



SPC
Secretariat
of the Pacific
Community

Pacific Classification of Individual Consumption According to Purpose 2012



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Statistics for Development Division
Secretariat of the Pacific Community
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Foreword

The Statistics for Development Division (SDD) of the Secretariat of the Pacific Community (SPC) is providing technical assistance in statistics to 21¹ Pacific Island member countries and territories with the aim of:

- building capacity to sustain ongoing statistical operations, and
- strengthening compilation of statistics using the latest appropriate best practice.

One of the key strategic components of the Pacific Statistics Strategy Action Plan Phase 1 (2011–2014), Phase I of the Ten Year Pacific Statistics Strategy (TYPSS), is for Pacific Island countries and territories (PICTs) to make greater use of common tools for statistical collections. Striving for greater harmonisation of statistical standards, classifications and systems also echoes the Pacific Leaders' request outlined in strategic objective 12.4 of the Pacific Plan.

This publication, *Pacific classification of individual consumption according to purpose 2012 (PACCOICOP 2012)*, is SPC's first regional classification. Action 5 of the Pacific Statistics Steering Committee's (PSSC) Household Income and Expenditure (HIES) Technical Working Group (TWG) Meeting held at SPC in Noumea from Wednesday 3 August to Friday 5 August, 2011 recommended that SPC develop such a tool, and included an additional group to cover non-consumption expenditure.

The first draft of *PACCOICOP 2012* was circulated to price statisticians at PICTs national statistics offices (NSOs) on 3 December 2011, with a request for consultation with NSO colleagues and the provision of feedback. The first draft was also presented as a module in the course for PICTs national accountants in the gross domestic product (expenditure) [GDP (E)] organised by the Pacific Financial Technical Assistance Centre (PFTAC) from 6–10 February 2012. Having incorporated comments from NSOs and PFTAC colleagues, a second draft was circulated on 12 March 2012 to (i) HIES technical working group members, (ii) International Comparison Program Pacific (ICP Pacific) coordinator Mr Athol Maritz and Mr Robert Bradburn, both from the Australian Bureau of Statistics, and (ii) Dr Mark Sturton and Mr Glen Mckinlay, independent consultants in economic statistics to many PICT NSOs. This comprehensive peer review then led to the formulation of a third draft, which was successfully tested in Solomon Islands and Nauru. The final version was presented to and supported by the second meeting of HIES TWG held in Noumea from 15-16 October 2012.

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

Dr Gerald Haberkorn
Director
Statistics for Development Division

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.

Abbreviations

COICOP	classification of individual consumption according to purpose
D	durables
E	expenditure
GDP	gross domestic product
HIES	household income and expenditure
ICP	International Comparison Program
ND	non-durables
n.e.c.	not elsewhere classified
NPISHs	non-profit institutions serving households
NSO	national statistics office
PACCOICOP	Pacific classification of individual consumption according to purpose
PFTAC	Pacific Financial Technical Assistance Centre
PICTs	Pacific Island countries and territories
PSSC	Pacific Statistics Steering Committee
S	services
SD	semi-durables
SPC	Secretariat of the Pacific Community
SDD	Statistics for Development Division
TWG	technical working group
TYPSS	Ten Year Pacific Regional Statistics Strategy
UN	United Nations

1. PACCOICOP 2012

PACCOICOP 2012 has been derived from the United Nations (UN) Classification of Individual Consumption According to Purpose (COICOP) which is a classification of expenditure according to purpose.² Necessary modifications have been made to *PACCOICOP 2012* to meet regional requirements and this has been done without disturbing the framework of the UN COICOP so that international comparisons can be made. This is the first regional classification for PICTs and shows household consumption on food, clothing, housing, health and education, all of which are important indicators of national welfare.

2. INDIVIDUAL CONSUMPTION

PACCOICOP 2012 identifies individual consumption expenditures incurred by three institutional sectors:

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

Individual consumption expenditures are those that are made for the benefit of individual persons or households. More specifically:

- a. all consumption expenditures by households are defined as individual; divisions 01 through 12 of PACCOICOP identify the purposes for which these expenditures are made;
- b. all consumption expenditures of NPISHs are treated, by convention, as being for the benefit of individual households; Division 13 of PACCOICOP identifies the purposes for which the expenditures of NPISHs are made;
- c. only some of the consumption expenditures of general government are defined as individual. Expenditures on general public services, defence, public order and safety, economic affairs, environmental protection and housing and community amenities are considered to be for the benefit of the community as a whole rather than for individual households. They are termed collective consumption expenditures and are excluded from PACCOICOP 2012. Division 14 of PACCOICOP identifies those government expenditures that are regarded as individual and classifies them by purpose, namely, health, education, social protection, recreation and culture.

² The four classifications of expenditure according to purpose are:

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 according to purpose

COICOP: Classification of individual consumption according to purpose

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	13.1	14.1	04+13.1+14.1
Furnishings, household equipment and routine household maintenance	05			05
Health	06	13.2	14.2	04+13.2+14.2
Transport	07			07
Communication	08			08
Recreation and culture	09	13.3	14.3	04+13.3+14.3
Education	10	13.4	14.4	04+13.4+14.4
Restaurants and hotels	11			11
Social protection	12.4	13.5	14.5	04+13.5+14.5
Miscellaneous goods and services	12 (less 12.4)			12 (less 12.4)
Other services		13.6		13.6

3. UNITS OF CLASSIFICATION

The units of classification are expenditures for the acquisition of consumption goods and services. The basic data come from one of the following sources:

- household expenditure surveys³
- statistics on retail sales, NPISHs, government
- commodity flow estimates that involve allocating the total supply of goods and services to intermediate and final uses.

The important point to note is that the units of classification are expenditures on specific goods and services – they are not expenditures on purpose as such.

Expenditures on specific goods and services are reflected in PACCOICOP sub-classes e.g. butter, which, when aggregated to higher levels of PACCOICOP, reflects product-type classification, e.g. oils and fat, which share a similar production process and may possibly be sold in the same location in the supermarket. It is the highest level of PACCOICOP, the division, i.e. divisions 01 to 14 of *PACCOICOP 2012*, that convert these basic statistics into a purpose classification by grouping together the various goods and services that are deemed to fulfil a particular purpose, such as nourishing the body, preventing and curing illness, acquiring knowledge, travelling from one place to another.

³ HIES is conducted in PICTs on an ad hoc basis.

4. MULTI-PURPOSE GOODS AND SERVICES

The majority of goods and services can be assigned to one purpose, but some can be assigned to more than one purpose, e.g. motor fuel, which can be assigned to:

- power vehicles classified as transport
- power vehicles classified as recreational

The general rule is to assign multi-purpose goods and services to the division that represents the predominant purpose. Hence, for most PICTs, motor fuel would be shown under transport.

5. MIXED-PURPOSE GOODS AND SERVICES

Single outlays sometimes comprise a bundle of goods and services that serve two or more different purposes, e.g. the purchase of an all inclusive package tour will include payments for transport, accommodation and catering services. Outlays covering two or more purposes are 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.

6. TYPES OF PRODUCT

PACCOICOP 2012 classes 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. to estimate the stock of capital goods held by households — goods in *PACCOICOP 2012* classes 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 because a significant portion of its value-added comprises the preparation of the meal and other services.

7. STRUCTURE OF *PACCOICOP 2012*

Consumer expenditures are subdivided in a hierarchical, four-level structure 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, which are numerically coded categories 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, which are: three-digit groups; four-digit classes and seven-digit sub-classes. For groupings at the micro level refer to SUPPLEMENTARY INFORMATION on country-specific classification derived from PACCOICOP. An example of the four levels of detail in the PACCOICOP is shown below.

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
01				Food and non-alcoholic beverages
	01.1			Food
				Food products classified here are those purchased for consumption at home. It excludes: food products sold for immediate consumption away from the home by hotels, restaurants, cafés, bars, kiosks, street vendors, automatic vending machines etc. (11.1.1_264); cooked dishes prepared by restaurants for consumption off their premises (11.1.1_265); cooked dishes prepared by catering contractors whether collected by the customer or delivered to the customer's home (11.1.1_266); and products sold specifically as pet foods (09.3.4_236).
		01.1.1		Bread and cereals
			01.1.1_001	Rice in all forms
			01.1.1_002	Maize, wheat, barley, oats, rye and other cereals in the form of grain, flour or meal
			01.1.1_003	Bread
			01.1.1_004	Buns
			01.1.1_005	Biscuits
			01.1.1_006	Cakes
			01.1.1_007	Other bakery products, e.g. quiches, pizzas, pies (excluding meat pies (01.1.2_020), fish pies (01.1.3_025) and sweet corn (01.1.7_045))
			01.1.1_008	Mixes and doughs for the preparation of bakery products
			01.1.1_009	Pasta products
			01.1.1_010	Cereal preparations, e.g. cornflakes, oatflakes and other cereal products, e.g. tapioca, sago and other starches
		01.1.2		Meat
				Includes animals and poultry purchased live for consumption as food
			01.1.2_011	Fresh, chilled or frozen meat of bovine animals
			01.1.2_012	Fresh, chilled or frozen meat of swine
			01.1.2_013	Fresh, chilled or frozen meat of sheep
			01.1.2_014	Fresh, chilled or frozen meat of goat
			01.1.2_015	Fresh, chilled or frozen meat of chicken

8. USES OF *PACCOICOP 2012*

Adopting *PACCOICOP 2012* will enable a country to have the same classification scheme, where possible, for its economic statistics and this will be less confusing for its users.

Apart from being an integral part of the System of National Accounts, *PACCOICOP 2012* is also used for:

- consumer price indices
- the International Comparison Program.

It is therefore important to classify the household expenditure collected from HIES using *PACCOICOP 2012*, so that data are consistent with the purpose for which they will be used.

9. APPLICATION OF *PACCOICOP 2012*

PACCOICOP 2012 is based on COICOP. There are instances when categories are either expanded or contracted, depending on the consumer spending in PICTs. If a particular class is of importance, the relevant classification is expanded. If some other class does not exist or is unimportant, the relevant part of the classification has been contracted.

PACCOICOP 2012 can be easily converted to COICOP since the categories at the sub-class level of *PACCOICOP 2012* are subdivisions of the most detailed level of COICOP, i.e. the four-digit level known as class. At this level the data are internationally comparable. At the sub-class level the data are regionally comparable.

10. INCORPORATING NEW PRODUCTS

It is unlikely that, during the lifetime of the current version of *PACCOICOP*, a new good will arise that cannot be included in one of the *PACCOICOP* sub-classes. It is wide enough to incorporate new products. However, it is possible that a new good or service is not listed in the examples shown in *PACCOICOP 2012*. Under such circumstances the compiler will need to allocate the product to an appropriate sub-class.

11. 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.

12. SUPPLEMENTARY INFORMATION

12.1 Country-specific classification derived from PACCOICOP

The products covered by each PACCOICOP sub-class level provide sufficient information to enable micro-classes, i.e. groupings below the sub-class level to be created. The micro-classes are more relevant to the items available in the national market. Refer to the table below which shows rice and pasta products disaggregated into commodities, i.e. various types of rice and pasta.

DIVISION	GROUP	CLASS	SUB-CLASS	COMMODITY	DESCRIPTION	TYPE
01					Food and non-alcoholic beverages	
	01.1				Food	
		01.1.1			Bread and cereals	(ND)
			01.1.1_001		Rice in all forms	
				01.1.1_001_??? ⁴	Basmati	
					Broken rice or mixed bag	
					Calrose	
					Long Grain	
					Par-boiled	
					Short grain	
			01.1.1_002		Maize, wheat, barley, oats, rye and other cereals in the form of grain, flour or meal	
			01.1.1_003		Bread	
			01.1.1_004		Buns	
			01.1.1_005		Biscuits	
			01.1.1_006		Cakes	
			01.1.1_007		Other bakery products, e.g. quiches, pizzas, pies (excluding meat pies (01.1.2_020), fish pies (01.1.3_025) and sweet corn (01.1.7_045))	
			01.1.1_008		Mixes and doughs for the preparation of bakery products	
			01.1.1_009		Pasta products	
				01.1.1_009_???	Couscous	
					Flour	
					Instant (in a cup)	
					Macaroni, spaghetti, etc.	
					Packet, e.g. Maggi	
					Vermicelli, including rice vermicelli, lialia	
			01.1.1_010		Cereal preparations, e.g. cornflakes, oatflakes and other cereal products, e.g. tapioca, sago and other starches	

The above example shows that PICTs can further subdivide the PACCOICOP sub-classes and create a fifth level and call it commodity. This level of classification will thus become a country-specific classification.

⁴ The question mark denotes that the countries can assign their own one-two or-three digit codes.

If, for example, a country has only one type of rice, e.g. Calrose, its country-specific classification for rice will be:

DIVISION	GROUP	CLASS	SUB-CLASS	COMMODITY	DESCRIPTION	TYPE
01					Food and non-alcoholic beverages	
	01.1				Food	
		01.1.1			Bread and cereals	(ND)
			01.1.1_001		Rice in all forms	
				01.1.1_001_01	Calrose	

If a country has more than one type of rice, its country-specific classification for rice could be:

DIVISION	GROUP	CLASS	SUB-CLASS	COMMODITY	DESCRIPTION	TYPE
01					Food and non-alcoholic beverages	
	01.1				Food	
		01.1.1			Bread and cereals	(ND)
			01.1.1_001		Rice in all forms	
				01.1.1_001_01	Broken rice or mixed bag	
				01.1.1_001_02	Calrose	
				01.1.1_001_03	Short grain	

Likewise, all the sub-classes can be expanded by making reference to Appendix 1, the Commodity Look-up Guide, which contains the many⁵ commodities bought by Pacific households.

By providing for varied levels of classification — divisions, groups, classes, sub-classes and, eventually, commodities — **PACCOICOP 2012** furnishes a framework for comparable classifications of data at different levels of detail.

12.2 Classification of non-consumption expenditure

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

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

The UN COICOP, from which PACCOICOP has been derived, excludes capital and intermediate items. 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 as supplementary information.

⁵ The intention has been to list as many commodities as possible. However, the list is not exhaustive.

13. BROAD STRUCTURE

13.1 PACCOICOP 2012 DIVISIONS

DIVISIONS	DESCRIPTION
01	Food and non-alcoholic beverages
02	Alcoholic beverages, tobacco and narcotics
03	Clothing and footwear
04	Housing, water, electricity, gas and other fuels
05	Furnishings, household equipment and routine household maintenance
06	Health
07	Transport
08	Communication
09	Recreation and culture
10	Education
11	Restaurants and hotels
12	Miscellaneous goods and services
13	Individual consumption expenditure of non-profit institutions serving households (NPISHs)
14	Individual consumption expenditure of general government

CLASSIFICATION OF NON-CONSUMPTION EXPENDITURE

DIVISION	DESCRIPTION
90	Non-consumption household expenditure

13.2 PACCOICOP 2012 DIVISIONS AND GROUPS

DIVISION	GROUP	DESCRIPTION
01-12		Individual consumption expenditure of households
01		Food and non-alcoholic beverages
	01.1	Food
	01.2	Non- alcoholic beverages
02		Alcoholic beverages, tobacco and narcotics
	02.1	Alcoholic beverages
	02.2	Tobacco
	02.3	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 and repair 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 and furnishings, carpets and other floor coverings
	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	Medical products, appliances and equipment
	06.2	Outpatient services
	06.3	Hospital services
07		Transport
	07.1	Purchase of vehicles
	07.2	Operation of personal transport equipment
	07.3	Transport services
08		Communication
	08.1	Postal services
	08.2	Telephone and telefax equipment
	08.3	Telephone and telefax services
09		Recreation and culture
	09.1	Audio-visual, photographic and information processing equipment
	09.2	Other major durables for recreation and culture
	09.3	Other recreational items and equipment, gardens and pets
	09.4	Recreational and cultural services
	09.5	Newspapers, books and stationery
	09.6	Package holidays
10		Education
	10.1	Pre-primary and primary education
	10.2	Secondary education
	10.3	Post-secondary non-tertiary education
	10.4	Tertiary education
	10.5	Education not definable by level
11		Restaurants and hotels
	11.1	Catering services
	11.2	Accommodation services

DIVISION	GROUP	DESCRIPTION
01-12		Individual consumption expenditure of households
12		Miscellaneous goods and services
	12.1	Personal care
	12.2	Prostitution
	12.3	Personal effects n.e.c.
	12.4	Social protection
	12.5	Insurance
	12.6	Financial services n.e.c.
	12.7	Other Services n.e.c.
13		Individual consumption expenditure of non-profit institutions serving households (NPISHS) ⁶
	13.1	Housing
	13.2	Health
	13.3	Recreation and culture
	13.4	Education
	13.5	Social protection
	13.6	Other services
14		Individual consumption expenditure of general government ⁷
	14.1	Housing
	14.2	Health
	14.3	Recreation and culture
	14.4	Education
	14.5	Social protection

⁶ Information on individual consumption expenditure of NPISHs is sourced through non-profit surveys

⁷ Information on individual consumption expenditure of general government is sourced through public sector surveys and from central government budget records.

CLASSIFICATION OF NON-CONSUMPTION EXPENDITURE

DIVISION	GROUP	DESCRIPTION
90		Non-consumption household expenditure
	90.1	Transfers made by households
	90.2	Expenditure on assets
	90.3	Home loan: principal component payment
	90.4	Intermediate expenditure
	90.5	Money saved
	90.6	Money invested
	90.7	Losses

13.3 PACCOICOP 2012 DETAILED CLASSIFICATION

Key: Type of product

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

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
01-12				Individual consumption expenditure of households	
01				Food and non-alcoholic beverages	
	01.1			Food	
				Food products classified here are those purchased for consumption at home. It excludes: food products sold for immediate consumption away from the home by hotels, restaurants, cafés, bars, kiosks, street vendors, automatic vending machines, etc. (11.1.1_264); cooked dishes prepared by restaurants for consumption off their premises (11.1.1_265); cooked dishes prepared by catering contractors whether collected by the customer or delivered to the customer's home (11.1.1_266); and products sold specifically as pet foods (09.3.4_236).	
		01.1.1		Bread and cereals	(ND)
			01.1.1_001	Rice in all forms	
			01.1.1_002	Maize, wheat, barley, oats, rye and other cereals in the form of grain, flour or meal	
			01.1.1_003	Bread	
			01.1.1_004	Buns	
			01.1.1_005	Biscuits	
			01.1.1_006	Cakes	
			01.1.1_007	Other bakery products, e.g. quiches, pizzas, pies (excluding meat pies (01.1.2_020), fish pies (01.1.3_025) and sweet corn (01.1.7_045))	
			01.1.1_008	Mixes and doughs for the preparation of bakery products	
			01.1.1_009	Pasta products	
			01.1.1_010	Cereal preparations, e.g. cornflakes, oatflakes and other cereal products, e.g. tapioca, sago and other starches	
		01.1.2		Meat	(ND)
				Includes animals and poultry purchased live for consumption as food.	
			01.1.2_011	Fresh, chilled or frozen meat of bovine animals	
			01.1.2_012	Fresh, chilled or frozen meat of swine	
			01.1.2_013	Fresh, chilled or frozen meat of sheep	
			01.1.2_014	Fresh, chilled or frozen meat of goat	
			01.1.2_015	Fresh, chilled or frozen meat of chicken	
			01.1.2_016	Fresh, chilled or frozen meat of duck, goose and turkey	
			01.1.2_017	All other fresh, chilled or frozen meat	
			01.1.2_018	Fresh, chilled or frozen edible offal	
			01.1.2_019	Dried, salted or smoked meat and edible offal, e.g. sausages, salami, bacon, ham, pâté.	
			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))	
			01.1.2_021	Fresh, chilled or frozen meat and edible offal of marine mammals (seals, walruses, whales, etc.)	
		01.1.3		Fish and sea food	(ND)
				Includes seafood purchased live for consumption, land crabs, land snails and frogs.	
			01.1.3_022	Fresh, chilled or frozen fish	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
			01.1.3_023	Fresh, chilled or frozen seafood, e.g. crustaceans, molluscs and other shellfish, sea snails.	
			01.1.3_024	Dried, salted or smoked fish and seafood	
			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))	
		01.1.4		Milk, cheese and eggs	(ND)
			01.1.4_026	Dairy milk	
			01.1.4_027	Soy milk	
			01.1.4_028	Condensed milk	
			01.1.4_029	Evaporated milk	
			01.1.4_030	Powdered milk	
			01.1.4_031	Yoghurt	
			01.1.4_032	Cream	
			01.1.4_033	Milk-based desserts and beverages	
			01.1.4_034	Cheese	
			01.1.4_035	Eggs	
		01.1.5		Oils and fats	(ND)
			01.1.5_036	Butter	
			01.1.5_037	Ghee	
			01.1.5_038	Margarine, including diet margarine	
			01.1.5_039	Peanut butter	
			01.1.5_040	Edible oils (excludes cod or halibut liver oil (06.1.1_180))	
			01.1.5_041	Edible animal fats (dripping, etc.)	
		01.1.6		Fruit	(ND)
			01.1.6_042	Fresh, chilled or frozen fruit (excludes vegetables cultivated for their fruit such as cucumbers and tomatoes (01.1.7_045))	
			01.1.6_043	Dried fruit, fruit peel, fruit kernels, nuts and edible seeds	
			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))	
		01.1.7		Vegetables	(ND)
			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. Includes olives, garlic, pulses, sweet corn, sea fennel and other edible seaweed, mushrooms and other edible fungi	
			01.1.7_046	Fresh or chilled potatoes and other tuber vegetables e.g. cassava	
			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))	
			01.1.7_048	Products of tuber vegetables	
		01.1.8		Sugar, jam, honey, chocolate and confectionery	(ND)
			01.1.8_049	Sugar, unrefined or refined, powdered, crystallised or in lumps	
			01.1.8_050	Jam	
			01.1.8_051	Jelly	
			01.1.8_052	Honey	
			01.1.8_053	Syrups – golden and maple, etc., including parts of plant preserved in sugar	
			01.1.8_054	Chocolate in bars or slabs	
			01.1.8_055	Toffees, pastilles and other confectionery products	
			01.1.8_056	Chewing gum	
			01.1.8_057	Indian sweets	
			01.1.8_058	Edible ice, ice cream and sorbet	
			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))	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
		01.1.9		Food products n.e.c.	(ND)
			01.1.9_060	Salt	
			01.1.9_061	Condiments and spices, e.g. cumin seeds, pepper, pimento, ginger	
			01.1.9_062	Culinary herbs, e.g. coriander leaves, parsley	
			01.1.9_063	Sauces	
			01.1.9_064	Seasonings	
			01.1.9_065	Vinegar	
			01.1.9_066	Other food products, e.g. homogenised baby food	
	01.2			Non-alcoholic beverages	
				Non-alcoholic beverages classified here are those purchased for consumption at home. It excludes: non-alcoholic beverages sold for immediate consumption away from the home by hotels, restaurants, cafés, bars, kiosks, street vendors, automatic vending machines, etc. (11.1.1_264).	
		01.2.1		Coffee, tea and cocoa	(ND)
			01.2.1_067	Coffee	
			01.2.1_068	Tea	
			01.2.1_069	Cocoa	
			01.2.1_070	Other non-alcoholic beverages	
		01.2.2		Mineral water, soft drinks, fruit and vegetable juices	(ND)
			01.2.2_071	Mineral or spring waters; all drinking water sold in containers	
			01.2.2_072	Soft drinks	
			01.2.2_073	Fruit juices	
			01.2.2_074	Vegetable juices	
			01.2.2_075	Syrups and concentrates for the preparation of beverages	
02				Alcoholic beverages, tobacco and narcotics	
				Alcoholic beverages classified here are those purchased for consumption at home. It excludes: alcoholic beverages sold for immediate consumption away from the home by hotels, restaurants, cafés, bars, kiosks, street vendors, automatic vending machines, etc. (11.1.1_264). It includes low-alcoholic beverages, e.g. shandy.	
	02.1			Alcoholic beverages	
		02.1.1		Spirits	(ND)
			02.1.1_076	Spirits	
			02.1.1_077	Liqueurs	
		02.1.2		Wine	
			02.1.2_078	Wine and wine-based aperitifs	
		02.1.3		Beer	
			02.1.3_079	Local beer	
			02.1.3_080	Imported beer	
			02.1.3_081	Other related drinks	
	02.2			Tobacco	
				Covers all purchases of tobacco by households, including purchases of tobacco in restaurants, cafés, bars, service stations, etc.	
		02.2.1		Tobacco	(ND)
			02.2.1_082	Cigarettes	
			02.2.1_083	Tobacco	
			02.2.1_084	Cigars	
			02.2.1_085	Snuff	
			02.2.1_086	Other related products	
	02.3	02.3.1		Narcotics	(ND)
			02.3.1_087	Kava (also known as yaqona or sakau)	
			02.3.1_088	Marijuana, opium, cocaine and their derivatives	
			02.3.1_089	Cola nuts, betel nuts and betel leaves	
			02.3.1_090	Chemicals and man-made drugs	
03				Clothing and footwear	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
	03.1			Clothing	
		03.1.1		Clothing materials	(SD)
				Excludes furnishing fabrics (05.2.1_142)	
			03.1.1_091	Tetron cotton	
			03.1.1_092	All other materials	
		03.1.2		Garments	(SD)
				Garments for men, women and children (3 to 13 years) and infants (0 to 2 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber) for everyday wear, for sport or for work	
			03.1.2_093	Garments for men and boys 3 to 13 years	
			03.1.2_094	Garments for women and girls 3 to 13 years	
			03.1.2_095	Garments for infants (excludes babies' diapers (12.1.3_278))	
		03.1.3		Other articles of clothing and clothing accessories	(SD)
			03.1.3_096	Clothing accessories, e.g. ties, handkerchiefs, including gardening gloves and working gloves, crash helmets for motorcycles and bicycles	
				Excludes gloves and articles made of rubber (05.6.1_172); boxing gloves, body padding, belts, supports, other protective gear for sports such as life jackets (09.3.2_232); pins, safety pins, sewing needles, knitting needles, thimbles (05.6.1_172); paper handkerchiefs (12.1.3_278); watches, jewellery, cuff links, tie pins (12.3.1_283); walking sticks and canes, umbrellas and parasols, fans, key rings (12.3.2_287).	
			03.1.3_097	Other articles of clothing, e.g. sewing threads, zip fasteners	
		03.1.4		Cleaning, repair and hire of clothing	(S)
				Includes total value of the repair service (that is the cost of materials and labour). Excludes materials, thread, accessories, etc. purchased by households with the intention of undertaking the repairs themselves (03.1.1) or (03.1.3); repair of household linen and other household textiles (05.2.1); dry-cleaning, laundering, dyeing and hiring of household linen and other household textiles (05.6.2_176).	
			03.1.4_098	Dyeing of garments	
			03.1.4_099	Dry-cleaning of garments	
			03.1.4_100	Darning, mending, repair or altering of garments; includes tailoring	
			03.1.4_101	Hire of garments	
	03.2			Footwear	
		03.2.1		Shoes and other footwear	(SD)
				Includes sports footwear suitable for everyday or leisure wear. Excludes babies' booties made of fabric (03.1.2_095); shoe trees, shoehorns and polishes, creams and other shoe-cleaning articles (05.6.1_172); orthopedic footwear (06.1.3_182); game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.3.2_231); shin guards, cricket pads and other such protective apparel for sport (09.3.2_231).	
			03.2.1_102	Shoes for men and boys 3 to 13 years	
			03.2.1_103	Shoes for women and children 3 to 13 years	
			03.2.1_104	Shoes for infants 0 to 2 years	
			03.2.1_105	Other shoes and related articles	
		03.2.2		Repair and hire of footwear	(S)
				Includes total value of the repair service (that is the cost of materials and labour). Excludes parts of footwear, such as heels and soles, purchased by households with the intention of undertaking the repairs themselves (03.2.1_105) polishes, creams and other shoe-cleaning articles (05.6.1_172); repair (09.3.2_233) or hire (09.4.1_244) of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.).	
			03.2.2_106	Repair of footwear	
			03.2.2_107	Shoe-cleaning service	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
			03.2.2_108	Hire of footwear	
04				Housing, water, electricity, gas and other fuels	
	04.1			Actual rentals for housing	
				Rentals normally include payment for the use of the land on which the property stands, the dwelling occupied, the fixtures and fittings for heating, plumbing, lighting, etc., and, in the case of the dwelling let furnished, the furniture. Rentals also include payment for the use of the 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 tenant. Rentals do not include payment for the use of garages or parking spaces not providing parking in connection with the dwelling (07.2.4_199). Nor do they include charges for water supply (04.4.1_120), refuse collection (04.4.2_121) and sewage collection (04.4.3_122); 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_123); charges for electricity (04.5.1_125) and gas (04.5.2_126); charges for heating and hot water supplied by district heating plants (04.5.5_130).	
		04.1.1		Actual rentals paid by tenants	(S)
			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. (Exclude accommodation services of educational establishments and hostels (11.2.0_269) and of retirement homes for elderly persons (12.4.0_290).)	
			04.1.1_110	Rentals actually paid by tenants or sub-tenants for land	
		04.1.2		Other actual rentals	(S)
			04.1.2_111	Rentals paid for secondary residences (exclude holiday villages and holiday centres (11.2.0_269))	
	04.2			Imputed rentals for housing	
				For coverage see note to (04.1) above.	
		04.2.1		Imputed rentals of owner occupiers	(S)
			04.2.1_112	Imputed rentals of owner occupying their main house	
		04.2.2		Other imputed rentals	(S)
			04.2.2_113	Imputed rentals for secondary residences	
			04.2.2_114	Imputed rental for households paying a reduced rental or housed free	
	04.3			Maintenance and repair of the dwelling	
				Maintenance and repair of the dwelling are distinguished by two features: first, they are activities that have to be undertaken regularly in order to maintain the dwelling in good working order; second, they do not change the dwelling's performance, capacity or expected service life. There are two types of maintenance and repair of dwellings: those which are minor, such as interior decoration and repairs to fittings, and which are commonly carried out by both tenants and owners; and those which are major, such as replastering walls or repairing roofs, and which are carried out by owners only. Only expenditures which tenant and owners incur on materials and services for minor maintenance and repair are part of individual consumption expenditure of households. Expenditure that owner-occupiers incur on materials and services for major maintenance and repair are not part of individual consumption expenditure of households. Purchases of materials made by tenants or owner occupiers with the intention of undertaking the maintenance or repair themselves should be shown under (04.3.1). If tenants or owner-occupiers pay an enterprise to carry out the maintenance or repair, the total value of service, including the costs of materials used, should be shown under (04.3.2).	
		04.3.1		Materials for the maintenance and repair of the dwelling	(ND)
				Exclude fitted carpet and linoleum (05.1.2_140); hand tools, door fittings, power sockets, wiring flex and lamp bulbs (05.5.2); brooms, scrubbing brushes, dusting brushes and cleaning products (05.6.1); products, materials and fixtures used for major	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
				maintenance and repair (intermediate consumption (04.4.1)) or for extension and conversion of the dwelling (capital formation (90.2.1)).	
			04.3.1_115	Small plumbing materials	
			04.3.1_116	Surfacing materials	
			04.3.1_117	Small painting items	
			04.3.1_118	Other materials for the maintenance and repair of the dwelling	
		04.3.2		Services for the maintenance and repair of the dwelling	(S)
				Includes total value of the service (that is the cost of materials and labour). Excludes separate purchase of materials made by households with the intention of undertaking the repairs themselves (04.3.1); services engaged for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).	
			04.3.2_119	Labour for the maintenance and repair of dwelling	
	04.4			Water supply and miscellaneous services relating to the dwelling	
		04.4.1		Water supply	(ND)
			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)	
		04.4.2		Refuse collection	(S)
			04.4.2_121	Refuse collection and disposal	
		04.4.3		Sewage collection	(S)
			04.4.3_122	Sewer collection and disposal	
		04.4.4		Other services relating to the dwelling n.e.c.	(S)
				Excludes household services, such as window cleaning, disinfecting, fumigation and pest extermination (05.6.2_175); bodyguards (12.7.0_299)	
			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	
			04.4.4_124	Security services	
	04.5			Electricity, gas and other fuels	
		04.5.1		Electricity	(ND)
			04.5.1_125	Electricity charges (includes hire of meters, reading of meters and standing charges)	
		04.5.2		Gas	(ND)
			04.5.2_126	Town gas and natural gas	
			04.5.2_127	Liquefied hydrocarbons (butane, propane, etc.)	
		04.5.3		Liquid fuels	(ND)
			04.5.3_128	Liquid fuels, i.e. domestic heating and lighting oil	
		04.5.4		Solid fuels	(ND)
			04.5.4_129	Solid fuels, e.g. firewood, coal	
		04.5.5		Heat energy	(ND)
				Includes ice used for cooling and refrigeration purposes	
			04.5.5_130	Hot water and steam purchased from heating plants	
05				Furnishings, household equipment and routine household maintenance	
	05.1			Furniture and furnishings, carpets and other floor coverings	
		05.1.1		Furniture and furnishings	(D)
				Includes delivery and installation when applicable. Excludes bedding (05.2.1); sunshades (05.2.1_147); safes (05.3.1); ornamental glass and ceramic articles (05.4.0); clocks (12.3.1_282); wall thermometers and barometers (12.3.2_287); carrycots and pushchairs (12.3.2_285); works of art and antique furniture acquired primarily as stores of value (capital formation (90.2.1))	
			05.1.1_131	Lounge furniture	
			05.1.1_132	Dining hall furniture	
			05.1.1_133	Bedroom furniture	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
			05.1.1_134	Kitchen furniture	
			05.1.1_135	Outdoor furniture	
			05.1.1_136	Baby furniture	
			05.1.1_137	Bathroom furniture	
			05.1.1_138	Lighting equipment	
			05.1.1_139	All other furniture and furnishings	
		05.1.2		Carpets and other floor coverings	(D)
				Includes laying of floor coverings. Excludes bathroom mats, rush mats and doormats (05.1.2_140); antique floor coverings acquired primarily as stores of value (capital formation (90.2.1)).	
			05.1.2_140	Loose carpets, fitted carpets and linoleum	
		05.1.3		Repair of furniture, furnishings and floor coverings	(S)
				Includes total value of the service (that is the cost of materials and labour); restoration of works of art, antique furniture and antique floor coverings other than those acquired primarily as stores of value (capital formation). Excludes separate purchases of materials made by households with the intention of undertaking the repair themselves (05.1.1) Or (05.1.2); dry-cleaning of carpets (05.6.2_176).	
			05.1.3_141	Services for repair of furniture, furnishings and floor coverings	
	05.2			Household textiles	
		05.2.1		Household textiles	(SD)
				Includes cloth bought by the piece; oilcloth; bathroom mats, rush mats and doormats. Excludes fabric wall coverings (04.3.1_118); tapestries (05.1.1_139); floor coverings (05.1.2_140); electric blankets (05.3.2_152); covers for motor cars, motorcycles, etc. (07.2.1_195); air mattresses and sleeping bags (09.3.2_230).	
			05.2.1_142	Furnishing fabrics, e.g. curtains	
			05.2.1_143	Bedding, e.g. pillows	
			05.2.1_144	Bed linen	
			05.2.1_145	Table linen	
			05.2.1_146	Bathroom linen	
			05.2.1_147	Other household textiles	
			05.2.1_148	Repair of household textiles	
	05.3			Household appliances	
		05.3.1		Major household appliances whether electric or not	(D)
				Includes delivery and installation of the appliances when applicable. Excludes such appliances that are built into the structure of the building (capital formation (90.2.1)).	
			05.3.1_149	Major kitchen appliances	
			05.3.1_150	Major laundry appliances	
			05.3.1_151	Other major household appliances	
		05.3.2		Small electric household appliances	(SD)
				Excludes small non-electric household articles and kitchen utensils (05.4.0_157); household scales (05.4.0_156); personal weighing machines and baby scales (12.1.3_275).	
			05.3.2_152	Small electric household appliance, e.g. toasters, frypans	
		05.3.3		Repair of household appliances	(S)
				Includes total value of the service (that is the cost of materials and labour); charges for the leasing or rental of major household appliance. Excludes separate purchases of materials made by households with the intention of undertaking the repair themselves (05.3.1) or (05.3.2).	
			05.3.3_153	Repair of household appliances	
	05.4			Glassware, tableware and household utensils	
		05.4.0		Glassware, tableware and household utensils	(SD)
				Excludes lighting equipment (05.1.1_138); electric household appliances (05.3.1) or (05.3.2); cardboard tableware (05.6.1_171), personal weighing scales and baby scales (12.1.3_275); ashtrays (12.3.2_286).	
			05.4.0_154	Glassware, crystal ware, ceramic ware and china ware of the kind	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
				used for table, kitchen, bathroom, toilet, office and indoor decoration	
			05.4.0_155	Cutlery, flatware and silverware	
			05.4.0_156	Non-electric kitchen utensils, e.g. saucepans, hotplates	
			05.4.0_157	Non-electric household articles, e.g. containers for bread, feeding bottles	
			05.4.0_158	Repair of glassware, tableware and household utensils	
	05.5			Tools and equipment for house and garden	
		05.5.1		Major tools and equipment	(D)
				Includes charges for leasing or rental of do-it-yourself machinery and equipment	
			05.5.1_159	Motorised tools and equipment	
			05.5.1_160	Repair of tools and equipment for house and garden	
		05.5.2		Small tools and miscellaneous accessories	(SD)
			05.5.2_161	Hand tools, e.g. hammers	
			05.5.2_162	Garden tools, e.g. wheelbarrows	
			05.5.2_163	Ladders and steps	
			05.5.2_164	Door fittings e.g. handles	
			05.5.2_165	Other metal articles for the house, e.g. hooks	
			05.5.2_166	Other metal articles for the garden, e.g. stakes	
			05.5.2_167	Small electric accessories, e.g. power sockets, bells and alarms	
			05.5.2_168	Repair of small tools and miscellaneous accessories	
	05.6			Goods and services for routine household maintenance	
		05.6.1		Non durable household goods	(ND)
				Excludes brushers and scrapers for paint and varnish (04.3.1_117); fire extinguishers for transport equipment (07.2.1_195); products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes (07.2.1_195); horticultural products for the upkeep of ornamental gardens (09.3.3_234); paper handkerchiefs, toilet paper, toilet soaps, toilet sponges and other products for personal hygiene (12.3.1_278); cigarette, cigar and pipe lighters and lighter fuel (12.3.2_286).	
			05.6.1_169	Cleaning and maintenance products, e.g. soaps	
			05.6.1_170	Articles for cleaning, e.g. brooms	
			05.6.1_171	Paper products, such as filters, tablecloths and table napkins	
			05.6.1_172	Other non-durable household articles, e.g. candles, clothes hangers	
		05.6.2		Domestic services and household services	(S)
				Excludes dry-cleaning, laundering and dyeing of garments (03.1.4); refuse collection (04.4.2_121); sewerage collection (04.4.3_122); co-proprietor services for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi-occupied buildings (04.4.4_123); security services (04.4.4_124); removal and storage services (07.3.6_205); services of wet-nurses, crèches, day-care centres and other child-minding facilities (12.4.0_291); bodyguards (12.7.0_299).	
			05.6.2_173	Domestic services supplied by paid staff employed in private service, e.g. maids, tutors	
			05.6.2_174	Domestic services, including baby-sitting and housework, supplied by enterprises or self-employed persons	
			05.6.2_175	Household services, such as pest extermination	
			05.6.2_176	Dry-cleaning, laundering and dyeing of household linen, household textiles and carpets	
			05.6.2_177	Hire of furniture, furnishings, carpets, household equipment and household linen	
06				Health	
				This division also includes health services purchased from school and university health centres.	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
	06.1			Medical products, appliances and equipment	
				This group covers medicaments, prostheses, medical appliances and equipment and other health-related products purchased by individuals or households, either with or without prescription, usually from dispensing chemists, pharmacists or medical equipment suppliers. They are intended for consumption or use outside a health facility or institution. Such products supplied directly to outpatients by medical, dental and paramedical practitioners or to in-patients by hospitals and the like are included in outpatient services (06.2) or hospital services (06.3).	
		06.1.1		Pharmaceutical products	(ND)
				Excludes veterinary products (09.3.4_236); articles for personal hygiene such as medicinal soaps (12.1.3_276).	
			06.1.1_178	Prescription medicine	
			06.1.1_179	Patent medicines	
			06.1.1_180	Other pharmaceutical products	
		06.1.2		Other medical products	(ND)
			06.1.2_181	Other medical products, e.g. clinical thermometers, bandages, syringes, first-aid kits, medical hosiery, pregnancy tests, condoms	
		06.1.3		Therapeutic appliances and equipment	(D)
				Excludes hire of therapeutic equipment (06.2.3_186); protective goggles, belts and supports for sport (09.3.2_232); sunglasses not fitted with corrective lenses (12.3.2_287).	
			06.1.3_182	Therapeutic appliances and equipment, e.g. corrective eyeglasses, hearing aids, dentures (excluding fitting costs), artificial limbs	
			06.1.3_183	Repair of therapeutic appliances and equipment	
	06.2			Outpatient services	
				This group covers medical, dental and paramedical services delivered to outpatients, by medical, dental and paramedical practitioners and auxiliaries. The services may be delivered at home, in individual or group consulting facilities, dispensaries or the outpatient clinics of hospitals and the like. Outpatient services include the medicaments, prosthesis, medical appliance and equipment and other health-related products supplied directly to outpatients by medical, dental and paramedical practitioners and auxiliaries. Medical, dental and paramedical services provided to in-patients by hospitals and the like are included in hospital services (06.3).	
		06.2.1		Medical services	(S)
				Includes services of orthodontic specialists. Excludes services of medical analysis laboratories and x-ray centres (06.2.3_186); services of practitioners of traditional medicine (06.2.3_187).	
			06.2.1_184	Consultation fee of physicians in general or specialist practice	
		06.2.2		Dental services	(S)
				Includes fitting costs of dentures. Excludes dentures (06.1.3_182); services of orthodontic specialists (06.2.1_184); services of medical analysis laboratories and x-ray centres (06.2.3_186).	
			06.2.2_185	Consultation fee of dentists, oral hygienists and other dental auxiliaries	
		06.2.3		Paramedical services	(S)
			06.2.3_186	Paramedical services, e.g. services of medical analysis laboratories and x-ray centres; midwives; acupuncturists, ambulance services	
			06.2.3_187	Services of practitioners of traditional medicine	
	06.3	06.3.0		Hospital services	(S)
				Hospitalisation is defined as occurring when a patient is accommodated in a hospital for the duration of the treatment. Hospital day-care and home-based hospital treatments are included, as are hospices for terminally ill persons. This group covers the services of general and specialist hospitals, the services of medical centres, maternity centres, nursing homes and convalescent homes which chiefly provide in-patient health care, the services of institutions serving old people in which medical monitoring is an essential component and the services of	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
				rehabilitation centres providing in-patient health care and rehabilitative therapy where the objective is to treat the patient rather than to provide long-term support. Hospitals are defined as institutions which offer in-patient care under direct supervision of qualified medical doctors. Medical centres, maternity centres, nursing homes and convalescent homes also provide in-patient care, but their services are supervised and frequently delivered by staff of lower qualification than medical doctors. This group does not cover the services of facilities, such as surgeries, clinics and dispensaries, devoted exclusively to outpatient care (06.2). Nor does it include the services of retirement homes for elderly persons, institutions for disabled persons and rehabilitation centres providing primarily long-term support (12.4).	
			06.3.0_188	Basic hospital service, e.g. accommodation; food and drink	
			06.3.0_189	Medical service, e.g. services of physicians	
			06.3.0_190	Paramedical services, e.g. services of chiropractors, optometrists	
07				Transport	
	07.1			Purchase of vehicles	
				Purchase of recreational vehicles such as camper vans, caravans, trailers, aeroplanes and boats are covered by (09.2.1_218).	
		07.1.1		Motor cars	(D)
				Excludes invalid carriages (06.1.3_182); camper vans (09.2.1_218) golf carts (09.2.1_218).	
			07.1.1_191	Purchase of motor cars with two- or four-wheel drives	
		07.1.2		Motor cycles	(D)
				Includes side cars. Excludes invalid carriages (06.1.3_182); golf carts (09.2.1_218).	
			07.1.2_192	Purchase of motor cycles	
		07.1.3		Bicycles	(D)
			07.1.3_193	Bicycles and tricycles including rickshaws	
		07.1.4		Animal drawn vehicles	(D)
				Includes animals required to draw the vehicles and related equipment (yokes, collars, harnesses, bridles, reins, etc.). Excludes ponies, horses or pony-drawn vehicles and related equipment purchased for recreational purposes (09.2.1_218).	
			07.1.4_194	Animal drawn vehicles	
	07.2			Operation of personal transport equipment	
		07.2.1		Spare parts and accessories for personal transport equipment	(SD)
			07.2.1_195	Spare parts and accessories for personal transport equipment, e.g. tyres, batteries	
				Excludes crash helmets for motorcycles and bicycles (03.1.3_096); non-specific products for cleaning and maintenance, such as distilled water, household sponges, chamois leathers, detergents (05.6.1); charges for fitting of spare parts and accessories and for the painting, washing and polishing of bodywork (07.2.3_198); radio-telephones (08.2.0_207); car radios (09.1.1_210); baby seats for cars (12.3.2_285).	
		07.2.2		Fuels and lubricants for personal transport equipment	(ND)
			07.2.2_196	Fuels	
			07.2.2_197	Lubricants	
		07.2.3		Maintenance and repair of personal transport equipment	(S)
				Includes total value of the service (that is the cost of materials and labour). Excludes separate purchases of spare parts, accessories or lubricants made by households with the intention of undertaking the maintenance or repair themselves (07.2.1_195) or (07.2.2_197); road worthiness tests (07.2.4_199).	
			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	
		07.2.4		Other services in respect of personal transport equipment	(S)
				Excludes hire of car with driver (07.3.2_201); service charges for insurance in respect of personal transport equipment (12.5.4_295).	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
			07.2.4_199	Other services in respect of personal transport equipment, e.g. hire of parking spaces, parking meter charges, road worthiness tests	
			07.2.4_200	Hire of personal transport equipment without driver, e.g. car rental	
	07.3			Transport services	
				Purchases of transport services are generally classified by mode of transport. When a ticket covers two or more modes of transport, e.g. intra-urban bus and inter-urban ferry – and the expenditure cannot be apportioned between them, then such purchases should be classified in (07.3.5_204). Cost 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 (06.2.3_186).	
		07.3.2		Passenger transport by road	(S)
			07.3.2_201	Transport of individuals and groups of persons and luggage by road	
		07.3.3		Passenger transport by air	(S)
			07.3.3_202	Transport of individuals and groups of persons and luggage by aeroplane and helicopter	
		07.3.4		Passenger transport by sea and inland waterway	(S)
			07.3.4_203	Transport of individuals and groups of persons and luggage by ship, boat and ferry	
		07.3.5		Combined passenger transport	(S)
				Includes transport of vehicles. Excludes package holidays (09.6.0_257).	
			07.3.5_204	Transport of persons and luggage by two or more modes of transport when the expenditure cannot be apportioned between them	
		07.3.6		Other purchased transport services	(S)
			07.3.6_205	Other purchased transport services, e.g. removal and storage services; services of porters and travel agents' commissions, if separately priced	
08				Communication	
	08.1			Postal services	(S)
		08.1.1		Postal services	
				Includes all purchases of new postage stamps, pre-franked postcards and aerogrammes. Excludes purchase of used or cancelled postage stamps (09.3.1_224); financial services of post offices (12.6.2_298).	
			08.1.1_206	Postal services	
	08.2			Telephone and telefax equipment	
		08.2.0		Telephone and telefax equipment	(D)
				Excludes telefax and telephone-answering facilities provided by personal computers (09.1.3_215).	
			08.2.0_207	Telephone and telefax equipment purchase	
			08.2.0_208	Repair of telephone and telefax equipment	
	08.3			Telephone and telefax services	
		08.3.0		Telephone and telefax services	(S)
			08.3.0_209	Telephone and telefax services	
09				Recreation and culture	
	09.1			Audio-visual, photographic and information processing equipment	
		09.1.1		Equipment for the reception, recording and reproduction of sound and pictures	(D)
				Excludes video cameras, camcorders and sound-recording cameras (09.1.2_211).	
			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	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
		09.1.2		Photographic and cinematographic equipment and optical instrument	(D)
			09.1.2_211	Cameras	
			09.1.2_212	Film and slide projectors	
			09.1.2_213	Accessories, e.g. lenses, flash attachments	
			09.1.2_214	Optical instruments, e.g. binoculars	
		09.1.3		Information processing equipment	(D)
				Includes telefax and telephone-answering facilities provided by personal computers. Excludes pre-recorded diskettes and CD-ROMS containing books, dictionaries, encyclopedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.1.4_216); video game software (09.3.1_222); video game computers that plug into a television set (09.3.1_222); typewriter ribbons (09.5.4_254); toner and ink cartridges (09.5.4_255); slide rules (09.5.4_256).	
			09.1.3_215	Information processing equipment, e.g. personal computers, operating systems, calculators	
		09.1.4		Recording media	(SD)
				Includes pre-recorded tapes and discs of novels, plays, poetry, etc.; pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopedias, foreign language trainers, multimedia presentations, etc. in the form of software; photographic supplies, such as paper and flashbulbs, unexposed films the price of which includes the cost of processing without separately identifying it. Excludes batteries (05.5.2_167); computer software packages, such as operating systems, applications and languages (09.1.3_215); video game software, video game cassettes, and video game CD-ROMs (09.3.1_222); development of films and printing of photographs (09.4.2_248).	
			09.1.4_216	Recording media, e.g. compact discs	
		09.1.5		Repair of audio-visual, photographic and information processing equipment	(S)
				Includes total value of the service (that is the cost of materials and labour). Excludes separate purchases of materials made by households with the intention of undertaking the repair themselves (09.1.1) or (09.1.2) or (09.1.3).	
			09.1.5_217	Repair of audio-visual, photographic and information processing equipment	
	09.2			Other major durables for recreation and culture	
		09.2.1		Major durables for outdoor recreation	(D)
				Includes fitting out of boats, camper vans, caravans, etc. Excludes horses and ponies, horse and pony drawn vehicles and related equipment purchased for personal transport (07.1.4_194); inflatable boats, rafts and swimming pools for children and the beach (09.3.2_229).	
			09.2.1_218	Major durables for outdoor recreation, e.g. caravans and trailers, aeroplanes, hot-air balloons, boats, outboard motors, sails, horses and ponies, horse- or pony-drawn vehicles and related equipment (harnesses, bridles, reins, saddles, etc.) and major items for games and sport, such as canoes, kayaks, windsurfing boards, sea diving equipment and golf carts.	
		09.2.2		Musical instruments and major durables for indoor recreation	(D)
				Excludes toys.	
			09.2.2_219	Musical instruments of all sizes, including electronic musical instruments	
			09.2.2_220	Major durables for indoor recreation, e.g. billiard tables	
		09.2.3		Maintenance and repair of other major durables for recreation and culture	(S)
				Includes total value of the service (that is the cost of materials and labour); hanger services for private planes; marina services for boats; veterinary and other services (stabling, feeding, farriery, etc.) for horses and ponies and ponies purchased for recreational purposes. Excludes fuel for recreational vehicles (07.2.2_196); separate purchases of materials made by households with the	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
				intention of undertaking the maintenance and repair themselves (09.2.1) or (09.2.2); veterinary and other services for pets (09.3.5).	
			09.2.3_221	Maintenance and repair of other major durables for recreation and culture	
	09.3			Other recreational items and equipment, gardens and pets	(SD)
				Excludes collectors' items falling into the category of works of art or antiques (05.1.1_139); unused postage stamps (08.1.1_206); Christmas tree (09.3.3_234); children's scrapbooks (09.5.1_250).	
		09.3.1		Games, toys and hobbies	
			09.3.1_222	Games, e.g. card and parlour games	
			09.3.1_223	Toys of all kinds, including Christmas tree decorations	
			09.3.1_224	Hobbies, e.g. stamp collecting requisites, i.e. used or new postage stamps, stamp albums, etc	
		09.3.2		Equipment for sport, camping and open air recreation	(SD)
				Excludes crash helmets for motorcycles and bicycles (03.1.3_096); camping and garden furniture (05.1.1_135); hire of game-specific footwear (09.4.1_244).	
			09.3.2_225	Gymnastic, physical education and sport equipment	
			09.3.2_226	Parachute and other sky-diving equipment	
			09.3.2_227	Firearms and ammunition for hunting, sport and personal protection	
			09.3.2_228	Fishing rods and other equipment for fishing	
			09.3.2_229	Equipment for beach and open-air games	
			09.3.2_230	Camping equipment	
			09.3.2_231	Game-specific footwear	
			09.3.2_232	Protective gears for sports	
			09.3.2_233	Repair of equipment for sport, camping and open air recreation	
		09.3.3		Gardens, plants and flowers	(ND)
				Includes natural and artificial Christmas trees; delivery charges for flowers and plants. Excludes gardening gloves (03.1.3_096); gardening services (04.4.4_123) or (05.6.2); gardening equipment (05.5.1_159); gardening tools (05.5.2_162) insecticides and pesticides for household use (05.6.1_169).	
			09.3.3_234	Gardens, plants and flowers both natural and artificial	
		09.3.4		Pets and related products	(ND)
				Excludes horses and ponies (07.1.4_194); veterinary services (09.3.5_237).	
			09.3.4_235	Pets	
			09.3.4_236	Related products, e.g. pet food, fish tanks	
		09.3.5		Veterinary and other services for pets	(S)
				Excludes veterinary and other services (stabling, farriery, etc.) for horses and ponies purchased for recreation purposes (09.2.3_221).	
			09.3.5_237	Veterinary services	
			09.3.5_238	Other services, e.g. training	
	09.4			Recreational and cultural services	
		09.4.1		Recreational and sporting services	(S)
			09.4.1_239	Services provided by sports stadiums, skating rinks, swimming pools, etc.	
			09.4.1_240	Hire of equipment and accessories for sport and recreation, e.g. camping equipment	
			09.4.1_241	Out-of-school individual or group lessons, e.g. aerobics	
			09.4.1_242	Services of mountain guides, tour guides, etc.	
			09.4.1_243	Navigational aid services for boating	
			09.4.1_244	Hire of game-specific footwear (excludes purchase (09.3.2_231))	
		09.4.2		Cultural services	(S)
			09.4.2_245	Cultural services provided by cinemas, museums, etc.	
			09.4.2_246	Hire of equipment and accessories for culture, e.g. television sets, video cassettes	
			09.4.2_247	Television and radio broadcasting, in particular license fee for	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
				television equipment and subscriptions to television networks	
			09.4.2_248	Services of photographers, e.g. film developing, print processing, enlarging, portrait photography, wedding photography	
		09.4.3		Games of chance	(S)
			09.4.3_249	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 out to winners).	
	09.5			Newspapers, books and stationery	
		09.5.1		Books	(SD)
				Excludes pre-recorded tapes and compact discs of novels, plays, poetry, etc (09.1.4_216); pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopedia, foreign language trainers, etc. in the form of software (09.1.4_216); stamp albums (09.3.1_224).	
			09.5.1_250	Books including scrap book for children	
			09.5.1_251	Bookbinding	
		09.5.2		Newspapers and periodicals	(ND)
			09.5.2_252	Newspapers, magazines and periodicals	
		09.5.3		Miscellaneous printed matter	(ND)
				Excludes pre-franked postcards and aerogrammes (08.1.1_206); stamp albums (09.3.1_224).	
			09.5.3_253	Miscellaneous printed matter, e.g. advertising material, catalogues, posters, greeting cards, maps	
		09.5.4		Stationery and drawing materials	(ND)
				Excludes pocket calculators (09.1.3_215).	
			09.5.4_254	Stationery and drawing materials, e.g. account books, diaries, correcting fluids, paper punches	
			09.5.4_255	Toner and ink cartridges	
			09.5.4_256	Educational materials, e.g. exercise books, slide rules	
	09.6			Package holidays	
		09.6.0		Package holidays	(S)
				Includes half-day and one-day excursion tours; pilgrimages.	
			09.6.0_257	All inclusive holidays or tours that provide for travel, food, accommodation, guides, etc.	
10				Education	
				This division covers educational services only. It does not include expenditures on educational materials, such as books (09.5.1_250); and stationery (09.5.4_254); or education support services, such as health-care services (06); transport services (07.3); catering services (11.1.2_267) and accommodation services (11.2.0_269). It includes education by radio or television broadcasting. The breakdown of educational services is based upon the level categories of the 1997 International Standard Classification of Education (ISCED-97) of the United Nations Educational, Scientific and Cultural Organisation (UNESCO).	
	10.1			Pre-primary and primary education	
		10.1.0		Pre- primary and primary education	(S)
				Includes literacy programmes for students too old for primary school.	
			10.1.0_258	Pre- primary and primary education, i.e. kindergarten and primary school	
	10.2			Secondary education	
		10.2.0		Secondary education	(S)
				Includes out-of-school secondary education for adults and young people.	
			10.2.0_259	Secondary education, i.e. high school	
	10.3			Post-secondary non-tertiary education	
		10.3.0		Post- secondary non-tertiary education	(S)
				Includes out-of-school post-secondary non-tertiary education for adults and young people.	

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
			10.3.0_260	Post- secondary non-tertiary education, i.e. vocational or technical education	
	10.4			Tertiary education	
		10.4.0		Tertiary education	(S)
			10.4.0_261	Tertiary education	
	10.5			Education not definable by level	
		10.5.0		Education not definable by level	(S)
				Excludes driving lessons (07.2.4_199); recreational training courses such as sport or bridge lessons given by independent teachers (09.4.1_241).	
			10.5.0_262	Educational programmes, generally for adults, which do not require any special prior instruction, in particular vocational training and cultural development	
11				Restaurants and hotels	
	11.1			Catering services	
		11.1.1		Restaurants, cafes and the like	(S)
				Includes tips. Excludes tobacco purchases (02.2.1_083); telephone calls (08.3.0_209).	
			11.1.1_263	Catering services (meals, snacks, drinks and refreshment) provided by restaurants, cafés, buffets, bars, tearooms, etc. in places providing recreational, cultural, sporting or entertainment services: theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, nightclubs, etc. and on public transport (coaches, boats, aeroplanes etc) when priced separately	
			11.1.1_264	The sale of food products and beverages for immediate consumption by kiosks, street vendors and the like, including food products and beverages dispensed ready for consumption by automatic vending machines	
			11.1.1_265	The sale of cooked dishes by restaurants for consumption off their premises	
			11.1.1_266	The sale of cooked dishes by catering contractors whether collected by the customer or delivered to the customer's home	
		11.1.2		Canteens	(S)
				Includes university refectories, military messes and wardrooms. Excludes food and drink provided to hospital in-patients (06.3.0_188).	
			11.1.2_267	Catering services of work canteens, office canteens and canteens in schools, universities and other educational establishments	
	11.2			Accommodation services	
		11.2.0		Accommodation services	(S)
				Includes tips, porters. Excludes payments of households occupying a room in a hotel or boarding house as their main residence (04.1.1_109); rentals paid by households for a secondary residence for the duration of a holiday (04.1.2_111); telephone calls (08.3.0_209); catering services in such establishments except for breakfast or other meals included in the price of the accommodation (11.1.1_263); housing in orphanages, homes for disabled or maladjusted persons (12.4.0_290).	
			11.2.0_268	Accommodation services of hotels, boarding houses, motels, inns and establishments offering 'bed and breakfast'	
			11.2.0_269	Accommodation services of boarding schools, universities and other educational establishments	
			11.2.0_270	Accommodation services provided by others	
12				Miscellaneous goods and services	
	12.1			Personal care	
		12.1.1		Hairdressing salons and personal grooming establishments	(S)
				Excludes spas (06.2.3_186) or (06.3.0); fitness centres (09.4.1_239).	
			12.1.1_271	Hairdressing	
			12.1.1_272	Personal grooming	
		12.1.2		Electric appliances for personal care	(SD)

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
			12.1.2_273	Electric appliances for personal care	
			12.1.2_274	Repair of electric appliances for personal care	
		12.1.3		Other appliances, articles and products for personal care	(ND)
			12.1.3_275	Non-electric appliance, e.g. scissors, nail files, combs	
			12.1.3_276	Articles of personal hygiene, e.g. toilet soap	
			12.1.3_277	Beauty products, e.g. lipstick	
			12.1.3_278	Other products, e.g. toilet paper	
	12.2			Prostitution	
		12.2.0		Prostitution	(S)
			12.2.0_279	Services provided by prostitutes and the like	
	12.3			Personal effects n.e.c.	
		12.3.1		Jewellery, clocks and watches	(D)
				Excludes ornaments (05.1.1) or (05.4.0); radio clocks (09.1.1_210); precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stored of value (capital formation (90.2.1)).	
			12.3.1_280	Precious stones and metals and jewellery fashioned out of such stones and metals	
			12.3.1_281	Costume jewellery, cuff links, tiepin	
			12.3.1_282	Clocks, watches, stop watches, alarm clocks, travel clocks	
			12.3.1_283	Repair of jewellery, clocks and watches	
		12.3.2		Other personal effects	(SD)
				Excludes baby furniture (05.1.1_136); shopping bags (05.2.1_147); feeding bottles (05.4.0_157).	
			12.3.2_284	Travel goods and other carriers of personal effects suitcases, etc.	
			12.3.2_285	Articles for babies, e.g. baby carriages	
			12.3.2_286	Articles for smokers, e.g. pipes, lighters, cigarette cases, ashtrays	
			12.3.2_287	Miscellaneous personal articles, e.g. sunglasses	
			12.3.2_288	Funerary articles, e.g. coffins, gravestones, urns	
			12.3.2_289	Repair of other personal effects	
	12.4			Social protection	
				Social protection as defined here covers assistance and support services provided to persons who are: elderly, disabled, having occupational injuries and diseases, survivors, unemployed, destitute, homeless, low income earners, indigenous people, immigrants, refugees, alcohol and substance abusers, etc. It also covers assistance and support services to families and children.	
		12.4.0		Social protection	(S)
			12.4.0_290	Retirement homes for elderly persons and residences for disabled persons	
			12.4.0_291	Home help, day care and rehabilitation	
	12.5			Insurance	
				Service charges for insurance are classified by type of insurance, namely: life insurance and non-life insurance (that is, insurance in connection with dwelling, health, transport, etc.). Service charges for multi-risk insurance covering several risks should be classified on the basis of the cost of the principal risk if it is not possible to allocate the service charges to the various risks covered. Service charge is defined as the difference between claims due and premiums earned and premium supplement.	
		12.5.1		Life Insurance	(S)
			12.5.1_292	Service charges for life assurance, death benefit assurance, education assurance	
		12.5.2		Insurance connected with the dwelling	(S)
				Excludes service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption).	
			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.	
		12.5.3		Insurance connected with health	(S)

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
			12.5.3_294	Service charges for private sickness and accident insurance	
		12.5.4		Insurance connected with transport	(S)
			12.5.4_295	Service charges for insurance in respect of personal transport equipment; travel insurance and luggage insurance.	
		12.5.5		Other Insurance	(S)
				Excludes civil liability or damage to third parties or their property arising from the operation of personal transport equipment (12.5.4_295).	
			12.5.5_296	Service charges for other insurance such as civil liability for injury or damage to third parties or their property	
	12.6			Financial services n.e.c.	
		12.6.1		FISIM	(S)
			12.6.1_297	Financial intermediation services indirectly measured	
		12.6.2		Other financial services n.e.c.	(S)
			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	
	12.7			Other services n.e.c.	
		12.7.0		Other services n.e.c.	(S)
			12.7.0_299	Other services n.e.c., e.g. legal fee, fees for the issue of birth certificates, etc., payment for newspaper notices and advertisements	
13				Individual consumption expenditure of non-profit organisations serving households (NPISHs)	
	13.1			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 rental for housing) and Group 14.1 (individual consumption expenditure of general government on housing).	
		13.1.0		Housing	(S)
			13.1.0_300	Housing	
	13.2			Health	
				The same function is covered under COPNI Group 02.1 to 02.6. This group corresponds to Division 06 (individual consumption expenditure of households on health) and Group 14.2 (individual consumption expenditure of general government on health).	
		13.2.1		Pharmaceutical products	(ND)
			13.2.1_301	Pharmaceutical products	
		13.2.2		Other medical products	(ND)
			13.2.2_302	Other medical products	
		13.2.3		Therapeutic appliances and equipment	(D)
			13.2.3_303	Therapeutic appliances and equipment	
		13.2.4		Outpatient medical services	(S)
			13.2.4_304	Outpatient medical services	
		13.2.5		Outpatient dental services	(S)
			13.2.5_305	Outpatient dental services	
		13.2.6		Outpatient paramedical services	(S)
			13.2.6_306	Outpatient paramedical services	
		13.2.7		Hospital services	(S)
			13.2.7_307	Hospital services	
		13.2.8		Other health services	(S)
			13.2.8_308	Other health services	
	13.3			Recreation and culture	
				The same function is covered under COPNI Groups 03.1 and 03.2. This group corresponds to Group 09.4 (individual consumption expenditure of households on recreational and cultural services) and Group 14.3 (individual consumption expenditure of general government on recreation and culture).	
		13.3.1		Recreational and sporting activities	(S)

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
			13.3.1_309	Recreational and sporting activities	
		13.3.2		Cultural services	(S)
			13.3.2_310	Cultural services	
	13.4			Education	
				The same function is covered under COPNI Groups 04.1 to 04.7. This group corresponds to Division 10 (individual consumption expenditure of households on education) and Group 14.4 (individual consumption expenditure of general government on education).	
		13.4.1		Pre-primary and primary education	(S)
			13.4.1_311	Pre-primary and primary education	
		13.4.2		Secondary education	(S)
			13.4.2_312	Secondary education	
		13.4.3		Post-secondary and non-tertiary education	(S)
			13.4.3_313	Post-secondary and non-tertiary education	
		13.4.4		Tertiary education	(S)
			13.4.4_314	Tertiary education	
		13.4.5		Education not definable by level	(S)
			13.4.5_315	Education not definable by level	
		13.4.6		Other educational services	(S)
			13.4.6_316	Other educational services	
	13.5			Social protection	
				The same function is covered under COPNI Groups 05.1 and 05.2. This group corresponds to Group 12.4 (individual consumption expenditure of households on social protection) and Group 14.5 (individual consumption expenditure of general government on social protection).	
		13.5.0		Social protection	(S)
			13.5.0_317	Social protection	
	13.6			Other services	
				These functions are covered under COPNI Groups 06.0, 07.1, 07.2, 07.3, 08.1, 08.2, 09.1 and 09.2. This group has no counterpart in Division 01 12 (individual consumption expenditure of households) or in Division 14 (individual consumption expenditure of general government).	
		13.6.1		Religion	(S)
			13.6.1_318	Religion	
		13.6.2		Political parties, labour and professional organisations	(S)
			13.6.2_319	Political parties, labour and professional organisations	
		13.6.3		Environmental protection	(S)
			13.6.3_320	Environmental protection	
		13.6.4		Services n.e.c.	(S)
			13.6.4_321	Services n.e.c.	
14				Individual consumption expenditure of general government	
	14.1			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 rental for housing) and Group 13.1 (individual consumption expenditure of NPISHs on housing)	
		14.1.0		Housing	(S)
			14.1.0_322	Housing	
	14.2			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 13.2 (individual consumption expenditure of NPISHs on health).	
		14.2.1		Pharmaceutical products	(ND)
			14.2.1_323	Pharmaceutical products	
		14.2.2		Other medical products	(ND)

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION	TYPE
			14.2.2_324	Other medical products	
		14.2.3		Therapeutic appliances and equipment	(D)
			14.2.3_325	Therapeutic appliances and equipment	
		14.2.4		Outpatient medical services	(S)
			14.2.4_326	Outpatient medical services	
		14.2.5		Outpatient dental services	(S)
			14.2.5_327	Outpatient dental services	
		14.2.6		Outpatient paramedical services	(S)
			14.2.6_328	Outpatient paramedical services	
		14.2.7		Hospital services	(S)
			14.2.7_329	Hospital services	
		14.2.8		Public health services	(S)
			14.2.8_330	Public health services	
	14.3			Recreation and culture	
				The same function is covered under COFOG Groups 08.1 and 08.2. This group corresponds to Group 09.4 (individual consumption expenditure of households on recreational and cultural services) and Group 13.3 (individual consumption expenditure of NPISHs on health).	
		14.3.1		Recreational and sporting activities	(S)
			14.3.1_331	Recreational and sporting activities	
		14.3.2		Cultural services	(S)
			14.3.2_332	Cultural services	
	14.4			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) and Group 13.4 (individual consumption expenditure of NPISHs on education).	
		14.4.1		Pre-primary and primary education	(S)
			14.4.1_333	Pre-primary and primary education	
		14.4.2		Secondary education	(S)
			14.4.2_334	Secondary education	
		14.4.3		Post-secondary and non-tertiary education	(S)
			14.4.3_335	Post-secondary and non-tertiary education	
		14.4.4		Tertiary education	(S)
			14.4.4_336	Tertiary education	
		14.4.5		Education not definable by level	(S)
			14.4.5_337	Education not definable by level	
		14.4.6		Subsidiary services to education	(S)
			14.4.6_338	Subsidiary services to education	
	14.5			Social protection	
				The same function is covered under COFOG Groups 10.1 and 10.5. This group corresponds to Group 12.4 (individual consumption expenditure of households on social protection) and Group 13.5 (individual consumption expenditure of NPISHs on social protection).	
		14.5.0		Social protection	(S)
			14.5.0_339	Social protection	

CLASSIFICATION OF NON-CONSUMPTION EXPENDITURE

DIVISION	GROUP	CLASS	SUB-CLASS	DESCRIPTION
90				NON-CONSUMPTION HOUSEHOLD EXPENDITURE
	90.1			Transfers made by households
				Transfers do not include pocket money given to children. Pocket money is consumption expenditure of the households and therefore should be distributed to commodities in the PACCOICOP.
		90.1.1		Current transfers in cash
			90.1.1_001	Current transfers in cash to other households as gift, donation or remittance
			90.1.1_002	Contributions to trade unions, professional institutions and associations
			90.1.1_003	Tithe or donations/contributions to religious organisations, e.g. church, temple, mosque
			90.1.1_004	Contributions to credit unions
			90.1.1_005	Contributions to social clubs, sports clubs, etc.
			90.1.1_006	Donation/contributions to schools
			90.1.1_007	Taxes paid, e.g. on income, wealth
			90.1.1_008	Contributions made to village, districts, etc.
			90.1.1_009	All other current transfers
		90.1.2		Current transfers in kind
			90.1.2_010	Gift in kind given away
			90.1.2_011	All other contribution in kind
		90.1.3		Capital transfers in cash and in kind
			90.1.3_012	Capital gains tax
			90.1.3_013	All other capital transfers
	90.2			Expenditure on assets
		90.2.1		Fixed assets, valuables and assets n.e.c.
			90.2.1_014	Land
			90.2.1_015	Buildings
			90.2.1_016	Plant, machinery and equipment
			90.2.1_017	Transport and related equipment
			90.2.1_018	Furniture and office equipment
			90.2.1_019	Entertainment, literary or artistic originals
			90.2.1_020	Valuables
			90.2.1_021	All others
	90.3	90.3.1	90.3.1_022	Home loan: principal component payment
	90.4	90.4.1		Intermediate expenditure
				Intermediate expenditure includes expenditure by households in operating a business on an informal basis, e.g. growing vegetables and selling them by the roadside, operating small retail outlets from home or repairing cars at home
			90.4.1_023	Raw materials and/or goods for resale
			90.4.1_024	Fuel, electricity and water costs
			90.4.1_025	All other intermediate costs
	90.5	90.5.1	90.5.1_026	Money saved
				Savings are low risk assets that are liquid immediately, e.g. money placed in savings account
	90.6	90.6.1	90.6.1_027	Money invested
				Investments are high risk assets that are not liquid immediately and are targeted towards wealth building, e.g. shares
	90.7			Losses
		90.7.1	90.7.1_028	Gambling services
				Gambling services include the net difference between the purchase of gambling outlays, e.g. tickets and returns from gambling
			90.7.1_029	All other losses

APPENDIX 1

COMMODITY LOOK-UP GUIDE

To search for a specific commodity:

To look for which sub-class in *PACCOICOP 2012* a particular commodity should be classified to, follow the following steps:

Step 1: Click on Home in the Menu Bar

Step 2: Click on find

Step 3: Type in the name of the commodity and press enter

SUB-CLASS		COMMODITIES
01.1.1_001	Rice in all forms	Basmati
		Broken rice or mixed bag
		Calrose
		Long-grain
		Par-boiled
		Short grain
01.1.1_002	Maize, wheat, barley, oats, rye and other cereals in the form of grain, flour or meal	Barley
		Flour – maize/corn
		Flour – plain
		Flour – self raising
		Maize, corn
		Oatmeal
		Rye
		Sharps
01.1.1_003	Bread	Wheat
		Coconut bread
		Fruit loaf, nut loaf, etc.
		Long loaf
		Spiced
		White – small plain sliced
		White – large plain sliced
		White – medium plain sliced
		Wholemeal – medium plain sliced
		Wholemeal – large plain sliced
01.1.1_004	Buns	Wholemeal – small plain sliced
		Hamburger buns
		Bread rolls
		Cream
		Fruit
		Plain white
01.1.1_005	Biscuits	Plain wholemeal
		Breadcrumbs, croutons, toasted bread, crispbread, rusks, gingerbread, etc.
		Breakfast crackers, cabin crackers, etc.
		Cookies and savoury biscuits
		Ice-cream cones
		Sweet cream
		Wafers

SUB-CLASS		COMMODITIES
01.1.1_006	Cakes	Cheesecake
		Fruit cake
		Sponge
		All other cakes
01.1.1_007	Other bakery products, e.g. quiches, pizzas, pies (excluding meat pies (01.1.2_020), fish pies (01.1.3_025) and sweet corn (01.1.7_045))	Croissants
		Crumpets
		Doughnuts (Doboi), etc.
		Muffins
		Pies, e.g. fruit pies
		Pikelets and waffles
		Pizzas
		Quiches
		Scones
01.1.1_008	Mixes and doughs for the preparation of bakery products	Tarts
		Cake mix
		Pizza dough
01.1.1_009	Pasta products	Pudding mixes
		Couscous
		Instant cup noodles
		Macaroni, spaghetti, including spaghetti in tomato sauce, etc.
01.1.1_010	Cereal preparations, e.g. cornflakes, oatflakes and other cereal products, e.g. tapioca, sago and other starches	Packet noodles, e.g. Maggi
		Vermicelli, including rice vermicelli; lialia
		Coco-pops
		Cornflakes
		Malt, malt flour and malt extract
		Oatflakes
		Rice bubbles
		Sago
		Semolina
01.1.2_011	Fresh, chilled or frozen meat of bovine animals	Tapioca
		Wheat-bix
		Live bovine animal
		Beef fats
		Bulk beef
		Steak – brisket
		Steak –chuck
		Steak – corned
		Steak – gravy
		Steak – mince
01.1.2_012	Fresh, chilled or frozen meat of swine	Steak – rump
		Steak –sirloin
		Steak –T-bone
		Steak – topside
		Live swine
		Bulk pork
01.1.2_013	Fresh, chilled or frozen meat of sheep	Pork –chops
		Pork –feet/trotters
		Pork –leg
		Pork - spare ribs
		Lamb and mutton – chops
		Lamb and mutton – pieces
		Lamb and mutton – shanks
		Live sheep
		Mutton flaps

SUB-CLASS		COMMODITIES
01.1.2_014	Fresh, chilled or frozen meat of goat	Goat meat
		Live goat
01.1.2_015	Fresh, chilled or frozen meat of chicken	Breast
		Chicken pieces
		Chicken quarters
		Chicken whole
		Drumsticks
		Live chicken
		Supreme
		Thighs
01.1.2_016	Fresh, chilled or frozen meat of duck, goose and turkey	Wings
		Live, fresh, chilled or frozen meat of duck
		Live, fresh, chilled or frozen meat of goose
		Live, fresh, chilled or frozen meat of turkey
01.1.2_017	All other fresh, chilled or frozen meat	Turkey tail
		Fresh, chilled or frozen meat of deer
		Fresh, chilled or frozen meat of horse, mule, donkey, camel and the like
		Fresh, chilled or frozen meat of pigeon
		Fresh, chilled or frozen meat of quail
		Fresh, chilled or frozen meat of rabbit
01.1.2_018	Fresh, chilled or frozen edible offal	Fresh, chilled or frozen meat of others
		Bovine animals
		Chicken giblet
		Chicken liver
		Goat
		Lamb/mutton offals
01.1.2_019	Dried, salted or smoked meat and edible offal, e.g. sausages, salami, bacon, ham, pâté	Swine
		Bacon
		Ham
		Luncheon and salami
		Pâté
		Rissoles, hamburger patties, etc
		Sausages - Beef
		Sausages - Chicken
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)).	Sausages - Lamb
		Sausages - Pork
		Canned beef, beef stew, etc
		Canned mutton, lamb/sheep tongue
		Canned pork
		Canned poultry
		Canned goose (Ma Lin)
		Pie – Beef
01.1.3_021	Fresh, chilled or frozen meat and edible offal of marine mammals (seals, walruses, whales, etc.)	Pie – Chicken
		Pie – Lamb
		Seals
		Walruses
		Whales

SUB-CLASS		COMMODITIES
01.1.3_022	Live, fresh, chilled or frozen fish	Kawakawa
		Bonito
		Flying fish
		Kabatia
		Kacika
		Kalia
		Kanace
		Kawago
		Marlin
		Moray eel
		Mullet
		Nuqa
		Ogo
		Parrot fish
		Pony fish
		Porcupine fish
		Rabbit fish
		Reef fish
		Sabutu
		Saqa
		Snapper
		Shark
		Silver side
		Stingray
		Tilapia
		Trevally
		Tuna
		Wahoo
		Walu
01.1.3_023	Fresh, chilled or frozen seafood, e.g. crustaceans, molluscs and other shellfish, sea snails	Beche-de-mer
		Crab (includes land crab)
		Lobsters (crayfish, popinee)
		Octopus
		Oysters
		Prawns
		Sea snails
		Shell fish, mussels, oysters
01.1.3_024	Dried, salted or smoked fish and seafood	Turtle
01.1.3_024	Dried, salted or smoked fish and seafood	Dried and salted fish
		Smoked fish
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
		Canned mackerel
		Canned oysters
		Canned salmon
		Canned sardines
		Canned tuna
		Caviar
		Pies -fish
		Pickled seafood, e.g. sea cucumber, shellfish, in bottles
		Roe
01.1.4_026	Dairy milk	Pasteurised or sterilised full cream
		Raw
		Skim
01.1.4_027	Soya milk	Soya milk
01.1.4_028	Condensed milk	Condensed milk
01.1.4_029	Evaporated milk	Evaporated milk
01.1.4_030	Powdered milk	Full cream
		Skim

SUB-CLASS		COMMODITIES
01.1.4_031	Yoghurt	Fruit
		Plain
01.1.4_032	Cream	Coconut
		Fresh
		Reduced
		Sour
		Whipped
		Other canned cream
01.1.4_033	Milk-based desserts and beverages	Custard, milkshakes, etc.
01.1.4_034	Cheese	Cream spread
		In slabs
		Sliced
01.1.4_035	Eggs	Eggs
01.1.5_036	Butter	Flavoured, e.g. garlic butter
		Plain
01.1.5_037	Ghee	Ghee made from milk
		Vegetable ghee (Vanaspatti)
01.1.5_038	Margarine, including diet margarine	Canola
		Flora
		Golden
		Meadow Lea
01.1.5_039	Peanut butter	Peanut butter
01.1.5_040	Edible oils (excludes cod or halibut liver oil (06.1.1_180))	Canola
		Coconut
		Corn or maize
		Mustard
		Olive
		Peanut
		Salad
		Soya bean
		All other oil, e.g. sunflower-seed oil, cottonseed oil, walnut oil)
01.1.5_041	Edible animal fats (dripping, etc.)	Dripping, shortening etc
		Lard and suet
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
		Avacado pear
		Bananas
		Breadfruit
		Cherries
		Coconuts (fresh)
		Custard apple
		Grapefruit
		Grapes
		Guava
		Ivi
		Jackfruit
		Kavika
		Kiwi fruit
		Lemons
		Limes
		Lychees
		Mandarins
		Mango
		Oranges
		Passionfruit
		Pawpaws
		Peaches
		Pears
		Pineapple
		Plums

SUB-CLASS		COMMODITIES
		Strawberries
		Sugar cane
		Water melon
		Wi
01.1.6_043	Dried fruit, fruit peel, fruit kernels, nuts and edible seeds	Cashew nuts
		Coconuts (excludes fresh)
		Dates
		Dried fruits
		Dried peels
		Kernels
		Mixed nuts
		Peanuts
		Prunes
		Sultanas, currants, etc.
		Sunflower seeds
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
		Canned apricots
		Canned fruit salad
		Canned lychees
		Canned peaches
		Canned pineapple
		Pihlohlo (banana)
		Kon (breadfruit)
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
		Beans - bora
		Beans - French
		Beans - long
		Beetroot
		Bele
		Blue peas
		Broccoli
		Cabbage - Chinese
		Cabbage - English
		Capsicum
		Carrots
		Cauliflower
		Celery
		Chick peas (chana)
		Chillies
		Corn
		Cucumber
		Duruka
		Egg plant (aubergines)
		Fungi
		Garlic
		Green peas
		Karaila
		Karamwa
		Lalabi/ota
		Lauki
		Lettuce
		Mushrooms
		Nappa
		Okra
		Olives
		Onion
		Pulses – arhar (toor)
		Pulses–matar (split peas)

SUB-CLASS		COMMODITIES
		Pulses – moong
		Pulses –urdi
		Pumpkin
		Radish
		Saijan
		Seaweed
		Sekho
		Spinach
		Spring onions
		Taro leaves (rourou)
		Tomatoes
		Tubua/chauraiya
		Turnips
		Watercress; Kangkong
		Zucchini
01.1.7_046	Fresh or chilled potatoes and other tuber vegetables, e.g. cassava	Cassava
		Dalo
		Dalo-ni-tana
		Kawai
		Kumala
		Potatoes
		Tivoli
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))	Yam
		Canned asparagus
		Canned bamboo shoots
		Canned beans
		Canned mushrooms
		Canned olives
		Canned pulses
		Canned seaweed
		Canned spinach
		Canned sweet corn
01.1.7_048	Products of tuber vegetables	Canned tomatoes
		Chips
		Crisps
		Flour of tuber vegetables
		Frozen chipped potatoes
		Fwacfwac
		Kon (taro)
01.1.8_049	Sugar, unrefined or refined, powdered, crystallized or in lumps	Pihlohlo (tapioca or taro version)
		Artificial sugar substitutes
		Icing sugar, etc.
		Sugar brown (raw)
01.1.8_050	Jam	Sugar white
		Jam – bottled
		Jam – canned
01.1.8_051	Jelly	Jelly
01.1.8_052	Honey	Honey
01.1.8_053	Syrups - including parts of plant preserved in sugar	Golden
		Maple
		Toddy(molasses)
01.1.8_054	Chocolate in bars or in slabs	In bars
		In boxes
01.1.8_055	Toffees, pastilles and other confectionery products	Toffees, pastilles and other confectionery products
01.1.8_056	Chewing gum	Chewing gum
01.1.8_057	Indian sweets	Indian sweets
01.1.8_058	Edible ice, ice cream and sorbet	Edible ice
		Ice blocks
		Ice cream
		Rocky road

SUB-CLASS		COMMODITIES
		Sorbet
		Topsy
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
01.1.9_060	Salt	Flavoured, e.g. garlic
		Plain
01.1.9_061	Condiments and spices e.g. cumin seeds, pepper, pimento, ginger	Cinnamon
		Cloves
		Coriander seeds
		Cumin seeds (jeera)
		Fenugreek (methi)
		Ginger
		Masala
		Mixed masala/curry powder
		Mustard seeds
		Nutmeg
		Pepper
		Pimento
		Turmeric
01.1.9_062	Culinary herbs, e.g. coriander leaves, parsley	Bay leaves (tej patti)
		Coriander leaves (green dhaniya)
		Mint (pudina)
		Parsley
		Rosemary
		Thyme
01.1.9_063	Sauces	Chilli
		Pick-me-up
		Soy
		Tomato
		Worcestershire
01.1.9_064	Seasonings	Mayonnaise
		Mustard
01.1.9_065	Vinegar	Vinegar, e.g. Apple cider, Toddy (vinegar for preserving of seafood)
01.1.9_066	Other food products n.e.c. e.g. homogenised baby food	Prepared baking powders
		Baker's yeast
		Chinese sweets: Mango skin, etc.
		Homogenised baby food and dietary preparations irrespective of the composition
		Mixed beans, bhujas, etc.
		Pop corn
		Stocks
		Soups
		Baked beans in tomato sauce
		Twisties, Bongos, etc
01.2.1_067	Coffee	Beans
		Instant
01.2.1_068	Tea	Packaged
		Plant products for infusions
		Tea bags
01.2.1_069	Cocoa	Cocoa
01.2.1_070	Other non-alcoholic beverages	Chocolate based powder (excludes chocolate in bars, boxes (01.1.8_054) and cocoa-based dessert preparations (01.1.8_059))
		Milo
		Ovaltine

SUB-CLASS		COMMODITIES
01.2.2_071	Mineral or spring waters; all drinking water sold in containers	Fiji water
		All other drinking water
01.2.2_072	Soft drinks	Coca cola
		Fanta
		Fiz
		Pepsi cola
		Seven-up
		Sprite
01.2.2_073	Fruit juices	Lemon juice
		Mango juice
		Orange juice
		Pineapple juice
		Toddy (sweet juice)
01.2.2_074	Vegetable juices	Tomato juice
01.2.2_075	Syrups and concentrates for the preparation of beverages	Cordial, e.g. Sunquick
		Nutri C
		Staminade
02.1.1_076	Spirits	Brandy
		Gin
		Rum
		Vodka
		Whiskey
02.1.1_077	Liqueurs	Baileys
		Kahlua
02.1.2_078	Wine and wine-based aperitifs	Champagne
		Sake
		Sherry
		Toddy (palm wine) Kaleve kula
		Wine
02.1.3_079	Local Beer	Bottled
		Canned
02.1.3_080	Imported beer	Bottled
		Canned
02.1.3_081	Other related drinks	Shandy
02.2.1_082	Cigarettes	10s
		20s
02.2.1_083	Tobacco	Chewing tobacco
		Pipe tobacco
		Smoking tobacco; includes twist
02.2.1_084	Cigars	Cigars
02.2.1_085	Snuff	Snuff
02.2.1_086	Other related products	Cigarette papers (excludes other smokers' articles (12.3.2_286))
02.3.1_087	Kava (also known as yaqona or sakau)	Root pounded
		Root unpounded
		Stem pounded
		Stem unpounded
02.3.1_088	Marijuana, opium, cocaine and their derivatives	Marijuana, opium, cocaine and their derivatives
02.3.1_089	Cola nuts, betel nuts and betel leaves	Cola nuts, betel nuts and betel leaves
02.3.1_090	Chemicals and man-made drugs	Chemicals and man-made drugs
03.1.1_091	Tetron cotton	36" width
		45" width
03.1.1_092	All other materials	Rayon
		Satin
		Silk

SUB-CLASS		COMMODITIES
03.1.2_093	Garments for men and boys 3 to 13 years	Bath robes
		Boxer shorts
		Cardigans
		Coats
		Dressing gowns
		Jackets
		Jeans - cargo
		Jeans - three-quarters
		Jeans - usual
		Jogging suits
		Leotards
		Nightshirts
		Overcoats
		Pyjamas
		Raincoats
		Shirts - long sleeved
		Shirts - short sleeved
		Shorts - cargo
		Shorts - usual
		Socks
		Stockings (excludes articles of medical hosiery, e.g. elasticated stockings (06.1.2_181))
		Suits
		Sulu - tavoi
		Sulu with pocket
		Sweatshirts
		Track suits
		Trousers
		T-shirts - with collar
		T-shirts - without collar
		Underwear
		Vests - with sleeves
		Vests - without sleeves
		Waistcoats
03.1.2_094	Garments for women and girls 3 to 13 years	Bath robes
		Blouses
		Brassieres
		Cardigans
		Coats
		Corsetry
		Dress
		Dressing gowns
		Evening gowns
		Full-slip
		Half-slip
		Housecoats
		Jackets
		Jeans --cargo
		Jeans --three-quarters
		Jeans --usual
		Jogging suits
		Leotards, slacks and tights
		Nightdresses
		Nightshirts
		Overcoats
		Panties
		Petticoats
		Pyjamas

SUB-CLASS		COMMODITIES
		Raincoats
		Salwar kameez
		Saree – cotton
		Saree – other
		Saree – silk
		Shirts
		Shorts –cargo
		Shorts – usual
		Skirts
		Socks
		Stockings, pantihose, etc. (excludes articles of medical hosiery, e.g. elasticated stockings (06.1.2))
		Suits
		Sulu ira
		Sulu-jaba
		Sweatshirts
		Swimming wear
		Track suits
		Trousers
		T-shirts
		Vests –with sleeves
		Vests –without sleeves
		Waistcoats
03.1.2_095	Garments for infants (excludes babies' diapers (12.1.3))	Booties made of fabric
		Infants' dresses
		Infants' socks
		Infants' warm clothing
		Long pants
		Napkins made of fabric
		Shorts
		Tee shirts
		Vests –with sleeves
		Vests –without sleeves
03.1.3_096	Clothing accessories, e.g. ties, handkerchiefs, including gardening gloves and working gloves; crash helmets for motorcycles and bicycles	Aprons
		Babies' plastic pants
		Beanies
		Belts
		Berets
		Bibs
		Bonnets
		Braces
		Caps
		Crash helmets for motorcycles and bicycles
		Gloves (includes gardening and working gloves)
		Handkerchiefs
		Hats
		Pompoms
		Scarves
		Ties
03.1.3_097	Other articles of clothing, e.g. sewing threads, zip fasteners	Buckles
		Buttons
		Crochet and knitting yarns
		Elastic
		Hooks and eyes
		Laces
		Press studs
		Ribbons
		Sewing thread
		Trimmings
		Zip fasteners

SUB-CLASS		COMMODITIES
03.1.4_098	Dyeing of garments	Dyeing of garments
03.1.4_099	Dry-cleaning of garments	Dry-cleaning of garments
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_101	Hire of garments	Hire of garments
03.2.1_102	Shoes for men and boys 3 to 13 years	Sand shoes
		Sandals
		Shoes – dress
		Shoes – casual
		Sports footwear (suitable for jogging, tennis, basketball but not game-specific, e.g. football boots (09.3.2))
03.2.1_103	Shoes for women and children 3 to 13 years	Sand shoes
		Sandals
		Shoes – dress
		Shoes – walking
		Sports footwear (suitable for jogging, tennis, basketball but not game-specific, e.g. football boots (09.3.2_231))
03.2.1_104	Shoes for infants 0 to 2 years	Sandals
		Shoes
03.2.1_105	Other shoes and related articles	Flip flops for men, women and children
		Parts of footwear, such as heels, soles purchased by household with the intention of repairing shoes themselves
		Shoe laces
03.2.2_106	Repair of footwear	Repair of footwear
03.2.2_107	Shoe-cleaning service	Shoe-cleaning service
03.2.2_108	Hire of footwear	Hire of footwear
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
		Housing authority
		Private landlord for a furnished premises
		Private landlord for an unfurnished premises
		Rentals paid for room in a hotel or boarding house (as a main residence)
04.1.2_110	Rentals actually paid by tenants or sub-tenants for land	City rate
		Land rental
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))
04.2.1_112	Imputed rentals of owner occupying their main house	Imputed rentals of owner occupying their main house
04.2.2_113	Imputed rental for secondary residence	Imputed rental for secondary residence
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
04.3.1_115	Small plumbing materials	Joints
		Pipes
		Taps

SUB-CLASS		COMMODITIES
04.3.1_116	Surfacing materials	Ceramic tiles
		Floorboards, hardboard, etc.
04.3.1_117	Small painting items	Brushes
		Scrapers
04.3.1_118	Other materials for the maintenance and repair of the dwelling	Bricks and concrete blocks
		Cement
		Fabric wall coverings
		Paint
		Plaster
		Putty
		Timber, plywood, etc.
		Varnishes
04.3.2_119	Labour for the maintenance and repair of dwelling	Window panes (glass)
		Carpenters
		Electricians
		Painters
		Plumbers
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
		Water rates
04.4.2_121	Refuse collection and disposal	Refuse collection and disposal
04.4.3_122	Sewage collection and disposal	Sewage collection and disposal
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_124	Security services	Security services
04.5.1_125	Electricity charges (includes hire of meters, reading of meters and standing charges)	Electricity bill
		Electricity Connection
04.5.2_126	Town gas and natural gas	Gas bill
		Gas Connection
04.5.2_127	Liquefied hydrocarbons (butane, propane etc.)	Liquefied hydrocarbons (butane, propane, etc.)
04.5.3_128	Liquid fuels, i.e. domestic heating and lighting oil	Benzene
		Kerosene
		Two-stroke mixture
04.5.4_129	Solid fuels e.g. firewood, coal	Charcoal
		Firewood
04.5.5_130	Hot water and steam purchased from heating plants	Ice used for cooling and refrigeration purposes
05.1.1_131	Lounge furniture	Centre table
		Lounge chairs
		Lounge suite
05.1.1_132	Dining hall furniture	Dining hall cabinet
		Dining hall table and chairs
05.1.1_133	Bedroom furniture	Bed with foam mattress
		Bed with inner spring mattress
		Bed without mattress
		Chest of drawers
		Cupboards
		Dressing table
		Mattress – spring
		Mattress – foam
		Wardrobe

SUB-CLASS		COMMODITIES
05.1.1_134	Kitchen furniture	Food safe
		Kitchen chairs
		Kitchen stools
		Kitchen table
		Pantry cupboard
05.1.1_135	Outdoor furniture	Camping furniture
		Chairs
		Tables
05.1.1_136	Baby furniture	Cradles
		High chairs
		Playpens
05.1.1_137	Bathroom furniture	Bathroom cabinets
05.1.1_138	Lighting equipment	Bedside lamps
		Ceiling lights
		Globe lights
		Standard lamps
05.1.1_139	All other furniture and furnishings,	Blinds
		Bookcase
		Candle holders
		Computer table
		Mirrors
		Pictures, sculptures, engravings, tapestries and other art objects, including reproductions of works of art and other ornaments
		Screens and folding partitions
05.1.2_140	Loose carpets, fitted carpets and linoleum	Tatami
		Carpet
		Linoleum
		Mats
05.1.3_141	Services for repair of furniture, furnishings and floor coverings	Rugs
		Repair of floor coverings
		Repair of furnishings
05.2.1_142	Furnishing fabrics, e.g. curtains	Repair of furniture
		Awnings
		Curtain material
		Curtains
05.2.1_143	Bedding, e.g. pillows	Fabric blinds
		Bolsters
		Futons
		Hammocks
05.2.1_144	Bed linen	Pillows including cushions
		Bed sheets
		Bed spreads
		Bedding sets – combination, e.g. fitted, flat and pillow cases
		Blankets
		Eiderdowns
05.2.1_145	Table linen	Mosquito nets
		Pillow cases
05.2.1_146	Bathroom linen	Tablecloth
		Table napkins
05.2.1_147	Other household textiles	Face towels
		Hand towels
		Towels including beach towels
05.2.1_147	Other household textiles	Covers for clothes and furniture
		Doilies
		Flags
		Laundry bags
		Shoe bags
		Shopping bags

SUB-CLASS		COMMODITIES
		Sunshades
		Tea towels
05.2.1_148	Repair of household textiles	Repair of household textiles
05.3.1_149	Major kitchen appliances	Dishwasher
		Freezer
		Fridge-freezer
		Microwave
		Oven only
		Refrigerator
		Stove only – electric
		Stove only – gas
		Stove only – wick
05.3.1_150	Major laundry appliances	Stove with oven – electric
		Stove with ovens – gas
05.3.1_151	Other major household appliances	Clothes drier
		Washing machine
		Air-conditioner
		Electric water heater
		Extractor hoods
		Safes
		Sewing machine
		Solar power water heater
		Vacuum cleaners, steam cleaning machines, carpet shampooing machines and machines for scrubbing, waxing and polishing floors
05.3.2_152	Small electric household appliance, e.g. toasters, frypans	Ventilators
		Water tanks
		Blenders
		Can-openers
		Coffee maker
		Deep fryers
		Electric blankets
		Fan – free standing
		Fan – table
		Fan – wall mounted
		Food processor
		Frypans
		Grinder
		Hotplates
		Ice cream, sorbet and yoghurt makers
		Irons
		Juice extractors
		Kettle
		Knives (electric only)
		Meat grills
		Mincer
		Rice cooker – electric
		Toaster
05.3.3_153	Repair of household appliance	Repair of household 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
		China (bone China, Royal Dalton, Lladro)
		Crystal
		Enamel
		Glassware
		Plastic ware
05.4.0_155	Cutlery, flatware and silverware	Steel
		Cutlery, flatware and silverware

SUB-CLASS		COMMODITIES
05.4.0_156	Non-electric kitchen utensils, e.g. saucepans, hotplates	Frying pans
		Hotplates
		Household scales
		Kettle
		Pots
		Pressure cookers
		Saucepan
05.4.0_157	Non-electric household articles, e.g. containers for bread, feeding bottles	Bottle racks
		Buckets
		Containers for bread, coffee, spices
		Feeding bottles
		Iceboxes
		Ironing boards
		Laundry baskets
		Letter boxes
		Portable money boxes
		Thermos flasks
		Towel rails
		Waste bins
		Waste paper baskets
05.4.0_158	Repair of glassware, tableware and household utensils	Repair of glassware, tableware and household utensils
05.5.1_159	Motorised tools and equipment	Brush cutters
		Chainsaws
		Cultivators
		Electric drills
		Garden tractors
		Lawnmowers
		Motor mowers
		Sanders and hedge cutters
		Saws
		Water pumps
05.5.1_160	Repair of tools and equipment for house and garden	Repair of tools and equipment for house and garden
05.5.2_161	Hand tools, e.g. hammers	Files
		Hammers
		Pliers
		Rasps
		Saws
		Screwdrivers
		Spanners
		Trimming knives
		Wrenches
05.5.2_162	Garden tools, e.g. wheelbarrows	Cane knives, bush knives
		Forks
		Hoses and sprinklers
		Rakes
		Scythes
		Shovels
		Sickles
		Spades
		Watering cans
		Wheelbarrows
05.5.2_163	Ladders and steps	Ladders and steps
05.5.2_164	Door fittings, e.g. handles	Handles
		Hinges
		Locks
05.5.2_165	Other metal articles for the house, e.g. hooks	Carpet rods
		Curtain rails
		Hooks

SUB-CLASS		COMMODITIES
05.5.2_166	Other metal articles for the garden, e.g. stakes	Chains
		Grids
		Hoop segments for fencing and bordering
		Stakes
05.5.2_167	Small electric accessories, e.g. power sockets, bells and alarms	Alarms
		Bells
		Electric batteries for general use
		Electric bulbs
		Flashlights
		Fluorescent tubes
		Hand lamps
		Power sockets
		Switches
		Torches
		Wiring flex
05.5.2_168	Repair of small tools and miscellaneous accessories	Repair of small tools and miscellaneous accessories
05.6.1_169	Cleaning and maintenance products, e.g. soaps	Bar soaps for laundry
		Detergent
		Disinfectant bleaches
		Disinfectants
		Distilled Water
		Dyes
		Fungicides
		Insecticides
		Pesticides
		Polishes, e.g. floor polish
		Scouring powders
		Soaps, e.g. sugar soaps
		Softeners
		Washing liquids
		Washing powders
		Waxes
		Window cleaning products
05.6.1_170	Articles for cleaning, e.g. brooms	Brooms
		Dust pans and dust brushes
		Dusters
		Floorcloths
		Household sponges, scourers and steel wool
		Mops
		Scrubbing brush
05.6.1_171	Paper products, such as filters, tablecloths and table napkins	Aluminium foil
		Cardboard table wear, e.g. plates and glasses
		Filters
		Kitchen paper
		Plastic bin liners
		Table cloths and napkins
05.6.1_172	Other non-durable household articles, e.g. candles, clothes hangers	Vacuum cleaner bags
		Adhesive tapes
		Camphor
		Candles
		Clothes-hangers
		Clothes-pegs
		Fire extinguishers for households
		Glues
		Incense sticks
		Knitting needles
		Lamp wicks
		Matches

SUB-CLASS		COMMODITIES
		Methylated spirits
		Mosquito coil
		Nails
		Nuts and bolts
		Polishes, creams and other shoe-cleaning articles
		Rubber gloves
		Safety pins
		Screws
		Sewing needles
		String
		Tacks
		Thimbles
		Twine
		Washers
05.6.2_173	Domestic services supplied by paid staff employed in private service, e.g. maids, tutors	Butlers
		Cooks
		Drivers
		Gardeners
		Governesses
		Maids
		Secretaries
		Tutors
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_175	Household services such as pest extermination etc	Pest control
		Window cleaning
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_177	Hire of furniture, furnishings, carpets, household equipment and household linen	Hire of furniture, furnishings, carpets, household equipment and household linen
06.1.1_178	Prescription medicine	Prescription medicines e.g. Amoxil
06.1.1_179	Patent medicines	Aspirin
		Cough mixtures
		Ear drops
		Eye drops
		Nurofen
		Ointments
		Panadol
		Panadol elixir
		Tiger/buddha balm
		Tylenol
06.1.1_180	Other pharmaceutical products	Vicks vapour rub
		Cod liver oil
		Halibut liver oil
		Oral contraceptives
		Serums and vaccines
06.1.2_181	Other medical products, e.g. clinical thermometers, bandages, syringes, first-aid kits, medical hosiery, pregnancy tests, condoms	Vitamins and minerals
		Band aids
		Bandages
		Clinical thermometers
		Condoms
		First-aid kits
		Hot water bottles
		Hypodermic syringes

SUB-CLASS		COMMODITIES
		Ice bags
		Mechanical contraceptive devices
		Medical hosiery items
		Pregnancy tests
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
		Corrective eye glasses and contact lenses
		Crutches
		Dentures excluding fitting costs
		Devices for monitoring blood pressure
		Glass eyes
		Health lamps
		Hearing aids
		Medical massage equipment
		Neck braces
		Orthopaedic braces and supports
		Orthopaedic footwear
		'Special beds'
		Surgical belts, trusses and supports
		Wheelchairs – powered and unpowered and invalid carriers
06.1.3_183	Repair of therapeutic appliances and equipment	Repair of therapeutic appliances and equipment
06.2.1_184	Consultation fee of physicians in general or specialist practice	Consultation fee of physicians in general or specialist practice
06.2.2_185	Consultation fee of dentists, oral hygienists and other dental auxiliaries	Consultation fee of dentists, oral hygienists and other dental auxiliaries
06.2.3_186	Paramedical services, e.g. services of medical analysis laboratories and x-ray centres; midwives; acupuncturists, ambulance services	Acupuncturists
		Ambulance service
		Chiropractors
		Freelance nurses and midwives
		Hire of therapeutic equipment
		Medical analysis laboratories
		Optometrists
		Physiotherapists
		Speech therapists
		X-ray
06.2.3_187	Services of practitioners of traditional medicine	Services of practitioners of traditional medicine
06.3.0_188	Basic hospital service, e.g. accommodation; food and drink	Accommodation
		Administration
		Ambulance transport
		Food and drink
		Provision of medicines and other pharmaceutical products
		Provision of therapeutic appliances and equipment
06.3.0_189	Medical service, e.g. services of physicians	Medical analysis and x-rays
		Services of dentists
		Services of physicians – general and specialist
		Services of surgeons
06.3.0_190	Paramedical services, e.g. services of chiropractors, optometrists	Chiropractors
		Nurses and midwives
		Optometrists
		Physiotherapists
07.1.1_191	Purchase of motor cars with two- or four-wheel drives	Cars
		Vans
		Wagons

SUB-CLASS		COMMODITIES
07.1.2_192	Motor cycles	Motor bikes
		Powered bikes
		Scooters
07.1.3_193	Bicycles and tricycles including rickshaws	Bicycles and tricycles including rickshaws
07.1.4_194	Animal drawn vehicles	Animal drawn vehicles
07.2.1_195	Spare parts and accessories for personal transport equipment, e.g. tyres, batteries	Batteries
		Covers for motor cars, motorcycles, etc
		Filters
		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
		Pumps
		Shock absorbers
		Spark plugs
		Tubes
		Tyres – new, used or retreaded
07.2.2_196	Fuels	Alcohol
		Diesel
		Liquid petroleum gas
		Two-stroke mixtures
07.2.2_197	Lubricants	Additives
		Brake and transmission fluids
		Coolants
		Grease
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.
07.2.4_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
		Hire of garages or parking spaces not providing parking in connection with the dwelling
		Roadworthiness tests; includes wheel tax and registration
		Toll facilities and parking meters
07.2.4_200	Hire of personal transport equipment without driver, e.g. car rental	Holiday – abroad
		Holiday – local
		Non-holiday – abroad
		Non-holiday – local
07.3.2_201	Transport of individuals and groups of persons and luggage by road	Bus
		Coach
		Hired car with driver
		Mini van
		Taxi
07.3.3_202	Transport of individuals and groups of persons and luggage by aeroplane and helicopter	Holiday – abroad
		Holiday – local
		Non-holiday – abroad
		Non-holiday – local

SUB-CLASS		COMMODITIES
07.3.4_203	Transport of individuals and groups of persons and luggage by ship, boat and ferry	Boat
		Ferry
		Ship
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
07.3.6_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
		Services of porters and left-luggage and luggage-forwarding officers
		Travel agents' commission , if separately priced
08.1.1_206	Postal services	Payments for delivery of letter, postcards and parcels
		Private mail and parcel delivery
		Purchases of new postage stamps (exclude purchase of used or cancelled postage stamps (09.3.1_224)
		Purchase of pre-franked postcards and aerogramme
08.2.0_207	Telephone and telefax equipment purchase	Cell (mobile) phones
		Land -line telephones
		Radio telephones
		Telefax machines
08.2.0_208	Repair of telephone and telefax equipment	Repair of telephone and telefax equipment
08.3.0_209	Telephone and telefax services	Connection and subscription costs of cell (mobile) phones
		Hire of telephones, telefax machines, telephone answering machines and telephone loudspeakers
		Installation and subscription costs of land-line telephone equipment
		Internet services
		Purchase of phone cards
		Purchase of recharge cards for cell (mobile) phones
		Telegraphy, telex and telefax services
		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
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
		Car radios
		Cassette players and recorders
		CD-players
		Microphones and earphones
		Radio clocks
		Radio sets
		Stereos and their constituent units, e.g. tuners, amplifiers etc
		Television aerials of all types
		Television sets
		Two-way radios
		Video cassette players and recorder
		MP3 players, iPods
09.1.2_211	Cameras	Still, movie and sound recording
		Videos and camcorders
09.1.2_212	Film and slide projectors	Film and slide projectors
09.1.2_213	Accessories, e.g. lenses, flash attachments etc	Filters
		Flash attachments
		Lenses

SUB-CLASS		COMMODITIES
09.1.2_214	Optical instruments, e.g. binoculars	Binoculars
		Compass
		Microscopes
		Telescopes
09.1.3_215	Information processing equipment, e.g. personal computers, operating systems, calculators	Applications
		Calculators
		Computer software packages, e.g. operating systems
		Languages
		Personal computers
		Printers and miscellaneous accessories accompanying them
		Typewriters and word processors
09.1.4_216	Recording media, e.g. compact discs	Visual display units
		Compact discs
		Pre-recorded tapes, cassettes, video cassettes, diskettes and CD-ROMs for tape recorders, cassette recorders, video recorders and personal computers
		Records
		Unexposed films, cartridges and disks for photographic and cinematographic use.
09.1.5_217	Repair of audio-visual, photographic and information processing equipment	Unrecorded tapes, cassettes, video cassettes, diskettes and CD-ROMs for tape recorders, cassette recorders, video recorders and personal computers
		Repair of audio-visual, photographic and information processing equipment
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
		Boats, outboard motors, sails
		Camper vans
		Canoes, kayaks windsurfing boards, sea diving equipment
		Caravans
		Golf carts
		Horses and ponies, horse or pony drawn vehicles and related equipment (harnesses, bridles, reins, saddles, etc.)
		Trailers
09.2.2_219	Musical instruments of all sizes, including electronic musical instruments	Clarinets
		Drums
		Flutes
		Guitars
		Organs
		Pianos
		Recorders
		Trumpets
		Violins
		Harmonica (mouth organ)
09.2.2_220	Major durables for indoor recreation, e.g. billiard tables	Billiard tables
		Gaming machines
		Pinball machines
		Ping-pong table (table-tennis table)
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
09.3.1_222	Games, e.g. card and parlour games	Card games
		Chess
		Parlour games
		Video-game cassettes

SUB-CLASS		COMMODITIES
		Video-game computers that plug into a television set
		Video-game software
		Video-games CD-ROMs
09.3.1_223	Toys of all kinds including Christmas tree decorations	Christmas tree decorations
		Dolls
		Electronic games
		Fireworks and rockets
		Masks
		Plasticine
		Puzzles
		Soft toys
		Toy bicycles and tricycles
		Toy cars and trains
		Toy construction sets
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)
		Stamp collecting requisites (used or cancelled postage stamps, stamp albums, etc.)
09.3.2_225	Gymnastic, physical education and sport equipment	Balls
		Bats
		Dumb-bells
		Golf clubs
		Nets
		Rackets
		Shuttlecocks
		Skis
		Weights
09.3.2_226	Parachute and other sky-diving equipment	Parachute and other sky-diving equipment
09.3.2_227	Firearms and ammunition for hunting, sport and personal protection	Firearms and ammunition for hunting, sport and personal protection
09.3.2_228	Fishing rods and other equipment for fishing	Fishing rods and other equipment for fishing
09.3.2_229	Equipment for beach and open-air games	Frisbee
		Inflatable boats
		Inflatable swimming pools
		Volleyball
09.3.2_230	Camping equipment	Air mattresses and inflating pumps
		Camping stoves and barbecues
		Sleeping bags
		Tents and accessories
09.3.2_231	Game-specific footwear	Football boots
		Golfing shoes
		Other such footwear fitted with ice-skates, rollers, spikes, studs, etc.
		Rugby boots
09.3.2_232	Protective gears for sports	Belts
		Body padding
		Boxing gloves
		Goggles
		Headgear
		Life jackets
		Shin guards
		Supports
09.3.2_233	Repair of equipment for sport, camping and open air recreation	Repair of equipment for sport, camping and open air recreation

SUB-CLASS		COMMODITIES
09.3.3_234	Gardens, plants and flowers both natural and artificial	Fertilisers, composts and garden peat Horticultural preparations
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 Natural and artificial Christmas trees Pots and pot holders Specially treated soils for ornamental gardens Turf for lawns
09.3.4_235	Pets	Cats Dogs Fish
09.3.4_236	Related products, e.g. pet food, fish tanks	Bird cages Cat litter Collars Fish tanks Kennels Leashes Pet foods Veterinary and grooming products for pets
09.3.5_237	Veterinary services	Boarding
09.3.5_238	Other services, e.g. training	Grooming, tattooing and training
09.4.1_239	Services provided by sports stadiums, skating rinks, swimming pools, etc.	Bowling alleys Fairgrounds and amusement parks Fitness centres Golf courses Gymnasias Horse racing courses Motor racing circuits Pin-ball machines (excluding game of chance) Roundabouts, see-saws and other playground facilities for children See-saws and playground facilities for children Skating rinks Sports stadium Squash courts Swimming pools Tennis courts Velodromes
09.4.1_240	Hire of equipment and accessories for sport and recreation, e.g. camping equipment	Boats Camping equipment Horses
09.4.1_241	Out-of-school individual or group lessons, e.g. aerobics	Aerobics Chess Dancing Music Swimming
09.4.1_242	Services of mountain guides, tour guides, etc.	Services of mountain guides, tour guides, etc.
09.4.1_243	Navigational aid services for boating	Navigational aid services for boating
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))
09.4.2_245	Cultural services provided by cinemas, museums, etc.	Art galleries and exhibitions Cinemas Concert and music halls Historical monuments, national parks, zoological and botanical gardens and aquaria Libraries
		Museums Theatres

SUB-CLASS		COMMODITIES
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
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
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
09.4.3_249	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 out to winners).	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 out to winners).
09.5.1_250	Books, including scrap book for children	Atlases
		Dictionaries
		Encyclopaedias
		Guidebooks
		Musical scores
		Novels, story books
		Scrapbooks and albums for children
		Textbooks, school books
09.5.1_251	Bookbinding	Bookbinding
09.5.2_252	Newspapers, magazines and periodicals	Magazines
		Newspapers
		Periodicals
09.5.3_253	Miscellaneous printed matter, e.g. advertising material, catalogues, posters, greeting cards, maps	Catalogues and advertising material
		Greeting cards and visiting cards
		Maps and globes
		Posters, plain or picture postcards, calendars etc
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
		Paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins etc
		Pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, pencil sharpeners etc
		Stencils, carbon paper, typewriter ribbons, correcting fluid, inking pads etc
		Writing pads, envelopes, account books, notebooks, diaries, etc.
09.5.4_255	Toner and ink cartridges	Toner and ink cartridges
09.5.4_256	Educational materials, e.g. exercise books, slide	Chalks
		Exercise books
		Geometry instruments
		Pencil boxes
		Slates
		Slide rules

SUB-CLASS		COMMODITIES
09.6.0_257	All inclusive holidays or tours which provide for travel, food, accommodation, guides, etc.	In own country (domestic travel)
		Overseas
10.1.0_258	Pre-primary and primary education i.e. kindergarten and primary school	Pre-primary/Kindergarten education
		Primary education
10.2.0_259	Secondary education, i.e. high school	Secondary education
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
10.4.0_261	Tertiary education	Tertiary education
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
		Hairstyling school
		Culinary school
		General mechanic school
11.1.1_263	Catering services (meals, snacks, drinks and refreshment) provided by restaurants, cafés, buffets, bars, tearooms, etc.	On the premises
		In places providing recreational, cultural, sporting or entertainment services: theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, nightclubs, etc.
		On public transport (coaches, boats, aeroplanes, etc.) when priced separately
11.1.1_264	The sale of food products and beverages for immediate consumption by kiosks, street vendors and the like, including food products and beverages dispensed ready for consumption by automatic vending machines	The sale of food products and beverages for immediate consumption by kiosks, street vendors and the like, including food products and beverages dispensed ready for consumption by automatic vending machines
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_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
11.1.2_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
11.2.0_268	Accommodation services of hotels, boarding houses, motels, inns and establishments offering 'bed and breakfast'	Holiday – abroad
		Holiday – local
		Non-holiday – abroad
		Non-holiday – local
11.2.0_269	Accommodation services of boarding schools, universities and other educational establishments	Boarding schools, universities and other educational establishments
		Holiday villages, camping and caravan sites, mountain chalets
		Holiday villages, camping and caravan sites, mountain chalets overseas
		Youth hostels

SUB-CLASS		COMMODITIES
12.1.1_270	Accommodation services provided by others	Hostels for young workers or immigrants Public transport, e.g. boats when priced separately
12.1.1_271	Hairdressing	Barbers Hairdressing salons
12.1.1_272	Personal grooming	Body care, depilation (waxing, threading, etc.) and the like Facials Manicure Non-medical massage Pedicure Turkish baths, saunas
12.1.2_273	Electric appliances for personal care	Curling tongs and styling combs Electric razors and hair trimmers Electric toothbrushes Hand-held and hood hair dryers Sunlamps Vibrators
12.1.2_274	Repair of electric appliances for personal care	Repair of electric appliances for personal care
12.1.3_275	Non-electric appliance, e.g. scissors, nail files, combs	Baby scales Combs Hair brushes Hair pins Nail brushes Nail files Personal weighing machines Razors and hair trimmers and blades therefore Scissors Shaving brushes Toothbrushes
12.1.3_276	Articles of personal hygiene, e.g. toilet soap	Cleansing oil and milk Shampoo and conditioner Shaving soap, cream and foam Toilet and medicinal soap Toothpaste
12.1.3_277	Beauty products, e.g. lipstick	Bath products Body lotions including body oils Face cream Hair dye Hair lacquers and lotions Hair removers Lipstick Make-up and make-up removing products (including powder compacts, brushes and powder puffs) Nail varnish Perfumes and toilet waters Personal deodorants Pre-shave and after-shave products Talcum (body) powder
12.1.3_278	Other products, e.g. toilet paper	Babies' diapers Cotton wool Ear buds Paper handkerchief (exclude ones made of fabric (03.1.3)) Paper towels Sanitary pads and tampons Toilet paper
12.2.0_279	Services provided by prostitutes and the like	Services provided by prostitutes and the like
12.3.1_280	Precious stones and metals and jewellery fashioned out of such stones and metals	Gold Precious stones Silver

SUB-CLASS		COMMODITIES
12.3.1_281	Costume jewellery, cuff links, tiepin	Costume jewellery, cuff links, tiepin
12.3.1_282	Clocks, watches, stop watches, alarm clocks, travel clocks	Clocks, watches, stop watches, alarm clocks, travel clocks
12.3.1_283	Repair of jewellery, clocks and watches	Repair of jewellery, clocks and watches
12.3.2_284	Travel goods and other carriers of personal effects suitcases, etc.	Backpacks
		Hand bags
		Satchels
		School bags
		Suitcases, attaché cases, travel bags
		Trunks
12.3.2_285	Articles for babies, e.g. baby carriages	Wallets, purses
		Baby carriages, carrycots
		Car beds and seats
		Pushchairs
12.3.2_286	Articles for smokers, e.g. pipes, lighters, cigarette cases, ashtrays	Reins and harnesses
		Ashtrays
		Cigarette cases
		Lighters, including lighter fuel
12.3.2_287	Miscellaneous personal articles, e.g. sunglasses	Pipes
		Fans
		Key rings
		Sunglasses
		Umbrellas and parasols
		Walking sticks and canes
12.3.2_288	Funerary articles, e.g. coffins, gravestones, urns	Wall thermometer and barometers
12.3.2_289	Repair of other personal effects	Funerary articles e.g. coffins, gravestones, urns
12.4.0_290	Retirement homes for elderly persons and residences for disabled persons	Repair of other personal effects
		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
		Retirement homes for elderly persons, residences for disabled persons, rehabilitation centres providing long-term support for patients rather than health care and rehabilitative therapy.
12.4.0_291	Home help, day care and rehabilitation	Residence for disabled persons
		Counselling, guidance, arbitration, fostering and adoption services for families
		Crèches, day care centres, child minding facilities
		Help to maintain elderly and disabled persons at home (home-cleaning services, meal programmes and holiday-care services)
12.5.1_292	Service charges for life assurance, death benefit assurance, education assurance	Schools for disabled where the main aim is to help students overcome their disability
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 for life assurance, death benefit assurance, education assurance
12.5.3_294	Service charges for private sickness and accident insurance	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 for private sickness and accident insurance

SUB-CLASS		COMMODITIES
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
		Service charges for travel and luggage insurance
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
12.6.1_297	Financial intermediation services indirectly measured	Financial intermediation services indirectly measured
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
		Administrative charges of private pension funds and the like
		Fees and service charges of brokers, investment counsellors, tax consultants and the like
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
		Fees for birth, death and marriage certificates and other administrative documents
		Fees for legal services, employment agencies, etc.
		Payment for photocopies and other reproduction of documents
		Payments for newspaper notices and advertisements
		Payments for the services of estate agents, housing agents, auctioneers, and other intermediaries
		Payments for the services of graphologists, astrologers, private detectives, bodyguards, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets, cloakrooms).
13.1.0_300	Housing	Housing
13.2.1_301	Pharmaceutical products	Pharmaceutical products
13.2.2_302	Other medical products	Other medical products
13.2.3_303	Therapeutic appliances and equipment	Therapeutic appliances and equipment
13.2.4_304	Outpatient medical services	Outpatient medical services
13.2.5_305	Outpatient dental services	Outpatient dental services
13.2.6_306	Outpatient paramedical services	Outpatient paramedical services
13.2.7_307	Hospital services	Hospital services
13.2.8_308	Other health services	Other health services
13.3.1_309	Recreational and sporting activities	Recreational and sporting activities
13.3.2_310	Cultural services	Cultural services
13.4.1_311	Pre-primary and primary education	Pre-primary and primary education
13.4.2_312	Secondary education	Secondary education
13.4.3_313	Post-secondary and non-tertiary education	Post-secondary and non-tertiary education
13.4.4_314	Tertiary education	Tertiary education
13.4.5_315	Education not definable by level	Education not definable by level
13.4.6_316	Other educational services	Other educational services
13.5.0_317	Social protection	Social protection
13.6.1_318	Religion	Religion
13.6.2_319	Political parties, labour and professional organisations	Political parties, labour and professional organisations
13.6.3_320	Environmental protection	Environmental protection
13.6.4_321	Services n.e.c.	Services n.e.c.
14.1.0_322	Housing	Housing
14.2.1_323	Pharmaceutical products	Pharmaceutical products
14.2.2_324	Other medical products	Other medical products
14.2.3_325	Therapeutic appliances and equipment	Therapeutic appliances and equipment

SUB-CLASS		COMMODITIES
14.2.4_326	Outpatient medical services	Outpatient medical services
14.2.5_327	Outpatient dental services	Outpatient dental services
14.2.6_328	Outpatient paramedical services	Outpatient paramedical services
14.2.7_329	Hospital services	Hospital services
14.2.8_330	Public health services	Public health services
14.3.1_331	Recreational and sporting activities	Recreational and sporting activities
14.3.2_332	Cultural services	Cultural services
14.4.1_333	Pre-primary and primary education	Pre-primary and primary education
14.4.2_334	Secondary education	Secondary education
14.4.3_335	Post-secondary and non-tertiary education	Post-secondary and non-tertiary education
14.4.4_336	Tertiary education	Tertiary education
14.4.5_337	Education not definable by level	Education not definable by level
14.4.6_338	Subsidiary services to education	Subsidiary services to education
14.5.0_339	Social protection	Social protection

CLASSIFICATION OF NON-CONSUMPTION EXPENDITURE

SUB-CLASS		COMMODITIES
90.1.1_001	Current transfers in cash to other households as gift, donation or remittance	Transfers to households abroad
		Transfers to households within the country
90.1.1_002	Contributions to trade unions, professional institutions and associations	Contributions to trade unions, professional institutions and associations
90.1.1_003	Tithe or donations/contributions to religious organisations, e.g. church, temple, mosque	Tithe or donations/contributions to religious organisations, e.g. church, temple, mosque
90.1.1_004	Contributions to credit unions	Contributions to credit unions
90.1.1_005	Contributions to social clubs	Contributions to social clubs
90.1.1_006	Donation/contributions to schools	Donation/contributions to schools
90.1.1_007	Taxes paid, e.g. on income, wealth	Taxes paid, e.g. on income, wealth
90.1.1_008	Contributions made to village, districts, etc.	Contributions made to village, districts, etc.
90.1.1_009	All other current transfers	All other current transfers
90.1.2_010	Gift in kind given away	Gift in kind given away abroad
		Gift in kind given away within the country
90.1.2_011	All other contribution in kind	All other contribution in kind
90.1.3_012	Capital gain tax	Capital gain tax
90.1.3_013	All other capital transfers	All other capital transfers
90.2.1_014	Land	Land purchase
		Land improvement and development
90.2.1_015	Buildings	Purchase, construction or major alteration and addition to dwellings
		Purchase, construction or major alteration and addition to shops
		Purchase, construction or major alteration and addition to other buildings
90.2.1_016	Plant, machinery and equipment	Plant, machinery and equipment, e.g. forklift
		Fishing equipment
90.2.1_017	Transport and related equipment	Taxis
		Buses
90.2.1_018	Furniture and office equipment	Chairs used for hairdressing
		Furniture and equipment used for food service
		Beds used for beauty therapy
		Computer and software packages
90.2.1_019	Entertainment, literary or artistic originals	Entertainment, literary or artistic originals, e.g. paintings
90.2.1_020	Valuables	Valuables, e.g. gold held as stores of value over time
		Tabua
90.2.1_021	All others	Fixed assets and equipment for informal activity and own account production
90.3.1_022	Home loan: principal component payment	Home loan: principal component payment
90.4.1_023	Raw materials and/or goods for resale	Raw materials purchased, e.g. flour for baking
		Goods for retail trade
		Food for animals
		Seeds for growing vegetables
90.4.1_024	Fuel, electricity and water costs	Fuel, e.g. petrol, diesel, kerosene
		Electricity
		Water
90.4.1_025	All other intermediate costs	Cartage
		Rent paid, excluding land rent
90.5.1_026	Money saved	Money saved
90.6.1_027	Money invested	Money invested
90.7.1_028	Gambling services	Gambling services
90.7.1_029	All other losses	Share trading



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