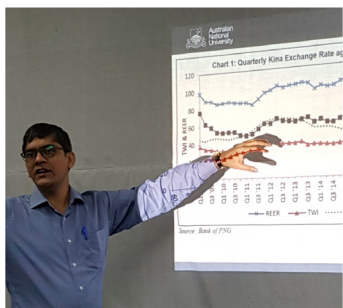




Pacific Classification of Individual Consumption According to Purpose 2020



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Statistics for Development Division, Pacific Community



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Abbreviations

COICOP	Classification of Individual Consumption According to Purpose
COFOG	Classification of the Functions of Government
COPNI	Classification of the Purposes of Non-Profit Institutions Serving Households
COPP	Classification of the Outlays of Producers by Purpose
CPI	Consumer Price Index
CPC	Central Product Classification
D	Durables
DVD	Digital Versatile Disc
GDP	Gross Domestic Product
HIES	Household Income and Expenditure
ICHA	International Classification for Health Accounts
ISCED	International Standard Classification of Education
ND	Non-Durables
n.e.c.	not elsewhere classified
NPISHs	Non-Profit Institutions Serving Households
PACCOICOP	Pacific Classification of Individual Consumption According to Purpose
PICTs	Pacific Island Countries and Territories
S	Services
SD	Semi-Durables
SPC	Pacific Community
SDD	Statistics for Development Division
SNA	System of National Accounts
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organisation

Preface

The Statistics for Development Division (SDD) of the Pacific Community (SPC) provides technical assistance in statistics to 21¹ Pacific Island Countries and Territories (PICTs) with the aim of:

- building capacity to sustain ongoing statistical operations; and
- strengthening compilation of statistics using the latest international statistical guidelines and recommendations, such as the international reference classifications, by deriving regional standards to accommodate commodities and activities specific to PICTs.

The Pacific Classification of Individual Consumption According to Purpose 2020 (PACCOICOP 2020) is a regional classification of goods and services purchased by individuals and households in PICTs. It has been derived from the United Nations (UNs) Classification of Individual Consumption According to Purpose (COICOP) 2018 (white cover publication, pre-edited text). *The only difference between the two is the inclusion of the non-consumption expenditure in the PACCOICOP as supplementary information.*

PACCOICOP 2020 has many uses, of which the major ones are:

- constructing/reweighting the Consumer Price Index (CPI)²;
- further processing the data to derive the final consumption expenditure³; and
- conducting poverty studies.

PACCOICOP 2020 is a tool that will enable comparison of household expenditure data regionally and internationally.

PACCOICOP 2020 succeeds PACCOICOP 2012. All goods and services from the 2012 classification have a concordance with the 2020 classification at the commodity level of detail.

PACCOICOP is tailor-made for the Pacific and is expected to benefit users of economic as well as social statistics.

It can be used by PICTs either in its current form or as a guide in developing national expenditure classifications.

SDD is grateful for the invaluable advice and guidance provided by Mr Andrew Hancock of Statistics New Zealand.

¹ American Samoa, Cook Islands, Federated States of Micronesia, Fiji, French Polynesia, Guam, Kiribati, Marshall Islands, Nauru, New Caledonia, Niue, Northern Mariana Islands, Palau, Papua New Guinea, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, Vanuatu, and Wallis and Futuna. Pitcairn Island, one of SPC's 22 members, does not have a statistical office.

² A consumer price index can be used to measure (i) price inflation experienced by households, (ii) changes in the purchasing power of money incomes and (iii) changes in living standards.

³ Household final consumption expenditure is the market value of all goods and services purchased by households plus expenditures of non-profit institutions serving households and government's individual consumption expenditure. It includes durable products (such as cars, washing machines, and home computers). It excludes purchases of dwellings but includes imputed rent for owner-occupied dwellings. It also includes payments and fees to governments to obtain permits and licenses.

Classification categories not in use in the Pacific

Individuals/households do not incur expenditure on *natural gas through networks* and *passenger transport by railway* in PICTs, as these services are not available.

These categories have not, however, been dropped from the PACCOICOP 2020 to allow for the classification of these services if they were to start in the next ten years. The relevant expenditure categories have been highlighted in blue where they appear in the classification.

Division	Group	Class	Subclass	Commodity	Description	Type
			04.5.2.1	04.5.2.1_01	Natural gas through networks	ND

Division	Group	Class	Subclass	Commodity	Description	Type
		07.3.1			Passenger transport by railway	S
			07.3.1.1	07.3.1.1_01	Passenger transport by train	S
			07.3.1.2	07.3.1.2_01	Passenger transport by rapid transit and tram	S

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Pacific Island countries and territories national statistics offices.

Part 1

Introduction, underlying principles and application of the classification

1. HISTORICAL BACKGROUND

PACCOICOP 2012 was the first regional classification on individual consumption according to purpose. It was derived from the United Nation's COICOP, which was adopted by the UN's Statistical Commission in March 1999.

At the 49th Session of the UN Statistical Commission held in March 2018, COICOP 2018 was endorsed for use as an international standard classification. This replaced COICOP 1999, which had become dated and no longer reflected contemporary statistical needs. COICOP 2018 is more detailed than the 1999 version. It reflects significant changes in goods and services in many areas, such as in information technology, and it improves the links of COICOP to other international classifications, whilst also addressing emerging statistical and policy needs of several international organizations, such as SPC.

The international revision of COICOP 1999 necessitated the Pacific Community's SDD to align its PACCOICOP 2012 (which was based on COICOP 1999) to COICOP 2018. Called PACCOICOP 2020, this version contains necessary modifications to meet regional requirements without disturbing the framework of COICOP 2018, so that regional and international comparisons can be made. PACCOICOP 2012 has a concordance with PACCOICOP 2020 (refer to Part 4 on page 137).

2. INTRODUCTION

2.1. OVERVIEW AND SCOPE OF PACCOICOP 2020

The (PAC)COICOP is one of the four functional classifications of the System of National Accounts⁴ (SNA) 2008 which are used to analyse consumption by different institutional sectors⁵ according to the purpose for which the expenditure is undertaken. The other three classifications are:

- COPNI⁶: Classification of the Purposes of Non-profit Institutions serving households (NPISH);
- COFOG⁶: Classification of the Functions of Government; and
- COPP⁷: Classification of the Outlays of Producers by Purpose. PACCOICOP 2020 classifies a single kind of outlay – namely, the individual consumption expenditure of households, NPISH, and general government. Its objective is to provide a framework of homogeneous categories of goods and services that are considered a function or purpose of household consumption expenditure, i.e. the expenditure made for the benefit of individual persons or households.

2.2. INDIVIDUAL CONSUMPTION

PACCOICOP 2020 identifies individual consumption expenditure incurred by three institutional sectors:

- households;
- non-profit institutions serving households (NPISHs); and
- general government.

⁴ SNA is a statistical framework that provides a comprehensive, consistent and flexible set of macroeconomic accounts for policymaking, analysis and research purposes. 2008 is the latest version of the international statistical standard adopted by the UNs Statistical Commission.

⁵ For the purposes of SNA, institutional units that are resident in the economy are grouped together into five mutually exclusive sectors composed of the following types of units:

- a. non-financial corporations;
- b. financial corporations;
- c. government units, including social security funds;
- d. NPIs serving households (NPISHs); and
- e. households

⁶ COPNI and COFOG are used to classify a range of transactions, including outlays on final consumption expenditure, intermediate consumption, gross capital formation and current transfers, by NPISH and general government respectively.

⁷ COPP is used to classify intermediate consumption and capital outlays of financial and non-financial corporations, or producers.

Individual consumption expenditure is expenditure made for the benefit of individual persons or households. More specifically:

- a. all consumption expenditure by households is defined as individual; Divisions 01 through 13 of PACCOICOP 2020 identify the purposes for which the expenditure is made;
- b. all consumption expenditure of NPISHs is treated, by convention, as being for the benefit of individual households; Division 14 of PACCOICOP 2020 identifies the purposes for which the expenditure of NPISHs is made; and
- c. only some of the consumption expenditure of general government is defined as individual. Expenditure on general public services, defence, public order and safety, economic affairs, environmental protection and housing and community amenities is considered to be for the benefit of the community as a whole, rather than for individual households. Such expenditure is termed collective consumption expenditure and is excluded from PACCOICOP 2020. Division 15 of PACCOICOP 2020 identifies government expenditure that is regarded as individual and classifies it by purpose: health, education, social protection, recreation and culture.

In SNA the individual consumption expenditure of NPISHs and general government is termed social transfer in kind and is added to the individual consumption expenditure of households to obtain an aggregate called actual final expenditure of households (actual individual consumption).

2.3. USES OF PACCOICOP 2020

PACCOICOP is used in several other statistical areas:

- for household expenditure statistics, based on the household income and expenditure surveys (HIES) conducted by PICTs on an ad hoc basis, and the analysis of living standards;
- for establishing weights and aggregate prices of the consumer price indices;
- for international comparisons of gross domestic product (GDP) and its component expenditure through purchasing power parities; and
- for statistics relating to culture, sports, food, health and tourism.

Different uses of PACCOICOP require it to be more detailed in terms of subcategories, whilst at the same time maintaining the basic structure of the international COICOP to enable comparison between countries, over time and between statistics in different domains.

2.4. STRUCTURE OF PACCOICOP 2020

PACCOICOP 2020 has a hierarchical structure consisting of five levels of mutually exclusive categories, facilitating data collection, presentation and analysis at detailed levels of the economy in an internationally comparable, standardised way.

The categories at the highest level are called divisions and are intended to facilitate economic analysis. The divisions subdivide the entire spectrum of consumer expenditure into two-digit broad groupings, such as food and non-alcoholic beverages (01), alcoholic beverages, tobacco and narcotics (02), clothing and footwear (03), housing, water, electricity, gas and other fuels (03). The classification is then organised into successively more detailed categories: three-digit groups, four-digit classes, five-digit subclasses and seven-digit commodities. Refer to Table 1.

The last category of the structure titled *Type* gives information on the type of the commodity: “services” (S), “non-durables” (ND), “semi-durables” (SD) and “durables” (D). Refer to 3.2.

Table 1: Five levels of PACCOICOP

Division	Group	Class	Subclass	Commodity	Description	Type
01					FOOD AND NON-ALCOHOLIC BEVERAGES	
	01.1				FOOD	
		01.1.1			Cereals and cereal products	ND
			01.1.1.1		Cereals	ND
				01.1.1.1_01	Rice	ND
				01.1.1.1_99	Cereals n.e.c.	ND
			01.1.1.2		Flour of cereals	ND
				01.1.1.2_01	Wheat flour	ND
				01.1.1.2_99	Flour of cereals n.e.c.	ND
			01.1.1.3		Bread and bakery products	ND
				01.1.1.3_01	Bread	ND
				01.1.1.3_02	Biscuits	ND
				01.1.1.3_03	Cakes	ND
				01.1.1.3_99	Bread and bakery products n.e.c.	ND
			01.1.1.4	01.1.1.4_01	Breakfast cereals	ND
			01.1.1.5	01.1.1.5_01	Macaroni, noodles, couscous and similar pasta products	ND
			01.1.1.9	01.1.1.9_01	Other cereals and cereal products	ND
		01.1.2			Live animals, meat and other parts of slaughtered land animals	ND
			01.1.2.1		Live land animals	ND
				01.1.2.1_01	Live cattle	ND
				01.1.2.1_02	Live pigs	ND
				01.1.2.1_03	Live sheep	ND
				01.1.2.1_04	Live goat	ND
				01.1.2.1_05	Live poultry	ND
				01.1.2.1_99	Live land animals n.e.c.	ND
			01.1.2.2		Meat, fresh, chilled or frozen	ND
				01.1.2.2_01	Meat of cattle	ND
				01.1.2.2_02	Meat of pigs	ND
				01.1.2.2_03	Meat of sheep	ND
				01.1.2.2_04	Meat of goat	ND
				01.1.2.2_05	Meat of poultry	ND
				01.1.2.2_99	Meat, fresh, chilled or frozen n.e.c.	ND
			01.1.2.3	01.1.2.3_01	Meat, dried, salted, in brine or smoked	ND
			01.1.2.4	01.1.2.4_01	Offal, blood and other parts of slaughtered animals, fresh, chilled or frozen, dried, salted, in brine or smoked	ND
			01.1.2.5		Meat, offal, blood and other parts of slaughtered animals' preparations	ND
				01.1.2.5_01	Sausages and similar products of meat, offal or blood	ND
				01.1.2.5_02	Canned meat	ND
				01.1.2.5_99	Meat, offal, blood and other parts of slaughtered animals' preparations n.e.c.	ND

Each of the categories is numerically coded with a period between the digits indicating the different levels. The division level is denoted by a two-digit number (Divisions 01 to 15). The group, class and

subclass levels consist of one additional digit each. An underscore separates the code of the subclass level from the commodity level, which consists of two additional digits.

Sequential numbering is used at the division and group levels, starting with 1. If a classification category is not further subdivided at the next lower hierarchical level, a zero (0) is used. Nine (9) is used to designate residual categories at the class and subclass levels (e.g. 04.4.4.9) and ninety-nine (99) is used to designate residual categories at the commodity levels (e.g. 01.1.2.1_99 Other live land animals n.e.c.).

The number of categories at each level of the classification in PACCOICOP 2012 and 2020 are presented in Table 2, which excludes non-consumption expenditure categories.

Table 2: Comparison of the number of categories between PACCOICOP 2012 and 2020

PACCOICOP level	Number of categories ⁸	
	PACCOICOP 2012	PACCOICOP 2020
Division	14	15
Group	58	63
Class	156	186
Subclass	339	339
Commodity		511

2.5. USE OF DIFFERENT LEVELS OF THE CLASSIFICATION

PACCOICOP 2020 provides a framework for comparable classification of data at different levels of detail.

Sometimes less detailed classification categories of PACCOICOP 2020 will be desired, in particular for confidentiality considerations.

Similarly, for some domains, such as food, the detail provided by PACCOICOP 2020, even at its most detailed commodity level, may not be sufficient for the required analysis of a particular PICT. In such cases, a PACCOICOP 2020 commodity level can be further subdivided by the country concerned.

It is important to note that a category defined at the class level in PACCOICOP 2020 will not prevent it from being larger in a particular national economy than a category defined at the group level or even at the division level in another national economy.

It is suggested, however, that the additional detailed categories still be aggregated to the existing PACCOICOP 2020 commodity level for regional comparability reasons, and the subclass level for international comparability.

2.6. UNITS OF CLASSIFICATION

The units of classification for household consumption expenditure in Divisions 01 through 13 is expenditure made by the households for satisfying their needs or wants for various goods and services.

The basic data on consumption expenditure usually come from one or more of the following sources:

- household expenditure surveys⁹;
- statistics on retail sales; and
- commodity flow estimates that involve allocating the total supply of goods and services to intermediate and final uses.

⁸ The major change that COICOP 2018 brought is the introduction of a fourth level known as the subclass corresponding to a fifth digit. The 1999 COICOP classification from which PACCOICOP 2012 was derived was compiled only up to the Class level. Regional commodities therefore were accommodated at the Subclass level. The 2018 COICOP classification from which PACCOICOP 2020 has been derived has been compiled up to the Subclass level. Regional commodities therefore have been accommodated at the Commodity level.

⁹ HIES is conducted in PICTs on an ad hoc basis.

The important point to note is that the unit of classification is **expenditure** on specific goods and services – not expenditure on purposes as such. Divisions 01 to 13 of PACCOICOP 2020 convert these basic statistics into a purpose classification by grouping together the expenditure on various goods and services that are deemed to fulfil particular purposes, such as nourishing the body, protecting it against inclement weather, preventing and curing illness, acquiring knowledge, and travelling from one place to another.

The units of classification for PACCOICOP 2020 Division 14 are the same as for COPNI. In principle, COPNI classifies individual outlays of NPISH according to the purpose they serve.

The units of classification for PACCOICOP 2020 Division 15 are the same as for COFOG. The units of classification are, in principle, individual transactions. This means that each purchase, wage payment, transfer, loan disbursement or other outlay should be assigned a COFOG code according to the function that the transaction serves.

3. UNDERLYING PRINCIPLES OF THE CLASSIFICATION

3.1. CONCEPTUAL BASIS OF PACCOICOP 2020

The SNA 2008¹⁰ defines household actual consumption as consisting of three components:

- households' final consumption expenditure;
- government units' expenditure on consumption goods and services provided to households as social transfer in kind; and
- NPISHs' expenditure on consumption goods and services provided to households as social transfer in kind.

SNA 2008 defines household final consumption expenditure as expenditure on goods and services purchased for final use by the household, plus the estimated or imputed value of barter transactions, goods and services received in kind, and goods and services produced and consumed by the same household. Household final consumption expenditure includes the consumption expenditure of the resident households, whether the expenditure takes place in the country or abroad.

3.2. TYPES OF PRODUCT

PACCOICOP 2020 class, subclass and commodity levels are divided into "services" (S), "non-durables" (ND), "semi-durables" (SD) and "durables" (D).

The distinction between non-durable and durable goods is based on whether the goods can be used only once or repeatedly or continuously over a period of more than a year. Semi durable goods differ from durable goods in that their lifetime of use, though more than a year, is usually shorter and their purchaser's price is substantially lower.

The classification by type of product provides for other analytical applications, e.g. for estimating the stock of capital goods held by households — goods in PACCOICOP 2020 that are identified as durables provide the basic element for such estimates — or for analysing the source of inflationary pressures in the economy, such as goods inflation versus services inflation.

There are some classes that contain both goods and services, since a breakdown may not be practical or not even feasible. By convention, these classes are assigned (S) since the service component is considered to be predominant, e.g. a restaurant meal is a tangible product but is categorised as a service (S) because a significant portion of its value-added comprises the preparation of the meal and other services.

¹⁰ For a better understanding of the types of commodities refer to Table 28.3 on page 511 of the SNA.

3.3. IMPUTED TRANSACTION VALUES

Exchange of goods and services between households is generally done using money, but some are bartered for other goods or services, or provided free as transfers in kind. The value of the transactions of such goods and services is estimated and included in the accounts. Such estimates should not be interpreted as introducing hypothetical flows of goods and services into the SNA. Their purpose is to capture the account's major flows of goods and services actually taking place in the economy that would otherwise be omitted. Strictly speaking, the imputation refers to the value of goods or services involved and not to the expenditure itself.

Transactions that are not directly observable from the household income and expenditure surveys and that need to be estimated are:

- the own account production of goods and services for own final consumption;
- income in kind in the form of goods or services provided free of charge or at very low prices to households by government and NPISHs;
- services provided by financial intermediaries that are measured indirectly in the SNA; and
- production of housing services for their own final consumption by owner occupiers.

3.4. “DO IT YOURSELF” REPAIRS AND MAINTENANCE TO CONSUMER DURABLES AND DWELLINGS

“Do it yourself” repairs and maintenance to consumer durables and dwellings carried out by members of the household constitute the production of services for own final use. The production of services for own final use is excluded from the production boundary of the SNA and therefore also from consumption expenditure. However, the materials purchased for repair and maintenance are treated as final consumption expenditure and are therefore included in PACCOICOP 2020.

3.5. MULTI-PURPOSE GOODS AND SERVICES¹¹

The majority of goods and services can be assigned to a single purpose, but some could plausibly be assigned to more than one purpose.

Examples include:

- power vehicles classified as transport and power vehicles classified as recreational;
- motor fuel that may be used to power vehicles classified as transport, as well as vehicles classified as recreational;
- food consumed outside the home which is shown under Restaurants and hotels and not under Food and non-alcoholic beverages;
- camper vans, which are shown under Recreation and culture and not under Transport; and
- basketball shoes and other sports footwear suitable for everyday or leisure wear, which are shown under Clothing and footwear and not under Recreation and culture.

Outlays covering two or more purposes, such as the purchase of a package tour that includes payments for transport, accommodation and catering services, should be dealt with on a case-by-case basis, with the aim of obtaining a purpose breakdown that is as precise as possible and consistent with practical considerations of data availability.

Where the predominant purpose varies, national statisticians are encouraged to assign multi-purpose items to the division that represents the main purpose. Such reclassifications should be footnoted.

¹¹ Sometimes also referred to as mixed purpose goods and services.

3.6. BUNDLED GOODS AND SERVICES

Single expenditure outlays sometimes comprise a bundle of goods and services that serve two or more different purposes. For example, the purchase of:

- telecommunications bundles that would include a mobile phone and internet;
- package tours that would include payment for transport, accommodation and catering services;
- education services that would include payments for health care, transport, accommodation, board and educational materials;
- in-patient hospital services that would include payments for medical treatment, accommodation and catering; and
- transport services that would include meals and accommodation in the ticket price.

Single outlays covering two or more purposes and not separately invoiced are dealt with on a case-by-case basis with the objective of obtaining a purpose breakdown that is as precise as possible and consistent with practical considerations of data availability. In cases where the values cannot be isolated the outlay should be categorised with the predominant good or service.

3.7. INTERNET-ENABLED AND OTHER VIRTUAL SERVICES

As well as for the purchase of virtual books (e.g. e-books, audiobooks), the internet also enables the purchase of on-line streaming of movies and music, and subscriptions to games, thus removing the need for a physical product to be purchased.

In PACCOICOP 2020, the products are classified based on the predominant purpose:

- purchase of virtual books (e.g. e-books, audiobooks) is classified to Class 09.7.1 as paper books because they are consumed for the same purpose; and
- rental of a product, either in its physical or virtual form, is a service and not the purchase of a product:
 - subscription fees to play online games (i.e. streaming) are classified to 09.4.3.1_01 (Rental of games software and subscription to online games); and
 - outright purchase of video game software, in its physical or virtual form, is classified to 09.2.1.1_01 (Video game computers, game consoles, game apps and software).

3.8. SOFTWARE AND APPS

Software is defined as a set of instructions, data and associated documentation that tell a computer to perform certain tasks. The definition includes operating systems of computers, applications, database programmes, and mobile apps.

The classification of software is different if the software is associated with the provision of a service to the household.

Examples of software that are **not** associated with the provision of a service to the household are operating systems, office suites, photo editors, computational programmes, programming languages, database programmes, and computer games. This type of software may be installed physically on the computer or provided via a local network or the internet. The expenditure for software and apps that are not associated with the provision of a service is classified under 08.2.0.0_01 (Software) for regular software or under 09.2.1.1_01 (Video game computers, game consoles, game apps and software) for gaming software.

If the payment is actually not for the software but for an associated service that is provided with the help of the software or app, then this expenditure should be classified under the corresponding service. Examples include: the ordering of a car with a driver using a smartphone app and the subsequent payment for the taxi service through the app is classified under 07.3.2.2_01 (Passenger

transport by taxi and hired car with driver) because the payment is for a transportation service. Likewise, the expenditure for a dating app should be classified under 13.9.0.9_01 (Other services n.e.c.) because the payment is for a dating service.

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

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

Firmware is a special type of software that is embedded in a hardware device or piece of equipment and provides the low-level programme control for the device or equipment. Firmware can be found in appliances (e.g. refrigerators, ovens), communication equipment (e.g. mobile phones, tablets, routers), computers and peripherals (e.g. the bios of a computer, printers, DVD-Rom drives), entertainment devices (e.g. television sets, set-top boxes, amplifiers, DVD players, MP3 players, digital cameras), and transport equipment (e.g. the software controlling the on-board computers and sensors in a car). Being an integral part required for the functioning of the good, firmware is normally not sold or priced separately. Firmware updates, providing corrections or new functions for the good, are often also provided free of charge. However, in some cases, firmware updates are not free. The expenditure on firmware updates should be classified together with the expenditure for the good for which the firmware update is meant.

3.9. TREATMENT OF SECOND-HAND GOODS

Second-hand goods are used for the same purpose as new goods, so their expenditure is classified like the original good in PACCOICOP 2020. The only exception relates to second-hand motor vehicles, for which a separate subclass and commodity was created because of the substantial market for these goods and the high value of these transactions. Although the full value is usually recorded for price statistics and other uses, only the trade margin on second-hand cars is part of household consumption expenditure and not the whole value of the car, except in cases where the vehicle previously belonged to businesses or government or was imported.

3.10. TREATMENT OF RENTAL AND LEASING

Renting of land

Rent is the income receivable by the owner of a natural resource, land. The lessor or landlord receives rent from another institutional unit (a lessee or tenant) for use of the natural resource. Rent is a form of property income; the payment by households for renting land alone is therefore out of the scope of PACCOICOP 2020¹² and should be excluded.

Rental services

There are many categories in PACCOICOP 2020 that relate to the rental or hiring of a product or service. Rental in this sense refers to expenditure on the service of renting or hiring a product or service that is owned by another party and is within the scope of PACCOICOP 2020 (e.g. rental or hiring of clothes or furniture). The hiring of contractors to undertake substantial repairs to the dwelling is out of the scope.¹³

Leasing

The SNA distinguishes between operating leases and financial leases.

¹² In PACCOICOP 2020 they can be recorded under Non-consumption expenditure 90.1.1.1_09.

¹³ In PACCOICOP 2020 they can be recorded under Non-consumption expenditure 90.2.1.1_02.

In the case of operating leases, the legal owner is also the economic owner, accepting operating risks and providing maintenance and repair of the asset. The payments made under an operating lease are referred to as rentals and are recorded as payments for a service. Hence, this type of leasing is treated as rental.

In the case of financial leases, the legal owner transfers economic ownership to the lessee, who accepts operating risks and undertakes repair and maintenance. Payments are not treated as rentals but as payment of interest and repayment of principal to the legal owner / lessor. Therefore, financial leasing of a good is classified as purchasing a good.

3.11. READY-MADE MEALS (DIVISION 01) AND TAKE-AWAY FOOD SERVICES (DIVISION 11)

Ready-made meals have been added to Division 01 of PACCOICOP 2020 due to the increasing availability of prepared meals. Ready-made meals are generally sold in supermarkets, where the meal can also be produced or prepared. Ready-made meals are commonly intended for consumption at home, where they can be eaten as they are or after heating, but without cooking. Also, when consumed at the supermarket or in market premises, ready-made meals are still to be classified as goods in Division 01.

Services provided by restaurants, cafés and the like are classified in Division 11. Serving services range from full (with a waiter and seating) to limited and self-service. In contrast to ready-made meals in Division 01, the predominant component of services provided by restaurants, cafés and the like is the price paid for providing the serving and cooking service, which includes the goods, such as the food and beverage for immediate consumption. Expenditure on such food and beverage serving services is to be classified in Division 11, even when the food is purchased at the restaurant and the like and consumed at home. If food is purchased in a restaurant and home-delivered, the expenditure for delivery is to be classified under Division 07 if separately invoiced. The criterion, therefore, to distinguish between Division 01 and Division 11 is not where the food is consumed (at home vs. away from home) but rather on the type of expenditure (for the good or for the serving service).

3.12. DWELLING, DOMESTIC AND HOUSEHOLD SERVICES

Services included under Division 04 (Housing, water, electricity, gas and other fuels) are those that enable the use of the dwelling (e.g. cleaning the road or footpath to provide access to the dwelling, chimney sweeping). Services included under Division 05 (Furnishings, household equipment and routine household maintenance) relate to household maintenance or services that support households, rather than the dwelling. Division 05 differentiates further between domestic and other household services. Domestic services by paid staff (05.6.2.1_01) are services provided by personnel employed by households, such as butlers, maids, cooks, nannies, governesses, cleaners, gardeners) who receive a wage for their services. Domestic services also include services, such as babysitting, gardening and cleaning, that are supplied by enterprises and self-employed persons. Other household services (05.6.2.9_01) are services provided by enterprises and self-employed persons that are not routinely provided by staff employed by households, such as carpet cleaning, pest extermination and disinfection.

3.13. HOUSING (DIVISION 04) AND ACCOMMODATION SERVICES (GROUP 11.2)

PACCOICOP uses the concepts of principal dwellings, secondary dwellings and vacation homes as defined in the International Recommendations for Tourism Statistics 2008.¹⁴

- Principal dwelling – main or primary home, usually defined with reference to time spent there, whose location defines the country of residence and place of usual residence of this household and all of its members. All other dwellings are considered secondary dwellings.

¹⁴ Refer to 2.26 and 2.27 on page 12 of the Tourism Statistics 2008.

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

In PACCOICOP 2020, expenditure related to principal and secondary dwellings is classified in Division 04 (Housing, water, electricity, gas and other fuels). Expenditure related to accommodation services away from the principal or secondary dwelling (excluding vacation homes), such as resorts, hotels, motels and vacation homes, is classified as Group 11.2 (Accommodation services).

3.14. TIPS, GRATUITIES, AND UNOFFICIAL PAYMENTS

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

- tipping a maid for cleaning your hotel room – the tip is included with the expenditure for the accommodation service (i.e. in 11.2.0.1_01 Hotels, motels, inns and similar accommodation services);
- tipping waiters in a restaurant – the tip is included in 11.1.1.1_01 (Restaurants, cafes and the like – with full service); and
- tipping food delivery drivers – if the fee for delivery of the food is included in the cost of the food, this expenditure is included in Division 11. However, if the delivery of the food is undertaken by a different business or separately invoiced, the expenditure is included in 07.4.9.2_01 (Delivery of goods).

3.15. GIFTS AND DONATIONS

Outlays on gifts or donations are recorded in the SNA as transfers and therefore out of the scope for consumption.¹⁵ On the other hand, goods or services obtained as gifts or donations are recorded in the SNA as household consumption expenditure by the receiving household. They are valued at the market value of the goods or services received. The cost of the expenditure is met from transfers received as described above.

3.16. DELIVERY FEES

Throughout PACCOICOP 2020, delivery fees are classified separately from the good being delivered, where this is possible, i.e. the delivery fee is separately invoiced. The need for this distinction arises from the SNA valuation principle, which treats transport services separately invoiced as transport margins.

If the delivery and installation of a good are charged together, e.g. for furniture and appliances, then this bundle should be classified under the appropriate subclass for installation (05.1.2.0_01 for furniture, 05.3.3.0_01 for appliances), as the installation represents probably the higher value added.

3.17. OTHER CLARIFICATIONS

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

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

¹⁵ In PACCOICOP 2020 they can be recorded under Division 90: Non-consumption household expenditure.

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

4. APPLICATION OF PACCOICOP – EXPLANATORY NOTES AND RULES OF INTERPRETATION

4.1. APPLICATION OF PACCOICOP 2020

PACCOICOP 2020 is based on *COICOP 2018 pre-edited white cover version*.

In the PACCOICOP 2020 there are instances:

- when COICOP 2018 categories have been expanded to take into account the consumer spending in PICTs; and
- where a COICOP 2018 subclass is not currently relevant in PICTs, these have been retained in the PACCOICOP as they may become relevant later/before the next international revision. These categories have been highlighted light blue.

PACCOICOP 2020 can be easily converted to COICOP, since the categories at the commodity level of PACCOICOP 2020 are subdivisions of the most detailed level of COICOP, i.e. the five-digit level known as a subclass. At this level the data are internationally comparable. At the commodity level the data are regionally comparable.

4.2. Explanatory notes and rules of interpretation

Explanatory notes given in Part 3 of PACCOICOP 2020 provide supporting information about the classification category to assist the user in determining its boundaries. In addition, examples of products that are included or excluded are listed to clarify ambiguous cases that might be difficult to classify. Whenever an exclusion statement is provided, it is accompanied by the cross-reference to the category where the product in question is classified. Items listed under “Included are” are borderline cases that belong to the described category.

It should be noted that the explanatory notes are not intended to present an exhaustive list of all the products under each heading; they should be regarded only as lists of examples to illustrate the content. New products or products with special characteristics may not be explicitly described in the explanatory notes. If guidance is needed, users are invited to contact SPC.

5. RELATIONSHIPS TO OTHER CLASSIFICATIONS

Relation to COICOP, COPNI AND COFOG

PACCOICOP is divided into three parts:

Divisions 01 to 13	Individual consumption expenditure of households
Division 14	Individual consumption expenditure of NPISHs
Division 15	Individual consumption expenditure of general government

The purpose breakdowns within Divisions 14 and 15 of PACCOICOP replicate the purposes in the classifications for NPISHs (COPNI) and general government (COFOG). Thus, the individual consumption expenditure in COPNI and COFOG, once finalised, can be transferred to Divisions 14 and 15 of PACCOICOP.

In presenting statistics according to PACCOICOP, it may be more informative to display them in a matrix, as indicated in Table 3. PACCOICOP is arranged vertically: first the expenditure of households, next those of NPISHs and finally expenditure by general government. The final column shows actual individual consumption by purpose, and columns 2 through 4 show the contributions to this aggregate by the three institutional sectors involved: households, NPISHs and general government.

Table 3: Suggested presentation of PACCOICOP statistics in matrix format

DESCRIPTION	Individual consumption expenditure of			Actual individual consumption
	Households	NPISHs	Government	
Food and non-alcoholic beverages	01			01
Alcoholic beverages, tobacco and narcotics	02			02
Clothing and footwear	03			03
Housing, water, electricity, gas and other fuels	04	14.1	15.1	04+14.1+15.1
Furnishings, household equipment and routine household maintenance	05			05
Health	06	14.2	15.2	06+14.2+15.2
Transport	07			07
Information and Communication	08			08
Recreation, sport and culture	09	14.3	15.3	09+14.3+15.3
Education services	10	14.4	15.4	10+14.4+15.4
Restaurants and accommodation services	11			11
Insurance	12			12
Personal care, social protection and miscellaneous goods	13 less 13.3 and 13.9.0.2			13 less 13.3 and 13.9.0.2
Individual consumption expenditure of non-profit institutions serving households (NPISHS)	14			14
Individual consumption expenditure of general government	15			15
Social protection	13.3	14.5	15.5	13.3+14.5+15.5
Other services	13.9.0.2	14.6		13.9.0.2+14.6

Relation to Central Product Classification (CPC)

CPC is closely linked with PACCOICOP 2020, since expenditure on products is the basic building block of PACCOICOP 2020 classes, and correspondences can be established between categories in the two classifications.

Relation to International Standard Classification of Education (ISCED)

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

Relation to International Classification for Health Accounts (ICHA)

Division 06 (Health) was considerably revised to improve the consistency of PACCOICOP 2020 with ICHA. This will allow the reconciliation of health accounting with SNA and its accompanying classifications.

6. NATIONAL CLASSIFICATIONS DERIVED FROM PACCOICOP 2020

PACCOICOP 2020 is the primary tool for PICTs for collecting and presenting regionally and internationally comparable statistics on individual consumption according to purpose. It is therefore important that, at the national level, data are collected using classifications that are compatible with PACCOICOP 2020.

PICTs may choose to:

- use PACCOICOP 2020 directly for their national purposes;
- adapt their national classification if they already have one in a way that allows for the provision of data according to PACCOICOP 2020 without substantial loss of information, e.g. through developing correspondence tables; and
- develop their own national classification and, in doing so, ensure that it is compatible with PACCOICOP 2020. This they can do by:
 - extending or collapsing the detail of PACCOICOP 2020 commodity while maintaining its general structure; and
 - dissecting the commodity level of PACCOICOP 2020 and creating a national code and commodity. Refer to Table 4 below which shows *All other narcotics n.e.c.* dissected into *Marijuana* and *All other narcotics*. The national code extensions can contain alpha codes, numeric codes or alpha-numeric codes.

Table 4: Deriving national classifications

PACCOICOP 2020						National		
Division	Group	Class	Subclass	Commodity	Description	National Code	National Description	Type
02	02.4	02.4.0	02.4.0.0		Narcotics			ND
				02.4.0.0_01	Kava			ND
				02.4.0.0_02	Betel nuts			ND
				02.4.0.0_99	Narcotics n.e.c.			ND
						02.4.0.0_99_A	Marijuana	
						02.4.0.0_99_B	Narcotics n.e.c.	

Provided these requirements are met, the compatibility of the national classification with PACCOICOP 2020 and with COICOP 2018 would not be affected by its structure or the position of the categories at its most detailed level.

By providing various levels of classification — divisions, groups, classes, subclasses and, eventually, commodities — PACCOICOP 2020 furnishes a framework for comparable classifications of data at different levels of detail.

7. Concordance between PACCOICOP 2012 and 2020

PACCOICOP 2012 is concorded to PACCOICOP 2020. Each *subclass* in PACCOICOP 2012 is mapped to a *commodity* in PACCOICOP 2020 (refer to Part 4 of PACCOICOP 2020). Examples are shown in Table 5.

Table 5: Concordance between PACCOICOP 2012 and 2020

Pacific Classification of Individual Consumption According to Purpose		
2012		2020
SUB-CLASS	DESCRIPTION	CORRESPONDING COMMODITY CODES
01.1.1_001	Rice	01.1.1.1_01
01.1.1_003	Bread	01.1.1.3_01

Pacific Classification of Individual Consumption According to Purpose		
2012		2020
SUB-CLASS	DESCRIPTION	CORRESPONDING COMMODITY CODES
01.1.2_011	Fresh, chilled or frozen meat of bovine animals	01.1.2.1_01
01.1.3_022	Live, fresh, chilled or frozen fish (in 2020 by type of fish): <ul style="list-style-type: none"> ▪ Marlin ▪ Tuna 	01.1.3.1_13 01.1.3.1_35
01.1.4_035	Eggs	01.1.4.8_01
01.1.9_060	Salt	01.1.9.3_01
01.2.2_073	Fruit juices	01.2.1.0_01
02.3.1_087	Kava (also known as yaqona or sakau)	02.4.0.0_01
10.4.0_261	Tertiary education	10.4.0.0_01
12.4.0_290	Retirement homes for elderly persons and residences for disabled persons	13.3.0.2_01

8. INCORPORATING NEW PRODUCTS

It is unlikely that, during the lifetime of the current version of PACCOICOP 2020, a new good or service will arise that cannot be included in one of the PACCOICOP 2020 commodity categories. While it is wide enough to incorporate new products, it is possible that a new good or service is not listed in the examples shown in *PACCOICOP 2020*. Under such circumstances, the compiler will need to allocate the product to an appropriate commodity category.

9. REVIEWS

Experience in the use of consumption classifications reveals the need for a periodic review of the structure and definition of its categories and underlying principals, since changes take place in the consumption pattern of households in PICTs. Experience also reveals aspects that should be amplified, clarified or improved in other ways, while maintaining as much comparability between the revised and the preceding version. Correlation tables/concordances are suggested.

SPC should be the agency through which reviews (and revisions) should be implemented.

10. CLASSIFICATION OF NON-CONSUMPTION EXPENDITURE

The household expenditure survey not only collects expenditure on consumption items, it also collects expenditure on non-consumption items, such as the:

- purchase of capital items, e.g. purchase of dwellings; and
- purchase of intermediate items e.g. purchases of fuel for operating an informal taxi business.

The UN's COICOP 2018, from which PACCOICOP 2020 has been derived, excludes capital and intermediate items in line with SNA 2008 recommendations. However, for the convenience of having all household expenditure data classified using a common hierarchy, a classification of non-consumption expenditure is included in PACCOICOP 2020 as supplementary information.

Part 2

Broad and detailed structure

Broad structure

Division	Group	Description
01		FOOD AND NON-ALCOHOLIC BEVERAGES
	01.1	Food
	01.2	Non-alcoholic beverages
	01.3	Services for processing primary goods for food and non-alcoholic beverages
02		ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS
	02.1	Alcoholic beverages
	02.2	Alcohol production services
	02.3	Tobacco
	02.4	Narcotics
03		CLOTHING AND FOOTWEAR
	03.1	Clothing
	03.2	Footwear
04		HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS
	04.1	Actual rentals for housing
	04.2	Imputed rentals for housing
	04.3	Maintenance, repair and security of the dwelling
	04.4	Water supply and miscellaneous services relating to the dwelling
	04.5	Electricity, gas and other fuels
05		FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE
	05.1	Furniture, furnishings, and loose carpets
	05.2	Household textiles
	05.3	Household appliances
	05.4	Glassware, tableware and household utensils
	05.5	Tools and equipment for house and garden
	05.6	Goods and services for routine household maintenance
06		HEALTH
	06.1	Medicines and health products
	06.2	Outpatient care services
	06.3	Inpatient care services
	06.4	Other health services
07		TRANSPORT
	07.1	Purchase of vehicles
	07.2	Operation of personal transport equipment
	07.3	Passenger transport services
	07.4	Transport services of goods
08		INFORMATION AND COMMUNICATION
	08.1	Information and communication equipment
	08.2	Software excluding games
	08.3	Information and communication services
09		RECREATION, SPORT AND CULTURE
	09.1	Recreational durables
	09.2	Other recreational goods
	09.3	Garden products and pets
	09.4	Recreational services

Division	Group	Description
	09.5	Cultural goods
	09.6	Cultural services
	09.7	Newspapers, books and stationery
	09.8	Package holidays
10		EDUCATION SERVICES
	10.1	Early childhood and primary education
	10.2	Secondary education
	10.3	Post-secondary non-tertiary education
	10.4	Tertiary education
	10.5	Education not defined by level
11		RESTAURANTS AND ACCOMMODATION SERVICES
	11.1	Food and beverage serving services
	11.2	Accommodation services
12		INSURANCE
	12.1	Insurance
	12.2	Financial services
13		PERSONAL CARE, SOCIAL PROTECTION AND MISCELLANEOUS GOODS
	13.1	Personal care
	13.2	Other personal effects
	13.3	Social protection
	13.9	Other services
14		INDIVIDUAL CONSUMPTION EXPENDITURE OF NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS (NPISHS)
	14.1	Housing
	14.2	Health
	14.3	Recreation and culture
	14.4	Education
	14.5	Social protection
	14.6	Other services
15		INDIVIDUAL CONSUMPTION EXPENDITURE OF GENERAL GOVERNMENT
	15.1	Housing
	15.2	Health
	15.3	Recreation and culture
	15.4	Education
	15.5	Social protection
90		NON-CONSUMPTION HOUSEHOLD EXPENDITURE
	90.1	Transfers made by households
	90.2	Expenditure on assets
	90.3	Payments on home loan
	90.4	Expenditure on informal business activities
	90.5	Money saved
	90.6	Money invested
	90.7	Losses

Detailed structure

Key: Type of product

ND	Non-durable goods
SD	Semi durable goods
D	Durable goods
S	Services

Division	Group	Class	Subclass	Commodity	Description	Type
01					FOOD AND NON-ALCOHOLIC BEVERAGES	
	01.1				FOOD	
		01.1.1			Cereals and cereal products	ND
			01.1.1.1		Cereals	ND
				01.1.1.1_01	Rice	ND
				01.1.1.1_99	Cereals n.e.c.	ND
			01.1.1.2		Flour of cereals	ND
				01.1.1.2_01	Wheat flour	ND
				01.1.1.2_99	Flour of cereals n.e.c.	ND
			01.1.1.3		Bread and bakery products	ND
				01.1.1.3_01	Bread	ND
				01.1.1.3_02	Biscuits	ND
				01.1.1.3_03	Cakes	ND
				01.1.1.3_99	Bread and bakery products n.e.c.	ND
			01.1.1.4	01.1.1.4_01	Breakfast cereals	ND
			01.1.1.5	01.1.1.5_01	Macaroni, noodles, couscous and similar pasta products	ND
			01.1.1.9	01.1.1.9_01	Other cereal and cereal products	ND
		01.1.2			Live animals, meat and other parts of slaughtered land animals	ND
			01.1.2.1		Live land animals	ND
				01.1.2.1_01	Live cattle	ND
				01.1.2.1_02	Live pigs	ND
				01.1.2.1_03	Live sheep	ND
				01.1.2.1_04	Live goat	ND
				01.1.2.1_05	Live poultry	ND
				01.1.2.1_99	Live land animals n.e.c.	ND
			01.1.2.2		Meat, fresh, chilled or frozen	ND
				01.1.2.2_01	Meat of cattle	ND
				01.1.2.2_02	Meat of pigs	ND
				01.1.2.2_03	Meat of sheep	ND
				01.1.2.2_04	Meat of goat	ND
				01.1.2.2_05	Meat of poultry	ND
				01.1.2.2_99	Meat, fresh, chilled or frozen n.e.c.	ND
			01.1.2.3	01.1.2.3_01	Meat, dried, salted, in brine or smoked	ND
			01.1.2.4	01.1.2.4_01	Offal, blood and other parts of slaughtered animals, fresh, chilled or frozen, dried, salted, in brine or smoked	ND
			01.1.2.5		Meat, offal, blood and other parts of slaughtered animals' preparations	ND

Division	Group	Class	Subclass	Commodity	Description	Type
				01.1.2.5_01	Sausages and similar products of meat, offal or blood	ND
				01.1.2.5_02	Canned meat	ND
				01.1.2.5_99	Meat, offal, blood and other parts of slaughtered animals' preparations n.e.c.	ND
		01.1.3			Fish and other seafood	ND
			01.1.3.1		Fish, live, fresh, chilled or frozen	ND
				01.1.3.1_01	Anchovies	ND
				01.1.3.1_02	Barracuda	ND
				01.1.3.1_03	Barramundi	ND
				01.1.3.1_04	Eels	ND
				01.1.3.1_05	Flying fish	ND
				01.1.3.1_06	Kabatia	ND
				01.1.3.1_07	Kacika	ND
				01.1.3.1_08	Kalia	ND
				01.1.3.1_09	Kawago	ND
				01.1.3.1_10	Kawakawa	ND
				01.1.3.1_11	Mackerels	ND
				01.1.3.1_12	Mahi-mahi	ND
				01.1.3.1_13	Marlin	ND
				01.1.3.1_14	Milk fish	ND
				01.1.3.1_15	Mullet	ND
				01.1.3.1_16	Nuqa	ND
				01.1.3.1_17	Parrot fish	ND
				01.1.3.1_18	Pony fish	ND
				01.1.3.1_19	Porcupine fish	ND
				01.1.3.1_20	Rabbit fish	ND
				01.1.3.1_21	Reef fish	ND
				01.1.3.1_22	Salmon	ND
				01.1.3.1_23	Salmon cod	ND
				01.1.3.1_24	Sabutu	ND
				01.1.3.1_25	Saqa	ND
				01.1.3.1_26	Sardine	ND
				01.1.3.1_27	Shark	ND
				01.1.3.1_28	Silver side	ND
				01.1.3.1_29	Snapper	ND
				01.1.3.1_30	Stingray	ND
				01.1.3.1_31	Swordfish	ND
				01.1.3.1_32	Tilapia	ND
				01.1.3.1_33	Trevally	ND
				01.1.3.1_34	Trouts	ND
				01.1.3.1_35	Tuna	ND
				01.1.3.1_36	Wahoo	ND
				01.1.3.1_37	Walu	ND
				01.1.3.1_99	Fish, live, fresh, chilled, or frozen n.e.c.	ND
			01.1.3.2		Fish, dried, salted, in brine or smoked	ND
				01.1.3.2_01	Fish canned	ND
				01.1.3.2_99	Fish, dried, salted, in brine or smoked	ND

Division	Group	Class	Subclass	Commodity	Description	Type
			01.1.3.3	01.1.3.3_01	Other fish preparations	ND
			01.1.3.4		Other seafood, live, fresh, chilled or frozen	ND
				01.1.3.4_01	Crabs	ND
				01.1.3.4_02	Lobsters, crayfish, shrimps and prawns	ND
				01.1.3.4_99	Other seafood, live, fresh, chilled or frozen n.e.c.	ND
			01.1.3.5	01.1.3.5_01	Other seafood, dried, salted, in brine or smoked	ND
			01.1.3.6	01.1.3.6_01	Other seafood preparations	ND
			01.1.3.7	01.1.3.7_01	Livers, roes and offal of fish and of other seafood in all forms	ND
		01.1.4			Milk, other dairy products and eggs	ND
			01.1.4.1	01.1.4.1_01	Raw and whole milk	ND
			01.1.4.2	01.1.4.2_01	Skimmed milk	ND
			01.1.4.3		Other milk and cream	ND
				01.1.4.3_01	Powdered milk	ND
				01.1.4.3_99	Other milk and cream n.e.c.	ND
			01.1.4.4	01.1.4.4_01	Non-animal milk	ND
			01.1.4.5	01.1.4.5_01	Cheese	ND
			01.1.4.6	01.1.4.6_01	Yoghurt and similar products	ND
			01.1.4.7	01.1.4.7_01	Milk-based dessert and beverages	ND
			01.1.4.8	01.1.4.8_01	Eggs	ND
			01.1.4.9	01.1.4.9_01	Other dairy products	ND
		01.1.5			Oils and fats	ND
			01.1.5.1		Vegetable oils	ND
				01.1.5.1_01	Canola oil	ND
				01.1.5.1_02	Peanut/groundnut oil	ND
				01.1.5.1_03	Sunflower-seed and safflower oil	ND
				01.1.5.1_04	Palm oil	ND
				01.1.5.1_05	Olive oil	ND
				01.1.5.1_06	Soya bean oil	ND
				01.1.5.1_07	Rapeseed, colza and mustard oil	ND
				01.1.5.1_08	Corn oil	ND
				01.1.5.1_09	Coconut oil	ND
				01.1.5.1_10	Rice bran oil	ND
				01.1.5.1_11	Vanaspati ghee	ND
				01.1.5.1_99	Vegetable oils n.e.c.	ND
			01.1.5.2	01.1.5.2_01	Butter and other fats and oils derived from milk	ND
			01.1.5.3	01.1.5.3_01	Margarine and similar preparations	ND
			01.1.5.9	01.1.5.9_01	Other animal oils and fats	ND
		01.1.6			Fruits and nuts	ND
			01.1.6.1		Dates, figs and tropical fruits, fresh	ND
				01.1.6.1_01	Dates, fresh	ND
				01.1.6.1_02	Avocados, fresh	ND
				01.1.6.1_03	Bananas, fresh	ND
				01.1.6.1_04	Papayas, fresh	ND
				01.1.6.1_05	Pineapples, fresh	ND
				01.1.6.1_06	Coconuts, fresh	ND

Division	Group	Class	Subclass	Commodity	Description	Type
				01.1.6.1_07	Breadfruits, fresh	ND
				01.1.6.1_08	Jackfruits, fresh	ND
				01.1.6.1_99	Dates, figs and tropical fruits, fresh n.e.c.	ND
			01.1.6.2		Citrus fruits, fresh	ND
				01.1.6.2_01	Oranges, tangerines, kumquats, mandarins and clementines, fresh	ND
				01.1.6.2_02	Pomelos and grapefruit, fresh	ND
				01.1.6.2_03	Lemons and limes, fresh	ND
				01.1.6.2_99	Citrus fruits, fresh n.e.c.	ND
			01.1.6.3		Stone fruits and pome fruits, fresh	ND
				01.1.6.3_01	Apples, fresh	ND
				01.1.6.3_02	Pears and quinces, fresh	ND
				01.1.6.3_99	Stone fruits and pome fruits, fresh n.e.c.	ND
			01.1.6.4	01.1.6.4_01	Berries, fresh	ND
			01.1.6.5		Other fruits, fresh	ND
				01.1.6.5_01	Grapes, fresh	ND
				01.1.6.5_02	Kiwi fruit, fresh	ND
				01.1.6.5_03	Cantaloupes and other melons, fresh	ND
				01.1.6.5_04	Watermelons, fresh	ND
				01.1.6.5_99	Other fruits, fresh n.e.c.	ND
			01.1.6.6	01.1.6.6_01	Frozen fruit	ND
			01.1.6.7		Fruit, dried and dehydrated	ND
				01.1.6.7_01	Raisins and sultanas	ND
				01.1.6.7_02	Prunes	ND
				01.1.6.7_99	Fruit, dried and dehydrated n.e.c.	ND
			01.1.6.8		Nuts, in shell or shelled	ND
				01.1.6.8_01	Peanuts	ND
				01.1.6.8_99	Nuts, in shell or shelled n.e.c.	ND
			01.1.6.9		Fruit and nuts ground and other preparations	ND
				01.1.6.9_01	Nuts, groundnuts and other seeds, roasted, salted or otherwise prepared	ND
				01.1.6.9_02	Canned fruit	ND
				01.1.6.9_99	Fruit and nuts ground and other preparations n.e.c.	ND
		01.1.7			Vegetables, tubers, plantains, cooking bananas and pulses	ND
			01.1.7.1		Leafy or stem vegetables, fresh or chilled	ND
				01.1.7.1_01	Asparagus and duruka, fresh or chilled	ND
				01.1.7.1_02	Cabbages (English and Chinese), including napa, fresh or chilled	ND
				01.1.7.1_03	Cauliflowers and broccoli, fresh or chilled	ND
				01.1.7.1_04	Lettuce and chicory, fresh or chilled	ND
				01.1.7.1_05	Leafy vegetables, fresh or chilled	ND
				01.1.7.1_99	Leafy or stem vegetables, fresh or chilled n.e.c.	ND
			01.1.7.2		Fruit-bearing vegetables, fresh or chilled	ND
				01.1.7.2_01	Chilies and peppers (capsicum), fresh or chilled	ND
				01.1.7.2_02	Cucumbers and gherkins, fresh or chilled	ND

Division	Group	Class	Subclass	Commodity	Description	Type
				01.1.7.2_03	Eggplants (aubergines), fresh or chilled	ND
				01.1.7.2_04	Tomatoes	ND
				01.1.7.2_05	Pumpkins, squash, gourds (lauki), bitter gourd/melon (karela), zucchini	ND
				01.1.7.2_06	Okra	ND
				01.1.7.2_99	Fruit-bearing vegetables, fresh or chilled n.e.c.	ND
			01.1.7.3		Green leguminous vegetables, fresh or chilled	ND
				01.1.7.3_01	French beans, fresh or chilled	ND
				01.1.7.3_02	Boda/Cow Peas/Black Eyed Beans, fresh or chilled	ND
				01.1.7.3_03	Yardlong beans/snake beans/asparagus beans, fresh or chilled	ND
				01.1.7.3_04	Green peas, fresh or chilled	ND
				01.1.7.3_99	Green leguminous vegetables, fresh or chilled n.e.c.	ND
			01.1.7.4		Other vegetables, fresh or chilled	ND
				01.1.7.4_01	Carrots, fresh or chilled	ND
				01.1.7.4_02	Radish, fresh or chilled	ND
				01.1.7.4_03	Garlic, fresh or chilled	ND
				01.1.7.4_04	Onions, including spring onions, fresh or chilled	ND
				01.1.7.4_05	Mushrooms and truffles, fresh or chilled	ND
				01.1.7.4_06	Seaweeds and other aquatic plants, fresh or chilled	ND
				01.1.7.4_07	Corn, fresh or chilled	ND
				01.1.7.4_99	Other vegetables, fresh or chilled n.e.c.	ND
			01.1.7.5		Tubers, plantains and cooking bananas	ND
				01.1.7.5_01	Potatoes	ND
				01.1.7.5_02	Sweet potatoes	ND
				01.1.7.5_03	Cassava	ND
				01.1.7.5_04	Yams	ND
				01.1.7.5_05	Taro	ND
				01.1.7.5_99	Tubers, plantains and cooking bananas n.e.c.	ND
			01.1.7.6		Pulses	ND
				01.1.7.6_01	Lentil	ND
				01.1.7.6_02	Cow peas	ND
				01.1.7.6_03	Blue peas	ND
				01.1.7.6_04	Chickpeas	ND
				01.1.7.6_99	Pulses n.e.c.	ND
			01.1.7.7	01.1.7.7_01	Other vegetables, tubers, plantains and cooking bananas, dried and dehydrated	ND
			01.1.7.8	01.1.7.8_01	Vegetables, tubers, plantains and cooking bananas, frozen	ND
			01.1.7.9		Vegetables, tubers, plantains, cooking bananas and pulses ground and other preparations	ND
				01.1.7.9_01	Flour of pulses	ND
				01.1.7.9_02	Canned vegetables and pulses	ND

Division	Group	Class	Subclass	Commodity	Description	Type
				01.1.7.9_99	Vegetables, tubers, plantains, cooking bananas and pulses ground and other preparations n.e.c.	ND
		01.1.8			Sugar, confectionery and desserts	ND
			01.1.8.1		Cane and beet sugar	ND
				01.1.8.1_01	Cane sugar	ND
				01.1.8.1_02	Beet sugar	ND
			01.1.8.2	01.1.8.2_01	Other sugar and sugar substitutes	ND
			01.1.8.3		Jams, fruit jellies, marmalades, fruit purée and pastes, honey	ND
				01.1.8.3_01	Honey	ND
				01.1.8.3_02	Jams, fruit jellies, marmalades, fruit purée and pastes	ND
			01.1.8.4	01.1.8.4_01	Nut purée, nut butter and nut pastes	ND
			01.1.8.5		Chocolate, cocoa, and cocoa-based food products	ND
				01.1.8.5_01	Cocoa (including cocoa beans) and cocoa powder for all purposes	ND
				01.1.8.5_02	Chocolate in bars or slabs, including white chocolate	ND
				01.1.8.5_99	Chocolate, cocoa, and cocoa-based food products n.e.c.	ND
			01.1.8.6		Ice, ice cream and sorbet	
				01.1.8.6_01	Ice cream	ND
				01.1.8.6_02	Ice and sorbet	ND
			01.1.8.9	01.1.8.9_01	Other sugar confectionery and desserts	ND
		01.1.9			Ready-made food and other food products n.e.c.	ND
			01.1.9.1	01.1.9.1_01	Ready-made food	ND
			01.1.9.2		Baby food	ND
				01.1.9.2_01	Baby formula	ND
				01.1.9.2_02	Baby rice cereals and flour for baby meals	ND
				01.1.9.2_03	Homogenized baby food	ND
				01.1.9.2_99	Baby food n.e.c.	ND
			01.1.9.3		Salt, condiments and sauces	ND
				01.1.9.3_01	Salt	ND
				01.1.9.3_02	Condiments and sauces	ND
				01.1.9.3_03	Coconut milk for cooking	ND
			01.1.9.4		Spices, culinary herbs and seeds	ND
				01.1.9.4_01	Spices	ND
				01.1.9.4_02	Culinary herbs	ND
				01.1.9.4_03	Seeds	ND
			01.1.9.9	01.1.9.9_01	Other food products n.e.c.	ND
	01.2				NON-ALCOHOLIC BEVERAGES	
		01.2.1	01.2.1.0	01.2.1.0_01	Fruit and vegetable juices	ND
		01.2.2	01.2.2.0	01.2.2.0_01	Coffee and coffee substitutes	ND
		01.2.3	01.2.3.0		Tea, maté and other plant products for infusion	ND
				01.2.3.0_01	Black tea	ND
				01.2.3.0_02	Tea, maté and other plant products for infusion	ND

Division	Group	Class	Subclass	Commodity	Description	Type
		01.2.4	01.2.4.0	01.2.4.0_01	Cocoa drinks	ND
		01.2.5	01.2.5.0	01.2.5.0_01	Water	ND
		01.2.6	01.2.6.0	01.2.6.0_01	Soft drinks	ND
		01.2.9	01.2.9.0	01.2.9.0_01	Other non-alcoholic beverages	ND
	01.3				SERVICES FOR PROCESSING PRIMARY GOODS FOR FOOD AND NON-ALCOHOLIC BEVERAGES	
		01.3.0	01.3.0.0	01.3.0.0_01	Services for processing primary goods for food and non-alcoholic beverages	S
02					ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS	
	02.1				ALCOHOLIC BEVERAGES	
		02.1.1	02.1.1.0	02.1.1.0_01	Spirits and liquors	ND
		02.1.2			Wine	ND
			02.1.2.1	02.1.2.1_01	Wine from grapes	ND
			02.1.2.2	02.1.2.2_01	Wine from other sources	ND
		02.1.3	02.1.3.0	02.1.3.0_01	Beer	ND
		02.1.9	02.1.9.0	02.1.9.0_01	Other alcoholic beverages	ND
	02.2				ALCOHOL PRODUCTION SERVICES	
		02.2.0	02.2.0.0	02.2.0.0_01	Alcohol production services	S
	02.3				TOBACCO	
		02.3.0			Tobacco	ND
			02.3.0.1	02.3.0.1_01	Cigarettes	ND
			02.3.0.2	02.3.0.2_01	Cigars	ND
			02.3.0.9	02.3.0.9_01	Other tobacco products	ND
	02.4				NARCOTICS	
		02.4.0	02.4.0.0		Narcotics	ND
				02.4.0.0_01	Kava	ND
				02.4.0.0_02	Betel nuts	ND
				02.4.0.0_99	Narcotics n.e.c.	ND
03					CLOTHING AND FOOTWEAR	
	03.1				CLOTHING	
		03.1.1	03.1.1.0	03.1.1.0_01	Clothing materials	SD
		03.1.2			Garments	SD
			03.1.2.1		Garments for men or boys	SD
				03.1.2.1_01	Capes, overcoats, raincoats, anoraks, parkas, jackets, trousers, waistcoats, suits, costumes, etc.	SD
				03.1.2.1_02	Shirts, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, t-shirts, leotards, etc.	SD
				03.1.2.1_03	Traditional garments	SD
				03.1.2.1_04	Vests, underpants, socks, etc.	SD
				03.1.2.1_05	Pyjamas, dressing gowns, bathrobes, etc.	SD
			03.1.2.2		Garments for women or girls	SD
				03.1.2.2_01	Capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.	SD

Division	Group	Class	Subclass	Commodity	Description	Type
				03.1.2.2_02	Shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, t-shirts, leotards, etc.	SD
				03.1.2.2_03	Traditional garments	SD
				03.1.2.2_04	Vests, underpants, socks, stockings, tights, petticoats, brassieres, knickers, slippers, girdles, corsets, body stockings, etc.	SD
				03.1.2.2_05	Pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.	SD
			03.1.2.3		Garments for infants (0 to under 2 years)	SD
				03.1.2.3_01	Raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.	SD
				03.1.2.3_02	Shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, t-shirts, leotards, etc.	SD
				03.1.2.3_03	Traditional garments	SD
				03.1.2.3_04	Vests, underpants, socks, stockings, tights, etc.	SD
				03.1.2.3_05	Pyjamas, nightshirts, nightdresses, dressing gowns, bathrobes, etc.	SD
			03.1.2.4	03.1.2.4_01	School uniforms	SD
		03.1.3			Other articles of clothing and clothing accessories	SD
			03.1.3.1	03.1.3.1_01	Other articles of clothing	SD
			03.1.3.2	03.1.3.2_01	Clothing accessories	SD
		03.1.4			Cleaning, repair, tailoring and hire of clothing	S
			03.1.4.1	03.1.4.1_01	Cleaning of clothing	S
			03.1.4.2		Repair, tailoring and hire of clothing	S
				03.1.4.2_01	Darning, mending, repair and altering of garments	S
				03.1.4.2_02	Tailoring services when the customer supplies the material	S
				03.1.4.2_03	Hire of garments	S
	03.2				FOOTWEAR	
		03.2.1			Shoes and other footwear	SD
			03.2.1.1		Footwear for men	SD
				03.2.1.1_01	Footwear for men either ready-to-wear or made-to-measure	SD
				03.2.1.1_02	Articles of footwear	SD
			03.2.1.2		Footwear for women	SD
				03.2.1.2_01	Footwear for women either ready-to-wear or made-to-measure	SD
				03.2.1.2_02	Articles of footwear	SD
			03.2.1.3		Footwear for infants and children under 13 years	SD
				03.2.1.3_01	Footwear for infants (0 to under 2 years)	SD
				03.2.1.3_02	Footwear for boys aged 2 to 13 years	SD
				03.2.1.3_03	Footwear for girls aged 2 to 13 years	SD
				03.2.1.3_04	Articles of footwear for infants and children under 13 years	SD
		03.2.2			Cleaning, repair, and hire of footwear	S
			03.2.2.0	03.2.2.0_01	Cleaning, repair, and hire of footwear	S

Division	Group	Class	Subclass	Commodity	Description	Type
04					HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS	
	04.1				ACTUAL RENTALS FOR HOUSING	
		04.1.1	04.1.1.0	04.1.1.0_01	Actual rentals paid by tenants for main residence	S
		04.1.2			Other actual rentals	S
			04.1.2.1	04.1.2.1_01	Actual rentals paid by tenants for secondary residences	S
			04.1.2.2	04.1.2.2_01	Garage rentals and other rentals paid by tenants	S
	04.2				IMPUTED RENTALS FOR HOUSING	
		04.2.1	04.2.1.0	04.2.1.0_01	Imputed rentals of owner-occupiers for main residence	S
		04.2.2	04.2.2.0	04.2.2.0_01	Other imputed rentals	S
	04.3				MAINTENANCE, REPAIR AND SECURITY OF THE DWELLING	
		04.3.1			Security equipment and materials for the maintenance and repair of the dwelling	ND
			04.3.1.1		Materials for the maintenance and repair of the dwelling	ND
				04.3.1.1_01	Paints and varnishes	ND
				04.3.1.1_02	Plaster, cement, putty, bricks and concrete blocks	ND
				04.3.1.1_03	Plumbing items	ND
				04.3.1.1_04	Surfacing materials and floor coverings	ND
				04.3.1.1_05	Door fittings	ND
				04.3.1.1_06	Power sockets, wiring flex	ND
				04.3.1.1_99	Materials for the maintenance and repair of the dwelling n.e.c.	ND
			04.3.1.2	04.3.1.2_01	Security equipment	SD
		04.3.2	04.3.2.0	04.3.2.0_01	Services for the maintenance, repair and security of the dwelling	S
	04.4				WATER SUPPLY AND MISCELLANEOUS SERVICES RELATING TO THE DWELLING	
		04.4.1			Water supply	ND
			04.4.1.1	04.4.1.1_01	Water supply through network systems	ND
			04.4.1.2	04.4.1.2_01	Water supply through other systems	ND
		04.4.2	04.4.2.0	04.4.2.0_01	Refuse collection	S
		04.4.3			Sewage collection	S
			04.4.3.1	04.4.3.1_01	Sewage collection through sewer systems	S
			04.4.3.2	04.4.3.2_01	Sewage collection through onsite sanitation systems	S
		04.4.4			Other services relating to the dwelling n.e.c.	S
			04.4.4.1	04.4.4.1_01	Maintenance charges in multi-occupied buildings	S
			04.4.4.9	04.4.4.9_01	Other services related to dwelling	S
	04.5				ELECTRICITY, GAS AND OTHER FUELS	
		04.5.1	04.5.1.0	04.5.1.0_01	Electricity	ND
		04.5.2			Gas	ND
			04.5.2.1	04.5.2.1_01	Natural gas through networks	ND
				04.5.2.1_02	Liquefied petroleum gas	
			04.5.2.2	04.5.2.2_01	Liquefied hydrocarbons	ND

Division	Group	Class	Subclass	Commodity	Description	Type
		04.5.3	04.5.3.0	04.5.3.0_01	Liquid fuels	ND
		04.5.4			Solid fuels	ND
			04.5.4.1	04.5.4.1_01	Coal, coal briquettes and peat	ND
			04.5.4.2	04.5.4.2_01	Wood fuel, including pellets and briquettes	ND
			04.5.4.3	04.5.4.3_01	Charcoal	ND
			04.5.4.9	04.5.4.9_01	Other solid fuels	ND
		04.5.5	04.5.5.0	04.5.5.0_01	Other energy for heating and cooling	ND
05					FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE	
	05.1				FURNITURE, FURNISHINGS, AND LOOSE CARPETS	
		05.1.1			Furniture, furnishings and loose carpets	D
			05.1.1.1	05.1.1.1_01	Household furniture	D
			05.1.1.2	05.1.1.2_01	Garden and camping furniture	D
			05.1.1.3	05.1.1.3_01	Lighting equipment	D
			05.1.1.4	05.1.1.4_01	Furnishings, loose carpets and rugs	D
		05.1.2	05.1.2.0	05.1.2.0_01	Repair, installation and hire of furniture, furnishings and loose carpets	S
	05.2				HOUSEHOLD TEXTILES	
		05.2.1			Household textiles	SD
			05.2.1.1	05.2.1.1_01	Furnishing fabrics and curtains	SD
			05.2.1.2	05.2.1.2_01	Bed linen and bedding	SD
			05.2.1.3		Table linen and bathroom linen	SD
				05.2.1.3_01	Table linen	SD
				05.2.1.3_02	Bathroom linen	SD
			05.2.1.9		Other household textiles	SD
				05.2.1.9_01	Tea towels	SD
				05.2.1.9_02	Bathroom mats, rush mats and doormats	SD
				05.2.1.9_99	Other household textiles n.e.c.	SD
		05.2.2	05.2.2.0	05.2.2.0_01	Repair, hire and sewing services of household textiles	S
	05.3				HOUSEHOLD APPLIANCES	
		05.3.1			Major household appliances, whether electric or not	D
			05.3.1.1	05.3.1.1_01	Major kitchen appliances	D
			05.3.1.2	05.3.1.2_01	Major laundry appliances	D
			05.3.1.3	05.3.1.3_01	Heaters, air conditioners	D
			05.3.1.4	05.3.1.4_01	Cleaning equipment	D
			05.3.1.9	05.3.1.9_01	Other major household appliances	D
		05.3.2			Small household appliances	SD
			05.3.2.1	05.3.2.1_01	Small appliances for cooking and processing of food	SD
			05.3.2.2	05.3.2.2_01	Small appliances for preparing beverages	SD
			05.3.2.9	05.3.2.9_01	Other small household appliances	SD
		05.3.3	05.3.3.0	05.3.3.0_01	Repair, installation and hire of household appliances	S
	05.4				GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS	
		05.4.0			Glassware, tableware and household utensils	SD

Division	Group	Class	Subclass	Commodity	Description	Type
			05.4.0.1	05.4.0.1_01	Glassware, crystal-ware, ceramic ware and chinaware	SD
			05.4.0.2	05.4.0.2_01	Cutlery, flatware and silverware	SD
			05.4.0.3	05.4.0.3_01	Kitchen utensils and articles	SD
			05.4.0.4	05.4.0.4_01	Repair and hire of glassware, tableware and household utensils	S
	05.5				TOOLS AND EQUIPMENT FOR HOUSE AND GARDEN	
		05.5.1	05.5.1.0	05.5.1.0_01	Motorized tools and equipment	D
		05.5.2			Non-motorized tools and miscellaneous accessories	SD
			05.5.2.1	05.5.2.1_01	Non-motorized tools	SD
			05.5.2.2	05.5.2.2_01	Miscellaneous accessories	SD
		05.5.3	05.5.3.0	05.5.3.0_01	Repair and hire of motorized and non-motorized tools and equipment	S
	05.6				GOODS AND SERVICES FOR ROUTINE HOUSEHOLD MAINTENANCE	
		05.6.1			Non-durable household goods	ND
			05.6.1.1	05.6.1.1_01	Household cleaning and maintenance products	ND
			05.6.1.9	05.6.1.9_01	Other non-durable household goods (ND)	ND
		05.6.2			Domestic services and household services	S
			05.6.2.1	05.6.2.1_01	Domestic services by paid staff	S
			05.6.2.9	05.6.2.9_01	Other household services	S
06					HEALTH	
	06.1				MEDICINES AND HEALTH PRODUCTS	
		06.1.1			Medicines	ND
			06.1.1.1	06.1.1.1_01	Medicines, vaccines and other pharmaceutical preparations	ND
			06.1.1.2	06.1.1.2_01	Herbal medicines and homeopathic products	ND
		06.1.2			Medical products	ND
			06.1.2.1	06.1.2.1_01	Medical diagnostic products	ND
			06.1.2.2	06.1.2.2_01	Prevention and protective devices	ND
			06.1.2.3	06.1.2.3_01	Treatment devices for personal use	ND
		06.1.3			Assistive products	D
			06.1.3.1	06.1.3.1_01	Assistive products for vision	D
			06.1.3.2	06.1.3.2_01	Assistive products for hearing and communication	D
			06.1.3.3	06.1.3.3_01	Assistive products for mobility and daily living	D
		06.1.4	06.1.4.0	06.1.4.0_01	Repair, rental and maintenance of medical and assistive products	S
	06.2				OUTPATIENT CARE SERVICES	
		06.2.1			Preventive care services	S
			06.2.1.1	06.2.1.1_01	Immunization services	S
			06.2.1.9	06.2.1.9_01	Other preventive services	S
		06.2.2			Outpatient dental services	S
			06.2.2.1	06.2.2.1_01	Dental preventive services	S
			06.2.2.9	06.2.2.9_01	Other outpatient dental services	S
		06.2.3			Other outpatient care services	S

Division	Group	Class	Subclass	Commodity	Description	Type
			06.2.3.1	06.2.3.1_01	Outpatient curative and rehabilitative services	S
			06.2.3.2	06.2.3.2_01	Outpatient long-term care services	S
	06.3				INPATIENT CARE SERVICES	
		06.3.1	06.3.1.0	06.3.1.0_01	Inpatient curative and rehabilitative services	S
		06.3.2	06.3.2.0	06.3.2.0_01	Inpatient long-term care services	S
	06.4				OTHER HEALTH SERVICES	
		06.4.1	06.4.1.0	06.4.1.0_01	Diagnostic imaging services and medical laboratory services	S
		06.4.2	06.4.2.0	06.4.2.0_01	Patient emergency transportation services and emergency rescue	S
07					TRANSPORT	
	07.1				PURCHASE OF VEHICLES	
		07.1.1			Motor cars	D
			07.1.1.1	07.1.1.1_01	New motor cars	D
			07.1.1.2	07.1.1.2_01	Second-hand motor cars	D
		07.1.2	07.1.2.0	07.1.2.0_01	Motorcycles	D
		07.1.3	07.1.3.0	07.1.3.0_01	Bicycles	D
		07.1.4	07.1.4.0	07.1.4.0_01	Animal drawn vehicles	D
	07.2				OPERATION OF PERSONAL TRANSPORT EQUIPMENT	
		07.2.1			Parts and accessories for personal transport equipment	SD
			07.2.1.1	07.2.1.1_01	Tyres	SD
			07.2.1.2	07.2.1.2_01	Parts for personal transport equipment	SD
			07.2.1.3	07.2.1.3_01	Accessories for personal transport equipment	SD
		07.2.2			Fuels and lubricants for personal transport equipment	ND
			07.2.2.1	07.2.2.1_01	Diesel	ND
			07.2.2.2	07.2.2.2_01	Petrol	ND
			07.2.2.3	07.2.2.3_01	Other fuels for personal transport equipment	ND
			07.2.2.4	07.2.2.4_01	Lubricants	ND
		07.2.3	07.2.3.0	07.2.3.0_01	Maintenance and repair of personal transport equipment	S
		07.2.4			Other services in respect of personal transport equipment	S
			07.2.4.1	07.2.4.1_01	Services for parking	S
			07.2.4.2	07.2.4.2_01	Toll facilities	S
			07.2.4.3	07.2.4.3_01	Driving lessons, tests, licences, and road worthiness tests	S
			07.2.4.4	07.2.4.4_01	Hire of personal transport equipment without driver	S
	07.3				PASSENGER TRANSPORT SERVICES	
		07.3.1			Passenger transport by railway	S
			07.3.1.1	07.3.1.1_01	Passenger transport by train	S
			07.3.1.2	07.3.1.2_01	Passenger transport by rapid transit and tram	S
		07.3.2			Passenger transport by road	S
			07.3.2.1		Passenger transport by bus and coach	S

Division	Group	Class	Subclass	Commodity	Description	Type
				07.3.2.1_01	Passenger transport by bus, trolleybus and coach	
				07.3.2.1_02	Passenger transport by share taxis and mini vans	
			07.3.2.2	07.3.2.2_01	Passenger transport by taxi and hired car with driver	S
			07.3.2.3	07.3.2.3_01	Passenger transport for students to and from school	S
			07.3.2.9	07.3.2.9_01	Other passenger transport by road	S
		07.3.3			Passenger transport by air	S
			07.3.3.1	07.3.3.1_01	Passenger transport by air, domestic	S
			07.3.3.2	07.3.3.2_01	Passenger transport by air, international	S
		07.3.4	07.3.4.0	07.3.4.0_01	Passenger transport by sea and inland waterway	S
		07.3.5	07.3.5.0	07.3.5.0_01	Combined passenger transport	S
		07.3.6	07.3.6.0	07.3.6.0_01	Other purchased transport services	S
	07.4				TRANSPORT SERVICES OF GOODS	
		07.4.1			Postal and courier services	S
			07.4.1.1	07.4.1.1_01	Letter handling services	S
			07.4.1.2	07.4.1.2_01	Courier and parcel delivery services	S
		07.4.9			Other transport of goods	S
			07.4.9.1	07.4.9.1_01	Removal and storage services	S
			07.4.9.2	07.4.9.2_01	Delivery of goods	S
08					Information and Communication	
	08.1				INFORMATION AND COMMUNICATION EQUIPMENT	
		08.1.1	08.1.1.0	08.1.1.0_01	Fixed telephone equipment	D
		08.1.2	08.1.2.0	08.1.2.0_01	Mobile telephone equipment	D
		08.1.3			Information processing equipment	D
			08.1.3.1	08.1.3.1_01	Computers, laptops and tablets	D
			08.1.3.2	08.1.3.2_01	Peripheral equipment and its consumable components	D
		08.1.4	08.1.4.0	08.1.4.0_01	Equipment for the reception, recording and reproduction of sound and vision	D
		08.1.5	08.1.5.0	08.1.5.0_01	Unrecorded recording media	SD
		08.1.9			Other information and communication equipment and accessories	D
			08.1.9.1	08.1.9.1_01	Other information and communication equipment	D
			08.1.9.2	08.1.9.2_01	Other information and communication accessories	SD
	08.2				SOFTWARE EXCLUDING GAMES	
		08.2.0	08.2.0.0	08.2.0.0_01	Software	S
	08.3				INFORMATION AND COMMUNICATION SERVICES	
		08.3.1	08.3.1.0	08.3.1.0_01	Fixed communication services	S
		08.3.2	08.3.2.0	08.3.2.0_01	Mobile communication services	S
		08.3.3	08.3.3.0	08.3.3.0_01	Internet access provision services and net storage services	S
		08.3.4	08.3.4.0	08.3.4.0_01	Bundled telecommunication services	S
		08.3.5	08.3.5.0	08.3.5.0_01	Repair and rental of information and communication equipment	S

Division	Group	Class	Subclass	Commodity	Description	Type
		08.3.9			Other information and communication services	S
			08.3.9.1	08.3.9.1_01	TV and radio licences and fees	S
			08.3.9.2	08.3.9.2_01	Subscription to audio-visual content, streaming services and rentals of audio-visual content	S
			08.3.9.9	08.3.9.9_01	Other information and communication services	S
09					RECREATION, SPORT AND CULTURE	
	09.1				RECREATIONAL DURABLES	
		09.1.1			Photographic and cinematographic equipment and optical instruments	D
			09.1.1.1	09.1.1.1_01	Cameras	D
			09.1.1.2	09.1.1.2_01	Accessories for photographic and cinematographic equipment	D
			09.1.1.3	09.1.1.3_01	Optical instruments	D
		09.1.2			Major durables for recreation	D
			09.1.2.1	09.1.2.1_01	Camper vans, caravans and trailers	D
			09.1.2.2	09.1.2.2_01	Aeroplanes, microlight aircraft, gliders, hang gliders and hot-air balloons	D
			09.1.2.3	09.1.2.3_01	Boats, yachts, outboard motors and other water sport equipment	D
			09.1.2.4	09.1.2.4_01	Horses, ponies, camel and dromedaries and accessories	D
			09.1.2.9	09.1.2.9_01	Other major durables for recreation	D
	09.2				OTHER RECREATIONAL GOODS	
		09.2.1			Games, toys and hobbies	SD
			09.2.1.1	09.2.1.1_01	Video game computers, game consoles, game apps and software	SD
			09.2.1.2	09.2.1.2_01	Other games, toys and hobbies	SD
			09.2.1.3	09.2.1.3_01	Celebration articles	ND
		09.2.2			Equipment for sport, camping and open-air recreation	SD
			09.2.2.1	09.2.2.1_01	Equipment for sport	SD
			09.2.2.2	09.2.2.2_02	Equipment for camping and open-air recreation	SD
	09.3				GARDEN PRODUCTS AND PETS	
		09.3.1			Garden products, plants and flowers	ND
			09.3.1.1	09.3.1.1_01	Garden products	ND
			09.3.1.2	09.3.1.2_01	Plants, seeds and flowers	ND
		09.3.2			Pets and products for pets	ND
			09.3.2.1	09.3.2.1_01	Purchase of pets	ND
			09.3.2.2	09.3.2.2_01	Products for pets and other household animals	ND
	09.4				RECREATIONAL SERVICES	
		09.4.1	09.4.1.0	09.4.1.0_01	Hire and repair of photographic and cinematographic equipment and optical instruments	S
		09.4.2			Hire, maintenance and repair of major durables for recreation	S
			09.4.2.1	09.4.2.1_01	Hire, maintenance and repair of camper vans and caravans	S

Division	Group	Class	Subclass	Commodity	Description	Type
			09.4.2.2	09.4.2.2_01	Hire, maintenance and repair of other major durables for recreation	S
		09.4.3			Hire and repair of games, toys and hobbies	S
			09.4.3.1	09.4.3.1_01	Rental of game software and subscription to online games	S
			09.4.3.2	09.4.3.2_02	Rental and repair of games, toys and hobbies	S
		09.4.4	09.4.4.0	09.4.4.0_01	Hire and repair of equipment for sport, camping and open-air recreation	S
		09.4.5	09.4.5.0	09.4.5.0_01	Veterinary and other services for pets	S
		09.4.6			Recreational and sporting services	S
			09.4.6.1	09.4.6.1_01	Recreational and leisure services	S
			09.4.6.2	09.4.6.2_01	Sporting services – practice	S
			09.4.6.3	09.4.6.3_01	Sporting services – attendance	S
		09.4.7	09.4.7.0	09.4.7.0_01	Games of chance	S
	09.5				CULTURAL GOODS	
		09.5.1	09.5.1.0	09.5.1.0_01	Musical instruments	D
		09.5.2	09.5.2.0	09.5.2.0_01	Audio-visual media	SD
	09.6				CULTURAL SERVICES	
		09.6.1	09.6.1.0	09.6.1.0_01	Services provided by cinemas, theatres and concert venues	S
		09.6.2	09.6.2.0	09.6.2.0_01	Services provided by museums, libraries, and cultural sites	S
		09.6.3	09.6.3.0	09.6.3.0_01	Photographic services	S
		09.6.9	09.6.9.0	09.6.9.0_01	Other cultural services	S
	09.7				NEWSPAPERS, BOOKS AND STATIONERY	
		09.7.1			Books	SD
			09.7.1.1	09.7.1.1_01	Educational and textbooks	SD
			09.7.1.9	09.7.1.9_01	Other books	SD
		09.7.2			Newspapers and periodicals	ND
			09.7.2.1	09.7.2.1_01	Newspapers	ND
			09.7.2.2	09.7.2.2_01	Magazines and periodicals	ND
		09.7.3	09.7.3.0	09.7.3.0_01	Miscellaneous printed matter	ND
		09.7.4	09.7.4.0	09.7.4.0_01	Stationery and drawing materials	ND
	09.8				PACKAGE HOLIDAYS	S
		09.8.0	09.8.0.0	09.8.0.0_01	Package holidays	S
10					EDUCATION SERVICES	
	10.1				EARLY CHILDHOOD AND PRIMARY EDUCATION	
		10.1.0			Early childhood and primary education	S
			10.1.0.1	10.1.0.1_01	Early childhood education	S
			10.1.0.2	10.1.0.2_01	Primary education	S
	10.2				SECONDARY EDUCATION	
		10.2.0	10.2.0.0	10.2.0.0_01	Secondary education	S
	10.3				POST-SECONDARY NON-TERTIARY EDUCATION	
		10.3.0	10.3.0.0	10.3.0.0_01	Post-secondary non-tertiary education	S
	10.4				TERTIARY EDUCATION	
		10.4.0	10.4.0.0	10.4.0.0_01	Tertiary education	S
	10.5				EDUCATION NOT DEFINED BY LEVEL	

Division	Group	Class	Subclass	Commodity	Description	Type
		10.5.0			Education not defined by level	S
			10.5.0.1	10.5.0.1_01	Tutoring	S
			10.5.0.9	10.5.0.9_01	Other education not defined by level	S
11					RESTAURANTS AND ACCOMMODATION SERVICES	
	11.1				FOOD AND BEVERAGE SERVING SERVICES	
		11.1.1			Restaurants, cafés and the like	S
			11.1.1.1	11.1.1.1_01	Restaurants, cafés and the like – with full service	S
			11.1.1.2	11.1.1.2_01	Restaurants, cafés and the like – with limited service	S
		11.1.2			Canteens, cafeterias and refectories	S
			11.1.2.1	11.1.2.1_01	Canteens, cafeterias of universities, schools, and kindergartens	S
			11.1.2.9	11.1.2.9_01	Other canteens, cafeterias and refectories	S
	11.2				ACCOMMODATION SERVICES	
		11.2.0			Accommodation services	S
			11.2.0.1	11.2.0.1_01	Hotels, motels, inns and similar accommodation services	S
			11.2.0.2	11.2.0.2_01	Holiday centres, camping sites, youth hostels and similar accommodation services	S
			11.2.0.3	11.2.0.3_01	Accommodation services of boarding schools, universities and other educational establishments	S
			11.2.0.9	11.2.0.9_01	Other accommodation services	S
12					INSURANCE	
	12.1				INSURANCE	
		12.1.1	12.1.1.0	12.1.1.0_01	Life and accident insurance	S
		12.1.2	12.1.2.0	12.1.2.0_01	Insurance connected with health	S
		12.1.3	12.1.3.0	12.1.3.0_01	Insurance connected with the dwelling	S
		12.1.4			Insurance connected with transport	S
			12.1.4.1	12.1.4.1_01	Personal transport insurance	S
			12.1.4.2	12.1.4.2_01	Travel insurance	S
		12.1.9	12.1.9.0	12.1.9.0_01	Other insurance	S
	12.2				FINANCIAL SERVICES	
		12.2.1	12.2.1.0	12.2.1.0_01	Financial intermediation services indirectly measured	S
		12.2.2	12.2.2.0	12.2.2.0_01	Explicit charges by deposit-taking corporations	S
		12.2.9			Other financial services	S
			12.2.9.1	12.2.9.1_01	Remittances fees	S
			12.2.9.9	12.2.9.9_01	Other financial services n.e.c.	S
13					PERSONAL CARE, SOCIAL PROTECTION AND MISCELLANEOUS GOODS	
	13.1				PERSONAL CARE	
		13.1.1			Electric appliances for personal care	SD
			13.1.1.1	13.1.1.1_01	Electric appliances for personal care	SD
			13.1.1.2	13.1.1.2_01	Repair of electric appliances for personal care	S
		13.1.2	13.1.2.0	13.1.2.0_01	Other appliances, articles and products for personal care	ND

Division	Group	Class	Subclass	Commodity	Description	Type
		13.1.3			Hairdressing salons and personal grooming establishments	S
			13.1.3.1	13.1.3.1_01	Hairdressing	S
			13.1.3.2	13.1.3.2_01	Personal grooming treatments	S
	13.2				OTHER PERSONAL EFFECTS	
		13.2.1			Jewellery and watches	D
			13.2.1.1		Jewellery and watches	D
				13.2.1.1_01	Precious stones and metals and jewellery fashioned out of such stones and metals	D
				13.2.1.1_02	Costume jewellery, cuff links and tiepins	D
				13.2.1.1_03	Watches, stopwatches	D
			13.2.1.2	13.2.1.2_01	Repair and hire of jewellery, clocks and watches	S
		13.2.2	13.2.2.0	13.2.2.0_01	Devotional articles and articles for religious and ritual celebrations	SD
		13.2.9			Other personal effects	SD
			13.2.9.1		Travel goods and articles for babies and other personal effects n.e.c.	SD
				13.2.9.1_01	Suitcases, trunks, travel bags, attaché cases, satchels, handbags, wallets, purses etc.	SD
				13.2.9.1_02	Articles for babies	SD
				13.2.9.1_99	Travel goods and articles for babies and other personal effects n.e.c.	SD
			13.2.9.2	13.2.9.2_01	Repair and hire of other personal effects n.e.c.	S
	13.3				SOCIAL PROTECTION	
		13.3.0			Social protection	S
			13.3.0.1	13.3.0.1_01	Childcare services	S
			13.3.0.2	13.3.0.2_01	Non-medical retirement homes for elderly persons and residences for disabled persons	S
			13.3.0.3	13.3.0.3_01	Services to maintain persons in their private homes	S
			13.3.0.9	13.3.0.9_01	Other social protection services	S
	13.9				OTHER SERVICES	
		13.9.0			Other services	S
			13.9.0.1	13.9.0.1_01	Prostitution	S
			13.9.0.2	13.9.0.2_01	Religious services	S
			13.9.0.9	13.9.0.9_01	Other services n.e.c.	S
14					INDIVIDUAL CONSUMPTION EXPENDITURE OF NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS (NPISHS)	
	14.1				HOUSING	
		14.1.0	14.1.0.0	14.1.0.0_01	Housing	S
	14.2				HEALTH	
		14.2.1	14.2.1.0	14.2.1.0_01	Pharmaceutical products	ND
		14.2.2	14.2.2.0	14.2.2.0_01	Other medical products	ND
		14.2.3	14.2.3.0	14.2.3.0_01	Therapeutic appliances and equipment	D
		14.2.4	14.2.4.0	14.2.4.0_01	Outpatient medical services	S
		14.2.5	14.2.5.0	14.2.5.0_01	Outpatient dental services	S
		14.2.6	14.2.6.0	14.2.6.0_01	Outpatient paramedical services	S
		14.2.7	14.2.7.0	14.2.7.0_01	Hospital services	S
		14.2.8	14.2.8.0	14.2.8.0_01	Other health services	S

Division	Group	Class	Subclass	Commodity	Description	Type
	14.3				RECREATION AND CULTURE	
		14.3.1	14.3.1.0	14.3.1.0_01	Recreational and sporting services	S
		14.3.2	14.3.2.0	14.3.2.0_01	Cultural services	S
	14.4				EDUCATION	
		14.4.1	14.4.1.0	14.4.1.0_01	Pre-primary and primary education	S
		14.4.2	14.4.2.0	14.4.2.0_01	Secondary education	S
		14.4.3	14.4.3.0	14.4.3.0_01	Post-secondary non-tertiary education	S
		14.4.4	14.4.4.0	14.4.4.0_01	Tertiary education	S
		14.4.5	14.4.5.0	14.4.5.0_01	Education not definable by level	S
		14.4.6	14.4.6.0	14.4.6.0_01	Other educational services	S
	14.5				SOCIAL PROTECTION	
		14.5.0	14.5.0.0	14.5.0.0_01	Social protection	S
	14.6				OTHER SERVICES	
		14.6.1	14.6.1.0	14.6.1.0_01	Religion	S
		14.6.2	14.6.2.0	14.6.2.0_01	Political parties, labour and professional organizations	S
		14.6.3	14.6.3.0	14.6.3.0_01	Environmental protection	S
		14.6.4	14.6.4.0	14.6.4.0_01	Services n.e.c.	S
15					INDIVIDUAL CONSUMPTION EXPENDITURE OF GENERAL GOVERNMENT	
	15.1				HOUSING	
		15.1.0	15.1.0.0	15.1.0.0_01	Housing	S
	15.2				HEALTH	
		15.2.1	15.2.1.0	15.2.1.0_01	Pharmaceutical products	ND
		15.2.2	15.2.2.0	15.2.2.0_01	Other medical products	ND
		15.2.3	15.2.3.0	15.2.3.0_01	Therapeutic appliances and equipment	D
		15.2.4	15.2.4.0	15.2.4.0_01	Outpatient medical services	S
		15.2.5	15.2.5.0	15.2.5.0_01	Outpatient dental services	S
		15.2.6	15.2.6.0	15.2.6.0_01	Outpatient paramedical services	S
		15.2.7	15.2.7.0	15.2.7.0_01	Hospital services	S
		15.2.8	15.2.8.0	15.2.8.0_01	Public health services	S
	15.3				RECREATION AND CULTURE	
		15.3.1	15.3.1.0	15.3.1.0_01	Recreational and sporting services	S
		15.3.2	15.3.2.0	15.3.2.0_01	Cultural services	S
	15.4				EDUCATION	
		15.4.1	15.4.1.0	15.4.1.0_01	Pre-primary and primary education	S
		15.4.2	15.4.2.0	15.4.2.0_01	Secondary education	S
		15.4.3	15.4.3.0	15.4.3.0_01	Post-secondary non-tertiary education	S
		15.4.4	15.4.4.0	15.4.4.0_01	Tertiary education	S
		15.4.5	15.4.5.0	15.4.5.0_01	Education not definable by level	S
		15.4.6	15.4.6.0	15.4.6.0_01	Subsidiary services to education	S
	15.5				SOCIAL PROTECTION	
		15.5.0	15.5.0.0	15.5.0.0_01	Social protection	S
90					NON-CONSUMPTION HOUSEHOLD EXPENDITURE¹⁶	
	90.1				TRANSFERS MADE BY HOUSEHOLDS	
		90.1.1	90.1.1.1		Current transfers in cash	

¹⁶ Not classified by type

Division	Group	Class	Subclass	Commodity	Description	Type
				90.1.1.1_01	Current transfers in cash to other households as gift, donation or remittance	
				90.1.1.1_02	Contributions to trade unions, professional institutions and associations.	
				90.1.1.1_03	Tithe or donations/contributions to religious organizations, e.g. church, temple, mosque.	
				90.1.1.1_04	Contributions to credit unions.	
				90.1.1.1_05	Contributions to social clubs, sports clubs, etc.	
				90.1.1.1_06	Donation/contributions to schools	
				90.1.1.1_07	Taxes paid, e.g. on income, wealth	
				90.1.1.1_08	Contributions made to village, districts, etc.	
				90.1.1.1_09	Land rent	
				90.1.1.1_99	Current transfer in cash n.e.c.	
		90.1.2	90.1.2.1		Current transfers in kind	
				90.1.2.1_01	Gift in kind given away	
				90.1.2.1_99	Current transfers in kind n.e.c.	
		90.1.3	90.1.3.1		Capital transfers in cash and in kind	
				90.1.3.1_01	Capital gains tax	
				90.1.3.1_99	Capital transfers in cash and in kind n.e.c.	
	90.2				EXPENDITURE ON ASSETS	
		90.2.1	90.2.1.1		Fixed assets, valuables and assets	
				90.2.1.1_01	Land: purchase, improvement and development	
				90.2.1.1_02	Building: purchase, construction or major alteration and addition to dwellings, shops and other building	
				90.2.1.1_03	Plant, machinery and equipment: capital purchase and repairs.	
				90.2.1.1_04	Water tanks attached to the dwelling/building for collecting rainwater as a water source	
				90.2.1.1_05	Transport and related equipment for use as taxis in informal business activity.	
				90.2.1.1_06	Entertainment, literary or artistic originals such as paintings	
				90.2.1.1_07	Valuables: Tabua; valuables such as gold held as stores of value over time	
				90.2.1.1_08	Furniture and office equipment for use in informal business such as chairs used for hairdressing; beds used for beauty therapy; furniture and equipment used for food service	
				90.2.1.1_99	Fixed assets, valuables and assets n.e.c.	
	90.3				PAYMENTS ON HOME LOAN	
		90.3.1	90.3.1.1	90.3.1.1_01	Principal component payment	
	90.4				EXPENDITURE ON INFORMAL BUSINESS ACTIVITIES	
		90.4.1			Intermediate inputs	
			90.4.1.1	90.4.1.1_01	Raw materials and/or goods for resale	
				90.4.1.1_02	Fuel, electricity and water costs	
				90.4.1.1_99	Intermediate inputs n.e.c.	

Division	Group	Class	Subclass	Commodity	Description	Type
		90.4.2	90.4.2.1	90.4.2.1_01	Payment made to workers employed in informal business	
	90.5				MONEY SAVED	
		90.5.1	90.5.1.1	90.5.1.1_01	Money deposited in savings accounts from pay received/given to children for their savings	
	90.6				MONEY INVESTED	
		90.6.1	90.6.1.1	90.6.1.1_01	Contributions to unit trusts and other funds	
	90.7				LOSSES	
		90.7.1	90.7.1.1	90.7.1.1_01	Gambling services	
				90.7.1.1_99	Losses n.e.c.	

Part 3

Detailed structure with explanatory notes

Division 01: Food and Non-Alcoholic Beverages

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

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

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

Non-alcoholic beverages include drinks that do not contain any alcohol.

Group	Class	Subclass	Commodity	Description	Type
01.1				<p>FOOD</p> <p>Food is composed of all edible goods that are purchased and consumed by the household with the purpose of nourishing, such as cereals and cereal products; meat; fish and other seafood; milk, other dairy products and eggs; oils and fats; fruit and nuts; vegetables, tubers, plantains, cooking bananas and pulses; sugar, confectionery and desserts; salt, sauces and condiments, spices and culinary herbs and seeds. Included also are products that need to be cooked and further prepared as well as ready-made food.</p> <p>Group 01.1 excludes local delivery services of food or drinks when separately invoiced (07.4.9.2_01), products for animal feeding (09.3.2.2_01) and food provided by food serving services (Division 11).</p>	
	01.1.1			Cereals and cereal products	ND
		01.1.1.1		<p>Cereals</p> <p>Dried grains of cereals, whether or not broken or precooked (steamed), but not further prepared.</p>	ND
			01.1.1.1_01	<p>Rice</p> <p>Includes: all types of rice such as white, wholegrain, husked, parboiled, long grain, short grain, broken or mixed bag.</p>	ND
			01.1.1.1_99	<p>Cereals n.e.c.</p> <p>Includes: wheat; sorghum; barley; millet; maize (corn); quinoa; rye; oats; buckwheat; canary seed; mixed cereal grains, in the form of dried grains, also including other ingredients (provided that these are not the main ingredient) but not further processed.</p> <p>Excludes: flour of cereals (01.1.1.2_01 and 01.1.1.2_99); breakfast cereals (01.1.1.4_01); ready-made preparations based on cereals, such as ready-made soups based on cereals (01.1.9.1_01); baby rice cereals and other baby cereals (Class 01.1.9.2); seeds for planting (09.3.1.2_01).</p>	ND
		01.1.1.2		<p>Flour of cereals</p> <p>Flour of cereals mentioned under Subclass 01.1.1.1 whether instant (precooked – steamed – or added with yeasts) or not.</p>	ND

Group	Class	Subclass	Commodity	Description	Type
			01.1.1.2_01	Wheat flour Includes: all purpose; wholegrain; sharps; instant flour for bakery products added with yeasts or self-raising.	ND
			01.1.1.2_99	Flour of cereals n.e.c. Includes: flour of cereals mentioned under Commodity 01.1.1.1_99 such as maize; polenta flour, whether instant (pre-steamed) or not; semolina flour. Excludes: wheat flour (01.1.1.2_01); flour as baby food, baby rice cereals and other baby cereals (01.1.9.2_02).	ND
		01.1.1.3		Bread and bakery products	ND
			01.1.1.3_01	Bread Includes: all types of bread loaves and bread rolls or buns such as white, wholemeal, coconut, fruit, grain and spiced. Included also are baguettes and hamburger buns.	ND
			01.1.1.3_02	Biscuits Includes: all different types of cookies, whether creamed or not. Included also are breakfast crackers and cabin crackers.	ND
			01.1.1.3_03	Cakes Includes: all different types of cakes, whether sponge cakes, fruit cakes or cheesecakes.	ND
			01.1.1.3_99	Bread and bakery products n.e.c. Includes: breadcrumbs, croutons, crisp bread, rusks, toasted bread, crackers; tortillas; gingerbread and the like; waffles and wafers; ice cream cones; crumpets, muffins, croissants, scones, doughnuts, sweet tarts, sweet pies and other pastry goods and pizza bases without topping, whether pre-cooked or not. Excludes: pizza (with topping), quiche, meat or fish pies (01.1.9.1_01).	ND
		01.1.1.4	01.1.1.4_01	Breakfast cereals Includes: cornflakes, oatmeal and oat flakes, muesli, granola, puffed cereals including puffed rice cakes and breakfast cereals with nuts or dried fruit. Excludes: popcorn (1.1.1.9_01).	ND
		01.1.1.5	01.1.1.5_01	Macaroni, noodles, couscous and similar pasta products Includes: pasta uncooked, whether stuffed or not, couscous, uncooked dumplings, ravioli and similar. Included also is vermicelli. Excludes: prepared dishes containing stuffed pasta and prepared couscous dishes (1.1.1.9_01) and instant cup and 2-minute noodles (01.1.9.1_01).	ND
		01.1.1.9	01.1.1.9_01	Other cereals and cereal products Includes: mixes and doughs for the preparation of bakery products such as cake mix, pizza dough and pudding	ND

Group	Class	Subclass	Commodity	Description	Type
				mixes; popcorn; granola bars; malt, malt extract; chips and crisps of cereals and seitan and other meat substitutes made from cereals. <i>Excludes: soy meat and burgers, veggie burgers, tofu, tempeh and other meat substitutes made from vegetables and nuts; potato starch, tapioca, sago and other starches (01.1.7.9_99) and ready-made preparations based on cereals, such as ready-made soups based on cereals (01.1.9.1_01).</i>	
	01.1.2			Live animals, meat and other parts of slaughtered land animals	ND
		01.1.2.1		Live land animals Live land animals, both domestic and wild, for food purpose.	ND
			01.1.2.1_01	Live cattle Includes: cow and calves.	ND
			01.1.2.1_02	Live pigs	ND
			01.1.2.1_03	Live sheep Includes: lamb.	ND
			01.1.2.1_04	Live goat	ND
			01.1.2.1_05	Live poultry Includes: chicken, ducks, geese, turkeys and guinea fowl.	ND
			01.1.2.1_99	Live land animals n.e.c. Includes: rabbits; horses, donkeys and other equines; pigeon, quail and other birds; snakes and other reptiles; spiders, scorpions, and other insects and worms; terrestrial snails and frogs. <i>Excludes: live fish (subclass 01.1.3.1); other live seafood n.e.c. (01.1.3.4_99); live animals for transport (07.1.4.0_01) and live animals for recreation (09.1.2.4_01).</i>	ND
		01.1.2.2		Meat, fresh, chilled or frozen Meat of all animals, both domestic and wild, fresh, chilled or frozen. Included also are minced meat of all animals.	ND
			01.1.2.2_01	Meat of cattle Includes: meat and mincemeat, fresh, chilled or frozen of cattle.	ND
			01.1.2.2_02	Meat of pigs Includes: meat and mincemeat, fresh, chilled or frozen of pigs.	ND
			01.1.2.2_03	Meat of sheep Includes: meat and mincemeat, fresh, chilled or frozen of sheep.	ND
			01.1.2.2_04	Meat of goat	ND

Group	Class	Subclass	Commodity	Description	Type
				Includes: meat and mincemeat, fresh, chilled or frozen of goat.	
			01.1.2.2_05	Meat of poultry Includes: meat and mincemeat, fresh, chilled or frozen of chicken, ducks, geese, turkeys and guinea fowl.	ND
			01.1.2.2_99	Meat, fresh, chilled or frozen n.e.c. Includes: meat and mincemeat, fresh, chilled or frozen of rabbits; horses, donkeys and other equines; seals, walruses, whales and other marine mammals; deer; pigeon, quail and other birds; snakes and other reptiles; spiders, scorpions, and other insects and worms; terrestrial snails and frogs. Excludes: live fish (subclass 01.1.3.1); crabs (01.1.3.4_01); lobsters, crayfish, shrimps and prawns (01.1.3.4_01); other live seafood n.e.c. (01.1.3.4_09); live animals for transport (07.1.4.0_01) and live animals for recreation (09.1.2.4_01).	ND
		01.1.2.3	01.1.2.3_01	Meat, dried, salted, in brine or smoked Includes: meat, dried, salted, in brine or smoked of rabbits; horses, donkeys and other equines; pigeon, quail and other birds; snakes and other reptiles; spiders, scorpions, and other insects and worms; terrestrial snails and frogs. Included also are bacon, ham, luncheon and salami. Excludes: pâté (01.1.2.5_99).	ND
		01.1.2.4	01.1.2.4_01	Offal, blood and other parts of slaughtered animals, fresh, chilled or frozen, dried, salted, in brine or smoked Includes: giblet, liver, bones; pork heads, tails and ears; chicken feet. Excludes: offal, blood, and other parts of slaughtered animals' preparations (01.1.2.5_99).	ND
		01.1.2.5		Meat, offal, blood and other parts of slaughtered animals' preparations Meat, offal or blood preparations, whether frozen or not.	ND
			01.1.2.5_01	Sausages and similar products of meat, offal or blood Includes: sausages and similar products of meat, offal or blood.	ND
			01.1.2.5_02	Canned meat Includes: canned meat, meat extracts and meat juices.	ND
			01.1.2.5_99	Meat, offal, blood and other parts of slaughtered animals' preparations n.e.c. Includes: marinated meat; minced meat mix, from different types of meat, including rissoles and hamburger patties; all kinds of pâté, including liver pâté; breaded meat and other preparations of meat, meat offal or blood.	ND

Group	Class	Subclass	Commodity	Description	Type
	01.1.3			Fish and other seafood Fish and other seafood, harvested or farmed in fresh and marine waters, such as crustaceans, molluscs and other aquatic invertebrates, as whole or part of (i.e. cuts, fillets, meat, minced or not), including livers, roes, fins, meal and other offal.	ND
		01.1.3.1		Fish, live, fresh, chilled or frozen Fish for food purpose, fillets and meat, minced or not, fresh, chilled or frozen. <i>Excludes: livers, roes, fins and other offal (01.1.3.7_01); marine mammals, frogs and terrestrial snails (01.1.2.1_99, 01.1.2.2_99, 01.1.2.3_01); seaweeds and other aquatic plants (01.1.7.4_06).</i>	ND
			01.1.3.1_01	Anchovies Includes: nethili.	ND
			01.1.3.1_02	Barracuda Includes: ogo.	ND
			01.1.3.1_03	Barramundi	ND
			01.1.3.1_04	Eels Includes: Moray eels.	ND
			01.1.3.1_05	Flying fish	ND
			01.1.3.1_06	Kabatia	ND
			01.1.3.1_07	Kacika	ND
			01.1.3.1_08	Kalia	ND
			01.1.3.1_09	Kawago	ND
			01.1.3.1_10	Kawakawa	ND
			01.1.3.1_11	Mackerels	ND
			01.1.3.1_12	Mahi-mahi	ND
			01.1.3.1_13	Marlin	ND
			01.1.3.1_14	Milk fish	ND
			01.1.3.1_15	Mullet Includes: kanace.	ND
			01.1.3.1_16	Nuqa	ND
			01.1.3.1_17	Parrot fish Include: ulavi.	ND
			01.1.3.1_18	Pony fish Includes: kai-kai.	ND
			01.1.3.1_19	Porcupine fish	ND
			01.1.3.1_20	Rabbit fish	ND
			01.1.3.1_21	Reef fish	ND
			01.1.3.1_22	Salmon	ND
			01.1.3.1_23	Salmon cod	ND

Group	Class	Subclass	Commodity	Description	Type
			01.1.3.1_24	Sabutu	ND
			01.1.3.1_25	Saqa	ND
			01.1.3.1_26	Sardine	ND
			01.1.3.1_27	Shark	ND
			01.1.3.1_28	Silver side	ND
			01.1.3.1_29	Snapper	ND
			01.1.3.1_30	Stingray	ND
			01.1.3.1_31	Swordfish	ND
			01.1.3.1_32	Tilapia	ND
			01.1.3.1_33	Trevally	ND
			01.1.3.1_34	Trouts Includes: donu.	ND
			01.1.3.1_35	Tuna Includes: Atlantic and Pacific bluefin, southern bluefin, albacore, yellowfin, skipjack or stripe-bellied bonito, bigeye.	ND
			01.1.3.1_36	Wahoo	ND
			01.1.3.1_37	Walu	ND
			01.1.3.1_99	Fish, live, fresh, chilled, or frozen n.e.c. Includes: other fish, live, fresh, chilled or frozen n.e.c.	ND
		01.1.3.2		Fish, dried, salted, in brine or smoked	ND
			01.1.3.2_01	Fish canned Includes: canned salmon, tuna, sardine, mackerel and herring. Excludes: other seafood canned (01.1.3.5_01).	ND
			01.1.3.2_99	Fish, dried, salted, in brine or smoked n.e.c. Includes: fish fillets and meat, dried, salted or in brine; smoked. Excludes: livers, roes, fins and other offal (01.1.3.7_01) and fish canned (01.1.3.2_01).	ND
		01.1.3.3	01.1.3.3_01	Other fish preparations Prepared foodstuffs made of fish, whether frozen or not. Includes: fillets merely covered with batter or breadcrumbs, whether or not frozen; fish pie; crabmeat and surimi. Excludes: caviar and caviar substitutes and prepared and preserved shark fins; livers, roes, fins and other offal (01.1.3.7_01).	ND
		01.1.3.4		Other seafood, live, fresh, chilled or frozen	ND
			01.1.3.4_01	Crabs Includes: live, fresh, chilled or frozen, crabs.	ND
			01.1.3.4_02	Lobsters, crayfish, shrimps and prawns	ND

Group	Class	Subclass	Commodity	Description	Type
				Includes: live, fresh, chilled or frozen, lobsters, crayfish, shrimps and prawns.	
			01.1.3.4_99	Other seafood, live, fresh, chilled or frozen n.e.c. Includes: live, fresh, chilled or frozen, krill, sea-spider and other crustaceans; cuttlefish, squid, octopus, sea snails, abalone and bivalves, such as oysters, scallops, mussels, clams, cockles and ark shells and other molluscs; sea urchins, sea cucumbers (bêches de mer) and jellyfish and other aquatic invertebrates. Excludes: <i>terrestrial molluscs, including terrestrial snails live, fresh, chilled or frozen (01.1.2.1_99, 01.1.2.2_99, 01.1.2.3_01); seaweeds and other edible aquatic plants (01.1.7.4); crabs (01.1.3.4_01); Lobsters, crayfish, shrimps and prawns (01.1.3.4_02).</i>	ND
		01.1.3.5	01.1.3.5_01	Other seafood, dried, salted, in brine or smoked Includes: dried, salted or in brine, smoked, crabs, lobsters, crayfish, krill, sea-spider, shrimps and prawns and other crustaceans; cuttlefish, squid, octopus, sea snails, abalone and bivalves, such as oysters, scallops, mussels, clams, cockles and ark shells and other molluscs; sea urchins, sea cucumbers (bêches de mer) and jellyfish and other aquatic invertebrates. Included are other seafood canned such as canned crab meat and oysters. Excludes: <i>fish canned (01.1.3.2_01).</i>	ND
		01.1.3.6	01.1.3.6_01	Other seafood preparations Includes: Prepared foodstuffs made of crabs, lobsters, crayfish, krill, sea-spider, shrimps and prawns and other crustaceans; cuttlefish, squid, octopus, sea snails, abalone and bivalves, such as oysters, scallops, mussels, clams, cockles and ark shells and other molluscs; sea urchins, sea cucumbers (bêches de mer) and jellyfish and other aquatic invertebrates, whether frozen or not. Included are pickled seafood.	ND
		01.1.3.7	01.1.3.7_01	Livers, roes and offal of fish and of other seafood in all forms Includes: livers, caviar and roes, fins, maws, meal and other offal in all product forms i.e. fresh, chilled, frozen, dried, salted, in brine or smoked, prepared or preserved. Excludes: <i>seaweeds and other aquatic plants (01.1.7.4_06).</i>	ND
	01.1.4			Milk, other dairy products and eggs	ND
		01.1.4.1	01.1.4.1_01	Raw and whole milk Includes: Raw and whole milk of cattle, sheep and goats, fresh, pasteurized, sterilized ¹⁷ (UHT) and reconstituted.	ND

¹⁷ Ultra-high temperature processing (UHT)

Group	Class	Subclass	Commodity	Description	Type
				<i>Excludes: curdled, fermented or acidified milk and cream (01.1.4.6_01).</i>	
		01.1.4.2	01.1.4.2_01	Skimmed milk Includes: Skimmed and semi-skimmed milk of cattle, sheep and goats.	ND
		01.1.4.3		Other milk and cream	ND
			01.1.4.3_01	Powdered milk Includes: powdered milk (whole or skimmed) obtained from animals. <i>Excludes: powdered milk as baby food (01.1.9.2_01).</i>	ND
			01.1.4.3_99	Other milk and cream n.e.c. Includes: other milk and cream obtained from animals; evaporated and condensed milk; fresh, clotted, thickened and whipped cream; cream, concentrated or containing added sugar or other sweetening matter; cream powder. Also included is baked milk. <i>Excludes: powdered milk (01.1.4.3_01) beverages flavoured with cocoa, coffee or other substances (01.1.4.7_01); condensed, evaporated or powdered milk as baby food (01.1.9.2_01).</i>	ND
		01.1.4.4	01.1.4.4_01	Non-animal milk Includes: milk from non-animal origin in all forms like almond milk; coconut milk for drinking; oat milk; rice milk; soymilk; other milk from vegetables and nuts. <i>Excludes: coconut milk for cooking (01.1.9.3_03).</i>	ND
		01.1.4.5	01.1.4.5_01	Cheese Includes: All kinds of cheese (fresh hard, semi-hard, blue cheese, cottage cheese) and curd, from animal and non-animal milk. <i>Excludes: tofu (01.1.7.9_99); fruit curd (01.1.8.3_02).</i>	ND
		01.1.4.6	01.1.4.6_01	Yoghurt and similar products Includes: yoghurt; buttermilk and other fermented dairy products; curdled milk and cream; kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa; yoghurt from non-animal milk (e.g. coconut yoghurt, soy yoghurt). <i>Excludes: frozen yoghurt (01.1.8.6_02).</i>	ND
		01.1.4.7	01.1.4.7_01	Milk-based dessert and beverages Includes: milk-based desserts from milk of animal and non-animal origin; beverages based on milk of animal and non-animal origin flavoured with cocoa, coffee or other substances. Also included are puddings based on milk of animal and non-animal origin; panna cotta; crème brûlée and crema catalana.	ND

Group	Class	Subclass	Commodity	Description	Type
				<i>Excludes: lemon curd and similar (01.1.8.3_02).</i>	
		01.1.4.8	01.1.4.8_01	Eggs Includes: eggs of hen and other birds in shell, fresh; eggs of other animals, including turtle eggs, in shell, fresh; eggs in shell or not, preserved or cooked; eggs yolks, fresh or preserved; eggs albumin. <i>Excludes: fish roes (01.1.3.7_01); omelettes, crepes and other ready-made food products based on eggs (01.1.9.1_01).</i>	ND
		01.1.4.9	01.1.4.9_01	Other dairy products Includes: whey and casein; other products consisting of milk constituents, milk protein concentrates, and products obtained from whey. <i>Excludes: butter and other fats and oils derived from milk (01.1.5.2_01); ice cream (01.1.8.6_01).</i>	ND
	01.1.5			Oils and fats	ND
		01.1.5.1		Vegetable oils All oil of vegetable origin, including oil extracted from fruit, nuts and other crops.	ND
			01.1.5.1_01	Canola oil	ND
			01.1.5.1_02	Peanut/groundnut oil	ND
			01.1.5.1_03	Sunflower-seed and safflower oil	ND
			01.1.5.1_04	Palm oil	ND
			01.1.5.1_05	Olive oil	ND
			01.1.5.1_06	Soya bean oil	ND
			01.1.5.1_07	Rapeseed, colza and mustard oil	ND
			01.1.5.1_08	Corn oil	ND
			01.1.5.1_09	Coconut oil	ND
			01.1.5.1_10	Rice bran oil	ND
			01.1.5.1_11	Vanaspati ghee <i>Excludes: ghee derived from milk (01.1.5.2_01).</i>	ND
			01.1.5.1_99	Vegetable oils n.e.c. Includes: cotton oil and other oils of vegetable origin. Includes also avocado oil.	ND
		01.1.5.2	01.1.5.2_01	Butter and other fats and oils derived from milk Includes: butter; butter oil; ghee. Flavoured butter like garlic butter is included. <i>Excludes: vegetable or Vanaspati ghee (01.1.5.1_11).</i>	ND
		01.1.5.3	01.1.5.3_01	Margarine and similar preparations Includes: margarine; diet margarine. <i>Excludes: peanut butter (01.1.8.4_01).</i>	ND
		01.1.5.9	01.1.5.9_01	Other animal oils and fats	ND

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: pig fat and lard, also including leaves or other spices; fat from cattle, buffaloes, sheep, goats, poultry; greaves fat and oleo stock; fats and oils of fish.</p> <p>Excludes: cod or halibut liver oil (06.1.1.1_01).</p>	
	01.1.6			Fruits and nuts	ND
		01.1.6.1		Dates, figs and tropical fruits, fresh	ND
			01.1.6.1_01	Dates, fresh	ND
			01.1.6.1_02	Avocados, fresh	ND
			01.1.6.1_03	<p>Bananas, fresh</p> <p>Excludes: plantains and cooking bananas (01.1.7.5_99).</p>	ND
			01.1.6.1_04	Papayas, fresh	ND
			01.1.6.1_05	Pineapples, fresh	ND
			01.1.6.1_06	Coconuts, fresh	ND
			01.1.6.1_07	Breadfruits, fresh	ND
			01.1.6.1_08	Jackfruits, fresh	ND
			01.1.6.1_99	<p>Dates, figs and tropical fruits, fresh n.e.c.</p> <p>Includes: figs; mangoes, guavas and mangosteens; star fruit (carambola); pandanus; tamarind; wi (ambarella) or custard apple; other tropical and subtropical fruit, fresh.</p>	ND
		01.1.6.2		Citrus fruits, fresh	ND
			01.1.6.2_01	Oranges, tangerines, kumquats, mandarins and clementines, fresh	ND
			01.1.6.2_02	Pomelos and grapefruit, fresh	ND
			01.1.6.2_03	Lemons and limes, fresh	ND
			01.1.6.2_99	Citrus fruits, fresh n.e.c.	ND
		01.1.6.3		Stone fruits and pome fruits, fresh	ND
			01.1.6.3_01	Apples, fresh	ND
			01.1.6.3_02	Pears and quinces, fresh	ND
			01.1.6.3_99	<p>Stone fruits and pome fruits, fresh n.e.c.</p> <p>Includes: apricots; cherries and sour cherries; peaches and nectarines; plums, jambolan (java plum) and sloes; rose apple (kavika); lychees; longan (nandawa); other pome fruits and stone fruits, fresh.</p>	ND
		01.1.6.4	01.1.6.4_01	<p>Berries, fresh</p> <p>Includes: currants and gooseberries; raspberries; blackberries; mulberries and loganberries; strawberries; other berries fresh.</p>	ND
		01.1.6.5		Other fruits, fresh	ND
			01.1.6.5_01	Grapes, fresh	ND
			01.1.6.5_02	Kiwi fruit, fresh	ND
			01.1.6.5_03	Cantaloupes and other melons, fresh	ND
			01.1.6.5_04	Watermelons, fresh	ND
			01.1.6.5_99	Other fruits, fresh n.e.c.	ND

Group	Class	Subclass	Commodity	Description	Type
				Includes: pomegranates; passionfruit; other fruits, fresh.	
		01.1.6.6	01.1.6.6_01	Frozen fruit Includes: fruit, uncooked or cooked, frozen, whether or not containing added sugar or other sweetening matter.	ND
		01.1.6.7		Fruit, dried and dehydrated	ND
			01.1.6.7_01	Raisins and sultanas	ND
			01.1.6.7_02	Prunes	ND
			01.1.6.7_99	Fruit, dried and dehydrated n.e.c. Includes: dates; figs; dried apricots; dried coconuts; other dried fruits. Included are Chinese lollies. Excludes: fruit flour (01.1.6.9_99).	ND
		01.1.6.8		Nuts, in shell or shelled Excludes: nuts, groundnuts and other seeds, roasted, salted or otherwise prepared (01.1.6.9_01).	ND
			01.1.6.8_01	Peanuts Includes: peanuts (groundnuts) in shell or shelled.	ND
			01.1.6.8_99	Nuts, in shell or shelled n.e.c. Includes: almonds; cashew nuts; chestnuts (ivi); hazelnuts; pistachios; walnuts; brazil nuts; other nuts in shell or shelled.	ND
		01.1.6.9		Fruit and nuts ground and other preparations Fruit and nuts preparations, whether frozen or not.	ND
			01.1.6.9_01	Nuts, groundnuts and other seeds, roasted, salted or otherwise prepared Includes: peanuts; almonds; cashew nuts; hazelnuts; pistachios; walnuts; brazil nuts; other nuts in shell or shelled. Included also are seeds such as sunflower seeds. Excludes: peanuts (groundnuts) (01.1.6.8_01) and nuts and other seeds not roasted, salted or otherwise prepared (01.1.6.8_99).	ND
			01.1.6.9_02	Canned fruit Includes: canned pears, apricot, lychees, peaches, fruit salad, pineapple, pihlohlo (banana), kon (breadfruit). Excludes: pihlohlo (tapioca or taro version) (01.1.7.9_99).	ND
			01.1.6.9_99	Fruit and nuts ground and other preparations n.e.c. Includes: fruit and nuts flour; homogenized fruit preparations; fruit pickles; fruit preserved in vinegar. Excludes: jams, fruit jellies, marmalades, fruit purée and pastes (01.1.8.3_02); nut purée, nut butter and nut pastes (01.1.8.4_01); homogenized preparations as baby food (01.1.9.2_03); canned fruit (01.1.6.9_02).	ND
	01.1.7			Vegetables, tubers, plantains, cooking bananas and pulses	ND
		01.1.7.1		Leafy or stem vegetables, fresh or chilled	ND

Group	Class	Subclass	Commodity	Description	Type
			01.1.7.1_01	Asparagus and duruka, fresh or chilled	ND
			01.1.7.1_02	Cabbages (English and Chinese), including napa, fresh or chilled	ND
			01.1.7.1_03	Cauliflowers and broccoli, fresh or chilled	ND
			01.1.7.1_04	Lettuce and chicory, fresh or chilled	ND
			01.1.7.1_05	Leafy vegetables, fresh or chilled Includes: spinach, bele, karamwa, lalabi or ota, tubua or chauraiya, rourou (dalo leaves), saijan (moringa) leaves, pumpkin leaves, cassava leaves, watercress, kangkong. Excludes: seaweed (01.1.7.4_06), drumstick (fruit of moringa (saijan) tree) (01.1.7.2_99).	ND
			01.1.7.1_99	Leafy or stem vegetables, fresh or chilled n.e.c. Includes: artichokes; other leafy or stem vegetables, fresh or chilled n.e.c. Included also are hearts of palm (sekho/swamp cabbage).	ND
		01.1.7.2		Fruit-bearing vegetables, fresh or chilled	ND
			01.1.7.2_01	Chilies and peppers (capsicum), fresh or chilled	ND
			01.1.7.2_02	Cucumbers and gherkins, fresh or chilled	ND
			01.1.7.2_03	Eggplants (aubergines), fresh or chilled	ND
			01.1.7.2_04	Tomatoes	ND
			01.1.7.2_05	Pumpkins, squash, gourds (lauki), bitter gourd/melon (karela), zucchini, luffa (tori)	ND
			01.1.7.2_06	Okra	ND
			01.1.7.2_99	Fruit-bearing vegetables, fresh or chilled n.e.c. Includes: drumstick (fruit of moringa (saijan) tree). Excludes: Moringa (saijan) leaves (01.1.7.1_05).	ND
		01.1.7.3		Green leguminous vegetables, fresh or chilled	ND
			01.1.7.3_01	French beans, fresh or chilled	ND
			01.1.7.3_02	Boda/Cow Peas/Black Eyed Beans, fresh or chilled	ND
			01.1.7.3_03	Yardlong beans/snake beans/asparagus beans, fresh or chilled	ND
			01.1.7.3_04	Green peas, fresh or chilled	ND
			01.1.7.3_99	Green leguminous vegetables, fresh or chilled n.e.c. Includes: broad beans and horse beans; soya beans; other green leguminous vegetables, fresh or chilled.	ND
		01.1.7.4		Other vegetables, fresh or chilled	ND
			01.1.7.4_01	Carrots, fresh or chilled	ND
			01.1.7.4_02	Radish, fresh or chilled	ND
			01.1.7.4_03	Garlic, fresh or chilled	ND
			01.1.7.4_04	Onions, including spring onions, fresh or chilled	ND
			01.1.7.4_05	Mushrooms and truffles, fresh or chilled	ND
			01.1.7.4_06	Seaweeds and other aquatic plants, fresh or chilled	ND
			01.1.7.4_07	Corn, fresh or chilled	ND
			01.1.7.4_99	Other vegetables, fresh or chilled, n.e.c.	ND

Group	Class	Subclass	Commodity	Description	Type
				Includes: beetroot, turnips, fennel, celery, leeks and other alliaceous vegetables, olives, other vegetables, fresh or chilled n.e.c., mixtures of vegetables, fresh or chilled.	
		01.1.7.5		Tubers, plantains and cooking bananas	ND
			01.1.7.5_01	Potatoes	ND
			01.1.7.5_02	Sweet potatoes Includes: sweet potatoes (kumala/kumara).	ND
			01.1.7.5_03	Cassava Includes: all types cassava (manioc and yucca).	ND
			01.1.7.5_04	Yams Includes: all types of yams (tivoli and yautia).	ND
			01.1.7.5_05	Taro Includes: all types of taro (dalo, dalo-ni-tana and yautia).	ND
			01.1.7.5_99	Tubers, plantains and cooking bananas n.e.c. Includes: all other tubers, plantains and cooking bananas n.e.c. Excludes: potatoes (01.1.7.5_01) sweet potatoes (01.1.7.5_02); cassava (01.1.7.5_03); yams (01.1.7.5_04); taro (01.1.7.5_05); dessert bananas (01.1.6.1_03).	ND
		01.1.7.6		Pulses Dried leguminous vegetables, shelled or unshelled, broken or not, but not further prepared.	ND
			01.1.7.6_01	Lentil Includes: split pigeon peas (toor/arhar dhal); pink lentils (masoor dhal); Split Bengal gram (chana dhal); split, skinned green gram (dhuli moong dhal); split green gram with skin (moong dhal chilka); split, skinned black gram (dhuli urad dhal); split black gram with skin (urad dhal chilka).	ND
			01.1.7.6_02	Cow peas	ND
			01.1.7.6_03	Blue peas	ND
			01.1.7.6_04	Chickpeas	ND
			01.1.7.6_99	Pulses n.e.c. Includes: pigeon peas; bambara beans; broad beans; kidney beans; mixtures of pulses.	ND
		01.1.7.7	01.1.7.7_01	Other vegetables, tubers, plantains and cooking bananas, dried and dehydrated Includes: vegetables, other than leguminous, tubers, plantains and cooking bananas, dried and dehydrated like dried soybeans; dried potatoes; dehydrated garlic and onions. Excludes: vegetable flours (01.1.7.9_99).	ND
		01.1.7.8	01.1.7.8_01	Vegetables, tubers, plantains and cooking bananas, frozen	ND

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: frozen vegetables in subclass 01.1.7.1 to 01.1.7.4; frozen tubers; frozen plantains and cooking bananas.</p> <p>Excludes: frozen preparations, such as frozen, chipped potatoes (01.1.7.9_99).</p>	
		01.1.7.9		<p>Vegetables, tubers, plantains, cooking bananas and pulses ground and other preparations</p> <p>Vegetables, tubers, plantains, cooking bananas and pulses preparations, whether frozen or not.</p>	ND
			01.1.7.9_01	<p>Flour of pulses</p> <p>Includes: flour of pulses.</p>	ND
			01.1.7.9_02	<p>Canned vegetables and pulses</p> <p>Includes: canned asparagus, bamboo shoots, beans including baked beans in tomato sauce, mushrooms, pulses, seaweed, spinach, sweet corn, tomatoes and others.</p>	ND
			01.1.7.9_99	<p>Vegetables, tubers, plantains, cooking bananas and pulses ground and other preparations n.e.c.</p> <p>Includes: flours of vegetables, tubers, plantains and cooking bananas; preserved olives, vegetable flakes, vegetable purée, vegetable chips and crisps; frozen, chipped potatoes; vegetable concentrates; homogenized preparations; vegetable pickles. Included also are soy meat and burgers, veggie burgers, tofu, tempeh and other meat substitutes made from vegetables and nuts; kocho (flatbread made of plant stem); potato starch, tapioca, sago and other starches. Included is pihlohlo (tapioca or taro version).</p> <p>Excludes: seitan and other meat substitutes made from cereals (01.1.1.9_01); ready-made vegetables prepared, frozen or not, including other ingredients, such as cheese or meat/fish; ready-made soups (01.1.9.1_01); homogenized preparations as baby food (01.1.9.2_03); culinary herbs (01.1.9.4_02) and spices (01.1.9.4_01); broths and stocks containing vegetables (01.1.9.9_01); vegetable juices (01.2.1.0); flour of pulses (01.1.7.9_01) canned vegetables and pulses (01.1.7.9_02).</p>	ND
	01.1.8			Sugar, confectionery and desserts	ND
		01.1.8.1		Cane and beet sugar	ND
			01.1.8.1_01	<p>Cane sugar</p> <p>Includes: cane sugar, raw or refined, powdered, crystallized or in lumps.</p>	ND
			01.1.8.1_02	<p>Beet sugar</p> <p>Includes: beet sugar, raw or refined, powdered, crystallized or in lumps.</p>	ND
		01.1.8.2	01.1.8.2_01	<p>Other sugar and sugar substitutes</p> <p>Includes: sugar other than cane and beet (e.g. coconut sugar); stevia; glucose and glucose syrup; fructose and</p>	ND

Group	Class	Subclass	Commodity	Description	Type
				fructose syrup; lactose and lactose syrup; invert sugar; artificial honey, saccharin and other artificial sweeteners; refined cane or beet sugar, in solid form, containing added flavouring or colouring matter; maple sugar and maple syrup; caramel; molasses; toddy; sugars including icing sugar and sugar syrups n.e.c.	
		01.1.8.3		Jams, fruit jellies, marmalades, fruit purée and pastes, honey	ND
			01.1.8.3_01	Honey	ND
			01.1.8.3_02	Jams, fruit jellies, marmalades, fruit purée and pastes Includes: jams, marmalades, compotes, jellies, fruit purées and pastes. Included also are lemon curd and other fruit curd. Excludes: plain curd (01.1.4.5_01), honey (01.1.8.3_01).	ND
		01.1.8.4	01.1.8.4_01	Nut purée, nut butter and nut pastes Includes: peanut butter; other nut butter, such as: almond butter, cashew butter, hazelnut butter, macadamia nut butter, pecan butter, pistachio butter and walnut butter.	ND
		01.1.8.5		Chocolate, cocoa, and cocoa-based food products	ND
			01.1.8.5_01	Cocoa (including cocoa beans) and cocoa powder for all purposes	ND
			01.1.8.5_02	Chocolate in bars or slabs, including white chocolate	ND
			01.1.8.5_99	Chocolate, cocoa, and cocoa-based food products n.e.c. Includes: chocolate and cocoa-based foods and cocoa-based dessert including chocolate mousse; chocolate and cocoa-based creams or spreads; chocolate-covered marshmallows and chocolate-covered jelly if the product is composed of mainly of chocolate. Excludes: cocoa and chocolate-based drinks (01.2.4.0_01).	ND
		01.1.8.6		Ice, ice cream and sorbet	
			01.1.8.6_01	Ice cream Includes: ice cream, rocky road, magnum, topsy and kulfi. Excludes: edible ice and ice block (01.1.8.6_02).	ND
			01.1.8.6_02	Ice and sorbet Includes: ice cubes for drinks/edible ice; sorbet; frozen yoghurt; ice pop/ice block. Included also are tofu ice cream. Excludes: ice for cooling (04.5.5.0_01).	ND
		01.1.8.9	01.1.8.9_01	Other sugar confectionery and desserts Includes: desserts n.e.c.; vegetables, fruit, nuts, fruit-peel such as mango skin and other parts of plants, preserved by sugar; chewing gum, toffees, lollies, candies, pastilles;	ND

Group	Class	Subclass	Commodity	Description	Type
				other confectionary products. Included also are Indian sweets such as barfi, gulab jamun and jalebi. <i>Excludes: sugar confectionery based on cocoa and chocolate (01.1.8.5_99).</i>	
	01.1.9			Ready-made food and other food products n.e.c.	ND
		01.1.9.1	01.1.9.1_01	Ready-made food Includes: pre-cooked dishes containing stuffed pasta, rice and other cereals, such as: couscous dishes, including vegetables, and/or meat, fish, cheese or other ingredients; ready to eat dumplings, ravioli, noodles and similar, with sauce; ready-made meals and dishes based on pre-cooked meat, meat substitutes and/or on fish; TV dinners; composed salads and other prepared dishes and meals based on vegetables, pulses and potatoes also including other ingredients, such as meat, fish and cheese; sandwiches, pizzas, quiches, meat or fish pies, frozen or not; omelettes, crepes and other food products based on eggs when pre-cooked and served as a main dish; ready-made soups including dehydrated and instant soups and stews; other prepared ready-made dishes and meals n.e.c. Included also are instant cup and 2-minute noodles. Note: Prepared food and meals that can be eaten as is or after heating but that do not require cooking. They contain mixed ingredients and can be fresh, frozen or dehydrated/instant. They can include sauces and dressing which, especially when food is fresh, can be provided in separate bags. Disposable forks, knives, spoons or chopsticks are sometimes also included in the package. <i>Excludes: bread and bakery products, cakes (Subclass 01.1.1.3); macaroni, noodles, couscous and similar pasta products uncooked, whether stuffed or not (01.1.1.5_01); cheese (01.1.4.5-01) and yoghurt (01.1.4.6_01); frozen, chipped potatoes (01.1.7.9_99); ice cream (01.1.8.6_01) and other desserts (01.1.8.9_01).</i>	ND
		01.1.9.2		Baby food Food that is intended for baby use exclusively.	ND
			01.1.9.2_01	Baby formula Includes: powdered, condensed and evaporated milk for baby use <i>Excludes: powdered milk not intended for baby use exclusively (01.1.4.3_01).</i>	ND
			01.1.9.2_02	Baby rice cereals and flour for baby meals <i>Excludes: cereals and flour not intended for baby use exclusively (Subclass 01.1.1.1 and 01.1.1.2).</i>	ND
			01.1.9.2_03	Homogenized baby food	ND

Group	Class	Subclass	Commodity	Description	Type
				<i>Excludes: homogenized fruit and vegetables preparations not intended for baby use exclusively (Subclass 01.1.6.9 and 01.1.7.9).</i>	
			01.1.9.2_99	Baby food n.e.c. <i>Excludes: yoghurt for children (01.1.4.6_01).</i>	ND
		01.1.9.3		Salt, condiments and sauces	ND
			01.1.9.3_01	Salt Includes: salt including garlic salt.	ND
			01.1.9.3_02	Condiments and sauces Includes: sauces, condiments and seasonings (mustard, mayonnaise, ketchup, chilli sauce, pick-me-up, soy sauce, Worcestershire sauce etc.); vinegar. <i>Excludes: coconut milk for drinking (01.1.4.4_01) and cooking (01.1.9.3_02); fruit and vegetables pickles (01.1.7.9_99).</i>	ND
			01.1.9.3_03	Coconut milk for cooking <i>Excludes: coconut milk for drinking (01.1.4.4_01).</i>	ND
		01.1.9.4		Spices, culinary herbs and seeds	ND
			01.1.9.4_01	Spices Includes: pepper, pimento, ginger, cinnamon, cloves and other spices like chilli powder, garam masala or curry powder and turmeric. <i>Excludes: vegetable oils (Subclass 01.1.5.1).</i>	ND
			01.1.9.4_02	Culinary herbs Includes: parsley, rosemary, thyme, bay or curry leaves (tej patti), coriander (dhaniya) leaves, mint (pudina) leaves and other culinary herbs.	ND
			01.1.9.4_03	Seeds Includes: coriander seeds, cumin seeds (jeera), mustard seeds, fenugreek (methi) seeds, nutmeg, poppy seed, sesame seed, linseed and other seeds. <i>Excludes: seeds for planting (09.3.1.2_01).</i>	ND
		01.1.9.9	01.1.9.9_01	Other food products n.e.c. Includes: sugar cane consumed for extracting juice or as a snack; prepared baking powders and yeasts, broth, stocks, bouillon cubes, soup bases, agar-agar, instant dessert preparations; nutritional supplements and fortified food products. Included also are salty Indian snacks like bhujia and murukku and all other salty snacks like twisties and bongo.	ND
01.2				NON-ALCOHOLIC BEVERAGES Non-alcoholic beverages purchased by the household, regardless of where these are consumed.	
	01.2.1	01.2.1.0	01.2.1.0_01	Fruit and vegetable juices	ND

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: fruit and vegetable juices unfermented and not containing added alcohol, whether or not containing added sugar or other sweetening matter; concentrated juices and frozen juices; powdered juices.</p> <p>Excludes: sparkling juices (01.2.6.0_01); non-alcoholic beverages for immediate consumption provided by a serving service (Class 11.1.1).</p>	
	01.2.2	01.2.2.0	01.2.2.0_01	<p>Coffee and coffee substitutes</p> <p>Includes: coffee, whether or not decaffeinated, roasted or ground, including instant coffee; coffee substitutes; extracts, essences and concentrates of coffee; coffee-based beverage preparations. Included also are roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof.</p> <p>Excludes: milk, flavoured with coffee (01.1.4.7_01); non-alcoholic beverages for immediate consumption provided by a serving service (Class 11.1.1).</p>	ND
	01.2.3	01.2.3.0		<p>Tea, maté and other plant products for infusion</p>	ND
			01.2.3.0_01	<p>Black tea</p> <p>Fermented and partly fermented black tea leaves either in tea bags or loose which when brewed turns red.</p> <p>Excludes: green tea (not fermented), maté and other plant products for infusion; tea-substitutes and extracts and essences of tea, fruit and herbal tea; rooibos tea; instant tea; iced tea (01.2.3.0_02).</p>	ND
			01.2.3.0_02	<p>Tea, maté and other plant products for infusion</p> <p>Includes: green tea (not fermented, maté and other plant products for infusion; tea-substitutes and extracts and essences of tea. Included also are fruit and herbal tea; rooibos tea; instant tea; iced tea.</p> <p>Excludes: black tea (01.2.3.0_01), non-alcoholic beverages for immediate consumption provided by a serving service (Class 11.1.1).</p>	ND
	01.2.4	01.2.4.0	01.2.4.0_01	<p>Cocoa drinks</p> <p>Includes: cocoa and chocolate-based drinks. Included also are milo and ovaltine.</p> <p>Excludes: milk, flavoured with chocolate or cacao (01.1.4.7_01); cocoa powder for all purposes; chocolate in bars or slabs; cocoa-based food and cocoa-based dessert preparations (Subclass 01.1.8.5).</p>	ND
	01.2.5	01.2.5.0	01.2.5.0_01	<p>Water</p> <p>Includes: mineral or spring waters, still or sparkling, not added with other ingredients.</p> <p>Excludes: flavoured water (01.2.9.0_01).</p>	ND
	01.2.6	01.2.6.0	01.2.6.0_01	<p>Soft drinks</p> <p>Includes: soft drinks, such as sodas, lemonades and colas; sparkling juices.</p>	ND

Group	Class	Subclass	Commodity	Description	Type
				<i>Excludes: sparkling water (01.2.5.0_01); flavoured water (01.2.9.0_01).</i>	
	01.2.9	01.2.9.0	01.2.9.0_01	<p>Other non-alcoholic beverages</p> <p>Includes: flavoured water; energy drinks, energy supplement and protein powder for drink preparation like Staminade and Nutri C; birch juice and sap, aloe vera juice and drinks; syrups and concentrates for the preparation of beverages, for example cordials like Sunquick; other non-alcoholic beverage.</p> <p>Excludes: milk (01.1.4.1_01, 01.1.4.2_02, 01.1.4.3, Subclass 01.1.4.4); non-alcoholic wine (02.1.2.1_01); non-alcoholic beer (02.1.3.0_01); non-alcoholic beverages for immediate consumption provided by a serving service (Class 11.1.1).</p>	ND
01.3				<p>SERVICES FOR PROCESSING PRIMARY GOODS FOR FOOD AND NON-ALCOHOLIC BEVERAGES</p> <p>Services purchased for the processing of primary products provided by households to produce food and non-alcoholic beverages for own final consumption by households.</p>	
	01.3.0	01.3.0.0	01.3.0.0_01	<p>Services for processing primary goods for food and non-alcoholic beverages</p> <p>Includes: grinding of cereals for flour production; oil pressing; fruit/vegetable crushing and pressing services for the production of juices.</p> <p>Excludes: food processing for business purpose is not in the scope of PACCOICOP 2020; fruit/vegetable crushing and pressing services for the production of alcoholic beverages (02.2.0.0_01).</p>	S

Division 02: Alcoholic Beverages, Tobacco and Narcotics

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

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

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

Group	Class	Subclass	Commodity	Description	Type
02.1				ALCOHOLIC BEVERAGES The beverages classified here include low or non-alcoholic beverages which generally contain some alcohol.	
	02.1.1	02.1.1.0	02.1.1.0_01	Spirits and liquors Includes: eaux-de-vie, liqueurs and other spirits with high alcohol content; mead; pomace brandy, such as pisco, grappa, marc, etc.; aperitifs other than wine-based aperitifs. Excludes: wine-based aperitifs (02.1.2.1_01, 02.1.2.2_01).	ND
	02.1.2			Wine	ND
		02.1.2.1	02.1.2.1_01	Wine from grapes Includes: wine from grapes; fortified wines, such as vermouth, sherry, port wine; champagne and other sparkling wines from grapes; ice-wine; low and non-alcoholic wine; wine-based aperitifs.	ND
		02.1.2.2	02.1.2.2_01	Wine from other sources Includes: cider and perry, including sake; Toddy (palm wine – Kaleve kula).	ND
	02.1.3	02.1.3.0	02.1.3.0_01	Beer Includes: all kinds of beer, such as ale, lager, stout and porter; low-alcoholic beer and non-alcoholic beer.	ND
	02.1.9	02.1.9.0	02.1.9.0_01	Other alcoholic beverages Includes: mixed alcohol-based drinks, such as soda-water or mineral water-based mixed alcoholic drinks (alcopops); shandy, cola beer, radler.	ND
02.2				ALCOHOL PRODUCTION SERVICES Services purchased for the processing of primary products provided by households to produce alcohol for own final consumption by households.	
	02.2.0	02.2.0.0	02.2.0.0_01	Alcohol production services Includes: fruit/vegetable crushing and pressing services for the production of alcoholic beverages; distilling and fermentation services; brewing services; aging and bottling services.	S
02.3				TOBACCO	

Group	Class	Subclass	Commodity	Description	Type
				<p>This group covers all purchases of tobacco and tobacco products by households, including purchases of tobacco in restaurants, cafés, bars, service stations, etc. due to these venues not adding value, or a service, to the tobacco products sold.</p> <p>The consumption of tobacco through shisha or hookah pipes in these venues, such as restaurants, cafés or bars, are included in Division 11 as the venue provides a service.</p> <p>Electronic cigarette refills are included in this group – even though they do not contain tobacco – as they are a substitute for smoking tobacco products.</p>	
	02.3.0			Tobacco	ND
		02.3.0.1	02.3.0.1_01	<p>Cigarettes</p> <p>Includes: cigarettes; cigarettes that are purchased in bars and restaurants, provided that a service charge is not applied.</p>	ND
		02.3.0.2	02.3.0.2_01	<p>Cigars</p> <p>Includes: cigars; cigars that are purchased in bars and restaurants, provided that a service charge is not applied.</p>	ND
		02.3.0.9	02.3.0.9_01	<p>Other tobacco products</p> <p>Includes: pipe tobacco, chewing tobacco, hookah blends, snus or snuff; cigarette tobacco and tobacco leaf; cigarette papers and single use filters that are consumed with the cigarette; refills for electronic cigarettes, with or without nicotine; tobacco that is consumed with a shisha or hookah pipes if consumed at home.</p> <p>Excludes: tobacco that is consumed with a shisha or hookah pipes in restaurants, cafés, shisha lounges (Class 11.1.1); other smokers' articles; electronic cigarette devices (13.2.9.1_99).</p>	ND
02.4				<p>NARCOTICS</p> <p>This group covers all narcotics purchased by households, both legal and illegal.</p>	
	02.4.0	02.4.0.0		Narcotics	ND
			02.4.0.0_01	<p>Kava</p> <p>Includes: kava (also known as yaqona or sakau).</p>	ND
			02.4.0.0_02	<p>Betel nuts</p> <p>Includes: betel nuts.</p>	ND
			02.4.0.0_99	<p>Narcotics n.e.c.</p> <p>Includes: marijuana, opium, cocaine and their derivatives; other vegetable-based narcotics, such as cola nuts, chat, psilocybin mushroom and piper (also referred to as betel) leaves; other narcotics including chemicals and synthetic drugs.</p> <p>Excludes: narcotics for medicinal purpose (06.1.1.1_01); prepared marijuana cigarettes and pipes containing</p>	ND

Group	Class	Subclass	Commodity	Description	Type
				<i>marijuana, hashish or similar purchased in coffee shops for immediate consumption (Class 11.1.1).</i>	

Division 03: Clothing and Footwear

Division 03 covers all clothing materials, garments, articles and accessories (Group 03.1), footwear (Group 03.2), and related services including cleaning, repair and hire of clothing (Class 03.1.4.) and footwear (Class 03.2.2).

The purchase of second-hand clothing and footwear should be included in the same classes as the new articles as the purpose is the same.

Unisex garments and footwear should be classified according to the gender of the person wearing them.

Division 03 excludes sport -and game-specific sports- and footwear (09.2.2.1_01).

Group	Class	Subclass	Commodity	Description	Type
03.1				<p>CLOTHING</p> <p>The clothing classified in this group covers materials purchased to be transformed into clothing, garments and accessories and services related to clothing.</p> <p>Made-to-measure refers to the service of providing custom fitted clothing when the retailer supplies all of the materials and is included in Group 03.1.2 (Garments) as the cost of the garment usually outweighs the cost of the service.</p> <p>Tailoring refers to creating clothing garments where the main material is supplied by the customer and is classified in Group 03.1.4 (Cleaning, repair, tailoring and hire of clothing) as the service is the higher expenditure.</p>	
	03.1.1	03.1.1.0	03.1.1.0_01	<p>Clothing materials</p> <p>Includes: clothing materials of natural fibres, of synthetic fibres and of their mixtures; leather, fur, fusible webbing, wadding and felt filling for making wearing apparel.</p> <p>Excludes: furnishing fabrics (05.2.1.1_01).</p>	SD
	03.1.2			<p>Garments</p>	SD
		03.1.2.1		<p>Garments for men or boys</p> <p>Garments for men or boys either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work.</p> <p>Excludes: garments for infants (0 to under 2 years) (Subclass 03.1.2.3); school uniforms (03.1.2.4_01); tailoring services when the customer supplies the material (03.1.4.2_02); articles of medical hosiery, such as elasticated/compression stockings (06.1.2.2_01).</p>	SD
			03.1.2.1_01	<p>Capes, overcoats, raincoats, anoraks, parkas, jackets, trousers, waistcoats, suits, costumes, etc.</p>	SD
			03.1.2.1_02	<p>Shirts, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, t-shirts, leotards, etc.</p>	SD
			03.1.2.1_03	<p>Traditional garments</p> <p>Includes: puletasi, sulu vakataga, sulu vatoga etc.</p>	SD

Group	Class	Subclass	Commodity	Description	Type
			03.1.2.1_04	Vests, underpants, socks, etc.	SD
			03.1.2.1_05	Pyjamas, dressing gowns, bathrobes, etc.	SD
		03.1.2.2		Garments for women or girls Garments for women or girls either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work. <i>Excludes: garments for infants (0 to under 2 years) (Subclass 03.1.2.3); school uniforms (03.1.2.4_01); tailoring services when the customer supplies the material (03.1.4.2_02); articles of medical hosiery, such as elasticated/compression stockings (06.1.2.2_01).</i>	SD
			03.1.2.2_01	Capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.	SD
			03.1.2.2_02	Shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, t-shirts, leotards, etc.	SD
			03.1.2.2_03	Traditional garments Includes: puletasi, sulu-jaba, smocked Kiribati blouse, Pohnpei skirt, PNG Mary blouses, sari, shalwar-kameez etc.	SD
			03.1.2.2_04	Vests, underpants, socks, stockings, tights, petticoats, brassieres, knickers, slips, girdles, corsets, body stockings, etc.	SD
			03.1.2.2_05	Pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.	SD
		03.1.2.3		Garments for infants (0 to under 2 years) Garments for infants either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work. <i>Excludes: tailoring services when the customer supplies the material (03.1.4.2_02); articles of medical hosiery, such as elasticated/compression stockings (06.1.2.2)1); babies' napkins, cloth diapers, cloth nappies (13.2.9.1_02).</i>	SD
			03.1.2.3_01	Raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.	SD
			03.1.2.3_02	Shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, t-shirts, leotards, etc.	SD
			03.1.2.3_03	Traditional garments Includes: garments included under subclasses 03.1.2.1_03 and 03.1.2.2_03 that infants can wear.	SD
			03.1.2.3_04	Vests, underpants, socks, stockings, tights, etc. Includes: baby's plastic pants.	SD
			03.1.2.3_05	Pyjamas, nightshirts, nightdresses, dressing gowns, bathrobes, etc.	SD
		03.1.2.4	03.1.2.4_01	School uniforms	SD

Group	Class	Subclass	Commodity	Description	Type
	03.1.3			Other articles of clothing and clothing accessories	SD
		03.1.3.1	03.1.3.1_01	Other articles of clothing Includes: ties, handkerchiefs, scarves, gloves, mittens, muffs, belts, braces, aprons, smocks, bibs, sleeve protectors, hats, caps, berets, bonnets, beanies, etc. Included also are <i>gardening and working gloves</i> . Excludes: <i>pins, safety pins, sewing needles, knitting needles, thimbles; rubber gloves and other articles made of rubber; gardening gloves (05.6.1.9_01); protective headgear for sports; other protective gear for sports, such as life jackets, boxing and other sporting gloves, body padding, belts, supports including braces, etc. (09.2.2.1_01); paper handkerchiefs (13.1.2.0_01); watches, jewellery, cuff links, tiepins (Subclass 13.2.1.1); walking sticks and canes, umbrellas and parasols, fans, keyrings (13.2.9.1_99).</i>	SD
		03.1.3.2	03.1.3.2_01	Clothing accessories Includes: sewing threads, crochet and knitting yarns and accessories for making clothing, such as buckles, buttons, press studs, hooks and eyes, zip fasteners, ribbons, laces, trimmings, elastic etc.	SD
	03.1.4			Cleaning, repair, tailoring and hire of clothing The cost of materials is included only if the materials are not separately invoiced.	S
		03.1.4.1	03.1.4.1_01	Cleaning of clothing Includes: dry-cleaning, laundering and dyeing of garments. Excludes: <i>dry-cleaning, laundering, dyeing and hire of household linen and other household textiles (05.6.2.9_01).</i>	S
		03.1.4.2		Repair, tailoring and hire of clothing Excludes: <i>materials, threads, and other accessories purchased by households with the intention of undertaking the repairs themselves (03.1.1.0_01), 03.1.3.2_01); made-to measure clothing (Subclass 03.1.2.1, 03.1.2.2, 03.1.2.3 and 03.1.2.4); repair of household linen and other household textiles (05.2.2.0_01).</i>	S
			03.1.4.2_01	Darning, mending, repair and altering of garments	S
			03.1.4.2_02	Tailoring services when the customer supplies the material	S
			03.1.4.2_03	Hire of garments	S
03.2				FOOTWEAR This group covers all general footwear, split by footwear for men, footwear for women, footwear for infants 0 to under 2 years and footwear for children 2 to under 13 years, and footwear related services. Sport specific footwear is classified in Division 09 Recreation and Culture.	

Group	Class	Subclass	Commodity	Description	Type
				This class excludes cleaning, repair and hire of footwear (03.2.2.0_01); polishes, creams and other shoe-cleaning articles (05.6.1.1_01); therapeutic footwear (06.1.3.3_01); game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.); shin guards, cricket pads and other such protective apparel for sport (09.2.2.1_01).	
	03.2.1			Shoes and other footwear	SD
		03.2.1.1		Footwear for men	SD
			03.2.1.1_01	Footwear for men either ready-to-wear or made-to-measure Includes: shoes; sandals; flip-flops; sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basketball, boating, etc.).	SD
			03.2.1.1_02	Articles of footwear Includes: gaiters and similar articles; shoelaces; parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves.	SD
		03.2.1.2		Footwear for women	SD
			03.2.1.2_01	Footwear for women either ready-to-wear or made-to-measure Includes: shoes; sandals; flip-flops; sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basketball, boating, etc.).	SD
			03.2.1.2_02	Articles of footwear Includes: gaiters and similar articles; shoelaces; parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves.	SD
		03.2.1.3		Footwear for infants and children under 13 years	SD
			03.2.1.3_01	Footwear for infants (0 to under 2 years) Includes: shoes; sandals; flip-flops; sports footwear suitable for everyday or leisure wear.	SD
			03.2.1.3_02	Footwear for boys aged 2 to 13 years Footwear for boys either ready-to-wear or made-to-measure. Includes: shoes; sandals; flip-flops; sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basketball, boating, etc.)	SD
			03.2.1.3_03	Footwear for girls aged 2 to 13 years Footwear for girls either ready-to-wear or made-to-measure. Includes: shoes and sandals; flip-flops; sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basketball, boating, etc.)	SD

Group	Class	Subclass	Commodity	Description	Type
			03.2.1.3_04	<p>Articles of footwear for infants and children under 13 years</p> <p>Includes: gaiters and similar articles; shoelaces; parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves.</p>	SD
	03.2.2			<p>Cleaning, repair, and hire of footwear</p> <p>The cost of materials is included only if the materials are not separately invoiced.</p>	S
		03.2.2.0	03.2.2.0_01	<p>Cleaning, repair, and hire of footwear</p> <p>Includes: repair of footwear; shoe-cleaning services; dyeing of shoes; hire of footwear.</p> <p>Excludes: parts of footwear, such as heels, soles, etc., purchased by households with the intention of undertaking the repair themselves (Class 03.2.1); polishes, creams and other shoe-cleaning articles (05.6.1.1_01); hire and repair of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc) (09.4.4.0_01).</p>	S

Division 04: Housing, Water, Electricity, Gas and Other Fuels

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

Maintenance, repair and security of the dwelling include materials for repair purchased with the intention of undertaking the repair and maintenance themselves, as well as the repair services purchased from enterprises. It should be noted that only expenditures on materials and services for minor repairs are covered by Group 04.3.

Expenditures on materials and services for major maintenance and repair are not part of individual consumption expenditures of households and are thus out of scope of the classification. This refers especially to owner-occupiers; tenants will not make such expenditures on major maintenance and repair at all as they are not the owner of the dwelling.

Group	Class	Subclass	Commodity	Description	Type
04.1				<p>ACTUAL RENTALS FOR HOUSING</p> <p>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.</p> <p>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.</p> <p>Rentals do not include payment for the use of garages or parking spaces not providing parking in connection with the dwelling (Class 07.2.4). Nor do they include charges for water supply (Class 04.4.1), refuse collection (04.4.2.0_01) and sewage collection (Class 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 (01.1.9.4_01); charges for electricity (04.5.1.0_01) and gas (Class 04.5.2); charges for heating and hot water supplied by district heating plants (04.5.5.0_01).</p> <p>Each household has a principal dwelling (sometimes also designated as main or primary home), usually defined with reference to time spent there, whose location defines the country of residence and place of usual residence of this household and of all its members. All other dwellings (owned or leased by the household) are considered secondary dwellings.</p>	
	04.1.1	04.1.1.0	04.1.1.0_01	<p>Actual rentals paid by tenants for main residence</p> <p>Includes: rentals actually paid by tenants or subtenants occupying unfurnished or furnished premises as their main residence. Included also are payments by households occupying a room in a hotel or boarding house as their main residence.</p> <p>Excludes: <i>garage rentals to provide parking and storage in connection with the dwelling (04.1.2.2_01);</i></p>	S

Group	Class	Subclass	Commodity	Description	Type
				<i>accommodation services of educational establishments and hostels (11.2.0.9_01); retirement homes for elderly persons (13.3.0.2_01).</i>	
	04.1.2			Other actual rentals	S
		04.1.2.1	04.1.2.1_01	Actual rentals paid by tenants for secondary residences Includes: rentals actually paid for secondary residences. Excludes: <i>accommodation services of holiday villages and holiday centres (11.2.0.2_01).</i>	S
		04.1.2.2	04.1.2.2_01	Garage rentals and other rentals paid by tenants Includes: garage rentals in connection with the dwelling; rentals of self-storage units. Excludes: <i>payment for the use of garages or parking spaces not providing parking in connection with the dwelling (07.2.4.1_01); (long-term) storage of furniture and other personal effects (07.4.9.1_01).</i>	S
04.2				IMPUTED RENTALS FOR HOUSING Persons who own the dwellings in which they live are treated as owning unincorporated enterprises that produce housing services that are consumed by the household to which the owner belongs. The housing services produced are deemed to be equal in value to the rentals that would be paid on the market for accommodation of the same size, quality and type. The imputed values of the housing services are recorded as final consumption expenditures of the owners. Imputed rentals normally include value for the use of the land on which the property stands, the dwelling occupied, and the fixtures and fittings for heating, plumbing, lighting, etc. Imputed rentals also include the use of a garage to provide parking in connection with the dwelling. The garage does not have to be physically contiguous to the dwelling. Imputed rentals do not include payment for the use of garages or parking spaces not providing parking in connection with the dwelling (07.2.4_01). Nor do they include charges for water supply (Class 04.4.1), refuse collection (04.4.2.0_01) and sewage collection (Class 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 (Class 04.4.4); charges for electricity (04.5.1.0_01) and gas (Class 04.5.2); charges for heating and hot water supplied by district heating plants (04.5.5.0_01).	
	04.2.1	04.2.1.0	04.2.1.0_01	Imputed rentals of owner-occupiers for main residence Includes: imputed rentals of owners occupying their main residence.	S
	04.2.2	04.2.2.0	04.2.2.0_01	Other imputed rentals	S

Group	Class	Subclass	Commodity	Description	Type
				Includes: imputed rentals for secondary residences; imputed garage rentals in connection with the dwelling; imputed rentals of storage units.	
04.3				<p>MAINTENANCE, REPAIR AND SECURITY OF THE DWELLING</p> <p>Maintenance and repair of dwellings are distinguished by two features: first, they are activities that have to be undertaken regularly in order to maintain the dwelling in good working order; second, they do not change the dwelling's performance, capacity or expected service life.</p> <p>There are two types of maintenance and repair of dwellings: those which are minor, such as interior decoration and repairs to fittings, and which are commonly carried out by both tenants and owner-occupiers; and those which are major, such as replastering walls or repairing roofs, and which are carried out by owners only.</p> <p>Only expenditures which tenants and owner-occupiers incur on materials and services for interior decoration, minor maintenance and repair that would normally be seen as the responsibility of a tenant are part of individual consumption expenditure of households.</p> <p>Expenditure that owners, including owner-occupiers, incur on the decoration, minor repairs and maintenance of the dwelling that would normally be seen as the responsibility of a landlord should not be treated as household final consumption expenditure.</p> <p>The same applies to expenditure which owner-occupiers incur on materials and services for major maintenance and repairs. Purchases of materials made by tenants or owner-occupiers with the intention of undertaking the maintenance or repair themselves should be shown under Class 04.3.1. If tenants or owner occupiers pay an enterprise to carry out the maintenance or repair, the total value of the service, including the costs of the materials used, should be shown under Class 04.3.2 unless the materials are separately invoiced.</p>	
	04.3.1			Security equipment and materials for the maintenance and repair of the dwelling	ND
		04.3.1.1		Materials for the maintenance and repair of the dwelling	ND
			04.3.1.1_01	<p>Paints and varnishes</p> <p>Includes: paints and varnishes purchased for minor maintenance and repair.</p> <p>Excludes: paints and varnishes used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).</p>	ND
			04.3.1.1_02	Plaster, cement, putty, bricks and concrete blocks	ND

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: plaster, cement, putty, bricks and concrete blocks purchased for minor maintenance and repair.</p> <p>Excludes: plaster, cement, putty, bricks and concrete blocks purchased for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).</p>	
			04.3.1.1_03	<p>Plumbing items</p> <p>Includes: small plumbing items like pipes, taps, joints, etc. purchased for minor maintenance and repair.</p> <p>Excludes: plumbing items used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).</p>	ND
			04.3.1.1_04	<p>Surfacing materials and floor coverings</p> <p>Includes: floorboards, hardboards, ceramic tiles, etc. and fitted carpets and linoleum purchased for minor maintenance and repair.</p> <p>Excludes: surfacing materials and floor coverings used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).</p>	ND
			04.3.1.1_05	<p>Door fittings</p> <p>Includes: door fittings purchased for minor maintenance and repair.</p> <p>Excludes: door fittings used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).</p>	ND
			04.3.1.1_06	<p>Power sockets, wiring flex</p> <p>Includes: power sockets, wiring flex purchased for minor maintenance and repair</p> <p>Excludes: power sockets, wiring flex used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).</p>	ND
			04.3.1.1_99	<p>Materials for the maintenance and repair of the dwelling n.e.c.</p> <p>Includes: products and materials such as renderings, wallpapers, fabric wall coverings, windowpanes, wallpaper pastes, etc., purchased for minor maintenance and repair; brushes and scrapers for paint, varnish and wallpaper of the dwelling.</p> <p>Excludes: hand tools (05.5.2.1_01); lamp bulbs (05.5.2.2_01); brooms, scrubbing brushes, dusting brushes and cleaning products (05.6.1.1_01); products, materials and fixtures used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).</p>	ND
		04.3.1.2	04.3.1.2_01	<p>Security equipment</p>	SD

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: small equipment for surveillance/security for the individual dwelling (smoke detector, security alarms, security/surveillance cameras); door phones for dwellings; fire extinguishers.</p> <p>Excludes: fire extinguishers for transport equipment (07.2.1.3_01).</p>	
	04.3.2	04.3.2.0	04.3.2.0_01	<p>Services for the maintenance, repair and security of the dwelling</p> <p>Includes: services of plumbers, electricians, carpenters, glaziers, painters, decorators, floor polishers, etc. engaged for minor maintenance and repair of the dwelling; locksmith services; service of laying fitted carpets and linoleum; security services.</p> <p>Note: The cost of materials is included only if the materials are not separately invoiced.</p> <p>Excludes: separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (Subclass 04.3.1.1); locksmith services for cars (07.2.3.0_01); bodyguards (13.9.0.9); services engaged for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).</p>	S
04.4				WATER SUPPLY AND MISCELLANEOUS SERVICES RELATING TO THE DWELLING	
	04.4.1			Water supply	ND
		04.4.1.1	04.4.1.1_01	<p>Water supply through network systems</p> <p>Includes: water supply; all charges usually included in the bills paid by households, including meters installations and rentals, volumetric or fix charge for water consumption through mains, except steam and hot water (on a fee and contract basis). Included also are associated expenditures, such as rental of meters, reading of meters, standing charges, etc.</p> <p>Excludes: drinking water sold in bottles or containers (01.2.5.0_01); hot water or steam purchased from district heating plants (04.5.5.0_01).</p>	ND
		04.4.1.2	04.4.1.2_01	<p>Water supply through other systems</p> <p>Includes: water supply; services paid at a public stand post/fountain and to water vendors (e.g. by tanker truck, cart).</p> <p>Excludes: drinking water sold in bottles or containers (01.2.5.0_01).</p>	ND
	04.4.2	04.4.2.0	04.4.2.0_01	<p>Refuse collection</p> <p>Includes: refuse collection and disposal; fees for recycling paid by households.</p>	S
	04.4.3			<p>Sewage collection</p> <p>This class includes sewage collection, emptying cesspools and disposal.</p>	S

Group	Class	Subclass	Commodity	Description	Type
				<p>Sewer systems, also known as sanitary sewer systems, are (most often) an underground carriage system (most usually water-borne) specifically for transporting sewage from houses and commercial building and industries, through pipes, or other conduits to treatment facilities or disposal sites. They are part of an overall system referred to as a sewerage or sewage system.</p> <p>Sewage may be treated to reduce water pollution before discharge to surface waters. Sanitary sewers serving mixed urban agglomerations (including commercial and industrial areas) carry "municipal wastewater" which comprises a mix from all sources including in some cases, surface run-off and stormwater.</p> <p>"Separate" sewer systems are designed to transport sewage alone. In municipalities served by sewers, separate storm drains may convey surface run-off directly to surface waters. "Separate" sewers are distinguished from "combined" sewers, which combine sewage with storm water runoff in the same conduit. "Separate" sewer systems are often preferred because they avoid the production of large volumes of combined wastewater flows. However, in certain circumstances "combined" sewers may be preferred and reduce costs.</p> <p>Basic sanitation systems are improved sanitation facilities where excreta are contained or disposed onsite. These are generally where faecal (and other) material is collected in a pit or septic tanks or are composting toilets. Their purpose is to hygienically separate human excreta from human contact.</p>	
		04.4.3.1	04.4.3.1_01	<p>Sewage collection through sewer systems</p> <p>Includes: services paid to the sanitation or water provider or municipality for the collection, transport and disposal of sewage through sewer systems.</p>	S
		04.4.3.2	04.4.3.2_01	<p>Sewage collection through onsite sanitation systems</p> <p>Includes: services paid to empty and evacuate liquid waste (excreta and wastewater) from onsite sanitation systems (pit latrines, septic tanks and/or soak pits) and clean them; payments for using communal/commercial collective toilets.</p>	S
	04.4.4			<p>Other services relating to the dwelling n.e.c.</p>	S
		04.4.4.1	04.4.4.1_01	<p>Maintenance charges in multi-occupied buildings</p> <p>Includes: co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, pool cleaning, etc. in multi-occupied buildings.</p> <p>Excludes: household services, such as window cleaning, disinfecting, fumigation and pest extermination (05.6.2.9_01).</p>	S
		04.4.4.9	04.4.4.9_01	<p>Other services related to dwelling</p>	S

Group	Class	Subclass	Commodity	Description	Type
				Includes: road and sidewalk cleaning and chimney sweeping; measuring background radiation and content of harmful substances in dwellings; landscaping and cleaning of grounds surrounding the dwelling; snow removal.	
04.5				ELECTRICITY, GAS AND OTHER FUELS	
	04.5.1	04.5.1.0	04.5.1.0_01	Electricity Includes: electricity from all sources (coal, solar, hydro, etc.). Included also are associated expenditure, such as rental of meters, reading of meters, standing charges, etc.; charges for self-produced energy. (In some countries, households producing more own electricity than what they consume, are charged storage costs if they feed the surplus electricity back into the electricity supply grid).	ND
	04.5.2			Gas	ND
		04.5.2.1	04.5.2.1_01	Natural gas through networks Includes: natural gas and town gas delivered through gas networks; associated expenditure, such as rental of meters, reading of meters, standing charges, etc.	ND
			04.5.2.1_02	Liquefied petroleum gas Includes: liquefied petroleum gas used as fuel in heating appliances and cooking equipment delivered in storage steel container, cylinder or tank; associated expenditure, such as rental or purchase of storage containers, standing charges, etc. Excludes: liquefied hydrocarbons (04.5.2.2_01); camping gas in cylinder less than 50 kg (09.2.2.2_02).	
		04.5.2.2	04.5.2.2_01	Liquefied hydrocarbons Includes: liquefied hydrocarbons (butane, propane, etc.) delivered in storage containers; associated expenditure, such as rental or purchase of storage containers, standing charges, etc. Excludes: delivery fees of liquefied hydrocarbons (butane, propane, etc.), if charged separately (07.4.9.2_01); camping gas in cylinder less than 50 kg (09.2.2.2_02); liquefied petroleum gas (04.5.2.1_02).	ND
	04.5.3	04.5.3.0	04.5.3.0_01	Liquid fuels Includes: domestic heating, lighting and cooking fuel oils like benzene and kerosene; biofuels for domestic use; alcohol for fireplaces. Excludes: liquid fuels for transportation (07.2.2.1_01, 07.2.2.2_01, 07.2.2.3_01).	ND
	04.5.4			Solid fuels	ND
		04.5.4.1	04.5.4.1_01	Coal, coal briquettes and peat (ND) Includes: coal; coal briquettes; peat; peat briquettes.	
		04.5.4.2	04.5.4.2_01	Wood fuel, including pellets and briquettes	ND

Group	Class	Subclass	Commodity	Description	Type
				Includes: fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; non-agglomerated sawdust and wood waste and scrap; sawdust and wood waste and scrap agglomerated in briquettes, pellets or similar forms.	
		04.5.4.3	04.5.4.3_01	Charcoal Includes: wood and bamboo charcoal; shell or nut charcoal; charcoal briquettes. Included also are charcoal briquettes for barbecue. Whether or not agglomerated, in the form of blocks, sticks or in granules or powder, or agglomerated with tar or other substances in briquettes, tablets, balls, etc.	ND
		04.5.4.9	04.5.4.9_01	Other solid fuels Includes: coke; other briquettes; other biomass n.e.c., such as waste from agricultural production (e.g. wheat and nutshells) and dry animal dung.	ND
	04.5.5	04.5.5.0	04.5.5.0_01	Other energy for heating and cooling Includes: hot water and steam purchased from district heating plants; ice used for cooling and refrigeration purposes. Included also are associated expenditure, such as rental of meters, reading of meters, standing charges, etc. Excludes: ice cubes (01.1.8.6_02).	ND

Division 05: Furnishings, Household Equipment and Routine Household Maintenance

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

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

Domestic services by paid staff in private service, supplied by enterprises or self-employed persons are included, as well as window cleaning and disinfecting services, dry-cleaning and laundering of household textiles and carpets (Class 05.6.2).

Group	Class	Subclass	Commodity	Description	Type
05.1				FURNITURE, FURNISHINGS, AND LOOSE CARPETS	
	05.1.1			Furniture, furnishings and loose carpets	D
		05.1.1.1	05.1.1.1_01	<p>Household furniture</p> <p>Includes: sofas, couches, tables, chairs, cupboards, chests of drawers and bookshelves, hanger stands, coat stands; bunk beds, baby furniture, such as cradles, highchairs and play-pens; beds, mattresses, base-mattresses, (tatamis), wardrobes, bedside tables; kitchen tables and chairs, cupboards and surfaces; furniture primarily for bathroom use. Included also are inflatable sofas, armchairs and beds; pieces of furniture specifically made for the customer.</p> <p>Excludes: repair and hire of household furniture (05.1.2.0_01); antique furniture acquired primarily as stores of value (capital formation).</p>	D
		05.1.1.2	05.1.1.2_01	<p>Garden and camping furniture</p> <p>Includes: furniture primarily for garden use; wrought iron benches and tables, arbours; small garden houses to store garden tools and machines; camping furniture. Included also are pieces of furniture specifically made for the customer.</p> <p>Excludes: repair and hire of garden and camping furniture (05.1.2.0_01); camping equipment (09.2.2.2_01); decorations and ornaments for gardens (09.3.1.1_01).</p>	D
		05.1.1.3	05.1.1.3_01	<p>Lighting equipment</p> <p>Includes: lighting equipment, such as ceiling lights, standard lamps, globe lights and bedside lamps, light and LED strings.</p> <p>Excludes: repair and hire of lighting equipment (05.1.2.0_01); light bulbs, tubes, LEDs (05.5.2.2_01); light strings for Christmas trees (09.2.1.3_01).</p>	D
		05.1.1.4	05.1.1.4_01	<p>Furnishings, loose carpets and rugs</p> <p>Includes: loose carpets including mats and rugs; pictures, sculptures, engravings, tapestries and other art objects including reproductions of works of art and other</p>	D

Group	Class	Subclass	Commodity	Description	Type
				<p>ornaments; statuettes and other decorative articles of porcelain and crystal glass; wall clocks, floor clocks, alarm clocks, travel clocks; screens, folding partitions, non-textile blinds, mirrors, candleholders, candlesticks; leather and fur for upholstery and room decorating.</p> <p>Excludes: fitted carpets and linoleum (Subclass 04.3.1.1); repair and hire of loose carpets and other furniture and furnishings (05.1.2.0_01); bedding (bed linen) (05.2.1.2_01); sunshades (Subclass 05.2.1.9); safes (05.3.1.9_01); ornamental glass and ceramic articles (05.4.0.1_01); charges for the delivery of furniture, if charged separately (07.4.9.2_01); decorations and ornaments for gardens (09.3.1.1_01); carrycots and pushchairs/strollers; wall thermometers and barometers (Subclass 13.2.9.1); works of art acquired primarily as stores of value (capital formation).</p>	
	05.1.2	05.1.2.0	05.1.2.0_01	<p>Repair, installation and hire of furniture, furnishings and loose carpets</p> <p>Includes: repair of furniture, furnishings and loose carpets; restoration of works of art, antique furniture and antique floor coverings other than those acquired primarily as stores of value (capital formation); charges for the hire of furniture, furnishings and loose carpets; charges for the installation of furniture (when charged separately).</p> <p>Note: The cost of materials is included only if the materials are not separately invoiced.</p> <p>Excludes: laying and repair of fitted carpets, linoleum and other such floor coverings (04.3.2.0_01); separate purchases of materials made by households with the intention of undertaking the repair themselves (Class 05.1.1); dry-cleaning and shampooing of carpets (05.6.2.9_01).</p>	S
05.2				HOUSEHOLD TEXTILES	
	05.2.1			Household textiles	SD
		05.2.1.1	05.2.1.1_01	<p>Furnishing fabrics and curtains</p> <p>Includes: furnishing fabrics, curtain material, curtains, double curtains, awnings, door curtains and fabric blinds.</p> <p>Excludes: repair and sewing services of curtains (05.2.2.0_01).</p>	SD
		05.2.1.2	05.2.1.2_01	<p>Bed linen and bedding</p> <p>Includes: bed linen, such as sheets, pillowcases, blankets, travelling rugs, plaids, eiderdowns, counterpanes and mosquito nets; bedding, such as futons, pillows, bolsters and hammocks.</p> <p>Excludes: repair and sewing services of bed linen (05.2.2.0_01); electric blankets (05.3.2.9_01); air mattresses and sleeping bags (09.2.2.2_01).</p>	SD
		05.2.1.3		Table linen and bathroom linen	SD
			05.2.1.3_01	Table linen	SD

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: runners, placemats, coasters tablecloths, table napkins and non-disposable doily.</p> <p>Excludes: repair and sewing services of table linen (05.2.2.0_01), tea towels (05.2.1.9_01); disposable doily (05.6.1.9_01).</p>	
			05.2.1.3_02	<p>Bathroom linen</p> <p>Includes: towels and face cloths.</p> <p>Excludes: repair and sewing services of bathroom linen (05.2.2.0_01), tea towels (05.6.1.9_01).</p>	SD
		05.2.1.9		Other household textiles	SD
			05.2.1.9_01	<p>Tea towels</p> <p>Excludes: Table linen (05.2.1.3_01) Bathroom linen (05.2.1.3_02).</p>	SD
			05.2.1.9_02	Bathroom mats, rush mats and doormats	SD
			05.2.1.9_99	<p>Other household textiles n.e.c.</p> <p>Includes: other household textiles, such as shopping bags, laundry bags, shoe bags, covers for clothes and furniture, flags, sunshades, etc.; oilcloth; potholders. Included also are feather and other fillers for pillows.</p> <p>Excludes: fabric wall coverings (04.3.1.1_99); floor coverings, such as loose carpets; tapestries (05.1.1.4_01); repair and sewing services of other household textiles (05.2.2.0_01); covers for motor cars, motorcycles, etc. (07.2.1.3_01), tea towels (05.2.1.9_01), bathroom mats, rush mats and doormats (05.2.1.9_02).</p>	SD
	05.2.2	05.2.2.0	05.2.2.0_01	<p>Repair, hire and sewing services of household textiles</p> <p>Includes: repair of household textiles; sewing services of household textiles; charges for the hire of household textiles.</p> <p>Note: The cost of materials is included only if the materials are not separately invoiced.</p>	S
05.3				HOUSEHOLD APPLIANCES	
	05.3.1			<p>Major household appliances, whether electric or not</p> <p>This class includes the delivery and the installation of appliances when applicable and when not charged separately, and separate purchases of parts/materials made by households with the intention of undertaking the repair themselves.</p> <p>Appliances that are built into the structure of the building (capital formation) should be excluded.</p>	D
		05.3.1.1	05.3.1.1_01	<p>Major kitchen appliances</p> <p>Includes: refrigerators and dual temperature refrigerators; dishwashers; electric/gas/oil/ceramic/induction panels, hobs, spit roasters, electric/gas/convection ovens, combined cookers and microwave ovens; extractor hoods.</p>	D

Group	Class	Subclass	Commodity	Description	Type
				<i>Excludes: repair and hire of major kitchen appliances (05.3.3.0_01).</i>	
		05.3.1.2	05.3.1.2_01	Major laundry appliances Includes: washing machines, dryers, drum dryers, drying cabinets, drying radiators; ironing machines and electric mangles. <i>Excludes: repair and hire of laundry appliances (05.3.3.0_01).</i>	D
		05.3.1.3	05.3.1.3_01	Heaters, air conditioners Includes: air-conditioners, humidifiers, space heaters, and water heaters. Included also are ventilators. <i>Excludes: repair and hire of these appliances (05.3.3.0_01).</i>	D
		05.3.1.4	05.3.1.4_01	Cleaning equipment Includes: vacuum cleaners, steam-cleaning machines, carpet shampooing machines and machines for scrubbing, waxing and polishing floors. <i>Excludes: repair and hire of cleaning equipment (05.3.3.0_01).</i>	D
		05.3.1.9	05.3.1.9_01	Other major household appliances Includes: other major household appliances, such as safes, sewing machines, knitting machines, water softeners, etc. <i>Excludes: repair and hire of major household appliances (05.3.3.0_01).</i>	D
	05.3.2			Small household appliances	SD
		05.3.2.1	05.3.2.1_01	Small appliances for cooking and processing of food Includes: multi-function machines, food mixers, blenders and blenders with heating elements; slicing machines; rice cookers, slow cookers; toasters; sandwich grills; meat and fish grills; deep fryers; ice cream makers; sorbet makers; yoghurt makers; hotplates; can-openers; electric knives. Included also are non-electric appliances for cooking and processing of food, such as purée makers, mincers, hotplates, household scales, etc. <i>Excludes: repair and hire of food processing appliances (05.3.3.0_01).</i>	SD
		05.3.2.2	05.3.2.2_01	Small appliances for preparing beverages Includes: coffee machines; tea makers; water boilers; kettles; coffee mills; sparkling water makers; juice extractors etc., including non-electric appliances for preparing beverages . <i>Excludes: repair and hire of coffee machines, tea makers and similar appliances (05.3.3.0_01).</i>	SD
		05.3.2.9	05.3.2.9_01	Other small household appliances	SD

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: electric irons; fans; electric blankets. Included also are other non-electric household appliances, such as irons and ironing boards, etc.</p> <p>Excludes: ironing machines (05.3.1.2_01); small non-electric household articles and kitchen utensils (05.4.0.3_01); personal weighing machines (13.1.2.0_01); baby scales (06.1.2.1_01); repair and hire of other small household appliances (05.3.3.0_01).</p>	
	05.3.3	05.3.3.0	05.3.3.0_01	<p>Repair, installation and hire of household appliances</p> <p>Includes: repair of household appliances; charges for the hire of major household appliance; charges for the installation of household appliances (if charged separately).</p> <p>Note: The cost of materials is included only if the materials are not separately invoiced.</p> <p>Excludes: separate purchases of materials made by households with the intention of undertaking the repair themselves (Class 05.3.1).</p>	S
05.4				GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS	
	05.4.0			Glassware, tableware and household utensils	SD
		05.4.0.1	05.4.0.1_01	<p>Glassware, crystal-ware, ceramic ware and chinaware</p> <p>Includes: glassware, crystal ware, ceramic ware and china ware of the kind used for table, kitchen, bathroom, toilet, office and indoor decoration.</p> <p>Excludes: repair and hire of glassware, crystal ware, ceramic ware and chinaware (05.4.0.4).</p>	SD
		05.4.0.2	05.4.0.2_01	<p>Cutlery, flatware and silverware</p> <p>Includes: cutlery, flatware and silverware.</p> <p>Excludes: repair and hire of cutlery, flatware and silverware (05.4.0.4_01).</p>	SD
		05.4.0.3	05.4.0.3_01	<p>Kitchen utensils and articles</p> <p>Includes: kitchen utensils of all materials, such as saucepans, stew pots, pressure cookers, frying pans, hotplates; household articles of all materials, such as containers for bread, coffee, spices, etc., waste bins, waste-paper baskets, laundry baskets, portable money boxes and strongboxes, towel rails, bottle racks, letter boxes, feeding bottles, thermos flasks and iceboxes.</p> <p>Excludes: repair and hire of kitchen utensils and articles (05.4.0.4_01); disposable tableware (05.6.1.9_01); ashtrays (13.2.9.1_99).</p>	SD
		05.4.0.4	05.4.0.4_01	<p>Repair and hire of glassware, tableware and household utensils</p> <p>Includes: repair and hire of glassware, crystal ware, ceramic ware and chinaware, cutlery, flatware and silverware and kitchen utensils and articles.</p>	S

Group	Class	Subclass	Commodity	Description	Type
				Note: The cost of materials is included only if the materials are not separately invoiced.	
05.5				TOOLS AND EQUIPMENT FOR HOUSE AND GARDEN	
	05.5.1	05.5.1.0	05.5.1.0_01	Motorized tools and equipment Includes: electric drills, percussion drill, electric saws, electric sanders; garden tractors, chain saws, lawn mowers, lawn clippers, hedge cutters, cultivators; water pumps; electric screwdrivers. Excludes: repair and hire of motorized major tools and equipment (05.5.3.0_01).	D
	05.5.2			Non-motorized tools and miscellaneous accessories	SD
		05.5.2.1	05.5.2.1_01	Non-motorized tools Includes: hand tools such as saws, hammers, screwdrivers, wrenches, spanners, pliers, trimming knives (cane and bush), rasps and files; power shears, wheelbarrows, watering cans, hoses, spades, shovels, rakes, forks, scythes, sickles and secateurs; ladders and steps. Excludes: repair and hire of non-motorized small tools (05.5.3.0_01).	SD
		05.5.2.2	05.5.2.2_01	Miscellaneous accessories Includes: fittings for radiators and fireplaces, other metal articles for the house (curtain rails, curtain rods of wood or plastics, string curtain rods, carpet rods, hooks, etc.) or for the garden (chains, grids, stakes and hoop segments for fencing and bordering); small electric accessories, such as electric bulbs, fluorescent lighting tubes, torches, flashlights, hand lamps, electric batteries for general use. Excludes: door fittings, power sockets, switches, wiring flex (04.3.1.1_05 and 04.3.1.1_06); repair and hire of miscellaneous small tool accessories (05.5.3.0_01); batteries for information and communication appliances (08.1.9.2_01); batteries for photographic and cinematographic equipment (09.1.1.2_01).	SD
	05.5.3	05.5.3.0	05.5.3.0_01	Repair and hire of motorized and non-motorized tools and equipment Includes: repair and hire of motorized tools and equipment; repair and hire of non-motorized tools and miscellaneous accessories. Note: The cost of materials is included only if the materials are not separately invoiced.	S
05.6				GOODS AND SERVICES FOR ROUTINE HOUSEHOLD MAINTENANCE	
	05.6.1			Non-durable household goods	ND
		05.6.1.1	05.6.1.1_01	Household cleaning and maintenance products Includes: detergents, hand and machine dishwashing detergent, scouring powders, disinfectant bleaches, softeners, conditioners, stain removers; general purpose cleansers, window-cleaning products, unblocking agents,	ND

Group	Class	Subclass	Commodity	Description	Type
				<p>disinfectants; floor wax, polishes; polishes, creams and other shoe-cleaning articles (shoe brush); dustpans and dust brushes, dusters; cloths, floor cloths, chamois leathers; dish brush, household sponges, scourers, steel wool; vacuum cleaner bags; brooms; pool cleaning chemicals and water treatment chemicals.</p> <p><i>Excludes: brushes and scrapers for paint, varnish and wallpaper (04.3.1.1_99); products specifically for the cleaning and maintenance of transport equipment, such as paints, chrome cleaners, sealing compounds and bodywork polishes (07.2.1.3_01); horticultural products for the upkeep of ornamental gardens (09.3.1.1_01).</i></p>	
		05.6.1.9	05.6.1.9_01	<p>Other non-durable household goods (ND)</p> <p>Includes: insecticides, pesticides, fungicides, distilled water; filters, tablecloths and table napkins, kitchen paper, baking parchment roll, kitchen film, aluminium foil, disposable doily; disposable plates, cups and cutlery; candles, lamp wicks, methylated spirits, plastic bags, garbage bags; matches, clothes pegs, clothes hangers, pins, safety pins, sewing needles, knitting needles, thimbles, nails, screws, nuts and bolts, tacks, washers, glues and adhesive tapes for household use, string, twine and rubber gloves, gardening gloves. Included also are camphor and incense sticks.</p> <p><i>Excludes: paper handkerchiefs, toilet paper, toilet soaps, toilet sponges and other products for personal hygiene (13.1.2.0_01); cigarette, cigar and pipe lighters and lighter fuel (13.2.9.1_99); non-disposable doily (05.2.1.3_01).</i></p>	ND
	05.6.2			<p>Domestic services and household services</p> <p>Domestic services (05.6.2.1_01) are services provided by personnel employed by households such as maids.</p> <p>Other household services (05.6.2.9_01) are services provided by enterprises and self-employed persons that are not routinely provided by staff employed by households such as pest extermination.</p>	S
		05.6.2.1	05.6.2.1_01	<p>Domestic services by paid staff</p> <p>Includes: domestic services supplied by paid staff employed in private service, such as butlers, cooks, maids, drivers, gardeners, governesses and au pairs or nannies. Included also are house maids that iron household linen and clothes in the family residence.</p> <p><i>Excludes: child-minding with an educational component (10.1.0.1_01); child-minding outside home (13.3.0.1_01).</i></p>	S
		05.6.2.9	05.6.2.9_01	<p>Other household services</p> <p>Includes: dry-cleaning, laundering and dyeing of household linen, household textiles and carpets; other services, including babysitting and housework, supplied by enterprises or self-employed persons; household services, such as window cleaning, disinfecting,</p>	S

Group	Class	Subclass	Commodity	Description	Type
				<p>fumigation and pest extermination, disinfection; tenancy of flat in absence of owner, house sitting.</p> <p>Excludes: dry-cleaning, laundering and dyeing of garments (03.1.4.1_01); security services (04.3.2.0_01); refuse collection (04.4.2.0_01); sewerage collection (Class 04.4.3); co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi occupied buildings (04.4.4.1_01); snow removal and chimney sweeping (04.4.4.9_01); removal and storage services (07.4.9.1_01); bodyguards (13.9.0.9_01).</p>	

Division 06: Health

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

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

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

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

Group	Class	Subclass	Commodity	Description	Type
06.1				MEDICINES AND HEALTH PRODUCTS This Group includes medicines, vaccines, pharmaceutical preparations, medical devices, assistive products and other health-related products used for the prevention, diagnosis and treatment of illnesses, diseases, injuries and purchased by individuals or households, either with or without a prescription, usually from pharmacies, health facilities or medical/assistive equipment suppliers and from Internet reliable sources. They are intended for consumption or use outside a health facility or institution.	
	06.1.1			Medicines	ND
		06.1.1.1	06.1.1.1_01	Medicines, vaccines and other pharmaceutical preparations Includes: all prescription and non-prescription medicines, including branded and generic products to treat illnesses, diseases and injuries; pharmaceutical preparations used to treat illnesses, diseases and injuries (e.g. extemporaneous ointments, syrups, capsules or other galenical substances prepared on prescription); vaccines, hormones, oral contraceptives and other pharmaceutical products used to prevent, diagnose or treat illnesses, diseases; vitamins and minerals; alcohol for medical uses, fluids required for dialysis, as well as gases used in health care, such as oxygen, when the patient purchases them directly. Also included are service fees to dispense medicines charged by the pharmacists. Excludes: <i>nutritional supplements and fortified food products (01.1.9.9_01); medicines and health products supplied directly by a health care provider to outpatients (no overnight stay) or inpatients (overnight stay) for</i>	ND

Group	Class	Subclass	Commodity	Description	Type
				<i>consumption outside a health facility or institution are to be classified as outpatient services (Group 06.2) or inpatient services (Group 06.3), if not separately identifiable from the service; service fees to dispense medicines charged by a health practitioner during an outpatient service (Group 06.2) or an inpatient service (Group 06.3), if not separately identifiable from the service; veterinary products (09.3.2.2_01); products for personal hygiene or personal care including beauty products and creams Group (13.1) (e.g. aromatherapy products and slimming and beauty enhancing creams).</i>	
		06.1.1.2	06.1.1.2_01	<p>Herbal medicines and homeopathic products</p> <p>Includes: herbal medicines include herbs, herbal materials, herbal preparations and finished herbal products that contain as active ingredients parts of plants, or other plant materials or combinations generally used in traditional medicine or complementary medicine; homeopathic products include any medicine prepared in accordance with a homeopathic manufacturing procedure described by a pharmacopeia in official use or other officially recognized documents. A homeopathic medicine may contain a number of homeopathic preparations.</p> <p>Excludes: <i>herbal medicines and homeopathic products supplied directly by a health care provider to outpatients (no overnight stay) or inpatients (overnight stay) for consumption or use outside a health facility are to be classified with outpatient services (Group 06.2) or inpatient services (Group 06.3), if not separately identifiable from the service.</i></p>	ND
	06.1.2			Medical products	ND
		06.1.2.1	06.1.2.1_01	<p>Medical diagnostic products</p> <p>Includes: diagnostic equipment for self-test or over the counter sale for personal use outside a health facility or institution; pregnancy tests; thermometers, glucose meters, blood pressure meters, and other point of care tests, baby scales, etc. Also included are Internet purchases of medical products for personal use.</p> <p>Excludes: <i>diagnostic products for use inside a health facility or institution (Group 06.3); scales (13.1.2.0_01).</i></p>	ND
		06.1.2.2	06.1.2.2_01	<p>Prevention and protective devices</p> <p>Includes: condoms and other mechanical contraceptive devices, masks, medicinal stockings (e.g. compression stockings), medicinal gloves, insecticide treated mosquito nets, etc.</p> <p>Excludes: <i>oral contraceptives (06.1.1.1_01).</i></p>	ND
		06.1.2.3	06.1.2.3_01	<p>Treatment devices for personal use</p> <p>Includes: inhalers, syringes, humidifiers, nebulizers, hot bags, ice packs, first aid kits, bandages, band aids etc.</p>	ND
	06.1.3			Assistive products	D
		06.1.3.1	06.1.3.1_01	Assistive products for vision	D

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: products whose primary purpose is to maintain or improve individual's vision, to compensate for an impairment/a loss of intrinsic visual, to reduce the consequences of gradual functional visual decline such as corrective eyeglasses (spectacles for low vision, short distance, long distance); white canes; ocular prosthesis (e.g. glass eyes) and contact lenses.</p> <p>Excludes: walking sticks and canes for recreational purposes (hiking/tracking); glasses for the protection against potential eye damage due to the practice of a sport (09.2.2.1_01); sunglasses, protective glasses (13.2.9.1_99).</p>	
		06.1.3.2	06.1.3.2_01	<p>Assistive products for hearing and communication</p> <p>Includes: external products whose primary purpose is to maintain or improve individual's hearing and communication, to compensate for an impairment/a loss of intrinsic hearing and communication capacity; to reduce the consequences of gradual functional hearing /communication decline such as digital hearing aids. Included also are cleaning, adjustment and batteries if not separately identifiable from the product.</p>	D
		06.1.3.3	06.1.3.3_01	<p>Assistive products for mobility and daily living</p> <p>Includes: products to maintain or improve individual's mobility and daily living; to compensate for an impairment/a loss of intrinsic mobility or the inability to perform daily activities; to reduce the consequences of gradual functional mobility and decline in the ability to perform daily activities such as therapeutic footwear (diabetic/neuropathic/orthopaedic); trusses and supports; orthoses (brace, splint or other artificial external device serving to support the leg, spine, neck, hand); prostheses (leg/hand including implants); spinal belts/braces including neck braces or cervical collars; crutches; rollators/walking/standing frames; wheelchairs with or without cushions (powered/manual); invalid carriages; walkers; walking sticks and canes for mobility; chairs for shower/bath/toilet; hand rails/grab bars; incontinence products, absorbent including diapers for the aging population; pressure relief mattresses and special beds; portable ramps.</p> <p>Excludes: dental implants and dentures are to be included in 06.3.1.0_01 when an overnight stay is required and in 06.2.2.9_01 when not); walking sticks and canes for recreational purposes (hiking/tracking) (09.2.2.1_01).</p>	D
	06.1.4	06.1.4.0	06.1.4.0_01	<p>Repair, rental and maintenance of medical and assistive products</p> <p>Includes: cleaning, repair, rental and maintenance of medical diagnostic products for personal use and assistive products for vision, hearing, mobility and daily living (e.g. rental of medical alarms for in-home use).</p>	S
06.2				OUTPATIENT CARE SERVICES	

Group	Class	Subclass	Commodity	Description	Type
				<p>This group covers all preventive, dental, curative, rehabilitative and long-term care services not provided during an overnight stay. The admission criteria are irrelevant as well as the setting where the outpatient care occurs or the type of provider. As such outpatient services may be delivered in a hospital setting or outside a hospital setting including at home or even on the street by any type of health care provider.</p> <p>Outpatient services include all medicines and health products supplied directly by a health care provider for consumption or use outside a health facility/institution, if not separately identifiable from the service.</p> <p>Included also are respite care as well as services to maintain persons in their private homes that are integrated into a package of medical outpatient care services.</p>	
	06.2.1			<p>Preventive care services</p> <p>Preventive services aim at avoiding illnesses, diseases; detecting diseases (e.g. via screening). The main distinction between preventive services and other outpatient services is the criterion "before symptoms appear".</p>	S
		06.2.1.1	06.2.1.1_01	<p>Immunization services</p> <p>Includes: immunization for polio, rabies, rubella, tetanus, varicella (chicken pox), yellow fever, influenza, measles, meningococcal infections, mumps, pertussis (whooping cough), pneumococcal infections, diphtheria, hepatitis, herpes zoster, HPV; immunization/ vaccination services for maternal and child care; travel and tourism vaccination as well as any other compulsory or voluntary immunization/vaccination service.</p> <p>The expenditure involved in the consultation, both for the time and skills of the personnel and the purchase of the vaccine itself when jointly invoiced with the service should be accounted for.</p> <p>Excludes: the vaccine itself when separately invoiced from the service (06.1.1.1_01).</p>	S
		06.2.1.9	06.2.1.9_01	<p>Other preventive services</p> <p>Includes: family planning and counselling (including genetic counselling); prenatal and postnatal care services; general routine check-up services including child growth and development; identification of genetic abnormalities; screening, diagnostic tests and medical examinations directed to detect communicable and non-communicable diseases (e.g. malaria, tuberculosis, breast cancer, prostate cancer, cervical cancer, colon rectal cancer, diabetes, HIV/AIDS and any other communicable or noncommunicable disease) before symptoms appear; any other medical service provided before symptoms appear. Included also are laboratory and imaging services needed to provide preventive</p>	S

Group	Class	Subclass	Commodity	Description	Type
				<p>services jointly invoiced with the time and skills of the personnel (e.g. mammogram).</p> <p>Excludes: dental routine preventive check-up (06.2.2.1_01); control and follow-up services after symptoms appeared without overnight care (Class 06.2.2 and 06.2.3); control and/or follow-up services after symptoms appeared with overnight care (Group 06.3); laboratory and imaging services separately identifiable from the preventive service (Group 06.4).</p>	
	06.2.2			<p>Outpatient dental services</p> <p>This class includes services of dentists, dental practitioners, endodontists, dental surgeons; oral and maxillofacial surgeons; oral pathologists; orthodontists; paedodontists; periodontists; prosthodontists; oral hygienists and other dental auxiliaries that do not require an overnight stay.</p>	S
		06.2.2.1	06.2.2.1_01	<p>Dental preventive services</p> <p>Includes: routine preventive dental check-ups.</p>	S
		06.2.2.9	06.2.2.9_01	<p>Other outpatient dental services</p> <p>Includes: all other dental services that do not require an overnight stay (excluding preventive dental services); all cost concerning dentures, inlays, crowns, braces, etc. (including the fitting costs). Included also are services of dentists for aesthetic reasons.</p> <p>Excludes: all health products (pharmaceutical, medical, assistive, therapeutic) needed to deliver outpatient dental services separately invoiced from the provider's service fee (Class 06.1); services of medical analysis laboratories and imaging centres separately identifiable from the dental services received (06.4.1.0_01).</p>	S
	06.2.3			<p>Other outpatient care services</p> <p>This class includes medical services other than preventive and dental that do not require an overnight stay. The admission criteria, the type of provider as well as the setting where these curative, rehabilitative, outpatient long-term care services occurs are irrelevant as long as no overnight care is involved.</p>	S
		06.2.3.1	06.2.3.1_01	<p>Outpatient curative and rehabilitative services</p> <p>Includes: all components of the curative care of illness or the treatment of injury; the surgery performed; diagnostic and therapeutic procedures; and obstetric services as long as it does not involve an overnight stay; curative and rehabilitative care regardless of the type of provider: (specialised) physician and other health professionals (e.g. nurses and midwives); curative and rehabilitative services provided in any setting: in hospitals without an overnight stay; in individual (e.g. private office) or group consulting facilities; at home or any other setting outside the hospital including on the street; physical, psychological and speech therapy. As such it includes services of chiropractors; physiotherapists and physical therapists; speech</p>	S

Group	Class	Subclass	Commodity	Description	Type
				<p>therapists; audiologists; inhalation or respiratory therapists, etc. All health products (pharmaceutical, medical, assistive, therapeutic) needed to deliver curative outpatient services not separately invoiced from the provider's service fee; all health products (pharmaceutical, medical, assistive, therapeutic) needed to deliver curative/rehabilitative outpatient services invoiced from the provider's service fee (doctor/specialist/nurse/other health care practitioner).</p> <p>Comprises curative and rehabilitative services that do not require an overnight stay. Curative care comprises health care contacts during which the principal intent is to relieve symptoms of illness or injury, to reduce the severity of an illness or injury, or to protect against exacerbation and/or complication of an illness and/or injury that could threaten life or normal function. Curative services aim at bringing the person back to its original status before the cure was needed. Rehabilitation aims to achieve and maintain optimal functioning. In some cases, after rehabilitation a patient can be better than before or only avoid deterioration.</p> <p>Excludes: medicines and health products (medical, assistive, therapeutic) separately invoiced from the provider's service fee (doctor/specialist/nurse and other health care practitioner) (Group 06.1); preventive services (Class 06.2.1); outpatient dental services (Class 06.2.2); diagnostic imaging services and medical laboratory services separately identifiable from the provider's service fee (doctor/specialist/nurse and other health care practitioner) (06.4.1.0_01); patient emergency transportation services and emergency rescue (06.4.2.0_01).</p>	
		06.2.3.2	06.2.3.2_01	<p>Outpatient long-term care services</p> <p>Includes: services of medical day-care centres; medical day-care services for the elderly and persons with disabilities; home-based long-term care hospital treatment without an overnight stay (e.g. dialysis); medical and nursing services to maintain persons in their private home (including the elderly and persons with disabilities); nursing care delivered at home including care aimed at retarding or reducing deterioration or maintaining functionality (e.g. nasogastric feeding) or for the management of chronic diseases (e.g. provision of the prescribed psychiatric medication); non-medical services to maintain persons in their private homes that are integrated into a package of care and jointly invoiced; all health products (pharmaceutical, medical, assistive, therapeutic), diagnostic imaging services and medical laboratory services needed to deliver outpatient services jointly invoiced with the provider's service fee (doctor/specialist/nurse/other health care practitioner).</p> <p>Outpatient long-term care services do not aim at curing an illness or rehabilitating an individual, but to prevent deterioration of a health condition and remain at the level</p>	S

Group	Class	Subclass	Commodity	Description	Type
				<p>of health available. Some medical activities and nursing are inherent parts of this status quo. Individuals getting such type of outpatient long-term care might include for example: the elderly with limited capacity to perform daily activities; physically disabled members of the households; those with chronic conditions. In some cases, outpatient long-term care services are part of a package of services including social assistance and social transfer. Where possible only the medical component should go into Division 06 (the social protection part should go to Division 13). If it is not possible to distinguish both the choice of the Division should be based upon the extent to which the package of services predominantly includes a social protection component (Division 13) or medical component (Division 06).</p> <p>Excludes: medicines and health products (medical, assistive, therapeutic) separately invoiced from the provider's service fee (doctor/specialist/nurse and other health care practitioner) (Group 06.1); diagnostic imaging services and medical laboratory services separately invoiced from the provider's service fee (doctor/specialist/nurse and other health care practitioner) (06.4.1.0_01); patient emergency transportation services and emergency rescue (06.4.2.0_01); social assistance services relate to care that enables a person to live independently in a house or apartment, community activities and occupational support given on a continuing or recurrent basis to individuals, such as activities whose primary purpose is social and leisure (13.3.0.3_01).</p>	
06.3				<p>INPATIENT CARE SERVICES</p> <p>The overnight stay criterion is the main distinction between outpatient care services (Group 06.2) and inpatient care services (Group 06.3).</p>	
	06.3.1	06.3.1.0	06.3.1.0_01	<p>Inpatient curative and rehabilitative services</p> <p>Includes: curative/rehabilitative inpatient care services comprise treatment and/or care (including dental) that requires an overnight stay from any type of provider (e.g. a hospital (includes tuberculosis hospitals and sanatoriums), nursing care facility, or facilities classified as ambulatory care providers but which perform occasional procedures requiring overnight accommodation; services of alcoholism or drug addiction rehabilitation facilities (other than licensed hospitals); services of mental health convalescent homes or hospitals and any other health facility within any type of establishment that accommodates patients justifying an overnight stay); all medical services needed to deliver inpatient care services during the overnight stay even if separately invoiced (e.g. lab tests, diagnostic imaging services); medicines and health products (medical, assistive, therapeutic) needed to deliver inpatient services during the overnight stay even if separately invoiced. Included also are expenditures related to the "accommodation costs" for the patient (e.g. cooking, cleaning and accommodation) and associated</p>	S

Group	Class	Subclass	Commodity	Description	Type
				<p>with the hosting of patients' relatives if indispensable and associated with the overnight stay. Both types of costs are to be added if separately invoiced; beauty treatments carried out in hospitals (e.g. cosmetic surgery for other purposes than reconstructive surgery).</p> <p>Note: Inpatient curative care comprises health care contacts that require an overnight stay during which the principal intent is to relieve symptoms of illness or injury, to reduce the severity of an illness or injury, or to protect against exacerbation and/or complication of an illness and/or injury that could threaten life or normal function. Inpatient rehabilitation services that require an overnight stay aiming at achieving and maintaining optimal functioning.</p> <p>Excludes: hospital day care (with or without admission but no overnight stay) and home-based hospital treatment (Group 06.2); services received in hospitals or hospital setting without an overnight stay (Group 06.2) including services of facilities, such as surgeries, clinics and dispensaries, devoted exclusively to outpatient care (Group 06.2); emergency patient transportation and rescue services (06.4.2.0_01); services of non-medical retirement homes for elderly persons, non-medical institutions for disabled persons and non-medical rehabilitation centres providing primarily long-term social support; retirement villages without inpatient medical services (13.3.0.2_01).</p>	
	06.3.2	06.3.2.0	06.3.2.0_01	<p>Inpatient long-term care services</p> <p>Includes: services of medical convalescent homes or convalescent hospitals; services of homes for the elderly with nursing care; inpatient care hospices; services of palliative care establishments for the terminally ill; services of nursing homes; rest homes with nursing care; services of skilled nursing facilities; services of teaching nursing homes. services of residential mental retardation facilities; mental health and substance abuse facilities for chronic patient (e.g. those with dementia); services of medical retirement homes for the elderly and medical residence for persons with disabilities; all medical services needed to deliver inpatient care services during the overnight stay (e.g. lab tests, diagnostic imaging services); medicines and health products (medical, assistive, therapeutic) needed to deliver inpatient services during the overnight stay. Included also are expenditures related to the "accommodation costs" for the patient (e.g. cooking, cleaning and accommodation) and associated with the hosting of patients' relatives if indispensable and associated with the overnight stay. Both types of costs are to be added if separately invoiced.</p> <p>Note: Inpatient long-term care services do not aim at curing an illness or rehabilitating an individual, but to prevent deterioration of a health condition and remain at the level of health available. Some medical and nursing activities that require an overnight stay are inherent parts of this status quo. Individuals getting such type of</p>	S

Group	Class	Subclass	Commodity	Description	Type
				<p>inpatient long-term care might include for example: the elderly with limited capacity to perform daily activities; physically disabled members of the households; those with chronic conditions.</p> <p><i>Excludes: social protection services (Group 13.3); non-medical retirement homes for elderly persons and non-medical residences for disabled persons (13.3.0.2_01).</i></p>	
06.4				OTHER HEALTH SERVICES	
	06.4.1	06.4.1.0	06.4.1.0_01	<p>Diagnostic imaging services and medical laboratory services</p> <p>Includes: services of medical analysis laboratories (e.g. urine/blood tests); diagnostic imaging services including all diagnostic imaging methods (i.e. CT, MRI, sonography); imaging diagnosis comprises a variety of services that employ imaging technology, such as X-rays and radiation for the diagnosis and monitoring of patients.</p> <p><i>Excludes: diagnostic imaging services and medical laboratory services not separately identifiable from outpatient preventive services (Class 06.2.1).</i></p>	S
	06.4.2	06.4.2.0	06.4.2.0_01	<p>Patient emergency transportation services and emergency rescue</p> <p>Includes: ambulance services for individuals with or without emergency rescue; individual's transportation by airplane and vehicles for medical emergency reasons whether or not they have been specially adjusted for a medical purpose. Included also are memberships for emergency transport services.</p>	S

Division 07: Transport

Division 07 covers four main categories of goods and services for the purpose of transportation: purchase of vehicles (Group 07.1), goods and services for the operation of the personal transport equipment (Group 07.2), passenger transport services (Group 07.3), and transport services of goods (Group 07.4).

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

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

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

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

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

Group	Class	Subclass	Commodity	Description	Type
07.1				PURCHASE OF VEHICLES This Group includes purchase of vehicles used for transport. Purchases of recreational vehicles, such as camper vans, caravans, trailers, aeroplanes and boats are included in (Class 09.1.2).	
	07.1.1			Motor cars	D
		07.1.1.1	07.1.1.1_01	New motor cars Includes: motor cars, passenger vans, station wagons, estate cars, SUVs, off-road vehicles, pickup trucks, and the like with either two-wheel drive or four-wheel drive. Included also are racing motor vehicles and vehicles for shows. Excludes: invalid carriages (06.1.3.3_01); camper vans (09.1.2.1_01); golf carts (09.1.2.9_01).	D
		07.1.1.2	07.1.1.2_01	Second-hand motor cars Includes: used or second-hand motor cars, passenger vans, station wagons, estate cars, SUVs, off-road vehicles, pickup trucks, and the like with either two-wheel drive or four-wheel drive. Included also are used or second-hand racing motor vehicles and vehicles for shows. Excludes: invalid carriages (06.1.3.3_01); camper vans (09.1.2.1_01); golf carts (09.1.2.9_01).	D
	07.1.2	07.1.2.0	07.1.2.0_01	Motorcycles	D

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: motorcycles of all types, motor scooters and motorized bicycles with combustion engines. Included also are sidecars, used or second-hand motorcycles.</p> <p>Excludes: e-bikes, pedelecs (07.1.3.0_01).</p>	
	07.1.3	07.1.3.0	07.1.3.0_01	<p>Bicycles</p> <p>Includes: bicycles and tricycles of all types; cycle rickshaws; e-bikes, pedelecs (electric pedal-assisted bicycles).</p> <p>Excludes: motorized bicycles with combustion engines (07.1.2.0_01); toy bicycles and tricycles (09.2.1.2_01); quadricycles (bicycles with four wheels) (09.1.2.9_01).</p>	D
	07.1.4	07.1.4.0	07.1.4.0_01	<p>Animal drawn vehicles</p> <p>Includes: animal drawn vehicles; animals required to draw the vehicles and related equipment (yokes, collars, harnesses, bridles, reins, etc.).</p> <p>Excludes: horses and ponies, horse or pony-drawn vehicles and related equipment purchased for recreational purposes (09.1.2.4_01).</p>	D
07.2				<p>OPERATION OF PERSONAL TRANSPORT EQUIPMENT</p> <p>Purchases of parts, accessories or lubricants made by households with the intention of undertaking the maintenance, repair or intervention themselves should be shown under (Class 07.2.1) or (Class 07.2.2). If households pay an enterprise to carry out the maintenance, repair or fitting, the total value of the service, including the costs of the materials used, should be shown under (Class 07.2.3).</p>	
	07.2.1			<p>Parts and accessories for personal transport equipment</p>	SD
		07.2.1.1	07.2.1.1_01	<p>Tyres</p> <p>Includes: new, used or re-treaded, including inner tubes for cars, bicycles, motorcycles, etc.</p>	SD
		07.2.1.2	07.2.1.2_01	<p>Parts for personal transport equipment</p> <p>Includes: spark plugs, batteries, shock absorbers, filters, pumps and other parts for personal transport equipment; rims.</p> <p>Excludes: charges for the fitting of parts and accessories and for the painting, washing and polishing of bodywork (07.2.3.0_01).</p>	SD
		07.2.1.3	07.2.1.3_01	<p>Accessories for personal transport equipment</p> <p>Includes: GPS (satellite positioning) equipment for personal transport; accessories for personal transport equipment but bought separately such as roof racks, cargo roof boxes; fire extinguishers for transport equipment; products specifically for the cleaning and maintenance of transport equipment, such as paints, chrome cleaners, sealing compounds and bodywork polishes; covers for motor cars, motorcycles, etc.; hubcaps, if bought separately; crash helmets for</p>	SD

Group	Class	Subclass	Commodity	Description	Type
				motorcycles and bicycles; baby and child seats for cars, motorcycles and bicycles; dash cameras. Included also are crash helmets with cameras incorporated. Excludes: non-specific products for cleaning and maintenance, such as distilled water, household sponges, chamois leathers, detergents, etc. (05.6.1.1_01); car radios (08.1.4.0_01).	
	07.2.2			Fuels and lubricants for personal transport equipment	ND
		07.2.2.1	07.2.2.1_01	Diesel Includes: diesel fuel. Excludes: fuel and lubricants for major tools and equipment (05.5.1.0_01); recreational vehicles (Class 09.1.2; service of oil changes and greasing (07.2.3.0_01).	ND
		07.2.2.2	07.2.2.2_01	Petrol Includes: petrol/gasoline. Included also are petrol/gasoline blends, such as petrol with 10% ethanol. Excludes: two-stroke mixtures (07.2.2.3_01); fuel and lubricants for major tools and equipment (05.5.1.0_01); recreational vehicles (Class 09.1.2; service of oil changes and greasing (07.2.3.0_01).	ND
		07.2.2.3	07.2.2.3_01	Other fuels for personal transport equipment Includes: liquid petroleum gas (LPG), natural gas (CNG, LNG), alcohol, biofuels (ethanol, methanol), methane and two-stroke mixtures; electricity as fuel for cars when separately priced from other electricity; hydrogen. Excludes: fuel and lubricants for major tools and equipment (05.5.1.0_01); recreational vehicles (Class 09.1.2; service of oil changes and greasing (07.2.3.0_01).	ND
		07.2.2.4	07.2.2.4_01	Lubricants Includes: lubricants, grease, brake and transmission fluids, coolants and additives. Excludes: charges for oil change and greasing service (07.2.3.0_01).	ND
	07.2.3	07.2.3.0	07.2.3.0_01	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, tyre changing, wheel balancing, breakdown services, oil changes, greasing and washing; installation of car cameras; locksmith services for cars. Note: The cost of materials is included only if the materials are not separately invoiced. Excludes: separate purchases of parts, accessories or lubricants made by households with the intention of undertaking the maintenance or repair themselves (Class 07.2.1) and (07.2.2.4_01); roadworthiness tests (07.2.4.3).	S

Group	Class	Subclass	Commodity	Description	Type
	07.2.4			Other services in respect of personal transport equipment	S
		07.2.4.1	07.2.4.1_01	Services for parking Includes: rental of garages or parking spaces not providing parking in connection with the dwelling; rental of municipal street parking; parking meters; charges for parking places in parking garages, such as those in shopping centres hired for a few hours or less (including valet service). Included also are parking permits for designated areas (e.g. residents parking permits). Excludes: rental of a garage or parking space to provide parking in connection with the dwelling (04.1.2.2_01).	S
		07.2.4.2	07.2.4.2_01	Toll facilities Includes: tolls for bridges, tunnels, motorways, etc.; charges for hire or purchase of electronic tags and toll devices.	S
		07.2.4.3	07.2.4.3_01	Driving lessons, tests, licences, and road worthiness tests Includes: driving lessons, tests, licences; roadworthiness tests and emissions control tests. Included also are ownership transfer charges for vehicles; driving lessons, test, licences for recreation transport vehicles (mobile homes, boats, planes).	S
		07.2.4.4	07.2.4.4_01	Hire of personal transport equipment without driver Includes: hire of personal transport equipment without driver (e.g. car hire); fees for the participation in car-sharing or bike-sharing schemes. Excludes: payments for private arrangements of sharing a means of transport (carpooling, dynamic ridesharing) (07.3.2.2_01); service charges for insurance in respect of personal transport equipment (12.1.4.1_01).	S
07.3				PASSENGER TRANSPORT SERVICES Purchases of transport services are generally classified by mode of transport. When a ticket covers two or more modes of transport – for example, bus and ferry – and the expenditure cannot be apportioned between them, then such purchases should be classified in (07.3.5.0_01). Costs of meals, snacks, drinks, refreshments or accommodation services have to be included if covered by the fare and not separately priced. If separately priced, these costs have to be classified in Division 11. School transport services are included, but ambulance services are excluded (06.4.2.0_01).	
	07.3.1			Passenger transport by railway	S
		07.3.1.1	07.3.1.1_01	Passenger transport by train Includes: transport of individuals and groups of persons and accompanied luggage by train. Excludes: funicular transport (07.3.6.0_01).	S

Group	Class	Subclass	Commodity	Description	Type
		07.3.1.2	07.3.1.2_01	Passenger transport by rapid transit and tram Includes: transport of individuals and groups of persons and accompanied luggage by rapid transit (electric railways that operate on an exclusive right-of-way, which cannot be accessed by pedestrians or other vehicles of any sort, and which is often grade separated in tunnels or on elevated railways), light-rail, underground, rubber-tired metros, people movers; transport of individuals and groups of persons and accompanied luggage by tram.	S
	07.3.2			Passenger transport by road	S
		07.3.2.1		Passenger transport by bus and coach	S
			07.3.2.1_01	Passenger transport by bus, trolleybus and coach Includes: transport of individuals and groups of persons and accompanied luggage by bus, trolleybus, and coach.	
			07.3.2.1_02	Passenger transport by share taxis and mini vans Includes: transport of individuals and groups of persons and accompanied luggage by share taxis and mini vans (Mode of transport which falls between both taxicabs and buses. These vehicles for hire are typically smaller than buses and usually take passengers on a fixed or semi-fixed route without timetables. They may stop anywhere to pick up or drop off their passengers. Often found in developing countries, the vehicles used as share taxis range from four-seat cars to minibuses. They are often owner operated.).	
		07.3.2.2	07.3.2.2_01	Passenger transport by taxi and hired car with driver Includes: transport of individuals and groups of persons and accompanied luggage by taxi and hired vehicle with driver; transport of individuals and groups of persons and accompanied luggage through private arrangements, such as carpooling and ridesharing.	S
		07.3.2.3	07.3.2.3_01	Passenger transport for students to and from school Includes: local school bus charter services, with driver; scheduled interurban or intercity school bus charter services; transportation services of pupils by school bus between their homes and school and between schools, including in rural areas.	S
		07.3.2.9	07.3.2.9_01	Other passenger transport by road Includes: transport of individuals and groups of persons and accompanied luggage by animal- drawn vehicles with driver. Included also are tuk-tuks, auto and cycle rickshaws and motorcycles as taxis. Excludes: bus with driver (07.3.2.1_01).	S
	07.3.3			Passenger transport by air	S
		07.3.3.1	07.3.3.1_01	Passenger transport by air, domestic Includes: domestic scheduled and chartered air passenger transportation services; domestic transport of individuals and groups of persons and accompanied luggage by aeroplane and helicopter. Included also are	S

Group	Class	Subclass	Commodity	Description	Type
				domestic air passenger transport by drones and multicopters.	
		07.3.3.2	07.3.3.2_01	Passenger transport by air, international Includes: transportation of passengers by air on an international scheduled and chartered flight. Included also are international air passenger transport by drones and multicopters.	S
	07.3.4	07.3.4.0	07.3.4.0_01	Passenger transport by sea and inland waterway Includes: transport of individuals and groups of persons and accompanied luggage by ship, boat, ferry, hovercraft and hydrofoil; accompanied transport of private vehicles; water taxis.	S
	07.3.5	07.3.5.0	07.3.5.0_01	Combined passenger transport Includes: transport of individuals and groups of persons and accompanied luggage by two or more modes of transport when the expenditure cannot be apportioned between them; multiple modes of transport (e.g. bus, ferry) available on one ticket. Included also are accompanied transport of private vehicles (e.g. ferry ticket that includes transport of private vehicles). Excludes: <i>package holidays (09.8.0.0_01).</i>	S
	07.3.6	07.3.6.0	07.3.6.0_01	Other purchased transport services Includes: funicular, elevator, cable-car and chairlift transport; services of porters and left-luggage (services to store travellers' luggage for limited amount of time) and luggage-forwarding offices; travel agents' commissions, if separately priced; transporter bridges, elevators, incline elevators. Excludes: <i>cable-car and chairlift transport at holiday centres (09.4.6.2_01).</i>	S
07.4				TRANSPORT SERVICES OF GOODS	
	07.4.1			Postal and courier services	S
		07.4.1.1	07.4.1.1_01	Letter handling services Includes: new postage stamps and other pre-franked postal matter (e.g. pre-franked postcards, envelopes, etc.); courier services for letters. Excludes: <i>not pre-franked postcards, envelopes and other not pre-franked postal matter (09.7.3.0_01).</i>	S
		07.4.1.2	07.4.1.2_01	Courier and parcel delivery services Includes: parcel delivery services (incoming and outgoing – parcels sent and delivery of parcels to a home); courier services for small parcels; parcel delivery services of goods purchased online. Excludes: <i>services of delivery of goods, such as furniture and groceries, if charged separately (07.4.9.2_01).</i>	S
	07.4.9			Other transport of goods	S
		07.4.9.1	07.4.9.1_01	Removal and storage services	S

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: removal services of furniture; storage services of furniture.</p> <p>Excludes: self-storage units (04.1.2.2_01) services of porters and left-luggage and luggage-forwarding offices (07.3.6.0_01).</p>	
		07.4.9.2	07.4.9.2_01	<p>Delivery of goods</p> <p>Includes: services of delivery of goods, such as furniture, supermarket shopping, etc. when charged separately; local delivery of purchased items, such as take-out meals and prescription drugs; delivery services generally made immediately after the item is purchased or scheduled within a short time. Included also is the delivery charges for flowers and plants if separately priced.</p> <p>Excludes: installation of goods (furniture, electric devices, etc.) when separately charged (05.1.2.0_01, 05.3.3.0_01).</p>	S

Division 08: Information and Communication

Division 08 covers three main groups of goods and services: information and communication equipment, including equipment for the reception, recording and reproduction of sound and vision (Group 08.1), software (Group 08.2), and information and communication services (Group 08.3). Information and communication services include telephone other communication services, Internet access services, TV and radio licenses, fee and subscription services, including streaming services of film and music.

Division 08 also includes repair, maintenance and hire of information and communication equipment.

Group	Class	Subclass	Commodity	Description	Type
08.1				INFORMATION AND COMMUNICATION EQUIPMENT	
	08.1.1	08.1.1.0	08.1.1.0_01	Fixed telephone equipment Includes: telephones, radio telephones, telefax machines, telephone-answering machines and telephone loudspeakers. Excludes: <i>telefax and telephone-answering facilities provided by personal computers (08.1.3.1_01).</i>	D
	08.1.2	08.1.2.0	08.1.2.0_01	Mobile telephone equipment Includes: mobile telephone handsets, including devices with several functions; smartphones.	D
	08.1.3			Information processing equipment	D
		08.1.3.1	08.1.3.1_01	Computers, laptops and tablets Includes: desktop computers and laptops; tablets. Included also are telefax and telephone-answering facilities running on computers. Excludes: <i>computer software packages, such as operating systems, applications, languages, etc. (08.2.0.0_01); video game software; video game computers and consoles (09.2.1.1_01); removable media containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (Class 09.7.1).</i>	D
		08.1.3.2	08.1.3.2_01	Peripheral equipment and its consumable components Includes: printers, scanners, monitors, projectors, augmented reality (AR) and virtual reality (VR) head mounts, modems, routers, network switches and the like, keyboards, mice, digitizers; typewriters and word processors (device); toner and ink cartridges, laser printer drums, typewriter ribbons; calculators, including pocket calculators; web cameras.	D
	08.1.4	08.1.4.0	08.1.4.0_01	Equipment for the reception, recording and reproduction of sound and vision Includes: Television sets, video cassette players and recorders, digital video recorders, DVD players, Blu-ray players, Ultra HD Blue-ray players, streaming boxes, TV aerials of all types; radio receivers (radio sets, digital radio sets, Internet radio sets, satellite radio sets, car radios, radio clocks, two-way radios, walkie-talkies, amateur radio receivers and transmitters); portable and non-portable CD players; portable and non-portable	D

Group	Class	Subclass	Commodity	Description	Type
				sound players; stereo equipment and CD radio cassette recorder; turntables, tuners, amplifiers, cassette decks, microphones and speakers, DJ equipment, karaoke systems; audio and video systems for cars; set-top boxes, satellite receivers, IPTV receivers, TV converter boxes; digital media players; headphone, earplugs and wireless/Bluetooth headsets.	
	08.1.5	08.1.5.0	08.1.5.0_01	Unrecorded recording media Includes: CDs (R and RW); DVDs (R and RW); Blu-ray discs (R and RE); video cassettes; audio tapes, cassettes, DAT; external hard drives and solid state disks, NAS (network attached storage); USB keys/flash drives; SD cards, compact flash, etc.; magnetic data tapes; other magnetic recording media; other optical recording media; other recording media (phase-change recording media, holographic recording media, molecular recording media). Excludes: recorded recording media (09.5.2.0_01, Class 09.7.1).	SD
	08.1.9			Other information and communication equipment and accessories	D
		08.1.9.1	08.1.9.1_01	Other information and communication equipment Includes: baby monitors; smartwatches; fitness trackers, and other wearable devices, such as smart glasses that do not work without a smartphone or tablet; e-book readers.	D
		08.1.9.2	08.1.9.2_01	Other information and communication accessories Includes: chargers, batteries for information and communication equipment, cables, power banks, docking stations, covers, cases, cradles, mounts; computer components: e.g. processors, internal hard drives and solid-state drives, motherboards, memory, DVD drives, hard drives.	SD
08.2				SOFTWARE EXCLUDING GAMES	
	08.2.0	08.2.0.0	08.2.0.0_01	Software Includes: computer software packages, such as operating systems, applications, programming languages, etc. Included also are software subscriptions and use of online software; apps. Excludes: video game software (09.2.1.1_01); removable media containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.7.1.1_01).	S
08.3				INFORMATION AND COMMUNICATION SERVICES	
	08.3.1	08.3.1.0	08.3.1.0_01	Fixed communication 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.); local, regional, national and international calls; telephone calls from hotels, cafés, restaurants and the like.	S

Group	Class	Subclass	Commodity	Description	Type
	08.3.2	08.3.2.0	08.3.2.0_01	<p>Mobile communication services</p> <p>Includes: local, regional, national, and international calls, including voice and video calls; messages, including voice, written (SMS) and image (MMS) messages, subscription fees for other messengers; additional calling features, such as voice mail and call display, whether sold separately or bundled with the mobile local service plan; voice and messaging mobile phone plans that also include limited data; mobile phone voice, text and data plans; other mobile telephone services. Included also are costs of telephone equipment if included in subscription costs; mobile phones included in a package, i.e. prepaid or post-paid packages, generally tied to a specific operator for a certain period of time, if not separately priced.</p>	S
	08.3.3	08.3.3.0	08.3.3.0_01	<p>Internet access provision services and net storage services</p> <p>Includes: Internet access services provided by operators of wired, wireless or satellite infrastructure; cloud storage, file hosting and web hosting services; subscriptions for email services. Also included is the activation and installation fees and monthly rate.</p>	S
	08.3.4	08.3.4.0	08.3.4.0_01	<p>Bundled telecommunication services</p> <p>Includes: telephony/Internet/TV packages; any combination of telecommunication package.</p>	S
	08.3.5	08.3.5.0	08.3.5.0_01	<p>Repair and rental of information and communication equipment</p> <p>Includes: repair of all information and communication equipment; rental of telephones, telefax machines, telephone-answering machines and telephone loudspeakers; rental of wireless telephone equipment; rental of Internet access provision equipment; rental of telegraphy, telex, telefax, radiotelephony, radiotelegraphy and radiotelex equipment.</p> <p>The cost of materials is included only if the materials are not separately invoiced.</p>	S
	08.3.9			<p>Other information and communication services</p>	S
		08.3.9.1	08.3.9.1_01	<p>TV and radio licences and fees</p> <p>Includes: TV and radio licenses.</p>	S
		08.3.9.2	08.3.9.2_01	<p>Subscription to audio-visual content, streaming services and rentals of audio-visual content</p> <p>Includes: streaming services (film and music); rental, download or subscription of CDs, video tapes, DVDs, Blu-ray discs, software (excluding game software); subscription to cable TV, satellite TV, IPTV, and Pay-TV; online videorecorder services (web-based DVR services); VOD services; subscription to TV via decoder and rental of decoders.</p> <p>Excludes: rental or subscription of video game software and online games (09.2.1.1_01); audio-visual content</p>	S

Group	Class	Subclass	Commodity	Description	Type
				<i>purchased online for immediate downloading (09.5.2.0_01).</i>	
		08.3.9.9	08.3.9.9_01	Other information and communication services Includes: telegraphy, telex and telefax services; radiotelephony, radiotelegraphy and radiotelex services; VoIP (Voice over Internet Protocol) provision (nomadic use); rental/lease fees for a decoder; software installation services.	S

Division 09: Recreation, sport and culture

Division 09 covers a wide range of goods and services for recreation, sport and culture and it structured into eight groups. The first group (Group 09.1) covers recreation durables: photographic equipment, other major durables for recreation, such as camper vans, boats, yachts, aeroplanes and the like). Group 09.2 covers non-major durable recreational goods, such as games and toys, including video game computers, celebration articles, equipment for sport, camping and open-air recreation. The third group (Group 09.3) covers garden products, plants and flowers, the purchases of pets, and expenditures for pets, excluding veterinary services). Recreational services (Group 09.4) cover rental, maintenance and repair of goods classified in Division 09, veterinary and other services for pets, recreational and leisure services, such as amusement parks, games of chance and expenditures for sporting services, both expenditures for practicing sports as well as expenditures for attendance of sport events.

Group 09.5 covers cultural goods, such as musical instruments and audio-visual media, followed by cultural services (Group 09.6), which cover cinemas, theatres, concerts, museums, and other cultural sites, as well as photographic services. Whether books or newspapers are in printed or electronic form is irrelevant for classifying them under Group 09.7.

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

Group	Class	Subclass	Commodity	Description	Type
09.1				RECREATIONAL DURABLES	
	09.1.1			Photographic and cinematographic equipment and optical instruments	D
		09.1.1.1	09.1.1.1_01	Cameras Includes: still cameras, movie cameras and sound-recording cameras, film and slide projectors, enlargers and film processing equipment; video cameras, including camcorders, action cameras. Included also are separate material purchased by households with the intention of undertaking the repairs themselves. Excludes: dash cameras (07.2.1.3_01); web cameras (08.1.3.2_01).	D
		09.1.1.2	09.1.1.2_01	Accessories for photographic and cinematographic equipment Includes: screens, viewers, lenses (including zoom lenses), lenses, flash attachments, filters, exposure meters, etc.; photographic developer and photographic paper. Included also are separate material purchased by households with the intention of undertaking the repairs themselves; photographic and cinematographic films; camera specific batteries and chargers.	D
		09.1.1.3	09.1.1.3_01	Optical instruments Includes: binoculars, microscopes, telescopes and compasses.	D
	09.1.2			Major durables for recreation	D

Group	Class	Subclass	Commodity	Description	Type
				This class includes separate material purchased by households with the intention of undertaking the repairs themselves.	
		09.1.2.1	09.1.2.1_01	Camper vans, caravans and trailers Includes: camper vans, caravans and trailers.	D
		09.1.2.2	09.1.2.2_01	Aeroplanes, microlight aircraft, gliders, hang gliders and hot-air balloons Includes: aeroplanes, microlight aircraft, gliders, hang gliders and hot-air balloons.	D
		09.1.2.3	09.1.2.3_01	Boats, yachts, outboard motors and other water sport equipment Includes: boats, yachts, outboard motors, sails, jet sky, rigging and superstructures; vessels for recreation, sailboats, sailboards, water sport boards; canoes, kayaks, windsurfing boards; sea diving equipment. Excludes: inflatable boats, rafts and swimming pools for children (09.2.2.2_01).	D
		09.1.2.4	09.1.2.4_01	Horses, ponies, camel and dromedaries and accessories Includes: horses and ponies, horse or pony drawn vehicles, camels and dromedaries, purchased for recreational purposes and related equipment (harnesses, bridles, reins, saddles, etc.). Excludes: horses and ponies, horse or pony-drawn vehicles, camels and dromedaries and related equipment purchased for personal transport (07.1.4.0_01).	D
		09.1.2.9	09.1.2.9_01	Other major durables for recreation Includes: golf carts; large steel-frame swimming pools for the garden; billiard tables, ping-pong tables, pinball machines, gaming machines, etc.; quadricycles (bicycles with four wheels); electric skateboards, electric kick scooters, self-balancing unicycles and scooters; other major durables for recreation n.e.c. Excludes: inflatable boats, rafts and swimming pools for children and the beach (09.2.2.2_01).	D
09.2				OTHER RECREATIONAL GOODS	
	09.2.1			Games, toys and hobbies This class includes separate purchases of materials made by households, with the intention of undertaking the maintenance and repair themselves.	SD
		09.2.1.1	09.2.1.1_01	Video game computers, game consoles, game apps and software Includes: video game computers; video game consoles; gamepads, joysticks, racing wheels and other accessories for video gaming; electronic games; video game software (for game consoles, computers, tablets, smartphones, download and on any media, including CD-ROMs,	SD

Group	Class	Subclass	Commodity	Description	Type
				cartridges, DVDs, Blu-ray discs, flash drives, etc.); game apps. <i>Excludes: video-game subscriptions and rentals (09.4.3.1_01).</i>	
		09.2.1.2	09.2.1.2_01	Other games, toys and hobbies Includes: traditional games, e.g. card games, parlour games, board games, chess sets; dolls; toy cars, including toy trains, toy bicycles and tricycles; soft toys, teddy-bears, etc.; toy construction sets; puzzles; modelling clay; masks; disguises; jokes; models/replicas of planes, boats, trains, etc.; hobby-stamp-collecting requisites (used or cancelled postage stamps, stamp albums, etc.); other items for collections (coins, medals, minerals, zoological and botanical specimens, etc.) and other tools and articles n.e.c. for hobby purposes. <i>Excludes: collectors' items falling into the category of works of art or antiques (05.1.1.1_01 or capital formation if acquired primarily as stores of value); children's scrapbooks (09.7.1.9_01).</i>	SD
		09.2.1.3	09.2.1.3_01	Celebration articles Includes: fireworks and rockets; festoons, paper lanterns; Christmas trees, Christmas tree ornaments and lights; holiday decorations (for Christmas, Easter, Hanukkah, Eid, Diwali and similar).	ND
	09.2.2			Equipment for sport, camping and open-air recreation This class includes separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves.	SD
		09.2.2.1	09.2.2.1_01	Equipment for sport Includes: gymnastic, physical education and sport equipment, such as balls, shuttlecocks, nets, rackets, bats, skis, golf clubs, foils, sabres, poles, weights, discuses, javelins, dumbbells, chest expanders and other body-building equipment; parachutes, paragliders and other sky-diving equipment; firearms and ammunition, other weapons, and body armour for hunting, sport, and personal protection; skateboards, kickboards, smart balance wheels, hover boards. Included also are game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc.); game-specific sportswear (ski suits, etc.); protective headgear for sports; other protective gear for sports, such as life jackets, boxing gloves, sport gloves, body padding, shin guards, goggles, belts, supports, helmets e.g. for skateboarding, inline skating, ice hockey. Included also are separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves. <i>Excludes: crash helmets for motorcycles and bicycles (07.2.1.3_01); repair of equipment for sport (09.4.4.0_01).</i>	SD
		09.2.2.2	09.2.2.2_02	Equipment for camping and open-air recreation	SD

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: fishing rods and other equipment for fishing; equipment for beach and open-air games, such as bowls, croquet, flying disks such as frisbee, volleyball and inflatable boats, rafts and swimming pools; inflatable boats, rafts and swimming pools for children; camping equipment such as tents, sleeping bags, backpacks, air mattresses and inflating pumps, camping stoves, barbecues and GPS (satellite positioning) equipment for boats or hiking. Included also are separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves.</p> <p>Excludes: garden and camping furniture (05.1.1.2_01); repair of equipment for camping and open-air recreation (09.4.4.0_01).</p>	
09.3				GARDEN PRODUCTS AND PETS	
	09.3.1			Garden products, plants and flowers	ND
		09.3.1.1	09.3.1.1_01	<p>Garden products</p> <p>Includes: soil, peat and fertilizers, pesticides, composts; turf for lawns, specially treated soils for ornamental gardens, horticultural preparations; pots and potholders; decorations and ornaments for gardens (which are not plants).</p> <p>Excludes: gardening services (04.4.4.9_01, 05.6.2.1_01); gardening equipment (05.5.1.0_01); gardening tools (05.5.2.1_01); insecticides, pesticides, and fungicides for household use; gardening gloves (05.6.1.9_01).</p>	ND
		09.3.1.2	09.3.1.2_01	<p>Plants, seeds and flowers</p> <p>Includes: indoor plants, including natural or artificial; outdoor plants; seeds, bulbs and tubers for planting; shrubs; indoor flowers (natural or artificial in vase or not); outdoor flowers; flower seeds and bulbs; natural or artificial flowers and wreaths for decoration of burial places; cut flowers.</p> <p>Note: Delivery charges for flowers and plants if not separately priced should be included.</p> <p>Excludes: delivery charges for flowers and plants if separately priced (07.4.9.2_01); Christmas trees (09.2.1.3_01); soil, peat and fertilizers (09.3.1.1_01).</p>	ND
	09.3.2			Pets and products for pets	ND
		09.3.2.1	09.3.2.1_01	<p>Purchase of pets</p> <p>Includes: purchase of pets.</p> <p>Excludes: horses and ponies, camels and dromedaries, for transport (07.1.4.0_01); horses and ponies, camels and dromedaries, for recreation (09.1.2.4_01).</p>	ND
		09.3.2.2	09.3.2.2_01	<p>Products for pets and other household animals</p> <p>Includes: pet feed, veterinary and grooming products for pets, collars, leashes, kennels, birdcages, fish tanks, cat litter, etc. Included also are feed and</p>	ND

Group	Class	Subclass	Commodity	Description	Type
				veterinary products for animals used for transportation, own consumption or recreation. <i>Excludes: veterinary and other services for pets and other household animals (09.4.5.0_01).</i>	
09.4				RECREATIONAL SERVICES	
	09.4.1	09.4.1.0	09.4.1.0_01	Hire and repair of photographic and cinematographic equipment and optical instruments Includes: hire of photographic and cinematographic equipment and optical instruments; repair of photographic and cinematographic equipment and optical instruments. Note: The cost of materials is included only if the materials are not separately invoiced. <i>Excludes: separate purchases of materials made by households with the intention of undertaking the repair themselves (09.1.1.2_01).</i>	S
	09.4.2			Hire, maintenance and repair of major durables for recreation	S
		09.4.2.1	09.4.2.1_01	Hire, maintenance and repair of camper vans and caravans Includes: hire of camper vans and caravans; maintenance and repair of camper vans and caravans; laying-up for winter of camper vans and caravans. Note: The cost of materials is included only if the materials are not separately invoiced. <i>Excludes: fuel and lubricants for recreational vehicles (Class 07.2.2); separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (09.1.2.1_01).</i>	S
		09.4.2.2	09.4.2.2_01	Hire, maintenance and repair of other major durables for recreation Includes: hire of major durables for recreation as described in 09.1.2.2_01, 09.1.2.3_01, 09.1.2.4_01 and 09.1.2.9_01; laying up for winter of boats, yachts, etc.; hangar services for private planes; marina services for boats. Note: The cost of materials is included only if the materials are not separately invoiced. <i>Excludes: fuel and lubricants for recreational vehicles (Class 07.2.2); separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (09.1.2.1_01).</i>	S
	09.4.3			Hire and repair of games, toys and hobbies	S
		09.4.3.1	09.4.3.1_01	Rental of game software and subscription to online games Includes: rental of game software (games on CDs, DVDs, Blue-ray discs, etc.); subscription of game software and apps; subscription to play online games (or streaming).	S

Group	Class	Subclass	Commodity	Description	Type
		09.4.3.2	09.4.3.2_02	<p>Rental and repair of games, toys and hobbies</p> <p>Includes: hire and repair of video game consoles and other equipment to play games; hire and repair of toys and hobby articles; hire of toys and games.</p> <p>Note: The cost of materials is included only if the materials are not separately invoiced.</p>	S
	09.4.4	09.4.4.0	09.4.4.0_01	<p>Hire and repair of equipment for sport, camping and open-air recreation</p> <p>Includes: hire and repair of equipment for sport, camping and open-air recreation; hire of beach umbrellas and deckchairs.</p> <p>Note: The cost of materials is included only if the materials are not separately invoiced.</p>	S
	09.4.5	09.4.5.0	09.4.5.0_01	<p>Veterinary and other services for pets</p> <p>Includes: veterinary and other services for pets, such as grooming, boarding, tattooing and training; pet boarding services or pet day care services. Included also are veterinary and hosting services for animals used for transportation.</p> <p>Excludes: products for pets (09.3.2.2_01).</p>	S
	09.4.6			Recreational and sporting services	S
		09.4.6.1	09.4.6.1_01	<p>Recreational and leisure services</p> <p>Includes: services provided by: fairgrounds and amusement parks; roundabouts, see-saws and other playground facilities for children; out-of-school individual or group lessons in bridge, chess, sewing, cooking, etc.; pin-ball machines and other games for adults other than games of chance; water parks; arcade games; services of mountain guides, tour guides, etc.; entrance fees for dancing establishments, nightclubs.</p>	S
		09.4.6.2	09.4.6.2_01	<p>Sporting services – practice</p> <p>Includes: skating rinks, swimming pools, golf courses, gymnasia, fitness centres, tennis courts, squash courts, bowling alleys, and shooting ranges; ski slopes, ski lifts and the like; cable-car and chairlift transport at ski resorts and holiday centres; out-of-school individual or group lessons in aerobics, skating, skiing, swimming or other sports; memberships fees for sports clubs and fitness centres; navigational aid services for boating; fees for taking part in sports competitions; fees for sports title and category certificates. Included also are hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.); hunting and fishing licences; paid fishing; membership fees of fishermen's and hunters' clubs.</p> <p>Excludes: cable-car and chairlift transport not at ski resorts or holiday centres (07.3.6.0_01).</p>	S
		09.4.6.3	09.4.6.3_01	Sporting services – attendance	S

Group	Class	Subclass	Commodity	Description	Type
				Includes: services provided by sports stadiums, horse-racing courses, motor-racing circuits, velodromes, etc. such as admissions (tickets) to attend live sporting events, such as football games, hockey games, ice skating competitions, ski competitions, soccer games, tennis matches, horse-racing courses, motor-racing circuits, velodromes, etc.	
	09.4.7	09.4.7.0	09.4.7.0_01	Games of chance Includes: service charges for lotteries, bookmakers, totalizators, casinos and other gambling establishments, gaming machines, bingo halls, scratch cards, sweepstakes, etc.; online games of chance.	S
09.5				CULTURAL GOODS	
	09.5.1	09.5.1.0	09.5.1.0_01	Musical instruments Includes: musical instruments of all sizes, including electronic musical instruments, such as pianos, organs, violins, guitars, drums, trumpets, clarinets, flutes, recorders, harmonicas, etc. Included also are replacement parts for musical instruments. Excludes: toy instruments (09.2.1.2_01).	D
	09.5.2	09.5.2.0	09.5.2.0_01	Audio-visual media Includes: recorded tapes, CD-ROMs, DVDs, Blu-ray discs, gramophone records, flash drives, for reproduction of sound and picture material; downloads of music and films. Excludes: software (other than video game software) (08.2.0.0_01); video games and game apps and software (09.2.1.1_01); recorded tapes, CDs, DVDs, Blu-ray, flash-drives of books, novels, plays, poetry, dictionaries, encyclopaedias, etc. (Class 09.7.1).	SD
09.6				CULTURAL SERVICES	
	09.6.1	09.6.1.0	09.6.1.0_01	Services provided by cinemas, theatres and concert venues Includes: services provided by cinemas; theatres, opera houses; concert and music venues; circuses, sound and light show and other. Included also are services of musicians, clowns, performers for private entertainments; music, dancing and artistic performance; art and music festivals.	S
	09.6.2	09.6.2.0	09.6.2.0_01	Services provided by museums, libraries, and cultural sites Includes: services provided by museums, art galleries, exhibitions, historical monuments, and archeologic sites; libraries; national parks, zoological and botanical gardens, aquaria.	S
	09.6.3	09.6.3.0	09.6.3.0_01	Photographic services Includes: services of photographers, such as film developing, print processing, enlarging, portrait photography, event photography and video (e.g. for	S

Group	Class	Subclass	Commodity	Description	Type
				weddings), etc. Also included are photographic services provided by non-specialized shops (e.g. supermarkets, consumer electronic stores, etc.) and purchased over the Internet.	
	09.6.9	09.6.9.0	09.6.9.0_01	Other cultural services Includes: services of rental and repair of musical instruments; book binding services; photography, music, dancing and artistic classes (in classroom or via e-learning). Included also are rental of premises for rehearsals of amateur music groups, weddings and other celebrations. Excludes: formal education of music, dancing and art (Division 10 according to the level).	S
09.7				NEWSPAPERS, BOOKS AND STATIONERY	
	09.7.1			Books	SD
		09.7.1.1	09.7.1.1_01	Educational and textbooks Includes: formal education text books (school/academic manuals, etc); recorded tapes, CDs, DVDs, Blue-ray discs, flash-drives of educational books; download of educational books; removable media containing books, atlases, dictionaries, encyclopaedias, foreign language trainers, musical scores, multimedia presentations, etc. in the form of software. Included also are all electronic forms of educational books (e-books and audio books).	SD
		09.7.1.9	09.7.1.9_01	Other books Includes: fiction and non-fiction books; children's books, scrapbooks and albums for children, colouring books for children; art books; religious books; travel guides; recorded tapes, CDs, DVDs, Blue-ray discs, flash-drives of books, novels, plays, poetry, etc.; download of non-educational books. Included also are all electronic forms of books (e-books and audio books); scrapbooks and albums for children. Excludes: stamp albums (09.2.1.2_01).	SD
	09.7.2			Newspapers and periodicals	ND
		09.7.2.1	09.7.2.1_01	Newspapers Includes: newspaper bought in kiosks; subscription for newspapers (home delivery); Internet subscription for newspapers. Included also are all electronic forms of newspapers.	ND
		09.7.2.2	09.7.2.2_01	Magazines and periodicals Includes: lifestyle magazines; children magazines; hobbies, leisure magazines; business, political magazines; TV magazines; subscription for magazines and periodicals (home delivery); Internet subscription for magazines and periodicals. Included also are all electronic forms of magazines and periodicals.	ND
	09.7.3	09.7.3.0	09.7.3.0_01	Miscellaneous printed matter Includes: catalogues and advertising material; posters, picture postcards, calendars; not pre-franked postcards,	ND

Group	Class	Subclass	Commodity	Description	Type
				<p>envelopes and other not pre-franked postal matter; greeting cards and visiting cards, announcement and message cards; maps and globes. Included also are GPS maps bought separately.</p> <p><i>Excludes: pre-franked postcards, envelopes and aerogrammes (07.4.1.1_01); stamp albums (09.2.1.2_01).</i></p>	
	09.7.4	09.7.4.0	09.7.4.0_01	<p>Stationery and drawing materials</p> <p>Includes: writing pads, envelopes, account books, diaries, etc.; drawing paper; educational materials, such as exercise books; wrapping paper; pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, pencil sharpeners, etc.; stencils, carbon paper, inking pads, correcting fluids, etc.; paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins, etc.; drawing and painting materials, such as canvas, card, paints, crayons, pastels and brushes. Included also are slide rules, geometry instruments, slates, chalks and pencil boxes.</p> <p><i>Excludes: pocket calculators (08.1.3.2_01).</i></p>	ND
09.8				PACKAGE HOLIDAYS	S
	09.8.0	09.8.0.0	09.8.0.0_01	<p>Package holidays</p> <p>Includes: all-inclusive holidays or tours which provide for travel, food, accommodation, guides, etc.; excursion tours including transport and guide.</p>	S

Division 10: Education services

Division 10 covers educational services only. The focus of Groups 10.1 to 10.4 is on formal education (that leads to degrees, certificates, or diplomas). It includes education by radio or television broadcasting as well as e-learning and correspondence courses. It includes admission and registration fees as well as tuition fees.

It also includes other education related fees, such as camps and field trips, course fees, diploma fees, examination fees, graduation fees, laboratory fees, physical education fees, capital assessment fees, etc.

The breakdown of educational services is based upon the level categories of the 2011 revision of the International Standard Classification of Education (ISCED 2011) of UNESCO.

This Division does not include expenditures on other education related goods and services, such as school uniforms (03.1.2.4); education support services, such as health-care services (06); transport services except in the case of excursions which are part of the normal school programme (07.3.2.3); text books and academic journals (09.7.1.1); stationery (09.7.4.0); catering services (11.1.2.1); accommodation services (11.2.0.3).

Group	Class	Subclass	Commodity	Description	Type
10.1				EARLY CHILDHOOD AND PRIMARY EDUCATION	
	10.1.0			Early childhood and primary education	S
		10.1.0.1	10.1.0.1_01	<p>Early childhood education</p> <p>Includes: level 0 of ISCED 2011: Early childhood education is designed primarily to support children's early cognitive, physical, social and emotional development and introduce very young children to organized instruction outside of the family context. Programmes are designed for children below the entry age to primary education and are typically centre or school based. This education may also be provided in hospitals or in special schools or training centres; special education services for children with special educational needs. Included also are excursions which are part of the normal school programme (travel and accommodation costs).</p> <p>Excludes: childcare services without educational programme (13.3.0.1_01).</p>	S
		10.1.0.2	10.1.0.2_01	<p>Primary education</p> <p>Includes: level 1 of ISCED 2011: Primary education usually begins at age 5, 6 or 7 and generally lasts for 4 to 7 years. Programmes are normally designed to provide students with fundamental skills in reading, writing and mathematics and establish a solid foundation for learning and understanding core areas of knowledge and personal and social development; organized instruction for children with special needs and literacy or basic skills programmes within or outside the school system which are similar in content to programme in primary education; literacy programmes for students too old for primary school; excursions which are part of the normal school programme (travel and accommodation costs).</p>	S
10.2				SECONDARY EDUCATION	
	10.2.0	10.2.0.0	10.2.0.0_01	Secondary education	S

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: levels 2 and 3 of ISCED 2011: lower-secondary and upper-secondary education. Secondary education is designed to lay the foundation for lifelong learning and human development and to provide the skills and knowledge needed either for further studies at post-secondary and tertiary levels or for entry to the labour market, or both. Programmes are increasingly subject oriented and specialized. Different study options or streams are offered, including vocational education and training; secondary education for adults and young people including second chance or reintegration; programmes; out-of-school secondary education for adults and young people; education services for adolescents with special educational needs. Included also are excursions or student exchanges which are part of the normal school programme (travel and accommodation costs).</p>	
10.3				POST-SECONDARY NON-TERTIARY EDUCATION	
	10.3.0	10.3.0.0	10.3.0.0_01	<p>Post-secondary non-tertiary education</p> <p>Includes: level 4 of ISCED 2011: Post-secondary non-tertiary education provides learning experiences building on secondary education, preparing for labour market entry as well as tertiary education. It aims at the individual acquisition of knowledge, skills and competencies lower than the level of complexity characteristic of tertiary education. Post-secondary non-tertiary education is typically designed to provide individuals who completed upper secondary education without qualifications required for progression to tertiary education and/or for individuals seeking specific types of employment when their secondary qualification does not grant such access. For example, graduates from general secondary programmes may choose to complete a non-tertiary vocational qualification; or graduates from vocational secondary programmes may choose to increase their level of qualifications or specialize further. Usually programmes at this level are designed for direct labour market entry. General programmes designed to give access to or improved access to tertiary education can also exist; out-of-school post-secondary non-tertiary education for adults and young people; education services for young people and adults with special educational needs. Included also are excursions or student exchanges which are part of the normal school programme (travel and accommodation costs).</p>	S
10.4				TERTIARY EDUCATION	
	10.4.0	10.4.0.0	10.4.0.0_01	<p>Tertiary education</p> <p>Includes: levels 5, 6, 7 and 8 of ISCED 2011: tertiary education builds on secondary education and provides learning activities in specialized fields of education. It aims at a high level of complexity and specialization. It includes both academic education and advanced vocational or professional education. At the highest levels, programmes lead to an advanced research qualification based on advanced study and original</p>	S

Group	Class	Subclass	Commodity	Description	Type
				research. Included also are excursions or student exchanges which are part of the normal school programme (travel and accommodation costs); university admission tests; e-learning courses.	
10.5				EDUCATION NOT DEFINED BY LEVEL	
	10.5.0			Education not defined by level	S
		10.5.0.1	10.5.0.1_01	Tutoring Includes: independent tutors (private lessons to support formal education), tutor centres, homework help centres and the like; exam preparation courses; online tutoring.	S
		10.5.0.9	10.5.0.9_01	Other education not defined by level Includes: educational programmes, generally for adults, which do not require any special prior instruction, in particular vocational training or cultural development; language immersion courses and international travels with educational purposes (e.g. languages); languages courses in classroom, online, in form of software or audio tapes; language proficiency tests; information technology courses (e.g. learning how to use a specific software). Excludes: driving lessons (07.2.4.3_01); recreational training courses, such as sport or bridge lessons given by independent teachers (09.4.6.1_01); removable media containing foreign language trainers (09.7.1.1_01).	S

Division 11: Restaurants and accommodation services

Division 11 covers food and beverage serving services provided by restaurants, cafés and similar facilities, either with full, limited, or self-service, or by canteens, cafeterias or refectories at work or school and other educational establishment's premises (Group 11.1). The distinction between full service and limited service relates to the range of the food and beverage serving services: a service by waiters to the individual customer seated at tables will be qualified to be a full service.

Accommodation (Group 11.2) in this Division includes services for visitors and other travelers away from their principal or secondary residence. If not separately invoiced, it also includes food and beverage services and other serving services, such as housekeeping, parking, laundry, swimming pools and exercise rooms, recreational facilities and conference and convention facilities.

Permanent principal or secondary residence accommodation is included in Division 04.

Group	Class	Subclass	Commodity	Description	Type
11.1				FOOD AND BEVERAGE SERVING SERVICES	
	11.1.1			Restaurants, cafés and the like Food and beverages services provided by restaurants, cafés and similar eating facilities either providing full, limited, or self-service. Included also are tobacco that is consumed with a shisha or hookah pipes in restaurants, cafés, or shisha lounges; narcotics purchased in coffee shops, if service charge is applied; tips and gratuities.	S
		11.1.1.1	11.1.1.1_01	Restaurants, cafés and the like – with full service Includes: food and beverages services provided by restaurants, cafés and similar eating facilities providing full service consisting of waiter service to individual customers seated at tables, with or without entertainment such as food and beverages provided by full-service facilities mainly serving drinks: cafés, buffets, bars, tearooms and similar; food and beverages provided by full-service restaurants, cafés and the like and consumed off their premises; food and beverages provided by full-service restaurants, cafés and the like and home-delivered; food and beverage full-services in hotels or other accommodation establishments, if separately invoiced from accommodation; food and beverage full-services in establishments providing recreational, cultural, sporting or entertainment services (theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, nightclubs, dancing establishments and similar facilities) if separately invoiced; tobacco that is consumed with a shisha or hookah pipes in restaurants, cafés, or shisha lounges; narcotics purchased in coffee shops, if service charge is applied; tips and gratuities. Excludes: food and beverage provided by supermarkets and markets and consumed at their premises (related products in Division 01); tobacco purchases (Class 02.3.0); food and beverage services on public transport, if not separately invoiced (Group 07.3); food and beverages delivery, if separately invoiced (07.4.9.2_01); food and beverage services in establishments providing recreational, cultural, sporting or entertainment services, if not separately invoiced (Class 09.4.6 and 09.6.1.0_01,	S

Group	Class	Subclass	Commodity	Description	Type
				<i>09.6.2.0_01, 09.6.9.0_01); entrance fees for dancing establishments, nightclubs (09.4.6.1_01); food and beverage services provided in package holidays, if not separately invoiced (09.8.0.0_01); food and beverage services in hotels or other lodging establishments, if not separately invoiced from accommodation (Group 11.2).</i>	
		11.1.1.2	11.1.1.2_01	<p>Restaurants, cafés and the like – with limited service</p> <p>Includes: food and beverages serving services provided by limited and self-service facilities i.e. without waiter service and with or without seating such as food and beverage services provided by self-service restaurants; food and beverages provided by refreshment stands, fish and chip stands, fast-food outlets without seating and take-away facilities; food products and beverages prepared on the premises and dispensed through automatic vending machines as a delivery service in a self-service restaurant or similar (e.g. automat restaurants); food and beverage for immediate consumption provided by kiosks, food stalls, food carts, street vendors and the like. Included also are ice-cream parlours and cake serving places; food and beverages provided by catering contractors whether collected by the customer or delivered to the customer's home; food and beverage services on public transport (coaches, trains, boats, aeroplanes, etc.), if separately invoiced; tobacco that is consumed with a shisha or hookah pipes in restaurants, cafés, or shisha lounges; narcotics purchased in coffee shops, if service charge is applied; tips and gratuities.</p> <p>Excludes: food and beverage provided by supermarkets and markets and consumed at their premises (related products in Division 01); food products and beverages dispensed by automatic vending machines not as a delivery service provided restaurants, cafés, buffets, bars, tearooms and similar facilities (01.1.9.1_01); tobacco purchases (Class 02.3.0); food and beverage services on public transport, if not separately invoiced (Group 07.3); food and beverages delivery, if separately invoiced (07.4.9.2_01); food and beverage services in establishments providing recreational, cultural, sporting or entertainment services, if not separately invoiced (Class 09.4.6 and 09.6.1.0_01, 09.6.2.0_01, 09.6.9.0_01); entrance fees for dancing establishments, nightclubs (09.4.6.1_01); food and beverage services provided in package holidays, if not separately invoiced (09.8.0.0_01); food and beverage services in hotels or other lodging establishments, if not separately invoiced from accommodation (Group 11.2).</p>	S
	11.1.2			Canteens, cafeterias and refectories	S
		11.1.2.1	11.1.2.1_01	<p>Canteens, cafeterias of universities, schools, and kindergartens</p> <p>Includes: food and beverages provided by canteens, cafeterias or refectories i.e. restaurants, cafés and the like, at schools, universities and other educational</p>	S

Group	Class	Subclass	Commodity	Description	Type
				establishments such as kindergarten canteens; school canteens; university refectories. <i>Excludes: food and beverages provided by schools, university and other educational establishments, if not separately invoiced (Groups 10.1 – 10.5).</i>	
		11.1.2.9	11.1.2.9_01	Other canteens, cafeterias and refectories Includes: food and beverages provided by canteens, cafeterias or refectories i.e. restaurants, cafés and the like at work/office premises, to hospital in-patients, if separately invoiced such as military messes and wardrooms. <i>Excludes: food and beverages provided to hospital in-patients if not separately invoiced (Group 06.3).</i>	S
11.2				ACCOMMODATION SERVICES	
	11.2.0			Accommodation services Accommodation services for visitors and other travellers away from their permanent principal or secondary residence. It includes other services, if not separately invoiced, such as: food and beverage services, housekeeping, parking, laundry, swimming pools and exercise rooms, recreational facilities and conference and convention facilities.	S
		11.2.0.1	11.2.0.1_01	Hotels, motels, inns and similar accommodation services Includes: accommodation services in resorts, hotels and motels; accommodation services in inns, pensions and similar establishments; short-term accommodation services provided by private, holiday homes, guesthouses and boarding houses as secondary residence and other “bed and breakfast” units; time-share units. Included also are hotels letting rooms by the hour. <i>Excludes: payments of households occupying a room in a hotel or boarding house as their main residence (04.1.1.0_01); rentals paid by households for a secondary residence or timeshare residence (04.1.2.1_01); telephone calls (08.3.1.0_01); package holidays (09.8.0.0_01); breakfast, meals and other food and beverages provided in accommodation and similar establishments, if separately invoiced (Class 11.1.1).</i>	S
		11.2.0.2	11.2.0.2_01	Holiday centres, camping sites, youth hostels and similar accommodation services Includes: holiday villages and holiday centres; camping sites, onsite (non-mobile) caravans and boats, camping grounds, recreational vehicle and trailer parks; youth hostels and mountain refuges; bungalows, chalets, housekeeping cottages and cabins. <i>Excludes: payments of households occupying a room in holiday centres, camping sites, youth hostels and similar accommodation as their main or secondary residence (04.1.1.0_01); telephone calls (08.3.1.0_01); breakfast, meals and other food and beverages provided in</i>	S

Group	Class	Subclass	Commodity	Description	Type
				<i>accommodation and similar establishments, if separately invoiced (Class 11.1.1).</i>	
		11.2.0.3	11.2.0.3_01	<p>Accommodation services of boarding schools, universities and other educational establishments</p> <p>Includes: student residences, school and other educational establishments dormitories, when separately invoiced.</p> <p>Excludes: <i>housing in orphanages, homes for disabled or maladjusted persons (13.3.0.1_01, 13.3.0.2_01).</i></p>	S
		11.2.0.9	11.2.0.9_01	<p>Other accommodation services</p> <p>Includes: hostels and other accommodations for workers; website fees to list, find, and rent lodging; travel agency fees for accommodation, if priced separately.</p> <p>Excludes: <i>telephone calls (08.3.1.0_01); breakfast, meals and other food and beverages provided in accommodation and similar establishments, if separately invoiced (Class 11.1.1); housing in orphanages, homes for disabled or maladjusted persons (13.3.0.3_01).</i></p>	S

Division 12: Insurance

Division 12 covers insurance (Group 12.1) and financial services (Group 12.2). Insurance and financial services are provided by financial corporations. These may be paid for explicitly or implicitly. Some transactions in financial assets may also involve both explicit and implicit charges. Implicit charges are not always as evident as the way in which charges are made for most goods and services and are typically calculated using a number of observable transactions. Examples of implicit charges arise from the financial services provided in association with interest charges on loans and deposits, the acquisition and disposal of financial assets and liabilities in financial markets, and insurance and pension schemes. The imputed values of expenditure on insurance and financial services are not directly observable from household income and expenditure surveys.

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

Group	Class	Subclass	Commodity	Description	Type
12.1				<p>INSURANCE</p> <p>Service charges for insurance are classified by type of insurance, namely: life insurance and nonlife 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.</p> <p>The basic method for measuring the service charge for non-life insurance is total premiums earned plus investment income earned from investing the premiums less adjusted claims incurred.</p> <p>The basic method for measuring the service charge for life insurance is premiums earned plus investment income earned from investing the premiums less benefits due less increases (plus decreases) in life insurance technical reserves.</p>	
	12.1.1	12.1.1.0	12.1.1.0_01	<p>Life and accident insurance</p> <p>Includes: service charges for life insurance, annuities, death benefit insurance, education insurance, etc.</p>	S
	12.1.2	12.1.2.0	12.1.2.0_01	<p>Insurance connected with health</p> <p>Includes: service charges for direct sickness insurance; service charges for social health insurance; service charges for disability insurance; service charges for critical illness insurance; service charges for long-term care insurance; service charges for supplementary health insurance; service charges for supplementary prescription drug insurance; service charges for travel health insurance. Included also are service charges for medical transport (e.g. ambulance) insurance.</p>	S
	12.1.3	12.1.3.0	12.1.3.0_01	<p>Insurance connected with the dwelling</p> <p>Includes: service charges paid by owner-occupiers and by tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage, etc.; service charges for household contents insurance.</p>	S

Group	Class	Subclass	Commodity	Description	Type
				<i>Excludes: service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption).</i>	
	12.1.4			Insurance connected with transport	S
		12.1.4.1	12.1.4.1_01	Personal transport insurance Includes: service charges for car insurance; service charges for insurance in respect of personal transport equipment; service charges for insurances covering civil liability or damage to third parties or their property arising from the operation of personal transport equipment. Included also are service charges for insurance in respect of bikes, motorcycles, boats, yachts, sailboats, aeroplanes, etc.	S
		12.1.4.2	12.1.4.2_01	Travel insurance Includes: service charges for travel insurance (for change of travel plans, travel cancellation, etc.) and luggage insurance. <i>Excludes: travel health insurance (12.1.2.0_01).</i>	S
	12.1.9	12.1.9.0	12.1.9.0_01	Other insurance Includes: service charges for other insurance, such as civil liability for injury or damage to third parties or their property; service charges for standardized guarantees; service charges for legal insurance; service charges for pet medical insurance. <i>Excludes: civil liability or damage to third parties or their property arising from the operation of personal transport equipment (12.1.4.1_01).</i>	S
12.2				FINANCIAL SERVICES Financial services are subdivided by financial intermediation services indirectly measured and by the other forms of actual and implicit charges and remittance fees for financial services.	
	12.2.1	12.2.1.0	12.2.1.0_01	Financial intermediation services indirectly measured Includes: financial intermediation services indirectly measured of deposit taking corporations. Included also are implicit financial services provided by moneylenders, credit card issuers, finance associates of retailers who may be responsible for providing loans, pawnshops and corporations involved in lending (for example, in providing student loans and import/export loans). Note: Financial intermediation services indirectly measured (FISIM) is calculated as the difference between the actual bank interest receivable and the SNA interest receivable by financial corporations on the loans they issue, and the difference between SNA interest payable and the actual bank interest payable by financial corporations on the deposits of their customers.	S
	12.2.2	12.2.2.0	12.2.2.0_01	Explicit charges by deposit-taking corporations	S

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: explicit charges for the financial services of deposit-taking corporations, such as commercial banks, credit unions, cooperative banks, savings banks, post banks, and postal savings banks.</p> <p>Excludes: remittances fees (12.2.9.1_01).</p>	
	12.2.9			Other financial services	S
		12.2.9.1	12.2.9.1_01	<p>Remittances fees</p> <p>Includes: remittances fees for financial services provided by financial auxiliaries, such as money transfer agents and the like.</p>	S
		12.2.9.9	12.2.9.9_01	<p>Other financial services n.e.c.</p> <p>Includes: actual and implicit charges for the financial services of money changers and other financial institutions; fees and service charges and implicit charges of money market funds, non-money market investment funds, brokers, and the like; administrative and implicit charges of pension funds and the like.</p>	S

Division 13: Personal care, social protection and miscellaneous goods

Division 13 covers goods and services for personal care (Group 13.1), jewellery and watches (Group 13.2), services of social protection (Group 13.3), and all other services for households, which are not classified elsewhere (Group 13.9). Goods and services for personal care cover electric and non-electric appliances for personal care as well as hairdressing services. Goods of personal effects cover jewellery and watches, celebration and devotional articles, and travel goods and articles.

Social protection services cover child-care, non-medical retirement homes for elderly persons and disabled persons, services to maintain persons in their private homes and related service. Group 13.9 cover all the other services for households, which are not classified elsewhere, such as fees for legal and administrative services, fees for real estate agencies, charges for undertaking, payment for various personal services (e.g. graphologists, bodyguards, matrimonial agencies, etc.).

This Division also includes religious services.

Group	Class	Subclass	Commodity	Description	Type
13.1				PERSONAL CARE	
	13.1.1			Electric appliances for personal care	SD
		13.1.1.1	13.1.1.1_01	Electric appliances for personal care Includes: electric razors, hair trimmers and epilators, hand-held and hood hairdryers, straightening irons, curling tongs and styling combs, sunlamps, vibrators, electric toothbrushes and other electric appliances for dental hygiene, etc. Excludes: repair of electric appliances for personal care (13.1.1.2_01).	SD
		13.1.1.2	13.1.1.2_01	Repair of electric appliances for personal care Includes: repair of electric appliances for personal care. Note: The cost of materials is included only if the materials are not separately invoiced.	D
	13.1.2	13.1.2.0	13.1.2.0_01	Other appliances, articles and products for personal care Includes: non-electric appliances: shavers, razors and hair trimmers and blades therefor, scissors, nail files, combs, shaving brushes, hairbrushes, toothbrushes, nail brushes, hairpins, curlers, personal weighing machines, scales, etc.; articles for personal hygiene: toilet soap, medicinal soap, cleansing oil and milk, shaving soap, shaving cream and foam, toothpaste, epilation wax, paper handkerchiefs, etc.; beauty products: lipstick, nail varnish, make-up and make-up removal products (including powder compacts, brushes and powder puffs), hair lacquers and lotions, pre-shave and after-shave products, sunbathing products and sunscreens, hair removers, perfumes and toilet waters, personal deodorants, bath products, etc. Excludes: handkerchiefs made of fabric (03.1.3.1_01); baby scales (06.1.2.1_01).	ND
	13.1.3			Hairdressing salons and personal grooming establishments	S

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: services of beauty shops, manicures, pedicures, Turkish baths, saunas, solariums, non-medical massages, etc.; body care, depilation and the like, diet clubs, tattoo and piercing services.</p> <p>Excludes: spas for medical purpose (Groups 06.2 and 06.3); animals tattooing (09.4.5.0_01); fitness centres (09.4.6.2_01).</p>	
		13.1.3.1	13.1.3.1_01	<p>Hairdressing</p> <p>Includes: services of hairdressing salons or barbers for women, men and children.</p>	S
		13.1.3.2	13.1.3.2_01	<p>Personal grooming treatments</p> <p>Includes: facial beauty treatments, depilation, solarium, pedicure, body care, manicure, thalassotherapy, Turkish baths, saunas, non-medical massages, etc.; diet clubs, tattoo and piercing services.</p> <p>Excludes: spas for medical purpose (Groups 06.2, 06.3); animals tattooing (09.4.5.0_01); fitness centres (09.4.6.2_01).</p>	S
13.2				OTHER PERSONAL EFFECTS	
	13.2.1			Jewellery and watches	D
		13.2.1.1		Jewellery and watches	D
			13.2.1.1_01	<p>Precious stones and metals and jewellery fashioned out of such stones and metals</p> <p>Excludes: precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation); costume jewellery, cuff links and tiepins (13.2.1.1_02).</p>	D
			13.2.1.1_02	<p>Costume jewellery, cuff links and tiepins</p> <p>Excludes: precious stones and metals and jewellery fashioned out of such stones and metals (13.2.1.1_01).</p>	D
			13.2.1.1_03	<p>Watches, stopwatches</p> <p>Excludes: wall clocks, floor clocks, alarm clocks, travel clocks (05.1.1.4_01); ornaments (05.1.1.4_01, 05.4.0.1_01); radio clocks (08.1.4.0_01); smartwatches (08.1.9.1_01).</p>	D
		13.2.1.2	13.2.1.2_01	<p>Repair and hire of jewellery, clocks and watches</p> <p>Includes: repair of jewellery, clocks and watches; remodelling of jewellery; hire of jewellery, clocks and watches.</p> <p>The cost of materials is included only if the materials are not separately invoiced.</p>	S
	13.2.2	13.2.2.0	13.2.2.0_01	<p>Devotional articles and articles for religious and ritual celebrations</p> <p>Includes: religious and ritual articles, such as crucifixes and rosaries, figurines, pictures, votive candles, amulets, strips of paper with prayers, menorah chandeliers, advent</p>	SD

Group	Class	Subclass	Commodity	Description	Type
				wreaths and others; articles to be used in religious celebrations and rituals. <i>Excludes:</i> Christmas trees, holiday decorations (for Christmas, Easter, Hanukkah, Eid, Diwali and similar) (09.2.1.3_01); religious books (09.7.1.9_01).	
	13.2.9			Other personal effects	SD
		13.2.9.1		Travel goods and articles for babies and other personal effects n.e.c.	SD
			13.2.9.1_01	Suitcases, trunks, travel bags, attaché cases, satchels, handbags, wallets, purses etc.	SD
			13.2.9.1_02	Articles for babies Includes: articles for babies: napkins made of cloth, baby carriages, pushchairs, carrycots, recliners, back-carriers, front carriers, harnesses for babies, etc. <i>Excludes:</i> baby furniture (05.1.1.1_01); baby scales (06.1.2.1_01); feeding bottles (05.4.0.3_01); car seats for babies (07.2.1.3_01).	SD
			13.2.9.1_99	Travel goods and articles for babies and other personal effects n.e.c. Includes: articles for smokers: pipes, lighters, cigarette cases, cigar cutters, ashtrays, electronic cigarettes devices, etc.; miscellaneous personal articles: sunglasses, protective glasses, walking sticks and canes, umbrellas and parasols, fans, key rings, pill organizers, ear plugs, etc.; funerary articles: coffins, gravestones, urns, etc.; lighter fuel; wall thermometers and barometers. <i>Excludes:</i> shopping bags (05.2.1.9_99); walking sticks and canes used for medical reasons (06.1.3.3_01); protection glasses for the practice of a sport (09.2.2.1_01).	SD
		13.2.9.2	13.2.9.2_01	Repair and hire of other personal effects n.e.c. Includes: repair of other personal effects; hire of other personal effects. Note: The cost of materials is included only if the materials are not separately invoiced.	S
13.3				SOCIAL PROTECTION Social protection as defined here covers non-medical assistance and support services provided to persons who are elderly, disabled, having occupational injuries and diseases, survivors, unemployed, destitute, homeless, low-income earners, indigenous people, immigrants, refugees, alcohol and substance abusers, etc. It also covers assistance and support services provided to families and children.	
	13.3.0			Social protection Social protection services include residential care, home help and day care.	S
		13.3.0.1	13.3.0.1_01	Childcare services	S

Group	Class	Subclass	Commodity	Description	Type
				<p>Includes: child-minding outside the home; nurseries, day-care facilities, wet-nurses, crèches, kindergartens (other than educational), play schools and other child-minding facilities for babies; after school centres.</p> <p>Excludes: babysitters, etc. (05.6.2.1_01); educational kindergartens (10.1.0.1_01).</p>	
		13.3.0.2	13.3.0.2_01	<p>Non-medical retirement homes for elderly persons and residences for disabled persons</p> <p>Includes: non-medical retirement homes for elderly persons; non-medical residences for disabled persons.</p> <p>Excludes: social assistance and other social care services that are integrated into a package of care along with medical services are to be included in 06.2.3 if medical services do not require an overnight stay and 06.3.2 if they do. For example, services of medical convalescent homes or convalescent hospitals; services of homes for the elderly with nursing care; inpatient care hospices; services of palliative care establishments for the terminally ill; services of nursing homes; rest homes with nursing care; services of skilled nursing facilities; services of teaching nursing homes; services of residential mental retardation facilities; mental health and substance abuse facilities for chronic patient (e.g. those with dementia); services of alcoholism or drug addiction rehabilitation facilities (other than licensed hospitals); services of mental health convalescent homes or hospitals (06.3.2.0_01).</p>	S
		13.3.0.3	13.3.0.3_01	<p>Services to maintain persons in their private homes</p> <p>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).</p>	S
		13.3.0.9	13.3.0.9_01	<p>Other social protection services</p> <p>Includes: schools for disabled persons where the main aim is to help students overcome their disability; counselling, guidance, arbitration, fostering and adoption services for families.</p>	S
13.9				OTHER SERVICES	
	13.9.0			Other services	S
		13.9.0.1	13.9.0.1_01	<p>Prostitution</p> <p>Includes: services provided by prostitutes or sex workers and the like.</p> <p>Excludes: food or beverages consumed in brothels, if charged separately (Class 11.1.1).</p>	S
		13.9.0.2	13.9.0.2_01	<p>Religious services</p> <p>Includes: expenditures for religious services, e.g. requiems, baptising, marriage services.</p>	S
		13.9.0.9	13.9.0.9_01	<p>Other services n.e.c.</p> <p>Includes: fees for legal services, employment agencies, etc.; payment for the services of lawyers, accountants,</p>	S

Group	Class	Subclass	Commodity	Description	Type
				etc.; expenditures for non-religious services and events, such as coming of age celebrations, the Latin-American "Quince", or debutante balls; services of undertakers and other funeral services; payment for the services of estate agents, housing agents, auctioneers, salesroom operators and other intermediaries; payment for photocopies printing services and other reproductions of documents; fees for the issue of birth, marriage and death certificates and other administrative documents; payment for newspaper notices and advertisements; payment for the services of graphologists, astrologers, palmists, private detectives, bodyguards, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets, cloakrooms), etc.; firearms licenses.	

Division 14: Individual consumption expenditure of Non-Profit Institutions Serving Households (NPISHs)

Group	Class	Subclass	Commodity	Description	Type
14.1				HOUSING The same function is covered under COPNI Group 01.0. This group corresponds to Group 04.1 (individual consumption expenditure of households on actual rentals for housing) and Group 15.1 (individual consumption expenditure of general government on housing).	
	14.1.0	14.1.0.0	14.1.0.0_01	Housing As specified in COPNI 01.0.0. Corresponds to (04.1.1) and (15.1.0).	S
14.2				HEALTH The same function is covered under COPNI Groups 02.1 to 02.6. This group corresponds to Division 06 (individual consumption expenditure of households on health) and Group 15.2 (individual consumption expenditure of general government on health).	
	14.2.1	14.2.1.0	14.2.1.0_01	Pharmaceutical products As specified in COPNI 02.1.1. Corresponds to (06.1.1) and (15.2.1).	ND
	14.2.2	14.2.2.0	14.2.2.0_01	Other medical products As specified in COPNI 02.1.2. Corresponds to (06.1.2) and (15.2.2).	ND
	14.2.3	14.2.3.0	14.2.3.0_01	Therapeutic appliances and equipment As specified in COPNI 02.1.3. Corresponds to (06.1.3) and (15.2.3).	D
	14.2.4	14.2.4.0	14.2.4.0_01	Outpatient medical services As specified in COPNI 02.2.1. Corresponds to (06.2.1), (06.2.3), and (15.2.4).	S
	14.2.5	14.2.5.0	14.2.5.0_01	Outpatient dental services As specified in COPNI 02.2.2. Corresponds to (06.2.2) and (15.2.5).	S
	14.2.6	14.2.6.0	14.2.6.0_01	Outpatient paramedical services As specified in COPNI 02.2.3. Corresponds to (06.4) and (15.2.6).	S
	14.2.7	14.2.7.0	14.2.7.0_01	Hospital services As specified in COPNI 02.3.0. Corresponds to (06.3) and (15.2.7).	S
	14.2.8	14.2.8.0	14.2.8.0_01	Other health services As specified in COPNI 02.4.0, 02.5.0 and 02.6.0.	S
14.3				RECREATION AND CULTURE	

Group	Class	Subclass	Commodity	Description	Type
				<p>The same function is covered under COPNI Groups 03.1 and 03.2.</p> <p>This group corresponds to Groups 09.4 and 09.6 (individual consumption expenditure of households on recreational and cultural services) and Group 15.3 (individual consumption expenditure of general government on recreation and culture).</p>	
	14.3.1	14.3.1.0	14.3.1.0_01	<p>Recreational and sporting services</p> <p>As specified in COPNI 03.1.0. Corresponds to (09.4) and (15.3.1).</p>	S
	14.3.2	14.3.2.0	14.3.2.0_01	<p>Cultural services</p> <p>As specified in COPNI 03.2.0. Corresponds to (09.6) and (15.3.2).</p>	S
14.4				<p>EDUCATION</p> <p>The same function is covered under COPNI Groups 04.1 to 04.7.</p> <p>This group corresponds to Division 10 (individual consumption expenditure of households on education) and Group 15.4 (individual consumption expenditure of general government on education).</p>	
	14.4.1	14.4.1.0	14.4.1.0_01	<p>Pre-primary and primary education</p> <p>As specified in COPNI 04.1.0. Corresponds to (10.1.0) and (15.4.1).</p>	S
	14.4.2	14.4.2.0	14.4.2.0_01	<p>Secondary education</p> <p>As specified in COPNI 04.2.0. Corresponds to (10.2.0) and (15.4.2).</p>	S
	14.4.3	14.4.3.0	14.4.3.0_01	<p>Post-secondary non-tertiary education</p> <p>As specified in COPNI 04.3.0. Corresponds to (10.3.0) and (15.4.3).</p>	S
	14.4.4	14.4.4.0	14.4.4.0_01	<p>Tertiary education</p> <p>As specified in COPNI 04.4.0. Corresponds to (10.4.0) and (15.4.4).</p>	S
	14.4.5	14.4.5.0	14.4.5.0_01	<p>Education not definable by level</p> <p>As specified in COPNI 04.5.0. Corresponds to (10.5.0) and (15.4.5).</p>	S
	14.4.6	14.4.6.0	14.4.6.0_01	<p>Other educational services</p> <p>As specified in COPNI 04.6.0 and 04.7.0.</p>	S
14.5				<p>SOCIAL PROTECTION</p> <p>The same function is covered under COPNI Groups 05.1 and 05.2.</p> <p>This group corresponds to Group 13.3 (individual consumption expenditure of households on social protection) and Group 15.5 (individual consumption expenditure of general government on social protection).</p>	

Group	Class	Subclass	Commodity	Description	Type
	14.5.0	14.5.0.0	14.5.0.0_01	Social protection As specified in COPNI 05.1.0 and 05.2.0. Corresponds to (13.3.0) and (15.5.0).	S
14.6				OTHER SERVICES These functions are covered under COPNI Groups 06.0, 07.1, 07.2, 07.3, 08.1, 08.2, 09.1 and 09.2. This group has to great extend no counterpart in Divisions 01 to 13 (individual consumption expenditure of households) or in Division 15 (individual consumption expenditure of general government). The only exception is religion which correspond to Subclass 13.9.0.2 Religious services.	
	14.6.1	14.6.1.0	14.6.1.0_01	Religion As specified in COPNI 06.0.0. Corresponds to (13.9.0.2).	S
	14.6.2	14.6.2.0	14.6.2.0_01	Political parties, labour and professional organizations As specified in COPNI 07.1.0, 07.2.0 and 07.3.0.	S
	14.6.3	14.6.3.0	14.6.3.0_01	Environmental protection As specified in COPNI 08.1.0 and 08.2.0.	S
	14.6.4	14.6.4.0	14.6.4.0_01	Services n.e.c. As specified in COPNI 09.1.0 and 09.2.0.	S

Division 15: Individual consumption expenditure of General Government

Group	Class	Subclass	Commodity	Description	Type
15.1				HOUSING The same function is covered under COFOG Group 10.6. This group corresponds to Group 04.1 (individual consumption expenditure of households on actual rentals for housing) and Group 14.1 (individual consumption expenditure of NPISHs on housing).	
	15.1.0	15.1.0.0	15.1.0.0_01	Housing As specified in COFOG 10.6.0. Corresponds to (04.1.1) and (14.1.0).	S
15.2				HEALTH The same function is covered under COFOG Groups 07.1 to 07.4. This group corresponds to Division 06 (individual consumption expenditure of households on health) and Group 14.2 (individual consumption expenditure of NPISHs on health).	
	15.2.1	15.2.1.0	15.2.1.0_01	Pharmaceutical products As specified in COFOG 07.1.1. Corresponds to (06.1.1) and (14.2.1).	ND
	15.2.2	15.2.2.0	15.2.2.0_01	Other medical products As specified in COFOG 07.1.2. Corresponds to (06.1.2) and (14.2.2).	ND
	15.2.3	15.2.3.0	15.2.3.0_01	Therapeutic appliances and equipment As specified in COFOG 07.1.3. Corresponds to (06.1.3) and (14.2.3).	D
	15.2.4	15.2.4.0	15.2.4.0_01	Outpatient medical services As specified in COFOG 07.2.1 and 07.2.2. Corresponds to (06.2.1), (06.2.3), and (14.2.4).	S
	15.2.5	15.2.5.0	15.2.5.0_01	Outpatient dental services As specified in COFOG 07.2.3. Corresponds to (06.2.2) and (14.2.5).	S
	15.2.6	15.2.6.0	15.2.6.0_01	Outpatient paramedical services As specified in COFOG 07.2.4. Corresponds to (06.2.1), (06.2.3), (06.4.1), and (14.2.6).	S
	15.2.7	15.2.7.0	15.2.7.0_01	Hospital services As specified in COFOG 07.3.1, 07.3.2, 07.3.3 and 07.3.4. Corresponds to (06.3) and (14.2.6).	S
	15.2.8	15.2.8.0	15.2.8.0_01	Public health services As specified in COFOG 07.4.0.	S
15.3				RECREATION AND CULTURE The same function is covered under COFOG Groups 08.1 and 08.2.	

Group	Class	Subclass	Commodity	Description	Type
				This group corresponds to Groups 09.4 and 09.6 (individual consumption expenditure of households on recreational and cultural services) and Group 14.3 (individual consumption expenditure of NPISHs on recreation and culture).	
	15.3.1	15.3.1.0	15.3.1.0_01	Recreational and sporting services As specified in COFOG 08.1.0. Corresponds to (09.4) and (14.3.1).	S
	15.3.2	15.3.2.0	15.3.2.0_01	Cultural services As specified in COFOG 08.2.0. Corresponds to (09.6) and (14.3.2).	S
15.4				EDUCATION The same function is covered under COFOG Groups 09.1 to 09.6. This group corresponds to Division 10 (individual consumption expenditure of households on education), Group 14.4 (individual consumption expenditure of NPISHs on education).	
	15.4.1	15.4.1.0	15.4.1.0_01	Pre-primary and primary education As specified in COFOG 09.1.1 and 09.1.2. Corresponds to (10.1.0) and (14.4.1).	S
	15.4.2	15.4.2.0	15.4.2.0_01	Secondary education As specified in COFOG 09.2.1 and 09.2.2. Corresponds to (10.2.0) and (14.4.2).	S
	15.4.3	15.4.3.0	15.4.3.0_01	Post-secondary non-tertiary education As specified in COFOG 09.3.0. Corresponds to (10.3.0) and (14.4.3).	S
	15.4.4	15.4.4.0	15.4.4.0_01	Tertiary education As specified in COFOG 09.4.1 and 09.4.2. Corresponds to (10.4.0) and (14.4.4).	S
	15.4.5	15.4.5.0	15.4.5.0_01	Education not definable by level As specified in COFOG 09.5.0. Corresponds to (10.5.0) and (14.4.5).	S
	15.4.6	15.4.6.0	15.4.6.0_01	Subsidiary services to education As specified in COFOG 09.6.0.	S
15.5				SOCIAL PROTECTION The same function is covered under COFOG Groups 10.1 to 10.5 and Group 10.7. This group corresponds to Group 13.3 (individual consumption expenditure of households on social protection) and Group 14.5 (individual consumption expenditure of NPISHs on social protection).	
	15.5.0	15.5.0.0	15.5.0.0_01	Social protection As specified in COFOG 10.1.1 to 10.5.0 and 10.7.0. Corresponds to (13.3.0) and (14.5.0).	S

Division 90: Non-consumption household expenditure

Group	Class	Subclass	Commodity	Description
90.1				TRANSFERS MADE BY HOUSEHOLDS Transfers do not include pocket money given to children. Pocket money is consumption expenditure of the households therefore should be distributed to the commodities spent on given in Divisions 01 to 13 in the PACCOICOP.
	90.1.1	90.1.1.1		Current transfers in cash
			90.1.1.1_01	Current transfers in cash to other households as gift, donation or remittance.
			90.1.1.1_02	Contributions to trade unions, professional institutions and associations.
			90.1.1.1_03	Tithe or donations/contributions to religious organizations, e.g. church, temple, mosque.
			90.1.1.1_04	Contributions to credit unions.
			90.1.1.1_05	Contributions to social clubs, sports clubs, etc.
			90.1.1.1_06	Donation/contributions to schools.
			90.1.1.1_07	Taxes paid, e.g. on income, wealth.
			90.1.1.1_08	Contributions made to village, districts, etc.
			90.1.1.1_09	Land rent.
			90.1.1.1_99	Current transfer in cash n.e.c.
	90.1.2	90.1.2.1		Current transfers in kind
			90.1.2.1_01	Gift in kind given away.
			90.1.2.1_99	Current transfers in kind n.e.c.
	90.1.3	90.1.3.1		Capital transfers in cash and in kind
			90.1.3.1_01	Capital gains tax.
			90.1.3.1_99	Capital transfers in cash and in kind n.e.c.
90.2				EXPENDITURE ON ASSETS
	90.2.1	90.2.1.1		Fixed assets, valuables and assets
			90.2.1.1_01	Land: purchase, improvement and development.
			90.2.1.1_02	Building: purchase, construction or major alteration and addition to dwellings, shops and other buildings.
			90.2.1.1_03	Plant, machinery and equipment: capital purchase and repairs.
			90.2.1.1_04	Water tanks attached to the dwelling/building for collecting rainwater as a water source.
			90.2.1.1_05	Transport and related equipment for use as taxis in informal business activity.
			90.2.1.1_06	Entertainment, literary or artistic originals such as paintings.
			90.2.1.1_07	Valuables: Tabua; valuables such as gold held as stores of value over time.
			90.2.1.1_08	Furniture and office equipment for use in informal business such as chairs used for hairdressing; beds used for beauty therapy; furniture and equipment used for food service.
			90.2.1.1_99	Fixed assets, valuables and assets n.e.c.
90.3				PAYMENTS ON HOME LOAN
	90.3.1	90.3.1.1	90.3.1.1_01	Principal component payment.

Group	Class	Subclass	Commodity	Description
90.4				EXPENDITURE ON INFORMAL BUSINESS ACTIVITIES
	90.4.1			Intermediate inputs.
		90.4.1.1	90.4.1.1_01	Raw materials and/or goods for resale.
			90.4.1.1_02	Fuel, electricity and water costs.
			90.4.1.1_99	Intermediate inputs n.e.c.
	90.4.2	90.4.2.1	90.4.2.1_01	Payment made to workers employed in informal business.
90.5				MONEY SAVED
	90.5.1	90.5.1.1	90.5.1.1_01	Money deposited in savings accounts from pay received/given to children for their savings.
90.6				MONEY INVESTED
	90.6.1	90.6.1.1	90.6.1.1_01	Contributions to unit trusts and other funds.
90.7				LOSSES
	90.7.1	90.7.1.1	90.7.1.1_01	Gambling services.
			90.7.1.1_99	Losses n.e.c.

Part 4

Concordance

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
01.1.1_001	Rice in all forms	Basmati	01.1.1.1_01
		Broken rice or mixed bag	01.1.1.1_01
		Calrose	01.1.1.1_01
		Long-grain	01.1.1.1_01
		Par-boiled	01.1.1.1_01
		Short grain	01.1.1.1_01
01.1.1_002	Maize, wheat, barley, oats, rye and other cereals in the form of grain, flour or meal	Barley	01.1.1.1_99
		Flour – maize/corn	01.1.1.2_99
		Flour – plain	01.1.1.2_01
		Flour – self raising	01.1.1.2_01
		Maize, corn	01.1.1.1_99
		Oatmeal	01.1.1.4_01
		Rye	01.1.1.1_99
		Sharps	01.1.1.2_01
		Wheat	01.1.1.1_99
01.1.1_003	Bread	Coconut bread	01.1.1.3_01
		Fruit loaf, nut loaf, etc.	01.1.1.3_01
		Long loaf	01.1.1.3_01
		Spiced	01.1.1.3_01
		White – small plain sliced	01.1.1.3_01
		White – large plain sliced	01.1.1.3_01
		White – medium plain sliced	01.1.1.3_01
		Wholemeal – medium plain sliced	01.1.1.3_01
		Wholemeal – large plain sliced	01.1.1.3_01
		Wholemeal – small plain sliced	01.1.1.3_01
01.1.1_004	Buns	Hamburger buns	01.1.1.3_01
		Bread rolls	01.1.1.3_01
		Cream	01.1.1.3_01
		Fruit	01.1.1.3_01
		Plain white	01.1.1.3_01
		Plain wholemeal	01.1.1.3_01
01.1.1_005	Biscuits	Breadcrumbs, croutons, toasted bread, crispbread, rusks, gingerbread, etc.	01.1.1.3_99
		Breakfast crackers, cabin crackers, etc.	01.1.1.3_02
		Cookies and savoury biscuits	01.1.1.3_02
		Ice-cream cones	01.1.1.3_99
		Sweet cream	01.1.1.3_02
		Wafers	01.1.1.3_99
01.1.1_006	Cakes	Cheesecake	01.1.1.3_03
		Fruit cake	01.1.1.3_03
		Sponge	01.1.1.3_03
		All other cakes	01.1.1.3_03
01.1.1_007	Other bakery products, e.g. quiches, pizzas, pies	Croissants	01.1.1.3_99
		Crumpets	01.1.1.3_99

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
	(excluding meat pies (01.1.2_020), fish pies (01.1.3_025) and sweet corn (01.1.7_045))	Doughnuts (Doboi), etc.	01.1.1.3_99
		Muffins	01.1.1.3_99
		Pies, e.g. fruit pies	01.1.1.3_99
		Pikelets and waffles	01.1.1.3_99
		Pizzas	01.1.9.1_01
		Quiches	01.1.9.1_01
		Scones	01.1.1.3_99
		Tarts	01.1.1.3_99
01.1.1_008	Mixes and doughs for the preparation of bakery products	Cake mix	01.1.1.9_01
		Pizza dough	01.1.1.9_01
		Pudding mixes	01.1.1.9_01
01.1.1_009	Pasta products	Couscous	01.1.1.5_01
		Instant cup noodles	01.1.9.1_01
		Macaroni, spaghetti, including spaghetti in tomato sauce, etc.	01.1.1.5_01
		Packet noodles, e.g. Maggi	01.1.9.1_01
		Vermicelli, including rice vermicelli; lialia	01.1.1.5_01
01.1.1_010	Cereal preparations, e.g. cornflakes, oat flakes and other cereal products, e.g. tapioca, sago and other starches	Coco-pops	01.1.1.4_01
		Cornflakes	01.1.1.4_01
		Malt, malt flour and malt extract	01.1.1.9_01
		Oat flakes	01.1.1.4_01
		Rice bubbles	01.1.1.4_01
		Sago	01.1.7.9_99
		Semolina	01.1.1.2_99
		Tapioca	01.1.7.9_01
	Wheat-bix	01.1.1.4_01	
01.1.2_011	Fresh, chilled or frozen meat of bovine animals	Live bovine animal	01.1.2.1_01
		Beef fats	01.1.5.9_01
		Bulk beef	01.1.2.2_01
		Steak – brisket	01.1.2.2_01
		Steak – chuck	01.1.2.2_01
		Steak – corned	01.1.2.2_01
		Steak – gravy	01.1.2.2_01
		Steak – mince	01.1.2.2_01
		Steak – rump	01.1.2.2_01
		Steak – sirloin	01.1.2.2_01
		Steak – T-bone	01.1.2.2_01
		Steak – topside	01.1.2.2_01
01.1.2_012	Fresh, chilled or frozen meat of swine	Live swine	01.1.2.1_02
		Bulk pork	01.1.2.2_02
		Pork – chops	01.1.2.2_02
		Pork – feet/trotters	01.1.2.4_01
		Pork – leg	01.1.2.2_02
		Pork – spareribs	01.1.2.2_02

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
01.1.2_013	Fresh, chilled or frozen meat of sheep	Lamb and mutton – chops	01.1.2.2_03
		Lamb and mutton – pieces	01.1.2.2_03
		Lamb and mutton – shanks	01.1.2.2_03
		Live sheep	01.1.2.1_03
		Mutton flaps	01.1.2.2_03
01.1.2_014	Fresh, chilled or frozen meat of goat	Goat meat	01.1.2.2_04
		Live goat	01.1.2.1_04
01.1.2_015	Fresh, chilled or frozen meat of chicken	Breast	01.1.2.2_05
		Chicken pieces	01.1.2.2_05
		Chicken quarters	01.1.2.2_05
		Chicken whole	01.1.2.2_05
		Drumsticks	01.1.2.2_05
		Live chicken	01.1.2.1_05
		Supreme	01.1.2.2_05
		Thighs	01.1.2.2_05
01.1.2_016	Fresh, chilled or frozen meat of duck, goose and turkey	Live, fresh, chilled or frozen meat of duck	Live (01.1.2.1_05); meat fresh, chilled or frozen (01.1.2.2_05)
		Live, fresh, chilled or frozen meat of goose	Live (01.1.2.1_05); meat fresh, chilled or frozen (01.1.2.2_05)
		Live, fresh, chilled or frozen meat of turkey	Live (01.1.2.1_05); meat fresh, chilled or frozen (01.1.2.2_05)
		Turkey tail	01.1.2.4_01
01.1.2_017	All other fresh, chilled or frozen meat	Fresh, chilled or frozen meat of deer	01.1.2.2_99
		Fresh, chilled or frozen meat of horse, mule, donkey, camel and the like	01.1.2.2_99
		Fresh, chilled or frozen meat of pigeon	01.1.2.2_99
		Fresh, chilled or frozen meat of quail	01.1.2.2_99
		Fresh, chilled or frozen meat of rabbit	01.1.2.2_99
		Fresh, chilled or frozen meat of others	01.1.2.2_99
01.1.2_018	Fresh, chilled or frozen edible offal	Bovine animals	01.1.2.4_01
		Chicken giblet	01.1.2.4_01
		Chicken liver	01.1.2.4_01
		Goat	01.1.2.4_01
		Lamb/mutton offal's	01.1.2.4_01
		Swine	01.1.2.4_01
01.1.2_019	Dried, salted or smoked meat and edible offal, e.g. sausages, salami, bacon, ham, pâté	Bacon	01.1.2.3_01
		Ham	01.1.2.3_01
		Luncheon and salami	01.1.2.3_01
		Edible offal	01.1.2.4_01
		Pâté	01.1.2.5_99
		Rissoles, hamburger patties, etc.	01.1.2.5_99
		Sausages – Beef	01.1.2.5_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Sausages – Chicken	01.1.2.5_01
		Sausages – Lamb	01.1.2.5_01
		Sausages – Pork	01.1.2.5_01
01.1.2_020	Other preserved or processed meat or meat-based products, e.g. canned meat and pies (excludes lard and other animal fat (01.1.5_041); and soups and stocks containing meat (01.1.9_066))	Canned beef, beef stew, etc.	01.1.2.5_02
		Canned mutton, lamb/sheep tongue	01.1.2.5_02
		Canned pork	01.1.2.5_02
		Canned poultry	01.1.2.5_02
		Canned goose (Ma Lin)	01.1.2.5_02
		Pie – Beef	01.1.9.1_01
		Pie – Chicken	01.1.9.1_01
		Pie – Lamb	01.1.9.1_01
01.1.3_021	Fresh, chilled or frozen meat and edible offal of marine mammals (seals, walruses, whales, etc.)	Seals	01.1.2.2_99
		Walruses	01.1.2.2_99
		Whales	01.1.2.2_99
01.1.3_022	Live, fresh, chilled or frozen fish	Kawakawa	01.1.2.2_99
		Bonito	01.1.3.1_35
		Flying fish	01.1.3.1_05
		Kabatia	01.1.3.1_06
		Kacika	01.1.3.1_07
		Kalia	01.1.3.1_08
		Kanace	01.1.3.1_15
		Kawago	01.1.3.1_09
		Marlin	01.1.3.1_13
		Moray eel	01.1.3.1_04
		Mullet	01.1.3.1_15
		Nuqa	01.1.3.1_01
		Ogo	01.1.3.1_02
		Parrot fish	01.1.3.1_17
		Pony fish	01.1.3.1_18
		Porcupine fish	01.1.3.1_19
		Rabbit fish	01.1.3.1_20
		Reef fish	01.1.3.1_21
		Sabutu	01.1.3.1_24
		Saqa	01.1.3.1_25
		Snapper	01.1.3.1_01
		Shark	01.1.3.1_27
		Silver side	01.1.3.1_28
		Stingray	01.1.3.1_30
		Tilapia	01.1.3.1_32
		Trevally	01.1.3.1_33
		Tuna	01.1.3.1_35
		Wahoo	01.1.3.1_36
		Walu	01.1.3.1_37
01.1.3_023	Fresh, chilled or frozen	Bêche-de-mer	01.1.3.4_99

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
	seafood, e.g. crustaceans, molluscs and other shellfish, sea snails	Crab (includes land crab)	01.1.3.4_01
		Lobsters (crayfish, popinee)	01.1.3.4_02
		Octopus	01.1.3.4_99
		Oysters	01.1.3.4_99
		Prawns	01.1.3.4_02
		Sea snails	01.1.3.4_99
		Shellfish, mussels, oysters	01.1.3.4_99
		Turtle	01.1.3.4_99
01.1.3_024	Dried, salted or smoked fish and seafood	Dried and salted fish	01.1.3.2_99
		Smoked fish	01.1.3.2_99
01.1.3_025	Other preserved or processed fish and seafood and fish and seafood-based products, e.g. canned fish, caviar, roe, fish pies (excludes soups and stocks containing fish and seafood (01.1.9_066))	Canned herring	01.1.3.3_01
		Canned mackerel	01.1.3.3_01
		Canned oysters	01.1.3.5_01
		Canned salmon	01.1.3.3_01
		Canned sardines	01.1.3.3_01
		Canned tuna	01.1.3.3_01
		Caviar	01.1.3.7_01
		Pies – fish	01.1.9.1_01
		Pickled seafood, e.g. sea cucumber, shellfish, in bottles	01.1.3.6_01
		Roe	01.1.3.7_01
01.1.4_026	Dairy milk	Pasteurised or sterilised full cream	01.1.4.1_01
		Raw	01.1.4.1_01
		Skim	01.1.4.2_01
01.1.4_027	Soya milk	Soya milk	01.1.4.4_01
01.1.4_028	Condensed milk	Condensed milk	01.1.4.3_99
01.1.4_029	Evaporated milk	Evaporated milk	01.1.4.3_99
01.1.4_030	Powdered milk	Full cream	01.1.4.3_01
		Skim	01.1.4.3_01
01.1.4_031	Yoghurt	Fruit	01.1.4.6_01
		Plain	01.1.4.6_01
01.1.4_032	Cream	Coconut	01.1.4.4_01
		Fresh	01.1.4.6_01
		Reduced	01.1.4.6_01
		Sour	01.1.4.6_01
		Whipped	01.1.4.6_01
		Other canned cream	01.1.4.6_01
01.1.4_033	Milk-based desserts and beverages	Custard, milkshakes, etc.	01.1.4.7_01
01.1.4_034	Cheese	Cream spread	01.1.4.5_01
		In slabs	01.1.4.5_01
		Sliced	01.1.4.5_01
01.1.4_035	Eggs	Eggs	01.1.4.8_01
01.1.5_036	Butter	Flavoured, e.g. garlic butter	01.1.5.2_01
		Plain	01.1.5.2_01
01.1.5_037	Ghee	Ghee made from milk	01.1.5.2_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Vegetable ghee (Vanaspati)	01.1.5.1_11
01.1.5_038	Margarine, including diet margarine	Canola	01.1.5.3_01
		Flora	01.1.5.3_01
		Golden	01.1.5.3_01
		Meadow Lea	01.1.5.3_01
01.1.5_039	Peanut butter	Peanut butter	01.1.8.4_01
01.1.5_040	Edible oils (excludes cod or halibut liver oil (06.1.1_180))	Canola	01.1.5.1_01
		Coconut	01.1.5.1_09
		Corn or maize	01.1.5.1_08
		Mustard	01.1.5.1_07
		Olive	01.1.5.1_05
		Peanut	01.1.5.1_02
		Salad	01.1.5.1_99
		Soya bean	01.1.5.1_06
		All other oil, e.g. sunflower-seed oil, cottonseed oil, walnut oil	01.1.5.1_99 except: Sunflower-seed and safflower oil – 01.1.5.1_03 Palm oil – 01.1.5.1_04 Rice bran oil – 01.1.5.1_10
01.1.5_041	Edible animal fats (dripping, etc.)	Dripping, shortening etc.	01.1.5.9_01
		Lard and suet	01.1.5.9_01
01.1.6_042	Fresh, chilled or frozen fruit (excludes vegetables cultivated for their fruit such as cucumbers and tomatoes (01.1.7_045))	Apples	01.1.6.3_01
		Avocado pear	01.1.6.1_02
		Bananas	01.1.6.1_03
		Breadfruit	01.1.6.1_07
		Cherries	01.1.6.3_99
		Coconuts (fresh)	01.1.6.1_06
		Custard apple	01.1.6.1_99
		Grapefruit	01.1.6.2_02
		Grapes	01.1.6.5_01
		Guava	01.1.6.1_99
		Ivi	01.1.6.8_99
		Jackfruit	01.1.6.1_08
		Kavika	01.1.6.3_99
		Kiwi fruit	01.1.6.5_02
		Lemons	01.1.6.2_03
		Limes	01.1.6.2_03
		Lychees	01.1.6.3_99
		Mandarins	01.1.6.2_01
		Mango	01.1.6.1_99
		Oranges	01.1.6.2_01
		Passionfruit	01.1.6.5_99
		Pawpaw	01.1.6.1_04
		Peaches	01.1.6.3_99
		Pears	01.1.6.3_02
Pineapple	01.1.6.1_05		
Plums	01.1.6.3_99		
Strawberries	01.1.6.4_01		

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Sugar cane	01.1.9.9_01
		Watermelon	01.1.6.5_04
		Wi	01.1.6.1_99
01.1.6_043	Dried fruit, fruit peel, fruit kernels, nuts and edible seeds	Cashew nuts	01.1.6.8_99; 01.1.6.9_01
		Coconuts (excludes fresh)	01.1.6.7_99
		Dates	01.1.6.7_99
		Dried fruits	01.1.6.7_01; 01.1.6.7_02; 01.1.6.7_99
		Dried peels	01.1.8.9_01
		Kernels	01.1.6.8_99; 01.1.6.9_01
		Mixed nuts	01.1.6.8_99; 01.1.6.9_01
		Peanuts	01.1.6.8_01; 01.1.6.9_01
		Prunes	01.1.6.7_02
		Sultanas, currants, etc.	01.1.6.7_01
		Sunflower seeds	01.1.6.9_01
01.1.6_044	Preserved fruit and fruit-based products (excludes parts of plant preserved in sugar (01.1.8_053); jams (01.1.8_050); jellies (01.1.8_051); fruit juices (01.2.2_073) and syrups (01.2.2_075))	Canned pears	01.1.6.9_02
		Canned apricots	01.1.6.9_02
		Canned fruit salad	01.1.6.9_02
		Canned lychees	01.1.6.9_02
		Canned peaches	01.1.6.9_02
		Canned pineapple	01.1.6.9_02
		Pihlohlo (banana)	01.1.6.9_02
		Kon (breadfruit)	01.1.6.9_02
01.1.7_045	Fresh, chilled, frozen or dried vegetables cultivated for their leaves or stalks, e.g. asparagus and spinach, for their fruit, e.g. tomatoes and for their roots, e.g. carrots	Asparagus	01.1.7.1_01
		Beans – bora	01.1.7.3_02
		Beans – French	01.1.7.3_01
		Beans – long	01.1.7.3_03
		Beetroot	01.1.7.4_99
		Bele	01.1.7.1_05
		Blue peas	01.1.7.6_03
		Broccoli	01.1.7.1_03
		Cabbage – Chinese	01.1.7.1_02
		Cabbage – English	01.1.7.1_02
		Capsicum	01.1.7.2_01
		Carrots	01.1.7.4_01
		Cauliflower	01.1.7.1_03
		Celery	01.1.7.4_99
		Chickpeas (chana)	01.1.7.6_01
		Chillies	01.1.7.2_01
		Corn	01.1.7.4_07
		Cucumber	01.1.7.2_02
		Duruka	01.1.7.1_01
		Egg plant (aubergines)	01.1.7.2_03
		Fungi	01.1.7.4_05
		Garlic	01.1.7.4_03
		Green peas	01.1.7.3_04
		Karaila	01.1.7.2_05

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Karamwa	01.1.7.1_05
		Lalabi/ota	01.1.7.1_05
		Lauki	01.1.7.2_05
		Lettuce	01.1.7.1_04
		Mushrooms	01.1.7.4_05
		Napa	01.1.7.1_02
		Okra	01.1.7.2_06
		Olives	01.1.7.4_99
		Onion	01.1.7.4_04
		Pulses – arhar (toor)	01.1.7.6_01
		Pulses – matar (split peas)	01.1.7.6_01
		Pulses – moong	01.1.7.6_01
		Pulses – urdi	01.1.7.6_01
		Pumpkin	01.1.7.2_05
		Radish	01.1.7.4_02
		Saijan	01.1.7.1_05
		Seaweed	01.1.7.4_06
		Sekho	01.1.7.1_99
		Spinach	01.1.7.1_05
		Spring onions	01.1.7.4_04
		Taro leaves (rourou)	01.1.7.1_05
		Tomatoes	01.1.7.2_04
		Tubua/chauraiya	01.1.7.1_05
		Turnips	01.1.7.4_99
		Watercress; Kangkong	01.1.7.1_05
		Zucchini	01.1.7.2_05
01.1.7_046	Fresh or chilled potatoes and other tuber vegetables, e.g. cassava	Cassava	01.1.7.5_03
		Dalo	01.1.7.5_05
		Dalo-ni-tana	01.1.7.5_05
		Kawai	01.1.7.5_04
		Kumala	01.1.7.5_02
		Potatoes	01.1.7.5_01
		Tivoli	01.1.7.5_04
		Yam	01.1.7.5_04
01.1.7_047	Preserved or processed vegetables and vegetable-based products (excludes potato starch, tapioca and other starches (01.1.1_010); soups and stocks containing vegetables (01.1.9_066); culinary herbs and spices (01.1.9_062); vegetable juices (01.2.2_074))	Canned asparagus	01.1.7.9_02
		Canned bamboo shoots	01.1.7.9_02
		Canned beans	01.1.7.9_02
		Canned mushrooms	01.1.7.9_02
		Canned olives	01.1.7.9_02
		Canned pulses	01.1.7.9_02
		Canned seaweed	01.1.7.9_02
		Canned spinach	01.1.7.9_02
		Canned sweet corn	01.1.7.9_02
		Canned tomatoes	01.1.7.9_02
01.1.7_048	Products of tuber vegetables	Chips	01.1.7.9_99
		Crisps	01.1.7.9_99

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Flour of tuber vegetables	01.1.7.9_99
		Frozen chipped potatoes	01.1.7.9_99
		Fwacfwac	01.1.7.9_99
		Kon (taro)	01.1.7.9_99
		Pihlohlo (tapioca or taro version)	01.1.7.9_99
01.1.8_049	Sugar, unrefined or refined, powdered, crystallized or in lumps	Artificial sugar substitutes	01.1.8.2_01
		Icing sugar, etc.	01.1.8.2_01
		Sugar brown (raw)	01.1.8.1_01
		Sugar white	01.1.8.1_01
01.1.8_050	Jam	Jam – bottled	01.1.8.3_02
		Jam – canned	01.1.8.3_02
01.1.8_051	Jelly	Jelly	01.1.8.3_02
01.1.8_052	Honey	Honey	01.1.8.3_01
01.1.8_053	Syrups – including parts of plant preserved in sugar	Golden	01.1.8.2_99
		Maple	01.1.8.2_99
		Toddy (molasses)	01.1.8.2_99
01.1.8_054	Chocolate in bars or in slabs	In bars	01.1.8.5_02
		In boxes	01.1.8.5_02
01.1.8_055	Toffees, pastilles and other confectionery products	Toffees, pastilles and other confectionery products	01.1.8.9_01
01.1.8_056	Chewing gum	Chewing gum	01.1.8.9_01
01.1.8_057	Indian sweets	Indian sweets	01.1.8.9_01
01.1.8_058	Edible ice, ice cream and sorbet	Edible ice	01.1.8.6_02
		Ice blocks	01.1.8.6_01
		Ice cream	01.1.8.6_01
		Rocky road	01.1.8.6_01
		Sorbet	01.1.8.6_02
		Topsy	01.1.8.6_01
01.1.8_059	Cocoa-based foods and cocoa-based dessert preparations (excludes cocoa (01.2.1_069) and chocolate-based powder (01.2.1_070))	Cocoa-based foods and cocoa-based dessert preparations, e.g. Chocolate mousse	01.1.8.5_99
01.1.9_060	Salt	Flavoured, e.g. garlic	01.1.9.3_01
		Plain	01.1.9.3_01
01.1.9_061	Condiments and spices e.g. cumin seeds, pepper, pimento, ginger	Cinnamon	01.1.9.4_01
		Cloves	01.1.9.4_01
		Coriander seeds	01.1.9.4_03
		Cumin seeds (jeera)	01.1.9.4_03
		Fenugreek (methi)	01.1.9.4_03
		Ginger	01.1.9.4_01
		Masala	01.1.9.4_01
		Mixed masala/curry powder	01.1.9.4_01
		Mustard seeds	01.1.9.4_03
		Nutmeg	01.1.9.4_03

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Pepper	01.1.9.4_01
		Pimento	01.1.9.4_01
		Turmeric	01.1.9.4_01
01.1.9_062	Culinary herbs, e.g. coriander leaves, parsley	Bay leaves (tej patti)	01.1.9.4_02
		Coriander leaves (green dhaniya)	01.1.9.4_02
		Mint (pudina)	01.1.9.4_02
		Parsley	01.1.9.4_02
		Rosemary	01.1.9.4_02
		Thyme	01.1.9.4_02
01.1.9_063	Sauces	Chilli	01.1.9.3_02
		Pick-me-up	01.1.9.3_02
		Soy	01.1.9.3_02
		Tomato	01.1.9.3_02
		Worcestershire	01.1.9.3_02
01.1.9_064	Seasonings	Mayonnaise	01.1.9.3_02
		Mustard	01.1.9.3_02
01.1.9_065	Vinegar	Vinegar, e.g. Apple cider, Toddy (vinegar for preserving of seafood)	01.1.9.3_02
01.1.9_066	Other food products n.e.c. e.g. homogenised baby food	Prepared baking powders	01.1.9.9_01
		Baker's yeast	01.1.9.9_01
		Chinese sweets: Mango skin, etc.	01.1.6.7_99; 01.1.8.9_01
		Homogenised baby food and dietary preparations irrespective of the composition	01.1.9.2_03
		Mixed beans, bhujia, etc.	01.1.9.9_01
		Pop corn	01.1.1.9_01
		Stocks	01.1.9.9_01
		Soups	01.1.9.9_01
		Baked beans in tomato sauce	01.1.7.9_02
		Twisties, Bongos, etc.	01.1.9.9_01
01.2.1_067	Coffee	Beans	01.2.2.0_01
		Instant	01.2.2.0_01
01.2.1_068	Tea	Packaged	01.2.3.0_01
		Plant products for infusions	01.2.3.0_02
		Tea bags	01.2.3.0_01
01.2.1_069	Cocoa	Cocoa	01.1.8.5_01
01.2.1_070	Other non-alcoholic beverages	Chocolate based powder (excludes chocolate in bars, boxes (01.1.8.5_02) and cocoa-based dessert preparations (01.1.8.5_99))	01.2.4.0_01
		Milo	01.2.4.0_01
		Ovaltine	01.2.4.0_01
01.2.2_071	Mineral or spring waters; all drinking water sold in containers	Fiji water	01.2.5.0_01
		All other drinking water	01.2.5.0_01
01.2.2_072	Soft drinks	Coca cola	01.2.6.0_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Fanta	01.2.6.0_01
		Fiz	01.2.6.0_01
		Pepsi cola	01.2.6.0_01
		Seven-up	01.2.6.0_01
		Sprite	01.2.6.0_01
01.2.2_073	Fruit juices	Lemon juice	01.2.1.0_01
		Mango juice	01.2.1.0_01
		Orange juice	01.2.1.0_01
		Pineapple juice	01.2.1.0_01
		Toddy (sweet juice)	01.2.1.0_01
01.2.2_074	Vegetable juices	Tomato juice	01.2.1.0_01
01.2.2_075	Syrups and concentrates for the preparation of beverages	Cordial, e.g. Sunquick	01.2.9.0_01
		Nutri C	01.2.9.0_01
		Staminade	01.2.9.0_01
02.1.1_076	Spirits	Brandy	02.1.1.0_01
		Gin	02.1.1.0_01
		Rum	02.1.1.0_01
		Vodka	02.1.1.0_01
		Whiskey	02.1.1.0_01
02.1.1_077	Liqueurs	Baileys	02.1.1.0_01
		Kahlua	02.1.1.0_01
02.1.2_078	Wine and wine-based aperitifs	Champagne	02.1.2.1_01
		Sake	02.1.2.2_01
		Sherry	02.1.2.1_01
		Toddy (palm wine) Kaleve kula	02.1.2.2_01
		Wine	02.1.2.1_01
02.1.3_079	Local Beer	Bottled	02.1.3.0_01
		Canned	02.1.3.0_01
02.1.3_080	Imported beer	Bottled	02.1.3.0_01
		Canned	02.1.3.0_01
02.1.3_081	Other related drinks	Shandy	02.1.9.0_01
02.2.1_082	Cigarettes	10s	02.3.0.1_01
		20s	02.3.0.1_01
02.2.1_083	Tobacco	Chewing tobacco	02.3.0.9_01
		Pipe tobacco	02.3.0.9_01
		Smoking tobacco; includes twist	02.3.0.9_01
02.2.1_084	Cigars	Cigars	02.3.0.2_01
02.2.1_085	Snuff	Snuff	02.3.0.9_01
02.2.1_086	Other related products	Cigarette papers (excludes other smokers' articles (13.2.9.1_01)	02.3.0.9_01
02.3.1_087	Kava (also known as yaqona or sakau)	Root pounded	02.4.0.0_01
		Root unpounded	02.4.0.0_01
		Stem pounded	02.4.0.0_01
		Stem unpounded	02.4.0.0_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
02.3.1_088	Marijuana, opium, cocaine and their derivatives	Marijuana, opium, cocaine and their derivatives	02.4.0.0_99
02.3.1_089	Cola nuts, betel nuts and betel leaves	Cola nuts, betel nuts and betel leaves	02.4.0.0_99
02.3.1_090	Chemicals and man-made drugs	Chemicals and man-made drugs	02.4.0.0_99
03.1.1_091	Tetron cotton	36" width	03.1.1.0_01
		45" width	03.1.1.0_01
03.1.1_092	All other materials	Rayon	03.1.1.0_01
		Satin	03.1.1.0_01
		Silk	03.1.1.0_01
03.1.2_093	Garments for men and boys 3 to 13 years	Bath robes	03.1.2.1_05
		Boxer shorts	03.1.2.1_04
		Cardigans	03.1.2.1_02
		Coats	03.1.2.1_01
		Dressing gowns	03.1.2.1_05
		Jackets	03.1.2.1_01
		Jeans – cargo	03.1.2.1_01
		Jeans – three-quarters	03.1.2.1_01
		Jeans – usual	03.1.2.1_01
		Jogging suits	03.1.2.1_02
		Leotards	03.1.2.1_02
		Nightshirts	03.1.2.1_05
		Overcoats	03.1.2.1_01
		Pyjamas	03.1.2.1_05
		Raincoats	03.1.2.1_01
		Shirts – long sleeved	03.1.2.1_02
		Shirts – short sleeved	03.1.2.1_02
		Shorts – cargo	03.1.2.1_02
		Shorts – usual	03.1.2.1_02
		Socks	03.1.2.1_04
		Stockings (excludes articles of medical hosiery, e.g. elasticated stockings (06.1.2_181))	03.1.2.1_04
		Suits	03.1.2.1_01
		Sulu – tavoi	03.1.2.1_03
		Sulu with pocket	03.1.2.1_03
		Sweatshirts	03.1.2.1_02
		Track suits	03.1.2.1_02
		Trousers	03.1.2.1_01
		T-shirts – with collar	03.1.2.1_02
		T-shirts – without collar	03.1.2.1_02
		Underwear	03.1.2.1_04
Vests – with sleeves	03.1.2.1_04		
Vests – without sleeves	03.1.2.1_04		
Waistcoats	03.1.2.1_01		

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
03.1.2_094	Garments for women and girls 3 to 13 years	Bath robes	03.1.2.2_05
		Blouses	03.1.2.2_02
		Brassieres	03.1.2.2_04
		Cardigans	03.1.2.2_02
		Coats	03.1.2.2_01
		Corsetry	03.1.2.2_04
		Dress	03.1.2.2_01
		Dressing gowns	03.1.2.2_05
		Evening gowns	03.1.2.2_01
		Full slip	03.1.2.2_04
		Half-slip	03.1.2.2_04
		Housecoats	03.1.2.2_05
		Jackets	03.1.2.2_01
		Jeans – cargo	03.1.2.2_01
		Jeans – three-quarters	03.1.2.2_01
		Jeans – usual	03.1.2.2_01
		Jogging suits	03.1.2.2_02
		Leotards, slacks and tights	03.1.2.2_02
		Nightdresses	03.1.2.2_05
		Nightshirts	03.1.2.2_05
		Overcoats	03.1.2.2_01
Panties	03.1.2.2_04		
Petticoats	03.1.2.2_04		
Pyjamas	03.1.2.2_05		
		Raincoats	03.1.2.2_01
		Salwar kameez	03.1.2.2_03
		Saree – cotton	03.1.2.2_03
		Saree – other	03.1.2.2_03
		Saree – silk	03.1.2.2_03
		Shirts	03.1.2.2_02
		Shorts – cargo	03.1.2.2_02
		Shorts – usual	03.1.2.2_02
		Skirts	03.1.2.2_01
		Socks	03.1.2.2_04
		Stockings, pantihose, etc. (excludes articles of medical hosiery, e.g. elasticated stockings (06.1.2))	03.1.2.2_04
		Suits	03.1.2.2_01
		Sulu – ira	03.1.2.2_03
		Sulu – jaba	03.1.2.2_03
		Sweatshirts	03.1.2.2_02
		Swimming wear	03.1.2.2_02
		Track suits	03.1.2.2_02
		Trousers	03.1.2.2_01
		T-shirts	03.1.2.2_02
		Vests – with sleeves	03.1.2.2_04
		Vests – without sleeves	03.1.2.2_04
		Waistcoats	03.1.2.2_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
03.1.2_095	Garments for infants (excludes babies' diapers (12.1.3))	Booties made of fabric	03.1.2.3_04
		Infants' dresses	03.1.2.3_01
		Infants' socks	03.1.2.3_04
		Infants' warm clothing	03.1.2.3_01
		Long pants	03.1.2.3_01
		Napkins made of fabric	13.2.9.1_02
		Shorts	03.1.2.3_02
		Tee shirts	03.1.2.3_02
		Vests – with sleeves	03.1.2.3_04
		Vests – without sleeves	03.1.2.3_04
03.1.3_096	Clothing accessories, e.g. ties, handkerchiefs, including gardening gloves and working gloves; crash helmets for motorcycles and bicycles	Aprons	03.1.3.1_01
		Babies' plastic pants	03.1.3.1_01
		Beanies	03.1.3.1_01
		Belts	03.1.3.1_01
		Berets	03.1.3.1_01
		Bibs	03.1.3.1_01
		Bonnets	03.1.3.1_01
		Braces	03.1.3.1_01
		Caps	03.1.3.1_01
		Crash helmets for motorcycles and bicycles	07.2.1.3_01
		Gloves (includes gardening and working gloves)	03.1.3.1_01
		Handkerchiefs	03.1.3.1_01
		Hats	03.1.3.1_01
		Pompoms	03.1.3.1_01
		Scarves	03.1.3.1_01
Ties	03.1.3.1_01		
03.1.3_097	Other articles of clothing, e.g. sewing threads, zip fasteners	Buckles	03.1.3.2_01
		Buttons	03.1.3.2_01
		Crochet and knitting yarns	03.1.3.2_01
		Elastic	03.1.3.2_01
		Hooks and eyes	03.1.3.2_01
		Laces	03.1.3.2_01
		Press studs	03.1.3.2_01
		Ribbons	03.1.3.2_01
		Sewing thread	03.1.3.2_01
		Trimmings	03.1.3.2_01
Zip fasteners	03.1.3.2_01		
03.1.4_098	Dyeing of garments	Dyeing of garments	03.1.4.1_01
03.1.4_099	Dry-cleaning of garments	Dry-cleaning of garments	03.1.4.1_01
03.1.4_100	Darning, mending, repair or altering of garments; includes tailoring	Darning, mending, repair or altering of garments; includes tailoring	03.1.4.2_01
03.1.4_101	Hire of garments	Hire of garments	03.1.4.2_03
03.2.1_102	Shoes for men and boys 3 to 13 years	Sand shoes	03.2.1.1_01
		Sandals	03.2.1.1_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Shoes – dress	03.2.1.1_01
		Shoes – casual	03.2.1.1_01
		Sports footwear (suitable for jogging, tennis, basketball but not game-specific, e.g. football boots (09.3.2))	03.2.1.1_01
03.2.1_103	Shoes for women and children 3 to 13 years	Sand shoes	03.2.1.2_01
		Sandals	03.2.1.2_01
		Shoes – dress	03.2.1.2_01
		Shoes – walking	03.2.1.2_01
		Sports footwear (suitable for jogging, tennis, basketball but not game-specific, e.g. football boots (09.3.2_231))	03.2.1.2_01
03.2.1_104	Shoes for infants 0 to 2 years	Sandals	03.2.1.3_01
		Shoes	03.2.1.3_01
03.2.1_105	Other shoes and related articles	Flip flops for men, women and children	03.2.1.1_01; 03.2.1.2_01; 03.2.1.3_01; 03.2.1.3_02; 03.2.1.3_03
		Parts of footwear, such as heels, soles purchased by household with the intention of repairing shoes themselves	03.2.1.1_02; 03.2.1.2_02; 03.2.1.3_04
		Shoelaces	03.2.1.1_02; 03.2.1.2_02; 03.2.1.3_04
03.2.2_106	Repair of footwear	Repair of footwear	03.2.2.0_01
03.2.2_107	Shoe-cleaning service	Shoe-cleaning service	03.2.2.0_01
03.2.2_108	Hire of footwear	Hire of footwear	03.2.2.0_01
04.1.1_109	Rentals actually paid by tenants or sub-tenants for dwelling including payments by households occupying a room in a hotel or boarding house as their main residence. (Excludes accommodation services of educational establishments and hostels (11.2.0_269) and of retirement homes for elderly persons (12.4.0_290))	Government or a local body	04.1.1.0_01
		Housing authority	04.1.1.0_01
		Private landlord for a furnished premises	04.1.1.0_01
		Private landlord for an unfurnished premises	04.1.1.0_01
		Rentals paid for room in a hotel or boarding house (as a main residence)	04.1.1.0_01
04.1.2_110	Rentals actually paid by tenants or sub-tenants for land	City rate	04.2.1.0_01
		Land rental	04.2.1.0_01; 90.1.1.1_09
04.1.2_111	Rentals paid for secondary residences (excluding holiday villages and holiday centres (11.2.0_269))	Rentals paid for secondary residences (exclude holiday villages and holiday centres (11.2.0))	04.1.2.1_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
04.2.1_112	Imputed rentals of owner occupying their main house	Imputed rentals of owner occupying their main house	04.2.1.0_01
04.2.2_113	Imputed rental for secondary residence	Imputed rental for secondary residence	04.2.2.0_01
04.2.2_114	Imputed rentals of households paying a reduced rental or housed free	Imputed rentals of households paying a reduced rental or housed free	04.2.2.0_01
04.3.1_115	Small plumbing materials	Joints	04.3.1.1_03
		Pipes	04.3.1.1_03
		Taps	04.3.1.1_03
04.3.1_116	Surfacing materials	Ceramic tiles	04.3.1.1_04
		Floorboards, hardboard, etc.	04.3.1.1_04
04.3.1_117	Small painting Items	Brushes	04.3.1.1_99
		Scrapers	04.3.1.1_99
04.3.1_118	Other materials for the maintenance and repair of the dwelling	Bricks and concrete blocks	04.3.1.1_02
		Cement	04.3.1.1_02
		Fabric wall coverings	04.3.1.1_99
		Paint	04.3.1.1_01
		Plaster	04.3.1.1_02
		Putty	04.3.1.1_02
		Timber, plywood, etc.	04.3.1.1_99
		Varnishes	04.3.1.1_01
		Windowpanes (glass)	04.3.1.1_99
04.3.2_119	Labour for the maintenance and repair of dwelling	Carpenters	04.3.2.0_01
		Electricians	04.3.2.0_01
		Painters	04.3.2.0_01
		Plumbers	04.3.2.0_01
04.4.1_120	Water charges (includes hire of meters, reading of meters and standing charges), (excludes drinking water sold in bottles (01.2.2_071))	Water connection	04.4.1.1_01
		Water rates	04.4.1.1_01
04.4.2_121	Refuse collection and disposal	Refuse collection and disposal	04.4.2.0_01
04.4.3_122	Sewage collection and disposal	Sewage collection and disposal	04.4.3.1_01; 04.4.3.2_01
04.4.4_123	Co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi occupied buildings	Co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi occupied buildings	04.4.4.1_01; 04.4.4.9_01
04.4.4_124	Security services	Security services	04.3.2.0_01
04.5.1_125	Electricity charges	Electricity bill	04.5.1.0_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
	(includes hire of meters, reading of meters and standing charges)	Electricity Connection	04.5.1.0_01
04.5.2_126	Town gas and natural gas	Gas bill	04.5.2.1_02
		Gas Connection	04.5.2.1_02
04.5.2_127	Liquefied hydrocarbons (butane, propane etc.)	Liquefied hydrocarbons (butane, propane, etc.)	04.5.2.2_01
04.5.3_128	Liquid fuels, i.e. domestic heating and lighting oil	Benzene	04.5.3.0_01
		Kerosene	04.5.3.0_01
		Two-stroke mixture	04.5.3.0_01
04.5.4_129	Solid fuels e.g. firewood, coal	Charcoal	04.5.4.3_01
		Firewood	04.5.4.2_01
04.5.5_130	Hot water and steam purchased from heating plants	Ice used for cooling and refrigeration purposes	04.5.5.0_01
05.1.1_131	Lounge furniture	Centre table	05.1.1.1_01
		Lounge chairs	05.1.1.1_01
		Lounge suite	05.1.1.1_01
05.1.1_132	Dining hall furniture	Dining hall cabinet	05.1.1.1_01
		Dining hall table and chairs	05.1.1.1_01
05.1.1_133	Bedroom furniture	Beds with foam mattress	05.1.1.1_01
		Beds with inner spring mattress	05.1.1.1_01
		Beds without mattress	05.1.1.1_01
		Chest of drawers	05.1.1.1_01
		Cupboards	05.1.1.1_01
		Dressing table	05.1.1.1_01
		Mattress – spring	05.1.1.1_01
		Mattress – foam	05.1.1.1_01
Wardrobe	05.1.1.1_01		
05.1.1_134	Kitchen furniture	Food safe	05.1.1.1_01
		Kitchen chairs	05.1.1.1_01
		Kitchen stools	05.1.1.1_01
		Kitchen table	05.1.1.1_01
		Pantry cupboard	05.1.1.1_01
05.1.1_135	Outdoor furniture	Camping furniture	05.1.1.2_01
		Chairs	05.1.1.2_01
		Tables	05.1.1.2_01
05.1.1_136	Baby furniture	Cradles	05.1.1.1_01
		High chairs	05.1.1.1_01
		Playpens	05.1.1.1_01
05.1.1_137	Bathroom furniture	Bathroom cabinets	05.1.1.1_01
05.1.1_138	Lighting equipment	Bedside lamps	05.1.1.3_01
		Ceiling lights	05.1.1.3_01
		Globe lights	05.1.1.3_01
		Standard lamps	05.1.1.3_01
05.1.1_139	All other furniture and furnishings,	Blinds	05.1.1.4_01
		Bookcase	05.1.1.1_01
		Candle holders	05.1.1.4_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Computer table	05.1.1.1_01
		Mirrors	05.1.1.4_01
		Pictures, sculptures, engravings, tapestries and other art objects, including reproductions of works of art and other ornaments	05.1.1.4_01
		Screens and folding partitions	05.1.1.4_01
		Tatami	05.1.1.1_01
05.1.2_140	Loose carpets, fitted carpets and linoleum	Carpet	04.3.1.1_04; 05.1.1.4_01
		Linoleum	04.3.1.1_04
		Mats	05.1.1.4_01
		Rugs	05.1.1.4_01
05.1.3_141	Services for repair of furniture, furnishings and floor coverings	Repair of floor coverings	05.1.2.0_01
		Repair of furnishings	05.1.2.0_01
		Repair of furniture	05.1.2.0_01
05.2.1_142	Furnishing fabrics, e.g. curtains	Awnings	05.2.1.1_01
		Curtain material	05.2.1.1_01
		Curtains	05.2.1.1_01
		Fabric blinds	05.2.1.1_01
05.2.1_143	Bedding, e.g. pillows	Bolsters	05.2.1.2_01
		Futons	05.2.1.2_01
		Hammocks	05.2.1.2_01
		Pillows including cushions	05.2.1.2_01
05.2.1_144	Bed linen	Bed sheets	05.2.1.2_01
		Bed spreads	05.2.1.2_01
		Bedding sets – combination, e.g. fitted, flat and pillow cases	05.2.1.2_01
		Blankets	05.2.1.2_01
		Eiderdowns	05.2.1.2_01
		Mosquito nets	05.2.1.2_01
		Pillow cases	05.2.1.2_01
05.2.1_145	Table linen	Tablecloth	05.2.1.3_01
		Table napkins	05.2.1.3_01
05.2.1_146	Bathroom linen	Face towels	05.2.1.3_02
		Hand towels	05.2.1.3_02
		Towels including beach towels	05.2.1.3_02
05.2.1_147	Other household textiles	Covers for clothes and furniture	05.2.1.9_99
		Doily	05.2.1.3_01; 05.6.1.9_01
		Flags	05.2.1.9_99
		Laundry bags	05.2.1.9_99
		Shoe bags	05.2.1.9_99
		Shopping bags	05.2.1.9_99
		Sunshades	05.2.1.9_99
		Tea towels	05.2.1.9_01
05.2.1_148	Repair of household textiles	Repair of household textiles	05.2.2.0_01
05.3.1_149	Major kitchen appliances	Dishwasher	05.3.1.1_01
		Freezer	05.3.1.1_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Fridge-freezer	05.3.1.1_01
		Microwave	05.3.1.1_01
		Oven only	05.3.1.1_01
		Refrigerator	05.3.1.1_01
		Stove only – electric	05.3.1.1_01
		Stove only – gas	05.3.1.1_01
		Stove only – wick	05.3.1.1_01
		Stove with oven – electric	05.3.1.1_01
		Stove with ovens – gas	05.3.1.1_01
05.3.1_150	Major laundry appliances	Clothes drier	05.3.1.2_01
		Washing machine	05.3.1.2_01
05.3.1_151	Other major household appliances	Air-conditioner	05.3.1.3_01
		Electric water heater	05.3.1.3_01
		Extractor hoods	05.3.1.1_01
		Safes	05.3.1.9_01
		Sewing machine	05.3.1.9_01
		Solar power water heater	05.3.1.3_01
		Vacuum cleaners, steam cleaning machines, carpet shampooing machines and machines for scrubbing, waxing and polishing floors	05.3.1.4_01
		Ventilators	05.3.1.3_01
		Water tanks	90.2.1.1_04
05.3.2_152	Small electric household appliance, e.g. toasters, frypans	Blenders	05.3.2.1_01
		Can-openers	05.3.2.1_01
		Coffee maker	05.3.2.2_01
		Deep fryers	05.3.2.1_01
		Electric blankets	05.3.2.9_01
		Fan – free standing	05.3.2.9_01
		Fan – table	05.3.2.9_01
		Fan – wall mounted	05.3.2.9_01
		Food processor	05.3.2.1_01
		Frypans	05.3.2.1_01
		Grinder	05.3.2.1_01
		Hotplates	05.3.2.1_01
		Ice cream, sorbet and yoghurt makers	05.3.2.1_01
		Irons	05.3.2.9_01
		Juice extractors	05.3.2.2_01
		Kettle	05.3.2.2_01
		Knives (electric only)	05.3.2.1_01
		Meat grills	05.3.2.1_01
		Mincer	05.3.2.1_01
		Rice cooker – electric	05.3.2.1_01
		Toaster	05.3.2.1_01
05.3.3_153	Repair of household	Repair of household appliance	05.3.3.0_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
	appliance		
05.4.0_154	Glassware, crystal ware, ceramic ware and china ware of the kind used for table, kitchen, bathroom, toilet, office and indoor decoration	Ceramic ware	05.4.0.1_01
		China (bone China, Royal Dalton, Lladro)	05.4.0.1_01
		Crystal	05.4.0.1_01
		Enamel	05.4.0.3_01
		Glassware	05.4.0.1_01
		Plastic ware	05.4.0.3_01
		Steel	05.4.0.3_01
05.4.0_155	Cutlery, flatware and silverware	Cutlery, flatware and silverware	05.4.0.2_01
05.4.0_156	Non-electric kitchen utensils, e.g. saucepans, hotplates	Frying pans	05.4.0.3_01
		Hotplates	05.4.0.3_01
		Household scales	05.3.2.1_01
		Kettle	05.4.0.3_01
		Pots	05.4.0.3_01
		Pressure cookers	05.4.0.3_01
		Saucepan	05.4.0.3_01
05.4.0_157	Non-electric household articles, e.g. containers for bread, feeding bottles	Bottle racks	05.4.0.3_01
		Buckets	05.4.0.3_01
		Containers for bread, coffee, spices	05.4.0.3_01
		Feeding bottles	05.4.0.3_01
		Iceboxes	05.4.0.3_01
		Ironing boards	05.3.2.9_01
		Laundry baskets	05.4.0.3_01
		Letter boxes	05.4.0.3_01
		Portable money boxes	05.4.0.3_01
		Thermos flasks	05.4.0.3_01
		Towel rails	05.4.0.3_01
		Waste bins	05.4.0.3_01
		Wastepaper baskets	05.4.0.3_01
05.4.0_158	Repair of glassware, tableware and household utensils	Repair of glassware, tableware and household utensils	05.4.0.4_01
05.5.1_159	Motorised tools and equipment	Brush cutters	05.5.1.0_01
		Chainsaws	05.5.1.0_01
		Cultivators	05.5.1.0_01
		Electric drills	05.5.1.0_01
		Garden tractors	05.5.1.0_01
		Lawnmowers	05.5.1.0_01
		Motor mowers	05.5.1.0_01
		Sanders and hedge cutters	05.5.1.0_01
		Saws	05.5.1.0_01
		Water pumps	05.5.1.0_01
05.5.1_160	Repair of tools and equipment for house and garden	Repair of tools and equipment for house and garden	05.5.3.0_01
05.5.2_161	Hand tools, e.g.	Files	05.5.2.1_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
	hammers	Hammers	05.5.2.1_01
		Pliers	05.5.2.1_01
		Rasps	05.5.2.1_01
		Saws	05.5.2.1_01
		Screwdrivers	05.5.2.1_01
		Spanners	05.5.2.1_01
		Trimming knives	05.5.2.1_01
		Wrenches	05.5.2.1_01
05.5.2_162	Garden tools, e.g. wheelbarrows	Cane knives, bush knives	05.5.2.1_01
		Forks	05.5.2.1_01
		Hoses and sprinklers	05.5.2.1_01
		Rakes	05.5.2.1_01
		Scythes	05.5.2.1_01
		Shovels	05.5.2.1_01
		Sickles	05.5.2.1_01
		Spades	05.5.2.1_01
		Watering cans	05.5.2.1_01
		Wheelbarrows	05.5.2.1_01
05.5.2_163	Ladders and steps	Ladders and steps	05.5.2.1_01
05.5.2_164	Door fittings, e.g. handles	Handles	04.3.1.1_05
		Hinges	04.3.1.1_05
		Locks	04.3.1.1_05
05.5.2_165	Other metal articles for the house, e.g. hooks	Carpet rods	05.5.2.2_01
		Curtain rails	05.5.2.2_01
		Hooks	05.5.2.2_01
05.5.2_166	Other metal articles for the garden, e.g. stakes	Chains	05.5.2.2_01
		Grids	05.5.2.2_01
		Hoop segments for fencing and bordering	05.5.2.2_01
		Stakes	05.5.2.2_01
05.5.2_167	Small electric accessories, e.g. power sockets, bells and alarms	Alarms	04.3.1.2_01
		Bells	04.3.1.2_01
		Electric batteries for general use	05.5.2.2_01
		Electric bulbs	05.5.2.2_01
		Flashlights	05.5.2.2_01
		Fluorescent tubes	05.5.2.2_01
		Hand lamps	05.5.2.2_01
		Power sockets	04.3.1.1_06
		Switches	04.3.1.1_06
		Torches	05.5.2.2_01
Wiring flex	04.3.1.1_06		
05.5.2_168	Repair of small tools and miscellaneous accessories	Repair of small tools and miscellaneous accessories	05.5.3.0_01
05.6.1_169	Cleaning and maintenance products, e.g. soaps	Bar soaps for laundry	05.6.1.1_01
		Detergent	05.6.1.1_01
		Disinfectant bleaches	05.6.1.1_01
		Disinfectants	05.6.1.1_01
		Distilled Water	05.6.1.9_01

Pacific Classification of Individual Consumption According to Purpose			
2012		2020	
SUB-CLASS	COMMODITIES	CORRESPONDING COMMODITY CODES	
	Dyes	05.6.1.9_01	
	Fungicides	05.6.1.9_01	
	Insecticides	05.6.1.9_01	
	Pesticides	05.6.1.9_01	
	Polishes, e.g. floor polish	05.6.1.1_01	
	Scouring powders	05.6.1.1_01	
	Soaps, e.g. sugar soaps	05.6.1.1_01	
	Softeners	05.6.1.1_01	
	Washing liquids	05.6.1.1_01	
	Washing powders	05.6.1.1_01	
	Waxes	05.6.1.1_01	
	Window cleaning products	05.6.1.1_01	
05.6.1_170	Articles for cleaning, e.g. brooms	Brooms	05.6.1.1_01
		Dust pans and dust brushes	05.6.1.1_01
		Dusters	05.6.1.1_01
		Floorcloths	05.6.1.1_01
		Household sponges, scourers and steel wool	05.6.1.1_01
		Mops	05.6.1.1_01
		Scrubbing brush	05.6.1.1_01
05.6.1_171	Paper products, such as filters, tablecloths and table napkins	Aluminium foil	05.6.1.9_01
		Cardboard table wear, e.g. plates and glasses	05.6.1.9_01
		Filters	05.6.1.9_01
		Kitchen paper	05.6.1.9_01
		Plastic bin liners	05.6.1.9_01
		Tablecloths and napkins	05.2.1.3_01; 05.6.1.9_01
		Vacuum cleaner bags	05.6.1.1_01
05.6.1_172	Other non-durable household articles, e.g. candles, clothes hangers	Adhesive tapes	05.6.1.9_01
		Camphor	05.6.1.9_01
		Candles	05.6.1.9_01
		Clothes-hangers	05.6.1.9_01
		Clothes-pegs	05.6.1.9_01
		Fire extinguishers for households	04.3.1.2_01
		Glues	05.6.1.9_01
		Incense sticks	05.6.1.9_01
		Knitting needles	05.6.1.1_01
		Lamp wicks	05.6.1.1_01
		Matches	05.6.1.1_01
		Methylated spirits	05.6.1.1_01
		Mosquito coil	05.6.1.9_01
		Nails	05.6.1.1_01
		Nuts and bolts	05.6.1.1_01
		Polishes, creams and other shoe-cleaning articles	05.6.1.1_01
		Rubber gloves	05.6.1.1_01
Safety pins	05.6.1.1_01		
Screws	05.6.1.1_01		

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Sewing needles	05.6.1.1_01
		String	05.6.1.9_01
		Tacks	05.6.1.1_01
		Thimbles	05.6.1.1_01
		Twine	05.6.1.1_01
		Washers	05.6.1.1_01
05.6.2_173	Domestic services supplied by paid staff employed in private service, e.g. maids, tutors	Butlers	05.6.2.1_01
		Cooks	05.6.2.1_01
		Drivers	05.6.2.1_01
		Gardeners	05.6.2.1_01
		Governesses	05.6.2.1_01
		Maids	05.6.2.1_01
		Secretaries	90.4.2.1_01
		Tutors	10.5.0.1_01
05.6.2_174	Domestic services, including baby-sitting and housework, supplied by enterprises or self-employed persons	Domestic services, including baby-sitting and housework, supplied by enterprises or self-employed persons	05.6.2.9_01
05.6.2_175	Household services such as pest extermination etc.	Pest control	05.6.2.9_01
		Window cleaning	05.6.2.9_01
05.6.2_176	Dry-cleaning, laundering and dyeing of household linen, household textiles and carpets	Dry-cleaning, laundering and dyeing of household linen, household textiles and carpets	05.6.2.9_01
medicine	Hire of furniture, furnishings, carpets, household equipment and household linen	Hire of furniture, furnishings, carpets, household equipment and household linen	05.1.2.0_01
06.1.1_178	Prescription medicine	Prescription medicines e.g. Amoxil	06.1.1.1_01
06.1.1_179	Patent medicines	Aspirin	06.1.1.1_01
		Cough mixtures	06.1.1.1_01
		Ear drops	06.1.1.1_01
		Eye drops	06.1.1.1_01
		Nurofen	06.1.1.1_01
		Ointments	06.1.1.1_01
		Panadol	06.1.1.1_01
		Panadol elixir	06.1.1.1_01
		Tiger/buddha balm	06.1.1.1_01
		Tylenol	06.1.1.1_01
		Vicks vapour rub	06.1.1.1_01
06.1.1_180	Other pharmaceutical products	Cod liver oil	06.1.1.1_01
		Halibut liver oil	06.1.1.1_01
		Oral contraceptives	06.1.1.1_01
		Serums and vaccines	06.1.1.1_01
		Vitamins and minerals	06.1.1.1_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
06.1.2_181	Other medical products, e.g. clinical thermometers, bandages, syringes, first-aid kits, medical hosiery, pregnancy tests, condoms	Band aids	06.1.2.3_01
		Bandages	06.1.2.3_01
		Clinical thermometers	06.1.2.1_01
		Condoms	06.1.2.2_01
		First-aid kits	06.1.2.3_01
		Hot water bottles	06.1.2.3_01
		Hypodermic syringes	06.1.2.3_01
		Ice bags	06.1.2.3_01
		Mechanical contraceptive devices	06.1.2.2_01
		Medical hosiery items	06.1.2.2_01
		Pregnancy tests	06.1.2.1_01
06.1.3_182	Therapeutic appliances and equipment, e.g. corrective eyeglasses, hearing aids, dentures (excluding fitting costs), artificial limbs	Artificial limbs and other prosthetic devices	06.1.3.3_01
		Corrective eyeglasses and contact lenses	06.1.3.1_01
		Crutches	06.1.3.3_01
		Dentures excluding fitting costs	06.2.2.9_01
		Devices for monitoring blood pressure	06.1.2.1_01
		Glass eyes	06.1.3.1_01
		Health lamps	06.1.3.3_01
		Hearing aids	06.1.3.2_01
		Medical massage equipment	06.1.3.3_01
		Neck braces	06.1.3.3_01
		Orthopaedic braces and supports	06.1.3.3_01
		Orthopaedic footwear	06.1.3.3_01
		'Special beds'	06.1.3.3_01
Surgical belts, trusses and supports	06.1.3.3_01		
Wheelchairs – powered and unpowered and invalid carriers	06.1.3.3_01		
06.1.3_183	Repair of therapeutic appliances and equipment	Repair of therapeutic appliances and equipment	06.1.4.0_01
06.2.1_184	Consultation fee of physicians in general or specialist practice	Consultation fee of physicians in general or specialist practice	06.2.1.1_01; 06.2.1.9_01
06.2.2_185	Consultation fee of dentists, oral hygienists and other dental auxiliaries	Consultation fee of dentists, oral hygienists and other dental auxiliaries	06.2.2.1_01; 06.2.2.9_01
06.2.3_186	Paramedical services, e.g. services of medical analysis laboratories and x-ray centres; midwives; acupuncturists, ambulance services	Acupuncturists	06.2.3.1_01
		Ambulance service	06.4.2.0_01
		Chiropractors	06.2.3.1_01
		Freelance nurses and midwives	06.2.3.1_01
		Hire of therapeutic equipment	06.1.3.3_01
		Medical analysis laboratories	06.4.1.0_01
		Optometrists	
		Physiotherapists	06.2.3.1_01
		Speech therapists	06.2.3.1_01
	X-ray	06.4.1.0_01	

Pacific Classification of Individual Consumption According to Purpose			
2012			2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
06.2.3_187	Services of practitioners of traditional medicine	Services of practitioners of traditional medicine	06.1.1.2_01
06.3.0_188	Basic hospital service, e.g. accommodation; food and drink	Accommodation	06.3.1.0_01
		Administration	06.3.1.0_01
		Ambulance transport	06.3.1.0_01
		Food and drink	06.3.1.0_01
		Provision of medicines and other pharmaceutical products	06.3.1.0_01
06.3.0_189	Medical service, e.g. services of physicians	Provision of therapeutic appliances and equipment	06.3.1.0_01
		Medical analysis and x-rays	06.3.1.0_01
		Services of dentists	06.3.1.0_01
		Services of physicians – general and specialist	06.3.1.0_01
06.3.0_190	Paramedical services, e.g. services of chiropractors, optometrists	Services of surgeons	06.3.1.0_01
		Chiropractors	06.3.1.0_01
		Nurses and midwives	06.3.1.0_01
		Optometrists	
07.1.1_191	Purchase of motor cars with two- or four-wheel drives	Physiotherapists	06.3.1.0_01
		Cars	07.1.1.1_01; 07.1.1.2_01
		Vans	07.1.1.1_01; 07.1.1.2_01
07.1.2_192	Motorcycles	Wagons	07.1.1.1_01; 07.1.1.2_01
		Motor bikes	07.1.2.0_01
		Powered bikes	07.1.2.0_01
		Scooters	07.1.2.0_01
07.1.3_193	Bicycles and tricycles including rickshaws	Bicycles and tricycles including rickshaws	07.1.3.0_01
07.1.4_194	Animal drawn vehicles	Animal drawn vehicles	07.1.4.0_01; 07.3.2.9_01
07.2.1_195	Spare parts and accessories for personal transport equipment, e.g. tyres, batteries	Batteries	07.2.1.2_01
		Covers for motor cars, motorcycles, etc.	07.2.1.3_01
		Filters	07.2.1.2_01
		Fire extinguishers for transport equipment	07.2.1.3_01
		Products specifically for the cleaning and maintenance of transport equipment, such as paints, chrome cleaners, sealing compounds and bodywork polishes	07.2.1.3_01
		Pumps	07.2.1.2_01
		Shock absorbers	07.2.1.2_01
		Spark plugs	07.2.1.2_01
		Tubes	07.2.1.1_01
		Tyres – new, used or re-treaded	07.2.1.1_01
07.2.2_196	Fuels	Alcohol	07.2.2.3_01
		Petrol	07.2.2.2_01
		Diesel	07.2.2.1_01

Pacific Classification of Individual Consumption According to Purpose			
2012			2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Liquid petroleum gas	07.2.2.3_01
		Two-stroke mixtures	07.2.2.3_01
07.2.2_197	Lubricants	Additives	07.2.2.4_01
		Brake and transmission fluids	07.2.2.4_01
		Coolants	07.2.2.4_01
		Grease	07.2.2.4_01
07.2.3_198	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	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	07.2.3.0_01
07.2.4_199	Other services in respect of personal transport equipment, e.g. hire of parking spaces, parking meter charges, road worthiness tests	Driving lessons, tests and licenses	07.2.4.3_01
		Hire of garages or parking spaces not providing parking in connection with the dwelling	07.2.4.1_01
		Roadworthiness tests; includes wheel tax and registration	07.2.4.3_01
		Toll facilities and parking meters	07.2.4.1_01; 07.2.4.2_01
07.2.4_200	Hire of personal transport equipment without driver, e.g. car rental	Holiday – abroad	07.2.4.4_01
		Holiday – local	07.2.4.4_01
		Non-holiday – abroad	07.2.4.4_01
		Non-holiday – local	07.2.4.4_01
07.3.2_201	Transport of individuals and groups of persons and luggage by road	Bus	07.3.2.1_01
		Coach	07.3.2.1_01
		Hired car with driver	07.3.2.2_01
		Mini van	07.3.2.1_02
		Taxi	07.3.2.1_02; 07.3.2.2_01
07.3.3_202	Transport of individuals and groups of persons and luggage by aeroplane and helicopter	Holiday – abroad	07.3.3.2_01
		Holiday – local	07.3.3.1_01
		Non-holiday – abroad	07.3.3.2_01

Pacific Classification of Individual Consumption According to Purpose			
2012			2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Non-holiday – local	07.3.3.1_01
07.3.4_203	Transport of individuals and groups of persons and luggage by ship, boat and ferry	Boat	07.3.4.0_01
		Ferry	07.3.4.0_01
		Ship	07.3.4.0_01
07.3.5_204	Transport of persons and luggage by two or more modes of transport when the expenditure cannot be apportioned between them	Transport of persons and luggage by two or more modes of transport when the expenditure cannot be apportioned between them	07.3.5.0_01
07.3.6_205	Other purchased transport services, e.g. removal and storage services; services of porters and travel agents' commissions, if separately priced	Removal and storage service	07.3.6.0_01
		Services of porters and left-luggage and luggage-forwarding officers	07.3.6.0_01
		Travel agents' commission, if separately priced	07.3.6.0_01
08.1.1_206	Postal services	Payments for delivery of letter, postcards and parcels	07.4.1.1_01
		Private mail and parcel delivery	07.4.1.1_01; 07.4.1.2_01
		Purchases of new postage stamps (exclude purchase of used or cancelled postage stamps (09.3.1_224)	07.4.1.1_01
		Purchase of pre-franked postcards and aerogramme	07.4.1.1_01
08.2.0_207	Telephone and telefax equipment purchase	Cell (mobile) phones	08.1.2.0_01
		Land -line telephones	08.1.1.0_01
		Radio telephones	08.1.1.0_01
		Telefax machines	08.1.1.0_01
08.2.0_208	Repair of telephone and telefax equipment	Repair of telephone and telefax equipment	08.3.5.0_01
08.3.0_209	Telephone and telefax services	Connection and subscription costs of cell (mobile) phones	08.3.2.0_01; 08.3.9.9_01
		Hire of telephones, telefax machines, telephone answering machines and telephone loudspeakers	08.3.5.0_01
		Installation and subscription costs of land-line telephone equipment	08.3.1.0_01; 08.3.9.9_01
		Internet services	08.3.3.0_01
		Purchase of phone cards	08.3.2.0_01

Pacific Classification of Individual Consumption According to Purpose			
2012			2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Purchase of recharge cards for cell (mobile) phones	08.3.2.0_01
		Telegraphy, telex and telefax services	08.3.9.9_01
		Telephone calls from a private line or a public line (public telephone box, post office cabin, etc.); telephone calls from hotels, cafés, restaurants and the like	08.3.1.0_01
09.1.1_210	Equipment for the reception, recording and reproduction of sound and pictures, e.g. television sets, radio sets, personal stereos, including microphones and earphones	Amateurs radio receivers and transmitters	08.1.4.0_01
		Car radios	08.1.4.0_01
		Cassette players and recorders	08.1.4.0_01
		CD-players	08.1.4.0_01
		Microphones and earphones	08.1.4.0_01
		Radio clocks	08.1.4.0_01
		Radio sets	08.1.4.0_01
		Stereos and their constituent units, e.g. tuners, amplifiers etc.	08.1.4.0_01
		Television aerials of all types	08.1.4.0_01
		Television sets	08.1.4.0_01
		Two-way radios	08.1.4.0_01
		Video cassette players and recorder	08.1.4.0_01
		MP3 players, iPods	08.1.4.0_01
09.1.2_211	Cameras	Still, movie and sound recording	09.1.1.1_01
		Videos and camcorders	09.1.1.1_01
09.1.2_212	Film and slide projectors	Film and slide projectors	09.1.1.1_01
09.1.2_213	Accessories, e.g. lenses, flash attachments etc.	Filters	09.1.1.2_01
		Flash attachments	09.1.1.2_01
		Lenses	09.1.1.2_01
09.1.2_214	Optical instruments, e.g. binoculars	Binoculars	09.1.1.3_01
		Compass	09.1.1.3_01
		Microscopes	09.1.1.3_01
		Telescopes	09.1.1.3_01
09.1.3_215	Information processing equipment, e.g. personal computers, operating systems, calculators	Applications	08.1.3.1_01
		Calculators	08.1.3.2_01
		Computer software packages, e.g.	08.2.0.0_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		operating systems	
		Languages	08.2.0.0_01
		Personal computers	08.1.3.1_01
		Printers and miscellaneous accessories accompanying them	08.1.3.2_01
		Typewriters and word processors	08.1.3.2_01
		Visual display units	08.1.3.2_01
09.1.4_216	Recording media, e.g. compact discs	Compact discs	08.1.5.0_01; 09.5.2.0_01
		Pre-recorded tapes, cassettes, video cassettes, diskettes and CD-ROMs for tape recorders, cassette recorders, video recorders and personal computers	09.5.2.0_01
		Records	09.5.2.0_01
		Unexposed films, cartridges and disks for photographic and cinematographic use	08.1.5.0_01
		Unrecorded tapes, cassettes, video cassettes, diskettes and CD-ROMs for tape recorders, cassette recorders, video recorders and personal computers	08.1.5.0_01
09.1.5_217	Repair of audio-visual, photographic and information processing equipment	Repair of audio-visual, photographic and information processing equipment	08.3.5.0_01; 09.4.1.0_01
09.2.1_218	Major durables for outdoor recreation, e.g. camper vans, hot air balloons, kayaks	Aeroplanes, micro light aircraft, gliders, hang-gliders and hot air balloons	09.1.2.2_01; 09.4.2.2_01
		Boats, outboard motors, sails	09.1.2.3_01; 09.4.2.2_01
		Camper vans	09.1.2.1_01; 09.4.2.2_01
		Canoes, kayaks windsurfing boards, sea diving equipment	09.1.2.3_01; 09.4.2.2_01
		Caravans	09.1.2.1_01; 09.4.2.2_01
		Golf carts	09.1.2.9_01
		Horses and ponies, horse or pony drawn vehicles and related equipment (harnesses, bridles, reins, saddles, etc.)	09.1.2.4_01; 09.4.2.2_01
		Trailers	09.1.2.1_01; 09.4.2.2_01
09.2.2_219	Musical instruments of all sizes, including electronic musical instruments	Clarinets	09.5.1.0_01
		Drums	09.5.1.0_01
		Flutes	09.5.1.0_01
		Guitars	09.5.1.0_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Organs	09.5.1.0_01
		Pianos	09.5.1.0_01
		Recorders	09.5.1.0_01
		Trumpets	09.5.1.0_01
		Violins	09.5.1.0_01
		Harmonica (mouth organ)	09.5.1.0_01
09.2.2_220	Major durables for indoor recreation, e.g. billiard tables	Billiard tables	09.1.2.9_01
		Gaming machines	09.1.2.9_01
		Pinball machines	09.1.2.9_01
		Ping-pong table (table-tennis table)	09.1.2.9_01
09.2.3_221	Maintenance and repair of other major durables for recreation and culture	Maintenance and repair of other major durables for recreation and culture	09.4.2.2_01
09.3.1_222	Games, e.g. card and parlour games	Card games	09.2.1.2_01
		Chess	09.2.1.2_01
		Parlour games	09.2.1.2_01
		Video-game cassettes	09.2.1.1_01
		Video-game computers that plug into a television set	09.2.1.1_01
		Video-game software	09.2.1.1_01
		Video-games CD-ROMs	09.2.1.1_01
09.3.1_223	Toys of all kinds including Christmas tree decorations	Christmas tree decorations	09.2.1.3_01
		Dolls	09.2.1.2_01
		Electronic games	09.2.1.1_01
		Fireworks and rockets	09.2.1.3_01
		Masks	09.2.1.2_01
		Plasticine	09.2.1.2_01
		Puzzles	09.2.1.2_01
		Soft toys	09.2.1.2_01
		Toy bicycles and tricycles	09.2.1.2_01
		Toy cars and trains	09.2.1.2_01
		Toy construction sets	09.2.1.2_01
09.3.1_224	Hobbies, e.g. stamp collecting requisites, i.e. used or new postage stamps, stamp albums etc.	Other items for collection e.g. coins, medals, zoological and botanical specimens etc.)	09.2.1.2_01
		Stamp collecting requisites (used or cancelled postage stamps, stamp albums, etc.)	09.2.1.2_01
09.3.2_225	Gymnastic, physical	Balls	09.2.2.1_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
	education and sport equipment		
		Bats	09.2.2.1_01
		Dumbbells	09.2.2.1_01
		Golf clubs	09.2.2.1_01
		Nets	09.2.2.1_01
		Rackets	09.2.2.1_01
		Shuttlecocks	09.2.2.1_01
		Skis	09.2.2.1_01
		Weights	09.2.2.1_01
09.3.2_226	Parachute and other sky-diving equipment	Parachute and other sky-diving equipment	09.2.2.1_01
09.3.2_227	Firearms and ammunition for hunting, sport and personal protection	Firearms and ammunition for hunting, sport and personal protection	09.2.2.1_01
09.3.2_228	Fishing rods and other equipment for fishing	Fishing rods and other equipment for fishing	09.2.2.1_01
09.3.2_229	Equipment for beach and open-air games	Frisbee	09.2.2.2_02
		Inflatable boats	09.2.2.2_02
		Inflatable swimming pools	09.2.2.2_02
		Volleyball	09.2.2.2_02
09.3.2_230	Camping equipment	Air mattresses and inflating pumps	09.2.2.2_02
		Camping stoves and barbecues	09.2.2.2_02
		Sleeping bags	09.2.2.2_02
		Tents and accessories	09.2.2.2_02
09.3.2_231	Game-specific footwear	Football boots	09.2.2.1_01
		Golfing shoes	09.2.2.1_01
		Other such footwear fitted with ice-skates, rollers, spikes, studs, etc.	09.2.2.1_01
		Rugby boots	09.2.2.1_01
09.3.2_232	Protective gears for sports	Belts	09.2.2.1_01
		Body padding	09.2.2.1_01
		Boxing gloves	09.2.2.1_01
		Goggles	09.2.2.1_01
		Headgear	09.2.2.1_01
		Life jackets	09.2.2.1_01
		Shin guards	09.2.2.1_01
		Supports	09.2.2.1_01
09.3.2_233	Repair of equipment for sport, camping and open-air recreation	Repair of equipment for sport, camping and open-air recreation	09.2.2.1_01; 09.2.2.2_02
09.3.3_234	Gardens, plants and flowers both natural and artificial	Fertilisers, composts and garden peat	09.3.1.1_01

Pacific Classification of Individual Consumption According to Purpose			
2012			2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Horticultural preparations	09.3.1.1_01
09.3.3_234	Gardens, plants and flowers both natural and artificial continued	Natural or artificial flowers and foliage, plants, shrubs, bulbs, tubers and seeds	09.3.1.2_01
		Natural and artificial Christmas trees	09.2.1.3_01; 09.3.1.2_01
		Pots and potholders	09.3.1.1_01
		Specially treated soils for ornamental gardens	09.3.1.1_01
		Turf for lawns	09.3.1.1_01
09.3.4_235	Pets	Cats	09.3.2.1_01
		Dogs	09.3.2.1_01
		Fish	09.3.2.1_01
09.3.4_236	Related products, e.g. pet food, fish tanks	Bird cages	09.3.2.2_01
		Cat litter	09.3.2.2_01
		Collars	09.3.2.2_01
		Fish tanks	09.3.2.2_01
		Kennels	09.3.2.2_01
		Leashes	09.3.2.2_01
		Pet foods	09.3.2.2_01
		Veterinary and grooming products for pets	09.3.2.2_01
09.3.5_237	Veterinary services	Boarding	09.4.5.0_01
09.3.5_238	Other services, e.g. training	Grooming, tattooing and training	09.4.5.0_01
09.4.1_239	Services provided by sports stadiums, skating rinks, swimming pools, etc.	Bowling alleys	09.4.6.2_01
		Fairgrounds and amusement parks	09.4.6.1_01
		Fitness centres	09.4.6.2_01
		Golf courses	09.4.6.2_01
		Gymnasia	
		Horse racing courses	09.4.6.3_01
		Motor racing circuits	09.4.6.3_01
		Pin-ball machines (excluding game of chance)	09.4.6.1_01
		Roundabouts, see-saws and other playground facilities for children	09.4.6.1_01
		See-saws and playground facilities for children	09.4.6.1_01
		Skating rinks	09.4.6.2_01
		Sports stadium	09.4.6.3_01
		Squash courts	09.4.6.2_01
		Swimming pools	09.4.6.2_01
		Tennis courts	09.4.6.3_01
		Velodromes	09.4.6.3_01
09.4.1_240	Hire of equipment and accessories for sport	Boats	09.4.4.0_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
	and recreation, e.g. camping equipment		
		Camping equipment	09.4.4.0_01
		Horses	09.4.4.0_01
09.4.1_241	Out-of-school individual or group lessons, e.g. aerobics	Aerobics	09.4.6.2_01
		Chess	09.4.6.1_01
		Dancing	09.6.9.0_01
		Music	09.6.9.0_01
		Swimming	09.4.6.2_01
09.4.1_242	Services of mountain guides, tour guides, etc.	Services of mountain guides, tour guides, etc.	09.4.6.1_01
09.4.1_243	Navigational aid services for boating	Navigational aid services for boating	09.4.6.2_01
09.4.1_244	Hire of game-specific footwear (excludes purchase (09.3.2_231))	Hire of game-specific footwear (excludes purchase (09.3.2))	09.4.6.2_01
09.4.2_245	Cultural services provided by cinemas, museums, etc.	Art galleries and exhibitions	09.6.2.0_01
		Cinemas	09.6.1.0_01
		Concert and music halls	09.6.1.0_01
		Historical monuments, national parks, zoological and botanical gardens and aquaria	09.6.2.0_01
		Libraries	09.6.2.0_01
		Museums	09.6.2.0_01
		Theatres	09.6.1.0_01
09.4.2_246	Hire of equipment and accessories for culture, e.g. television sets, video cassettes	Hire of equipment and accessories for culture, e.g. television sets, video cassettes	08.3.9.2_01
09.4.2_247	Television and radio broadcasting, in particular license fee for television equipment and subscriptions to television networks	Television and radio broadcasting, in particular license fee for television equipment and subscriptions to television networks	08.3.9.1_01
09.4.2_248	Services of photographers, e.g. film developing, print processing, enlarging, portrait photography, wedding photography	Services of photographers, e.g. film developing, print processing, enlarging, portrait photography, wedding photography	09.6.3.0_01
09.4.3_249	Services charges for lotteries, gaming machines, bingo games, scratch cards, sweepstakes, etc. Service charge is	Services charges for lotteries, gaming machines, bingo games, 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	09.4.7.0_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
	defined as the difference between the amounts paid for lottery tickets or placed in bets and the amounts paid out to winners	out to winners	
09.5.1_250	Books, including scrap book for children	Atlases	09.7.1.1_01
		Dictionaries	09.7.1.1_01
		Encyclopaedias	09.7.1.1_01
		Guidebooks	09.7.1.9_01
		Musical scores	09.7.1.1_01
		Novels, story books	09.7.1.9_01
		Scrapbooks and albums for children	09.7.1.9_01
		Textbooks, schoolbooks	09.7.1.1_01
09.5.1_251	Bookbinding	Bookbinding	09.6.9.0_01
09.5.2_252	Newspapers, magazines and periodicals	Magazines	09.7.2.2_01
		Newspapers	09.7.2.1_01
		Periodicals	09.7.2.2_01
09.5.3_253	Miscellaneous printed matter, e.g. advertising material, catalogues, posters, greeting cards, maps	Catalogues and advertising material	09.7.3.0_01
		Greeting cards and visiting cards	09.7.3.0_01
		Maps and globes	09.7.3.0_01
		Posters, plain or picture postcards, calendars etc.	09.7.3.0_01
09.5.4_254	Stationery and drawing materials, e.g. account books, diaries, correcting fluids, paper punches	Drawing and painting materials, e.g. canvas, paper, card, paints, crayons, pastels and brushes	09.7.4.0_01
		Paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins etc.	09.7.4.0_01
		Pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, pencil sharpeners etc.	09.7.4.0_01
		Stencils, carbon paper, typewriter ribbons, correcting fluid, inking pads etc.	09.7.4.0_01
		Writing pads, envelopes, account books, notebooks, diaries, etc.	09.7.4.0_01
09.5.4_255	Toner and ink cartridges	Toner and ink cartridges	
09.5.4_256	Educational materials, e.g. exercise books, slide	Chalks	09.7.4.0_01
		Exercise books	09.7.4.0_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Geometry instruments	09.7.4.0_01
		Pencil boxes	09.7.4.0_01
		Slates	09.7.4.0_01
		Slide rules	09.7.4.0_01
09.6.0_257	All-inclusive holidays or tours which provide for travel, food, accommodation, guides, etc.	In own country (domestic travel)	09.8.0.0_01
		Overseas	09.8.0.0_01
10.1.0_258	Pre-primary and primary education i.e. kindergarten and primary school	Pre-primary/Kindergarten education	10.1.0.1_01
		Primary education	10.1.0.2_01
10.2.0_259	Secondary education, i.e. high school	Secondary education	10.2.0.0_01
10.3.0_260	Post-secondary non-tertiary education, i.e. vocational or technical education	Post-secondary non-tertiary education, i.e. vocational or technical education	10.3.0.0_01
10.4.0_261	Tertiary education	Tertiary education	10.4.0.0_01
10.5.0_262	Educational programmes, generally for adults, which do not require any special prior instruction, in particular vocational training and cultural development	Dance and music schools e.g. ballet dancing	10.3.0.0_01
		Hairstyling school	10.3.0.0_01
		Culinary school	10.3.0.0_01
		General mechanic school	10.3.0.0_01
11.1.1_263	Catering services (meals, snacks, drinks and refreshment) provided by restaurants, cafés, buffets, bars, tearooms, etc.	On the premises	11.1.1.1_01
		In places providing recreational, cultural, sporting or entertainment services: theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, nightclubs, etc.	11.1.1.1_01
		On public transport (coaches, boats, aeroplanes, etc.) when priced separately	11.1.1.2_01
11.1.1_264	The sale of food products and beverages for immediate	The sale of food products and beverages for immediate consumption by kiosks, street vendors and the like,	11.1.1.2_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
	consumption by kiosks, street vendors and the like, including food products and beverages dispensed ready for consumption by automatic vending machines	including food products and beverages dispensed ready for consumption by automatic vending machines	
11.1.1_265	The sale of cooked dishes by restaurants for consumption off their premises	The sale of cooked dishes by restaurants for consumption off their premises	11.1.1.2_01
11.1.1_266	The sale of cooked dishes by catering contractors whether collected by the customer or delivered to the customer's home	The sale of cooked dishes by catering contractors whether collected by the customer or delivered to the customer's home	11.1.1.2_01
11.1.2_267	Catering services of work canteens, office canteens and canteens in schools, universities and other educational establishments	Catering services of work canteens, office canteens and canteens in schools, universities and other educational establishments	11.1.2.1_01
11.2.0_268	Accommodation services of hotels, boarding houses, motels, inns and establishments offering 'bed and breakfast'	Holiday – abroad	11.2.0.1_01
		Holiday – local	11.2.0.1_01
		Non-holiday – abroad	11.2.0.1_01
		Non-holiday – local	11.2.0.1_01
11.2.0_269	Accommodation services of boarding schools, universities and other educational establishments	Boarding schools, universities and other educational establishments	11.2.0.3_01
		Holiday villages, camping and caravan sites, mountain chalets	11.2.0.2_01
		Holiday villages, camping and caravan sites, mountain chalets overseas	11.2.0.2_01
		Youth hostels	11.2.0.2_01
12.1.1_270	Accommodation services provided by others	Hostels for young workers or immigrants	11.2.0.9_01
		Public transport, e.g. boats when priced separately	11.2.0.9_01
12.1.1_271	Hairdressing	Barbers	13.1.3.1_01
		Hairdressing salons	13.1.3.1_01

Pacific Classification of Individual Consumption According to Purpose			
2012			2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
12.1.1_272	Personal grooming	Body care, depilation (waxing, threading, etc.) and the like	13.1.3.2_01
		Facials	13.1.3.2_01
		Manicure	13.1.3.2_01
		Non-medical massage	13.1.3.2_01
		Pedicure	13.1.3.2_01
		Turkish baths, saunas	13.1.3.2_01
12.1.1_273	Electric appliances for personal care	Curling tongs and styling combs	13.1.1.1_01
		Electric razors and hair trimmers	13.1.1.1_01
		Electric toothbrushes	13.1.1.1_01
		Hand-held and hood hair dryers	13.1.1.1_01
		Sunlamps	13.1.1.1_01
		Vibrators	13.1.1.1_01
12.1.2_274	Repair of electric appliances for personal care	Repair of electric appliances for personal care	13.1.1.2_01
12.1.3_275	Non-electric appliance, e.g. scissors, nail files, combs	Baby scales	06.1.2.1_01
		Combs	13.1.2.0_01
		Hairbrushes	13.1.2.0_01
		Hair pins	13.1.2.0_01
		Nail brushes	13.1.2.0_01
		Nail files	13.1.2.0_01
		Personal weighing machines	13.1.2.0_01
		Razors and hair trimmers and blades therefore	13.1.2.0_01
		Scissors	13.1.2.0_01
		Shaving brushes	13.1.2.0_01
		Toothbrushes	13.1.2.0_01
12.1.3_276	Articles of personal hygiene, e.g. toilet soap	Cleansing oil and milk	13.1.2.0_01
		Shampoo and conditioner	13.1.2.0_01
		Shaving soap, cream and foam	13.1.2.0_01
		Toilet and medicinal soap	13.1.2.0_01
		Toothpaste	13.1.2.0_01
12.1.3_277	Beauty products, e.g. lipstick	Bath products	13.1.2.0_01
		Body lotions including body oils	13.1.2.0_01
		Face cream	13.1.2.0_01
		Hair dye	13.1.2.0_01
		Hair lacquers and lotions	13.1.2.0_01
		Hair removers	13.1.2.0_01
		Lipstick	13.1.2.0_01
		Make-up and make-up removing products (including powder compacts, brushes and powder puffs)	13.1.2.0_01
		Nail varnish	13.1.2.0_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Perfumes and toilet waters	13.1.2.0_01
		Personal deodorants	13.1.2.0_01
		Pre-shave and after-shave products	13.1.2.0_01
		Talcum (body) powder	13.1.2.0_01
12.1.3_278	Other products, e.g. toilet paper	Babies' diapers	13.1.2.0_01
		Cotton wool	13.1.2.0_01
		Ear buds	13.1.2.0_01
		Paper handkerchief (exclude ones made of fabric (03.1.3))	13.1.2.0_01
		Paper towels	13.1.2.0_01
		Sanitary pads and tampons	13.1.2.0_01
		Toilet paper	13.1.2.0_01
12.2.0_279	Services provided by prostitutes and the like	Services provided by prostitutes and the like	13.9.0.1_01
12.3.1_280	Precious stones and metals and jewellery fashioned out of such stones and metals	Gold	13.2.1.1_01
		Precious stones	13.2.1.1_01
		Silver	13.2.1.1_01
12.3.1_281	Costume jewellery, cuff links, tiepin	Costume jewellery, cuff links, tiepin	13.2.1.1_02
12.3.1_282	Clocks, watches, stop watches, alarm clocks, travel clocks	Clocks, watches, stop watches, alarm clocks, travel clocks	13.2.1.1_03
12.3.1_283	Repair of jewellery, clocks and watches	Repair of jewellery, clocks and watches	13.2.1.2_01
12.3.2_284	Travel goods and other carriers of personal effects suitcases, etc.	Backpacks	09.2.2.2_02
		Handbags	13.2.9.1_01
		Satchels	13.2.9.1_01
		School bags	
		Suitcases, attaché cases, travel bags	13.2.9.1_01
		Trunks	13.2.9.1_01
		Wallets, purses	13.2.9.1_01
12.3.2_285	Articles for babies, e.g. baby carriages	Baby carriages, carrycots	13.2.9.1_02
		Car beds and seats	07.2.1.3_01
		Pushchairs	13.2.9.1_02
		Reins and harnesses	13.2.9.1_02
12.3.2_286	Articles for smokers, e.g. pipes, lighters, cigarette cases, ashtrays	Ashtrays	13.2.9.1_99
		Cigarette cases	13.2.9.1_99
		Lighters, including lighter fuel	13.2.9.1_99

Pacific Classification of Individual Consumption According to Purpose			
2012			2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Pipes	13.2.9.1_99
12.3.2_287	Miscellaneous personal articles, e.g. sunglasses	Fans	13.2.9.1_99
		Key rings	13.2.9.1_99
		Sunglasses	13.2.9.1_99
		Umbrellas and parasols	13.2.9.1_99
		Walking sticks and canes	13.2.9.1_99
		Wall thermometer and barometers	13.2.9.1_99
12.3.2_288	Funerary articles, e.g. coffins, gravestones, urns	Funerary articles e.g. coffins, gravestones, urns	13.2.9.1_99
12.3.2_289	Repair of other personal effects	Repair of other personal effects	13.2.9.2_01
12.4.0_290	Retirement homes for elderly persons and residences for disabled persons	Rehabilitation centres providing long-term support for patients rather than health care, and rehabilitative therapy centres providing long-term support for patients rather than health care and rehabilitative therapy	13.3.0.2_01
		Retirement homes for elderly persons, residences for disabled persons, rehabilitation centres providing long-term support for patients rather than health care and rehabilitative therapy.	13.3.0.2_01
		Residence for disabled persons	13.3.0.2_01
12.4.0_291	Home help, day care and rehabilitation	Counselling, guidance, arbitration, fostering and adoption services for families	13.3.0.9_01
		Crèches, day care centres, child minding facilities	13.3.0.1_01
		Help to maintain elderly and disabled persons at home (home-cleaning services, meal programmes and holiday-care services)	13.3.0.3_01
		Schools for disabled where the main aim is to help students overcome their disability	13.3.0.9_01
12.5.1_292	Service charges for life assurance, death benefit assurance, education assurance	Service charges for life assurance, death benefit assurance, education assurance	12.1.1.0_01
12.5.2_293	Service charges paid by owner-occupiers and tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage, etc.	Service charges paid by owner-occupiers and tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage, etc.	12.1.3.0_01
12.5.3_294	Service charges for private sickness and	Service charges for private sickness and accident insurance	12.1.2.0_01

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
	accident insurance		
12.5.4_295	Service charges for insurance in respect of personal transport equipment; travel insurance and luggage insurance	Service charges for insurance in respect of personal transport equipment	12.1.4.1_01
		Service charges for travel and luggage insurance	12.1.4.2_01
12.5.5_296	Service charges for other insurance such as civil liability for injury or damage to third parties or their property	Service charges for other insurance such as civil liability for injury or damage to third parties or their property	12.1.9.0_01
12.6.1_297	Financial intermediation services indirectly measured	Financial intermediation services indirectly measured	12.2.1.0_01
12.6.2_298	Actual charges for the financial services of banks; post offices; money changers; fees and service charges of brokers; administrative charges of private pension funds and the like	Actual services for the financial services of the banks, post offices, money changes and similar financial institutions	12.2.2.0_01; 12.2.9.9_01
		Administrative charges of private pension funds and the like	12.2.9.9_01
		Fees and service charges of brokers, investment counsellors, tax consultants and the like	12.2.9.9_01
12.7.0_299	Other Services n.e.c. e.g. legal fees, fees for the issue of birth certificates, etc., payment for newspaper notices and advertisements	Charges for undertaking and other funeral services	13.9.0.9_01
		Fees for birth, death and marriage certificates and other administrative documents	13.9.0.9_01
		Fees for legal services, employment agencies, etc.	13.9.0.9_01
		Payment for photocopies and other reproduction of documents	13.9.0.9_01
		Payments for newspaper notices and advertisements	13.9.0.9_01
		Payments for the services of estate agents, housing agents, auctioneers, and other intermediaries	13.9.0.9_01

Pacific Classification of Individual Consumption According to Purpose			
2012			2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
		Payments for the services of graphologists, astrologers, private detectives, bodyguards, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets, cloakrooms).	13.9.0.9_01
13.1.0_300	Housing	Housing	14.1.0.0_01
13.2.1_301	Pharmaceutical products	Pharmaceutical products	14.2.1.0_01
13.2.2_302	Other medical products	Other medical products	14.2.2.0_01
13.2.3_303	Therapeutic appliances and equipment	Therapeutic appliances and equipment	14.2.3.0_01
13.2.4_304	Outpatient medical services	Outpatient medical services	14.2.4.0_01
13.2.5_305	Outpatient dental services	Outpatient dental services	14.2.5.0_01
13.2.6_306	Outpatient paramedical services	Outpatient paramedical services	14.2.6.0_01
13.2.7_307	Hospital services	Hospital services	14.2.7.0_01
13.2.8_308	Other health services	Other health services	14.2.8.0_01
13.3.1_309	Recreational and sporting activities	Recreational and sporting activities	14.3.1.0_01
13.3.2_310	Cultural services	Cultural services	14.3.2.0_01
13.4.1_311	Pre-primary and primary education	Pre-primary and primary education	14.4.1.0_01
13.4.2_312	Secondary education	Secondary education	14.4.2.0_01
13.4.3_313	Post-secondary and non-tertiary education	Post-secondary and non-tertiary education	14.4.3.0_01
13.4.4_314	Tertiary education	Tertiary education	14.4.4.0_01
13.4.5_315	Education not definable by level	Education not definable by level	14.4.5.0_01
13.4.6_316	Other educational services	Other educational services	14.4.6.0_01
13.5.0_317	Social protection	Social protection	14.5.0.0_01
13.6.1_318	Religion	Religion	14.6.1.0_01
13.6.2_319	Political parties, labour and professional organizations	Political parties, labour and professional organizations	14.6.2.0_01
13.6.3_320	Environmental protection	Environmental protection	14.6.3.0_01
13.6.4_321	Services n.e.c.	Services n.e.c.	14.6.4.0_01
14.1.0_322	Housing	Housing	15.1.0.0_01
14.2.1_323	Pharmaceutical products	Pharmaceutical products	15.2.1.0_01
14.2.2_324	Other medical products	Other medical products	15.2.2.0_01
14.2.3_325	Therapeutic appliances and equipment	Therapeutic appliances and equipment	15.2.3.0_01

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2012			2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
14.2.4_326	Outpatient medical services	Outpatient medical services	15.2.4.0_01
14.2.5_327	Outpatient dental services	Outpatient dental services	15.2.5.0_01
14.2.6_328	Outpatient paramedical services	Outpatient paramedical services	15.2.6.0_01
14.2.7_329	Hospital services	Hospital services	15.2.7.0_01
14.2.8_330	Public health services	Public health services	15.2.8.0_01
14.3.1_331	Recreational and sporting activities	Recreational and sporting activities	15.3.1.0_01
14.3.2_332	Cultural services	Cultural services	15.3.2.0_01
14.4.1_333	Pre-primary and primary education	Pre-primary and primary education	15.4.1.0_01
14.4.2_334	Secondary education	Secondary education	15.4.2.0_01
14.4.3_335	Post-secondary and non-tertiary education	Post-secondary and non-tertiary education	15.4.3.0_01
14.4.4_336	Tertiary education	Tertiary education	15.4.4.0_01
14.4.5_337	Education not definable by level	Education not definable by level	15.4.5.0_01
14.4.6_338	Subsidiary services to education	Subsidiary services to education	15.4.6.0_01
14.5.0_339	Social protection	Social protection	15.5.0.0_01
Non-consumption household expenditure			
90.1.1_001	Current transfers in cash to other households as gift, donation or remittance	Transfers to households abroad	90.1.1.1_01
		Transfers to households within the country	90.1.1.1_01
90.1.1_002	Contributions to trade unions, professional institutions and associations	Contributions to trade unions, professional institutions and associations	90.1.1.1_02
90.1.1_003	Tithe or donations/contributions to religious organizations, e.g. church, temple, mosque	Tithe or donations/contributions to religious organizations, e.g. church, temple, mosque	90.1.1.1_03
90.1.1_004	Contributions to credit unions	Contributions to credit unions	90.1.1.1_04
90.1.1_005	Contributions to social clubs	Contributions to social clubs	90.1.1.1_05
90.1.1_006	Donation/contributions to schools	Donation/contributions to schools	90.1.1.1_06
90.1.1_007	Taxes paid, e.g. on income, wealth	Taxes paid, e.g. on income, wealth	90.1.1.1_07
90.1.1_008	Contributions made to village, districts, etc.	Contributions made to village, districts, etc.	90.1.1.1_08

Pacific Classification of Individual Consumption According to Purpose			
2012			2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
90.1.1_009	All other current transfers	All other current transfers	90.1.1.1_99
90.1.2_010	Gift in kind given away	Gift in kind given away abroad	90.1.2.1_01
		Gift in kind given away within the country	90.1.2.1_01
90.1.2_011	All other contribution in kind	All other contribution in kind	90.1.2.1_99
90.1.3_012	Capital gain tax	Capital gain tax	90.1.3.1_01
90.1.3_013	All other capital transfers	All other capital transfers	90.1.3.1_99
90.2.1_014	Land	Land purchase	90.2.1.1_01
		Land improvement and development	90.2.1.1_01
90.2.1_015	Buildings	Purchase, construction or major alteration and addition to dwellings	90.2.1.1_02
		Purchase, construction or major alteration and addition to shops	90.2.1.1_02
		Purchase, construction or major alteration and addition to other buildings	90.2.1.1_02
90.2.1_016	Plant, machinery and equipment	Plant, machinery and equipment, e.g. forklift	90.2.1.1_03
		Fishing equipment	90.2.1.1_03
90.2.1_017	Transport and related equipment	Taxis	90.2.1.1_05
		Buses	90.2.1.1_05
90.2.1_018	Furniture and office equipment	Chairs used for hairdressing	90.2.1.1_08
		Furniture and equipment used for food service	90.2.1.1_08
		Beds used for beauty therapy	90.2.1.1_08
		Computer and software packages	90.2.1.1_08
90.2.1_019	Entertainment, literary or artistic originals	Entertainment, literary or artistic originals, e.g. paintings	90.2.1.1_06
90.2.1_020	Valuables	Valuables, e.g. gold held as stores of value over time	90.2.1.1_07
		Tabua	90.2.1.1_07
90.2.1_021	All others	Fixed assets and equipment for informal activity and own account production	90.2.1.1_99
90.3.1_022	Home loan: principal component payment	Home loan: principal component payment	90.3.1.1_01
90.4.1_023	Raw materials and/or goods for resale	Raw materials purchased, e.g. flour for baking	90.4.1.1_01
		Goods for retail trade	90.4.1.1_01
		Food for animals	90.4.1.1_01
		Seeds for growing vegetables	90.4.1.1_01
90.4.1_024	Fuel, electricity and	Fuel, e.g. petrol, diesel, kerosene	90.4.1.1_02

Pacific Classification of Individual Consumption According to Purpose			
		2012	2020
SUB-CLASS		COMMODITIES	CORRESPONDING COMMODITY CODES
	water costs		
		Electricity	90.4.1.1_02
		Water	90.4.1.1_02
90.4.1_025	All other intermediate costs	Cartage	90.4.1.1_99
		Rent paid, excluding land rent	90.4.1.1_99
90.5.1_026	Money saved	Money saved	90.5.1.1_01
90.6.1_027	Money invested	Money invested	90.6.1.1_01
90.7.1_028	Gambling services	Gambling services	90.7.1.1_01
90.7.1_029	All other losses	Share trading	90.7.1.1_99

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