



The Information Manager

ECOICOP

european version of UN-COICOP

Explanatory Notes

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01. FOOD AND NON-ALCOHOLIC BEVERAGES

01.1 FOOD

The food products classified here are those purchased for consumption at home.

Excludes:

- food products sold for immediate consumption away from the home by hotels, restaurants, cafés, bars, kiosks, street vendors, automatic vending machines, etc. (s. 11.1.1)
- cooked dishes prepared by restaurants for consumption off their premises (s. 11.1.1)
- cooked dishes prepared by catering contractors whether collected by the customer or delivered to the customer's home (s. 11.1.1)
- products sold specifically as pet foods (s. 09.3.4)

01.1.1 Bread and cereals

Includes:

- Rice in all forms
- Maize, wheat, barley, oats, rye and other cereals in the form of grain, flour or meal
- Bread and other bakery products (crisp bread, rusks, toasted bread, biscuits, gingerbread, wafers, waffles, crumpets, muffins, croissants, cakes, tarts, pies, quiches, pizzas, etc.)
- Mixes and doughs for the preparation of bakery products
- Pasta products in all forms
- couscous
- Cereal preparations (cornflakes, oatflakes, etc.) and other cereal products (malt, malt flour, malt extract, potato starch, tapioca, sago and other starches)

Also includes:

- farinaceous-based products prepared with meat, fish, seafood, cheese, vegetables or fruit

Excludes:

- meat pies (s. 01.1.2)
- fish pies (s. 01.1.3)
- sweetcorn (s. 01.1.7)

01.1.1.1 Rice

Includes:

- rice in all forms, including rice prepared with meat, fish, seafood or vegetables (if rice represents the most important part)

Excludes:

- rice flour (s. 01.1.1.2)

01.1.1.2 Flours and other cereals

Includes:

- maize, wheat, barley, oats, rye and other cereals in the form of grain, flour or meal
- rice flour

01.1.1.3 Bread

Includes:

- bread and bread rolls

01.1.1.4 Other bakery products

Includes:

- crisp bread, rusks, toasted bread, biscuits, gingerbread, wafers, waffles, crumpets, muffins, croissants, cakes, tarts, sweet pies

Excludes:

- meat pies (s. 01.1.2.8)
- fish pies (s. 01.1.3.6)

01.1.1.5 Pizza and quiche

Includes:

- farinaceous-based (flour based) products prepared with meat, fish, seafood, cheese, vegetables or fruit

Excludes:

- meat pies (s. 01.1.2.8)
- fish pies (s. 01.1.3.6)

01.1.1.6 Pasta products and couscous

Includes:

- ravioli, cannelloni, lasagne etc.
- pasta products in all forms
- couscous, including prepared dishes made basically of pasta or couscous

01.1.1.7 Breakfast cereals

Includes:

- cornflakes, oatflakes, muesli etc.

01.1.1.8 Other cereal products

Includes:

- mixes and doughs for the preparation of bakery products
- other cereal products (malt, malt flour, malt extract, potato starch, tapioca, sago and other starches)

01.1.2 Meat

Includes:

- fresh, chilled or frozen meat of:
 - bovine animals, swine, sheep and goat
 - horse, mule, donkey, camel and the like
 - poultry (chicken, duck, goose, turkey, guinea fowl)
 - hare, rabbit and game (antelope, deer, boar, pheasant, grouse, pigeon, quail, etc.)
- fresh, chilled or frozen edible offal
- dried, salted or smoked meat and edible offal (sausages, salami, bacon, ham, pâté, etc.)
- other preserved or processed meat and meat-based preparations (canned meat, meat extracts, meat juices, meat pies, etc.)

Also Includes:

- meat and edible offal of marine mammals (seals, walruses, whales, etc.) and exotic animals (kangaroo, ostrich, alligator, etc.)
- animals and poultry purchased live for consumption as food

Excludes:

- land and sea snails (s. 01.1.3)
- lard and other edible animal fats (s. 01.1.5)
- soups, broths and stocks containing meat (s. 01.1.9)

01.1.2.1 Beef and veal

Includes:

- fresh, chilled or frozen meat of bovine animals
- cow or veal purchased live for consumption as food

Also includes:

- minced meat made of beef or veal

01.1.2.2 Pork

Includes:

- fresh, chilled or frozen meat of swine
- pork purchased live for consumption as food

Also includes:

- minced meat made of pork

01.1.2.3 Lamb and goat

Includes:

- fresh, chilled or frozen meat of sheep and goat
- lamb and goat purchased live for consumption as food

Also includes:

- minced meat made of lamb and goat

01.1.2.4 Poultry

Includes:

- fresh, chilled or frozen meat of poultry (chicken, duck, goose, turkey, guinea fowl etc.)
- poultry purchased live for consumption as food

Also includes:

- minced meat made of poultry

01.1.2.5 Other meats

Includes:

- fresh, chilled or frozen meat of:
 - horse, mule, donkey, camel and the like
 - hare, rabbit and game (antelope, deer, boar, pheasant, grouse, pigeon, quail, etc.)
 - meat of marine mammals (seals, walruses, whales, etc.) and exotic animals (kangaroo, ostrich, alligator, etc.)
 - animals purchased live for consumption as food

01.1.2.6 Edible offal

Includes:

- fresh, chilled, smoked or frozen edible offal

01.1.2.7 Dried, salted or smoked meat

Includes:

- dried, salted or smoked meat (sausages, salami, bacon, ham, etc.)

01.1.2.8 Other meat preparations

Includes:

- other preserved or processed meat and meat-based preparations (canned meat, meat extracts, meat juices, meat pies, etc.)
- dumplings, filled pancakes with meat
- minced meat, raw or prepared if mixed meat from more than one kind of minced meat
- all kind of pâté, including liver pâté

Excludes:

- pizza and quiche (s. 01.1.1.5)

01.1.3 Fish and seafood

Includes:

- fresh, chilled or frozen fish
- fresh, chilled or frozen seafood (crustaceans, molluscs and other shellfish, sea snails)
- dried, smoked or salted fish and seafood
- other preserved or processed fish and seafood and fish and seafood-based preparations (canned fish and seafood, caviar and other hard roes, fish pies, etc.)

Also includes:

- land crabs, land snails and frogs
- fish and seafood purchased live for consumption as food

Excludes:

- soups, broths and stocks containing fish and seafood (s. 01.1.9)

01.1.3.1 Fresh or chilled fish

Includes:

- fresh or chilled fish
- fish purchased live for consumption as food

01.1.3.2 Frozen fish

Includes:

- frozen fish

01.1.3.3 Fresh or chilled seafood

Includes:

- fresh or chilled seafood (crustaceans, molluscs and other shellfish, sea snails)
- seafood purchased live for consumption as food

Also includes:

- land crabs, land snails and frogs

01.1.3.4 Frozen seafood

Includes:

- frozen seafood

01.1.3.5 Dried, smoked or salted fish and seafood

Includes:

- dried, smoked or salted fish and seafood

01.1.3.6 Other preserved or processed fish and seafood-based preparations

Includes:

- other preserved or processed fish and seafood and fish and seafood-based preparations (canned fish and seafood, caviar and other hard roes, fish pies, battered fish, etc.)
- dumplings, filled pancakes with fish

Excludes:

- pizza and quiche containing fish and seafood (s. 01.1.1.5)
- soups, broths and stocks containing fish and seafood (s. 01.1.9.9)

01.1.4 Milk, cheese and eggs

Includes:

- raw milk
- pasteurized or sterilized milk
- condensed, evaporated or powdered milk
- yoghurt, cream, milk-based desserts, milk-based beverages and other similar milk-based products
- cheese and curd
- eggs and egg products made wholly from eggs
- milk, cream and yoghurt containing sugar, cocoa, fruit or flavourings
- dairy products not based on milk such as soya milk

Excludes:

- butter and butter products (s. 01.1.5)

01.1.4.1 Milk, whole, fresh

Includes:

- raw whole milk
- pasteurized or sterilized milk

Also includes:

- "ultra-pasteurized" or "UHT" milk

01.1.4.2 Milk, low fat, fresh

Includes:

- raw low fat milk
- pasteurized or sterilized milk

Also includes:

- "ultra-pasteurized" or "UHT" milk, semi-skimmed milk and skimmed milk

01.1.4.3 Milk, preserved

Includes:

- condensed, evaporated or powdered milk

01.1.4.4 Yoghurt

Includes:

- yoghurt containing or not sugar, cocoa, fruit or flavourings

01.1.4.5 Cheese and curd

Includes:

- hard, semi-hard, blue cheese, cottage cheese, mozzarella, "fromage blanc"

01.1.4.6 Other milk products

Includes:

- cream, milk-based desserts, milk-based beverages and other similar milk-based products
- dairy products not based on milk such as soya milk

Excludes:

- butter and butter products (s. 01.1.5.1)
- soya based desserts (s. 01.1.9.4)

01.1.4.7 Eggs

Includes:

- eggs and egg products made wholly from eggs

01.1.5 Oils and fats

Includes:

- butter and butter products (butter oil, ghee, etc.)
- margarine (including diet margarine) and other vegetable fats (including peanut butter)
- edible oils (olive oil, corn oil, sunflower-seed oil, cottonseed oil, soybean oil, groundnut oil, walnut oil, etc.)
- edible animal fats (lard, etc.)

Excludes:

- cod or halibut liver oil (s. 06.1.1)

01.1.5.1 Butter

Includes:

- butter and butter products (butter oil, ghee, etc.)

01.1.5.2 Margarine and other vegetable fats

Includes:

- margarine (including diet margarine) and other vegetable fats (including peanut butter)

01.1.5.3 Olive oil

Includes:

- olive oil

01.1.5.4 Other edible oils

Includes:

- other edible oils (corn oil, sunflower-seed oil, cottonseed oil, soybean oil, groundnut oil, walnut oil, etc.)

Excludes:

- cod or halibut liver oil (s. 06.1.1.0)

01.1.5.5 Other edible animal fats

Includes:

- edible animal fats (lard, etc.)

01.1.6 Fruit

Includes:

- fresh, chilled or frozen fruit
- dried fruit, fruit peel, fruit kernels, nuts and edible seeds
- preserved fruit and fruit-based products

Also includes:

- melons and water melons

Excludes:

- vegetables cultivated for their fruit such as aubergines, cucumbers and tomatoes (s. 01.1.7)
- jams, marmalades, compotes, jellies, fruit purées and pastes (s. 01.1.8)
- parts of plants preserved in sugar (s. 01.1.8)
- fruit juices and syrups (s. 01.2.2)

01.1.6.1 Fresh or chilled fruit

Includes:

- melons and water melons, berries

01.1.6.2 Frozen fruit

Includes:

- frozen fruit
- frozen berries

01.1.6.3 Dried fruit and nuts

Includes:

- dried fruit, fruit peel, fruit kernels
- nuts and edible seeds
- dry berries

01.1.6.4 Preserved fruit and fruit-based products

Includes:

- preserved fruit and fruit-based products
- dietary preparations and culinary ingredients based exclusively on fruit
- canned or tinned fruit

01.1.7 Vegetables

Includes:

- fresh, chilled, frozen or dried vegetables cultivated for their leaves or stalks (asparagus, broccoli, cauliflower, endives, fennel, spinach, etc.), for their fruit (aubergines, cucumbers, courgettes, green peppers, pumpkins, tomatoes, etc.), and for their roots (beetroots, carrots, onions, parsnips, radishes, turnips, etc.)
- fresh or chilled potatoes and other tuber vegetables (manioc, arrowroot, cassava, sweet potatoes, etc.)
- preserved or processed vegetables and vegetable-based products
- products of tuber vegetables (flours, meals, flakes, purées, chips and crisps) including frozen preparations such as chipped potatoes

Also includes:

- olives, garlic, pulses, sweetcorn
- sea fennel and other edible seaweed
- mushrooms and other edible fungi

Excludes:

- potato starch, tapioca, sago and other starches (s. 01.1.1)
- soups, broths and stocks containing vegetables (s. 01.1.9)
- culinary herbs (parsley, rosemary, thyme, etc.) and spices (pepper, pimento, ginger, etc.) (s. 01.1.9)
- vegetable juices (s. 01.2.2)

01.1.7.1 Fresh or chilled vegetables other than potatoes and other tubers

Includes:

- fresh or chilled vegetables cultivated for their leaves or stalks (asparagus, broccoli, cauliflower, endives, fennel, spinach, etc.), for their fruit (aubergines, cucumbers, courgettes, green peppers, pumpkins, tomatoes, etc.) and for their roots (beetroots, carrots, onions, parsnips, radishes, turnips, etc.)

01.1.7.2 Frozen vegetables other than potatoes and other tubers

Includes:

- frozen vegetables cultivated for their leaves or stalks (asparagus, broccoli, cauliflower, endives, fennel, spinach, etc.), for their fruit (aubergines, cucumbers, courgettes, green peppers, pumpkins, tomatoes, etc.) and for their roots (beetroots, carrots, onions, parsnips, radishes, turnips, etc.)

01.1.7.3 Dried vegetables, other preserved or processed vegetables

Includes:

- vegetable-based products, dietary preparations and culinary ingredients based exclusively on vegetables
- mixtures of vegetables
- canned or tinned vegetables
- pulses

01.1.7.4 Potatoes

Includes:

- fresh, chilled and preserved potatoes

Also includes:

- frozen preparations such as chipped potatoes

Excludes:

- potato starch (s. 01.1.1.8)
- sweet potatoes (s. 01.1.7.6)

01.1.7.5 Crisps

Includes:

- potato crisps (simple or using various flavourings and ingredients including seasonings, herbs, spices, cheeses, and artificial additives)
- crisps made from potato, but may also be made from corn, maize, tapioca and other tuber

01.1.7.6 Other tubers and products of tuber vegetables

Includes:

- manioc, arrowroot, cassava, sweet potatoes, etc.
- products of tuber vegetables (flours, meals, flakes, purées)

01.1.8 Sugar, jam, honey, chocolate and confectionery

Includes:

- cane or beet sugar, unrefined or refined, powdered, crystallized or in lumps
- jams, marmalades, compotes, jellies, fruit purées and pastes, natural and artificial honey, maple syrup, molasses and parts of plants preserved in sugar
- chocolate in bars or slabs, chewing gum, sweets, toffees, pastilles and other confectionery products
- cocoa-based foods and cocoa-based dessert preparations
- edible ice, ice cream and sorbet

Also includes:

- artificial sugar substitutes
- nougat cream

Excludes:

- cocoa and chocolate-based powder (s. 01.2.1)

01.1.8.1 Sugar

Includes:

- cane or beet sugar, unrefined or refined, powdered, crystallized or in lumps

01.1.8.2 Jams, marmalades and honey

Includes:

- jams, marmalades, compotes, jellies, fruit purées and pastes, natural and artificial honey, maple syrup, molasses and parts of plants preserved in sugar

01.1.8.3 Chocolate

Includes:

- chocolate and cocoa-based foods and cocoa-based dessert preparations

Excludes:

- cocoa and chocolate-based powder (s. 01.2.1.3)

01.1.8.4 Confectionery products

Includes:

- chewing gum, sweets, toffees, pastilles and other confectionery products

01.1.8.5 Edible ices and ice cream

Includes:

- sorbet

01.1.8.6 Artificial sugar substitutes

Includes:

- artificial sugar substitutes

01.1.9 Food products n.e.c.

Includes:

- salt, spices (pepper, pimento, ginger, etc.), culinary herbs (parsley, rosemary, thyme, etc.), sauces, condiments, seasonings (mustard, mayonnaise, ketchup, soy sauce, etc.), vinegar
- prepared baking powders, baker's yeast, dessert preparations, soups, broths, stocks, culinary ingredients, etc.
- homogenized baby food and dietary preparations irrespective of the composition

Excludes:

- milk-based desserts (s. 01.1.4)
- soya milk (s. 01.1.4)
- artificial sugar substitutes (s. 01.1.8)
- cocoa-based dessert preparations (s. 01.1.8)

01.1.9.1 Sauces, condiments

Includes:

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

01.1.9.2 Salt, spices and culinary herbs

Includes:

- salt, spices (pepper, pimento, ginger, etc.), culinary herbs (parsley, rosemary, thyme, etc.)

01.1.9.3 Baby food

Includes:

- homogenized baby food irrespective of the composition

01.1.9.4 Ready-made meals

Includes:

- ready-to-eat dishes (tinned food, frozen food or meals prepared in the day), irrespective of the composition, are classified in this category when the price only covers the cost of the product
- sandwiches

Excludes:

- pizza and quiche (s. 01.1.1.5)
- pasta and couscous prepared in all forms (s. 01.1.1.6)
- meat pies (s. 01.1.2.8)
- fish pies (s. 01.1.3.6)

01.1.9.9 Other food products n.e.c.

Includes:

- prepared baking powders, baker's yeast, dessert preparations, soups, broths, stocks, culinary ingredients, etc.
- dietary preparations irrespective of the composition

Excludes:

- diet margarine (s. 01.1.5.2)
- dietary preparations based exclusively on fruit (s. 01.1.6.4)

01.2 NON-ALCOHOLIC BEVERAGES

The non-alcoholic beverages classified here are those purchased for consumption at home.

The group excludes non-alcoholic beverages sold for immediate consumption away from the home by hotels, restaurants, cafés, bars, kiosks, street vendors, automatic vending machines, etc. (s. 11.1.1).

01.2.1 Coffee, tea and cocoa

Includes:

- coffee, whether or not decaffeinated, roasted or ground, including instant coffee
- tea, maté and other plant products for infusions
- cocoa, whether or not sweetened, and chocolate-based powder

Also includes:

- cocoa-based beverage preparations
- coffee and tea substitutes
- extracts and essences of coffee and tea

Excludes:

- chocolate in bars or slabs (s. 01.1.8)
- cocoa-based food and cocoa-based dessert preparations (s. 01.1.8)

01.2.1.1 Coffee

Includes:

- coffee, whether or not decaffeinated, roasted or ground, including instant coffee

Also includes:

- coffee substitutes
- extracts and essences of coffee

01.2.1.2 Tea

Includes:

- tea, maté and other plant products for infusions

Also includes:

- tea substitutes
- extracts and essences of tea

01.2.1.3 Cocoa and powdered chocolate

Includes:

- cocoa, whether or not sweetened, and chocolate-based powder

Also includes:

- cocoa-based beverage preparations

Excludes:

- chocolate in bars or slabs (s. 01.1.8.3)
- cocoa-based food and cocoa-based dessert preparations (s. 01.1.8.3)

01.2.2 Mineral waters, soft drinks, fruit and vegetable juices

Includes:

- mineral or spring waters
- all drinking water sold in containers
- soft drinks such as sodas, lemonades and colas
- fruit and vegetable juices
- syrups and concentrates for the preparation of beverages

Excludes:

- non-alcoholic beverages which are generally alcoholic such as non-alcoholic beer (s. 02.1)

01.2.2.1 Mineral or spring waters

Includes:

- mineral or spring waters
- all drinking water sold in containers

01.2.2.2 Soft drinks

Includes:

- soft drinks such as sodas, lemonades and colas

Excludes:

- non-alcoholic beverages which are generally alcoholic such as non-alcoholic beer (s. 02.1)

01.2.2.3 Fruit and vegetable juices

Includes:

- fruit and vegetable juices
- syrups and concentrates for the preparation of beverages

02. ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS

02.1 ALCOHOLIC BEVERAGES

The alcoholic beverages classified here are those purchased for consumption at home. The beverages classified here include low or non-alcoholic beverages which are generally alcoholic such as non-alcoholic beer.

The group excludes alcoholic beverages sold for immediate consumption away from the home by hotels, restaurants, cafés, bars, kiosks, street vendors, automatic vending machines, etc. (s. 11.1.1).

02.1.1 Spirits

Includes:

- eaux-de-vie, liqueurs and other spirits

Also includes:

- mead

Excludes:

- aperitifs other than wine-based aperitifs (s. 02.1.2)

02.1.1.1 Spirits and liqueurs

Includes:

- eaux-de-vie, liqueurs and other spirits with high alcohol content

Also includes:

- mead

Excludes:

- aperitifs other than wine-based aperitifs (s. 02.1.2.3)

02.1.1.2 Alcoholic soft drinks

Includes:

- soda-water types with a low alcohol content

02.1.2 Wine

Includes:

- wine, cider and perry, including sake
- wine-based aperitifs, fortified wines, champagne and other sparkling wines

02.1.2.1 Wine from grapes

Includes:

- champagne and other sparkling wines

02.1.2.2 Wine from other fruits

Includes:

- cider and perry, including sake

02.1.2.3 Fortified wines

Includes:

- vermouth, sherry, port wine

02.1.2.4 Wine-based drinks

Includes:

- wine-based aperitifs, non-alcoholic wine

02.1.3 Beer

Includes:

- all kinds of beer such as ale, lager and porter

Also includes:

- low-alcoholic beer and non-alcoholic beer
- shandy

02.1.3.1 Lager beer

Includes:

- Pilsner, Bock, Dortmunder Export and Märzen lager beers

Also includes:

- pale lager and dark lagers, such as Dunkel and Schwarzbier

02.1.3.2 Other alcoholic beer

Includes:

- Ale beers

Also includes:

- hybrid or mixed style beers, such as Altbier and Kölsch, steam beers, fruit and vegetable beers, herb and spiced beers, wood-aged beers, smoked beers or champagne style beers

02.1.3.3 Low and non-alcoholic beer

Includes:

- low alcoholic beer do not have an harmonised % ABV in all EU Member States but it should be around less than 1% ABV

02.1.3.4 Beer-based drinks

Includes:

- beer with soda ("panache"), beer with Coca-Cola

Also includes:

- "shandy" (mix of beer and soda-water with ginger taste)

02.2 TOBACCO

This group covers all purchases of tobacco by households, including purchases of tobacco in restaurants, cafés, bars, service stations, etc.

02.2.0 Tobacco

Includes:

- cigarettes
- cigarette tobacco and cigarette paper
- cigars, pipe tobacco, chewing tobacco or snuff

Excludes:

- other smokers' articles (s. 12.3.2)

02.2.0.1 Cigarettes

Includes:

- cigarettes

Excludes:

- other smokers' articles (s. 12.3.2.9)

02.2.0.2 Cigars

Includes:

- cigars

Excludes:

- other smokers' articles (s. 12.3.2.9)

02.2.0.3 Other tobacco products

Includes:

- pipe tobacco, chewing tobacco or snuff
- cigarette tobacco and cigarette paper

Excludes:

- other smokers' articles (s. 12.3.2.9)

02.3 NARCOTICS

02.3.0 Narcotics

Includes:

- marijuana, opium, cocaine and their derivatives
- other vegetable-based narcotics such as cola nuts, betel leaves and betel nuts
- other narcotics including chemicals and man-made drugs

02.3.0.0 Narcotics

Includes:

- marijuana, opium, cocaine and their derivatives
- other vegetable-based narcotics such as cola nuts, betel leaves and betel nuts
- other narcotics including chemicals and man-made drugs

03. CLOTHING AND FOOTWEAR

03.1 CLOTHING

03.1.1 Clothing materials

Includes:

- clothing materials of natural fibres, of man-made fibres and of their mixtures

Excludes:

- furnishing fabrics (s. 05.2.0)

03.1.1.0 Clothing materials

Includes:

- clothing materials of natural fibres, of man-made fibres and of their mixtures

Excludes:

- furnishing fabrics (s. 05.2.0.1)

03.1.2 Garments

Includes:

- garments for men, women, children (3 to 13 years) and infants (0 to 2 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work:
 - capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.
 - shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.
 - vests, underpants, socks, stockings, tights, petticoats, brassières, knickers, slips, girdles, corsets, body stockings, etc.
- pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.
 - baby clothes and babies' booties made of fabric

Excludes:

- articles of medical hosiery such as elasticated stockings (s. 06.1.2)
- babies' napkins (s. 12.1.3)

03.1.2.1 Garments for men

Includes:

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

03.1.2.2 Garments for women

Includes:

- garments for women, either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work:
 - capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits,

costumes, dresses, skirts, etc.

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

Also includes:

- unisex clothing

03.1.2.3 Garments for infants (0 to 2 years) and children (3 to 13 years)

Includes:

- garments for infants (0 to 2 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport:
 - baby clothes and babies' booties made of fabric
- garments for children (3 to 13 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport:
 - capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.
 - shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.
 - vests, underpants, socks, stockings, tights, petticoats, brassieres, knickers, slips etc.
 - pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.

03.1.3 Other articles of clothing and clothing accessories

Includes:

- ties, handkerchiefs, scarves, squares, 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.

Also includes:

- gardening gloves and working gloves
- crash helmets for motorcycles and bicycles

Excludes:

- gloves and other articles made of rubber (s. 05.6.1)
- pins, safety pins, sewing needles, knitting needles, thimbles (s. 05.6.1)
- protective headgear for sports (s. 09.3.2)
- other protective gear for sports such as life jackets, boxing gloves, body padding, belts, supports, etc. (s. 09.3.2)
- paper handkerchiefs (s. 12.1.3)
- watches, jewellery, cuff links, tiepins (s. 12.3.1)
- walking sticks and canes, umbrellas and parasols, fans, key rings (s. 12.3.2)

03.1.3.1 Other articles of clothing

Includes:

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

Also includes:

- gardening gloves and working gloves
- crash helmets for motorcycles and bicycles

Excludes:

- gloves and other articles made of rubber (s. 05.6.1.2)
- pins, safety pins, sewing needles, knitting needles, thimbles (s. 05.6.1.2)
- protective headgear for sports (s. 09.3.2.1)
- other protective gear for sports such as life jackets, boxing gloves, body padding, belts, supports, etc. (s. 09.3.2.1)
- paper handkerchiefs (s. 12.1.3.2)
- watches, jewellery, cuff links, tiepins (s. 12.3.1)
- walking sticks and canes, umbrellas and parasols, fans, key rings (s. 12.3.2.9)

03.1.3.2 Clothing accessories

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 and hire of clothing

Includes:

- dry-cleaning, laundering and dyeing of garments
- darning, mending, repair and altering of garments
- hire of garments

Also includes:

- total value of the repair service (that is, both the cost of labour and the cost of materials are covered)

Excludes:

- materials, threads, accessories, etc. purchased by households with the intention of undertaking the repairs themselves (s. 03.1.1) or (s. 03.1.3)
- repair of household linen and other household textiles (s. 05.2.0)
- dry-cleaning, laundering, dyeing and hiring of household linen and other household textiles (s. 05.6.2)

03.1.4.1 Cleaning of clothing

Includes:

- dry-cleaning, laundering and dyeing of garments

Excludes:

- dry-cleaning, laundering, dyeing and hiring of household linen and other household textiles (s. 05.6.2.2)

03.1.4.2 Repair and hire of clothing

Includes:

- darning, mending, repair and altering of garments
- hire of garments

Also includes:

- total value of the repair service (that is, both the cost of labour and the cost of materials are covered)

Excludes:

- materials, threads, accessories, etc. purchased by households with the intention of undertaking the repairs themselves (s. 03.1.1.0) or (s. 03.1.3)
- repair of household linen and other household textiles (s. 05.2.0)

03.2 FOOTWEAR

03.2.1 Shoes and other footwear

Includes:

- all footwear for men, women, children (3 to 13 years) and infants (0 to 2 years) including sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basket ball, boating, etc.)

Also includes:

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

Excludes:

- babies' booties made of fabric (s. 03.1.2)
- shoe-trees, shoehorns and polishes, creams and other shoe-cleaning articles (s. 05.6.1)
- orthopaedic footwear (s. 06.1.3)
- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (s. 09.3.2)
- shin-guards, cricket pads and other such protective apparel for sport (s. 09.3.2)

03.2.1.1 Footwear for men

Includes:

- all footwear for men

Also includes:

- 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, basket ball, boating, etc.)

Excludes:

- repair and hire of footwear (s. 03.2.2.0)

03.2.1.2 Footwear for women

Includes:

- all footwear for women

Also includes:

- gaiters, leggings 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, basket ball, boating, etc.)
- unisex footwear

Excludes:

- repair and hire of footwear (s. 03.2.2.0)

03.2.1.3 Footwear for infants and children

Includes:

- all footwear for children (3 to 13 years) and infants (0 to 2 years)

Also includes:

- gaiters, leggings 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, basket ball, boating, etc.)

Excludes:

- repair and hire of footwear (s. 03.2.2.0)

03.2.2 Repair and hire of footwear

Includes:

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

Also includes:

- total value of the repair service (that is, both the cost of labour and the cost of materials are covered)

Excludes:

- parts of footwear, such as heels, soles, etc., purchased by households with the intention of undertaking the repair themselves (s. 03.2.1)
- polishes, creams and other shoe-cleaning articles (s. 05.6.1)
- repair (s. 09.3.2) or hire (s. 09.4.1) of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.)

03.2.2.0 Repair and hire of footwear

Includes:

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

Also includes:

- total value of the repair service (that is, both the cost of labour and the cost of materials are covered)

Excludes:

- parts of footwear, such as heels, soles, etc., purchased by households with the intention of undertaking the repair themselves (s. 03.2.1)
- polishes, creams and other shoe-cleaning articles (s. 05.6.1.1)
- repair of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (s. 09.3.2.3)
- hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (s. 09.4.1.2)

04. HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS

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 (s. 07.2.4). Nor do they include charges for water supply (s. 04.4.1), refuse collection (s. 04.4.2) and sewage collection (s. 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 (s. 04.4.4); charges for electricity (s. 04.5.1) and gas (s. 04.5.2); charges for heating and hot water supplied by district heating plants (s. 04.5.5).

04.1.1 Actual rentals paid by tenants

Includes:

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

Excludes:

- accommodation services of educational establishments and hostels (s. 11.2.0) and of retirement homes for elderly persons (s. 12.4.0)
- Garage rentals (s. 04.1.2.2)

04.1.1.0 Actual rentals paid by tenants

Includes:

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

Also includes:

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

Excludes:

- garage rentals (s. 04.1.2.2)
- accommodation services of educational establishments and hostels (s. 11.2.0.3) and of retirement homes for elderly persons (s. 12.4.0.2)

04.1.2 Other actual rentals

Includes:

- Rentals actually paid for secondary residences.

Excludes:

- accommodation services of holiday villages and holiday centres (s. 11.2.0)

04.1.2.1 Actual rentals paid by tenants for secondary residences

Includes:

- rentals actually paid for secondary residences

Excludes:

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

04.1.2.2 Garage rentals and other rentals paid by tenants

- 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.

Excludes:

- payment for the use of garages or parking spaces not providing parking in connection with the dwelling (s. 07.2.4)

04.2 IMPUTED RENTALS FOR HOUSING

04.2.1 Imputed rentals of owner-occupiers

Includes:

- imputed rentals of owners occupying their main residence

04.2.1.0 Imputed rentals of owner-occupiers

Includes:

- imputed rentals of owners occupying their main residence

04.2.2 Other imputed rentals

Includes:

- imputed rentals for secondary residences
- imputed rentals of households paying a reduced rental or housed free

04.2.2.0 Other imputed rentals

Includes:

- imputed rentals for secondary residences
- imputed rentals of households paying a reduced rental or housed free

04.3 MAINTENANCE AND REPAIR OF THE DWELLING

Maintenance and repair of dwellings are distinguished by two features:

1st: they are activities that have to be undertaken regularly in order to maintain the dwelling in good working order

2nd: they do not change the dwelling's performance, capacity or expected service life

There are two types of maintenance and repair of dwellings:

- those which are minor, such as interior decoration and repairs to fittings, and which are commonly carried out by both tenants and owners
- and those which are major, such as replastering walls or repairing roofs, and which are carried out by owners only.

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

Purchases of materials made by tenants or owner-occupiers with the intention of undertaking the maintenance or repair themselves should be shown under (s. 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 (s. 04.3.2).

04.3.1 Materials for the maintenance and repair of the dwelling

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

Also includes:

- small plumbing items (pipes, taps, joints, etc.), surfacing materials (floorboards, ceramic tiles, etc.) and brushes and scrapers for paint, varnish and wallpaper.

Excludes:

- fitted carpets and linoleum (s. 05.1.2)
- hand tools, door fittings, power sockets, wiring flex and lamp bulbs (s. 05.5.2)
- brooms, scrubbing brushes, dusting brushes and cleaning products (s. 05.6.1)
- products, materials and fixtures used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation)

04.3.1.0 Materials for the maintenance and repair of the dwelling

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

Also includes:

- small plumbing items (pipes, taps, joints, etc.), surfacing materials (floorboards, ceramic tiles, etc.) and brushes and scrapers for paint, varnish and wallpaper

Excludes:

- fitted carpets and linoleum (s. 05.1.2.2)
- hand tools, door fittings, power sockets, wiring flex and lamp bulbs (s. 05.5.2.1, 05.5.2.2)
- brooms, scrubbing brushes, dusting brushes and cleaning products (s. 05.6.1)
- products, materials and fixtures used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation)

04.3.2 Services for the maintenance and repair of the dwelling

Includes:

- services of plumbers, electricians, carpenters, glaziers, painters, decorators, floor polishers, etc. engaged for minor maintenance and repair of the dwelling

Also includes:

- total value of the service (that is, both the cost of labour and the cost of materials are covered)

Excludes:

- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (s. 04.3.1)
- services engaged for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation)

04.3.2.1 Services of plumbers

Includes:

- assembly, installation, repair and maintenance of pipe systems, drains, gutters, ducts, mechanical services and related fittings and fixtures for water, gas

04.3.2.2 Services of electricians

Includes:

- maintenance and repair electrical wiring systems and related equipment and fixtures

04.3.2.3 Maintenance services for heating systems

Includes:

- maintenance and repair of heating systems

04.3.2.4 Services of painters

Includes:

- preparation of surfaces of buildings and other structures for painting, apply protective and decorative coats of paint or similar materials, or cover interior walls and ceilings of buildings with wallpaper or other finishes

Also includes:

- services of decorators

04.3.2.5 Services of carpenters

Includes:

- cutting, shaping, assembly, erection, maintenance and repair of various types of structures and fittings made from wood and other materials

Also includes:

- floor-polishers

04.3.2.9 Other services for maintenance and repair of the dwelling

Includes:

- insulation works
- fencing and railing installation works
- plastering works
- tiling works
- terrazzo, marble, granite and slate works
- ornamentation fitting works
- interior design services

04.4 WATER SUPPLY AND MISCELLANEOUS SERVICES RELATING TO THE DWELLING

04.4.1 Water supply

Includes:

- water supply

Also includes:

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

Excludes:

- drinking water sold in bottles or containers (s. 01.2.2)
- hot water or steam purchased from district heating plants (s. 04.5.5)

04.4.1.0 Water supply

Includes:

- water supply

Also includes:

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

Excludes:

- drinking water sold in bottles or containers (s. 01.2.2.1)
- hot water or steam purchased from district heating plants (s. 04.5.5.0)

04.4.2 Refuse collection

Includes:

- refuse collection and disposal

04.4.2.0 Refuse collection

Includes:

- refuse collection and disposal

04.4.3 Sewage collection

Includes:

- sewage collection and disposal

04.4.3.0 Sewage collection

Includes:

- sewage collection and disposal

04.4.4 Other services relating to the dwelling n.e.c.

Includes:

- co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi-occupied buildings
- security services
- snow removal and chimney sweeping

Excludes:

- household services such as window cleaning, disinfecting, fumigation and pest extermination (s. 05.6.2)
- bodyguards (s. 12.7.0)

04.4.4.1 Maintenance charges in multi-occupied buildings

Includes:

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

Excludes:

- household services such as window cleaning, disinfecting, fumigation and pest extermination (s. 05.6.2.9)
- bodyguards (s. 12.7.0.4)

04.4.4.2 Security services

Includes:

- security services

Excludes:

- bodyguards (s. 12.7.0.4)

04.4.4.9 Other services related to dwelling

Includes:

- road cleaning and chimney sweeping

Also includes:

- snow removal

04.5 ELECTRICITY, GAS AND OTHER FUELS

04.5.1 Electricity

Includes:

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

04.5.1.0 Electricity

Includes:

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

04.5.2 Gas

Includes:

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

Also includes:

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

04.5.2.1 Natural gas and town gas

Includes:

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

04.5.2.2 Liquefied hydrocarbons (butane, propane, etc.)

Includes:

- associated expenditure such as storage containers, standing charges, etc.

Excludes:

- camping gas in cylinder less than 50 kg (s. 09.3.2.2)

04.5.3 Liquid fuels

Includes:

- domestic heating and lighting oils

04.5.3.0 Liquid fuels

Includes:

- domestic heating and lighting oils

04.5.4 Solid fuels

Includes:

- coal, coke, briquettes, pellets, firewood, charcoal, peat and the like

04.5.4.1 Coal

Includes:

- coal

04.5.4.9 Other solid fuels

Includes:

- coke, briquettes, pellets, firewood, charcoal, peat and the like

04.5.5 Heat energy

Includes:

- hot water and steam purchased from district heating plants

Also includes:

- associated expenditure such as hire of meters, reading of meters, standing charges, etc.
- ice used for cooling and refrigeration purposes

04.5.5.0 Heat energy

Includes:

- hot water and steam purchased from district heating plants

Also includes:

- associated expenditure such as hire of meters, reading of meters, standing charges, etc.
- ice used for cooling and refrigeration purposes

05. FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE

05.1 FURNITURE AND FURNISHINGS, CARPETS AND OTHER FLOOR COVERINGS

05.1.1 Furniture and furnishings

Includes:

- beds, sofas, couches, tables, chairs, cupboards, chests of drawers and bookshelves
- lighting equipment such as ceiling lights, standard lamps, globe lights and bedside lamps
- pictures, sculptures, engravings, tapestries and other art objects including reproductions of works of art and other ornaments
- screens, folding partitions and other furniture and fixtures

Also includes:

- delivery and installation when applicable
- base mattresses, mattresses, tatamis
- bathroom cabinets
- baby furniture such as cradles, high chairs and playpens
- blinds
- camping and garden furniture
- mirrors, candleholders and candlesticks

Excludes:

- bedding and sunshades (s. 05.2.0)
- safes (s. 05.3.1)
- ornamental glass and ceramic articles (s. 05.4.0)
- clocks (s. 12.3.1)
- wall thermometers and barometers (s. 12.3.2)
- carrycots and pushchairs (s. 12.3.2)
- works of art and antique furniture acquired primarily as stores of value (capital formation)

05.1.1.1 Household furniture

Includes:

- sofas, couches, tables, chairs, cupboards, chests of drawers and bookshelves
- beds, mattresses, base-mattresses, (tatamis), wardrobes, chests of drawers, bedside tables
- kitchen tables and chairs, cupboards and surfaces
- furniture primarily for bathroom use

Excludes:

- antique furniture acquired primarily as stores of value (capital formation)
- bunk beds baby furniture such as cradles, highchairs and play-pens (s. 05.1.1.9)

05.1.1.2 Garden furniture

Includes:

- furniture primarily for gardens use

05.1.1.3 Lighting equipment

Includes:

- lighting equipment such as ceiling lights, standard lamps, globe lights and bedside lamps

05.1.1.9 Other furniture and furnishings

Includes:

- bunk bed, baby furniture such as cradles, highchairs and play-pens
- pictures, sculptures, engravings, tapestries and other art objects including reproductions of works of art and other ornaments
- screens, folding partitions, blinds, mirrors, candleholders, candlesticks

Excludes:

- bedding and sunshades (s. 05.2.0.9)
- safes (s. 05.3.1.9)
- ornamental glass and ceramic articles (s. 05.4.0.1)
- clocks (s. 12.3.1.2)
- carrycots and pushchairs (s. 12.3.2.2)
- wall thermometers and barometers (s. 12.3.2.9)
- works of art acquired primarily as stores of value (capital formation)

05.1.2 Carpets and other floor coverings

Includes:

- loose carpets, fitted carpets, linoleum and other such floor coverings

Also includes:

- laying of floor coverings

Excludes:

- bathroom mats, rush mats and doormats (s. 05.2.0)
- antique floor coverings acquired primarily as stores of value (capital formation)
- any fixed installations like floor tiles (s. 04.3.1)

05.1.2.1 Carpets and rugs

Includes:

- loose carpets, fitted carpets

Excludes:

- services of laying of fitted carpets and floor coverings (s. 05.1.2.3)
- bathroom mats, rush mats and door mats (s. 05.2.0.9)
- antique floor coverings acquired primarily as an investment (capital formation)

05.1.2.2 Other floor coverings

Includes:

- resilient floor coverings, such as vinyl, linoleum etc.

Excludes:

- services of laying of fitted carpets and floor coverings (s. 05.1.2.3)

05.1.2.3 Services of laying of fitted carpets and floor coverings

Includes:

- services of laying of fitted carpets and floor coverings

05.1.3 Repair of furniture, furnishings and floor coverings

Includes:

- repair of furniture, furnishings and floor coverings

Also includes:

- total value of the service (that is, both the cost of labour and the cost of materials are covered)
- restoration of works of art, antique furniture and antique floor coverings other than those acquired primarily as stores of value (capital formation)

Excludes:

- separate purchases of materials made by households with the intention of undertaking the repair themselves (s. 05.1.1) or (s. 05.1.2)
- dry-cleaning of carpets (s. 05.6.2)

05.1.3.0 Repair of furniture, furnishings and floor coverings

Includes:

- repair of furniture, furnishings and floor coverings

Also includes:

- total value of the service (that is, both the cost of labour and the cost of materials are covered)
- restoration of works of art, antique furniture and antique floor coverings other than those acquired primarily as stores of value (capital formation)

Excludes:

- separate purchases of materials made by households with the intention of undertaking the repair themselves (s. 05.1.1) or (s. 05.1.2)
- dry-cleaning of carpets (s. 05.6.2.2)

05.2 HOUSEHOLD TEXTILES

05.2.0 Household textiles

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.
- repair of such articles

Also includes:

- cloth bought by the piece
- oilcloth
- bathroom mats, rush mats and doormats

Excludes:

- fabric wall coverings (s. 04.3.1)
- tapestries (s. 05.1.1)
- floor coverings such as carpets and fitted carpets (s. 05.1.2)
- electric blankets (s. 05.3.2)
- covers for motor cars, motorcycles, etc. (s. 07.2.1)
- air mattresses and sleeping bags (s. 09.3.2)

05.2.0.1 Furnishing fabrics and curtains

Includes:

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

Excludes:

- repair of furnishing fabrics and curtains (s. 05.2.0.4)

05.2.0.2 Bed linen

Includes:

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

Excludes:

- electric blankets (s. 05.3.2.9)
- air mattresses and sleeping bags (s. 09.3.2.2)
- repair of bed linen (s. 05.2.0.4)

05.2.0.3 Table linen and bathroom linen

Includes:

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

Excludes:

- repair of table linen and bathroom linen (s. 05.2.0.4)

05.2.0.4 Repair of household textiles

Includes:

- repair of household textiles

05.2.0.9 Other household textiles

Includes:

- other household textiles such as shopping bags, laundry bags, shoe bags, covers for clothes and furniture, flags, sunshades, etc.

Also includes:

- cloth bought by the piece
- oilcloth
- bathroom mats, rush mats and doormats

Excludes:

- covers for motor cars, motorcycles, etc. (s. 07.2.1.3)
- repair of other household textiles (s. 05.2.0.4)

05.3 HOUSEHOLD APPLIANCES

05.3.1 Major household appliances whether electric or not

Includes:

- refrigerators, freezers and fridge-freezers
- washing machines, dryers, drying cabinets, dishwashers, ironing and pressing machines
- cookers, spit roasters, hobs, ranges, ovens and microwave ovens

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

Also includes:

- delivery and installation of the appliances when applicable

Excludes:

- such appliances that are built into the structure of the building (capital formation)

05.3.1.1 Refrigerators, freezers and fridge-freezers

Includes:

- refrigerators and dual temperature refrigerators

05.3.1.2 Clothes washing machines, clothes drying machines and dish washing machines

Includes:

- drum dryers, drying cabinets, drying radiators

Excludes:

- repair of such articles (s. 05.3.3.0)

05.3.1.3 Cookers

Includes:

- electric/gas/oil/ceramic panels, hobs, spit roasters, electric/gas/convection ovens, combined cookers and micro wave ovens

Excludes:

- repair of such articles (s. 05.3.3.0)

05.3.1.4 Heaters, air conditioners

Includes:

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

Excludes:

- repair of such articles (s. 05.3.3.0)

05.3.1.5 Cleaning equipment

Includes:

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

Excludes:

- repair of such articles (s. 05.3.3.0)

05.3.1.9 Other major household appliances

Includes:

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

softeners, etc.

Excludes:

- repair of such articles (s. 05.3.3.0)

05.3.2 Small electric household appliances

Includes:

- coffee mills, coffee-makers, juice extractors, can-openers, food mixers, deep fryers, meat grills, knives, toasters, ice cream makers, sorbet makers, yoghurt makers, hotplates, irons, kettles, fans, electric blankets, etc.

Excludes:

- small non-electric household articles and kitchen utensils (s. 05.4.0)
- household scales (s. 05.4.0)
- personal weighing machines and baby scales (s. 12.1.3)
- repair of such articles (s. 05.3.3.0)

05.3.2.1 Food processing appliances

Includes:

- multi-function machine, food mixers and blenders
- slicing machines

Excludes:

- repair of such articles (s. 05.3.3.0)

05.3.2.2 Coffee machines, tea makers and similar appliances

Includes:

- coffee machines
- tea makers
- water boilers
- kettles

Excludes:

- repair of such articles (s. 05.3.3.0)

05.3.2.3 Irons

Includes:

- electric irons

Excludes:

- repair of such articles (s. 05.3.3.0)

05.3.2.4 Toasters and grills

Includes:

- toasters
- sandwich grills
- meat and fish grills

Excludes:

- repair of such articles (s. 05.3.3.0)

05.3.2.9 Other small electric household appliances

Includes:

- coffee mills
- juice extractors
- can-openers
- deep fryers
- knives
- ice cream makers
- sorbet makers
- yoghurt makers
- hotplates
- fans
- electric blankets

Excludes:

- repair of such articles (s. 05.3.3.0)

05.3.3 Repair of household appliances

Includes:

- repair of household appliances

Also includes:

- total value of the service (that is, both the cost of labour and the cost of materials are covered)
- charges for the leasing or rental of major household appliances

Excludes:

- separate purchases of materials made by households with the intention of undertaking the repair themselves (s. 05.3.1) or (s. 05.3.2)

05.3.3.0 Repair of household appliances

Includes:

- repair of household appliances

Also includes:

- total value of the service (that is, both the cost of labour and the cost of materials are covered)
- charges for the leasing or rental of major household appliances

Excludes:

- separate purchases of materials made by households with the intention of undertaking the repair themselves (s. 05.3.1) or (s. 05.3.2)

05.4 GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS

05.4.0 Glassware, tableware and household utensils

Includes:

- glassware, crystal ware, ceramic ware and china ware of the kind used for table, kitchen, bathroom, toilet, office and indoor decoration
- cutlery, flatware and silverware
- non-electric kitchen utensils of all materials such as saucepans, stewpots, pressure cookers,

frying pans, coffee mills, purée makers, mincers, hotplates, household scales and other such mechanical devices

- non-electric household articles of all materials such as containers for bread, coffee, spices, etc., waste bins, waste-paper baskets, laundry baskets, portable money boxes and strongboxes, towel rails, bottle racks, irons and ironing boards, letter boxes, feeding bottles, thermos flasks and iceboxes
- repair of such articles

Excludes:

- lighting equipment (s. 05.1.1)
- electric household appliances (s. 05.3.1) or (s. 05.3.2)
- cardboard tableware (s. 05.6.1)
- personal weighing machines and baby scales (s. 12.1.3)
- ashtrays (s. 12.3.2)

05.4.0.1 Glassware, crystal-ware, ceramic ware and chinaware

Includes:

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

Excludes:

- repair of such articles (s. 05.4.0.4)

05.4.0.2 Cutlery, flatware and silverware

Includes:

- cutlery, flatware and silverware

Excludes:

- repair of such articles (s. 05.4.0.4)

05.4.0.3 Non-electric kitchen utensils and articles

Includes:

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

Excludes:

- electric irons (s. 05.3.2.3)
- repair of non-electric kitchen utensils and articles (s. 05.4.0.4)

05.4.0.4 Repair of glassware, tableware and household utensils

Includes:

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

05.5 TOOLS AND EQUIPMENT FOR HOUSE AND GARDEN

05.5.1 Major tools and equipment

Includes:

- motorized tools and equipment such as electric drills, saws, sanders and hedge cutters, garden tractors, lawnmowers, cultivators, chainsaws and water pumps
- repair of such articles

Also includes:

- charges for the leasing or rental of do-it-yourself machinery and equipment

05.5.1.1 Motorized major tools and equipment

Includes:

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

05.5.1.2 Repair, leasing and rental of major tools and equipment

Includes:

- repair, leasing and rental of motorized tools and equipment

05.5.2 Small tools and miscellaneous accessories

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
- door fittings (hinges, handles and locks), fittings for radiators and fireplaces, other metal articles for the house (curtain rails, carpet rods, hooks, etc.) or for the garden (chains, grids, stakes and hoop segments for fencing and bordering)
- small electric accessories such as power sockets, switches, wiring flex, electric bulbs, fluorescent lighting tubes, torches, flashlights, hand lamps, electric batteries for general use, bells and alarms
- repair of such articles

05.5.2.1 Non-motorized small tools

Includes:

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

Excludes:

- repair of such articles (s. 05.5.2.3)

05.5.2.2 Miscellaneous small tool accessories

Includes:

- door fittings (hinges, handles and locks), fittings for radiators and fireplaces, other metal articles for the house (curtain rails, carpet rods, hooks, etc.) or for the garden (chains, grids, stakes and hoop segments for fencing and bordering)
- power sockets, switches, wiring flex, light bulbs, fluorescent lighting tubes, torches, flashlights, hand-lamps, batteries, bells, alarms and outdoor lights

Excludes:

- repair of such articles (s. 05.5.2.3)

05.5.2.3 Repair of non-motorized small tools and miscellaneous accessories

Includes:

- repair of non-motorised small tools and miscellaneous accessories

05.6 GOODS AND SERVICES FOR ROUTINE HOUSEHOLD MAINTENANCE**05.6.1 Non-durable household goods**

Includes:

- cleaning and maintenance products such as soaps, washing powders, washing liquids, scouring powders, detergents, disinfectant bleaches, softeners, conditioners, window-cleaning products, waxes, polishes, dyes, unblocking agents, disinfectants, insecticides, pesticides, fungicides and distilled water
- articles for cleaning such as brooms, scrubbing brushes, dustpans and dust brushes, dusters, tea towels, floorcloths, household sponges, scourers, steel wool and chamois leathers
- paper products such as filters, tablecloths and table napkins, kitchen paper, vacuum cleaner bags and cardboard tableware, including aluminium foil and plastic bin liners
- other non-durable household articles such as matches, candles, lamp wicks, methylated spirits, 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

Also includes:

- polishes, creams and other shoe-cleaning articles
- fire extinguishers for households

Excludes:

- brushes and scrapers for paint, varnish and wallpaper (s. 04.3.1)
- fire extinguishers for transport equipment (s. 07.2.1)
- products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes (s. 07.2.1)
- horticultural products for the upkeep of ornamental gardens (s. 09.3.3)
- paper handkerchiefs, toilet paper, toilet soaps, toilet sponges and other products for personal hygiene (s. 12.1.3)
- cigarette, cigar and pipe lighters and lighter fuel (s. 12.3.2)

05.6.1.1 Cleaning and maintenance products

Includes:

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

05.6.1.2 Other non-durable small household articles

Includes:

- 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, disposable ice
- 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

05.6.2 Domestic services and household services

Includes:

- domestic services supplied by paid staff employed in private service such as butlers, cooks, maids, drivers, gardeners, governesses, secretaries, tutors and au pairs
- 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
- hire of furniture, furnishings, carpets, household equipment and household linen

Excludes:

- dry-cleaning, laundering and dyeing of garments (s. 03.1.4)
- refuse collection (s. 04.4.2)
- sewage collection (s. 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 (s. 04.4.4)
- security services (s. 04.4.4)
- snow removal and chimney sweeping (s. 04.4.4)
- removal and storage services (s. 07.3.6)
- services of wet-nurses, crèches, day-care centres and other child-minding facilities (s. 12.4.0)
- bodyguards (s. 12.7.0)

05.6.2.1 Domestic services by paid staff

Includes:

- domestic services supplied by butlers, cooks, maids, drivers, gardeners, governesses, secretaries, tutors, au pairs, babysitters

Also includes:

- house-maids that iron household linen and clothes in the family residence
- household services provided by self-employed or enterprises

05.6.2.2 Cleaning services

Includes:

- dry-cleaning of household linen and textiles
- carpet cleaning
- laundering and dyeing of household textiles

05.6.2.3 Hire of furniture and furnishings

Includes:

- hire of carpets, household equipment and household linen

05.6.2.9 Other domestic services and household services

Includes:

- other services supplied by enterprises or self-employed persons
- cleaners, window cleaning
- pest extermination, disinfections

06. HEALTH

This division also includes health services purchased from school and university health centres.

06.1 MEDICAL PRODUCTS, APPLIANCES AND EQUIPMENT

This group covers medicaments, prostheses, medical appliances and equipment and other health-related products purchased by individuals or households, either with or without a prescription, usually from dispensing chemists, pharmacists or medical equipment suppliers. They are intended for consumption or use outside a health facility or institution. Such products supplied directly to outpatients by medical, dental and paramedical practitioners or to in-patients by hospitals and the like are included in outpatient services (s. 06.2) or hospital services (s. 06.3).

06.1.1 Pharmaceutical products

Includes:

- medicinal preparations, medicinal drugs, patent medicines, serums and vaccines, vitamins and minerals, cod liver oil and halibut liver oil, oral contraceptives.

Excludes:

- veterinary products (s. 09.3.4)
- articles for personal hygiene such as medicinal soaps (s. 12.1.3)

06.1.1.0 Pharmaceutical products

Includes:

- medicinal preparations, medicinal drugs, patent medicines, serums and vaccines, vitamins and minerals, cod liver oil and halibut liver oil, oral contraceptives

Also includes:

- homeopathic medicines

Excludes:

- veterinary products (s. 09.3.4.2)
- articles for personal hygiene such as medicinal soaps (s. 12.1.3.2)

06.1.2 Other medical products

Includes:

- clinical thermometers, adhesive and non-adhesive bandages, hypodermic syringes, first-aid kits, hot-water bottles and ice bags, medical hosiery items such as elasticated stockings and knee supports, pregnancy tests, condoms and other mechanical contraceptive devices.

06.1.2.1 Pregnancy tests and mechanical contraceptive devices

Includes:

- condoms

06.1.2.9 Other medical products n.e.c.

Includes:

- clinical thermometers, adhesive and non-adhesive bandages, hypodermic syringes, first-aid kits, hot-water bottles and ice bags, medical hosiery items such as elasticated stockings and knee-supports

06.1.3 Therapeutic appliances and equipment

Includes:

- corrective eyeglasses and contact lenses, hearing aids, glass eyes, artificial limbs and other prosthetic devices, orthopaedic braces and supports, orthopaedic footwear, surgical belts, trusses and supports, neck braces, medical massage equipment and health lamps, powered and unpowered wheelchairs and invalid carriages, "special" beds, crutches, electronic and other devices for monitoring blood pressure, etc.
- repair of such articles.

Also includes:

- dentures but not fitting costs

Excludes:

- hire of therapeutic equipment (s. 06.2.3)
- protective goggles, belts and supports for sport (s. 09.3.2)
- sunglasses not fitted with corrective lenses (s. 12.3.2)

06.1.3.1 Corrective eye-glasses and contact lenses

Includes:

- corrective eye-glasses and contact lenses

06.1.3.2 Hearing aids

Includes:

- hearing aids

06.1.3.3 Repair of therapeutic appliances and equipment

Includes:

- repair of therapeutic appliances and equipment

Also includes:

- dentures but not fitting costs

06.1.3.9 Other therapeutic appliances and equipment

Includes:

- glass eyes, artificial limbs and other prosthetic devices, orthopaedic braces and supports, orthopaedic footwear, surgical belts, trusses and supports, neck braces, medical massage equipment and health lamps, powered and unpowered wheelchairs and invalid carriages, beds for therapeutic purposes, crutches, electronic and other devices for monitoring blood pressure, etc.

06.2 OUT-PATIENT SERVICES

This group covers medical, dental and paramedical services delivered to outpatients by medical, dental and paramedical practitioners and auxiliaries. The services may be delivered at home, in individual or group consulting facilities, dispensaries or the outpatient clinics of hospitals and the like. Outpatient services include the medicaments, prostheses, medical appliances and equipment and other health-related products supplied directly to outpatients by medical, dental and paramedical practitioners and auxiliaries. Medical, dental and paramedical services provided to in-patients by hospitals and the like are included in hospital services (s. 06.3).

06.2.1 Medical services

Includes:

- consultations of physicians in general or specialist practice.

Also includes:

- services of orthodontic specialists

Excludes:

- services of medical analysis laboratories and X-ray centres (s. 06.2.3)
- services of practitioners of traditional medicine (s. 06.2.3)

06.2.1.1 General practice

Includes:

- consultations of physicians in general practice

06.2.1.2 Specialist practice

Includes:

- consultations of physicians in specialist practice

Also includes:

- services of orthodontic specialists

06.2.2 Dental services

Includes:

- services of dentists, oral hygienists and other dental auxiliaries

Also includes:

- fitting costs of dentures

Excludes:

- dentures (s. 06.1.3)
- services of orthodontic specialists (s. 06.2.1.2)
- services of medical analysis laboratories and X-ray centres (s. 06.2.3)

06.2.2.0 Dental services

Includes:

- services of dentists, oral-hygienists and other dental auxiliaries

Also includes:

- fitting costs of dentures

Excludes:

- dentures (s. 06.1.3.3)
- services of orthodontic specialists (s. 06.2.1.2)
- services of medical analysis laboratories and X-ray centres (s. 06.2.3.1)

06.2.3 Paramedical services

Includes:

- services of medical analysis laboratories and X-ray centres
- services of freelance nurses and midwives
- services of freelance acupuncturists, chiropractors, optometrists, physiotherapists, speech therapists, etc.
- medically prescribed corrective-gymnastic therapy
- outpatient thermal bath or sea-water treatments

- ambulance services
- hire of therapeutic equipment

Also includes:

- services of practitioners of traditional medicine

06.2.3.1 Services of medical analysis laboratories and X-ray centres

Includes:

- services of medical analysis laboratories and X-ray centres including all diagnostic and imaging methods (i.e. CT, MRI, sonography)

06.2.3.2 Thermal-baths, corrective-gymnastic therapy, ambulance services and hire of therapeutic equipment

Includes:

- thermal-baths, corrective-gymnastic therapy, ambulance services and hire of therapeutic equipment

06.2.3.9 Other paramedical services

Includes:

- services of freelance nurses and midwives, acupuncturists, chiropractors, optometrists, physiotherapists, speech therapists etc.

06.3 HOSPITAL SERVICES

Hospitalization is defined as occurring when a patient is accommodated in a hospital for the duration of the treatment. Hospital day-care and home-based hospital treatment are included as are hospices for terminally ill persons. This group covers the services of general and specialist hospitals, the services of medical centres, maternity centres, nursing homes and convalescent homes which chiefly provide in-patient health care, the services of institutions serving old people in which medical monitoring is an essential component and the services of rehabilitation centres providing in-patient health care and rehabilitative therapy where the objective is to treat the patient rather than to provide long-term support. Hospitals are defined as institutions which offer in-patient care under direct supervision of qualified medical doctors. Medical centres, maternity centres, nursing homes and convalescent homes also provide in-patient care but their services are supervised and frequently delivered by staff of lower qualification than medical doctors.

This group does not cover the services of facilities, such as surgeries, clinics and dispensaries, devoted exclusively to outpatient care (s. 06.2). Nor does it include the services of retirement homes for elderly persons, institutions for disabled persons and rehabilitation centres providing primarily long-term support (s. 12.4).

06.3.0 Hospital services

Includes:

- hospital services comprise the provision of the following services to hospital in-patients:
- basic services:
 - administration
 - accommodation
 - food and drink
 - supervision and care by non-specialist staff (nursing auxiliaries)
 - first aid and resuscitation
 - ambulance transport
 - provision of medicines and other pharmaceutical products
 - provision of therapeutic appliances and equipment
- medical services:
 - services of physicians in general or specialist practice, of surgeons and of dentists
 - medical analyses and X-rays
 - paramedical services such as those of nurses, midwives, chiropractors, optometrists,

physiotherapists, speech therapists, etc.

06.3.0.0

Hospital services

Includes:

- Hospital services comprise the provision of the following services to hospital in-patients:
- basic services:
 - administration
 - accommodation
 - food and drink
 - supervision and care by non-specialist staff (nursing auxiliaries)
 - first aid and resuscitation
 - ambulance transport
 - provision of medicines and other pharmaceutical products
 - provision of therapeutic appliances and equipment
- medical services
 - services of physicians in general or specialist practice, of surgeons and of dentists
 - medical analyses and X-rays
 - paramedical services such as those of nurses, midwives, chiropractors, optometrists, physiotherapists, speech therapists, etc.

07. TRANSPORT

07.1 PURCHASE OF VEHICLES

Purchases of recreational vehicles such as camper vans, caravans, trailers, aeroplanes and boats are covered by (s. 09.2.1).

07.1.1 Motor cars

Includes:

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

Excludes:

- invalid carriages (s. 06.1.3)
- camper vans (s. 09.2.1)
- golf carts (s. 09.2.1)

07.1.1.1 New motor cars

Includes:

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

07.1.1.2 Second-hand motor cars

Includes:

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

07.1.2 Motor cycles

Includes:

- motor cycles of all types, scooters and powered bicycles

Also includes:

- sidecars
- snowmobiles

Excludes:

- invalid carriages (s. 06.1.3)
- golf carts (s. 09.2.1)

07.1.2.0 Motor cycles

Includes:

- motor cycles of all types, scooters and powered bicycles

Also includes:

- sidecars
- snowmobiles

Excludes:

- invalid carriages (s. 06.1.3.9)
- golf carts (s. 09.2.1.5)

07.1.3 Bicycles

Includes:

- bicycles and tricycles of all types

Also includes:

- rickshaws

Excludes:

- toy bicycles and tricycles (s. 09.3.1)

07.1.3.0 Bicycles

Includes:

- bicycles and tricycles of all types

Also includes:

- rickshaws

Excludes:

- toy bicycles and tricycles (s. 09.3.1.2)
- powered bicycles (s. 07.1.2.0)

07.1.4 Animal drawn vehicles

Includes:

- animal drawn vehicles

Also includes:

- 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 (s. 09.2.1)

07.1.4.0 Animal drawn vehicles

Includes:

- animal drawn vehicles

Also includes:

- 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 (s. 09.2.1.4)

07.2 OPERATION OF PERSONAL TRANSPORT EQUIPMENT

Purchases of spare parts, accessories or lubricants made by households with the intention of undertaking the maintenance, repair or intervention themselves should be shown under (s.

07.2.1) or (s. 07.2.2). If households pay an enterprise to carry out the maintenance, repair or fitting, the total value of the service, Includes: the costs of the materials used, should be shown under (s. 07.2.3).

07.2.1 Spare parts and accessories for personal transport equipment

Includes:

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

Also includes:

- 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.

Excludes:

- crash helmets for motorcycles and bicycles (s. 03.1.3)
- non-specific products for cleaning and maintenance such as distilled water, household sponges, chamois leathers, detergents, etc. (s. 05.6.1)
- charges for the fitting of spare parts and accessories and for the painting, washing and polishing of bodywork (s. 07.2.3)
- radio-telephones (s. 08.2.0)
- car radios (s. 09.1.1)
- baby seats for cars (s. 12.3.2)

07.2.1.1 Tyres

Includes:

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

07.2.1.2 Spare parts for personal transport equipment

Includes:

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

07.2.1.3 Accessories for personal transport equipment

Includes:

- accessories for personal transport equipment but bought separately

Also includes:

- GPS devices designed to be used in personal transport equipment

07.2.2 Fuels and lubricants for personal transport equipment

Includes:

- Petrol and other fuels such as diesel, liquid petroleum gas, alcohol and two-stroke mixtures
- lubricants, brake and transmission fluids, coolants and additives

Also includes:

- fuel for major tools and equipment covered under (s. 05.5.1) and recreational vehicles covered under (s. 09.2.1)

Excludes:

- charges for oil changes and greasing (s. 07.2.3)

07.2.2.1 Diesel

Includes:

- diesel

07.2.2.2 Petrol

Includes:

- petrol

07.2.2.3 Other fuels for personal transport equipment

Includes:

- liquid petroleum gas, alcohol, electricity and two-stroke mixtures

07.2.2.4 Lubricants

Includes:

- lubricants, brake and transmission fluids, coolants and additives

Excludes:

- charges for oil changes and greasing (s. 07.2.3.0)

07.2.3 Maintenance and repair of personal transport equipment

Includes:

- services purchased for the maintenance and repair of personal transport equipment such as fitting of parts and accessories, wheel balancing, technical inspection, breakdown services, oil changes, greasing and washing

Also includes:

- total value of the service (that is both the cost of labour and the cost of materials are covered)

Excludes:

- separate purchases of spare parts, accessories or lubricants made by households with the intention of undertaking the maintenance or repair themselves (s. 07.2.1) or (s. 07.2.2)
- roadworthiness tests (s. 07.2.4)

07.2.3.0 Maintenance and repair of personal transport equipment

Includes:

- services purchased for the maintenance and repair of personal transport equipment such as fitting of parts and accessories, wheel balancing, technical inspection, breakdown services, oil changes, greasing and washing

Also includes:

- total value of the service (that is both the cost of labour and the cost of materials are covered)

Excludes:

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

07.2.4 Other services in respect of personal transport equipment

Includes:

- hire of garages or parking spaces not providing parking in connection with the dwelling
- toll facilities (bridges, tunnels, shuttle ferries, motorways) and parking meters
- driving lessons, driving tests and driving licences
- roadworthiness tests
- hire of personal transport equipment without drivers

Excludes:

- hire of a car with driver (s. 07.3.2)
- service charges for insurance in respect of personal transport equipment (s. 12.5.4)

07.2.4.1 Hire of garages, parking spaces and personal transport equipment

Includes:

- hire of garages or parking spaces not providing parking in connection with the dwelling
- hire of personal transport equipment without drivers

Excludes:

- hire of a car with driver (s. 07.3.2.2)
- service charges for insurance in respect of personal transport equipment (s. 12.5.4.1)

07.2.4.2 Toll facilities and parking meters

Includes:

- toll facilities (bridges, tunnels, shuttle ferries, motorways) and parking meters

07.2.4.3 Driving lessons, tests, licences and road worthiness tests

Includes:

- driving lessons, tests, licences and roadworthiness tests

07.3 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 (s. 07.3.5). Costs of meals, snacks, drinks, refreshments or accommodation services have to be included if covered by the fare and not separately priced. If separately priced, these costs have to be classified in Division 11. School transport services are included, but ambulance services are excluded (s. 06.2.3).

07.3.1 Passenger transport by railway

Includes:

- transport of individuals and groups of persons and luggage by train, tram and underground

Also includes:

- transport of private vehicles

Excludes:

- funicular transport (s. 07.3.6)

07.3.1.1 Passenger transport by train

Includes:

- transport of individuals and groups of persons and luggage by train

07.3.1.2 Passenger transport by underground and tram

Includes:

- transport of individuals and groups of persons and luggage by underground
- transport of individuals and groups of persons and luggage by tram

07.3.2 Passenger transport by road

Includes:

- transport of individuals and groups of persons and luggage by bus, coach, taxi and hired car with driver

07.3.2.1 Passenger transport by bus and coach

Includes:

- transport of individuals and groups of persons and luggage by bus and coach

07.3.2.2 Passenger transport by taxi and hired car with driver

Includes:

- transport of individuals and groups of persons and luggage by taxi and hired car with driver

07.3.3 Passenger transport by air

Includes:

- transport of individuals and groups of persons and luggage by aeroplane and helicopter

07.3.3.1 Domestic flights

Includes:

- domestic transport of individuals and groups of persons and luggage by aeroplane and helicopter

07.3.3.2 International flights

Includes:

- international transport of individuals and groups of persons and luggage by aeroplane and helicopter (international means that the destination is outside the country)

07.3.4 Passenger transport by sea and inland waterway

Includes:

- transport of individuals and groups of persons and luggage by ship, boat, ferry, hovercraft and hydrofoil

Also includes:

- transport of private vehicles

07.3.4.1 Passenger transport by sea

Includes:

- transport of individuals and groups of persons and luggage by ship, boat, ferry, hovercraft and

hydrofoil

Also includes:

- transport of private vehicles

07.3.4.2 Passenger transport by inland waterway

Includes:

- transport of individuals and groups of persons and luggage by ship, boat, ferry, hovercraft and hydrofoil

Also includes:

- transport of private vehicles

07.3.5 Combined passenger transport

Includes:

- transport of individuals and groups of persons and luggage by two or more modes of transport when the expenditure cannot be apportioned between them

Also includes:

- transport of private vehicles
- Fares paid in an anticipated way to be used in different city means of transport

Excludes:

- package holidays (s. 09.6.0)

07.3.5.0 Combined passenger transport

Includes:

- transport of individuals and groups of persons and luggage by two or more modes of transport when the expenditure cannot be apportioned between them

Also includes:

- transport of private vehicles

Excludes:

- package holidays (s. 09.6.0)

07.3.6 Other purchased transport services

Includes:

- funicular, cable-car and chairlift transport
- removal and storage services
- services of porters and left-luggage and luggage-forwarding offices
- travel agents' commissions, if separately priced

Excludes:

- cable-car and chairlift transport at ski resorts and holiday centres (s. 09.4.1)

07.3.6.1 Funicular, cable-car and chair-lift transport

Excludes:

- cable-car and chair-lift transport at ski resorts and holiday centres (s. 09.4.1.2)

07.3.6.2 Removal and storage services

Includes:

- services of porters and left-luggage and luggage-forwarding offices

07.3.6.9 Other purchased transport services n.e.c.

Includes:

- travel agents' commissions, if separately priced

08. COMMUNICATION

08.1 POSTAL SERVICES

08.1.0 Postal services

Includes:

- payments for the delivery of letters, postcards and parcels
- private mail and parcel delivery

Also includes:

- all purchases of new postage stamps, pre-franked postcards and aerogrammes

Excludes:

- purchase of used or cancelled postage stamps (s. 09.3.1)
- financial services of post offices (s. 12.6.2)

08.1.0.1 Letter handling services

Includes:

- postcards and all purchases of new postage stamps, pre-franked postcards and aerogrammes

08.1.0.9 Other postal services

Includes:

- parcels delivery services

08.2 TELEPHONE AND TELEFAX EQUIPMENT

08.2.0 Telephone and telefax equipment

Includes:

- purchases of telephones, radio-telephones, telefax machines, telephone-answering machines and telephone loudspeakers
- repair of such equipment

Excludes:

- telefax and telephone-answering facilities provided by personal computers (s. 09.1.3)

08.2.0.1 Fixed telephone equipment

Includes:

- fixed telephones

08.2.0.2 Mobile telephone equipment

Includes:

- mobile telephone handsets, including devices with several functions

08.2.0.3 Other equipment of telephone and telefax equipment

Includes:

- radio-telephones ("walkie-talkie"), telefax machines, telephone-answering machines and telephone loudspeakers

08.2.0.4 Repair of telephone or telefax equipment

Includes:

- repair of telephone or telefax equipment

08.3 TELEPHONE AND TELEFAX SERVICES

08.3.0 Telephone and telefax services

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.)
- telephone calls from hotels, cafés, restaurants and the like
- telegraphy, telex and telefax services
- information transmission services
- Internet connection services
- hire of telephones, telefax machines, telephone-answering machines and telephone loudspeakers

Also includes:

- radio-telephony, radio-telegraphy and radiotelex services

08.3.0.1 Wired telephone services

Includes:

- local, regional, national and international calls
- telephone calls from a public line or from hotels, cafés, restaurants and the like
- hire of wired telephone equipment, telephone-answering machines and telephone loudspeakers

Also includes:

- installation and subscription costs of personal telephone equipment

08.3.0.2 Wireless telephone services

Includes:

- national calls, including voice and video calls
- International calls, including voice and video calls
- messages, including voice, written (SMS) and image (MMS) messages
- other mobile telephone services
- hire of wireless telephone equipment

Also includes:

- costs of telephone equipment if included in subscription costs
- mobile phones included in a package, i.e. pre-paid or post-paid packages, generally tied to a specific operator for a certain period of time

08.3.0.3 Internet access provision services

Includes:

- Internet access services provided by operators of wired, wireless and satellite infrastructure
- hire of internet access provision equipment

Also includes:

- activation fee and monthly rate

08.3.0.4 Bundled telecommunication services

Includes:

- telephony/Internet/television packages

08.3.0.5 Other information transmission services

Includes:

- telegraphy, telex and telefax services
- VOIP (Voice Over Internet Protocol) provision
- hire of telegraphy, telex, telefax, radiotelephony, radiotelegraphy and radiotelex equipment

09. RECREATION AND CULTURE

09.1 AUDIO-VISUAL, PHOTOGRAPHIC AND INFORMATION PROCESSING EQUIPMENT

09.1.1 Equipment for the reception, recording and reproduction of sound and picture

Includes:

- television sets, video cassette players and recorders, television aerials of all types
- radio sets, car radios, radio clocks, two-way radios, amateur radio receivers and transmitters
- gramophones, tape players and recorders, cassette players and recorders, CD-players, personal stereos, stereo systems and their constituent units (turntables, tuners, amplifiers, speakers, etc.), microphones and earphones

Excludes:

- video cameras, camcorders and sound-recording cameras (s. 09.1.2)

09.1.1.1 Equipment for the reception, recording and reproduction of sound

Includes:

- radio receivers (radio sets, car radios, radio clocks, two-way radios, amateur radio receivers and transmitters)
- non portable CD players
- non portable sound players (without video function)
- stereo equipment and CD radio cassette recorder
- car stereos

Also includes:

- docking stations, turntables, tuners, amplifiers, microphones and speakers

Excludes:

- portable sound and vision players (s. 09.1.1.3)

09.1.1.2 Equipment for the reception, recording and reproduction of sound and vision

Includes:

- television sets, including television aerials of all types
- video recorders and DVD recorders and players
- "digiboxes", home theatre systems, video projectors, satellite receivers
- blu-ray players
- sound and vision players (with video function)
- hard disk recorders

09.1.1.3 Portable sound and vision devices

Includes:

- portable sound and vision players
- portable TV receivers

09.1.1.9 Other equipment for the reception, recording and reproduction of sound and picture

Includes:

- earphones
- digital photo frames

Also includes:

- E-book readers

09.1.2 Photographic and cinematographic equipment and optical instruments

Includes:

- still cameras, movie cameras and sound-recording cameras, video cameras and camcorders, film and slide projectors, enlargers and film processing equipment, accessories (screens, viewers, lenses, flash attachments, filters, exposure meters, etc.)
- Binoculars, microscopes, telescopes and compasses

09.1.2.1 Cameras

Includes:

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

09.1.2.2 Accessories for photographic and cinematographic equipment

Includes:

- screens, viewers, lenses (including zoom lenses), lenses, flash attachments, filters, exposure meters, etc.

09.1.2.3 Optical instruments

Includes:

- binoculars, microscopes, telescopes and compasses

09.1.3 Information processing equipment

Includes:

- personal computers, visual display units, printers and miscellaneous accessories accompanying them
- computer software packages such as operating systems, applications, languages, etc.
- calculators, including pocket calculators
- typewriters and word processors

Also includes:

- telefax and telephone-answering facilities provided by personal computers

Excludes:

- pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (s. 09.1.4)
- video game software (s. 09.3.1)
- video game computers that plug into a television set (s. 09.3.1)
- typewriter ribbons (s. 09.5.4)
- toner and ink cartridges (s. 09.5.4)
- slide rules (s. 09.5.4)

09.1.3.1 Personal computers

Includes:

- laptop, desktop, hand-held computers, including keyboard, monitor, mouse, printer, when purchased as a bundle

Also includes:

- tablet computers

09.1.3.2 Accessories for information processing equipment

Includes:

- scanners, monitors, printers, if bought separately
- telefax and telephone answering facilities provided by personal computer cables and disks

Excludes:

- toner and ink-cartridges (s. 09.5.4.9)

09.1.3.3 Software

Includes:

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

Excludes:

- pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (s. 09.1.4.1)
- video game software (s. 09.3.1.1)

09.1.3.4 Calculators and other information processing equipment

Includes:

- pocket calculators and electronic calendars

09.1.4 Recording media

Includes:

- records and CDs
- pre-recorded tapes, cassettes, video cassettes, diskettes and CD-ROMs for tape recorders, cassette recorders, video recorders and personal computers
- unrecorded tapes, cassettes, video cassettes, diskettes and CD-ROMs for tape recorders, cassette recorders, video recorders and personal computers
- unexposed films, cartridges and disks for photographic and cinematographic use

Also includes:

- pre-recorded tapes and CDs of novels, plays, poetry, etc.
- pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software
- photographic supplies such as paper and flashbulbs
- unexposed film the price of which includes the cost of processing without separately identifying it

Excludes:

- batteries (s. 05.5.2)
- computer software packages such as operating systems, applications, languages, etc. (s. 09.1.3)
- video game software, video game cassettes and video game CD-ROMs (s. 09.3.1)
- development of films and printing of photographs (s. 09.4.2)

09.1.4.1 Pre-recorded recording media

Includes:

- CDs, gramophone records, Blu-ray discs, videos and DVDs, cassettes, video cassettes

Also includes:

- music downloads and video/film downloads, services provided by websites who offer streaming of music and for which customers need a subscription and have to pay a monthly fee

09.1.4.2 Unrecorded recording media

Includes:

- CDs (R and RW)
- videos and DVDs (R and RW)
- blu-ray discs, cassettes, video cassettes

09.1.4.9 Other recording media

Includes:

- memory cards, memory sticks, film rolls, unexposed films, cartridges and discs for photographic and cinematographic use

Also includes:

- photographic supplies such as paper

09.1.5 Repair of audio-visual, photographic and information processing equipment

Includes:

- repair of audio-visual, photographic and information processing equipment

Also includes:

- total value of the service (that is, both the cost of labour and the cost of materials are covered)

Excludes:

- horses and ponies, horse or pony-drawn vehicles and related equipment purchased for personal transport (s. 07.1.4)
- inflatable boats, rafts and swimming pools for children and the beach (s. 09.3.2)

09.1.5.0 Repair of audio-visual, photographic and information processing equipment

Includes:

- repair of audio-visual, photographic and information processing equipment

Also includes:

- total value of the service (that is, both the cost of labour and the cost of materials are covered)

Excludes:

- separate purchases of materials made by households with the intention of undertaking the repair themselves (s. 09.1.1), (s. 09.1.2) or (s. 09.1.3)

09.2 OTHER MAJOR DURABLES FOR RECREATION AND CULTURE

09.2.1 Major durables for outdoor recreation

Includes:

- camper vans, caravans and trailers
- aeroplanes, microlight aircraft, gliders, hang-gliders and hot-air balloons
- boats, outboard motors, sails, rigging and superstructures

- horses and ponies, horse or pony-drawn vehicles and related equipment (harnesses, bridles, reins, saddles, etc.)
- major items for games and sport such as canoes, kayaks, windsurfing boards, sea-diving equipment and golf carts

Also includes:

- fitting out of boats, camper vans, caravans, etc.

Excludes:

- horses and ponies, horse or pony-drawn vehicles and related equipment purchased for personal transport (s. 07.1.4)
- inflatable boats, rafts and swimming pools for children and the beach (s. 09.3.2)

09.2.1.1 Camper vans, caravans and trailers

Includes:

- camper vans, caravans and trailers

09.2.1.2 Aeroplanes, microlight aircraft, gliders, hang-gliders and hot-air balloons

Includes:

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

09.2.1.3 Boats, outboard motors and fitting out of boats

Includes:

- boats, outboard motors, sails, rigging and superstructures

09.2.1.4 Horses, ponies and accessories

Includes:

- horses and ponies, horse or pony drawn vehicles and related equipment (harnesses, bridles, reins, saddles, etc.)

Excludes:

- horses and ponies, horse or pony-drawn vehicles and related equipment purchased for personal transport (s. 07.1.4.0)

09.2.1.5 Major items for games and sport

Includes:

- canoes, kayaks, wind-surfing boards, sea-diving equipment and golf carts

Excludes:

- inflatable boats, rafts and swimming pools for children and the beach (s. 09.3.2.1)

09.2.2 Musical instruments and major durables for indoor recreation

Includes:

- musical instruments of all sizes, including electronic musical instruments, such as pianos, organs, violins, guitars, drums, trumpets, clarinets, flutes, recorders, harmonicas, etc.
- billiard tables, ping-pong tables, pinball machines, gaming machines, etc.

Excludes:

- toys (s. 09.3.1)

09.2.2.1 Musical instruments

Includes:

- traditional instruments
- pianos, organs, violins, guitars, drums, trumpets, clarinets, flutes, recorders, harmonicas, etc.
- electronic instruments

09.2.2.2 Major durables for indoor recreation

Includes:

- billiard tables, ping-pong tables, pin-ball machines, gaming machines, etc.

09.2.3 Maintenance and repair of other major durables for recreation and culture

Includes:

- maintenance and repair of other major durables for recreation and culture

Also includes:

- total value of the service (that is, both the cost of labour and the cost of materials are covered)
- laying up for winter of boats, camper vans, caravans, etc.
- hangar services for private planes
- marina services for boats
- veterinary and other services (stabling, feeding, farriery, etc.) for horses and ponies purchased for recreational purposes

Excludes:

- fuel for recreational vehicles (s. 07.2.2)
- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (s. 09.2.1) or (s. 09.2.2)
- veterinary and other services for pets (s. 09.3.5)

09.2.3.0 Maintenance and repair of other major durables for recreation and culture

Includes:

- maintenance and repair of other major durables for recreation and culture

Also includes:

- total value of the service (that is, both the cost of labour and the cost of materials are covered)
- laying up for winter of boats, camper vans, caravans, etc.
- hangar services for private planes
- marina services for boats
- veterinary and other services (stabling, feeding, farriery, etc.) for horses and ponies purchased for recreational purposes

Excludes:

- fuel for recreational vehicles (s. 07.2.2)
- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (s. 09.2.1) or (s. 09.2.2)
- veterinary and other services for pets (s. 09.3.5.0)

09.3 OTHER RECREATIONAL ITEMS AND EQUIPMENT, GARDENS AND PETS

09.3.1 Games, toys and hobbies

Includes:

- card games, parlour games, chess sets and the like
- toys of all kinds including dolls, soft toys, toy cars and trains, toy bicycles and tricycles, toy construction sets, puzzles, plasticine, electronic games, masks, disguises, jokes, novelties, fireworks and rockets, festoons and Christmas tree 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

Also includes:

- video game software
- video game computers that plug into a television set
- video game cassettes and video game CD-ROMs

Excludes:

- collectors' items falling into the category of works of art or antiques (s. 05.1.1)
- unused postage stamps (s. 08.1.0)
- Christmas trees (s. 09.3.3)
- children's scrapbooks (s. 09.5.1)

09.3.1.1 Games and hobbies

Includes:

- traditional games-card games, parlour games, chess sets and the like
- electronic games

Also includes:

- video game software
- video game computers that plug into a television set
- video game cassettes and video game CD-ROMs
- 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

09.3.1.2 Toys and celebration articles

Includes:

- dolls, such as Barbie, Bratz, Polly etc.
- toy cars, including toy trains, toy bicycles and tricycles
- soft toys- teddy-bears etc.
- Lego and toy construction sets, such as Playmobil
- puzzles
- plasticine
- masks
- disguises
- jokes
- novelties
- fireworks and rockets
- festoons
- Christmas tree decorations

09.3.2 Equipment for sport, camping and open-air recreation

Includes:

- gymnastic, physical education and sport equipment such as balls, shuttlecocks, nets, rackets, bats, skis, golf clubs, foils, sabres, poles, weights, discuses, javelins, dumb-bells, chest expanders and other body-building equipment
- parachutes and other sky-diving equipment

- firearms and ammunition for hunting, sport and personal protection
- fishing rods and other equipment for fishing
- equipment for beach and open-air games, such as bowls, croquet, frisbee, volleyball, and inflatable boats, rafts and swimming pools
- camping equipment such as tents and accessories, sleeping bags, backpacks, air mattresses and inflating pumps, camping stoves and barbecues
- repair of such articles

Also includes:

- 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.

Excludes:

- crash helmets for motor cycles and bicycles (s. 03.1.3)
- camping and garden furniture (s. 05.1.1)

09.3.2.1 Equipment for sport

Includes:

- gymnastic, physical education and sport equipment such as balls, shuttlecocks, nets, rackets, bats, skis, golf clubs, discuses, javeli
- parachutes and other sky-diving equipment
- firearms and ammunition for hunting, sport and personal protection
- fishing rods and other equipment for fishing
- equipment for beach and open-air games such as bowls, croquet, frisbee, volleyball and inflatable boats, rafts and swimming pools

Also includes:

- 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.

Excludes:

- crash helmets for motor cycles and bicycles (s. 03.1.3.1)
- repair of such articles (s. 09.3.2.3)

09.3.2.2 Equipment for camping and open-air recreation

Includes:

- tents, sleeping bags, backpacks includes air mattresses and inflating pumps, camping stoves, barbecues and other accessories related to camping

Excludes:

- camping furniture (s. 05.1.1.2)
- repair of such articles (s. 09.3.2.3)

09.3.2.3 Repair of equipment for sport, camping and open-air recreation

Includes:

- repair of equipment for sport, camping and open-air recreation

09.3.3 Gardens, plants and flowers

Includes:

- natural or artificial flowers and foliage, plants, shrubs, bulbs, tubers, seeds, fertilizers, composts, garden peat, turf for lawns, specially treated soils for ornamental gardens, horticultural preparations, pots and pot holders

Also includes:

- natural and artificial Christmas trees
- delivery charges for flowers and plants

Excludes:

- gardening gloves (s. 03.1.3)
- gardening services (s. 04.4.4) or (s. 05.6.2)
- gardening equipment (s. 05.5.1)
- gardening tools (s. 05.5.2)
- insecticides and pesticides for household use (s. 05.6.1)

09.3.3.1 Garden products

Includes:

- soil, peat and fertilizers
- pots and pot holders

Excludes:

- motorized and non-motorized garden tools and equipment (s. 05.5.1.1, 05.5.2.1 and 05.5.2.2)

09.3.3.2 Plants and flowers

Includes:

- indoor plants, including natural or artificial Christmas trees
- outdoor plants
- plant seeds and bulb
- indoor flowers (natural or artificial in vase or not)
- outdoor flowers
- flower seeds and bulbs

Excludes:

- soil, peat and fertilizers (s. 09.3.3.1)

09.3.4 Pets and related products

Includes:

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

Excludes:

- horses and ponies (s. 07.1.4) or (s. 09.2.1)
- veterinary services (s. 09.3.5)

09.3.4.1 Purchase of pets

Includes:

- purchase of pets

09.3.4.2 Products for pets

Includes:

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

09.3.5 Veterinary and other services for pets

Includes:

- veterinary and other services for pets such as grooming, boarding, tattooing, micro-chip implanting and training.

Excludes:

- veterinary and other services (stabling, farriery, etc.) for horses and ponies purchased for recreational purposes (s. 09.2.3)
- veterinary services for animals required to draw vehicles (s. 07.1.4.0)

09.3.5.0 Veterinary and other services for pets

Includes:

- veterinary and other services for pets such as grooming, boarding, tattooing, micro-chip implanting and training

Excludes:

- veterinary and other services (stabling, farriery, etc.) for horses and ponies purchased for recreational purposes (s. 09.2.3.0)
- veterinary services for animals required to draw vehicles (s. 07.1.4.0)

09.4 RECREATIONAL AND CULTURAL SERVICES

09.4.1 Recreational and sporting services

Includes:

- services provided by:
 - sports stadiums, horse-racing courses, motor-racing circuits, velodromes, etc.
 - skating rinks, swimming pools, golf courses, gymnasia, fitness centres, tennis courts, squash courts and bowling alleys
 - fairgrounds and amusement parks
 - roundabouts, see-saws and other playground facilities for children
 - pin-ball machines and other games for adults other than games of chance
 - ski slopes, ski lifts and the like
 - hire of equipment and accessories for sport and recreation, such as aeroplanes, boats, horses, skiing and camping equipment
 - out-of-school individual or group lessons in bridge, chess, aerobics, dancing, music, skating, skiing, swimming or other pastimes
 - services of mountain guides, tour guides, etc.
 - navigational aid services for boating

Also includes:

- hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.)

Excludes:

- cable-car and chairlift transport not at ski resorts or holiday centres (s. 07.3.6)

09.4.1.1 Recreational and sporting services - Attendance

Includes:

- services provided by:
 - sports stadiums, horse-racing courses, motor-racing circuits, velodromes, etc. for the attendance of a sportive or recreational event
 - fairgrounds and amusement parks

09.4.1.2 Recreational and sporting services - Participation

Includes:

- skating rinks, swimming pools, golf courses, gymnasia, fitness centres, tennis courts, squash courts and bowling alleys
- roundabouts, see-saws and other playground facilities for children
- pin-ball machines and other games for adults other than games of chance
- ski slopes, ski lifts and the like
- hire of equipment and accessories for sport and recreation, such as aeroplanes, boats, horses, skiing and camping equipment
- out-of-school individual or group lessons in bridge, chess, aerobics, dancing, music, skating, skiing, swimming or other pastimes
- services of mountain guides, tour guides, etc.
- navigational aid services for boating

Also includes:

- hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.)

Excludes:

- cable-car and chairlift transport not at ski resorts or holiday centres (s. 07.3.6.1)

09.4.2 Cultural services

Includes:

- services provided by:
 - cinemas, theatres, opera houses, concert halls, music halls, circuses, sound and light shows
 - museums, libraries, art galleries, exhibitions
 - historic monuments, national parks, zoological and botanical gardens, aquaria
 - hire of equipment and accessories for culture, such as television sets, video cassettes, etc.
 - television and radio broadcasting, in particular licence fees for television equipment and subscriptions to television networks
 - services of photographers such as film developing, print processing, enlarging, portrait photography, wedding photography, etc.

Also includes:

- services of musicians, clowns, performers for private entertainments

09.4.2.1 Cinemas, theatres, concerts

Includes:

- cinemas
- theatres, opera houses
- concert and music halls
- circuses, sound and light shows and other

Also includes:

- services of musicians, clowns, performers for private entertainments

09.4.2.2 Museums, libraries, zoological gardens

Includes:

- museums, art galleries, exhibitions, including historical monuments
- libraries
- national parks, zoological and botanical gardens

09.4.2.3 Television and radio licence fees, subscriptions

Includes:

- television and radio broadcasting fee
- subscription to cable TV and Pay-TV

Also includes:

- television on demand

Excludes:

- hire of television and radio broadcasting equipment (s. 09.4.2.4)

09.4.2.4 Hire of equipment and accessories for culture

Includes:

- hire of DVDs, video cassettes, CDs, Blu-ray
- hire of equipment and accessories for culture, such as television sets

09.4.2.5 Photographic services

Includes:

- services of photographers such as film developing, print processing, enlarging, portrait photography, wedding photography, etc.

Also includes:

- services provided by non-specialised shops (e.g. supermarkets, consumer electronic stores etc.) and purchase by Internet

09.4.2.9 Other cultural services

Includes:

- rental and leasing services of musical instruments

09.4.3 Games of chance

Includes:

- service charges for lotteries, bookmakers, totalizators, casinos and other gambling establishments, gaming machines, bingo halls, scratch cards, sweepstakes, etc. (Service charge is defined as the difference between the amounts paid for lottery tickets or placed in bets and the amounts paid out to winners.)

09.4.3.0 Games of chance

Includes:

- service charges for lotteries, bookmakers, totalizators, casinos and other gambling establishments, gaming machines, bingo halls, scratch cards, sweepstakes, etc. (Service charge is defined as the difference between the amounts paid for lottery tickets or placed in bets and the amounts paid out to winners.)

09.5 NEWSPAPERS, BOOKS AND STATIONERY

09.5.1 Books

Includes:

- books, including atlases, dictionaries, encyclopaedias, textbooks, guidebooks and musical scores

Also includes:

- scrapbooks and albums for children
- bookbinding

Excludes:

- pre-recorded tapes and CDs of novels, plays, poetry, etc. (s. 09.1.4)
- pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopaedias, foreign language trainers, etc. in the form of software (s. 09.1.4)
- stamp albums (s. 09.3.1)

09.5.1.1 Fiction books

Includes:

- children's books

Also includes:

- scrapbooks and albums for children

Excludes:

- fiction E-book downloads (s. 09.5.1.4)

09.5.1.2 Educational text books

Includes:

- educational textbooks

09.5.1.3 Other non-fiction books

Includes:

- dictionaries
- art books
- travel guides
- reference books

Excludes:

- binding services and Non-fiction E-book downloads (s. 09.5.1.4)

09.5.1.4 Binding services and E-book downloads

Includes:

- binding services
- fiction and non-fiction E-book downloads

09.5.2 Newspapers and periodicals

Includes:

- newspapers, magazines and other periodicals.

09.5.2.1 Newspapers

Includes:

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

09.5.2.2 Magazines and periodicals

Includes:

- lifestyle magazines
- children magazines
- hobbies, leisure magazines
- business, political magazines
- TV magazines
- subscription for magazines (home delivery)
- Internet subscription for magazines

09.5.3 Miscellaneous printed matter

Includes:

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

Excludes:

- pre-franked postcards and aerogrammes (s. 08.1.0)
- stamp albums (s. 09.3.1)

09.5.3.0 Miscellaneous printed matter

Includes:

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

Excludes:

- pre-franked postcards and aerogrammes (s. 08.1.0.1)
- stamp albums (s. 09.3.1.1)

09.5.4 Stationery and drawing materials

Includes:

- writing pads, envelopes, account books, notebooks, diaries, etc.
- pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, pencil sharpeners, etc.
- stencils, carbon paper, typewriter ribbons, 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, paper, card, paints, crayons, pastels and brushes

Also includes:

- toner and ink cartridges

- educational materials such as exercise books, slide rules, geometry instruments, slates, chalks and pencil boxes

Excludes:

- pocket calculators (s. 09.1.3)
- pre-franked postcards (s. 08.1.0)
- stamp albums (s. 09.3.1)

09.5.4.1 Paper products

Includes:

- writing pads, envelopes, account books, notebooks, diaries, etc.
- drawing paper
- educational materials such as exercise books

09.5.4.9 Other stationery and drawing materials

Includes:

- pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, pencil sharpeners, etc.
- stencils, carbon paper, typewriter ribbons, 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

Also includes:

- toner and ink cartridges
- slide rules, geometry instruments, slates, chalks and pencil boxes

Excludes:

- pocket calculators (s. 09.1.3.4)

09.6 PACKAGE HOLIDAYS

09.6.0 Package holidays

Includes:

- all inclusive holidays or tours which provide for travel, food, accommodation, guides, etc.

Also includes:

- half-day and one-day excursion tours
- pilgrimages

09.6.0.1 Package domestic holidays

Includes:

- holidays taking place on the economic territory where the holidaymaker resides

09.6.0.2 Package international holidays

Includes:

- holidays taking place in other countries other than the country where the holidaymaker resides

10. EDUCATION

This division covers educational services only. It does not include expenditures on educational materials, such as books (s. 09.5.1) and stationery (s. 09.5.4), or education support services, such as health-care services (s. 06), transport services (s. 07.3), catering services (s. 11.1.2) and accommodation services (s. 11.2.0). It includes education by radio or television broadcasting. The breakdown of educational services is based upon the level categories of the 1997 International Standard Classification of Education (ISCED-97) of the United Nations Educational, Scientific and Cultural Organization (UNESCO).

10.1 PRE-PRIMARY AND PRIMARY EDUCATION

10.1.0 Pre-primary and primary education

Includes:

- levels 0 and 1 of ISCED-97: pre-primary and primary education

Also includes:

- literacy programmes for students too old for primary school

10.1.0.1 Pre-primary education

Includes:

- ISCED-97 level 0: Pre-primary education is defined as the initial stage of organised instruction, designed primarily to introduce very young children to a school type environment; should be centre or school-based, be designed to meet the educational and developmental needs of children at least 3 years old and not older than 6. This education may also be provided in hospitals or in special schools or training centres.

10.1.0.2 Primary education

Includes:

- ISCED-97 level 1: Primary education usually begins at age 5, 6 or 7 and generally lasts for 4 to 6 years. Programmes are normally designed to give students a sound basic education in reading, writing and mathematics along with an elementary understanding of other subjects. Organised instruction for children with special needs should also be included. Literacy or basic skills programmes within or outside the school system which are similar in content to programme in primary education.

10.2 SECONDARY EDUCATION

10.2.0 Secondary education

Includes:

- levels 2 and 3 of ISCED-97: lower-secondary and upper-secondary education

Also includes:

- out-of-school secondary education for adults and young people

10.2.0.0 Secondary education

Includes:

- ISCED-97 levels 2 and 3: lower-secondary and upper-secondary education.

Also includes:

- out-of-school secondary education for adults and young people

10.3 POST-SECONDARY NON-TERTIARY EDUCATION

10.3.0 Post-secondary non-tertiary education

Includes:

- ISCED level 4: It was introduced to cover programmes that straddle the boundary between upper secondary and post-secondary education. Programmes on this level typically have a full-time equivalent duration between 6 months and 2 years. The typical entry requirement is successful completion of ISCED 3. Programmes designed to provide direct access to ISCED 5A. Type 5A: programmes that are theoretically based and/or preparatory to research (history, philosophy, mathematics, etc.) or give access to professions with high skill requirements, such as medicine, dentistry, and architecture. Programmes designed to provide direct access to ISCED 5B. Type 5B: programmes that are practically oriented/occupationally specific and are mainly designed for participants to acquire the practical skills and know how needed for employment in a particular occupation or trade, the successful completion of which usually culminates in a qualification relevant for the labour market. ISCED 5b does not give access to ISCED 6. Programmes primarily designed for direct access to the labour market, although they also provide access to other ISCED 4 programmes.

10.3.0.0 Post-secondary non-tertiary education

Includes:

- ISCED-97 level 4: It was introduced to cover programmes that straddle the boundary between upper secondary and post-secondary education. Programmes on this level typically have a full-time equivalent duration between 6 months and 2 years. The typical entry requirement is successful completion of ISCED-97 level 3. Programmes designed to provide direct access to ISCED-97 level 5A. Type 5A: programmes that are theoretically based and/or preparatory to research (history, philosophy, mathematics, etc.) or give access to professions with high skill requirements, such as medicine, dentistry, and architecture. Programmes designed to provide direct access to ISCED-97 level 5B. Type 5B: programmes that are practically oriented/occupationally specific and are mainly designed for participants to acquire the practical skills and know how needed for employment in a particular occupation or trade, the successful completion of which usually culminates in a qualification relevant for the labour market. ISCED-97 level 5b does not give access to ISCED-97 level 6. Programmes primarily designed for direct access to the labour market, although they also provide access to other ISCED-97 level 4 programmes".

10.4 TERTIARY EDUCATION

10.4.0 Tertiary education

Includes:

- levels 5 and 6 of ISCED-97: first stage and second stage of tertiary education.

10.4.0.0 Tertiary education

Includes:

- ISCED-97 levels 5 and 6: first stage and second stage of tertiary education.

10.5 EDUCATION NOT DEFINABLE BY LEVEL

10.5.0 Education not definable by level

Includes:

- educational programmes, generally for adults, which do not require any special prior instruction, in particular vocational training or cultural development.

10.5.0.0 Education not definable by level

Includes:

- educational programmes, generally for adults, which do not require any special prior instruction, in particular vocational training or cultural development.

11. RESTAURANTS AND HOTELS

11.1 CATERING SERVICES

11.1.1 Restaurants, cafés and the like

Includes:

- catering services (meals, snacks, drinks and refreshments) provided by restaurants, cafés, buffets, bars, tearooms, etc.
- Includes: those provided:
 - in places providing recreational, cultural, sporting or entertainment services: theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, nightclubs, dancing establishments, etc.
 - on public transport (coaches, trains, boats, aeroplanes, etc.) when priced separately
- the sale of food products and beverages for immediate consumption by kiosks, street vendors and the like, including food products and beverages dispensed ready for consumption by automatic vending machines
- the sale of cooked dishes by restaurants for consumption off their premises
- the sale of cooked dishes by catering contractors whether collected by the customer or delivered to the customer's home

Also includes:

- tips

Excludes:

- tobacco purchases (s. 02.2.0)
- telephone calls (s. 08.3.0)

11.1.1.1 Restaurants, cafés and dancing establishments

Includes:

- places that serve main meals
- places mainly serving drinks: cafés, buffets, bars, tearooms, etc.
- places providing recreational, cultural, sporting or entertainment services: theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, nightclubs, dancing establishments, etc.

11.1.1.2 Fast food and take away food services

Includes:

- places serving snacks and fast food
- on public transport (coaches, trains, boats, aeroplanes, etc.) when priced separately

Also includes:

- the sale of food products and beverages for immediate consumption by kiosks, food stalls, street vendors and the like, including food products and beverages dispensed ready for consumption by automatic vending machines
- the sale of cooked dishes by restaurants for consumption off their premises
- the sale of cooked dishes by catering contractors whether collected by the customer or delivered to the customer's home

11.1.2 Canteens

Includes:

- catering services of works canteens, office canteens and canteens in schools, universities and other educational establishments

Also includes:

- university refectories, military messes and wardrooms

Excludes:

- food and drink provided to hospital in-patients (s. 06.3.0)

11.1.2.0

Canteens

Includes:

- catering services of works canteens, office canteens and canteens in schools, universities and other educational establishments

Also includes:

- university refectories, military messes and wardrooms

Excludes:

- food and drink provided to hospital in-patients (s. 06.3.0.0)

11.2

ACCOMMODATION SERVICES

Includes:

- accommodation services of:
 - hotels, boarding houses, motels, inns and establishments offering "bed and breakfast"
 - holiday villages and holiday centres, camping and caravan sites, youth hostels and mountain chalets
 - boarding schools, universities and other educational establishments
 - public transport (trains, boats, etc.) when priced separately
 - hostels for young workers or immigrants

Also includes:

- tips
- porters

Excludes:

- payments of households occupying a room in a hotel or boarding house as their main residence (s. 04.1.1)
- rentals paid by households for a secondary residence for the duration of a holiday (s. 04.1.2)
- telephone calls (s. 08.3.0)
- catering services in such establishments except for breakfast or other meals included in the price of the accommodation (s. 11.1.1)
- housing in orphanages, homes for disabled or maladjusted persons (s. 12.4.0)

11.2.0

Accommodation services

Includes:

- accommodation services of:
 - hotels, boarding houses, motels, inns and establishments offering "bed and breakfast"
 - holiday villages and holiday centres, camping and caravan sites, youth hostels and mountain chalets
 - boarding schools, universities and other educational establishments
 - public transport (trains, boats, etc.) when priced separately
 - hostels for young workers or immigrants

Also includes:

- tips
- porters

Excludes:

- payments of households occupying a room in a hotel or boarding house as their main residence (s. 04.1.1)
- rentals paid by households for a secondary residence for the duration of a holiday (s. 04.1.2)
- telephone calls (s. 08.3.0)
- catering services in such establishments except for breakfast or other meals included in the price of the accommodation (s. 11.1.1)
- housing in orphanages, homes for disabled or maladjusted persons (s. 12.4.0)

11.2.0.1 Hotels, motels, inns and similar accommodation services

Includes:

- accommodation services in hotels and motels
- accommodation services in inns and similar establishments, including boarding houses, inns and establishments offering "bed and breakfast"

11.2.0.2 Holiday centres, camping sites, youth hostels and similar accommodation services

Includes:

- holiday centres, camping sites, youth hostels and similar, holiday villages and holiday centres, camping and caravan sites, youth hostels and mountain chalets
- accommodation services in holiday centres and camping sites holiday villages, caravan sites

11.2.0.3 Accommodation services of other establishments

Includes:

- boarding schools and other educational establishments
- public transport (trains, boats, etc.) when priced separately
- hostels for young workers or immigrants

12. MISCELLANEOUS GOODS AND SERVICES**12.1 PERSONAL CARE****12.1.1 Hairdressing salons and personal grooming establishments**

Includes:

- services of hairdressing salons, barbers, beauty shops, manicures, pedicures, Turkish baths, saunas, solariums, non-medical massages, etc.
- diet clubs, tattoo and piercing services

Also includes:

- bodycare, depilation and the like

Excludes:

- spas (s. 06.2.3) or (s. 06.3.0)
- fitness centres (s. 09.4.1)

12.1.1.1 Hairdressing for men and children

Includes:

- services of hairdressing salons, barbers for men and children

12.1.1.2 Hairdressing for women

Includes:

- services of hairdressing salons for women

12.1.1.3 Personal grooming treatments

Includes:

- facial beauty treatments, Depilation, Solarium, pedicure, bodycare, manicure, thalassotherapy, Turkish baths, saunas, non-medical massages, etc.
- diet clubs, tattoo and piercing services

12.1.2 Electric appliances for personal care

Includes:

- electric razors and hair trimmers, hand-held and hood hairdryers, curling tongs and styling combs, sunlamps, vibrators, electric toothbrushes and other electric appliances for dental hygiene, etc.
- repair of such appliances

12.1.2.1 Electric appliances for personal care

Includes:

- electric razors and hair trimmers, hand-held and hood hairdryers, curling tongs and styling combs, sunlamps, vibrators, electric toothbrushes and other electric appliances for dental hygiene, etc.

Excludes:

- repair of such appliances (s. 12.1.2.2)

12.1.2.2 Repair of electric appliances for personal care

Includes:

- repair of electric appliances for personal care

12.1.3 Other appliances, articles and products for personal care

Includes:

- non-electric appliances: razors and hair trimmers and blades therefore, scissors, nail files, combs, shaving brushes, hairbrushes, toothbrushes, nail brushes, hairpins, curlers, personal weighing machines, baby scales, etc.
- articles for personal hygiene: toilet soap, medicinal soap, cleansing oil and milk, shaving soap, shaving cream and foam, toothpaste, 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, hair removers, perfumes and toilet waters, personal deodorants, bath products, etc.
- other products: toilet paper, paper handkerchiefs, paper towels, sanitary towels, cotton wool, cotton tops, babies' napkins, toilet sponges, etc.

Excludes:

- handkerchiefs made of fabric (s. 03.1.3)

12.1.3.1 Non-electrical appliances

Includes:

- razors and hair trimmers and blades therefore, scissors, nail files, combs, shaving brushes, hairbrushes, toothbrushes, nail brushes, hairpins, curlers, personal weighing machines, baby scales, etc.

12.1.3.2 Articles for personal hygiene and wellness, esoteric products and beauty products

Includes:

- toilet and medical soap, cleansing oils and milk, shaving soap and cream, toothpaste, shampoo and bathing products, toilet paper, paper handkerchiefs, cotton tops, babies' napkins (also babies' disposable napkins), paper towels, sanitary towels, cotton wool, toilet sponges, etc.
- wellness and esoteric products (natural remedy, herbs, healing stones 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, hair removers, perfumes and toilet waters, personal deodorants, bath products, etc.

Excludes:

- vitamins and minerals, cod liver oil and halibut liver oil (s. 06.1.1.0)

12.2 PROSTITUTION

12.2.0 Prostitution

Includes:

- services provided by prostitutes and the like

12.2.0.0 Prostitution

Includes:

- services provided by prostitutes and the like

12.3 PERSONAL EFFECTS N.E.C.

12.3.1 Jewellery, clocks and watches

Includes:

- precious stones and metals and jewellery fashioned out of such stones and metals
- costume jewellery, cuff links and tiepins
- clocks, watches, stopwatches, alarm clocks, travel clocks
- repair of such articles

Excludes:

- ornaments (s. 05.1.1) or (s. 05.4.0)
- radio clocks (s. 09.1.1)
- precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation)

12.3.1.1 Jewellery

Includes:

- precious stones and metals and jewellery fashioned out of such stones and metals
- costume jewellery, cuff links and tiepins

Excludes:

- ornaments (s. 05.1.1.1) or (s. 05.4.0.1)
- precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation)

12.3.1.2 Clocks and watches

Includes:

- clocks, watches, stopwatches, alarm clocks, travel clocks

Excludes:

- radio clocks (s. 09.1.1.1)

12.3.1.3 Repair of jewellery, clocks and watches

Includes:

- repair of jewellery, clocks and watches

12.3.2 Other personal effects

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, car beds and seats, back-carriers, front carriers, reins and harnesses, etc.
- articles for smokers: pipes, lighters, cigarette cases, cigar cutters, ashtrays, etc.
- miscellaneous personal articles: sunglasses, walking sticks and canes, umbrellas and parasols, fans, keyrings, etc.
- funerary articles: coffins, gravestones, urns, etc.
- repair of such articles

Also includes:

- lighter fuel
- wall thermometers and barometers

Excludes:

- baby furniture (s. 05.1.1)

- shopping bags (s. 05.2.0)
- feeding bottles (s. 05.4.0)

12.3.2.1 Travel goods

Includes:

- travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attaché cases, satchels, hand-bags, wallets, purses, etc.

Excludes:

- shopping bags (s. 05.2.0.9)

12.3.2.2 Articles for babies

Includes:

- articles for babies:
 - baby carriages
 - pushchairs
 - carrycots
 - recliners
 - car beds and seats
 - back-carriers
 - front carriers
 - reins and harnesses

Excludes:

- baby furniture (s. 05.1.1.9)
- shopping bags (s. 05.2.0.9)
- feeding bottles (s. 05.4.0.3)

12.3.2.3 Repair of other personal effects

Includes:

- repair of travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attaché cases, satchels, hand-bags, wallets, purses, etc.
- repair of articles for babies: baby carriages, pushchairs, carrycots, recliners, car beds and seats, back-carriers, front carriers, reins and harnesses, etc.

12.3.2.9 Other personal effects n.e.c.

Includes:

- wall thermometers and barometers
- articles for smokers: pipes, lighters, lighter fuel, cigarette cases, cigar cutters, ashtrays, etc.
- miscellaneous personal articles: sunglasses, walking sticks and canes, umbrellas and parasols, fans, keyrings, etc.
- funerary articles: coffins, gravestones, urns, etc.
- repair of other personal effects n.e.c.

Excludes:

- wellness and esoteric products (s. 12.1.3.2)

12.4 SOCIAL PROTECTION

Social protection as defined here covers 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.

12.4.0 Social protection

Includes:

Such services include residential care, home help, day care and rehabilitation. More specifically, this class covers payments by households for:

- retirement homes for elderly persons, residences for disabled persons, rehabilitation centres providing long-term support for patients rather than health care and rehabilitative therapy, schools for disabled persons where the main aim is to help students overcome their disability
- help to maintain elderly and disabled persons at home (home-cleaning services, meal programmes, day-care centres, day-care services and holiday-care services)
- wet-nurses, crèches, play schools and other child-minding facilities
- counselling, guidance, arbitration, fostering and adoption services for families

12.4.0.1 Child care services

Includes:

- childminding outside the home
- nurseries, day-care facilities, wet-nurses, crèches and other child-minding facilities for babies
- Kindergarten (other than educational)
- after school centres

Excludes:

- babysitters etc. (s. 05.6.2.1)
- educational kindergartens under division 10 (s. 10)

12.4.0.2 Retirement homes for elderly persons and residences for disabled persons

Includes:

- rehabilitation centres providing long-term support for patients rather than health care and rehabilitative therapy

12.4.0.3 Services to maintain people in their private homes

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)
- schools for disabled persons where the main aim is to help students overcome their disability

12.4.0.4 Counselling

Includes:

- guidance, arbitration, fostering and adoption services for families

12.5 INSURANCE

Includes:

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. Service charge is defined as the difference between claims due and premiums earned and premium supplement.

12.5.1 Life insurance

Includes:

- service charges for life assurance, death benefit assurance, education assurance, etc.

12.5.1.0 Life insurance

Includes:

- service charges for life assurance, death benefit assurance, education assurance, etc.

12.5.2 Insurance connected with the dwelling

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.

Excludes:

- service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption)

12.5.2.0 Insurance connected with the dwelling

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.

Excludes:

- service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption)

12.5.3 Insurance connected with health

Includes:

- service charges for private sickness and accident insurance.

12.5.3.1 Public insurance connected with health

Includes:

- social (compulsory) health insurance

12.5.3.2 Private insurance connected with health

Includes:

- health insurance paid to a private insurance company

12.5.4 Insurance connected with transport

Includes:

- service charges for insurance in respect of personal transport equipment
- service charges for travel insurance and luggage insurance

12.5.4.1 Motor vehicle insurance

Includes:

- service charges for insurance in respect of personal transport equipment

12.5.4.2 Travel insurance

Includes:

- service charges for travel insurance and luggage insurance

12.5.5 Other insurance

Includes:

- service charges for other insurance such as civil liability for injury or damage to third parties or their property.

Excludes:

- civil liability or damage to third parties or their property arising from the operation of personal transport equipment (s. 12.5.4)

12.5.5.0 Other insurance

Includes:

- service charges for other insurance such as civil liability for injury or damage to third parties or their property

12.6 FINANCIAL SERVICES N.E.C.

Includes:

- financial intermediation services indirectly measured.

12.6.1 FISIM

Includes:

- financial intermediation services indirectly measured.

12.6.1.0 FISIM

Includes:

- financial intermediation services indirectly measured

12.6.2 Other financial services n.e.c.

Includes:

- actual charges for the financial services of banks, post offices, saving banks, money changers and similar financial institutions
- fees and service charges of brokers, investment counsellors, tax consultants and the like
- administrative charges of private pension funds and the like

12.6.2.1 Charges by banks and post offices

Includes:

- charges for the financial services of saving banks, money changers and similar financial institutions

12.6.2.2 Fees and service charges of brokers, investment counsellors

Includes:

- charges for the financial services of tax consultants and the like

12.7 OTHER SERVICES N.E.C.

12.7.0 Other services n.e.c.

Includes:

- fees for legal services, employment agencies, etc.
- charges for undertaking and other funeral services
- payment for the services of estate agents, housing agents, auctioneers, salesroom operators and other intermediaries
- payment for photocopies and other reproductions of documents
- fees for the issue of birth, marriage and death certificates and other administrative documents
- payment for newspaper notices and advertisements
- payment for the services of graphologists, astrologers, private detectives, bodyguards, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets, cloakrooms), etc.

12.7.0.1 Administrative fees

Includes:

- birth, marriage and death certificates
- passports and licenses Includes firearms license, etc.

12.7.0.2 Legal services and accountancy

Includes:

- fees for legal services and accountancy

12.7.0.3 Funeral services

Includes:

- charges for undertaking and other funeral services

12.7.0.4 Other fees and services

Includes:

- reproduction of documents, newspaper notices and advertisements
- photocopies and other reproductions
- fees for:
 - employment agencies
 - auctioneers
 - salesroom operators and other intermediaries
 - graphologists
 - astrologers
 - private detectives
 - bodyguards
 - matrimonial agencies and marriage guidance counsellors
 - dating agencies
 - public writers
 - miscellaneous concessions (seats, toilets, cloakrooms)

Also includes:

- payments for services of housing agents in connection with rental transactions