

Level	Code	Description	This item includes	This item excludes	Caselaw
1	01	FOOD AND NON-ALCOHOLIC BEVERAGES			
2	01.1	Food	The food products classified here are those purchased for consumption at home.	Excludes: - food products sold for immediate consumption away from the home by hotels, restaurants, cafés, bars, kiosks, street vendors, automatic vending machines, etc. (11.1.1) - cooked dishes prepared by restaurants for consumption off their premises (11.1.1) - cooked dishes prepared by catering contractors whether collected by the customer or delivered to the customer's home (11.1.1) - products sold specifically as pet foods (09.3.4)	
3	01.1.1	Bread and cereals	Includes: - rice in all forms - maize, wheat, barley, oats, rye and other cereals	Excludes: - meat pies (01.1.2)	Caselaw: Includes vegetarian wheat products

			<p>in the form of grain, flour or meal</p> <ul style="list-style-type: none"> <li>- bread and other bakery products (crisp bread, rusks, toasted bread, biscuits, gingerbread, wafers, waffles, crumpets, muffins, croissants, cakes, tarts, pies, quiches, pizzas, etc.)</li> <li>- mixes and doughs for the preparation of bakery products</li> <li>- pasta products in all forms</li> <li>- couscous</li> <li>- cereal preparations (cornflakes, oatflakes, etc.) and other cereal products (malt, malt flour, malt extract, potato starch, tapioca, sago and other starches)</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- farinaceous-based products prepared with meat, fish, seafood, cheese, vegetables or fruit</li> </ul>	<ul style="list-style-type: none"> <li>- fish pies (01.1.3)</li> <li>- sweetcorn (01.1.7)</li> </ul>	
4	01.1.1.1	Rice	<p>Includes:</p> <ul style="list-style-type: none"> <li>- rice in all forms, including rice prepared with meat, fish, seafood or vegetables (if rice represents the most important part)</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- rice flour (01.1.1.2)</li> </ul>	
4	01.1.1.2	Flours and other cereals	<p>Includes:</p> <ul style="list-style-type: none"> <li>- maize, wheat, barley, oats, rye and other cereals in the form of grain, flour or meal</li> <li>- rice flour</li> </ul>		
4	01.1.1.3	Bread	<p>Includes:</p> <ul style="list-style-type: none"> <li>- bread and bread rolls</li> </ul>		
4	01.1.1.4	Other bakery products	<p>Includes:</p> <ul style="list-style-type: none"> <li>- crisp bread, rusks, toasted bread, biscuits, gingerbread, wafers, waffles, crumpets, muffins, croissants, cakes, tarts, sweet pies</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- meat pies (01.1.2.8)</li> <li>- fish pies (01.1.3.6)</li> </ul>	
4	01.1.1.5	Pizza and quiche	<p>Includes:</p> <ul style="list-style-type: none"> <li>- farinaceous-based (flour based) products prepared</li> </ul>		<p>Caselaw:</p> <p>Includes:</p>

			with meat, fish, seafood, cheese, vegetables or fruit	Excludes: - meat pies (01.1.2.8) - fish pies (01.1.3.6)	- pizza-like rolls, onion filled rolls, or buns with salty or sweet stuffing - filled pancakes, except for pancakes filled with meat (1.1.2.8) or fish (1.1.3.6).
4	01.1.1.6	Pasta products and couscous	Includes: - ravioli, cannelloni, lasagne etc. - pasta products in all forms - couscous, including prepared dishes made basically of pasta or couscous		
4	01.1.1.7	Breakfast cereals	Includes: - cornflakes, oatflakes, muesli etc.		
4	01.1.1.8	Other cereal products	Includes: - mixes and doughs for the preparation of bakery products - other cereal products (malt, malt flour, malt extract, potato starch, tapioca, sago and other starches)		Caselaw: Includes vegetarian wheat products
3	01.1.2	Meat	Includes: - fresh, chilled or frozen meat of: • bovine animals, swine, sheep and goat • horse, mule, donkey, camel and the like • poultry (chicken, duck, goose, turkey, guinea fowl) • hare, rabbit and game (antelope, deer, boar, pheasant, grouse, pigeon, quail, etc.) - fresh, chilled or frozen edible offal - dried, salted or smoked meat and edible offal (sausages, salami, bacon, ham, pâté, etc.) - other preserved or processed meat and meat-based preparations (canned meat, meat extracts, meat juices, meat pies, etc.)	Excludes: - land and sea snails (01.1.3) - lard and other edible animal fats (01.1.5) - soups, broths and stocks containing meat (01.1.9)	

			<p>Also includes:</p> <ul style="list-style-type: none"> <li>- meat and edible offal of marine mammals (seals, walruses, whales, etc.) and exotic animals (kangaroo, ostrich, alligator, etc.)</li> <li>- animals and poultry purchased live for consumption as food</li> </ul>		
4	01.1.2.1	Beef and veal	<p>Includes:</p> <ul style="list-style-type: none"> <li>- fresh, chilled or frozen meat of bovine animals</li> <li>- cow or veal purchased live for consumption as food</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- minced meat made of beef or veal</li> </ul>		
4	01.1.2.2	Pork	<p>Includes:</p> <ul style="list-style-type: none"> <li>- fresh, chilled or frozen meat of swine</li> <li>- pork purchased live for consumption as food</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- minced meat made of pork</li> </ul>		
4	01.1.2.3	Lamb and goat	<p>Includes:</p> <ul style="list-style-type: none"> <li>- fresh, chilled or frozen meat of sheep and goat</li> <li>- lamb and goat purchased live for consumption as food</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- minced meat made of lamb and goat</li> </ul>		
4	01.1.2.4	Poultry	<p>Includes:</p> <ul style="list-style-type: none"> <li>- fresh, chilled or frozen meat of poultry (chicken, duck, goose, turkey, guinea fowl etc.)</li> <li>- poultry purchased live for consumption as food</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- minced meat made of poultry</li> </ul>		

4	01.1.2.5	Other meats	Includes fresh, chilled or frozen meat of: - horse, mule, donkey, camel and the like - hare, rabbit and game (antelope, deer, boar, pheasant, grouse, pigeon, quail, etc.) - meat of marine mammals (seals, walruses, whales, etc.) and exotic animals (kangaroo, ostrich, alligator, etc.) - animals purchased live for consumption as food		
4	01.1.2.6	Edible offal	Includes: - fresh, chilled, smoked or frozen edible offal		
4	01.1.2.7	Dried, salted or smoked meat	Includes: - dried, salted or smoked meat (sausages, salami, bacon, ham, etc.)		
4	01.1.2.8	Other meat preparations	Includes: - other preserved or processed meat and meat-based preparations (canned meat, meat extracts, meat juices, meat pies, etc.) - dumplings, filled pancakes with meat - minced meat, raw or prepared if mixed meat from more than one kind of minced meat - all kind of pâté, including liver pâté	Excludes: - pizza and quiche (01.1.1.5)	Caselaw: Includes grilled chickens (if purchased for consumption at home), breaded meat, liver sausage, frozen meat snacks (meant to fry at home) such as croquettes and 'frikandellen'.
3	01.1.3	Fish and seafood	Includes: - fresh, chilled or frozen fish - fresh, chilled or frozen seafood (crustaceans, molluscs and other shellfish, sea snails) - dried, smoked or salted fish and seafood - other preserved or processed fish and seafood and fish and seafood-based preparations (canned fish and seafood, caviar and other hard roes, fish pies, etc.)  Also includes: - land crabs, land snails and frogs	Excludes: - soups, broths and stocks containing fish and seafood (01.1.9)	

			- fish and seafood purchased live for consumption as food		
4	01.1.3.1	Fresh or chilled fish	Includes: - fresh or chilled fish - fish purchased live for consumption as food		
4	01.1.3.2	Frozen fish	Includes: - frozen fish		
4	01.1.3.3	Fresh or chilled seafood	Includes: - fresh or chilled seafood (crustaceans, molluscs and other shellfish, sea snails) - seafood purchased live for consumption as food  Also includes: - land crabs, land snails and frogs		
4	01.1.3.4	Frozen seafood	Includes: - frozen seafood		
4	01.1.3.5	Dried, smoked or salted fish and seafood	Includes: - dried, smoked or salted fish and seafood		
4	01.1.3.6	Other preserved or processed fish and seafood-based preparations	Includes: - other preserved or processed fish and seafood and fish and seafood-based preparations (canned fish and seafood, caviar and other hard roes, fish pies, battered fish, etc.) - dumplings, filled pancakes with fish	Excludes: - pizza and quiche containing fish and seafood (01.1.1.5) - soups, broths and stocks containing fish and seafood (01.1.9.9)	
3	01.1.4	Milk, cheese and eggs	Includes: - pasteurized or sterilized milk - condensed, evaporated or powdered milk - yoghurt, cream, milk-based desserts, milk-based beverages and other similar milk-based products - cheese and curd	Excludes: - butter and butter products (01.1.5)	

			<ul style="list-style-type: none"> <li>- eggs and egg products made wholly from eggs</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- milk, cream and yoghurt containing sugar, cocoa, fruit or flavourings</li> <li>- dairy products not based on milk such as soya milk</li> </ul>		
4	01.1.4.1	Milk, whole, fresh	<p>Includes:</p> <ul style="list-style-type: none"> <li>- fresh, whole milk</li> <li>- pasteurized or sterilized milk</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- "ultra-pasteurized" or "UHT" milk</li> </ul>		
4	01.1.4.2	Milk, low fat, fresh	<p>Includes:</p> <ul style="list-style-type: none"> <li>- fresh, low fat milk</li> <li>- pasteurized or sterilized milk</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- "ultra-pasteurized" or "UHT" milk, semi-skimmed milk and skimmed milk</li> </ul>		Caselaw: Includes all milk with less than 3,5% fat
4	01.1.4.3	Milk, preserved	<p>Includes:</p> <ul style="list-style-type: none"> <li>- condensed, evaporated or powdered milk</li> </ul>		
4	01.1.4.4	Yoghurt	<p>Includes:</p> <ul style="list-style-type: none"> <li>- yoghurt containing or not sugar, cocoa, fruit or flavourings</li> </ul>		
4	01.1.4.5	Cheese and curd	<p>Includes:</p> <ul style="list-style-type: none"> <li>- hard, semi-hard, blue cheese, cottage cheese, mozzarella, "fromage blanc"</li> </ul>		
4	01.1.4.6	Other milk products	<p>Includes:</p> <ul style="list-style-type: none"> <li>- cream, milk-based desserts, milk-based beverages and other similar milk-based products</li> <li>- dairy products not based on milk such as soya milk</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- butter and butter products (01.1.5.1)</li> <li>- soya based desserts (01.1.9.4)</li> </ul>	Caselaw: Includes buttermilk

4	01.1.4.7	Eggs	Includes: - eggs and egg products made wholly from eggs		
3	01.1.5	Oils and fats	Includes: - butter and butter products (butter oil, ghee, etc.) - margarine (including diet margarine) and other vegetable fats (including peanut butter) - edible oils (olive oil, corn oil, sunflower-seed oil, cottonseed oil, soybean oil, groundnut oil, walnut oil, etc.) - edible animal fats (lard, etc.)	Excludes: - cod or halibut liver oil (06.1.1)	
4	01.1.5.1	Butter	Includes: - butter and butter products (butter oil, ghee, etc.)		
4	01.1.5.2	Margarine and other vegetable fats	Includes: - margarine (including diet margarine) and other vegetable fats (including peanut butter)		
4	01.1.5.3	Olive oil	Includes: - olive oil		
4	01.1.5.4	Other edible oils	Includes: - other edible oils (corn oil, sunflower-seed oil, cottonseed oil, soybean oil, groundnut oil, walnut oil, etc.)	Excludes: - cod or halibut liver oil (06.1.1.0)	
4	01.1.5.5	Other edible animal fats	Includes: - edible animal fats (lard, etc.)		
3	01.1.6	Fruit	Includes: - fresh, chilled or frozen fruit - dried fruit, fruit peel, fruit kernels, nuts and edible seeds - preserved fruit and fruit-based products - melons and water melons	Excludes: - vegetables cultivated for their fruit such as aubergines, cucumbers and tomatoes (01.1.7) - jams, marmalades, compotes, jellies, fruit purées and pastes (01.1.8)	



				- parts of plants preserved in sugar (01.1.8) - fruit juices and syrups (01.2.2)	
4	01.1.6.1	Fresh or chilled fruit	Includes: - melons and water melons, berries		
4	01.1.6.2	Frozen fruit	Includes: - frozen fruit - frozen berries		
4	01.1.6.3	Dried fruit and nuts	Includes: - dried fruit, fruit peel, fruit kernels - nuts and edible seeds - dry berries		
4	01.1.6.4	Preserved fruit and fruit-based products	Includes: - preserved fruit and fruit-based products - dietary preparations and culinary ingredients based exclusively on fruit - canned or tinned fruit		
3	01.1.7	Vegetables	Includes: - fresh, chilled, frozen or dried vegetables cultivated for their leaves or stalks (asparagus, broccoli, cauliflower, endives, fennel, spinach, etc.), for their fruit (aubergines, cucumbers, courgettes, green peppers, pumpkins, tomatoes, etc.), and for their roots (beetroots, carrots, onions, parsnips, radishes, turnips, etc.) - fresh or chilled potatoes and other tuber vegetables (manioc, arrowroot, cassava, sweet potatoes, etc.) - preserved or processed vegetables and vegetable-based products - products of tuber vegetables (flours, meals,	Excludes: - potato starch, tapioca, sago and other starches (01.1.1) - soups, broths and stocks containing vegetables (01.1.9) - culinary herbs (parsley, rosemary, thyme, etc.) and spices (pepper, pimento, ginger, etc.) (01.1.9)	Caselaw: Includes vegetarian soya products

			flakes, purées, chips and crisps) including frozen preparations such as chipped potatoes - olives - garlic - pulses - sweetcorn - sea fennel and other edible seaweed - mushrooms and other edible fungi	- vegetable juices (01.2.2)	
4	01.1.7.1	Fresh or chilled vegetables other than potatoes and other tubers	Includes: - fresh or chilled vegetables cultivated for their leaves or stalks (asparagus, broccoli, cauliflower, endives, fennel, spinach, etc.), for their fruit (aubergines, cucumbers, courgettes, green peppers, pumpkins, tomatoes, etc.) and for their roots (beetroots, carrots, onions, parsnips, radishes, turnips, etc.)		
4	01.1.7.2	Frozen vegetables other than potatoes and other tubers	Includes: - frozen vegetables cultivated for their leaves or stalks (asparagus, broccoli, cauliflower, endives, fennel, spinach, etc.), for their fruit (aubergines, cucumbers, courgettes, green peppers, pumpkins, tomatoes, etc.) and for their roots (beetroots, carrots, onions, parsnips, radishes, turnips, etc.)		
4	01.1.7.3	Dried vegetables, other preserved or processed vegetables	Includes: - vegetable-based products, dietary preparations and culinary ingredients based exclusively on vegetables - mixtures of vegetables - canned or tinned vegetables - pulses		Caselaw: Includes vegetarian soya products
4	01.1.7.4	Potatoes	Includes: - fresh, chilled and preserved potatoes	Excludes: - potato starch (01.1.1.8)	

			Also includes: - frozen preparations such as chipped potatoes	- sweet potatoes (01.1.7.6)	
4	01.1.7.5	Crisps	Includes: - potato crisps (simple or using various flavourings and ingredients including seasonings, herbs, spices, cheeses, and artificial additives) - crisps made from potato, but may also be made from corn, maize, tapioca and other tuber		
4	01.1.7.6	Other tubers and products of tuber vegetables	Includes: - manioc, arrowroot, cassava, sweet potatoes, etc. - products of tuber vegetables (flours, meals, flakes, purées)		
3	01.1.8	Sugar, jam, honey, chocolate and confectionery	Includes: - cane or beet sugar, unrefined or refined, powdered, crystallized or in lumps - jams, marmalades, compotes, jellies, fruit purées and pastes, natural and artificial honey, maple syrup, molasses and parts of plants preserved in sugar - chocolate in bars or slabs, chewing gum, sweets, toffees, pastilles and other confectionery products - cocoa-based foods and cocoa-based dessert preparations - edible ice, ice cream and sorbet  Also includes: - artificial sugar substitutes - nougat cream	Excludes: - cocoa and chocolate-based powder (01.2.1)	
4	01.1.8.1	Sugar	Includes: - cane or beet sugar, unrefined or refined, powdered, crystallized or in lumps		
4	01.1.8.2	Jams, marmalades and honey	Includes: - jams, marmalades, compotes, jellies, fruit purées		

			and pastes, natural and artificial honey, maple syrup, molasses and parts of plants preserved in sugar		
4	01.1.8.3	Chocolate	Includes: - chocolate and cocoa-based foods and cocoa-based dessert preparations	Excludes: - cocoa and chocolate-based powder (01.2.1.3)	Caselaw: Includes: - Nutella cream - chocolate candies, chocolate-covered marshmallows and chocolate-covered jelly if the product is composed of a majority of chocolate
4	01.1.8.4	Confectionery products	Includes: - chewing gum, sweets, toffees, pastilles and other confectionery products		Caselaw: Includes: - chocolate candies, chocolate-covered marshmallows and chocolate-covered jelly if the product is not composed of a majority of chocolate
4	01.1.8.5	Edible ices and ice cream	Includes: - sorbet		
4	01.1.8.6	Artificial sugar substitutes	Includes: - artificial sugar substitutes		
3	01.1.9	Food products n.e.c.	Includes: - salt, spices (pepper, pimento, ginger, etc.), culinary herbs (parsley, rosemary, thyme, etc.), sauces, condiments, seasonings (mustard, mayonnaise, ketchup, soy sauce, etc.), vinegar - prepared baking powders, baker's yeast, dessert preparations, soups, broths, stocks, culinary ingredients, etc. - homogenized baby food and dietary preparations irrespective of the composition	Excludes: - milk-based desserts (01.1.4) - soya milk (01.1.4) - artificial sugar substitutes (01.1.8) - cocoa-based dessert preparations (01.1.8)	Caselaw: Includes ready-made meals
4		Sauces, condiments			

	01.1.9.1		Includes: - sauces, condiments, seasonings (mustard, mayonnaise, ketchup, soy sauce, etc.), vinegar		
4	01.1.9.2	Salt, spices and culinary herbs	Includes: - salt, spices (pepper, pimento, ginger, etc.), culinary herbs (parsley, rosemary, thyme, etc.)		
4	01.1.9.3	Baby food	Includes: - homogenized baby food irrespective of the composition		Caselaw: Includes baby rice cereals
4	01.1.9.4	Ready-made meals	Includes: - ready-to-eat dishes (tinned food, frozen food or meals prepared in the day), irrespective of the composition, are classified in this category when the price only covers the cost of the product - sandwiches	Excludes: - pizza and quiche (01.1.1.5) - pasta and couscous prepared in all forms (01.1.1.6) - meat pies (01.1.2.8) - fish pies (01.1.3.6)	Caselaw: Includes packaged sandwiches
4	01.1.9.9	Other food products n.e.c.	Includes: - prepared baking powders, baker's yeast, dessert preparations, soups, broths, stocks, culinary ingredients, etc. - dietary preparations irrespective of the composition	Excludes: - diet margarine (01.1.5.2) - dietary preparations based exclusively on fruit (01.1.6.4)	
2	01.2	Non-alcoholic beverages	Includes: - the non-alcoholic beverages classified here are those purchased for consumption at home	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)	
3	01.2.1	Coffee, tea and cocoa	<p>Includes:</p> <ul style="list-style-type: none"> <li>- coffee, whether or not decaffeinated, roasted or ground, including instant coffee</li> <li>- tea, maté and other plant products for infusions</li> <li>- cocoa, whether or not sweetened, and chocolate-based powder</li> </ul> <p>Includes</p> <ul style="list-style-type: none"> <li>- cocoa-based beverage preparations</li> <li>- coffee and tea substitutes</li> <li>- extracts and essences of coffee and tea</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- chocolate in bars or slabs (01.1.8)</li> <li>- cocoa-based food and cocoa-based dessert preparations (01.1.8)</li> </ul>	
4	01.2.1.1	Coffee	<p>Includes:</p> <ul style="list-style-type: none"> <li>- coffee, whether or not decaffeinated, roasted or ground, including instant coffee</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- coffee substitutes</li> <li>- extracts and essences of coffee</li> </ul>		
4	01.2.1.2	Tea	<p>Includes:</p> <ul style="list-style-type: none"> <li>- tea, maté and other plant products for infusions</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- tea substitutes</li> <li>- extracts and essences of tea</li> </ul>		<p>Caselaw: Includes tea for children</p>
4	01.2.1.3	Cocoa and powdered chocolate	<p>Includes:</p> <ul style="list-style-type: none"> <li>- cocoa, whether or not sweetened, and chocolate-based powder</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- cocoa-based beverage preparations</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- chocolate in bars or slabs (01.1.8.3)</li> <li>- cocoa-based food and cocoa-based dessert preparations (01.1.8.3)</li> </ul>	

3	01.2.2	Mineral waters, soft drinks, fruit and vegetable juices	Includes: - mineral or spring waters - all drinking water sold in containers - soft drinks such as sodas, lemonades and colas - fruit and vegetable juices - syrups and concentrates for the preparation of beverages	Excludes: - non-alcoholic beverages which are generally alcoholic such as non-alcoholic beer (02.1)	
4	01.2.2.1	Mineral or spring waters	Includes: - mineral or spring waters - all drinking water sold in containers		
4	01.2.2.2	Soft drinks	Includes: - soft drinks such as sodas, lemonades and colas	Excludes: - non-alcoholic beverages which are generally alcoholic such as non-alcoholic beer (02.1)	
4	01.2.2.3	Fruit and vegetable juices	Includes: - fruit and vegetable juices - syrups and concentrates for the preparation of beverages		Caselaw: Includes juice intended for children
1	02	ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS			
2	02.1	Alcoholic beverages	The alcoholic beverages classified here are those purchased for consumption at home. The beverages classified here include low or non-alcoholic beverages which are generally alcoholic such as non-alcoholic beer.	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)	
3	02.1.1	Spirits	Includes: - eaux-de-vie, liqueurs and other spirits  Also includes: - mead - aperitifs other than wine-based aperitifs	Excludes: - wine-based aperitifs (02.1.2)	
4	02.1.1.1	Spirits and liqueurs	Includes: - eaux-de-vie, liqueurs and other spirits with high alcohol content  Also includes: - mead - aperitifs other than wine-based aperitifs	Excludes: - wine-based aperitifs (02.1.2.4)	
4	02.1.1.2	Alcoholic soft drinks	Includes: - soda-water types with a low alcohol content		
3	02.1.2	Wine	Includes: - wine, cider and perry, including sake - wine-based aperitifs, fortified wines, champagne and other sparkling wines		
4	02.1.2.1	Wine from grapes	Includes: - champagne and other sparkling wines		
4	02.1.2.2	Wine from other fruits	Includes: - cider and perry, including sake		Caselaw: includes flavoured cider
4	02.1.2.3	Fortified wines	Includes: - vermouth, sherry, port wine		
4	02.1.2.4	Wine-based drinks	Includes: - wine-based aperitifs, non-alcoholic wine		
3	02.1.3	Beer	Includes: - all kinds of beer such as ale, lager and porter		



			Also includes: - low-alcoholic and non-alcoholic beer - shandy		
4	02.1.3.1	Lager beer	Includes: - Pilsner, Bock, Dortmunder Export and Märzen lager beers  Also includes: - pale lager and dark lagers, such as Dunkel and Schwarzbier		Caselaw: regardless of alcohol percentage
4	02.1.3.2	Other alcoholic beer	Includes: - Ale beers  Also includes: - hybrid or mixed style beers, such as Altbier and Kölsch, steam beers, fruit and vegetable beers, herb and spiced beers, wood-aged beers, smoked beers or champagne style beers		Caselaw: regardless of alcohol percentage
4	02.1.3.3	Low and non-alcoholic beer	Includes: - low alcoholic beer do not have an harmonised % ABV in all EU Member States but it should be around less than 1% ABV		
4	02.1.3.4	Beer-based drinks	Includes: - beer with soda ("panache"), beer with Coca-Cola  Also includes: - "shandy" (mix of beer and soda-water with ginger taste)		
2	02.2	Tobacco	This group covers all purchases of tobacco by households, including purchases of tobacco in restaurants, cafés, bars, service stations, etc.		
3	02.2.0	Tobacco	Includes: - cigarettes		

			- cigarette tobacco and cigarette paper - cigars, pipe tobacco, chewing tobacco or snuff	Excludes: - other smokers' articles (12.3.2)	
4	02.2.0.1	Cigarettes	Includes: - cigarettes	Excludes: - other smokers' articles (12.3.2.9)	
4	02.2.0.2	Cigars	Includes: - cigars	Excludes: - other smokers' articles (12.3.2.9)	
4	02.2.0.3	Other tobacco products	Includes: - pipe tobacco, chewing tobacco or snuff - cigarette tobacco and cigarette paper	Excludes: - other smokers' articles (12.3.2.9)	Caselaw: Includes refills with nicotine for electronic cigarettes
2	02.3	Narcotics			
3	02.3.0	Narcotics	Includes: - marijuana, opium, cocaine and their derivatives - other vegetable-based narcotics such as cola nuts, betel leaves and betel nuts - other narcotics including chemicals and man-made drugs		
4	02.3.0.0	Narcotics	Includes: - marijuana, opium, cocaine and their derivatives - other vegetable-based narcotics such as cola nuts, betel leaves and betel nuts - other narcotics including chemicals and man-made drugs		
1	03	CLOTHING AND FOOTWEAR			Caselaw: New and second-hand goods should be classified in the same class
2	03.1	Clothing			
3	03.1.1	Clothing materials			

			Includes: - clothing materials of natural fibres, of man-made fibres and of their mixtures	Excludes: - furnishing fabrics (05.2.0)	
4	03.1.1.0	Clothing materials	Includes: - clothing materials of natural fibres, of man-made fibres and of their mixtures	Excludes: - furnishing fabrics (05.2.0.1)	
3	03.1.2	Garments	Includes: - garments for men, women, children (3 to 13 years) and infants (0 to 2 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work: • capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc. • shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc. • vests, underpants, socks, stockings, tights, petticoats, brassieres, knickers, slips, girdles, corsets, body stockings, etc. - pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.: • baby clothes and babies' booties made of fabric	Excludes: - articles of medical hosiery such as elasticated stockings (06.1.2) - babies' napkins (12.1.3)	
4	03.1.2.1	Garments for men	Includes: - garments for men, either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work: • capes, overcoats, raincoats, anoraks, parkas, jackets, trousers, waistcoats, suits, costumes, etc. • shirts, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.		

			<ul style="list-style-type: none"> <li>• vests, underpants, socks etc.</li> <li>- pyjamas, housecoats, dressing gowns, bathrobes, etc.</li> </ul>		
4	03.1.2.2	Garments for women	<p>Includes:</p> <ul style="list-style-type: none"> <li>- garments for women, either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work: <ul style="list-style-type: none"> <li>• capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.</li> <li>• shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.</li> <li>• vests, underpants, socks, stockings, tights, petticoats, brassieres, knickers, slips, girdles, corsets, body stockings, etc.</li> </ul> </li> <li>- pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- unisex clothing</li> </ul>		
4	03.1.2.3	Garments for infants (0 to 2 years) and children (3 to 13 years)	<p>Includes:</p> <ul style="list-style-type: none"> <li>- garments for infants (0 to 2 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport</li> <li>- baby clothes and babies' booties made of fabric</li> <li>- garments for children (3 to 13 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport: <ul style="list-style-type: none"> <li>• capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits,</li> </ul> </li> </ul>		

			<p>costumes, dresses, skirts, etc.</p> <ul style="list-style-type: none"> <li>• shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.</li> <li>• vests, underpants, socks, stockings, tights, petticoats, brassieres, knickers, slips etc.</li> </ul> <p>- pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.</p>		
3	03.1.3	Other articles of clothing and clothing accessories	<p>Includes:</p> <ul style="list-style-type: none"> <li>- ties, handkerchiefs, scarves, squares, gloves, mittens, muffs, belts, braces, aprons, smocks, bibs, sleeve protectors, hats, caps, berets, bonnets, etc.</li> <li>- sewing threads, knitting yarns and accessories for making clothing such as buckles, buttons, press studs, zip fasteners, ribbons, laces, trimmings, etc.</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- gardening gloves and working gloves</li> <li>- crash helmets for motorcycles and bicycles</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- gloves and other articles made of rubber (05.6.1)</li> <li>- pins, safety pins, sewing needles, knitting needles, thimbles (05.6.1)</li> <li>- protective headgear for sports (09.3.2)</li> <li>- other protective gear for sports such as life jackets, boxing gloves, body padding, belts, supports, etc. (09.3.2)</li> <li>- paper handkerchiefs (12.1.3)</li> <li>- watches, jewellery, cuff links, tiepins (12.3.1)</li> <li>- walking sticks and canes, umbrellas and parasols, fans, key rings (12.3.2)</li> </ul>	
4					

	03.1.3.1	Other articles of clothing	<p>Includes:</p> <ul style="list-style-type: none"> <li>- ties, handkerchiefs, scarves, squares, gloves, mittens, muffs, belts, braces, aprons, smocks, bibs, sleeve protectors, hats, caps, berets, bonnets, etc.</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- gardening gloves and working gloves</li> <li>- crash helmets for motorcycles and bicycles</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- gloves and other articles made of rubber (05.6.1.2)</li> <li>- pins, safety pins, sewing needles, knitting needles, thimbles (05.6.1.2)</li> <li>- protective headgear for sports (09.3.2.1)</li> <li>- other protective gear for sports such as life jackets, boxing gloves, body padding, belts, supports, etc. (09.3.2.1)</li> <li>- paper handkerchiefs (12.1.3.2)</li> <li>- watches, jewellery, cuff links, tiepins (12.3.1)</li> <li>- walking sticks and canes, umbrellas and parasols, fans, key rings (12.3.2.9)</li> </ul>	
4	03.1.3.2	Clothing accessories	<p>Includes:</p> <ul style="list-style-type: none"> <li>- sewing threads, knitting yarns and accessories for making clothing such as buckles, buttons, press studs, zip fasteners, ribbons, laces, trimmings, etc.</li> </ul>		
3	03.1.4	Cleaning, repair and hire of clothing	<p>Includes:</p> <ul style="list-style-type: none"> <li>- dry-cleaning, laundering and dyeing of garments</li> <li>- darning, mending, repair and altering of garments</li> <li>- hire of garments</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- materials, threads, accessories, etc. purchased by households with the</li> </ul>	<p>Caselaw:</p> <p>Includes leasing or hiring of clothes</p>

			<p>Also includes:</p> <ul style="list-style-type: none"> <li>- total value of the repair service (that is, both the cost of labour and the cost of materials are covered)</li> </ul>	<ul style="list-style-type: none"> <li>intention of undertaking the repairs themselves (03.1.1) or (03.1.3)</li> <li>- repair of household linen and other household textiles (05.2.0)</li> <li>- dry-cleaning, laundering, dyeing and hiring of household linen and other household textiles (05.6.2)</li> </ul>	
4	03.1.4.1	Cleaning of clothing	<p>Includes:</p> <ul style="list-style-type: none"> <li>- dry-cleaning, laundering and dyeing of garments</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- dry-cleaning, laundering, dyeing and hiring of household linen and other household textiles (05.6.2.2)</li> </ul>	
4	03.1.4.2	Repair and hire of clothing	<p>Includes:</p> <ul style="list-style-type: none"> <li>- darning, mending, repair and altering of garments</li> <li>- hire of garments</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- total value of the repair service (that is, both the cost of labour and the cost of materials are covered)</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- materials, threads, accessories, etc. purchased by households with the intention of undertaking the repairs themselves (03.1.1.0) or (03.1.3)</li> <li>- repair of household linen and other household textiles (05.2.0)</li> </ul>	

2	03.2	Footwear			
3	03.2.1	Shoes and other footwear	<p>Includes:</p> <ul style="list-style-type: none"> <li>- all footwear for men, women, children (3 to 13 years) and infants (0 to 2 years) including sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basket ball, boating, etc.)</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- gaiters, leggings and similar articles</li> <li>- shoelaces</li> <li>- parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- babies' booties made of fabric (03.1.2)</li> <li>- shoe-trees, shoehorns and polishes, creams and other shoe-cleaning articles (05.6.1)</li> <li>- orthopaedic footwear (06.1.3)</li> <li>- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.3.2)</li> <li>- shin-guards, cricket pads and other such protective apparel for sport (09.3.2)</li> </ul>	
4	03.2.1.1	Footwear for men	<p>Includes:</p> <ul style="list-style-type: none"> <li>- all footwear for men</li> </ul> <p>Also includes</p> <ul style="list-style-type: none"> <li>- shoelaces</li> <li>- parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves</li> <li>- sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basket ball, boating, etc.)</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- repair and hire of footwear (03.2.2.0)</li> </ul>	



4	03.2.1.2	Footwear for women	<p>Includes:</p> <ul style="list-style-type: none"> <li>- all footwear for women</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- gaiters, leggings and similar articles</li> <li>- shoelaces</li> <li>- parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves</li> <li>- sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basket ball, boating, etc.)</li> <li>- unisex footwear</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- repair and hire of footwear (03.2.2.0)</li> </ul>	
4	03.2.1.3	Footwear for infants and children	<p>Includes:</p> <ul style="list-style-type: none"> <li>- all footwear for children (3 to 13 years) and infants (0 to 2 years)</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- gaiters, leggings and similar articles</li> <li>- shoelaces</li> <li>- parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves</li> <li>- sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basket ball, boating, etc.)</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- repair and hire of footwear (03.2.2.0)</li> </ul>	
3	03.2.2	Repair and hire of footwear	<p>Includes:</p> <ul style="list-style-type: none"> <li>- repair of footwear</li> <li>- shoe-cleaning services</li> <li>- hire of footwear</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- total value of the repair service (that is, both the</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- parts of footwear, such as heels, soles, etc., purchased by households with the intention of undertaking the repair themselves (03.2.1)</li> </ul>	

			cost of labour and the cost of materials are covered)	<ul style="list-style-type: none"> <li>- polishes, creams and other shoe-cleaning articles (05.6.1)</li> <li>- repair of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.3.2)</li> <li>- hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.4.1)</li> </ul>	
4	03.2.2.0	Repair and hire of footwear	<p>Includes:</p> <ul style="list-style-type: none"> <li>- repair of footwear</li> <li>- shoe-cleaning services</li> <li>- hire of footwear</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- total value of the repair service (that is, both the cost of labour and the cost of materials are covered)</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- parts of footwear, such as heels, soles, etc., purchased by households with the intention of undertaking the repair themselves (03.2.1)</li> <li>- polishes, creams and other shoe-cleaning articles (05.6.1.1)</li> <li>- repair of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear</li> </ul>	

				fitted with ice-skates, rollers, spikes, studs, etc.) (09.3.2.3) - hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.4.1.2)	
1	04	HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS			
2	04.1	Actual rentals for housing	Includes: - rentals normally include payment for the use of the land on which the property stands, the dwelling occupied, the fixtures and fittings for heating, plumbing, lighting, etc., and, in the case of a dwelling let furnished, the furniture  Rentals also include payment for the use of a garage to provide parking in connection with the dwelling. The garage does not have to be physically contiguous to the dwelling, nor does it have to be leased from the same landlord.	Excludes: - payment for the use of garages or parking spaces not providing parking in connection with the dwelling (07.2.4) - charges for water supply (04.4.1) - refuse collection (04.4.2) - sewage collection (04.4.3) - co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts	

				and refuse disposal chutes, etc. in multi-occupied buildings (04.4.4) - charges for electricity (04.5.1) - charges for gas (04.5.2) - charges for heating and hot water supplied by district heating plants (04.5.5).	
3	04.1.1	Actual rentals paid by tenants	Includes: - rentals actually paid by tenants or subtenants occupying unfurnished or furnished premises as their main residence  Also includes: - payments by households occupying a room in a hotel or boarding house as their main residence	Excludes: - garage rentals (04.1.2.2) - accommodation services of educational establishments and hostels (11.2.0) and of retirement homes for elderly persons (12.4.0)	
4	04.1.1.0	Actual rentals paid by tenants	Includes: - rentals actually paid by tenants or subtenants occupying unfurnished or furnished premises as their main residence  Also includes: - payments by households occupying a room in a hotel or boarding house as their main residence	Excludes: - garage rentals (04.1.2.2) - accommodation services of educational establishments and hostels (11.2.0.3) - retirement homes for elderly persons (12.4.0.2)	

3	04.1.2	Other actual rentals	Includes: - rentals actually paid for secondary residences	Excludes: - accommodation services of holiday villages and holiday centres (11.2.0)	
4	04.1.2.1	Actual rentals paid by tenants for secondary residences	Includes: - rentals actually paid for secondary residences	Excludes: - accommodation services of holiday villages and holiday centres (11.2.0.2)	
4	04.1.2.2	Garage rentals and other rentals paid by tenants	Rentals also include payment for the use of a garage to provide parking in connection with the dwelling. The garage does not have to be physically contiguous to the dwelling, nor does it have to be leased from the same landlord.	Excludes: - payment for the use of garages or parking spaces not providing parking in connection with the dwelling (07.2.4)	
2	04.2	Imputed rentals for housing			
3	04.2.1	Imputed rentals of owner-occupiers	Includes: - imputed rentals of owners occupying their main residence		
4	04.2.1.0	Imputed rentals of owner-occupiers	Includes: - imputed rentals of owners occupying their main residence		
3	04.2.2	Other imputed rentals	Includes: - imputed rentals for secondary residences - imputed rentals of households paying a reduced rental or housed free		
4	04.2.2.0	Other imputed rentals	Includes: - imputed rentals for secondary residences - imputed rentals of households paying a reduced rental or housed free		

2	04.3	Maintenance and repair of the dwelling	<p>Includes maintenance and repair of dwellings are distinguished by two features:</p> <ul style="list-style-type: none"> <li>- 1st: they are activities that have to be undertaken regularly in order to maintain the dwelling in good working order</li> <li>- 2nd: they do not change the dwelling's performance, capacity or expected service life</li> </ul> <p>There are two types of maintenance and repair of dwellings:</p> <ul style="list-style-type: none"> <li>- those which are minor, such as interior decoration and repairs to fittings, and which are commonly carried out by both tenants and owners</li> <li>- and those which are major, such as replastering walls or repairing roofs, and which are carried out by owners only</li> </ul> <p>Only expenditures which tenants and owner-occupiers incur on materials and services for minor maintenance and repair are part of individual consumption expenditure of households.</p>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- Expenditures which owner-occupiers incur on materials and services for major maintenance and repair are not part of individual consumption expenditure of households.</li> <li>- 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).</li> <li>- If tenants or owner-occupiers pay an enterprise to carry out the maintenance or repair, the total value of the service, including the costs of the materials used, should be shown under (04.3.2).</li> </ul>	
3	04.3.1	Materials for the maintenance and repair of the dwelling	<p>Includes:</p> <ul style="list-style-type: none"> <li>- products and materials, such as paints and varnishes, renderings, wallpapers, fabric wall coverings, window panes, plaster, cement, putty, wallpaper pastes, etc., purchased for minor</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- fitted carpets and linoleum (05.1.2)</li> <li>- hand tools, door fittings, power</li> </ul>	

			<p>maintenance and repair of the dwelling</p> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- small plumbing items (pipes, taps, joints, etc.), surfacing materials (floorboards, ceramic tiles, etc.) and brushes and scrapers for paint, varnish and wallpaper</li> </ul>	<p>sockets, wiring flex and lamp bulbs (05.5.2)</p> <ul style="list-style-type: none"> <li>- brooms, scrubbing brushes, dusting brushes and cleaning products (05.6.1)</li> <li>- products, materials and fixtures used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation)</li> </ul>	
4	04.3.1.0	Materials for the maintenance and repair of the dwelling	<p>Includes:</p> <ul style="list-style-type: none"> <li>- products and materials, such as paints and varnishes, renderings, wallpapers, fabric wall coverings, window panes, plaster, cement, putty, wallpaper pastes, etc., purchased for minor maintenance and repair of the dwelling</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- small plumbing items (pipes, taps, joints, etc.), surfacing materials (floorboards, ceramic tiles, etc.) and brushes and scrapers for paint, varnish and wallpaper</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- fitted carpets and linoleum (05.1.2.2)</li> <li>- hand tools, door fittings, power sockets, wiring flex and lamp bulbs (05.5.2.1, 05.5.2.2)</li> <li>- brooms, scrubbing brushes, dusting brushes and cleaning products (05.6.1)</li> <li>- products, materials and fixtures used for major maintenance and repair (intermediate consumption) or for</li> </ul>	

				extension and conversion of the dwelling (capital formation)	
3	04.3.2	Services for the maintenance and repair of the dwelling	<p>Includes:</p> <ul style="list-style-type: none"> <li>- services of plumbers, electricians, carpenters, glaziers, painters, decorators, floor polishers, etc. engaged for minor maintenance and repair of the dwelling</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- total value of the service (that is, both the cost of labour and the cost of materials are covered)</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (04.3.1)</li> <li>- services engaged for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation)</li> </ul>	
4	04.3.2.1	Services of plumbers	<p>Includes:</p> <ul style="list-style-type: none"> <li>- assembly, installation, repair and maintenance of pipe systems, drains, gutters, ducts, mechanical services and related fittings and fixtures for water, gas</li> </ul>		
4	04.3.2.2	Services of electricians	<p>Includes:</p> <ul style="list-style-type: none"> <li>- maintenance and repair electrical wiring systems and related equipment and fixtures</li> </ul>		
4	04.3.2.3	Maintenance services for heating systems	<p>Includes:</p> <ul style="list-style-type: none"> <li>- maintenance and repair of heating systems</li> </ul>		
4	04.3.2.4	Services of painters	<p>Includes:</p> <ul style="list-style-type: none"> <li>- preparation of surfaces of buildings and other</li> </ul>		



			structures for painting, apply protective and decorative coats of paint or similar materials, or cover interior walls and ceilings of buildings with wallpaper or other finishes  Also includes: - services of decorators		
4	04.3.2.5	Services of carpenters	Includes: - cutting, shaping, assembly, erection, maintenance and repair of various types of structures and fittings made from wood and other materials  Also includes: - floor-polishers		
4	04.3.2.9	Other services for maintenance and repair of the dwelling	Includes: - insulation works - fencing and railing installation works - plastering works - tiling works - terrazzo, marble, granite and slate works - ornamentation fitting works - interior design services		
2	04.4	Water supply and miscellaneous services relating to the dwelling			
3	04.4.1	Water supply	Includes: - water supply  Also includes: - associated expenditure such as hire of meters, reading of meters, standing charges, etc.	Excludes: - drinking water sold in bottles or containers (01.2.2) - hot water or steam purchased from district heating plants (04.5.5)	

4	04.4.1.0	Water supply	Includes: - water supply  Also includes: - associated expenditure such as hire of meters, reading of meters, standing charges, etc.	Excludes: - drinking water sold in bottles or containers (01.2.2.1) - hot water or steam purchased from district heating plants (04.5.5.0)	
3	04.4.2	Refuse collection	Includes: - refuse collection and disposal		
4	04.4.2.0	Refuse collection	Includes: - refuse collection and disposal		
3	04.4.3	Sewage collection	Includes: - sewage collection and disposal		
4	04.4.3.0	Sewage collection	Includes: - sewage collection and disposal		
3	04.4.4	Other services relating to the dwelling n.e.c.	Includes: - co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi-occupied buildings - security services - snow removal and chimney sweeping	Excludes: - household services such as window cleaning, disinfecting, fumigation and pest extermination (05.6.2) - bodyguards (12.7.0)	
4	04.4.4.1	Maintenance charges in multi-occupied buildings	Includes: - co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi-occupied buildings	Excludes: - household services such as window cleaning, disinfecting, fumigation and pest extermination (05.6.2.9) - bodyguards (12.7.0.4)	

4	04.4.4.2	Security services	Includes: - security services	Excludes: - bodyguards (12.7.0.4)	
4	04.4.4.9	Other services related to dwelling	Includes: - road cleaning and chimney sweeping  Also includes: - snow removal		
2	04.5	Electricity, gas and other fuels			Caselaw: Includes expenditures of the tenant for the heating of the tap water (when a block of flats has its own and shared heating system)
3	04.5.1	Electricity	Includes: - associated expenditure such as hire of meters, reading of meters, standing charges, etc.		
4	04.5.1.0	Electricity	Includes: - associated expenditure such as hire of meters, reading of meters, standing charges, etc.		
3	04.5.2	Gas	Includes: - town gas and natural gas - liquefied hydrocarbons (butane, propane, etc.)  Also includes: - associated expenditure such as hire of meters, reading of meters, storage containers, standing charges, etc.		
4	04.5.2.1	Natural gas and town gas	Includes: - associated expenditure such as hire of meters, reading of meters, standing charges, etc.		
4	04.5.2.2			Excludes: - camping gas in	

		Liquefied hydrocarbons (butane, propane, etc.)	Includes: - associated expenditure such as storage containers, standing charges, etc.	cylinder less than 50 kg (09.3.2.2)	
3	04.5.3	Liquid fuels	Includes: - domestic heating and lighting oils		
4	04.5.3.0	Liquid fuels	Includes: - domestic heating and lighting oils		
3	04.5.4	Solid fuels	Includes: - coal, coke, briquettes, pellets, firewood, charcoal, peat and the like		
4	04.5.4.1	Coal	Includes: - coal		
4	04.5.4.9	Other solid fuels	Includes: - coke, briquettes, pellets, firewood, charcoal, peat and the like		Caselaw: Includes solid fuels for the barbecue
3	04.5.5	Heat energy	Includes: - hot water and steam purchased from district heating plants  Also includes: - associated expenditure such as hire of meters, reading of meters, standing charges, etc. - ice used for cooling and refrigeration purposes		
4	04.5.5.0	Heat energy	Includes: - hot water and steam purchased from district heating plants  Also includes: - associated expenditure such as hire of meters, reading of meters, standing charges, etc. - ice used for cooling and refrigeration purposes		
1	05	FURNISHINGS, HOUSEHOLD			Caselaw: New and second-hand goods

		EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE			should be classified in the same class
2	05.1	Furniture and furnishings, carpets and other floor coverings			
3	05.1.1	Furniture and furnishings	<p>Includes:</p> <ul style="list-style-type: none"> <li>- beds, sofas, couches, tables, chairs, cupboards, chests of drawers and bookshelves</li> <li>- lighting equipment such as ceiling lights, standard lamps, globe lights and bedside lamps</li> <li>- pictures, sculptures, engravings, tapestries and other art objects including reproductions of works of art and other ornaments</li> <li>- screens, folding partitions and other furniture and fixtures</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- delivery and installation when applicable</li> <li>- base mattresses, mattresses, tatamis</li> <li>- bathroom cabinets</li> <li>- baby furniture such as cradles, high chairs and playpens</li> <li>- blinds</li> <li>- camping and garden furniture</li> <li>- mirrors, candleholders and candlesticks</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- bedding and sunshades (05.2.0)</li> <li>- safes (05.3.1)</li> <li>- ornamental glass and ceramic articles (05.4.0)</li> <li>- clocks (12.3.1)</li> <li>- wall thermometers and barometers (12.3.2)</li> <li>- carrycots and pushchairs (12.3.2)</li> <li>- works of art and antique furniture acquired primarily as stores of value (capital formation)</li> </ul>	
4	05.1.1.1	Household furniture	<p>Includes:</p> <ul style="list-style-type: none"> <li>- sofas, couches, tables, chairs, cupboards, chests of drawers and bookshelves</li> <li>- beds, mattresses, base-mattresses, (tatamis), wardrobes, chests of drawers, bedside tables</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- antique furniture acquired primarily as stores of value (capital formation), bunk beds</li> <li>baby furniture such as</li> </ul>	

			<ul style="list-style-type: none"> <li>- kitchen tables and chairs, cupboards and surfaces</li> <li>- furniture primarily for bathroom use</li> </ul>	<ul style="list-style-type: none"> <li>cradles, highchairs and play-pens (05.1.1.9)</li> </ul>	
4	05.1.1.2	Garden furniture	<p>Includes:</p> <ul style="list-style-type: none"> <li>- furniture primarily for gardens use</li> </ul>		<p>Caselaw:</p> <p>Includes small garden houses to store garden tools and machines</p>
4	05.1.1.3	Lighting equipment	<p>Includes:</p> <ul style="list-style-type: none"> <li>- lighting equipment such as ceiling lights, standard lamps, globe lights and bedside lamps</li> </ul>		
4	05.1.1.9	Other furniture and furnishings	<p>Includes:</p> <ul style="list-style-type: none"> <li>- bunk bed, baby furniture such as cradles, highchairs and play-pens</li> <li>- pictures, sculptures, engravings, tapestries and other art objects including reproductions of works of art and other ornaments</li> <li>- screens, folding partitions, blinds, mirrors, candleholders, candlesticks</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- bedding and sunshades (05.2.0.9)</li> <li>- safes (05.3.1.9)</li> <li>- ornamental glass and ceramic articles (05.4.0.1)</li> <li>- clocks (12.3.1.2)</li> <li>- carrycots and pushchairs (12.3.2.2)</li> <li>- wall thermometers and barometers (12.3.2.9)</li> <li>- works of art acquired primarily as stores of value (capital formation)</li> </ul>	
3	05.1.2	Carpets and other floor coverings	<p>Includes:</p> <ul style="list-style-type: none"> <li>- loose carpets, fitted carpets, linoleum and other such floor coverings</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- laying of floor coverings</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- any fixed installations like floor tiles (04.3.1)</li> <li>- bathroom mats, rush mats and doormats (05.2.0)</li> </ul>	

				- antique floor coverings acquired primarily as stores of value (capital formation)	
4	05.1.2.1	Carpets and rugs	Includes: - loose carpets, fitted carpets	Excludes: - services of laying of fitted carpets and floor coverings (05.1.2.3) - bathroom mats, rush mats and door mats (05.2.0.9) - antique floor coverings acquired primarily as an investment (capital formation)	
4	05.1.2.2	Other floor coverings	Includes: - resilient floor coverings, such as vinyl, linoleum etc.	Excludes: - services of laying of fitted carpets and floor coverings (05.1.2.3)	
4	05.1.2.3	Services of laying of fitted carpets and floor coverings	Includes: - services of laying of fitted carpets and floor coverings		
3	05.1.3	Repair of furniture, furnishings and floor coverings	Includes: - repair of furniture, furnishings and floor coverings  Also includes: - total value of the service (that is, both the cost of labour and the cost of materials are covered) - restoration of works of art, antique furniture and antique floor coverings other than those acquired primarily as stores of value (capital formation)	Excludes: - separate purchases of materials made by households with the intention of undertaking the repair themselves (05.1.1) or (05.1.2) - dry-cleaning of carpets (05.6.2)	

4	05.1.3.0	Repair of furniture, furnishings and floor coverings	<p>Includes:</p> <ul style="list-style-type: none"> <li>- repair of furniture, furnishings and floor coverings</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- total value of the service (that is, both the cost of labour and the cost of materials are covered)</li> <li>- restoration of works of art, antique furniture and antique floor coverings other than those acquired primarily as stores of value (capital formation)</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- separate purchases of materials made by households with the intention of undertaking the repair themselves (05.1.1) or (05.1.2)</li> <li>- dry-cleaning of carpets (05.6.2.2)</li> </ul>	
2	05.2	Household textiles			
3	05.2.0	Household textiles	<p>Includes:</p> <ul style="list-style-type: none"> <li>- furnishing fabrics, curtain material, curtains, double curtains, awnings, door curtains and fabric blinds</li> <li>- bedding such as futons, pillows, bolsters and hammocks</li> <li>- bed linen such as sheets, pillowcases, blankets, travelling rugs, plaids, eiderdowns, counterpanes and mosquito nets</li> <li>- table linen and bathroom linen such as tablecloths, table napkins, towels and face cloths</li> <li>- other household textiles such as shopping bags, laundry bags, shoe bags, covers for clothes and furniture, flags, sunshades, etc.</li> <li>- repair of household textiles</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- cloth bought by the piece</li> <li>- oilcloth</li> <li>- bathroom mats, rush mats and doormats</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- fabric wall coverings (04.3.1)</li> <li>- tapestries (05.1.1)</li> <li>- floor coverings such as carpets and fitted carpets (05.1.2)</li> <li>- electric blankets (05.3.2)</li> <li>- covers for motor cars, motorcycles, etc. (07.2.1)</li> <li>- air mattresses and sleeping bags (09.3.2)</li> </ul>	
4	05.2.0.1	Furnishing fabrics and curtains	<p>Includes:</p> <ul style="list-style-type: none"> <li>- furnishing fabrics, curtain material, curtains,</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- repair of furnishing</li> </ul>	



			double curtains, awnings, door curtains and fabric blinds	fabrics and curtains (05.2.0.4)	
4	05.2.0.2	Bed linen	Includes: - bed linen such as sheets, pillowcases, blankets, travelling rugs, plaids, eiderdowns, counterpanes and mosquito nets	Excludes: - air mattresses and sleeping bags (09.3.2.2) - repair of bed linen (05.2.0.4) - electric blankets (05.3.2.9)	
4	05.2.0.3	Table linen and bathroom linen	Includes: - table linen and bathroom linen such as tablecloths, table napkins, towels and face cloths	Excludes: - repair of table linen and bathroom linen (05.2.0.4)	
4	05.2.0.4	Repair of household textiles	Includes: - repair of household textiles		
4	05.2.0.9	Other household textiles	Includes: - other household textiles such as shopping bags, laundry bags, shoe bags, covers for clothes and furniture, flags, sunshades, etc.  Also includes: - cloth bought by the piece - oilcloth - bathroom mats, rush mats and doormats	Excludes: - repair of other household textiles (05.2.0.4) - covers for motor cars, motorcycles, etc. (07.2.1.3)	
2	05.3	Household appliances			
3	05.3.1	Major household appliances whether electric or not	Includes: - refrigerators, freezers and fridge-freezers - washing machines, dryers, drying cabinets, dishwashers, ironing and pressing machines - cookers, spit roasters, hobs, ranges, ovens and microwave ovens - air-conditioners, humidifiers, space heaters, water	Excludes: - such appliances that are built into the structure of the building (capital formation)	

			<p>heaters, ventilators and extractor hoods</p> <ul style="list-style-type: none"> <li>- vacuum cleaners, steam-cleaning machines, carpet shampooing machines and machines for scrubbing, waxing and polishing floors</li> <li>- other major household appliances such as safes, sewing machines, knitting machines, water softeners, etc.</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- delivery and installation of the appliances when applicable</li> </ul>		
4	05.3.1.1	Refrigerators, freezers and fridge-freezers	<p>Includes:</p> <ul style="list-style-type: none"> <li>- refrigerators and dual temperature refrigerators</li> </ul>		
4	05.3.1.2	Clothes washing machines, clothes drying machines and dish washing machines	<p>Includes:</p> <ul style="list-style-type: none"> <li>- drum dryers, drying cabinets, drying radiators</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- repair of clothes washing machines, clothes drying machines and dish washing machines (05.3.3.0)</li> </ul>	
4	05.3.1.3	Cookers	<p>Includes:</p> <ul style="list-style-type: none"> <li>- electric/gas/oil/ceramic panels, hobs, spit roasters, electric/gas/convection ovens, combined cookers and micro wave ovens</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- repair of cookers (05.3.3.0)</li> </ul>	
4	05.3.1.4	Heaters, air conditioners	<p>Includes:</p> <ul style="list-style-type: none"> <li>- air-conditioners, humidifiers, space heaters, water heaters, ventilators and extractor hoods</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- repair of heaters, air conditioners (05.3.3.0)</li> </ul>	
4	05.3.1.5	Cleaning equipment	<p>Includes:</p> <ul style="list-style-type: none"> <li>- vacuum cleaners, steam-cleaning machines, carpet shampooing machines and machines for scrubbing, waxing and polishing floors</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- repair of cleaning equipment (05.3.3.0)</li> </ul>	
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	05.3.1.9	Other major household appliances	Includes: - other major household appliances such as safes, sewing machines, knitting machines, water softeners, etc.	Excludes: - repair of other major household appliances (05.3.3.0)	
3	05.3.2	Small electric household appliances	Includes: - coffee mills, coffee-makers, juice extractors, can-openers, food mixers, deep fryers, meat grills, knives, toasters, ice cream makers, sorbet makers, yoghurt makers, hotplates, irons, kettles, fans, electric blankets, etc.	Excludes: - repair of small electric household appliances (05.3.3.0) - small non-electric household articles and kitchen utensils (05.4.0) - household scales (05.4.0) - personal weighing machines and baby scales (12.1.3)	
4	05.3.2.1	Food processing appliances	Includes: - multi-function machine, food mixers and blenders - slicing machines	Excludes: - repair of food processing appliances (05.3.3.0)	
4	05.3.2.2	Coffee machines, tea makers and similar appliances	Includes: - coffee machines - tea makers - water boilers - kettles	Excludes: - repair of coffee machines, tea makers and similar appliances (05.3.3.0)	
4	05.3.2.3	Irons	Includes: - electric irons	Excludes: - repair of irons (05.3.3.0)	
4	05.3.2.4	Toasters and grills	Includes: - toasters - sandwich grills - meat and fish grills	Excludes: - repair of toasters and grills (05.3.3.0)	

4	05.3.2.9	Other small electric household appliances	Includes: - coffee mills - juice extractors - can-openers - deep fryers - knives - ice cream makers - sorbet makers - yoghurt makers - hotplates - fans - electric blankets	Excludes: - repair of other small electric household appliances (05.3.3.0)	
3	05.3.3	Repair of household appliances	Includes: - repair of household appliances  Also includes: - total value of the service (that is, both the cost of labour and the cost of materials are covered) - charges for the leasing or rental of major household appliances	Excludes: - separate purchases of materials made by households with the intention of undertaking the repair themselves (05.3.1) or (05.3.2)	
4	05.3.3.0	Repair of household appliances	Includes: - repair of household appliances  Also includes: - total value of the service (that is, both the cost of labour and the cost of materials are covered) - charges for the leasing or rental of major household appliances	Excludes: - separate purchases of materials made by households with the intention of undertaking the repair themselves (05.3.1) or (05.3.2)	
2	05.4	Glassware, tableware and household utensils			
3	05.4.0	Glassware, tableware and household utensils	Includes: - glassware, crystal ware, ceramic ware and china ware of the kind used for table, kitchen, bathroom,	Excludes: - lighting equipment (05.1.1)	

			<p>toilet, office and indoor decoration</p> <ul style="list-style-type: none"> <li>- cutlery, flatware and silverware</li> <li>- non-electric kitchen utensils of all materials such as saucepans, stewpots, pressure cookers, frying pans, coffee mills, purée makers, mincers, hotplates, household scales and other such mechanical devices</li> <li>- non-electric household articles of all materials such as containers for bread, coffee, spices, etc., waste bins, waste-paper baskets, laundry baskets, portable money boxes and strongboxes, towel rails, bottle racks, irons and ironing boards, letter boxes, feeding bottles, thermos flasks and iceboxes</li> <li>- repair of glassware, tableware and household utensils</li> </ul>	<ul style="list-style-type: none"> <li>- electric household appliances (05.3.1) or (05.3.2)</li> <li>- cardboard tableware (05.6.1)</li> <li>- personal weighing machines and baby scales (12.1.3)</li> <li>- ashtrays (12.3.2)</li> </ul>	
4	05.4.0.1	Glassware, crystal-ware, ceramic ware and chinaware	<p>Includes:</p> <ul style="list-style-type: none"> <li>- glassware, crystal ware, ceramic ware and china ware of the kind used for table, kitchen, bathroom, toilet, office and indoor decoration</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- repair of glassware, crystal-ware, ceramic ware and chinaware (05.4.0.4)</li> </ul>	
4	05.4.0.2	Cutlery, flatware and silverware	<p>Includes:</p> <ul style="list-style-type: none"> <li>- cutlery, flatware and silverware</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- repair of such cutlery, flatware and silverware (05.4.0.4)</li> </ul>	
4	05.4.0.3	Non-electric kitchen utensils and articles	<p>Includes:</p> <ul style="list-style-type: none"> <li>- non-electric kitchen utensils of all materials such as saucepans, stewpots, pressure cookers, frying pans, coffee mills, purée makers, mincers, hotplates, household scales and other such mechanical devices</li> <li>- non-electric household articles of all materials such as containers for bread, coffee, spices, etc., waste bins, waste-paper baskets, laundry baskets, portable money boxes and strongboxes, towel rails,</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- electric irons (05.3.2.3)</li> <li>- repair of non-electric kitchen utensils and articles (05.4.0.4)</li> </ul>	

			bottle racks, irons and ironing boards, letter boxes, feeding bottles, thermos flasks and iceboxes		
4	05.4.0.4	Repair of glassware, tableware and household utensils	Includes: - repair of glassware, crystal-ware, ceramic ware and chinaware, cutlery, flatware and silverware and non-electric kitchen utensils and articles		
2	05.5	Tools and equipment for house and garden			
3	05.5.1	Major tools and equipment	Includes: - motorized tools and equipment such as electric drills, saws, sanders and hedge cutters, garden tractors, lawnmowers, cultivators, chainsaws and water pumps - repair of major tools and equipment  Also includes: - charges for the leasing or rental of do-it-yourself machinery and equipment		
4	05.5.1.1	Motorized major tools and equipment	Includes: - electric drills, percussion drill, electric saws, electric sanders - garden tractors, chain saws, lawn movers, clipper for lawn, hedge cutters, cultivators - water pumps		
4	05.5.1.2	Repair, leasing and rental of major tools and equipment	Includes: - repair, leasing and rental of motorized tools and equipment		
3	05.5.2	Small tools and miscellaneous accessories	Includes: - hand tools such as saws, hammers, screwdrivers, wrenches, spanners, pliers, trimming knives, rasps and files - garden tools such as wheelbarrows, watering cans, hoses, spades, shovels, rakes, forks, scythes,		

			<p>sickles and secateurs</p> <ul style="list-style-type: none"> <li>- ladders and steps</li> <li>- door fittings (hinges, handles and locks), fittings for radiators and fireplaces, other metal articles for the house (curtain rails, carpet rods, hooks, etc.) or for the garden (chains, grids, stakes and hoop segments for fencing and bordering)</li> <li>- small electric accessories such as power sockets, switches, wiring flex, electric bulbs, fluorescent lighting tubes, torches, flashlights, hand lamps, electric batteries for general use, bells and alarms</li> <li>- repair of small tools and miscellaneous accessories</li> </ul>		
4	05.5.2.1	Non-motorized small tools	<p>Includes:</p> <ul style="list-style-type: none"> <li>- saws, hammers, screwdriver, wrenches, spanners, pliers, trimming knives, rasps and files</li> <li>- power shears, wheelbarrows, watering cans, hoses, spades, shovels, rakes, forks and secateurs</li> <li>- ladders and steps</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- repair of non-motorized small tools (05.5.2.3)</li> </ul>	
4	05.5.2.2	Miscellaneous small tool accessories	<p>Includes:</p> <ul style="list-style-type: none"> <li>- door fittings (hinges, handles and locks), fittings for radiators and fireplaces, other metal articles for the house (curtain rails, carpet rods, hooks, etc.) or for the garden (chains, grids, stakes and hoop segments for fencing and bordering)</li> <li>- power sockets, switches, wiring flex, light bulbs, fluorescent lighting tubes, torches, flashlights, hand-lamps, batteries, bells, alarms and outdoor lights</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- repair of miscellaneous small tool accessories (05.5.2.3)</li> </ul>	
4	05.5.2.3	Repair of non-motorized small tools and miscellaneous accessories	<p>Includes:</p> <ul style="list-style-type: none"> <li>- repair of non-motorised small tools and miscellaneous accessories</li> </ul>		
2	05.6				

		Goods and services for routine household maintenance			
3	05.6.1	Non-durable household goods	<p>Includes:</p> <ul style="list-style-type: none"> <li>- cleaning and maintenance products such as soaps, washing powders, washing liquids, scouring powders, detergents, disinfectant bleaches, softeners, conditioners, window-cleaning products, waxes, polishes, dyes, unblocking agents, disinfectants, insecticides, pesticides, fungicides and distilled water</li> <li>- articles for cleaning such as brooms, scrubbing brushes, dustpans and dust brushes, dusters, tea towels, floorcloths, household sponges, scourers, steel wool and chamois leathers</li> <li>- paper products such as filters, tablecloths and table napkins, kitchen paper, vacuum cleaner bags and cardboard tableware, including aluminium foil and plastic bin liners</li> <li>- other non-durable household articles such as matches, candles, lamp wicks, methylated spirits, clothes-pegs, clothes hangers, pins, safety pins, sewing needles, knitting needles, thimbles, nails, screws, nuts and bolts, tacks, washers, glues and adhesive tapes for household use, string, twine and rubber gloves</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- polishes, creams and other shoe-cleaning articles</li> <li>- fire extinguishers for households</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- brushes and scrapers for paint, varnish and wallpaper (04.3.1)</li> <li>- fire extinguishers for transport equipment (07.2.1)</li> <li>- products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes (07.2.1)</li> <li>- horticultural products for the upkeep of ornamental gardens (09.3.3)</li> <li>- paper handkerchiefs, toilet paper, toilet soaps, toilet sponges and other products for personal hygiene (12.1.3)</li> <li>- cigarette, cigar and pipe lighters and lighter fuel (12.3.2)</li> </ul>	
4	05.6.1.1	Cleaning and maintenance products	<p>Includes:</p> <ul style="list-style-type: none"> <li>- detergents, dishwashing, machine dishwashing</li> </ul>		



			<p>detergent, scouring powders, disinfectant bleaches, softeners, conditioners, stain remover</p> <ul style="list-style-type: none"> <li>- general purpose cleanser, window-cleaning products, unblocking agents, disinfectants</li> <li>- floor wax, polishes</li> <li>- polishes, creams and other shoe-cleaning articles (shoe brush)</li> <li>- insecticides, fungicides, distilled water</li> </ul>		
4	05.6.1.2	Other non-durable small household articles	<p>Includes:</p> <ul style="list-style-type: none"> <li>- dustpans and dust brushes, dusters</li> <li>- cloths, floor cloths, chamois leathers</li> <li>- dish brush, household sponges, scourers, steel wool</li> <li>- filters, tablecloths and table napkins, kitchen paper, baking parchment roll, kitchen film, aluminium foil, doily</li> <li>- disposable plates, cups and cutlery</li> <li>- vacuum cleaner bags</li> <li>- candles, lamp wicks, methylated spirits, Plastic bag, garbage bag</li> <li>- matches, clothes pegs, clothes hangers, pins, safety pins, sewing needles, knitting needles, thimbles, nails, screws, nuts and bolts, tacks, washers, glues and adhesive tapes for household use, string, twine and rubber gloves</li> </ul>		
3	05.6.2	Domestic services and household services	<p>Includes:</p> <ul style="list-style-type: none"> <li>- domestic services supplied by paid staff employed in private service such as butlers, cooks, maids, drivers, gardeners, governesses, secretaries, tutors and au pairs</li> <li>- similar services, including babysitting and housework, supplied by enterprises or self-employed persons</li> <li>- household services such as window cleaning,</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- dry-cleaning, laundering and dyeing of garments (03.1.4)</li> <li>- refuse collection (04.4.2)</li> <li>- sewage collection (04.4.3)</li> <li>- co-proprietor</li> </ul>	<p>Caselaw:</p> <p>Includes hiring and leasing of furniture</p>

			<p>disinfecting, fumigation and pest extermination</p> <ul style="list-style-type: none"> <li>- dry-cleaning, laundering and dyeing of household linen, household textiles and carpets</li> <li>- hire of furniture, furnishings, carpets, household equipment and household linen</li> </ul>	<p>charges for</p> <ul style="list-style-type: none"> <li>caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi-occupied buildings (04.4.4)</li> <li>- security services (04.4.4)</li> <li>- snow removal and chimney sweeping (04.4.4)</li> <li>- removal and storage services (07.3.6)</li> <li>- services of wet-nurses, crèches, day-care centres and other child-minding facilities (12.4.0)</li> <li>- bodyguards (12.7.0)</li> </ul>	
4	05.6.2.1	Domestic services by paid staff	<p>Includes:</p> <ul style="list-style-type: none"> <li>- domestic services supplied by butlers, cooks, maids, drivers, gardeners, governesses, secretaries, tutors, au pairs, babysitters</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- house-maids that iron household linen and clothes in the family residence</li> <li>- household services provided by self-employed or enterprises</li> </ul>		
4		Cleaning services			

	05.6.2.2		Includes: - dry-cleaning of household linen and textiles - carpet cleaning - laundering and dyeing of household textiles		
4	05.6.2.3	Hire of furniture and furnishings	Includes: - hire of carpets, household equipment and household linen		
4	05.6.2.9	Other domestic services and household services	Includes: - other services supplied by enterprises or self-employed persons - cleaners, window cleaning - pest extermination, disinfections		
1	06	HEALTH	Also includes: - health services purchased from school and university health centres		Caselaw: Includes sanatoriums. They should be classified according to the purpose of the visit/stay in this place
2	06.1	Medical products, appliances and equipment	This group covers medicaments, prostheses, medical appliances and equipment and other health-related products purchased by individuals or households, either with or without a prescription, usually from dispensing chemists, pharmacists or medical equipment suppliers. They are intended for consumption or use outside a health facility or institution.	Such products supplied directly to outpatients by medical, dental and paramedical practitioners or to in-patients by hospitals and the like are included in outpatient services (06.2) or hospital services (06.3).	
3	06.1.1	Pharmaceutical products	Includes: - medicinal preparations, medicinal drugs, patent medicines, serums and vaccines, vitamins and	Excludes: - veterinary products (09.3.4) - articles for personal	

			minerals, cod liver oil and halibut liver oil, oral contraceptives	hygiene such as medicinal soaps (12.1.3)	
4	06.1.1.0	Pharmaceutical products	Includes: - medicinal preparations, medicinal drugs, patent medicines, serums and vaccines, vitamins and minerals, cod liver oil and halibut liver oil, oral contraceptives  Also includes: - homeopathic medicines	Excludes: - veterinary products (09.3.4.2) - articles for personal hygiene such as medicinal soaps (12.1.3.2)	Caselow: Includes: - contact lens cleaner - homeopathic medicine
3	06.1.2	Other medical products	Includes: - clinical thermometers, adhesive and non-adhesive bandages, hypodermic syringes, first-aid kits, hot-water bottles and ice bags, medical hosiery items such as elasticated stockings and knee supports, pregnancy tests, condoms and other mechanical contraceptive devices		
4	06.1.2.1	Pregnancy tests and mechanical contraceptive devices	Includes: - condoms		
4	06.1.2.9	Other medical products n.e.c.	Includes: - clinical thermometers, adhesive and non-adhesive bandages, hypodermic syringes, first-aid kits, hot-water bottles and ice bags, disposable ice, medical hosiery items such as elasticated stockings and knee-supports		
3	06.1.3	Therapeutic appliances and equipment	Includes: - corrective eyeglasses and contact lenses, hearing aids, glass eyes, artificial limbs and other prosthetic devices, orthopaedic braces and supports, orthopaedic footwear, surgical belts, trusses and supports, neck braces, medical massage	Excludes: - hire of therapeutic equipment (06.2.3) - protective goggles, belts and supports for sport (09.3.2)	

			<p>equipment and health lamps, powered and unpowered wheelchairs and invalid carriages, "special" beds, crutches, electronic and other devices for monitoring blood pressure, etc.</p> <p>- repair of therapeutic appliances and equipment</p> <p>Also includes: - dentures but not fitting costs</p>	- sunglasses not fitted with corrective lenses (12.3.2)	
4	06.1.3.1	Corrective eye-glasses and contact lenses	<p>Includes: - corrective eye-glasses and contact lenses</p>		
4	06.1.3.2	Hearing aids	<p>Includes: - hearing aids</p>		
4	06.1.3.3	Repair of therapeutic appliances and equipment	<p>Includes: - repair of therapeutic appliances and equipment</p>		
4	06.1.3.9	Other therapeutic appliances and equipment	<p>Includes: - glass eyes, artificial limbs and other prosthetic devices, orthopaedic braces and supports, orthopaedic footwear, surgical belts, trusses and supports, neck braces, medical massage equipment and health lamps, powered and unpowered wheelchairs and invalid carriages, beds for therapeutic purposes, crutches, electronic and other devices for monitoring blood pressure, etc.</p> <p>Also includes: - dentures but not fitting costs</p>		<p>Caselaw: Includes tooth implants</p>
2	06.2	Out-patient services	<p>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.</p>	<p>Medical, dental and paramedical services provided to in-patients by hospitals and the like are included in</p>	

			Outpatient services include the medicaments, prostheses, medical appliances and equipment and other health-related products supplied directly to outpatients by medical, dental and paramedical practitioners and auxiliaries.	hospital services (06.3).	
3	06.2.1	Medical services	Includes: - consultations of physicians in general or specialist practice  Also includes: - services of orthodontic specialists	Excludes: - services of medical analysis laboratories and X-ray centres (06.2.3) - services of practitioners of traditional medicine (06.2.3)	Includes: - beauty treatments carried out by doctors in their practice
4	06.2.1.1	General practice	Includes: - consultations of physicians in general practice		
4	06.2.1.2	Specialist practice	Includes: - consultations of physicians in specialist practice  Also includes: - services of orthodontic specialists		
3	06.2.2	Dental services	Includes: - services of dentists, oral hygienists and other dental auxiliaries  Also includes: - fitting costs of dentures	Excludes: - dentures (06.1.3) - services of orthodontic specialists (06.2.1.2) - services of medical analysis laboratories and X-ray centres (06.2.3)	
4	06.2.2.0	Dental services	Includes: - services of dentists, oral-hygienists and other	Excludes: - dentures (06.1.3.9)	

			<p>dental auxiliaries</p> <p>Also includes: - fitting costs of dentures</p>	<p>- services of orthodontic specialists (06.2.1.2)</p> <p>- services of medical analysis laboratories and X-ray centres (06.2.3.1)</p>	
3	06.2.3	Paramedical services	<p>Includes:</p> <ul style="list-style-type: none"> <li>- services of medical analysis laboratories and X-ray centres</li> <li>- services of freelance nurses and midwives</li> <li>- services of freelance acupuncturists, chiropractors, optometrists, physiotherapists, speech therapists, etc.</li> <li>- medically prescribed corrective-gymnastic therapy</li> <li>- outpatient thermal bath or sea-water treatments</li> <li>- ambulance services</li> <li>- hire of therapeutic equipment</li> </ul> <p>Also includes: - services of practitioners of traditional medicine</p>		
4	06.2.3.1	Services of medical analysis laboratories and X-ray centres	<p>Includes:</p> <ul style="list-style-type: none"> <li>- services of medical analysis laboratories and X-ray centres including all diagnostic and imaging methods (i.e. CT, MRI, sonography)</li> </ul>		
4	06.2.3.2	Thermal-baths, corrective-gymnastic therapy, ambulance services and hire of therapeutic equipment	<p>Includes:</p> <ul style="list-style-type: none"> <li>- thermal-baths, corrective-gymnastic therapy, ambulance services and hire of therapeutic equipment</li> </ul>		
4	06.2.3.9	Other paramedical services	<p>Includes:</p> <ul style="list-style-type: none"> <li>- services of freelance nurses and midwives,</li> </ul>		<p>Caselaw: Includes visits to a psychologist/psychotherapist</p>

			acupuncturists, chiropractors, optometrists, physiotherapists, speech therapists etc.		
2	06.3	Hospital services	<p>Hospitalization is defined as occurring when a patient is accommodated in a hospital for the duration of the treatment. Hospital day-care and home-based hospital treatment are included as are hospices for terminally ill persons.</p> <p>This group covers the services of general and specialist hospitals, the services of medical centres, maternity centres, nursing homes and convalescent homes which chiefly provide in-patient health care, the services of institutions serving old people in which medical monitoring is an essential component and the services of rehabilitation centres providing in-patient health care and rehabilitative therapy where the objective is to treat the patient rather than to provide long-term support.</p> <p>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.</p>	<p>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).</p>	
3	06.3.0	Hospital services	<p>Includes:</p> <ul style="list-style-type: none"> <li>- Hospital services comprise the provision of the following services to hospital in-patients: <ul style="list-style-type: none"> <li>• basic services</li> <li>• administration</li> <li>• accommodation</li> <li>• food and drink</li> <li>• supervision and care by non-specialist staff</li> </ul> </li> </ul>		



			<p>(nursing auxiliaries)</p> <ul style="list-style-type: none"> <li>• first aid and resuscitation</li> <li>• ambulance transport</li> <li>• provision of medicines and other pharmaceutical products</li> <li>• provision of therapeutic appliances and equipment</li> <li>• medical services</li> <li>• services of physicians in general or specialist practice, of surgeons and of dentists</li> <li>• medical analyses and X-rays</li> <li>• paramedical services such as those of nurses, midwives, chiropractors, optometrists, physiotherapists, speech therapists, etc.</li> </ul>	
4	06.3.0.0	Hospital services	<p>Includes:</p> <ul style="list-style-type: none"> <li>- Hospital services comprise the provision of the following services to hospital in-patients: <ul style="list-style-type: none"> <li>• basic services</li> <li>• administration</li> <li>• accommodation</li> <li>• food and drink</li> <li>• supervision and care by non-specialist staff (nursing auxiliaries)</li> <li>• first aid and resuscitation</li> <li>• ambulance transport</li> <li>• provision of medicines and other pharmaceutical products</li> <li>• provision of therapeutic appliances and equipment</li> <li>• medical services</li> <li>• services of physicians in general or specialist practice, of surgeons and of dentists</li> <li>• medical analyses and X-rays</li> <li>• paramedical services such as those of nurses,</li> </ul> </li> </ul>	<p>Caselaw:</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>- mental illness that requires admission as an inpatient</li> <li>- beauty treatments carried out in hospitals</li> </ul>

			midwives, chiropractors, optometrists, physiotherapists, speech therapists, etc.		
1	07	TRANSPORT			
2	07.1	Purchase of vehicles		Excludes: - purchases of recreational vehicles such as camper vans, caravans, trailers, aeroplanes and boats (09.2.1)	
3	07.1.1	Motor cars	Includes: - motor cars, passenger vans, station wagons, estate cars and the like with either two-wheel drive or four-wheel drive	Excludes: - invalid carriages (06.1.3) - camper vans (09.2.1) - golf carts (09.2.1)	
4	07.1.1.1	New motor cars	Includes: - new motor cars, passenger vans, station wagons, estate cars and the like with either two-wheel drive or four-wheel drive		
4	07.1.1.2	Second-hand motor cars	Includes: - second-hand motor cars, passenger vans, station wagons, estate cars and the like with either two-wheel drive or four-wheel drive		
3	07.1.2	Motor cycles	Includes: - motor cycles of all types, scooters and powered bicycles  Also includes: - sidecars - snowmobiles	Excludes: - invalid carriages (06.1.3) - golf carts (09.2.1)	
4	07.1.2.0	Motor cycles	Includes: - motor cycles of all types, scooters and powered bicycles	Excludes: - invalid carriages	

			Also includes: - sidecars - snowmobiles	(06.1.3.9) - golf carts (09.2.1.5)	
3	07.1.3	Bicycles	Includes: - bicycles and tricycles of all types  Also includes: - rickshaws	Excludes: - toy bicycles and tricycles (09.3.1)	
4	07.1.3.0	Bicycles	Includes: - bicycles and tricycles of all types  Also includes: - rickshaws	Excludes: - powered bicycles (07.1.2.0) - toy bicycles and tricycles (09.3.1.2)	
3	07.1.4	Animal drawn vehicles	Includes: - animal drawn vehicles  Also includes: - animals required to draw the vehicles and related equipment (yokes, collars, harnesses, bridles, reins, etc.)	Excludes: - horses and ponies, horse or pony-drawn vehicles and related equipment purchased for recreational purposes (09.2.1)	
4	07.1.4.0	Animal drawn vehicles	Includes: - animal drawn vehicles  Also includes: - animals required to draw the vehicles and related equipment (yokes, collars, harnesses, bridles, reins, etc.)	Excludes: - horses and ponies, horse or pony-drawn vehicles and related equipment purchased for recreational purposes (09.2.1.4)	
2	07.2	Operation of personal transport equipment	Purchases of spare parts, accessories or lubricants made by households with the intention of undertaking the maintenance, repair or intervention themselves should be shown under (07.2.1) or (07.2.2).	If households pay an enterprise to carry out the maintenance, repair or fitting, the total value of the	

				service, Includes: the costs of the materials used, should be shown under (07.2.3).	
3	07.2.1	Spare parts and accessories for personal transport equipment	<p>Includes:</p> <ul style="list-style-type: none"> <li>- tyres (new, used or retreaded), inner tubes, spark plugs, batteries, shock absorbers, filters, pumps and other spare parts or accessories for personal transport equipment</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- fire extinguishers for transport equipment</li> <li>- products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes</li> <li>- covers for motor cars, motorcycles, etc.</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- crash helmets for motorcycles and bicycles (03.1.3)</li> <li>- non-specific products for cleaning and maintenance such as distilled water, household sponges, chamois leathers, detergents, etc. (05.6.1)</li> <li>- charges for the fitting of spare parts and accessories and for the painting, washing and polishing of bodywork (07.2.3)</li> <li>- radio-telephones (08.2.0)</li> <li>- car radios (09.1.1)</li> <li>- baby seats for cars (12.3.2)</li> </ul>	
4	07.2.1.1	Tyres	<p>Includes:</p> <ul style="list-style-type: none"> <li>- new, used or retreaded, including inner tubes for car, bicycles, motorcycles etc.</li> </ul>		
4	07.2.1.2	Spare parts for personal transport equipment	<p>Includes:</p> <ul style="list-style-type: none"> <li>- spark plugs, batteries, shock absorbers, filters, pumps and other spare parts for personal transport equipment</li> </ul>		Caselaw: Includes rims

4	07.2.1.3	Accessories for personal transport equipment	Includes: - accessories for personal transport equipment but bought separately  Also includes: - GPS devices designed to be used in personal transport equipment		Caselaw: Includes: - hubcaps, if bought separately
3	07.2.2	Fuels and lubricants for personal transport equipment	Includes: - petrol and other fuels such as diesel, liquid petroleum gas, alcohol and two-stroke mixtures - lubricants, brake and transmission fluids, coolants and additives  Also includes: - fuel for major tools and equipment covered under (05.5.1) and recreational vehicles covered under (09.2.1).	Excludes: - charges for oil changes and greasing (07.2.3)	
4	07.2.2.1	Diesel	Includes: - diesel		
4	07.2.2.2	Petrol	Includes: - petrol		
4	07.2.2.3	Other fuels for personal transport equipment	Includes: - liquid petroleum gas, alcohol, electricity and two-stroke mixtures		Caselaw: Includes: - electricity as fuel for cars - hydrogen as fuel for cars
4	07.2.2.4	Lubricants	Includes: - lubricants, brake and transmission fluids, coolants and additives	Excludes: - charges for oil changes and greasing (07.2.3.0)	
3	07.2.3	Maintenance and repair of personal transport equipment	Includes: - services purchased for the maintenance and repair of personal transport equipment such as fitting of parts and accessories, wheel balancing, technical	Excludes: - separate purchases of spare parts, accessories or	

			inspection, breakdown services, oil changes, greasing and washing  Also includes: - total value of the service (that is both the cost of labour and the cost of materials are covered)	lubricants made by households with the intention of undertaking the maintenance or repair themselves (07.2.1) or (07.2.2) - roadworthiness tests (07.2.4)	
4	07.2.3.0	Maintenance and repair of personal transport equipment	Includes: - services purchased for the maintenance and repair of personal transport equipment such as fitting of parts and accessories, wheel balancing, technical inspection, breakdown services, oil changes, greasing and washing  Also includes: - total value of the service (that is both the cost of labour and the cost of materials are covered)	Excludes: - separate purchases of spare parts, accessories or lubricants made by households with the intention of undertaking the maintenance or repair themselves (07.2.1) or (07.2.2) - roadworthiness tests (07.2.4.3)	
3	07.2.4	Other services in respect of personal transport equipment	Includes: - hire of garages or parking spaces not providing parking in connection with the dwelling - toll facilities (bridges, tunnels, shuttle ferries, motorways) and parking meters - driving lessons, driving tests and driving licences - roadworthiness tests - hire of personal transport equipment without drivers	Excludes: - hire of a car with driver (07.3.2) - service charges for insurance in respect of personal transport equipment (12.5.4)	
4	07.2.4.1	Hire of garages, parking spaces and	Includes: - hire of garages or parking spaces not providing parking in connection with the dwelling	Excludes: - hire of a car with driver (07.3.2.2)	

		personal transport equipment	- hire of personal transport equipment without drivers	- service charges for insurance in respect of personal transport equipment (12.5.4.1)	
4	07.2.4.2	Toll facilities and parking meters	Includes: - toll facilities (bridges, tunnels, shuttle ferries, motorways) and parking meters		Caselaw: Includes charges for rental or purchase of electronic tags and toll devices. Contains charges for a parking place in parking garage such as those in shopping centres that you “hire” for a few hours or less.
4	07.2.4.3	Driving lessons, tests, licences and road worthiness tests	Includes: - driving lessons, tests, licences and roadworthiness tests		
2	07.3	Transport services	Purchases of transport services are generally classified by mode of transport. When a ticket covers two or more modes of transport - for example, intra-urban bus and underground or inter-urban train and ferry - and the expenditure cannot be apportioned between them, then such purchases should be classified in (07.3.5).  Costs of meals, snacks, drinks, refreshments or accommodation services have to be included if covered by the fare and not separately priced. If separately priced, these costs have to be classified in Division 11.  Also includes: - school transport services	Excludes: - ambulance services (06.2.3).	
3	07.3.1	Passenger transport by railway	Includes: - transport of individuals and groups of persons and luggage by train, tram and underground	Excludes: - funicular transport (07.3.6)	

			Also includes: - transport of private vehicles		
4	07.3.1.1	Passenger transport by train	Includes: - transport of individuals and groups of persons and luggage by train		
4	07.3.1.2	Passenger transport by underground and tram	Includes: - transport of individuals and groups of persons and luggage by underground - transport of individuals and groups of persons and luggage by tram		
3	07.3.2	Passenger transport by road	Includes: - transport of individuals and groups of persons and luggage by bus, coach, taxi and hired car with driver	water taxis	
4	07.3.2.1	Passenger transport by bus and coach	Includes: - transport of individuals and groups of persons and luggage by bus and coach		
4	07.3.2.2	Passenger transport by taxi and hired car with driver	Includes: - transport of individuals and groups of persons and luggage by taxi and hired car with driver		
3	07.3.3	Passenger transport by air	Includes: - transport of individuals and groups of persons and luggage by aeroplane and helicopter		
4	07.3.3.1	Domestic flights	Includes: - domestic transport of individuals and groups of persons and luggage by aeroplane and helicopter		
4	07.3.3.2	International flights	Includes: - international transport of individuals and groups of persons and luggage by aeroplane and helicopter (international means that the destination is outside the country)		



3	07.3.4	Passenger transport by sea and inland waterway	Includes: - transport of individuals and groups of persons and luggage by ship, boat, ferry, hovercraft and hydrofoil  Also includes: - transport of private vehicles		
4	07.3.4.1	Passenger transport by sea	Includes: - transport of individuals and groups of persons and luggage by ship, boat, ferry, hovercraft and hydrofoil  Also includes: - transport of private vehicles		
4	07.3.4.2	Passenger transport by inland waterway	Includes: - transport of individuals and groups of persons and luggage by ship, boat, ferry, hovercraft and hydrofoil  Also includes: - transport of private vehicles		Caselaw: Includes water taxis
3	07.3.5	Combined passenger transport	Transport of individuals and groups of persons and luggage by two or more modes of transport when the expenditure cannot be apportioned between them.  Includes: • transport of private vehicles • fares paid in an anticipated way to be used in different city means of transport	Excludes: - package holidays (09.6.0)	
4	07.3.5.0	Combined passenger transport	Includes: - transport of individuals and groups of persons and luggage by two or more modes of transport when the expenditure cannot be apportioned between	Excludes: - package holidays (09.6.0)	

			them Also includes: - transport of private vehicles		
3	07.3.6	Other purchased transport services	Includes: - funicular, cable-car and chairlift transport - removal and storage services - services of porters and left-luggage and luggage-forwarding offices - travel agents' commissions, if separately priced	Excludes: - cable-car and chairlift transport at ski resorts and holiday centres (09.4.1)	
4	07.3.6.1	Funicular, cable-car and chair-lift transport		Excludes: - cable-car and chair-lift transport at ski resorts and holiday centres (09.4.1.2)	
4	07.3.6.2	Removal and storage services	Includes: - services of porters and left-luggage and luggage-forwarding offices		
4	07.3.6.9	Other purchased transport services n.e.c.	Includes: - travel agents' commissions, if separately priced		Caselaw: Includes delivery charges for food services (when paid separately)
1	08	COMMUNICATION			
2	08.1	Postal services			
3	08.1.0	Postal services	Includes: - payments for the delivery of letters, postcards and parcels - private mail and parcel delivery  Also includes: - all purchases of new postage stamps, pre-franked postcards and aerogrammes	Excludes: - purchase of used or cancelled postage stamps (09.3.1) - financial services of post offices (12.6.2)	Caselaw: Includes delivery costs for products bought in internet (if paid separately)
4					

	08.1.0.1	Letter handling services	Includes: - postcards and all purchases of new postage stamps, pre-franked postcards and aerogrammes		
4	08.1.0.9	Other postal services	Includes: - parcels delivery services		
2	08.2	Telephone and telefax equipment			
3	08.2.0	Telephone and telefax equipment	Includes: - purchases of telephones, radio-telephones, telefax machines, telephone-answering machines and telephone loudspeakers - repair of telephone and telefax equipment	Excludes: - telefax and telephone-answering facilities provided by personal computers (09.1.3)	
4	08.2.0.1	Fixed telephone equipment	Includes: - fixed telephones		
4	08.2.0.2	Mobile telephone equipment	Includes: - mobile telephone handsets, including devices with several functions		Caselaw: Includes smart phones and all mobile phone chargers
4	08.2.0.3	Other equipment of telephone and telefax equipment	Includes: - radio-telephones ("walkie-talkie"), telefax machines, telephone-answering machines and telephone loudspeakers		
4	08.2.0.4	Repair of telephone or telefax equipment	Includes: - repair of telephone or telefax equipment		
2	08.3	Telephone and telefax services			
3	08.3.0	Telephone and telefax services	Includes: - installation and subscription costs of personal telephone equipment - telephone calls from a private line or from a public line (public telephone box, post office cabin, etc.)		

			<ul style="list-style-type: none"> <li>- telephone calls from hotels, cafés, restaurants and the like</li> <li>- telegraphy, telex and telefax services</li> <li>- information transmission services</li> <li>- Internet connection services</li> <li>- hire of telephones, telefax machines, telephone-answering machines and telephone loudspeakers</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- radio-telephony, radio-telegraphy and radiotelex services</li> </ul>		
4	08.3.0.1	Wired telephone services	<p>Includes:</p> <ul style="list-style-type: none"> <li>- local, regional, national and international calls</li> <li>- telephone calls from a public line or from hotels, cafés, restaurants and the like</li> <li>- hire of wired telephone equipment, telephone-answering machines and telephone loudspeakers</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- installation and subscription costs of personal telephone equipment</li> </ul>		
4	08.3.0.2	Wireless telephone services	<p>Includes:</p> <ul style="list-style-type: none"> <li>- national calls, including voice and video calls</li> <li>- International calls, including voice and video calls</li> <li>- messages, including voice, written (SMS) and image (MMS) messages</li> <li>- other mobile telephone services</li> <li>- hire of wireless telephone equipment</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- costs of telephone equipment if included in subscription costs</li> <li>- mobile phones included in a package, i.e. pre-</li> </ul>		<p>Caselaw:</p> <p>Includes mobile phone subscriptions including internet access</p>

			paid or post-paid packages, generally tied to a specific operator for a certain period of time		
4	08.3.0.3	Internet access provision services	Includes: - Internet access services provided by operators of wired, wireless and satellite infrastructure - hire of internet access provision equipment  Also includes - activation fee and monthly rate		
4	08.3.0.4	Bundled telecommunication services	Includes: - telephony/Internet/television packages		
4	08.3.0.5	Other information transmission services	Includes - telegraphy, telex and telefax services - VOIP (Voice Over Internet Protocol) provision - hire of telegraphy, telex, telefax, radiotelephony, radiotelegraphy and radiotelex equipment  Also includes: - radiotelephony, radiotelegraphy and radiotelex services		
1	09	RECREATION AND CULTURE			
2	09.1	Audio-visual, photographic and information processing equipment			
3	09.1.1	Equipment for the reception, recording and reproduction of sound and picture	Includes: - television sets, video cassette players and recorders, television aerials of all types - radio sets, car radios, radio clocks, two-way radios, amateur radio receivers and transmitters - gramophones, tape players and recorders, cassette	Excludes: - video cameras, camcorders and sound-recording cameras (09.1.2)	

			players and recorders, CD-players, personal stereos, stereo systems and their constituent units (turntables, tuners, amplifiers, speakers, etc.), microphones and earphones		
4	09.1.1.1	Equipment for the reception, recording and reproduction of sound	<p>Includes:</p> <ul style="list-style-type: none"> <li>- radio receivers (radio sets, car radios, radio clocks, two-way radios, amateur radio receivers and transmitters)</li> <li>- non portable CD players</li> <li>- non portable sound players (without video function)</li> <li>- stereo equipment and CD radio cassette recorder</li> <li>- car stereos</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- docking stations, turntables, tuners, amplifiers, microphones and speakers</li> </ul>	Excludes: - portable sound and vision players (09.1.1.3)	
4	09.1.1.2	Equipment for the reception, recording and reproduction of sound and vision	<p>Includes:</p> <ul style="list-style-type: none"> <li>- television sets, including television aerials of all types</li> <li>- video recorders and DVD recorders and players</li> <li>- "digiboxes", home theatre systems, video projectors, satellite receivers</li> <li>- blu-ray players</li> <li>- sound and vision players (with video function)</li> <li>- hard disk recorders</li> </ul>		
4	09.1.1.3	Portable sound and vision devices	<p>Includes:</p> <ul style="list-style-type: none"> <li>- portable sound and vision players</li> <li>- portable TV receivers</li> </ul>		
4	09.1.1.9	Other equipment for the reception, recording and reproduction of sound and picture	<p>Includes:</p> <ul style="list-style-type: none"> <li>- earphones</li> <li>- digital photo frames</li> </ul>		<p>Caselaw:</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>- E-book reader chargers</li> <li>- HDMI cables</li> </ul>

			Also includes: - E-book readers		
3	09.1.2	Photographic and cinematographic equipment and optical instruments	Includes: - still cameras, movie cameras and sound-recording cameras, video cameras and camcorders, film and slide projectors, enlargers and film processing equipment, accessories (screens, viewers, lenses, flash attachments, filters, exposure meters, etc.) - binoculars, microscopes, telescopes and compasses		
4	09.1.2.1	Cameras	Includes: - still cameras, movie cameras and sound-recording cameras, film and slide projectors, enlargers and film processing equipment - video cameras, including cam-corders		
4	09.1.2.2	Accessories for photographic and cinematographic equipment	Includes: - screens, viewers, lenses (including zoom lenses), lenses, flash attachments, filters, exposure meters, etc.		
4	09.1.2.3	Optical instruments	Includes: - binoculars, microscopes, telescopes and compasses		
3	09.1.3	Information processing equipment	Includes: - personal computers, visual display units, printers and miscellaneous accessories accompanying them - computer software packages such as operating systems, applications, languages, etc. - calculators, including pocket calculators - typewriters and word processors  Also includes: - telefax and telephone-answering facilities provided by personal computers	Excludes: - pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.1.4)	

				<ul style="list-style-type: none"> <li>- video game software (09.3.1)</li> <li>- video game computers that plug into a television set (09.3.1)</li> <li>- typewriter ribbons (09.5.4)</li> <li>- toner and ink cartridges (09.5.4)</li> <li>- slide rules (09.5.4)</li> </ul>	
4	09.1.3.1	Personal computers	<p>Includes:</p> <ul style="list-style-type: none"> <li>- laptop, desktop, hand-held computers, including keyboard, monitor, mouse, printer, when purchased as a bundle</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- tablet computers</li> </ul>		
4	09.1.3.2	Accessories for information processing equipment	<p>Includes:</p> <ul style="list-style-type: none"> <li>- scanners, monitors, printers, if bought separately</li> <li>- telefax and telephone answering facilities provided by personal computer cables and disks</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- toner and ink-cartridges (09.5.4.9)</li> </ul>	
4	09.1.3.3	Software	<p>Includes:</p> <ul style="list-style-type: none"> <li>- computer software packages such as operating systems, applications, languages, etc.</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (09.1.4.1)</li> </ul>	<p>Caselaw:</p> <p>Includes apps</p>



				- video game software (09.3.1.1)	
4	09.1.3.4	Calculators and other information processing equipment	Includes: - pocket calculators and electronic calendars		
3	09.1.4	Recording media	Includes: - records and CDs - pre-recorded tapes, cassettes, video cassettes, diskettes and CD-ROMs for tape recorders, cassette recorders, video recorders and personal computers - unrecorded tapes, cassettes, video cassettes, diskettes and CD-ROMs for tape recorders, cassette recorders, video recorders and personal computers - unexposed films, cartridges and disks for photographic and cinematographic use  Also includes: - pre-recorded tapes and CDs of novels, plays, poetry, etc. - pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software - photographic supplies such as paper and flashbulbs - unexposed films the price of which includes the cost of processing without separately identifying it	Excludes: - batteries (05.5.2) - computer software packages such as operating systems, applications, languages, etc. (09.1.3) - video game software, video game cassettes and video game CD-ROMs (09.3.1) - development of films and printing of photographs (09.4.2)	
4	09.1.4.1	Pre-recorded recording media	Includes: - CDs, gramophone records, Blu-ray discs, videos and DVDs, cassettes, video cassettes		

			Also includes: - audio and video (film) downloads		
4	09.1.4.2	Unrecorded recording media	Includes: - CDs (R and RW) - videos and DVDs (R and RW) - blu-ray discs, cassettes, video cassettes		
4	09.1.4.9	Other recording media	Includes: - memory cards, memory sticks, film rolls, unexposed films, cartridges and discs for photographic and cinematographic use  Also includes: - photographic supplies such as paper		
3	09.1.5	Repair of audio-visual, photographic and information processing equipment	Includes: - repair of audio-visual, photographic and information processing equipment  Also includes: - total value of the service (that is, both the cost of labour and the cost of materials are covered)	Excludes: - separate purchases of materials made by households with the intention of undertaking the repair themselves (09.1.1), (09.1.2) or (09.1.3)	
4	09.1.5.0	Repair of audio-visual, photographic and information processing equipment	Includes: - repair of audio-visual, photographic and information processing equipment  Also includes: - total value of the service (that is, both the cost of labour and the cost of materials are covered)	Excludes: - separate purchases of materials made by households with the intention of undertaking the repair themselves (09.1.1), (09.1.2) or (09.1.3)	
2	09.2	Other major durables for recreation and culture			
3	09.2.1				

		Major durables for outdoor recreation	<p>Includes:</p> <ul style="list-style-type: none"> <li>- camper vans, caravans and trailers</li> <li>- aeroplanes, microlight aircraft, gliders, hang-gliders and hot-air balloons</li> <li>- boats, outboard motors, sails, rigging and superstructures</li> <li>- horses and ponies, horse or pony-drawn vehicles and related equipment (harnesses, bridles, reins, saddles, etc.)</li> <li>- major items for games and sport such as canoes, kayaks, windsurfing boards, sea-diving equipment and golf carts</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- fitting out of boats, camper vans, caravans, etc.</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- horses and ponies, horse or pony-drawn vehicles and related equipment purchased for personal transport (07.1.4)</li> <li>- inflatable boats, rafts and swimming pools for children and the beach (09.3.2)</li> </ul>	<p>Caselaw:</p> <p>Includes: GPS products designed for use with boats</p>
4	09.2.1.1	Camper vans, caravans and trailers	<p>Includes:</p> <ul style="list-style-type: none"> <li>- camper vans, caravans and trailers</li> </ul>		
4	09.2.1.2	Aeroplanes, microlight aircraft, gliders, hang-gliders and hot-air balloons	<p>Includes:</p> <ul style="list-style-type: none"> <li>- aeroplanes, microlight aircraft, gliders, hang-gliders and hot-air balloons</li> </ul>		
4	09.2.1.3	Boats, outboard motors and fitting out of boats	<p>Includes:</p> <ul style="list-style-type: none"> <li>- boats, outboard motors, sails, rigging and superstructures</li> </ul>		<p>Caselaw:</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>- GPS devices for boats</li> </ul>
4	09.2.1.4	Horses, ponies and accessories	<p>Includes:</p> <ul style="list-style-type: none"> <li>- horses and ponies, horse or pony drawn vehicles and related equipment (harnesses, bridles, reins, saddles, etc.)</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- horses and ponies, horse or pony-drawn vehicles and related equipment purchased for personal transport (07.1.4.0)</li> </ul>	
4	09.2.1.5	Major items for games and sport		<p>Excludes:</p> <ul style="list-style-type: none"> <li>- inflatable boats, rafts</li> </ul>	

			Includes: - canoes, kayaks, wind-surfing boards, sea-diving equipment and golf carts	and swimming pools for children and the beach (09.3.2.1)	
3	09.2.2	Musical instruments and major durables for indoor recreation	Includes: - musical instruments of all sizes, including electronic musical instruments, such as pianos, organs, violins, guitars, drums, trumpets, clarinets, flutes, recorders, harmonicas, etc. - billiard tables, ping-pong tables, pinball machines, gaming machines, etc.	Excludes: - toys (09.3.1)	
4	09.2.2.1	Musical instruments	Includes: - traditional instruments - pianos, organs, violins, guitars, drums, trumpets, clarinets, flutes, recorders, harmonicas, etc. - electronic instruments		
4	09.2.2.2	Major durables for indoor recreation	Includes: - billiard tables, ping-pong tables, pin-ball machines, gaming machines, etc.		
3	09.2.3	Maintenance and repair of other major durables for recreation and culture	Includes: - maintenance and repair of other major durables for recreation and culture  Also includes: - total value of the service (that is, both the cost of labour and the cost of materials are covered) - laying up for winter of boats, camper vans, caravans, etc. - hangar services for private planes - marina services for boats - veterinary and other services (stabling, feeding, farriery, etc.) for horses and ponies purchased for recreational purposes	Excludes: - fuel for recreational vehicles (07.2.2) - separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (09.2.1) or (09.2.2) - veterinary and other services for pets (09.3.5)	
4					

	09.2.3.0	Maintenance and repair of other major durables for recreation and culture	<p>Includes:</p> <ul style="list-style-type: none"> <li>- maintenance and repair of other major durables for recreation and culture</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- total value of the service (that is, both the cost of labour and the cost of materials are covered)</li> <li>- laying up for winter of boats, camper vans, caravans, etc.</li> <li>- hangar services for private planes</li> <li>- marina services for boats</li> <li>- veterinary and other services (stabling, feeding, farriery, etc.) for horses and ponies purchased for recreational purposes</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- fuel for recreational vehicles (07.2.2)</li> <li>- separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (09.2.1) or (09.2.2)</li> <li>- veterinary and other services for pets (09.3.5.0)</li> </ul>	
2	09.3	Other recreational items and equipment, gardens and pets			
3	09.3.1	Games, toys and hobbies	<p>Includes:</p> <ul style="list-style-type: none"> <li>- card games, parlour games, chess sets and the like</li> <li>- toys of all kinds including dolls, soft toys, toy cars and trains, toy bicycles and tricycles, toy construction sets, puzzles, plasticine, electronic games, masks, disguises, jokes, novelties, fireworks and rockets, festoons and Christmas tree decorations</li> <li>- stamp-collecting requisites (used or cancelled postage stamps, stamp albums, etc.), other items for collections (coins, medals, minerals, zoological and botanical specimens, etc.) and other tools and articles n.e.c. for hobbies</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- video game software</li> <li>- video game computers that plug into a television</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- collectors' items falling into the category of works of art or antiques (05.1.1)</li> <li>- unused postage stamps (08.1.0)</li> <li>- Christmas trees (09.3.3)</li> <li>- children's scrapbooks (09.5.1)</li> </ul>	<p>Caselaw:</p> <p>Excludes subscription to play online games</p>

			set - video game cassettes and video game CD-ROMs		
4	09.3.1.1	Games and hobbies	Includes: - traditional games-card games, parlour games, chess sets and the like - electronic games  Also includes: - video game software - video game computers that plug into a television set - video game cassettes and video game CD-ROMs - hobby-stamp-collecting requisites (used or cancelled postage stamps, stamp albums, etc.) - other items for collections (coins, medals, minerals, zoological and botanical specimens, etc.) and other tools and articles n.e.c. for hobby purposes		
4	09.3.1.2	Toys and celebration articles	Includes: - dolls, such as Barbie, Bratz, Polly etc. - toy cars, including toy trains, toy bicycles and tricycles - soft toys- teddy-bears etc. - Lego and toy construction sets, such as Playmobil - puzzles - plasticine - masks - disguises - jokes - novelties - fireworks and rockets - festoons - Christmas tree decorations		Caselaw: Includes: - devotional articles like crucifixes, etc.

3	09.3.2	Equipment for sport, camping and open-air recreation	<p>Includes:</p> <ul style="list-style-type: none"> <li>- gymnastic, physical education and sport equipment such as balls, shuttlecocks, nets, rackets, bats, skis, golf clubs, foils, sabres, poles, weights, discuses, javelins, dumb-bells, chest expanders and other body-building equipment</li> <li>- parachutes and other sky-diving equipment</li> <li>- firearms and ammunition for hunting, sport and personal protection</li> <li>- fishing rods and other equipment for fishing</li> <li>- equipment for beach and open-air games, such as bowls, croquet, frisbee, volleyball, and inflatable boats, rafts and swimming pools</li> <li>- camping equipment such as tents and accessories, sleeping bags, backpacks, air mattresses and inflating pumps, camping stoves and barbecues</li> <li>- repair of equipment for sport, camping and open-air recreation</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.)</li> <li>- protective headgear for sports</li> <li>- other protective gear for sports such as life jackets, boxing gloves, body padding, shin-guards, goggles, belts, supports, etc.</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- crash helmets for motor cycles and bicycles (03.1.3)</li> <li>- camping and garden furniture (05.1.1)</li> </ul>	<p>Caselaw:</p> <p>Includes: GPS products designed to be used for sport, camping and open-air recreation.</p>
4	09.3.2.1	Equipment for sport	<p>Includes:</p> <ul style="list-style-type: none"> <li>- gymnastic, physical education and sport equipment such as balls, shuttlecocks, nets, rackets, bats, skis, golf clubs, discuses, javelins</li> <li>- parachutes and other sky-diving equipment</li> <li>- firearms and ammunition for hunting, sport and personal protection</li> <li>- fishing rods and other equipment for fishing</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- crash helmets for motor cycles and bicycles (03.1.3.1)</li> <li>- repair of equipment for sport (09.3.2.3)</li> </ul>	<p>Caselaw:</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>- GPS devices for sports</li> </ul>

			<ul style="list-style-type: none"> <li>- equipment for beach and open-air games such as bowls, croquet, frisbee, volleyball and inflatable boats, rafts and swimming pools</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc.)</li> <li>- protective headgear for sports</li> <li>- other protective gear for sports such as life jackets, boxing gloves, body padding, shin-guards, goggles, belts, supports, etc.</li> </ul>		
4	09.3.2.2	Equipment for camping and open-air recreation	<p>Includes:</p> <ul style="list-style-type: none"> <li>- tents, sleeping bags, backpacks includes air mattresses and inflating pumps, camping stoves, barbecues and other accessories related to camping</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- camping furniture (05.1.1.2)</li> <li>- repair of equipment for camping and open-air recreation (09.3.2.3)</li> </ul>	
4	09.3.2.3	Repair of equipment for sport, camping and open-air recreation	<p>Includes:</p> <ul style="list-style-type: none"> <li>- repair of equipment for sport, camping and open-air recreation</li> </ul>		
3	09.3.3	Gardens, plants and flowers	<p>Includes:</p> <ul style="list-style-type: none"> <li>- natural or artificial flowers and foliage, plants, shrubs, bulbs, tubers, seeds, fertilizers, composts, garden peat, turf for lawns, specially treated soils for ornamental gardens, horticultural preparations, pots and pot holders</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- natural and artificial Christmas trees</li> <li>- delivery charges for flowers and plants</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- gardening gloves (03.1.3)</li> <li>- gardening services (04.4.4) or (05.6.2)</li> <li>- gardening equipment (05.5.1)</li> <li>- gardening tools (05.5.2)</li> <li>- insecticides and pesticides for</li> </ul>	



				household use (05.6.1)	
4	09.3.3.1	Garden products	Includes: - soil, peat and fertilizers - pots and pot holders	Excludes: - motorized and non-motorized garden tools and equipment (05.5.1.1, 05.5.2.1 and 05.5.2.2)	Caselaw: Includes decorations and ornaments for gardens (which are not plants)
4	09.3.3.2	Plants and flowers	Includes: - indoor plants, including natural or artificial Christmas trees - outdoor plants - plant seeds and bulb - indoor flowers (natural or artificial in vase or not) - outdoor flowers - flower seeds and bulbs	Excludes: - soil, peat and fertilizers (09.3.3.1)	
3	09.3.4	Pets and related products	Includes: - pets, pet foods, veterinary and grooming products for pets, collars, leashes, kennels, birdcages, fish tanks, cat litter, etc.	Excludes: - horses and ponies (07.1.4) or (09.2.1) - veterinary services (09.3.5)	
4	09.3.4.1	Purchase of pets	Includes: - purchase of pets		
4	09.3.4.2	Products for pets	Includes: - pet foods, veterinary and grooming products for pets, collars, leashes, kennels, birdcages, fish tanks, cat litter, etc.		
3	09.3.5	Veterinary and other services for pets	Includes: - veterinary and other services for pets such as grooming, boarding, tattooing, micro-chip implanting and training	Excludes: - veterinary services for animals required to draw vehicles (07.1.4.0) - veterinary and other	

				services (stabling, farriery, etc.) for horses and ponies purchased for recreational purposes (09.2.3)	
4	09.3.5.0	Veterinary and other services for pets	Includes: - veterinary and other services for pets such as grooming, boarding, tattooing, micro-chip implanting and training	Excludes: - veterinary and other services (stabling, farriery, etc.) for horses and ponies purchased for recreational purposes (09.2.3.0) - veterinary services for animals required to draw vehicles (07.1.4.0)	
2	09.4	Recreational and cultural services			Caselaw: Includes: - art and music schools for leisure - structured courses for leisure
3	09.4.1	Recreational and sporting services	Includes services provided by: - sports stadiums, horse-racing courses, motor-racing circuits, velodromes, etc. - skating rinks, swimming pools, golf courses, gymnasia, fitness centres, tennis courts, squash courts and bowling alleys - fairgrounds and amusement parks - roundabouts, see-saws and other playground facilities for children - pin-ball machines and other games for adults other than games of chance	Excludes: - cable-car and chairlift transport not at ski resorts or holiday centres (07.3.6)	Caselaw: Includes: - private lessons for non-formal education as a hobby or leisure activity - structured courses for leisure

			<ul style="list-style-type: none"> <li>- ski slopes, ski lifts and the like</li> <li>- hire of equipment and accessories for sport and recreation, such as aeroplanes, boats, horses, skiing and camping equipment</li> <li>- out-of-school individual or group lessons in bridge, chess, aerobics, dancing, music, skating, skiing, swimming or other pastimes</li> <li>- services of mountain guides, tour guides, etc.</li> <li>- navigational aid services for boating</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.)</li> </ul>		
4	09.4.1.1	Recreational and sporting services - Attendance	<p>Includes services provided by:</p> <ul style="list-style-type: none"> <li>- sports stadiums, horse-racing courses, motor-racing circuits, velodromes, etc. for the attendance of a sportive or recreational event</li> <li>- fairgrounds and amusement parks</li> </ul>		
4	09.4.1.2	Recreational and sporting services - Participation	<p>Includes:</p> <ul style="list-style-type: none"> <li>- skating rinks, swimming pools, golf courses, gymnasia, fitness centres, tennis courts, squash courts and bowling alleys</li> <li>- roundabouts, see-saws and other playground facilities for children</li> <li>- pin-ball machines and other games for adults other than games of chance</li> <li>- ski slopes, ski lifts and the like</li> <li>- hire of equipment and accessories for sport and recreation, such as aeroplanes, boats, horses, skiing and camping equipment</li> <li>- out-of-school individual or group lessons in bridge, chess, aerobics, dancing, music, skating, skiing, swimming or other pastimes</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- cable-car and chairlift transport not at ski resorts or holiday centres (07.3.6.1)</li> </ul>	<p>Caselaw:</p> <p>Includes subscription to play online games, or hiring of games and videos</p>

			<ul style="list-style-type: none"> <li>- services of mountain guides, tour guides, etc.</li> <li>- navigational aid services for boating</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.)</li> </ul>		
3	09.4.2	Cultural services	<p>Includes services provided by:</p> <ul style="list-style-type: none"> <li>- cinemas, theatres, opera houses, concert halls, music halls, circuses, sound and light shows</li> <li>- museums, libraries, art galleries, exhibitions</li> <li>- historic monuments, national parks, zoological and botanical gardens, aquaria</li> <li>- hire of equipment and accessories for culture, such as television sets, video cassettes, etc.</li> <li>- television and radio broadcasting, in particular licence fees for television equipment and subscriptions to television networks</li> <li>- services of photographers such as film developing, print processing, enlarging, portrait photography, wedding photography, etc.</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- services of musicians, clowns, performers for private entertainments</li> </ul>		
4	09.4.2.1	Cinemas, theatres, concerts	<p>Includes:</p> <ul style="list-style-type: none"> <li>- cinemas</li> <li>- theatres, opera houses</li> <li>- concert and music halls</li> <li>- circuses, sound and light shows and other</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- services of musicians, clowns, performers for private entertainments</li> </ul>		

4	09.4.2.2	Museums, libraries, zoological gardens	Includes: - museums, art galleries, exhibitions, including historical monuments - libraries - national parks, zoological and botanical gardens		
4	09.4.2.3	Television and radio licence fees, subscriptions	Includes: - television and radio broadcasting fees - subscription to cable TV and Pay-TV  Also includes: - television on demand - streaming services of audio and/or video content for which customers need a subscription and pay a fee	Excludes: - hire of television and radio broadcasting equipment (09.4.2.4)	Caselow: Includes: - Netflix, Spotify and the like and video-on-demand
4	09.4.2.4	Hire of equipment and accessories for culture	Includes: - hire of DVDs, video cassettes, CDs, Blu-ray - hire of equipment and accessories for culture, such as television set		
4	09.4.2.5	Photographic services	Includes: - services of photographers such as film developing, print processing, enlarging, portrait photography, wedding photography, etc.  Also includes - services provided by non-specialised shops (e.g. supermarkets, consumer electronic stores etc.) and purchase by Internet		
4	09.4.2.9	Other cultural services	Includes: - rental and leasing services of musical instruments		
3	09.4.3	Games of chance	Includes: - service charges for lotteries, bookmakers, totalizators, casinos and other gambling		

			<p>establishments, gaming machines, bingo halls, scratch cards, sweepstakes, etc.</p> <p>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.</p>		
4	09.4.3.0	Games of chance	<p>Includes:</p> <ul style="list-style-type: none"> <li>- service charges for lotteries, bookmakers, totalizators, casinos and other gambling establishments, gaming machines, bingo halls, scratch cards, sweepstakes, etc.</li> </ul> <p>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.</p>		
2	09.5	Newspapers, books and stationery			
3	09.5.1	Books	<p>Includes:</p> <ul style="list-style-type: none"> <li>- books, including atlases, dictionaries, encyclopaedias, textbooks, guidebooks and musical scores</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- scrapbooks and albums for children</li> <li>- bookbinding</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- pre-recorded tapes and CDs of novels, plays, poetry, etc. (09.1.4)</li> <li>- pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopaedias, foreign language trainers, etc. in the form of software (09.1.4)</li> <li>- stamp albums (09.3.1)</li> </ul>	<p>Caselaw:</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>- bibles</li> </ul>
4		Fiction books			

	09.5.1.1		Includes: - children's books  Also includes: - scrapbooks and albums for children	Excludes: - E-books (09.5.1.4)	Caselaw: Includes colouring books for children
4	09.5.1.2	Educational text books	Includes: - educational textbooks	Excludes: - E-books (09.5.1.4)	
4	09.5.1.3	Other non-fiction books	Includes: - dictionaries - art books - travel guides - reference books	Excludes: - E-books (09.5.1.4)	
4	09.5.1.4	Binding services and E-book downloads	Includes: - binding services - fiction and non-fiction E-book downloads	Excludes: - pre-recorded tapes and compact discs of novels, plays, poetry, etc.	
3	09.5.2	Newspapers and periodicals	Includes: - newspapers, magazines and other periodicals		
4	09.5.2.1	Newspapers	Includes: - newspaper bought in kiosks - subscription for newspapers (home delivery) - Internet subscription for newspapers		Caselaw: Includes: - e-subscriptions of online newspapers
4	09.5.2.2	Magazines and periodicals	Includes: - lifestyle magazines - children magazines - hobbies, leisure magazines - business, political magazines - TV magazines - subscription for magazines (home delivery) - Internet subscription for magazines		Caselaw: Includes: - e-subscriptions of online magazines and periodicals
3	09.5.3	Miscellaneous printed matter	Includes: - catalogues and advertising material	Excludes: - pre-franked	

			<ul style="list-style-type: none"> <li>- posters, plain or picture postcards, calendars</li> <li>- greeting cards and visiting cards, announcement and message cards</li> <li>- maps and globes</li> </ul>	postcards and aerogrammes (08.1.0) - stamp albums (09.3.1)	
4	09.5.3.0	Miscellaneous printed matter	Includes: <ul style="list-style-type: none"> <li>- catalogues and advertising material</li> <li>- posters, plain or picture postcards, calendars</li> <li>- greeting cards and visiting cards, announcement and message cards</li> <li>- maps and globes</li> </ul>	Excludes: <ul style="list-style-type: none"> <li>- pre-franked postcards and aerogrammes (08.1.0.1)</li> <li>- stamp albums (09.3.1.1)</li> </ul>	
3	09.5.4	Stationery and drawing materials	Includes: <ul style="list-style-type: none"> <li>- writing pads, envelopes, account books, notebooks, diaries, etc.</li> <li>- pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, pencil sharpeners, etc.</li> <li>- stencils, carbon paper, typewriter ribbons, inking pads, correcting fluids, etc.</li> <li>- paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins, etc.</li> <li>- drawing and painting materials such as canvas, paper, card, paints, crayons, pastels and brushes</li> </ul> Also includes: <ul style="list-style-type: none"> <li>- toner and ink cartridges</li> <li>- educational materials such as exercise books, slide rules, geometry instruments, slates, chalks and pencil boxes</li> </ul>	Excludes: <ul style="list-style-type: none"> <li>- pre-franked postcards (08.1.0)</li> <li>- pocket calculators (09.1.3)</li> <li>- stamp albums (09.3.1)</li> </ul>	
4	09.5.4.1	Paper products	Includes: <ul style="list-style-type: none"> <li>- writing pads, envelopes, account books, notebooks, diaries, etc.</li> <li>- drawing paper</li> <li>- educational materials such as exercise books</li> </ul>		Caselaw: Includes wrapping paper



4	09.5.4.9	Other stationery and drawing materials	<p>Includes:</p> <ul style="list-style-type: none"> <li>- pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, pencil sharpeners, etc.</li> <li>- stencils, carbon paper, typewriter ribbons, inking pads, correcting fluids, etc.</li> <li>- paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins, etc.</li> <li>- drawing and painting materials such as canvas, card, paints, crayons, pastels and brushes</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- toner and ink cartridges</li> <li>- slide rules, geometry instruments, slates, chalks and pencil boxes</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- pocket calculators (09.1.3.4)</li> </ul>	
2	09.6	Package holidays			
3	09.6.0	Package holidays	<p>Includes:</p> <ul style="list-style-type: none"> <li>- all inclusive holidays or tours which provide for travel, food, accommodation, guides, etc.</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- half-day and one-day excursion tours</li> <li>- pilgrimages</li> </ul>		
4	09.6.0.1	Package domestic holidays	<p>Includes:</p> <ul style="list-style-type: none"> <li>- holidays taking place on the economic territory where the holidaymaker resides</li> </ul>		
4	09.6.0.2	Package international holidays	<p>Includes:</p> <ul style="list-style-type: none"> <li>- holidays taking place in other countries other than the country where the holidaymaker resides</li> </ul>		
1	10	EDUCATION	<p>This division covers educational services only. It includes education by radio or television broadcasting.</p>	<p>This division does not include expenditures on educational materials, such as:</p>	

			The breakdown of educational services is based upon the level categories of the 2011 International Standard Classification of Education (ISCED) of the United Nations Educational, Scientific and Cultural Organization (UNESCO).	<ul style="list-style-type: none"> <li>- education support services, such as health-care services (06)</li> <li>- transport services (07.3)</li> <li>- books (09.5.1)</li> <li>- stationery (09.5.4)</li> <li>- catering services (11.1.2)</li> <li>- accommodation services (11.2.0)</li> </ul>	
2	10.1	Pre-primary and primary education			
3	10.1.0	Pre-primary and primary education	<p>ISCED 2011 levels 0 and 1: pre-primary and primary education.</p> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- literacy programmes for students too old for primary school</li> </ul>		
4	10.1.0.1	Pre-primary education	<p>ISCED 2011 level 0: Pre-primary education is defined as the initial stage of organised instruction, designed primarily to introduce very young children to a school type environment; should be centre or school-based, be designed to meet the educational and developmental needs of children at least 3 years old and not older than 6.</p> <p>This education may also be provided in hospitals or in special schools or training centres.</p>		
4	10.1.0.2	Primary education	ISCED 2011 level 1: Primary education usually begins at age 5, 6 or 7 and generally lasts for 4 to 6 years. Programmes are normally designed to give students a sound basic education in reading,		

			writing and mathematics along with an elementary understanding of other subjects. Organised instruction for children with special needs should also be included. Literacy or basic skills programmes within or outside the school system which are similar in content to programme in primary education.		
2	10.2	Secondary education			
3	10.2.0	Secondary education	ISCED 2011 levels 2 and 3: lower-secondary and upper-secondary education.  Also includes: - out-of-school secondary education for adults and young people		
4	10.2.0.0	Secondary education	ISCED 2011 levels 2 and 3: lower-secondary and upper-secondary education.  Also includes: - out-of-school secondary education for adults and young people		
2	10.3	Post-secondary non-tertiary education			
3	10.3.0	Post-secondary non-tertiary education	ISCED 2011 level 4: Post-secondary non-tertiary education provides learning experiences building on secondary education, preparing for labour market entry as well as tertiary education. It aims at the individual acquisition of knowledge, skills and competencies lower than the level of complexity characteristic of tertiary education. Programmes at ISCED level 4, or post-secondary non-tertiary education, are typically designed to provide individuals who completed ISCED level 3 with nontertiary qualifications required for		

			<p>progression to tertiary education or for employment when their ISCED level 3 qualification does not grant such access. For example, graduates from general ISCED level 3 programmes may choose to complete a non-tertiary vocational qualification; or graduates from vocational ISCED level 3 programmes may choose to increase their level of qualifications or specialise further. The content of ISCED level 4 programmes is not sufficiently complex to be regarded as tertiary education, although it is clearly post-secondary.</p>		
4	10.3.0.0	Post-secondary non-tertiary education	<p>ISCED 2011 level 4: Post-secondary non-tertiary education provides learning experiences building on secondary education, preparing for labour market entry as well as tertiary education. It aims at the individual acquisition of knowledge, skills and competencies lower than the level of complexity characteristic of tertiary education. Programmes at ISCED level 4, or post-secondary non-tertiary education, are typically designed to provide individuals who completed ISCED level 3 with nontertiary qualifications required for progression to tertiary education or for employment when their ISCED level 3 qualification does not grant such access. For example, graduates from general ISCED level 3 programmes may choose to complete a non-tertiary vocational qualification; or graduates from vocational ISCED level 3 programmes may choose to increase their level of qualifications or specialise further. The content of ISCED level 4 programmes is not sufficiently complex to be regarded as tertiary education, although it is clearly post-secondary.</p>		

2	10.4	Tertiary education			
3	10.4.0	Tertiary education	ISCED 2011 levels 5, 6, 7 and 8: first stage and second stage of tertiary education.		
4	10.4.0.0	Tertiary education	ISCED 2011 levels 5, 6, 7 and 8: first stage and second stage of tertiary education.		
2	10.5	Education not definable by level			
3	10.5.0	Education not definable by level	Educational programmes, generally for adults, which do not require any special prior instruction, in particular vocational training or cultural development.		
4	10.5.0.0	Education not definable by level	Educational programmes, generally for adults, which do not require any special prior instruction, in particular vocational training or cultural development.		
1	11	RESTAURANTS AND HOTELS			
2	11.1	Catering services			
3	11.1.1	Restaurants, cafés and the like	<p>Includes:</p> <ul style="list-style-type: none"> <li>- catering services (meals, snacks, drinks and refreshments) provided by restaurants, cafés, buffets, bars, tearooms, etc., Includes: those provided: <ul style="list-style-type: none"> <li>• in places providing recreational, cultural, sporting or entertainment services: theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, nightclubs, dancing establishments, etc.</li> <li>• on public transport (coaches, trains, boats, aeroplanes, etc.) when priced separately</li> </ul> </li> </ul> <p>Also included:</p>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- tobacco purchases (02.2.0)</li> <li>- telephone calls (08.3.0).</li> </ul>	

			<ul style="list-style-type: none"> <li>- 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</li> <li>- the sale of cooked dishes by restaurants for consumption off their premises</li> <li>- the sale of cooked dishes by catering contractors whether collected by the customer or delivered to the customer's home</li> <li>- tips</li> </ul>		
4	11.1.1.1	Restaurants, cafés and dancing establishments	<p>Includes:</p> <ul style="list-style-type: none"> <li>- places that serve main meals</li> <li>- places mainly serving drinks: cafés, buffets, bars, tearooms, etc.</li> <li>- places providing recreational, cultural, sporting or entertainment services: theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, nightclubs, dancing establishments, etc.</li> </ul>		<p>Caselaw:</p> <p>Includes the consumption of a water pipe with tobacco in a shisha lounge/bar</p>
4	11.1.1.2	Fast food and take away food services	<p>Includes:</p> <ul style="list-style-type: none"> <li>- places serving snacks and fast food</li> <li>- on public transport (coaches, trains, boats, aeroplanes, etc.) when priced separately</li> </ul> <p>Also included:</p> <ul style="list-style-type: none"> <li>- the sale of food products and beverages for immediate consumption by kiosks, food stalls, street vendors and the like, including food products and beverages dispensed ready for consumption by automatic vending machines</li> <li>- the sale of cooked dishes by restaurants for consumption off their premises</li> <li>- the sale of cooked dishes by catering contractors</li> </ul>		<p>Caselaw:</p> <p>Includes grilled chickens and the like, for immediate consumption</p>

			whether collected by the customer or delivered to the customer's home		
3	11.1.2	Canteens	<p>Includes:</p> <ul style="list-style-type: none"> <li>- catering services of works canteens, office canteens and canteens in schools, universities and other educational establishments</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- university refectories, military messes and wardrooms</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- food and drink provided to hospital in-patients (06.3.0)</li> </ul>	
4	11.1.2.0	Canteens	<p>Includes:</p> <ul style="list-style-type: none"> <li>- catering services of works canteens, office canteens and canteens in schools, universities and other educational establishments</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- university refectories, military messes and wardrooms</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- food and drink provided to hospital in-patients (06.3.0.0)</li> </ul>	
2	11.2	Accommodation services	<p>Includes:</p> <ul style="list-style-type: none"> <li>- accommodation services of: <ul style="list-style-type: none"> <li>• hotels, boarding houses, motels, inns and establishments offering "bed and breakfast"</li> <li>• holiday villages and holiday centres, camping and caravan sites, youth hostels and mountain chalets</li> <li>• boarding schools, universities and other educational establishments</li> <li>• public transport (trains, boats, etc.) when priced separately</li> <li>• hostels for young workers or immigrants</li> </ul> </li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- tips</li> <li>- porters</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- payments of households occupying a room in a hotel or boarding house as their main residence (04.1.1)</li> <li>- rentals paid by households for a secondary residence for the duration of a holiday (04.1.2)</li> <li>- telephone calls (08.3.0)</li> <li>- catering services in such establishments</li> </ul>	

				except for breakfast or other meals included in the price of the accommodation (11.1.1) - housing in orphanages, homes for disabled or maladjusted persons (12.4.0)	
3	11.2.0	Accommodation services	<p>Includes:</p> <ul style="list-style-type: none"> <li>- accommodation services of: <ul style="list-style-type: none"> <li>• hotels, boarding houses, motels, inns and establishments offering "bed and breakfast"</li> <li>• holiday villages and holiday centres, camping and caravan sites, youth hostels and mountain chalets</li> <li>• boarding schools, universities and other educational establishments</li> <li>• public transport (trains, boats, etc.) when priced separately</li> <li>• hostels for young workers or immigrants</li> </ul> </li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- tips</li> <li>- porters</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- payments of households occupying a room in a hotel or boarding house as their main residence (04.1.1)</li> <li>- rentals paid by households for a secondary residence for the duration of a holiday (04.1.2)</li> <li>- telephone calls (08.3.0)</li> <li>- catering services in such establishments except for breakfast or other meals included in the price of the accommodation (11.1.1)</li> <li>- housing in orphanages, homes for disabled or</li> </ul>	



				maladjusted persons (12.4.0)	
4	11.2.0.1	Hotels, motels, inns and similar accommodation services	Includes: - accommodation services in hotels and motels - accommodation services in inns and similar establishments, including boarding houses, inns and establishments offering "bed and breakfast"		
4	11.2.0.2	Holiday centres, camping sites, youth hostels and similar accommodation services	Includes: - holiday centres, camping sites, youth hostels and similar, holiday villages and holiday centres, camping and caravan sites, youth hostels and mountain chalets - accommodation services in holiday centres and camping sites holiday villages, caravan sites		
4	11.2.0.3	Accommodation services of other establishments	Includes: - boarding schools and other educational establishments - public transport (trains, boats, etc.) when priced separately - hostels for young workers or immigrants		Caselaw: Includes rentals paid by tenants for short-stay accommodation in secondary residences
1	12	MISCELLANEOUS GOODS AND SERVICES			
2	12.1	Personal care			
3	12.1.1	Hairdressing salons and personal grooming establishments	Includes: - services of hairdressing salons, barbers, beauty shops, manicures, pedicures, Turkish baths, saunas, solariums, non-medical massages, etc. - diet clubs, tattoo and piercing services  Also includes: - bodycare, depilation and the like	Excludes: - spas (06.2.3) or (06.3.0) - fitness centres (09.4.1)	Caselaw: Includes: - spa services for non-medical reasons
4					

	12.1.1.1	Hairdressing for men and children	Includes: - services of hairdressing salons, barbers for men and children		
4	12.1.1.2	Hairdressing for women	Includes: - services of hairdressing salons for women		
4	12.1.1.3	Personal grooming treatments	Includes: - facial beauty treatments, depilation, solarium, pedicure, bodycare, manicure, thalasso therapy, Turkish baths, saunas, non-medical massages, etc. - diet clubs, tattoo and piercing services		
3	12.1.2	Electric appliances for personal care	Includes: - electric razors and hair trimmers, hand-held and hood hairdryers, curling tongs and styling combs, sunlamps, vibrators, electric toothbrushes and other electric appliances for dental hygiene, etc. - repair of such appliances		
4	12.1.2.1	Electric appliances for personal care	Includes: - electric razors and hair trimmers, hand-held and hood hairdryers, curling tongs and styling combs, sunlamps, vibrators, electric toothbrushes and other electric appliances for dental hygiene, etc.	Excludes: - repair of electric appliances for personal care (12.1.2.2)	
4	12.1.2.2	Repair of electric appliances for personal care	Includes: - repair of electric appliances for personal care		
3	12.1.3	Other appliances, articles and products for personal care	Includes: - non-electric appliances: razors and hair trimmers and blades therefore, scissors, nail files, combs, shaving brushes, hairbrushes, toothbrushes, nail brushes, hairpins, curlers, personal weighing machines, baby scales, etc. - articles for personal hygiene: toilet soap, medicinal soap, cleansing oil and milk, shaving soap, shaving cream and foam, toothpaste, etc.	Excludes: - handkerchiefs made of fabric (03.1.3)	

			<ul style="list-style-type: none"> <li>- beauty products: lipstick, nail varnish, make-up and make-up removal products (including powder compacts, brushes and powder puffs), hair lacquers and lotions, pre-shave and after-shave products, sunbathing products, hair removers, perfumes and toilet waters, personal deodorants, bath products, etc.</li> <li>- other products: toilet paper, paper handkerchiefs, paper towels, sanitary towels, cotton wool, cotton tops, babies' napkins, toilet sponges, etc.</li> </ul>		
4	12.1.3.1	Non-electrical appliances	<p>Includes:</p> <ul style="list-style-type: none"> <li>- razors and hair trimmers and blades therefore, scissors, nail files, combs, shaving brushes, hairbrushes, toothbrushes, nail brushes, hairpins, curlers, personal weighing machines, baby scales, etc.</li> </ul>		
4	12.1.3.2	Articles for personal hygiene and wellness, esoteric products and beauty products	<p>Includes:</p> <ul style="list-style-type: none"> <li>- toilet and medical soap, cleansing oils and milk, shaving soap and cream, toothpaste, shampoo and bathing products, toilet paper, paper handkerchiefs, cotton tops, babies' napkins (also babies' disposable napkins), paper towels, sanitary towels, cotton wool, toilet sponges, etc.</li> <li>- wellness and esoteric products (natural remedy, herbs, healing stones etc.)</li> <li>- beauty products: lipstick, nail varnish, make-up and make-up removal products (including powder compacts, brushes and powder puffs), hair lacquers and lotions, pre-shave and after-shave products, sunbathing products, hair removers, perfumes and toilet waters, personal deodorants, bath products, etc.</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- vitamins and minerals, cod liver oil and halibut liver oil (06.1.1.0)</li> </ul>	
2	12.2	Prostitution			
3	12.2.0	Prostitution			

			Includes: - services provided by prostitutes and the like		
4	12.2.0.0	Prostitution	Includes: - services provided by prostitutes and the like		
2	12.3	Personal effects n.e.c.			
3	12.3.1	Jewellery, clocks and watches	Includes: - precious stones and metals and jewellery fashioned out of such stones and metals - costume jewellery, cuff links and tiepins - clocks, watches, stopwatches, alarm clocks, travel clocks - repair of jewellery, clocks and watches	Excludes: - ornaments (05.1.1) or (05.4.0) - radio clocks (09.1.1) - precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation)	
4	12.3.1.1	Jewellery	Includes: - precious stones and metals and jewellery fashioned out of such stones and metals - costume jewellery, cuff links and tiepins	Excludes: - ornaments (05.1.1.1) or (05.4.0.1) - precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation)	
4	12.3.1.2	Clocks and watches	Includes: - clocks, watches, stopwatches, alarm clocks, travel clocks	Excludes: - radio clocks (09.1.1.1)	
4	12.3.1.3	Repair of jewellery, clocks and watches	Includes: - repair of jewellery, clocks and watches		
3	12.3.2	Other personal effects	Includes: - travel goods and other carriers of personal effects:	Excludes: - baby furniture	

			<p>suitcases, trunks, travel bags, attaché cases, satchels, hand-bags, wallets, purses, etc.</p> <ul style="list-style-type: none"> <li>- articles for babies: baby carriages, pushchairs, carrycots, recliners, car beds and seats, back-carriers, front carriers, reins and harnesses, etc.</li> <li>- articles for smokers: pipes, lighters, cigarette cases, cigar cutters, ashtrays, etc.</li> <li>- miscellaneous personal articles: sunglasses, walking sticks and canes, umbrellas and parasols, fans, keyrings, etc.</li> <li>- funerary articles: coffins, gravestones, urns, etc.</li> <li>- repair of other personal effects</li> </ul> <p>Also includes:</p> <ul style="list-style-type: none"> <li>- lighter fuel</li> <li>- wall thermometers and barometers</li> </ul>	<p>(05.1.1)</p> <ul style="list-style-type: none"> <li>- shopping bags (05.2.0)</li> <li>- feeding bottles (05.4.0)</li> </ul>	
4	12.3.2.1	Travel goods	<p>Includes:</p> <ul style="list-style-type: none"> <li>- travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attaché cases, satchels, hand-bags, wallets, purses, etc.</li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- shopping bags (05.2.0.9)</li> </ul>	
4	12.3.2.2	Articles for babies	<p>Includes:</p> <ul style="list-style-type: none"> <li>- articles for babies: <ul style="list-style-type: none"> <li>• baby carriages</li> <li>• pushchairs</li> <li>• carrycots</li> <li>• recliners</li> <li>• car beds and seats</li> <li>• back-carriers</li> <li>• front carriers</li> <li>• reins and harnesses</li> </ul> </li> </ul>	<p>Excludes:</p> <ul style="list-style-type: none"> <li>- baby furniture (05.1.1.9)</li> <li>- shopping bags (05.2.0.9) Bizarre, what question led to this conclusion? I could imagine "where to put shopping bags designed to be used with a baby carriage, but then the exclusion should be more specific and a follow-</li> </ul>	

				up question is where to put other accessories for baby carriages. - feeding bottles (05.4.0.3)	
4	12.3.2.3	Repair of other personal effects	Includes: - repair of travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attaché cases, satchels, hand-bags, wallets, purses, etc. - repair of articles for babies: baby carriages, pushchairs, carrycots, recliners, car beds and seats, back-carriers, front carriers, reins and harnesses, etc.		
4	12.3.2.9	Other personal effects n.e.c.	Includes: - wall thermometers and barometers - articles for smokers: pipes, lighters, lighter fuel, cigarette cases, cigar cutters, ashtrays, etc. - miscellaneous personal articles: sunglasses, walking sticks and canes, umbrellas and parasols, fans, keyrings, etc. - funerary articles: coffins, gravestones, urns, etc. - repair of other personal effects n.e.c.	Excludes: - wellness and esoteric products (12.1.3.2)	Caselaw: Includes the electronic cigarette device and the refills without nicotine
2	12.4	Social protection	Social protection as defined here covers assistance and support services provided to persons who are: elderly, disabled, having occupational injuries and diseases, survivors, unemployed, destitute, homeless, low-income earners, indigenous people, immigrants, refugees, alcohol and substance abusers, etc. It also covers assistance and support services provided to families and children.		
3	12.4.0	Social protection	Includes - residential care, home help, day care and		Caselaw: Includes:

			rehabilitation. More specifically, this class covers payments by households for: <ul style="list-style-type: none"> <li>• retirement homes for elderly persons, residences for disabled persons, rehabilitation centres providing long-term support for patients rather than health care and rehabilitative therapy, schools for disabled persons where the main aim is to help students overcome their disability</li> <li>• help to maintain elderly and disabled persons at home (home-cleaning services, meal programmes, day-care centres, day-care services and holiday-care services)</li> <li>• wet-nurses, crèches, play schools and other child-minding facilities</li> <li>• counselling, guidance, arbitration, fostering and adoption services for families</li> </ul>		- homes with or without medical and nursing care services
4	12.4.0.1	Child care services	Includes: <ul style="list-style-type: none"> <li>- child-minding outside the home</li> <li>- nurseries, day-care facilities, wet-nurses, crèches and other child-minding facilities for babies</li> <li>- Kindergarten (other than educational)</li> <li>- after school centres</li> </ul>	Excludes: <ul style="list-style-type: none"> <li>- babysitters etc. (05.6.2.1)</li> <li>- educational Kindertartens (division 10)</li> </ul>	
4	12.4.0.2	Retirement homes for elderly persons and residences for disabled persons	Includes: <ul style="list-style-type: none"> <li>- rehabilitation centres providing long-term support for patients rather than health care and rehabilitative therapy</li> </ul>		
4	12.4.0.3	Services to maintain people in their private homes	Includes: <ul style="list-style-type: none"> <li>- help to maintain elderly and disabled persons at home (home-cleaning services, meal programmes, day-care centres, day-care services and holiday-care services)</li> <li>- schools for disabled persons where the main aim is to help students overcome their disability</li> </ul>		
4		Counselling			

	12.4.0.4		Includes: - guidance, arbitration, fostering and adoption services for families		
2	12.5	Insurance	Includes: - service charges for insurance are classified by type of insurance, namely: • life insurance and non-life insurance (that is, insurance in connection with the dwelling, health, transport, etc.) • service charges for multi-risk insurance covering several risks should be classified on the basis of the cost of the principal risk if it is not possible to allocate the service charges to the various risks covered  Service charge is defined as the difference between claims due and premiums earned and premium supplement.		
3	12.5.1	Life insurance	Includes: - service charges for life assurance, death benefit assurance, education assurance, etc.		
4	12.5.1.0	Life insurance	Includes: - service charges for life assurance, death benefit assurance, education assurance, etc.		
3	12.5.2	Insurance connected with the dwelling	Includes: - service charges paid by owner-occupiers and by tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage, etc.	Excludes: - service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption)	
4					



	12.5.2.0	Insurance connected with the dwelling	Includes: - service charges paid by owner-occupiers and by tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage, etc.	Excludes: - service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption)	
3	12.5.3	Insurance connected with health	Includes: - service charges for private sickness and accident insurance		
4	12.5.3.1	Public insurance connected with health	Includes: - social (compulsory) health insurance		
4	12.5.3.2	Private insurance connected with health	Includes: - health insurance paid to a private insurance company		
3	12.5.4	Insurance connected with transport	Includes: - service charges for insurance in respect of personal transport equipment - service charges for travel insurance and luggage insurance		
4	12.5.4.1	Motor vehicle insurance	Includes: - service charges for insurance in respect of personal transport equipment		
4	12.5.4.2	Travel insurance	Includes: - service charges for travel insurance and luggage insurance		
3	12.5.5	Other insurance	Includes: - service charges for other insurance such as civil liability for injury or damage to third parties or their property	Excludes: - civil liability or damage to third parties or their property arising from the operation of	

				personal transport equipment (12.5.4)	
4	12.5.5.0	Other insurance	Includes: - service charges for other insurance such as civil liability for injury or damage to third parties or their property		
2	12.6	Financial services n.e.c.	Includes: - financial intermediation services indirectly measured		
3	12.6.1	FISIM	Includes: - financial intermediation services indirectly measured		
4	12.6.1.0	FISIM	Includes: - financial intermediation services indirectly measured		
3	12.6.2	Other financial services n.e.c.	Includes: - actual charges for the financial services of banks, post offices, saving banks, money changers and similar financial institutions - fees and service charges of brokers, investment counsellors, tax consultants and the like - administrative charges of private pension funds and the like		
4	12.6.2.1	Charges by banks and post offices	Includes: - charges for the financial services of saving banks, money changers and similar financial institutions		
4	12.6.2.2	Fees and service charges of brokers, investment counsellors	Includes: - charges for the financial services of tax consultants and the like		
2	12.7	Other services n.e.c.			
3	12.7.0	Other services n.e.c.			

			<p>Includes:</p> <ul style="list-style-type: none"> <li>- fees for legal services, employment agencies, etc.</li> <li>- charges for undertaking and other funeral services</li> <li>- payment for the services of estate agents, housing agents, auctioneers, salesroom operators and other intermediaries</li> <li>- payment for photocopies and other reproductions of documents</li> <li>- fees for the issue of birth, marriage and death certificates and other administrative documents</li> <li>- payment for newspaper notices and advertisements</li> <li>- payment for the services of graphologists, astrologers, private detectives, bodyguards, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets, cloakrooms), etc.</li> </ul>		
4	12.7.0.1	Administrative fees	<p>Includes:</p> <ul style="list-style-type: none"> <li>- birth, marriage and death certificates</li> <li>- passports and licenses Includes firearms license, etc.</li> </ul>		
4	12.7.0.2	Legal services and accountancy	<p>Includes:</p> <ul style="list-style-type: none"> <li>- fees for legal services and accountancy</li> </ul>		<p>Caselaw:</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>- services of assistance in the payment of income taxes</li> </ul>
4	12.7.0.3	Funeral services	<p>Includes:</p> <ul style="list-style-type: none"> <li>- charges for undertaking and other funeral services</li> </ul>		
4	12.7.0.4	Other fees and services	<p>Includes:</p> <ul style="list-style-type: none"> <li>- reproduction of documents, newspaper notices and advertisements</li> <li>- photocopies and other reproductions</li> <li>- fees for: <ul style="list-style-type: none"> <li>• employment agencies</li> </ul> </li> </ul>		<p>Caselaw:</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>- creation of a webpage for private households</li> <li>- Includes "cloud" services</li> <li>- religious services</li> </ul>

		<ul style="list-style-type: none"><li>• auctioneers</li><li>• salesroom operators and other intermediaries</li><li>• graphologists</li><li>• astrologers</li><li>• private detectives</li><li>• bodyguards</li><li>• matrimonial agencies and marriage guidance counsellors</li><li>• dating agencies</li><li>• public writers</li><li>• miscellaneous concessions (seats, toilets, cloakrooms)</li></ul> <p>Also includes:</p> <ul style="list-style-type: none"><li>- payments for services of housing agents in connection with rental transactions</li></ul>		<ul style="list-style-type: none"><li>- membership fees for retail/wholesale stores</li></ul>
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