitals (e.g. cosmetic surgery for other purposes than reconstructive surgery).

*Excludes:*

*hospital day care (with or without admission but no overnight stay) and home-based hospital treatment (06.2);*  
*services received in hospitals or hospital setting without an overnight stay (06.2) including services of facilities, such as surgeries, clinics and dispensaries, devoted exclusively to outpatient care (06.2);*  
*emergency patient transportation and rescue services (06.4.2.0);*  
*services of non-medical retirement homes for elderly persons, non-medical institutions for disabled persons and non-medical rehabilitation centres providing primarily long-term social support; retirement villages without inpatient medical services (13.3.0.2).*

**06.3.2 Inpatient long-term care services (S)**

Comprises long-term care services that require an overnight stay.

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

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

*Includes:*

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

*Includes also:*

expenditures related to the "accommodation costs" for the patient (e.g. cooking, cleaning, accommodation) and associated ~~labeled if indispensable and~~ h o s t i associated with the overnight stay. Both types of costs are to be added if separately invoiced.

*Excludes:*

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

**06.3.2.0 Inpatient long-term care services (S)**

Comprises long-term care services that require an overnight stay.

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

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

**Includes:**

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

**Includes also:**

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

**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 services and emergency rescue.

**06.4.1 Diagnostic imaging services and medical laboratory services (S)****Includes:**

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

**Excludes:**

*diagnostic imaging services and medical laboratory services not separately identifiable from outpatient preventive services (06.2.1).*

**06.4.1.0 Diagnostic imaging services and medical laboratory services (S)****Includes:**

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

**Excludes:**

*diagnostic imaging services and medical laboratory services not separately identifiable from outpatient preventive services (06.2.1).*

**06.4.2 Patient emergency transportation services and emergency rescue (S)**

Includes:

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

Includes also:

memberships for emergency transport services.

**06.4.2.0 Patient emergency transportation services and emergency rescue (S)**

Includes:

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

Includes also:

memberships for emergency transport services.

## 07 TRANSPORT

Division 07 covers four main categories of goods and services for the purpose of transportation: purchase of vehicles (07.1), goods and services for the operation of the 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. Due to the high share of second-hand motor vehicles in private consumption expenditures, separate sub-classes for new and for second-hand motor cars are distinguished.

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

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

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

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

### 07.1 PURCHASE OF VEHICLES

Includes:

purchase of vehicles used for transport.

Excludes:

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

#### 07.1.1 Motor cars (D)

Includes:

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

Includes also:

racing motor vehicles and vehicles for shows.

Excludes:

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

##### 07.1.1.1 New motor cars (D)

Includes:

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

Includes also:

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, SUVs, off-road vehicles, pickup trucks, and the like with either two-wheel drive or four-wheel drive.

Includes also:

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, motor scooters and motorized bicycles with combustion engines.

Includes also:

sidecars;

used or second-hand motorcycles.

*Excludes:*

*e-bikes, pedelecs (07.1.3.0).*

#### **07.1.2.0 Motorcycles (D)**

Includes:

motorcycles of all types, scooters and motorized bicycles with combustion engines.

Includes also:

sidecars;

used or second-hand motorcycles.

*Excludes:*

*e-bikes, pedelecs (07.1.3.0).*

#### **07.1.3 Bicycles (D)**

Includes:

bicycles and tricycles of all types;

cycle rickshaws;

e-bikes, pedelecs (electric pedal-assisted bicycles).

*Excludes:*

*motorized bicycles with combustion engines (07.1.2.0);  
toy bicycles and tricycles (09.2.1.2);  
bicycles with four wheels (09.1.2.9).*

**07.1.3.0 Bicycles (D)***Includes:*

bicycles and tricycles of all types;  
cycle rickshaws;  
e-bikes, pedelecs (electric pedal-assisted bicycles).

*Excludes:*

*motorized bicycles with combustion engines (07.1.2.0);  
toy bicycles and tricycles (09.2.1.2);  
bicycles with four wheels (09.1.2.9).*

**07.1.4 Animal drawn vehicles (D)***Includes:*

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

*Excludes:*

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

**07.1.4.0 Animal drawn vehicles (D)***Includes:*

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

*Excludes:*

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

**07.2 OPERATION OF PERSONAL TRANSPORT EQUIPMENT**

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

**07.2.1 Parts and accessories for personal transport equipment (SD)***Includes:*

tyres (new, used or re-treaded), inner tubes, spark plugs, batteries, shock absorbers, filters, pumps and other replacement parts or accessories for personal transport equipment;



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

Includes also:

crash helmets with cameras incorporated.

Excludes:

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

#### **07.2.1.1 Tyres (SD)**

Includes:

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

#### **07.2.1.2 Parts for personal transport equipment (SD)**

Includes:

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

Excludes:

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

#### **07.2.1.3 Accessories for personal transport equipment (SD)**

Includes:

GPS (satellite positioning) equipment for personal transport;  
 accessories for personal transport equipment but bought separately such as snow chains, roof racks, cargo roof boxes;  
 fire extinguishers for transport equipment;  
 products specifically for the cleaning and maintenance of transport equipment, such as paints, chrome cleaners, sealing compounds and bodywork polishes; covers for motor cars, motorcycles, etc.;  
 hubcaps, if bought separately;  
 crash helmets for motorcycles and bicycles;  
 baby and child seats for cars, motorcycles and bicycles;  
 dash cameras.

Includes also:

crash helmets with cameras incorporated.

Excludes:

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

**07.2.2 Fuels and lubricants for personal transport equipment (ND)**

Includes:

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

Excludes:

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

**07.2.2.1 Diesel (ND)**

Includes:

diesel fuel.

**07.2.2.2 Petrol (ND)**

Includes:

petrol/gasoline.

Includes also:

Petrol/gasoline blends, such as petrol with 10% ethanol.

Excludes:

*two-stroke mixtures (07.2.2.3).*

**07.2.2.3 Other fuels for personal transport equipment (ND)**

Includes:

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

**07.2.2.4 Lubricants (ND)**

Includes:

lubricants, brake and transmission fluids, coolants and additives.

Excludes:

*charges for oil change and greasing service (07.2.3.0).*

**07.2.3 Maintenance and repair of personal transport equipment (S)**

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

## Includes:

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

## Excludes:

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

**07.2.3.0 Maintenance and repair of personal transport equipment (S)**

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

## 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:

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

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

## Includes:

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

## Includes also:

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

## Excludes:

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

**07.2.4.1 Services for parking (S)**

Includes:

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

Includes also:

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

Excludes:

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

**07.2.4.2 Toll facilities (S)**

Includes:

tolls for bridges, tunnels, motorways, etc.;  
 charges for hire or purchase of electronic tags and toll devices.

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

Includes:

driving lessons, tests, licences;  
 roadworthiness tests and emissions control tests.

Includes also:

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

**07.2.4.4 Hire of personal transport equipment without driver (S)**

Includes:

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

Excludes:

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

**07.3 PASSENGER TRANSPORT SERVICES**

Purchases of transport services are generally classified by mode of transport. When a ticket covers two or more modes of transport – for example, intra-urban bus and underground or inter-urban train and ferry – and the expenditure cannot be apportioned between them, then such purchases should be classified in (07.3.5.0).

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

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

### **07.3.1 Passenger transport by railway (S)**

Includes:

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

Excludes:

*funicular transport (07.3.6.0).*

#### **07.3.1.1 Passenger transport by train (S)**

Includes:

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

Excludes:

*funicular transport (07.3.6.0).*

#### **07.3.1.2 Passenger transport by rapid transit and tram (S)**

Includes:

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

### **07.3.2 Passenger transport by road (S)**

Includes:

transport of individuals and groups of persons and accompanied luggage by bus, trolleybus, and coach;  
transport of individuals and groups of persons and accompanied luggage by share taxis (Share taxis are a mode of transport which falls between both taxicabs and buses. These vehicles for hire are typically smaller than buses and usually take passengers on a fixed or semi-fixed route without timetables. They may stop anywhere to pick up or drop off their passengers. Often found in developing countries, the vehicles used as share taxis range from four-seat cars to minibuses. They are often owner-operated.);  
transport of individuals and groups of persons and accompanied luggage by taxi and hired vehicle with driver;  
transport of individuals and groups of persons and accompanied luggage through private arrangements, such as carpooling and ridesharing;  
local school bus charter services, with driver;  
scheduled interurban or intercity school bus charter services;  
transportation services of pupils by school bus between their homes and school and between schools, including in rural areas;

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

Includes also:

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

#### **07.3.2.1 Passenger transport by bus and coach (S)**

Includes:

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

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

Includes:

transport of individuals and groups of persons and accompanied luggage by taxi and hired vehicle with driver;  
transport of individuals and groups of persons and accompanied luggage through private arrangements, such as carpooling and ridesharing.

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

Includes:

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

#### **07.3.2.9 Other passenger transport by road (S)**

Includes:

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

Includes also:

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

*Excludes:*

*bus with driver (07.3.2.1).*

#### **07.3.3 Passenger transport by air (S)**

Includes:

transport of individuals and groups of persons and luggage by aeroplane and helicopter.

Includes also:

passenger drones and multicopters.

#### **07.3.3.1 Passenger transport by air, domestic (S)**

Includes:

domestic scheduled and chartered air passenger transportation services;  
domestic transport of individuals and groups of persons and accompanied luggage by  
aeroplane and helicopter;

Includes also:

domestic air passenger transport by drones and multicopters.

#### **07.3.3.2 Passenger transport by air, international (S)**

Includes:

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

Includes also:

international air passenger transport by drones and multicopters.

#### **07.3.4 Passenger transport by sea and inland waterway (S)**

Includes:

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

#### **07.3.4.0 Passenger transport by sea and inland waterway (S)**

Includes:

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

#### **07.3.5 Combined passenger transport (S)**

Includes:

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

Includes also:

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

*Excludes:*

*package holidays (09.8.0.0).*

**07.3.5.0 Combined passenger transport (S)**

Includes:

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

Includes also:

accompanied transport of private vehicles (e.g. ticket for a combined train and ferry trip that includes the transport of private vehicles).

Excludes:

*package holidays (09.8.0.0).*

**07.3.6 Other purchased transport services (S)**

Includes:

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

Excludes:

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

**07.3.6.0 Other purchased transport services (S)**

Includes:

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

Excludes:

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

**07.4 TRANSPORT SERVICES OF GOODS****07.4.1 Postal and courier services (S)**

Includes:

new postage stamps and other pre-franked postal matter (e.g. pre-franked postcards, envelopes, etc.);  
courier services for letters;  
parcels delivery services (incoming and out coming – parcels sent and delivery of parcels at home);  
parcel delivery services of goods purchased online;  
courier services for small parcels;  
removal services of furniture;  
storage services of furniture;  
services of delivery of goods, such as furniture and groceries, if charged separately;



local delivery of purchased items, such as take-out meals and prescription drugs;  
 delivery services generally made immediately after the item is purchased or scheduled within a short time.

*Excludes:*

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

#### **07.4.1.1 Letter handling services (S)**

*Includes:*

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

*Excludes:*

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

#### **07.4.1.2 Courier and parcel delivery services (S)**

*Includes:*

parcel delivery services (incoming and outgoing – parcels sent and delivery of parcels to a home);  
 courier services for small parcels;  
 parcel delivery services of goods purchased online.

*Excludes:*

*services of delivery of goods, such as furniture and groceries, if charged separately (07.4.9.2).*

#### **07.4.9 Other transport of goods (S)**

*Includes:*

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

*Excludes:*

*self-storage units (04.1.2.2);  
 installation of goods (furniture, electric devices, etc.), if charged separately (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 services of furniture;  
storage services of furniture.

Excludes:

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

**07.4.9.2 Delivery of goods (S)**

Includes:

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

Excludes:

*installation of goods (furniture, electric devices, etc.) when separately charged (05.1.2.0, 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 other communication services, Internet access services, TV and radio licences, fee and subscription services, including streaming services of film and music.

Division 08 also includes repair, maintenance and hire of information and communication equipment.

### **08.1 Information and communication equipment**

#### **08.1.1 Fixed telephone equipment (D)**

Includes:

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

Excludes:

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

##### **08.1.1.0 Fixed telephone equipment (D)**

Includes:

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

Excludes:

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

#### **08.1.2 Mobile telephone equipment (D)**

Includes:

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

##### **08.1.2.0 Mobile telephone equipment (D)**

Includes:

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

#### **08.1.3 Information processing equipment (D)**

Includes:

personal computers, printers, scanners, monitors, projectors, augmented reality (AR) and virtual reality (VR) head mounts, modems, routers, network switches and the like, keyboards, mice, digitizers;

tablets;  
calculators, including pocket calculators;  
typewriters and word processors (device);  
toner and ink cartridges, laser printer drums, typewriter ribbons.

Includes also:

telefax and telephone-answering facilities running on computers.

*Excludes:*

*computer software packages, such as operating systems, applications, languages, etc. (08.2.0.0);*  
*video game software; video game computers and consoles (09.2.1.1);*  
*removable media containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.7.1).*

#### **08.1.3.1 Computers, laptops and tablets (D)**

Includes:

desktop computers and laptops;  
tablets.

Includes also:

telefax and telephone-answering facilities running on computers.

*Excludes:*

*computer software packages, such as operating systems, applications, languages, etc. (08.2.0.0);*  
*video game software; video game computers and consoles (09.2.1.1);*  
*removable media containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.7.1).*

#### **08.1.3.2 Peripheral equipment and its consumable components (D)**

Includes:

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

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

Includes:

Television sets, video cassette players and recorders, digital video recorders, DVD players, Blu-ray players, Ultra HD Blue-ray players, streaming boxes, TV 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, amateur radio receivers and transmitters);  
portable and non-portable CD players;  
portable and non-portable sound players;  
stereo equipment and CD radio cassette recorder;  
turntables, tuners, amplifiers, cassette decks, microphones and speakers, DJ equipment, karaoke systems;  
audio and video systems for cars;

set-top boxes, satellite receivers, IPTV receivers, TV converter boxes;  
digital media players;  
headphone, earplugs and wireless/Bluetooth headsets.

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

Includes:

Television sets, video cassette players and recorders, digital video recorders, DVD players, Blu-ray players, Ultra HD Blue-ray players, streaming boxes, TV 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, amateur radio receivers and transmitters);  
portable and non-portable CD players;  
portable and non-portable sound players;  
stereo equipment and CD radio cassette recorder;  
turntables, tuners, amplifiers, cassette decks, microphones and speakers, DJ equipment, karaoke systems;  
audio and video systems for cars;  
set-top boxes, satellite receivers, IPTV receivers, TV converter boxes;  
digital media players;  
headphone, earplugs and wireless/Bluetooth headsets.

#### **08.1.5 Unrecorded recording media (SD)**

Includes:

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

Excludes:

*recorded recording media (09.5.2.0, 09.7.1).*

#### **08.1.5.0 Unrecorded recording media (SD)**

Includes:

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

other recording media (phase-change recording media, holographic recording media, molecular recording media).

*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, such as e.g. smart glasses that do not work without a smartphone or tablet;  
e-book readers;  
chargers, batteries, cables, power banks, docking stations, covers, cases, cradles, mounts;  
computer components: e.g. processors, internal hard drives and 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, such as smart glasses that do not work without a smartphone or tablet;  
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, mounts;  
computer components: e.g. processors, internal hard drives and solid-state drives, motherboards, memory, DVD drives, hard drives.

## **08.2 SOFTWARE EXCLUDING GAMES**

### **08.2.0 Software (S)**

Includes:

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

Includes also:

software subscriptions and use of online software;  
apps.

*Excludes:*

*video game software (09.2.1.1);  
removable media containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.7.1.1).*

**08.2.0.0 Software (S)**

Includes:

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

Includes also:

software subscriptions and use of online software;  
apps.

*Excludes:*

*video game software (09.2.1.1);  
removable media containing books, dictionaries, encyclopaedias, foreign language trainers,  
multimedia presentations, etc. in the form of software (09.7.1.1).*

**08.3 INFORMATION AND COMMUNICATION SERVICES****08.3.1 Fixed communication services (S)**

Includes:

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

**08.3.1.0 Fixed communication services (S)**

Includes:

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

**08.3.2 Mobile communication services (S)**

Includes:

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

Includes also:

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

**08.3.2.0 Mobile communication services (S)**

Includes:

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

Includes also:

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

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

Includes:

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

Includes also:

activation and installation fees and monthly rate.

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

Includes:

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

Includes also:

activation and installation fees and monthly rate.

**08.3.4 Bundled telecommunication services (S)**

Includes:

telephony/Internet/TV packages;  
 any combination of telecommunication package.

**08.3.4.0 Bundled telecommunication services (S)**

Includes:

telephony/Internet/TV packages;  
 any combination of telecommunication package.

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

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



Includes:

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

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

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

Includes:

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

#### **08.3.9 Other information and communication services (S)**

Includes:

telegraphy, telex and telefax services;  
 VoIP (Voice over Internet Protocol) provision (nomadic use);  
 TV and radio licenses;  
 subscription to cable TV, satellite TV, IPTV, and Pay-TV;  
 streaming services;  
 online videorecorder services (web-based DVR services);  
 VOD services (video on demand);  
 rental or subscription of CDs, video tapes, DVDs, Blu-ray discs, software (excluding game software).

Includes also:

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

*Excludes:*

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

##### **08.3.9.1 TV and radio licences and fees (S)**

Includes:

TV and radio licenses.

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

Includes:

streaming services (film and music);  
rental, download or subscription of CDs, video tapes, DVDs, Blu-ray discs, software (excluding game software);  
subscription to cable TV, satellite TV, IPTV, and Pay-TV;  
online videorecorder services (web-based DVR services);  
VOD services;  
subscription to TV via decoder and rental of decoders.

Excludes:

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

**08.3.9.9 Other information and communication services (S)**

Includes:

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

## 09 RECREATION, SPORT AND CULTURE

Division 09 covers a wide range of goods and services for recreation, sport and culture and it structured into eight groups. The first group (09.1) covers recreation durables: photographic equipment, other major durables for recreation, such as camper vans, boats, yachts, aeroplanes and the like). Group 09.2 covers non-major durable recreational goods, such as games and toys, including video game computers, celebration articles, equipment for sport, camping and open-air recreation. The third group (09.3) covers garden products, plants and flowers, the purchases of pets, and expenditures for pets, excluding veterinary services). Recreational services (09.4) cover rental, maintenance and repair of goods classified in Division 09, veterinary and other services for pets, recreational and leisure services, such as amusement parks, games of chance and expenditures for sporting services, both expenditures for practising sports as well as expenditures for attendance of sport events.

Group 09.5 covers cultural goods, such as musical instruments and audio-visual media, followed by cultural services (09.6), which cover cinemas, theatres, concerts, museums, and other cultural sites, as well as photographic services. Whether books or newspapers are in printed or electronic form is irrelevant for classifying them under 09.7.

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

### 09.1 RECREATIONAL DURABLES

#### 09.1.1 Photographic and cinematographic equipment and optical instruments (D)

Includes:

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

Includes also:

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

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, action cameras.

Includes also:

separate material purchased by households with the intention of undertaking the 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:

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

Includes also:

separate material purchased by households with the intention of undertaking the repairs themselves;  
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 durables for recreation (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, windsurfing boards;  
sea diving equipment;  
horses and ponies, horse or pony-drawn vehicles, camels and dromedaries, purchased for recreational purposes and related equipment (harnesses, bridles, reins, saddles, etc.);  
golf carts;  
large steel-frame swimming pools for the garden;  
billiard tables, ping-pong tables, pinball machines, gaming machines, etc.;  
bicycles with four wheels;  
other major durables for recreation n.e.c.

Includes also:

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

*Excludes:*

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

**09.1.2.1 Camper vans, caravans and trailers (D)**

Includes:

camper vans, caravans and trailers.

**09.1.2.2 Aeroplanes, microlight aircraft, gliders, hang 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 sky, rigging and superstructures;  
 vessels for recreation, sailboats, sailboards, water sport boards;  
 canoes, kayaks, windsurfing boards;  
 sea diving equipment.

Excludes:

*inflatable boats, rafts and swimming pools for children (09.2.2.2).***09.1.2.4 Horses, ponies, camel and dromedaries and accessories (D)**

Includes:

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

Excludes:

*horses and ponies, horse or pony-drawn vehicles, camels and dromedaries and related equipment purchased for personal transport (07.1.4.0).***09.1.2.9 Other major durables for recreation (D)**

Includes:

golf carts;  
 snowmobiles;  
 large steel-frame swimming pools for the garden;  
 billiard tables, ping-pong tables, pinball machines, gaming machines, etc.;  
 bicycles with four wheels;  
 electric skateboards, electric kick scooters, self-balancing unicycles and scooters;  
 other major durables for recreation n.e.c.

Excludes:

*inflatable boats, rafts and swimming pools for children and the beach (09.2.2.2).*

## 09.2 OTHER RECREATIONAL GOODS

### 09.2.1 Games, toys and hobbies (SD)

Includes:

card games, board games, parlour games, chess sets and the like;  
video-game software; video-game computers that plug into a television set; video-game cassettes and video-game CD-ROMs, video-game downloads;  
game apps;  
gamepads, joysticks, racing wheels and other accessories for video gaming;  
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, festoons and holiday decorations;  
stamp-collecting requisites (used or cancelled postage stamps, stamp albums, etc.), other items for collections (coins, medals, minerals, zoological and botanical specimens, etc.) and other tools and articles n.e.c. for hobbies.

Includes also:

separate purchases of materials made by households, with the intention of undertaking the maintenance and repair themselves.

Excludes:

collectors' items falling into the category of works of art or collections (formation if acquired primarily as stores of value);  
video-game subscriptions and rentals (09.4.3.1);  
children's scrapbooks (09.7.1.9).

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

Includes:

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

Excludes:

video-game subscriptions and rentals (09.4.3.1).

#### 09.2.1.2 Other games, toys and hobbies (SD)

Includes:

traditional games, e.g. card games, parlour games, board games, chess sets;  
dolls;  
toy cars, including toy trains, toy bicycles and tricycles;  
soft toys, teddy-bears, etc.;  
toy construction sets;  
puzzles;  
modelling clay;  
masks;  
disguises;  
jokes;

models/replicas of planes, boats, trains, etc.;  
 hobby-stamp-collecting requisites (used or cancelled postage stamps, stamp albums, etc.);  
 other items for collections (coins, medals, minerals, zoological and botanical specimens, etc.) and other tools and articles n.e.c. for hobby purposes.

*Excludes:*

collectors' items falling into the category  
*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, paper lanterns;  
 Christmas trees, Christmas tree ornaments and lights;  
 holiday decorations (for Christmas, Easter, Hanukkah, Eid, Diwali and similar).

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

*Includes:*

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

*Includes also:*

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

*Excludes:*

*garden and camping furniture (05.1.1.2);*  
*crash helmets for motorcycles and bicycles (07.2.1.3);*  
*repair of equipment for sport (09.4.4.0).*

#### 09.2.2.1 Equipment for sport (SD)

*Includes:*

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

firearms and ammunition, other weapons, and body armour for hunting, sport, and personal protection;  
 fishing rods and other equipment for fishing;  
 skateboards, kickboards, smart balance wheels, hover boards.

Includes also:

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

Excludes:

*crash helmets for motorcycles and bicycles (07.2.1.3);*  
*repair of equipment for sport (09.4.4.0).*

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

Includes:

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

Excludes:

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

## 09.3 GARDEN PRODUCTS AND PETS

### 09.3.1 Garden products, plants and flowers (ND)

Includes:

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

Excludes:

*gardening services (04.4.4.9, 05.6.2.1);*  
*gardening equipment (05.5.1.0);*  
*gardening tools (05.5.2.1);*  
*insecticides, pesticides, and fungicides for household use; gardening gloves (05.6.1.9);*



*delivery charges for flowers and plants if separately priced (07.4.9.2);  
Christmas trees (09.2.1.3).*

#### **09.3.1.1 Garden products (ND)**

Includes:

soil, peat and fertilizers, pesticides, composts;  
turf for lawns, specially treated soils for ornamental gardens, horticultural preparations;  
pots and pot holders;  
decorations and ornaments for gardens (which are not plants).

Excludes:

*gardening services (04.4.4.9, 05.6.2.1);  
gardening equipment (05.5.1.0);  
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, including natural or artificial;  
outdoor plants;  
seeds, bulbs and tubers for planting;  
shrubs;  
indoor flowers (natural or artificial in vase or not);  
outdoor flowers;  
flower seeds and bulbs;  
natural or artificial flowers and wreaths for decoration of burial places;  
cut flowers.

Excludes:

*delivery charges for flowers and plants if separately priced (07.4.9.2);  
Christmas trees (09.2.1.3);  
soil, peat and fertilizers (09.3.1.1).*

#### **09.3.2 Pets and products for pets (ND)**

Includes:

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

Includes also:

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

Excludes:

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

**09.3.2.1 Purchase of pets (ND)**

Includes:

purchase of pets.

Excludes:

*horses and ponies, camels and dromedaries, for transport (07.1.4.0);*

*horses and ponies, camels and dromedaries, for recreation (09.1.2.4);*

**09.3.2.2 Products for pets and other household animals (ND)**

Includes:

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

Includes also:

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

Excludes:

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

**09.4 RECREATIONAL SERVICES****09.4.1 Hire and repair of photographic and cinematographic equipment and optical instruments (S)**

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

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 the repair themselves (09.1.1.2).*

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

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

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 the repair themselves (09.1.1.2).*

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

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

Includes:

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

Excludes:

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

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

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

Includes:

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

Excludes:

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

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

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

Includes:

hire of major durables for recreation as described in 09.1.2.2, 09.1.2.3, 09.1.2.4 and 09.1.2.9;  
laying up for winter of boats, yachts, etc.; hangar services for private planes; marina services for boats.

Excludes:

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

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

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

Includes:

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

**09.4.3.1 Rental of game software and subscription to online games (S)**

Includes:

rental of game software (games on CDs, DVDs, Blue-ray discs, etc.);  
subscription of game software and apps;  
subscription to play online games (or streaming).

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

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

Includes:

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

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

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

Includes:

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

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

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

Includes:

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

**09.4.5 Veterinary and other services for pets (S)**

Includes:

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

Includes also:

veterinary and hosting services for animals used for transportation.

*Excludes:*

*products for pets (09.3.2.2).*

**09.4.5.0 Veterinary and other services for pets (S)**

Includes:

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

Includes also:

veterinary and hosting services for animals used for transportation.

*Excludes:*

*products for pets (09.3.2.2).*

#### **09.4.6 Recreational and sporting services (S)**

Includes:

services provided by:

sports stadiums, horse-racing courses, motor-racing circuits, velodromes, etc.;  
 skating rinks, swimming pools, golf courses, gymnasias, fitness centres, tennis courts, squash courts, bowling alleys, and shooting ranges;  
 fairgrounds and amusement parks;  
 roundabouts, see-saws and other playground facilities for children;  
 pin-ball machines and other games for adults other than games of chance;  
 arcade games;  
 ski slopes, ski lifts and the like;  
 out-of-school individual or group lessons in bridge, chess, aerobics, skating, skiing, swimming or other pastimes;  
 membership fees for sports clubs and fitness centres;  
 services of mountain guides, tour guides, etc.;  
 navigational aid services for boating;  
 water parks;  
 arcade games;  
 services of mountain guides, tour guides, etc.;  
 entrance fees for dancing establishments, nightclubs;  
 fees for taking part in sports competitions;  
 fees for sports title and category certificates.

Includes also:

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

*Excludes:*

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

##### **09.4.6.1 Recreational and leisure services (S)**

Includes:

services provided by:

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

**09.4.6.2 Sporting services – practice (S)**

Includes:

skating rinks, swimming pools, golf courses, gymnasia, fitness centres, tennis courts, squash courts, 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 individual or group lessons in aerobics, skating, skiing, swimming or other sports;  
 memberships fees for sports clubs and fitness centres;  
 navigational aid services for boating;  
 fees for taking part in sports competitions;  
 fees for sports title and category certificates.

Includes also:

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

Excludes:

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

**09.4.6.3 Sporting services – attendance (S)**

Includes:

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

**09.4.7 Games of chance (S)**

Includes:

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

**09.4.7.0 Games of chance (S)**

Includes:

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

**09.5 CULTURAL GOODS****09.5.1 Musical instruments (D)**

Includes:

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

Includes also:

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, etc.

Includes also:

spare parts of musical instruments.

*Excludes:*

*toy instruments (09.2.1.2).*

#### **09.5.2 Audio-visual media (SD)**

Includes:

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

*Excludes:*

*software (other than video game software) (08.2.0.0);*

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

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

#### **09.5.2.0 Audio-visual media (SD)**

Includes:

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

*Excludes:*

*software (other than video game software) (08.2.0.0);*

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

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

### **09.6 CULTURAL SERVICES**

#### **09.6.1 Services provided by cinemas, theatres and concert venues (S)**

Includes:

services provided by:  
cinemas;

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

Includes also:

services of musicians, clowns, performers for private entertainments;  
music, dancing and artistic performance;  
art and music festivals.

#### **09.6.1.0 Services provided by cinemas, theatres and concert venues (S)**

Includes:

services provided by:

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

Includes also:

services of musicians, clowns, performers for private entertainments;  
music, dancing and artistic performance;  
art and music festivals.

#### **09.6.2 Services provided by museums, libraries, and cultural sites (S)**

Includes:

services provided by:

museums, art galleries, exhibitions, historical monuments, and archeologic sites;  
libraries;  
national parks, zoological and botanical gardens, aquaria.

#### **09.6.2.0 Services provided by museums, libraries, and cultural sites (S)**

Includes:

services provided by:

museums, art galleries, exhibitions, including historical monuments and archeologic sites;  
libraries;  
national parks, zoological and botanical gardens, aquaria.

#### **09.6.3 Photographic services (S)**

Includes:

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

Includes also:

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



**09.6.3.0 Photographic services (S)**

Includes:

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

Includes also:

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

**09.6.9 Other cultural services (S)**

Includes:

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

Includes also:

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

*Excludes:*

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

**09.6.9.0 Other cultural services (S)**

Includes:

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

Includes also:

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

*Excludes:*

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

**09.7 NEWSPAPERS, BOOKS AND STATIONERY****09.7.1 Books (SD)**

Includes:

books, educational or not, including atlases, dictionaries, encyclopaedias, guidebooks and musical scores;  
recorded tapes, CDs, DVDs, Blue-ray discs, flash-drives of educational books novels, plays, poetry, etc.;  
removable media containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software;  
scrapbooks and albums for children.

Includes also:

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

*Excludes:*

*stamp albums (09.2.1.2).*

**09.7.1.1 Educational and text books (SD)***Includes:*

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

*Includes also:*

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

**09.7.1.9 Other books (SD)***Includes:*

fiction and non-fiction books;  
 children's books, scrapbooks and albums for children, colouring  
 art books;  
 religious books;  
 travel guides;  
 recorded tapes, CDs, DVDs, Blue-ray discs, flash-drives of books, novels, plays, poetry, etc.;  
 download of non-educational books.

*Includes also:*

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

*Excludes:*

*stamp albums (09.2.1.2).*

**09.7.2 Newspapers and periodicals (ND)***Includes:*

newspapers, magazines and other periodicals.

*Includes also:*

all electronic forms of newspapers and periodicals.

**09.7.2.1 Newspapers (ND)***Includes:*

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

*Includes also:*

all electronic forms of newspapers.

**09.7.2.2 Magazines and periodicals (ND)**

Includes:

lifestyle magazines;  
 children magazines;  
 hobbies, leisure magazines;  
 business, political magazines;  
 TV magazines;  
 subscription for magazines and periodicals (home delivery);  
 Internet subscription for magazines and periodicals.

Includes also:

all electronic forms of magazines and periodicals.

**09.7.3 Miscellaneous printed matter (ND)**

Includes:

catalogues and advertising material;  
 posters, picture postcards, calendars;  
 not pre-franked postcards, envelopes and other not pre-franked postal matter;  
 greeting cards and visiting cards, announcement and message cards;  
 maps and globes.

Includes also:

GPS maps bought separately.

*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)**

Includes:

catalogues and advertising material;  
 posters, picture postcards, calendars;  
 not pre-franked postcards, envelopes and other not pre-franked postal matter;  
 greeting cards and visiting cards, announcement and message cards;  
 maps and globes.

Includes also:

GPS maps bought separately.

*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, etc.;  
 drawing paper;  
 educational materials, such as exercise books;  
 wrapping paper;

pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, pencil sharpeners, etc.;

stencils, carbon paper, inking pads, correcting fluids, etc.;

paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins, etc.;

drawing and painting materials, such as canvas, card, paints, crayons, pastels and brushes.

Includes also:

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

*Excludes:*

*pocket calculators (08.1.3.2).*

#### **09.7.4.0 Stationery and drawing materials (ND)**

Includes:

writing pads, envelopes, account books, diaries, etc.;

drawing paper;

educational materials, such as exercise books;

wrapping paper;

pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, pencil sharpeners, etc.;

stencils, carbon paper, inking pads, correcting fluids, etc.;

paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins, etc.;

drawing and painting materials, such as canvas, card, paints, crayons, pastels and brushes.

Includes also:

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

*Excludes:*

*pocket calculators (08.1.3.2).*

### **09.8 PACKAGE HOLIDAYS**

#### **09.8.0 Package holidays (S)**

Includes:

all-inclusive holidays or tours which provide for travel, food, accommodation, guides, etc.;

excursion tours including transport and guide.

##### **09.8.0.0 Package holidays (S)**

Includes:

all-inclusive holidays or tours which provide for travel, food, accommodation, guides, etc.;

excursion tours including transport and guide.

## 10 EDUCATION SERVICES

Division 10 covers educational services only. The focus of Groups 10.1 to 10.4 is on formal education (that leads to degrees, certificates, or diplomas). It includes education by radio or television broadcasting as well as e-learning and correspondence courses. It includes admission and registration fees as well as tuition fees.

It also includes other education related fees, such as camps and field trips, course fees, diploma fees, examination fees, graduation fees, laboratory fees, physical education fees, capital assessment fees, etc.

The breakdown of educational services is based upon the level categories of the 2011 revision of the International Standard Classification of Education (ISCED 2011) of the United Nations Educational, Scientific and Cultural Organization (UNESCO).

This Division does not include expenditures on other education related goods and services, such as:

- school uniforms (03.1.2.4);
- education support services, such as health-care services (06);
- transport services except in the case of excursions which are part of the normal school programme (07.3.2.3);
- text books and academic journals (09.7.1.1);
- stationery (09.7.4.0);
- catering services (11.1.2.1);
- accommodation services (11.2.0.3).

### 10.1 EARLY CHILDHOOD AND PRIMARY EDUCATION

#### 10.1.0 Early childhood and primary education (S)

Includes:

- levels 0 and 1 of ISCED 2011 Early childhood and primary education;
- literacy programmes for students too old for primary school;
- education services for children with special educational needs.

Includes also:

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

*Excludes:*

- child care services without educational programme (13.3.0.1).*

#### 10.1.0.1 Early childhood education (S)

Includes:

- level 0 of ISCED 2011: Early childhood education is designed to introduce very young children to organized instruction outside of the family context. Programmes are designed for children below the entry age to primary education and are typically centre or school-based. This education may also be provided in hospitals or in special schools or training centres;
- special education services for children with special educational needs.

Includes also:

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

*Excludes:*

*child care services without educational programme (13.3.0.1).*

### **10.1.0.2 Primary education (S)**

Includes:

level 1 of ISCED 2011: Primary education usually begins at age 5, 6 or 7 and generally lasts for 4 to 7 years. Programmes are normally designed to provide students with fundamental skills in reading, writing and mathematics and establish a solid foundation for learning and understanding core areas of knowledge and personal and social development;  
organized instruction for children with special needs and literacy or basic skills programmes within or outside the school system which are similar in content to programme in primary education;  
literacy programmes for students too old for primary school;  
excursions which are part of the normal school programme (travel and accommodation costs).

## **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 to the labour market, or both. Programmes are increasingly subject oriented and specialized. Different study options or streams are offered, including vocational education and training;  
secondary education for adults and young people including second chance or reintegration; programmes;  
out-of-school secondary education for adults and young people;  
education services for adolescents with special educational needs.

Includes also:

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

#### **10.2.0.0 Secondary education (S)**

Includes:

levels 2 and 3 of ISCED 2011: lower-secondary and upper-secondary education. Secondary education is designed to lay the foundation for lifelong learning and human development and to provide the skills and knowledge needed either for further studies at post-secondary and tertiary levels or for entry to the labour market, or both. Programmes are increasingly subject oriented and specialized. Different study options or streams are offered, including vocational education and training;  
secondary education for adults and young people including second chance or reintegration; programmes;  
out-of-school secondary education for adults and young people;  
education services for adolescents with special educational needs.

Includes also:

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

### **10.3 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 labour market entry as well as tertiary education. It aims at the individual acquisition of knowledge, skills and competencies lower than the level of complexity characteristic of tertiary education. Post-secondary non-tertiary education is typically designed to provide individuals who completed upper secondary education without qualifications required for progression to tertiary education and/or for individuals seeking specific types of employment when their secondary qualification does not grant such access. For example, graduates from general secondary programmes may choose to complete a non-tertiary vocational qualification; or graduates from vocational secondary programmes may choose to increase their level of qualifications or specialize further. Usually programmes at this level are designed for direct labour market entry. General programmes designed to give access to or improved access to tertiary education can also exist;

out-of-school post-secondary non-tertiary education for adults and young people;  
education services for young people and adults with special educational needs.

Includes also:

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

#### **10.3.0.0 Post-secondary non-tertiary education (S)**

Includes:

level 4 of ISCED 2011: Post-secondary non-tertiary education provides learning experiences building on secondary education, preparing for labour market entry as well as tertiary education. It aims at the individual acquisition of knowledge, skills and competencies lower than the level of complexity characteristic of tertiary education. Post-secondary non-tertiary education is typically designed to provide individuals who completed upper secondary education without qualifications required for progression to tertiary education and/or for individuals seeking specific types of employment when their secondary qualification does not grant such access. For example, graduates from general secondary programmes may choose to complete a non-tertiary vocational qualification; or graduates from vocational secondary programmes may choose to increase their level of qualifications or specialize further. Usually programmes at this level are designed for direct labour market entry. General programmes designed to give access to or improved access to tertiary education can also exist;

out-of-school post-secondary non-tertiary education for adults and young people;  
education services for young people and adults with special educational needs.

Includes also:

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

## 10.4 TERTIARY EDUCATION

### 10.4.0 Tertiary education (S)

Includes:

levels 5, 6, 7 and 8 of ISCED 2011: tertiary education builds on secondary education and provides learning activities in specialized fields of education. It aims at a high level of complexity and specialization. It includes both academic education and advanced vocational or professional education. At the highest levels, programmes lead to an advanced research qualification based on advanced study and original research.

Includes also:

excursions or student exchanges which are part of the normal school programme (travel and accommodation costs);  
university admission tests;  
e-learning courses.

### 10.4.0.0 Tertiary education (S)

Includes:

levels 5, 6, 7 and 8 of ISCED 2011: tertiary education builds on secondary education and provides learning activities in specialized fields of education. It aims at a high level of complexity and specialization. It includes both academic education and advanced vocational or professional education. At the highest levels, programmes lead to an advanced research qualification based on advanced study and original research.

Includes also:

excursions or student exchanges which are part of the normal school programme (travel and accommodation costs);  
university admission tests;  
e-learning courses.

## 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 the like;  
short educational courses, generally for adults, which do not require any special prior instruction, in particular cultural development or some types of vocational training;  
language immersion courses and international travel for learning languages;  
languages courses in classroom or 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);  
recreational training courses, such as sport or bridge lessons given by independent teachers (09.4.6.1);  
removable media containing foreign language trainers (09.7.1.1).*



**10.5.0.1 Tutoring (S)**

Includes:

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

**10.5.0.9 Other education not defined by level (S)**

Includes:

educational programmes, generally for adults, which do not require any special prior instruction, in particular vocational training or cultural development;  
language immersion courses and international travels with educational purposes (e.g. languages);  
languages courses in classroom, online, in form of software or audio tapes;  
language proficiency tests;  
information technology courses (e.g. learning how to use a specific software).

*Excludes:*

*driving lessons (07.2.4.3);  
recreational training courses, such as sport or bridge lessons given by independent teachers (09.4.6.1);  
removable media containing foreign language trainers (09.7.1.1).*

## 11 RESTAURANTS AND 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 institutions. 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 to be a full service.

Accommodation (11.2) in this Division includes services for visitors and other travellers away from their principal or secondary residence. If not separately invoiced, it also includes food and beverage services and other serving services, such as housekeeping, parking, laundry, swimming pools and exercise rooms, recreational facilities and conference and convention facilities.

*Excludes:*

*permanent principal or secondary residence accommodation (Division 04).*

### 11.1 FOOD AND BEVERAGE SERVING SERVICES

#### 11.1.1 Restaurants, cafés and the like (S)

Food and beverages services provided by restaurants, cafés and similar eating facilities either providing full, limited, or self-service.

*Includes also:*

tobacco that is consumed with a shisha or hookah pipes in restaurants, cafés, or shisha lounges;  
narcotics purchased in coffee shops, if service charge is applied;  
tips and gratuities.

*Excludes:*

*food and beverage provided by supermarkets and markets and consumed at their premises (related products in Division 01);*  
*food products and beverages dispensed by automatic vending machines not as a delivery service provided restaurants, cafés, buffets, bars, tearooms and similar facilities (01.1.9.1);*  
*tobacco purchases (02.3.0);*  
*food and beverage services on public transport, if not separately invoiced (07.3);*  
*food and beverages delivery services, if separately invoiced (07.4.9.2);*  
*dancing establishments and nightclubs entrance fees (09.4.6.1);*  
*food and beverage services in establishments providing recreational, cultural, sporting or entertainment services, if not separately invoiced (09.4.6, 09.6.1.0, 09.6.2.0, 09.6.9.0);*  
*food and beverage services provided in package holidays, if not separately invoiced (09.8.0.0);*  
*food and beverage services provided by hotels or other lodging establishments, if not separately invoiced from accommodation (11.2).*

#### 11.1.1.1 Restaurants, cafés and the like – with full service (S)

Food and beverages services provided by restaurants, 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 mainly serving drinks: cafés, buffets, bars, tearooms and similar;

food and beverages provided by full-service restaurants, cafés and the like and consumed off their premises; food and beverages provided by full-service restaurants, cafés and the like and home-delivered;  
 food and beverage full-services in hotels or other accommodation establishments, if separately invoiced 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 invoiced;  
 tobacco that is consumed with a shisha or hookah pipes in restaurants, cafés, or shisha lounges;  
 narcotics purchased in coffee shops, if service charge is applied;  
 tips and gratuities.

**Excludes:**

*food and beverage provided by supermarkets and markets and consumed at their premises (related products in Division 01);*  
*tobacco purchases (02.3.0);*  
*food and beverage services on public transport, if not separately invoiced (07.3);*  
*food and beverages delivery, if separately invoiced (07.4.9.2);*  
*food and beverage services in establishments providing recreational, cultural, sporting or entertainment services, if not separately invoiced (09.4.6, 09.6.1.0, 09.6.2.0, 09.6.9.0);*  
*entrance fees for dancing establishments, nightclubs (09.4.6.1);*  
*food and beverage services provided in package holidays, if not separately invoiced (09.8.0.0);*  
*food and beverage services in hotels or other lodging establishments, if not separately invoiced from accommodation (11.2).*

### 11.1.1.2 Restaurants, cafés and the like – with limited service (S)

Food and beverages serving services provided by limited and self-service facilities i.e. without waiter service and with or without seating.

**Includes:**

food and beverage services provided by self-service restaurants;  
 food and beverages provided by refreshment stands, fish and 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.

**Includes also:**

ice-cream parlours and cake serving places;  
 food and beverages provided by catering contractors whether collected by the customer or delivered to the customer's home;  
 food and beverage services on public transport (coaches, trains, boats, aeroplanes, etc.), if separately invoiced;  
 tobacco that is consumed with a shisha or hookah pipes in restaurants, cafés, or shisha lounges;  
 narcotics purchased in coffee shops, if service charge is applied  
 tips and gratuities.

**Excludes:**

*food and beverage provided by supermarkets and markets and consumed at their premises (related products in Division 01);*  
*food products and beverages dispensed by automatic vending machines not as a delivery service provided restaurants, cafés, buffets, bars, tearooms and similar facilities (01.1.9.1);*

*tobacco purchases (02.3.0);*  
*food and beverage services on public transport, if not separately invoiced (07.3);*  
*food and beverages delivery, if separately invoiced (07.4.9.2);*  
*food and beverage services in establishments providing recreational, cultural, sporting or entertainment services, if not separately invoiced (09.4.6, 09.6.1.0, 09.6.2.0, 09.6.9.0);*  
*entrance fees for dancing establishments, nightclubs (09.4.6.1);*  
*food and beverage services provided in package holidays, if not separately invoiced (09.8.0.0);*  
*food and beverage services in hotels or other lodging establishments, if not separately invoiced from accommodation (11.2).*

### **11.1.2 Canteens, cafeterias and refectories (S)**

Food and beverages provided by canteens, cafeterias or refectories i.e. restaurants, cafés and the like, at work/office premises, in schools, universities and other educational establishments, to hospital in-patients, if separately invoiced.

Includes:

university refectories, military messes and wardrooms.

Excludes:

*food and beverages provided by schools, university and other educational establishments, if not separately invoiced (10.1 - 10.5);*  
*food and beverages provided to hospital in-patients, if not separately invoiced (06.3).*

#### **11.1.2.1 Canteens, cafeterias of universities, schools, and kindergartens (S)**

Food and beverages provided by canteens, cafeterias or refectories i.e. restaurants, cafés and the like, at schools, universities and other educational establishments.

Includes:

kindergarten canteens;  
 school canteens;  
 university refectories.

Excludes:

*food and beverages provided by schools, university and other educational establishments, if not separately invoiced (10.1 - 10.5).*

#### **11.1.2.9 Other canteens, cafeterias and refectories (S)**

Food and beverages provided by canteens, cafeterias or refectories i.e. restaurants, cafés and the like at work/office premises, to hospital in-patients, if separately invoiced.

Includes:

military messes and wardrooms.

Excludes:

*food and beverages provided to hospital in-patients if not separately invoiced (06.3).*

## 11.2 ACCOMMODATION SERVICES

### 11.2.0 Accommodation services (S)

Accommodation services for visitors and other travellers away from their permanent principal or secondary residence. It includes other services, if not separately invoiced, such as: food and beverage services, housekeeping, parking, laundry, swimming pools and exercise rooms, recreational facilities and conference and convention facilities.

Includes:

resorts, hotels, hotels letting rooms by the hour, motels, inns and pensions;  
accommodation services provided by private, holiday homes, guesthouses and boarding houses as secondary residence and other "bed and breakfast" establishments;  
time-share units;  
holiday villages and holiday centres, camping, onsite (non-mobile) caravans and boats;  
youth hostels and mountain refuges;  
bungalows, chalets, housekeeping cottages and cabins;  
student residences, school and other educational establishments dormitories, when separately invoiced; hostels and other accommodations for workers;  
railway sleeping cars and other public transport, when separately invoiced;  
website fees to list, find, and rent lodging;  
travel agency fees for accommodation if priced separately;  
tips and gratuities for bellmen, bellhops, hotel porters, 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 invoiced (11.1.1);*  
*housing in orphanages, homes for disabled or maladjusted persons (13.3.0.2).*

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

Includes:

accommodation services in resorts, hotels and motels;  
accommodation services in inns, pensions and similar establishments;  
short-term accommodation services provided by private, holiday homes, guesthouses and boarding houses as secondary residence and other "bed and breakfast" units;  
time-share units.

Includes also:

hotels letting rooms by the hour.

Excludes:

*payments of households occupying a room in a hotel or boarding house as their main residence (04.1.1.0);*  
*rentals paid by households for a secondary residence or timeshare residence (04.1.2.1);*  
*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 invoiced (11.1.1).*

**11.2.0.2 Holiday centres, camping sites, youth hostels and similar accommodation services (S)***Includes:*

holiday villages and holiday centres;  
 camping sites, onsite (non-mobile) caravans and boats, camping grounds, recreational vehicle 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 invoiced (11.1.1).*

**11.2.0.3 Accommodation services of boarding schools, universities and other educational establishments (S)***Includes:*

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

*Excludes:*

*housing in orphanages, homes for disabled or maladjusted persons (13.3.0.1, 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, when separately invoiced;  
 website fees to list, find, and rent lodging;  
 travel agency fees for accommodation, if priced separately.

*Excludes:*

*telephone calls (08.3.1.0);*  
*breakfast, meals and other food and beverages provided in accommodation and similar establishments, if separately invoiced (11.1.1);*  
*housing in orphanages, homes for disabled or maladjusted persons (13.3.0.3).*

## 12 INSURANCE AND FINANCIAL SERVICES

Division 12 covers insurance (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 as the way in which charges are made for most goods and services and are typically calculated using a number of observable transactions. Examples of implicit charges arise from the financial services provided in association with interest charges on loans and deposits, the acquisition and disposal of financial assets and liabilities in financial markets, and insurance and pension schemes. The imputed values of expenditure on insurance and financial services are not directly observable from household income and expenditure surveys.

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

### 12.1 INSURANCE

Service charges for insurance are classified by type of insurance, namely: life insurance and non-life insurance (that is, insurance in connection with the dwelling, health, transport, etc.). Service charges for multi-risk insurance covering several risks should be classified on the basis of the cost of the principal risk if it is not possible to allocate the service charges to the various risks covered.

The basic method for measuring the service charge for non-life insurance is total premiums earned plus investment income earned from investing the premiums less adjusted claims incurred.

The basic method for measuring the service charge for life insurance is premiums earned plus investment income earned from investing the premiums less benefits due less increases (plus decreases) in life insurance technical reserves.

#### 12.1.1 Life and accident insurance (S)

Includes:

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

##### 12.1.1.0 Life and accident insurance (S)

Includes:

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

Includes also:

service charges for funeral insurance;  
service charges for accident insurance.

#### 12.1.2 Insurance connected with health (S)

Includes:

service charges for direct sickness insurance;  
service charges for social health insurance;  
service charges for disability insurance;  
service charges for critical illness insurance;  
service charges for long-term care insurance;

service charges for supplementary health insurance;  
 service charges for supplementary prescription drug insurance;  
 service charges for travel health insurance.

Includes also:

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

#### **12.1.2.0 Insurance connected with health (S)**

Includes:

service charges for direct sickness insurance;  
 service charges for social health insurance;  
 service charges for disability insurance;  
 service charges for critical illness insurance;  
 service charges for long-term care insurance;  
 service charges for supplementary health insurance;  
 service charges for supplementary prescription drug insurance;  
 service charges for travel health insurance.

Includes also:

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

#### **12.1.3 Insurance connected with the dwelling (S)**

Includes:

service charges paid by owner-occupiers and by tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage, etc.;  
 service charges for household contents insurance.

*Excludes:*

*service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption).*

#### **12.1.3.0 Insurance connected with the dwelling (S)**

Includes:

service charges paid by owner-occupiers and by tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage, etc.;  
 service charges paid by owner-occupiers and by tenants for household contents insurance.

*Excludes:*

*service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption).*

#### **12.1.4 Insurance connected with transport (S)**

Includes:

service charges for insurance in respect of personal transport equipment;  
 service charges for travel insurance (for change of travel plans, travel cancellation, etc.) and luggage insurance.



**12.1.4.1 Personal transport insurance (S)**

Includes:

service charges for car insurance;  
 service charges for insurance in respect of personal transport equipment;  
 service charges for insurances covering civil liability or damage to third parties or their property arising from the operation of personal transport equipment.

Includes also:

service charges for insurance in respect of bikes, motorcycles, boats, yachts, sailboats, aeroplanes, etc.

**12.1.4.2 Travel insurance (S)**

Includes:

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

*Excludes:*

*travel health insurance (12.1.2.0).*

**12.1.9 Other insurance (S)**

Includes:

service charges for other insurance, such as civil liability for injury or damage to third parties or their property;  
 service charges for standardized guarantees;  
 service charges for legal insurance;  
 service charges for pet medical insurance.

*Excludes:*

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

**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 (FISIM) is calculated as the difference between the actual bank interest receivable and the SNA interest receivable by financial corporations on the loans they issue, and the difference between SNA interest payable and the actual bank interest payable by financial corporations on the deposits of their customers.

Includes:

financial intermediation services indirectly measured of deposit taking corporations.

Includes also:

implicit financial services provided by moneylenders, credit card issuers, finance associates of retailers who may be responsible for providing loans, pawnshops and corporations involved in lending (for example, in providing student loans and import/export loans).

**12.2.1.0 Financial intermediation services indirectly measured (S)**

Includes:

financial intermediation services indirectly measured of deposit taking corporations.

Includes also:

implicit financial services provided by moneylenders, credit card issuers, finance associates of retailers who may be responsible for providing loans, pawnshops and corporations involved in lending (for example, in providing student loans and import/export loans).

**12.2.2 Explicit charges by deposit-taking corporations (S)**

Includes:

explicit charges for the financial services of deposit-taking corporations, such as commercial banks, credit unions, cooperative banks, savings banks, post banks, and postal savings banks.

Excludes:

*remittances fees (12.2.9.1).*

**12.2.2.0 Explicit charges by deposit-taking corporations (S)**

Includes:

actual charges for the financial services of deposit-taking corporations, such as commercial banks, credit unions, cooperative banks, savings banks, post banks, and postal savings banks.

Excludes:

*remittances fees (12.2.9.1).*

**12.2.9 Other financial services (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 and the like;  
administrative charges and implicit charges of pension funds and the like;  
remittance fees.

**12.2.9.1 Remittances fees (S)**

Includes:

remittances fees for financial services provided by financial auxiliaries, such as money transfer agents and the like.

**12.2.9.9 Other financial services n.e.c. (S)**

Includes:

actual and implicit charges for the financial services of money changers and other financial institutions;

fees and service charges and implicit charges of money market funds, non-money market investment funds, brokers, and the like;

administrative and implicit charges of pension funds and the like.

## 13 PERSONAL CARE, SOCIAL PROTECTION AND MISCELLANEOUS GOODS

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, which are not classified elsewhere (13.9). Goods and services for personal care cover electric and non-electric appliances for personal care as well as hairdressing services. Goods of personal effects cover jewellery and watches, celebration and devotional articles, and travel goods and articles.

Social protection services cover child-care, non-medical retirement homes for elderly persons and disabled persons, services to maintain persons in their private homes and related service. Group 13.9 cover all the other services for households, which are not classified elsewhere, such as fees for legal and administrative services, fees for real estate agencies, charges for undertaking, payment for various personal services (e.g. graphologists, bodyguards, matrimonial agencies, etc.).

This 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, etc.;  
repair of electric appliances for personal care.

##### 13.1.1.1 Electric appliances for personal care (SD)

Includes:

electric razors, hair trimmers and epilators, hand-held and hood hairdryers, straightening irons, curling tongs and styling combs, sunlamps, vibrators, electric toothbrushes and other electric appliances for dental hygiene, etc.

Excludes:

*repair of electric appliances for personal care (13.1.1.2).*

##### 13.1.1.2 Repair of electric appliances for personal care (S)

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

Includes:

repair of electric appliances for personal care.

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

Includes:

non-electric appliances: shavers, razors and hair trimmers and blades therefor, scissors, nail files, combs, shaving brushes, hairbrushes, toothbrushes, nail brushes, hairpins, curlers, personal weighing machines, scales, etc.;

articles for personal hygiene: toilet soap, medicinal soap, cleansing oil and milk, shaving soap, shaving cream and foam, toothpaste, epilation wax, paper handkerchiefs, etc.;

beauty products: lipstick, nail varnish, make-up and make-up removal products (including powder compacts, brushes and powder puffs), hair lacquers and lotions, pre-shave and after-shave products, sunbathing products and sunscreens, hair removers, perfumes and toilet waters, personal deodorants, bath products, etc.

*Excludes:*

*handkerchiefs made of fabric (03.1.3.1);*  
*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, etc.;

articles for personal hygiene: toilet soap, medicinal soap, cleansing oil and milk, shaving soap, shaving cream and foam, toothpaste, epilation wax, paper handkerchiefs, diapers, nappies, etc.;

beauty products: lipstick, nail varnish, make-up and make-up removal products (including powder compacts, brushes and powder puffs), hair lacquers and lotions, pre-shave and after-shave products, sunbathing products and sunscreens, hair removers, perfumes and toilet waters, personal deodorants, bath products, etc.

*Excludes:*

*handkerchiefs made of fabric (03.1.3.1);*  
*diapers for the aging population (06.1.3.3);*  
*baby scales (06.1.2.1).*

### **13.1.3 Hairdressing salons and personal grooming establishments (S)**

*Includes:*

services of hairdressing salons, barbers, beauty shops, manicures, pedicures, Turkish baths, saunas, solariums, non-medical massages, etc.;

body care, depilation and the like, diet clubs, tattoo and piercing services.

*Excludes:*

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

#### **13.1.3.1 Hairdressing (S)**

*Includes:*

services of 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, etc.;

diet clubs, tattoo and piercing services.

*Excludes:*

*spas for medical purpose (06.2, 06.3);  
animals 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, stopwatches;  
repair, remodelling and hire of jewellery and watches.

*Excludes:*

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

#### **13.2.1.1 Jewellery and watches (D)**

*Includes:*

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

*Excludes:*

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

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

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

*Includes:*

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

**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).*

**13.2.2.0 Devotional articles and articles for religious and ritual celebrations (SD)**

## Includes:

religious and ritual articles like crucifixes and rosaries, figurines, pictures, votive candles, amulets, strips of paper with prayers, menorah chandeliers, advent wreaths and others; articles to be used in religious and ritual celebrations.

## Excludes:

*Christmas trees, holiday decorations (for Christmas, Easter, Hanukkah, Eid, Diwali and similar) (09.2.1.3);*

*religious books (09.7.1.9).*

**13.2.9 Other personal effects (SD)**

## Includes:

travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attaché cases, satchels, hand-bags, wallets, purses, etc.;

articles for babies: baby carriages, pushchairs, carrycots, recliners, back-carriers, front carriers, harnesses for babies, etc.;

articles for smokers: pipes, lighters, cigarette cases, cigar cutters, ashtrays, electronic cigarettes devices, etc.;

miscellaneous personal articles: sunglasses, protective glasses, walking sticks and canes, umbrellas and parasols, fans, key rings, pill organizers, ear plugs, etc.;

funerary articles: coffins, gravestones, urns, etc.;

lighter fuel; wall thermometers and barometers;

repair and hire of other personal effects.

## Excludes:

*baby furniture (05.1.1.1);*

*shopping bags (05.2.1.9);*

*feeding bottles (05.4.0.3);*

*baby scales (06.1.2.1);*

*walking sticks and canes used for medical reasons (06.1.3.3);*

*car seats for babies (07.2.1.3);*

*protection glasses for the practice of a sport (09.2.2.1).*

**13.2.9.1 Travel goods and articles for babies and other personal effects n.e.c. (SD)**

## Includes:

travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attaché cases, satchels, hand-bags, wallets, purses, etc.;

articles for babies: baby carriages, pushchairs, carrycots, recliners, back-carriers, front carriers, harnesses for babies, etc.;

articles for smokers: pipes, lighters, cigarette cases, cigar cutters, ashtrays, electronic cigarettes devices, etc.;

miscellaneous personal articles: sunglasses, protective glasses, walking sticks and canes, umbrellas and parasols, fans, key rings, pill organizers, ear plugs, etc.;

funerary articles: coffins, gravestones, urns, etc.;

lighter fuel; wall thermometers and barometers.

Excludes:

*baby furniture (05.1.1.1);*  
*baby scales (06.1.2.1);*  
*shopping bags (05.2.1.9);*  
*feeding bottles (05.4.0.3);*  
*walking sticks and canes used for medical reasons (06.1.3.3);*  
*car seats for babies (07.2.1.3);*  
*protection glasses for the practice of a sport (09.2.2.1).*

### 13.2.9.2 Repair and hire of other personal effects n.e.c. (S)

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

Includes:

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

## 13.3 SOCIAL PROTECTION

Social protection as defined here covers non-medical assistance and support services provided to persons who are: elderly, disabled, having occupational injuries and diseases, survivors, unemployed, destitute, homeless, low-income earners, indigenous people, immigrants, refugees, alcohol and substance abusers, etc.

It also covers assistance and support services provided to families and children.

### 13.3.0 Social protection (S)

Social protection services include residential care, home help and day care.

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 overcome their disability;

non-medical help to maintain elderly and disabled persons at home (home-cleaning services, meal programmes, non-medical day-care centres, day-care services and holiday-care services);

child-minding outside the home, nurseries, day-care facilities wet-nurses, crèches, kindergartens (other than educational), play schools and other child-minding facilities;

counselling, guidance, arbitration, fostering and adoption services for families.

Excludes:

*babysitters, etc. (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 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 patient (e.g. those with dementia); services of alcoholism or drug addiction rehabilitation facilities (other than licensed hospitals); services of mental health convalescent homes or hospitals (06.3.2.0); educational kindergartens (10.1.0.1).*

#### **13.3.0.1 Child care services (S)**

Includes:

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

Excludes:

*babysitters, etc. (05.6.2.1);  
educational kindergartens (10.1.0.1).*

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

Includes:

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

Excludes:

*social assistance and other social care services that are integrated into a package of care along with medical services are to be included in 06.2.3 if medical services do not require an overnight stay and 06.3.2 if they do. For example, services of medical convalescent homes or convalescent hospitals; services of homes for the elderly with nursing care; inpatient care hospices; services of palliative care establishments for the terminally ill; services of nursing homes; rest homes with nursing care; services of skilled nursing facilities; services of teaching nursing homes; services of residential mental retardation facilities; mental health and substance abuse facilities for chronic patient (e.g. those with dementia); services of alcoholism or drug addiction rehabilitation facilities (other than licensed hospitals); services of mental health convalescent homes or hospitals (06.3.2.0).*

#### **13.3.0.3 Services to maintain persons in their private homes (S)**

Includes:

help to maintain elderly and disabled persons at home (home-cleaning services, meal programmes, day-care centres, day-care services and holiday-care services).

#### **13.3.0.9 Other social protection services (S)**

Includes:

schools for disabled persons where the main aim is to help students overcome their disability;  
guidance, arbitration, fostering and adoption services for families.

## 13.9 OTHER SERVICES

### 13.9.0 Other services (S)

Includes:

fees for legal services, employment agencies, etc.;  
 payment for the services of lawyers, notaries, accountants, etc.;  
 services of undertakers and other funeral services;  
 payment for the services of estate agents, housing agents, auctioneers, salesroom operators and other intermediaries;  
 payment for photocopies and other reproductions of documents;  
 fees for the issue of birth, marriage and death certificates and other administrative documents;  
 expenditures for religious services, e.g. requiems, baptising, marriage services;  
 expenditures for non-religious services and events, such as coming of age celebrations, the Latin-American "Quince", or debutante balls;  
 payment for newspaper notices and advertisements;  
 payment for the services of graphologists, astrologers, palmists, private detectives, bodyguards, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets, cloakrooms), etc.;  
 services provided by prostitutes and the like;  
 firearms licenses.

Excludes:

*food or beverages consumed in brothels if charged separately (11.1.1).*

### 13.9.0.1 Prostitution (S)

Includes:

services provided by prostitutes or sex workers and the like.

Excludes:

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

### 13.9.0.2 Religious services (S)

Includes:

expenditures for religious services, e.g. requiems, baptising, marriage services.

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

Includes:

fees for legal services, employment agencies, etc.;  
 payment for the services of lawyers, accountants, etc.;  
 expenditures for non-religious services and events, such as coming of age celebrations, the Latin-American "Quince", or debutante balls;  
 services of undertakers and other funeral services;  
 payment for the services of estate agents, housing agents, auctioneers, salesroom operators and other intermediaries;  
 payment for photocopies printing services and other reproductions of documents;  
 fees for the issue of birth, marriage and death certificates and other administrative documents;  
 payment for newspaper notices and advertisements;

payment for the services of graphologists, astrologers, palmists, private detectives, bodyguards, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets, cloakrooms), etc.; firearms licenses.

## **14 INDIVIDUAL CONSUMPTION EXPENDITURE OF NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS (NPISHs)**

### **14.1 HOUSING**

The same function is covered under COPNI Group 01.0.

This group corresponds to Group 04.1 (individual consumption expenditure of households on actual rentals for housing) and Group 15.1 (individual consumption expenditure of general government on housing).

#### **14.1.0 Housing (S)**

As specified in COPNI 01.0.0. Corresponds to (04.1.1) and (15.1.0).

#### **14.1.0.0 Housing (S)**

As specified in COPNI 01.0.0. Corresponds to (04.1.1) and (15.1.0).

### **14.2 HEALTH**

The same function is covered under COPNI Groups 02.1 to 02.6.

This group corresponds to Division 06 (individual consumption expenditure of households on health) and Group 15.2 (individual consumption expenditure of general government on health).

#### **14.2.1 Pharmaceutical products (ND)**

As specified in COPNI 02.1.1. Corresponds to (06.1.1) and (15.2.1).

#### **14.2.1.0 Pharmaceutical products (ND)**

As specified in COPNI 02.1.1. Corresponds to (06.1.1) and (15.2.1).

#### **14.2.2 Other medical products (ND)**

As specified in COPNI 02.1.2. Corresponds to (06.1.2) and (15.2.2).

#### **14.2.2.0 Other medical products (ND)**

As specified in COPNI 02.1.2. Corresponds to (06.1.2) and (15.2.2).

#### **14.2.3 Therapeutic appliances and equipment (D)**

As specified in COPNI 02.1.3. Corresponds to (06.1.3) and (15.2.3).

**14.2.3.0 Therapeutic appliances and equipment (D)**

As specified in COPNI 02.1.3. Corresponds to (06.1.3) and (15.2.3).

**14.2.4 Outpatient medical services (S)**

As specified in COPNI 02.2.1. Corresponds to (06.2.1), (06.2.3), and (15.2.4).

**14.2.4.0 Outpatient medical services (S)**

As specified in COPNI 02.2.1. Corresponds to (06.2.1), (06.2.3), and (15.2.4).

**14.2.5 Outpatient dental services (S)**

As specified in COPNI 02.2.2. Corresponds to (06.2.2) and (15.2.5).

**14.2.5.0 Outpatient dental services (S)**

As specified in COPNI 02.2.2. Corresponds to (06.2.2) and (15.2.5).

**14.2.6 Outpatient paramedical services (S)**

As specified in COPNI 02.2.3. Corresponds to (06.4) and (15.2.6).

**14.2.6.0 Outpatient paramedical services (S)**

As specified in COPNI 02.2.3. Corresponds to (06.4) and (15.2.6).

**14.2.7 Hospital services (S)**

As specified in COPNI 02.3.0. Corresponds to (06.3) and (15.2.7).

**14.2.7.0 Hospital services (S)**

As specified in COPNI 02.3.0. Corresponds to (06.3) and (15.2.7).

**14.2.8 Other health services (S)**

As specified in COPNI 02.4.0, 02.5.0 and 02.6.0.

**14.2.8.0 Other health services (S)**

As specified in COPNI 02.4.0, 02.5.0 and 02.6.0.

**14.3 RECREATION AND CULTURE**

The same function is covered under COPNI Groups 03.1 and 03.2.

This group corresponds to Groups 09.4 and 09.6 (individual consumption expenditure of households on recreational and cultural services) and Group 15.3 (individual consumption expenditure of general government on recreation and culture).

#### **14.3.1 Recreational and sporting services (S)**

As specified in COPNI 03.1.0. Corresponds to (09.4) and (15.3.1).

##### **14.3.1.0 Recreational and sporting services (S)**

As specified in COPNI 03.1.0. Corresponds to (09.4) and (15.3.1).

#### **14.3.2 Cultural services (S)**

As specified in COPNI 03.2.0. Corresponds to (09.6) and (15.3.2).

##### **14.3.2.0 Cultural services (S)**

As specified in COPNI 03.2.0. Corresponds to (09.6) and (15.3.2).

### **14.4 EDUCATION**

The same function is covered under COPNI Groups 04.1 to 04.7.

This group corresponds to Division 10 (individual consumption expenditure of households on education) and Group 15.4 (individual consumption expenditure of general government on education).

#### **14.4.1 Pre-primary and primary education (S)**

As specified in COPNI 04.1.0. Corresponds to (10.1.0) and (15.4.1).

##### **14.4.1.0 Pre-primary and primary education (S)**

As specified in COPNI 04.1.0. Corresponds to (10.1.0) and (15.4.1).

#### **14.4.2 Secondary education (S)**

As specified in COPNI 04.2.0. Corresponds to (10.2.0) and (15.4.2).

##### **14.4.2.0 Secondary education (S)**

As specified in COPNI 04.2.0. Corresponds to (10.2.0) and (15.4.2).

#### **14.4.3 Post-secondary non-tertiary education (S)**

As specified in COPNI 04.3.0. Corresponds to (10.3.0) and (15.4.3).

**14.4.3.0 Post-secondary non-tertiary education (S)**

As specified in COPNI 04.3.0. Corresponds to (10.3.0) and (15.4.3).

**14.4.4 Tertiary education (S)**

As specified in COPNI 04.4.0. Corresponds to (10.4.0) and (15.4.4).

**14.4.4.0 Tertiary education (S)**

As specified in COPNI 04.4.0. Corresponds to (10.4.0) and (15.4.4).

**14.4.5 Education not definable by level (S)**

As specified in COPNI 04.5.0. Corresponds to (10.5.0) and (15.4.5).

**14.4.5.0 Education not definable by level (S)**

As specified in COPNI 04.5.0. Corresponds to (10.5.0) and (15.4.5).

**14.4.6 Other educational services (S)**

As specified in COPNI 04.6.0 and 04.7.0.

**14.4.6.0 Other educational services (S)**

As specified in COPNI 04.6.0 and 04.7.0.

**14.5 SOCIAL PROTECTION**

The same function is covered under COPNI Groups 05.1 and 05.2.

This group corresponds to Group 13.3 (individual consumption expenditure of households on social protection) and Group 15.5 (individual consumption expenditure of general government on social protection).

**14.5.0 Social protection (S)**

As specified in COPNI 05.1.0 and 05.2.0. Corresponds to (13.3.0) and (15.5.0).

**14.5.0.0 Social protection (S)**

As specified in COPNI 05.1.0 and 05.2.0. Corresponds to (13.3.0) and (15.5.0).

**14.6 OTHER SERVICES**

These functions are covered under COPNI Groups 06.0, 07.1, 07.2, 07.3, 08.1, 08.2, 09.1 and 09.2.

This group has to great extend no counterpart in Divisions 01 to 13 (individual consumption expenditure of households) or in Division 15 (individual consumption expenditure of general government). The only exception is religion which correspond to Subclass 13.9.0.2 Religious services.

**14.6.1 Religion (S)**

As specified in COPNI 06.0.0. Corresponds to (13.9.0.2).

**14.6.1.0 Religion (S)**

As specified in COPNI 06.0.0. Corresponds to (13.9.0.2).

**14.6.2 Political parties, labour and professional organizations (S)**

As specified in COPNI 07.1.0, 07.2.0 and 07.3.0.

**14.6.2.0 Political parties, labour and professional organizations (S)**

As specified in COPNI 07.1.0, 07.2.0 and 07.3.0.

**14.6.3 Environmental protection (S)**

As specified in COPNI 08.1.0 and 08.2.0.

**14.6.3.0 Environmental protection (S)**

As specified in COPNI 08.1.0 and 08.2.0.

**14.6.4 Services n.e.c. (S)**

As specified in COPNI 09.1.0 and 09.2.0.

**14.6.4.0 Services n.e.c. (S)**

As specified in COPNI 09.1.0 and 09.2.0.



## **15 INDIVIDUAL CONSUMPTION EXPENDITURE OF GENERAL GOVERNMENT**

### **15.1 HOUSING**

The same function is covered under COFOG Group 10.6.

This group corresponds to Group 04.1 (individual consumption expenditure of households on actual rentals for housing) and Group 14.1 (individual consumption expenditure of NPISHs on housing).

#### **15.1.0 Housing (S)**

As specified in COFOG 10.6.0. Corresponds to (04.1.1) and (14.1.0).

#### **15.1.0.0 Housing (S)**

As specified in COFOG 10.6.0. Corresponds to (04.1.1) and (14.1.0).

### **15.2 HEALTH**

The same function is covered under COFOG Groups 07.1 to 07.4.

This group corresponds to Division 06 (individual consumption expenditure of households on health) and Group 14.2 (individual consumption expenditure of NPISHs on health).

#### **15.2.1 Pharmaceutical products (ND)**

As specified in COFOG 07.1.1. Corresponds to (06.1.1) and (14.2.1).

#### **15.2.1.0 Pharmaceutical products (ND)**

As specified in COFOG 07.1.1. Corresponds to (06.1.1) and (14.2.1).

#### **15.2.2 Other medical products (ND)**

As specified in COFOG 07.1.2. Corresponds to (06.1.2) and (14.2.2).

#### **15.2.2.0 Other medical products (ND)**

As specified in COFOG 07.1.2. Corresponds to (06.1.2) and (14.2.2).

#### **15.2.3 Therapeutic appliances and equipment (D)**

As specified in COFOG 07.1.3. Corresponds to (06.1.3) and (14.2.3).

**15.2.3.0 Therapeutic appliances and equipment (D)**

As specified in COFOG 07.1.3. Corresponds to (06.1.3) and (14.2.3).

**15.2.4 Outpatient medical services (S)**

As specified in COFOG 07.2.1 and 07.2.2. Corresponds to (06.2.1), (06.2.3), and (14.2.4).

**15.2.4.0 Outpatient medical services (S)**

As specified in COFOG 07.2.1 and 07.2.2. Corresponds to (06.2.1), (06.2.3), and (14.2.4).

**15.2.5 Outpatient dental services (S)**

As specified in COFOG 07.2.3. Corresponds to (06.2.2) and (14.2.5).

**15.2.5.0 Outpatient dental services (S)**

As specified in COFOG 07.2.3. Corresponds to (06.2.2) and (14.2.5).

**15.2.6 Outpatient paramedical services (S)**

As specified in COFOG 07.2.4. Corresponds to (06.2.1), (06.2.3), (06.4.1), and (14.2.6).

**15.2.6.0 Outpatient paramedical services (S)**

As specified in COFOG 07.2.4. Corresponds to (06.2.1), (06.2.3), (06.4.1), and (14.2.6).

**15.2.7 Hospital services (S)**

As specified in COFOG 07.3.1, 07.3.2, 07.3.3 and 07.3.4. Corresponds to (06.3) and (14.2.6).

**15.2.7.0 Hospital services (S)**

As specified in COFOG 07.3.1, 07.3.2, 07.3.3 and 07.3.4. Corresponds to (06.3) and (14.2.6).

**15.2.8 Public health services (S)**

As specified in COFOG 07.4.0.

**15.2.8.0 Public health services (S)**

As specified in COFOG 07.4.0.

**15.3 RECREATION AND CULTURE**

The same function is covered under COFOG Groups 08.1 and 08.2.

This group corresponds to Groups 09.4 and 09.6 (individual consumption expenditure of households on recreational and cultural services) and Group 14.3 (individual consumption expenditure of NPISHs on recreation and culture).

### **15.3.1 Recreational and sporting services (S)**

As specified in COFOG 08.1.0. Corresponds to (09.4) and (14.3.1).

#### **15.3.1.0 Recreational and sporting services (S)**

As specified in COFOG 08.1.0. Corresponds to (09.4) and (14.3.1).

### **15.3.2 Cultural services (S)**

As specified in COFOG 08.2.0. Corresponds to (09.6) and (14.3.2).

#### **15.3.2.0 Cultural services (S)**

As specified in COFOG 08.2.0. Corresponds to (09.6) and (14.3.2).

## **15.4 EDUCATION**

The same function is covered under COFOG Groups 09.1 to 09.6.

This group corresponds to Division 10 (individual consumption expenditure of households on education), Group 14.4 (individual consumption expenditure of NPISHs on education).

### **15.4.1 Pre-primary and primary education (S)**

As specified in COFOG 09.1.1 and 09.1.2. Corresponds to (10.1.0) and (14.4.1).

#### **15.4.1.0 Pre-primary and primary education (S)**

As specified in COFOG 09.1.1 and 09.1.2. Corresponds to (10.1.0) and (14.4.1).

### **15.4.2 Secondary education (S)**

As specified in COFOG 09.2.1 and 09.2.2. Corresponds to (10.2.0) and (14.4.2).

#### **15.4.2.0 Secondary education (S)**

As specified in COFOG 09.2.1 and 09.2.2. Corresponds to (10.2.0) and (14.4.2).

### **15.4.3 Post-secondary non-tertiary education (S)**

As specified in COFOG 09.3.0. Corresponds to (10.3.0) and (14.4.3).

**15.4.3.0 Post-secondary non-tertiary education (S)**

As specified in COFOG 09.3.0. Corresponds to (10.3.0) and (14.4.3).

**15.4.4 Tertiary education (S)**

As specified in COFOG 09.4.1 and 09.4.2. Corresponds to (10.4.0) and (14.4.4).

**15.4.4.0 Tertiary education (S)**

As specified in COFOG 09.4.1 and 09.4.2. Corresponds to (10.4.0) and (14.4.4).

**15.4.5 Education not definable by level (S)**

As specified in COFOG 09.5.0. Corresponds to (10.5.0) and (14.4.5).

**15.4.5.0 Education not definable by level (S)**

As specified in COFOG 09.5.0. Corresponds to (10.5.0) and (14.4.5).

**15.4.6 Subsidiary services to education (S)**

As specified in COFOG 09.6.0.

**15.4.6.0 Subsidiary services to education (S)**

As specified in COFOG 09.6.0.

**15.5 SOCIAL PROTECTION**

The same function is covered under COFOG Groups 10.1 to 10.5 and Group 10.7.

This group corresponds to Group 13.3 (individual consumption expenditure of households on social protection) and Group 14.5 (individual consumption expenditure of NPISHs on social protection).

**15.5.0 Social protection (S)**

As specified in COFOG 10.1.1 to 10.5.0 and 10.7.0. Corresponds to (13.3.0) and (14.5.0).

**15.5.0.0 Social protection (S)**

As specified in COFOG 10.1.1 to 10.5.0 and 10.7.0. Corresponds to (13.3.0) and (14.5.0).