

**INTERNATIONAL COMPARISON PROGRAM****CLASSIFICATION OF FINAL EXPENDITURE ON GDP**

The classification of expenditure on GDP used for ICP 2005 and ICP 2011 has been updated to reflect the lessons learnt during the 2005 and 2011 rounds of comparisons; to maintain consistency with the Eurostat expenditure classification which has recently been revised; and to take account of the changes to the classification introduced by the SNA 2008. The updated ICP classification is presented in this document. ICP basic headings have been redefined in terms of the corresponding basic headings of the revised Eurostat classification. *Gross capital formation* has been introduced as a main aggregate. It replaces the former main aggregates *Gross fixed capital formation* and *Change in inventories and acquisitions less disposals of valuables* which are now aggregates at the expenditure category level. ICP basic heading code numbers remain unchanged except for the basic headings under gross capital formation. For these basic headings their original codes are also shown in the document. Other changes concern *Rentals for housing* and *Individual consumption expenditure by NPISH*. Previously these were single basic headings, but now housing rentals is broken down into two basic headings, one for actual rentals the other for imputed rentals, while NPISH expenditures are divided across five basic headings that cover the individual services provided by NPISH (housing, health, recreation and culture, education, and social protection and other services). Eurostat has switched from a numeric identifier to an alphabetic identifier for the main aggregates: “A” not “11” indicates *Individual consumption expenditure by households*; “B” not “12” indicates *Individual consumption expenditure by NPISH*; and so on. This modification has not been adopted by the ICP classification which continues to use numeric identifiers for the main aggregates. The SNA<sup>o</sup>2008 does not differ fundamentally from the SNA<sup>o</sup>1993 and the basic structure of the classification stays the same. Within the basic structure, changes occur under *Gross fixed capital formation* as a result of the changes that have been introduced in the classification of fixed assets relating to research and development, military weapon systems and ammunition, computer software and databases, land improvements, and ownership transfer costs on non-produced assets including land.

### ABBREVIATIONS USED

COFOG – classification of the functions of government  
 COICOP – classification of individual consumption according to purpose  
 COPNI – classification of the purposes of non-profit institutions serving households  
 CPA – classification of products by activity  
 CS – collective service  
 D – durable good  
 EU – Eurostat  
 GDP – gross domestic product  
 ICP – international comparison program  
 IG – investment good  
 IS – individual service  
 ND – non-durable good  
 NPISH – non-profit institutions serving households  
 S – consumer service  
 SD – semi-durable good  
 SNA – system of national accounts

### NOTES

The 155 basic headings of the ICP expenditure classification are defined in terms of the 258 basic headings of Eurostat's revised expenditure classification. Hence, the coverage of (ICP) **11.01.11.1 Rice** is defined by ***EU A.01.11.1 Rice*** and the coverage of (ICP) **11.01.11.2 Other cereals, flour and other cereal products** is defined by ***EU A.01.11.2 Flour and other cereals, EU A.01.11.7 Breakfast cereals*** and ***EU A.01.11.8 Other cereal products***.

The cross-references between basic headings refer to ICP basic heading codes unless indicated otherwise.

Eurostat's revised classification uses alphabetic codes to identify main aggregates: "A" instead of "11" for *Individual consumption expenditure by households*; "B" instead of "12" for *Individual consumption expenditure by NPISH*; "C" instead of "13" for *Individual consumption expenditure by government*; "D" instead of "14" for *Collective consumption expenditure by government*; "E" instead of "15" for *Gross capital formation*; and "F" instead of "16" for *Balance of exports and imports*

## ICP CLASSIFICATION OF EXPENDITURE ON GDP

### STRUCTURE

1. The ICP classification of expenditure on GDP adheres to the internationally agreed concepts, definitions, classifications and accounting rules of the SNA 93<sup>1</sup>. It is structured first by type of final expenditure - individual consumption expenditure, collective consumption expenditure and capital expenditure - and then, in the case of individual consumption expenditure, by purchaser - households, NPISH<sup>2</sup> and general government (or government).

2. GDP is broken down into six main aggregates and these main aggregates are broken down into 28 expenditure categories, 63 expenditure groups, 126 expenditure classes and 155 basic headings as shown in table<sup>o</sup>1. In the classification, main aggregates are identified by a two-digit code, categories by a four-digit code, groups by a five-digit code, classes by a six-digit code, and basic headings by a seven-digit code as follow.

11 00 00 0 **INDIVIDUAL CONSUMPTION EXPENDITURE BY HOUSEHOLDS** - is a main aggregate;  
 11 01 00.0 **FOOD AND NON-ALCOHOLIC BEVERAGES** - is a category;  
 11 01 10.0 **FOOD** - is a group;  
 11 01 11.0 **Bread and cereals** - is a class;  
 11 01 11.1 **Rice** - is a basic heading

3. Of these aggregation levels, the basic heading level is the most important. It is at this level that expenditures are defined and estimated, products are selected for pricing, prices are collected and validated, importance indicators assigned, and purchasing power parities (PPPs) are first calculated and averaged. In principle, a basic heading consists of a group of similar well-defined goods or services. In practice, a basic heading is defined by the lowest level of final expenditure for which explicit expenditure weights can be estimated by participating economies. As a consequence, basic headings can cover a broader range of goods or services than is theoretically desirable.

### MAIN AGGREGATES

4. *Individual consumption expenditure by households* is broken down by purpose in line with COICOP<sup>3</sup> into 110 basic headings. Expenditures at the basic heading level are defined according to the domestic concept - that is, irrespective of whether the household making the purchase in the country is resident or not. But total individual consumption expenditure by households is required by the national concept - that is, it should refer to expenditures by resident households only. A global adjustment, defined as the *Balance of expenditures of residents abroad and expenditures of non-residents on the economic territory*, is made to rectify this. The adjustment is also known as *Net purchases abroad*. It is important to note that there are many economies that base their estimates of household consumption expenditure on household budget surveys and so the estimates are automatically on a national basis. For these economies the global adjustment is not required.

5. The individual consumption expenditures of households are also classified by type of product. Basic headings containing consumer goods are denoted by either (ND), (SD) or (D) indicating *Non-durable*, *Semi-durable* or *Durable* respectively.<sup>4</sup> Basic headings containing consumer services are denoted by (S). Most basic headings comprise either goods or services, but, for practical reasons, some basic headings contain both goods and services. Similarly, there are basic headings which contain either both non-durable and semi-durable goods or both semi-durable and durable goods. Such basic headings are assigned a (ND), (SD), (D) or (S) according to which type of product is considered to be predominant.

<sup>1</sup> *System of National Accounts 1993*, Commission of the European Communities, International Monetary Fund, Organisation for Economic Co-operation and Development, United Nations, World Bank, 1993.

<sup>2</sup> Non-Profit Institutions Serving Households

<sup>3</sup> "Classification of Individual Consumption According to Purpose (COICOP)", *Classification of Expenditure According to Purpose*, United Nations, New York, 2000.

<sup>4</sup> The distinction between non-durable goods and durable goods is based on whether the goods can be used only once or whether they can be used repeatedly or continuously over a period of considerably more than one year (paragraph 9.38, SNA 93). Durables also have a relatively high purchasers' price. Semi-durable goods differ from durable goods in that their expected lifetime of use, though more than one year, is often significantly shorter and that their purchasers' price is substantially less (paragraph 6.93, SNA 68).

6. **Individual consumption expenditure by NPISH** is broken down by purpose in line with COPNI<sup>5</sup> into five basic headings: housing, health, recreation and culture, education, and social protection and other services (religion, political parties, labour and professional organisations, and environment protection). By convention all consumption expenditures of NPISH are treated as individual consumption expenditure and all five basic headings are classified as containing individual services (IS).

7. Government final consumption expenditure is broken down by purpose and by type of service in line with COFOG<sup>6</sup> into *Individual consumption expenditure by government* and *Collective consumption expenditure by government*. Individual consumption expenditure by government is government expenditure on services which households consume individually (housing, health, recreation and culture, education and social protection). Collective consumption expenditure of government is government expenditure on services which benefit households collectively (general public services, defence, public order and safety, economic affairs, environment protection, and housing and community services).

8. **Individual consumption expenditure by government** is broken down into 21 basic headings. First by purpose - housing, health, recreation and culture, education and social protection - and then, in the case of health and education, by whether the expenditure is for the purchase of health and education services from the private sector in the form of benefits and reimbursements or the production of health and education services by government itself. The expenditure on government produced health services and the expenditure on government produced education services are broken down further by cost components as required by the input-price approach (see below). All 21 basic headings are classified as containing individual services (IS).

9. **Collective consumption expenditure by government** is broken down into five basic headings by cost components as required by the input-price approach. All five basic headings are classified as containing collective services (CS).

10. **Gross capital formation** consists of three categories: *Gross fixed capital formation*, *Change in inventories* and *Acquisitions less disposals of valuables*. Of these, gross fixed capital formation is broken down by type of product in line with CPA 2008<sup>7</sup> into ten basic headings: six for machinery and equipment, three for construction and one for other products. Other products comprise furniture and other manufactured goods, computer software; products of agriculture, forestry, fisheries and aquaculture; land improvement; mineral exploration and other intangible fixed assets. All ten basic headings are classified as containing investment goods (IG). Change in inventories and acquisitions less disposals of valuables have one basic heading each.

11. **Balance of exports and imports** comprises two basic heading: one for exports of goods and services, the other for imports of goods and services.

## ACTUAL INDIVIDUAL CONSUMPTION

12. ICP comparisons of material well-being compare the actual individual consumption of households and not the individual consumption expenditure of households. *Actual individual consumption* is obtained by summing the individual consumption expenditures of households, NPISH and government. The individual consumption expenditures of NPISH and government cover their expenditure on the individual services that they provide to specific and identifiable households as social transfers in kind, namely: services relating to housing, health, recreation and culture, education, and social protection.

13. Combining these expenditures is necessary because of the various ways individual services are financed in different economies. If they are not combined and only the individual consumption expenditures of households are compared, households in economies where NPISH or government provide individual services will appear to consume a smaller volume of goods and services than households in economies where households themselves pay directly for these services.

<sup>5</sup> "Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI)", *Classification of Expenditure According to Purpose*, United Nations, New York, 2000.

<sup>6</sup> "Classification of the Functions of Government (COFOG)", *Classification of Expenditure According to Purpose*, United Nations, New York, 2000.

<sup>7</sup> *Statistical Classification of Products by Activity in the European Economic Community, 2008 version*, Eurostat, Luxembourg, 2008.

14 To effect the merger, the individual consumption expenditures of NPISH and government are broken down so that they can be added to their counterpart expenditures under household expenditure. The breakdowns are structured so that the summation can be at the lowest level of aggregation feasible, which is generally at the level of the basic heading. Many economies are unable to break down the individual consumption expenditures of NPISH to the required level of detail. When this is the case, the expenditures of NPISH are reported in total. This total is subsequently distributed over the relevant basic headings under household expenditure in the same proportions as household expenditure is distributed across the basic headings.

## INPUT-PRICE APPROACH

15. The collective and individual services produced by government are non-market services because they are either provided free or sold at prices that are not economically significant. In the absence of economically significant prices, national accountants obtain expenditure on non-market services by summing the costs of the inputs required to produce them. To maintain consistency with the prices underlying the estimated expenditure on non-market services in the national accounts, the PPPs for non-market services are based on input prices. This is the *Input-price approach*. To enable its application, the expenditures by government on the production of collective services and the principal individual services - education and health - are broken down into the following components: compensation of employees, intermediate consumption, gross operating surplus (which is basically consumption of fixed capital as net operating surplus will be negligible), net taxes on production and receipts from sales (which will be negative as it not a cost of production).

16. A distinction is made between government expenditure on education and health services which government itself produces and government expenditure on education and health services that government purchases from market producers in the private sector under *Benefits and reimbursements*. This is to ensure that the input-price approach is applied only to government expenditure on government-produced services.

## SNA°2008<sup>8</sup>

17. The basic headings of the ICP classification are defined in line with the basic headings of the classification currently used for the Eurostat PPP Program. This maintains coherence between the two classifications. It will also assist ICP participants when they move from SNA°1993 to SNA°2008 because the Eurostat classification adheres to ESA°2010<sup>9</sup> (the European Union's version of SNA°2008).

18. When adopting the SNA°2008, economies will find that there are no radical differences between SNA°1993 (ESA°1995<sup>10</sup>) and SNA°2008 (ESA°2010) and that the basic structure of the classification remains the same. Within the basic structure, however, changes occur under gross fixed capital formation as a result of the changes that have been introduced in the classification of fixed assets.

19. The first change is the reclassification of expenditures on research and development (R&D) and on military weapons systems as expenditures on fixed assets to be included under capital formation. Previously these expenditures were treated as intermediate consumption. R&D is an intellectual property product and expenditure on R&D is to be assigned to the basic heading *Other products not elsewhere classified* which includes other intellectual property products. Expenditure on military weapons systems is to be included in the same basic heading.

20. The second change in the classification of fixed assets concerns expenditure on land improvements and ownership transfer costs relating to land. Before these expenditures were allocated to the non-produced asset, land. But now they are included under expenditure on non-residential buildings and other structures. They are to be added to the basic heading *Other products not elsewhere classified*.

21. The third change concerns the explicit identification of ownership transfer costs on non-produced assets. This is necessary as there is no fixed asset with which they can be identified (the practice is to assign ownership transfer costs to the fixed asset to which they apply). These costs are to be included, together with R&D, mineral exploration and evaluation, the acquisition of entertainment, literary or artistic originals and other intellectual property products, under the basic heading *Other products not elsewhere classified*.

<sup>8</sup> *System of National Accounts 2008*, Commission of the European Communities, International Monetary Fund, Organisation for Economic Co-operation and Development, United Nations, World Bank, New York, 2009.

<sup>9</sup> *European System of Accounts 2010*, Eurostat, Luxembourg, 2011.

<sup>10</sup> *European System of Accounts 1995*, Eurostat, Luxembourg, 1996

22. The fourth and final change concerns computer software and databases. Formerly only computer software was considered to be a fixed asset. Under SNA°2008 and ESA°2010, all databases holding data with a useful life of more than one year are required to be treated as fixed assets. Databases are to be included with computer software in the basic heading *Computer software*.

**Table 1: Number of categories, groups, classes and basic headings by main aggregates**

| Main Aggregates<br>Categories                                 | Categories | Groups    | Classes    | Basic<br>Headings |
|---|------------|-----------|------------|-------------------|
| <b>11.00 Individual consumption expenditure by households</b> | <b>13</b>  | <b>44</b> | <b>91</b>  | <b>110</b>        |
| - .01 Food and non-alcoholic beverages                        |            | 2         | 11         | 29                |
| - .02 Alcoholic beverages, tobacco and narcotics              |            | 3         | 5          | 5                 |
| - .03 Clothing and footwear                                   |            | 2         | 5          | 5                 |
| - .04 Housing, water, electricity, gas and other fuels        |            | 5         | 8          | 8                 |
| - .05 Furnishings, household equipment and maintenance        |            | 6         | 12         | 13                |
| - .06 Health  |            | 3         | 7          | 7                 |
| - .07 Transport   |            | 3         | 13         | 13                |
| - .08 Communication   |            | 3         | 3          | 3                 |
| - .09 Recreation and culture                                  |            | 6         | 13         | 13                |
| - .10 Education   |            | 1         | 1          | 1                 |
| - .11 Restaurants and hotels                                  |            | 2         | 2          | 2                 |
| - .12 Miscellaneous goods and services                        |            | 7         | 10         | 10                |
| - .13 Net purchases abroad                                    |            | 1         | 1          | 1                 |
| <b>12.00 Individual consumption expenditure by NPISH</b>      | <b>5</b>   | <b>5</b>  | <b>5</b>   | <b>5</b>          |
| - .01 Housing   |            | 1         | 1          | 1                 |
| - .02 Health  |            | 1         | 1          | 1                 |
| - .03 Recreation and culture                                  |            | 1         | 1          | 1                 |
| - .04 Education   |            | 1         | 1          | 1                 |
| - .05 Social protection and other services                    |            | 1         | 1          | 1                 |
| <b>13.00 Individual consumption expenditure by government</b> | <b>5</b>   | <b>7</b>  | <b>16</b>  | <b>21</b>         |
| - .01 Housing   |            | 1         | 1          | 1                 |
| - .02 Health  |            | 2         | 7          | 12                |
| - .03 Recreation and culture                                  |            | 1         | 1          | 1                 |
| - .04 Education   |            | 2         | 6          | 6                 |
| - .05 Social protection                                       |            | 1         | 1          | 1                 |
| <b>14.00 Collective consumption expenditure by government</b> | <b>1</b>   | <b>1</b>  | <b>5</b>   | <b>5</b>          |
| <b>15.00 Gross capital formation</b>                          | <b>3</b>   | <b>5</b>  | <b>8</b>   | <b>12</b>         |
| - .01 Gross fixed capital formation                           |            | 3         | 6          | 10                |
| - .02 Change of inventories                                   |            | 1         | 1          | 1                 |
| - .03 Acquisitions less disposals of valuables                |            | 1         | 1          | 1                 |
| <b>16.00 Balance of exports and imports</b>                   | <b>1</b>   | <b>1</b>  | <b>1</b>   | <b>2</b>          |
| <b>GDP</b>  | <b>28</b>  | <b>63</b> | <b>126</b> | <b>155</b>        |

**10.00.00.0 GROSS DOMESTIC PRODUCT****11.00.00.0 INDIVIDUAL CONSUMPTION EXPENDITURE BY HOUSEHOLDS****11.01.00.0 FOOD AND NON-ALCOHOLIC BEVERAGES****11.01.10.0 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. (11.11.11.1); cooked dishes prepared by restaurants for consumption off their premises (11.11.11.1); cooked dishes prepared by catering contractors whether collected by the customer or delivered to the customer's home (11.11.11.1) and products sold specifically as pet food (11.09.33.1).

**11.01.11.0 Bread and cereals [COICOP 01.1.1]****11.01.11.1 Rice (ND)**

*EU A.01.11.1 Rice (ND):* Rice in all forms except rice flour (11.01.11.2). Includes rice prepared with meat, fish, seafood or vegetables if rice represents the most important part.

**11.01.11.2 Other cereals, flour and other cereal products (ND)**

*EU A.01.11.2 Flour and other cereals (ND):* Maize, wheat, barley, oats, rye and other cereals in the form of grain, meal or flour. Includes rice flour.

*EU A.01.11.7 Breakfast cereals (ND):* Cornflakes, oatflakes, muesli, etc.

*EU A.01.11.8 Other cereal products (ND):* Other cereal products (malt, malt flour, malt extract, potato starch, tapioca, sago and other starches). Includes mixes and doughs for the preparation of bakery products.

**11.01.11.3 Bread (ND)**

*EU A.01.11.3 Bread (ND):* Fresh bread and special bread.

**11.01.11.4 Other bakery products (ND)**

*EU A.01.11.4 Other bakery products (ND):* Crisp bread, rusks, toasted bread, biscuits, gingerbread, wafers, waffles, crumpets, muffins, croissants, cakes, tarts and sweet pies. Excludes meat pies (11.01.12.5); fish pies (11.01.13.2).

*EU A.01.11.5 Pizzas and Quiches (ND):* Farinaceous-based (flour based) products prepared with meat, fish, sea food, cheese, vegetables or fruit. Excludes meat pies (11.01.12.5); fish pies (11.01.13.2).

**11.01.11.5 Pasta products and couscous (ND)**

*EU A.01.11.6 Pasta products and couscous (ND):* Pasta products in all forms and couscous.

**11.01.12.0 Meat [COICOP 01.1.2]**

Includes animals and poultry purchased live for consumption as food.

**11.01.12.1 Beef and veal (ND)**

*EU A.01.12.1 Beef and veal (ND):* Fresh, chilled or frozen meat of bovine animals.

**11.01.12.2 Pork (ND)**

*EU A.01.12.2 Pork (ND):* Fresh, chilled or frozen meat of swine.

**11.01.12.3 Lamb, mutton and goat (ND)**

*EU A.01.12.3 Lamb, mutton and goat (ND):* Fresh, chilled or frozen meat of sheep and goat.

**11.01.12.4 Poultry (ND)**

*EU A.01.12.4 Poultry (ND):* Fresh, chilled or frozen meat of poultry (chicken, duck, goose, turkey, guinea fowl, etc.).

**11.01.12.5 Other meats and meat preparations (ND)**

*EU A.01.12.5 Other meats (ND):* 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.); marine mammals (seal, walrus, whale, etc.); exotic animals (ostrich, kangaroo, alligator, etc.).

*EU A.01.12.6 Edible Offal (ND):* Fresh, chilled, frozen or smoked edible offal.

*EU A.01.12.7 Dried, salted or smoked meat (ND):* Dried, salted or smoked meat (sausages, salami, bacon, ham, etc.).

*EU A.01.12.8 Other meat preparations (ND):* Other preserved or processed meat and meat-based preparations (canned meat, meat extracts, meat juices, meat pies, etc.); dumplings, pancakes filled with meat; raw or prepared minced meat if meat a mix of meats; all kinds of pâté including liver pâté. Excludes pizzas and quiches (11.01.11.4); frogs, land and sea snails (11.01.13.1); lard and other edible animal fats (11.01.15.3); soups, broths and stocks containing meat (11.01.19.1).

**11.01.13.0 Fish and seafood [COICOP 01.1.3]**

**11.01.13.1 Fresh, chilled or frozen fish and seafood (ND)**

*EU A.01.13.1 Fresh or chilled fish (ND):* Fresh or chilled fish. Includes fish purchased live for consumption as food.

*EU A.01.13.2 Frozen fish (ND):* Frozen fish.

*EU A.01.13.3 Fresh or chilled seafood (ND):* Fresh or chilled seafood (crustaceans, molluscs and other shellfish, sea snails). Includes land crabs, land snails and frogs; seafood purchased live for consumption as food.

*EU A.01.13.4 Frozen seafood (ND):* Frozen seafood.

**11.01.13.2 Preserved or processed fish and seafood (ND)**

*EU A.01.13.5 Dried, smoked or salted fish and seafood (ND):* Dried, smoked or salted fish and seafood.

*EU A.01.13.6 Other preserved or processed fish and seafood (ND):* 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, pancakes filled with fish. Excludes pizzas and quiches (11.01.11.4); soups, broths and stocks containing fish or seafood (11.01.19.1).

**11.01.14.0 Milk, cheese and eggs [COICOP 01.1.4]**

Excludes butter and butter products (11.01.15.1).

**11.01.14.1 Fresh milk (ND)**

*EU A.01.14.1 Fresh whole milk (ND):* Fresh whole milk; pasteurised or sterilised milk; “ultra pasteurised” or “UHT” milk.

*EU A.01.14.2 Fresh low fat milk (ND):* Fresh low fat milk; pasteurised or sterilised milk; “ultra pasteurised” or “UHT” milk; semi-skimmed milk and skimmed milk.



**11.01.14.2 Preserved milk and other milk products (ND)**

*EU A.01.14.3 Preserved milk (ND):* Condensed, evaporated or powdered milk.

*EU A.01.14.4 Yoghurt (ND):* Yoghurt either with or without sugar, cocoa, fruit or flavourings.

*EU A.01.14.6 Other milk products (ND):* Cream, milk-based desserts, milk-based beverages and other similar milk-based products. Includes dairy products based on milk substitutes such as soya milk.

**11.01.14.3 Cheese and curd (ND)**

*EU A.01.14.5 Cheese and curd (ND):* Hard and semi-hard cheese, blue cheese, cottage cheese, mozzarella, “fromage blanc”, etc.; and curd.

**11.01.14.4 Eggs and egg-based products (ND)**

*EU A.01.14.7 Eggs and egg-based products (ND):* Eggs and egg products made wholly from eggs.

**11.01.15.0 Oils and fats [COICOP 01.1.5]****11.01.15.1 Butter and margarine (ND)**

*EU A.01.15.1 Butter (ND):* Butter and butter products (butter oil, ghee, etc.).

*EU A.01.15.2 Margarine and other vegetable fats (ND):* Margarine and other vegetable fats. Includes “diet” margarine and peanut butter.

**11.01.15.3 Other edible oils and fats (ND)**

*EU A.01.15.3 Olive oil (ND):* Olive oil.

*EU A.01.15.4 Other edible oils (ND):* Corn oil, sunflower-seed oil, cotton-seed oil, soybean oil, groundnut oil, walnut oil, etc. Excludes cod or halibut liver oil (11.06.11.1).

*EU A.01.15.5 Other edible animal fats (ND):* Edible animal fats (lard, etc.).

**11.01.16.0 Fruit [COICOP 01.1.6]**

Excludes vegetables cultivated for their fruit such as aubergines, cucumbers and tomatoes (11.01.17.1).

**11.01.16.1 Fresh or chilled fruit (ND)**

*EU A.01.16.1 Fresh or chilled fruit (ND):* Fresh or chilled fruit. Includes melons, water melons and berries.

**11.01.16.2 Frozen, preserved or processed fruit and fruit-based products (ND)**

*EU A.01.16.2 Frozen fruit (ND):* Frozen fruit and berries.

*EU A.01.16.3 Dried fruits and nuts (ND):* Dried fruit and berries, fruit peel, fruit kernels, nuts, and edible seeds.

*EU A.01.16.4 Preserved fruit and fruit-based products (ND):* Preserved fruit and fruit-based products; dietary preparations and culinary ingredients based exclusively on fruit; canned or tinned fruit. Excludes jams, marmalades, compotes, jellies, fruit purees and pastes (11.01.18.2); parts of plants preserved in sugar (11.01.18.2); fruit juices and syrups (11.01.22.1).

**11.01.17.0 Vegetables [COICOP 01.1.7]**

Includes olives; garlic; pulses; sweetcorn; sea fennel and other edible seaweed; mushrooms and other edible fungi. Excludes potato starch, tapioca, sago and other starches (11.01.11.2); soups, broths and stocks containing vegetables (11.01.19.1); culinary herbs (parsley, rosemary, thyme, etc.) and spices (pepper, pimento, ginger, etc.) (11.01.19.1); vegetable juices (11.01.22.1).

**11.01.17.1 Fresh or chilled vegetables other than potatoes and other tubers (ND)**

*EU A.01.17.1 Fresh or chilled vegetables other than potatoes and other tubers (ND):* 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 (beetroot, carrots, onions, parsnips, radishes, turnips, etc.).

**11.01.17.2 Fresh or chilled potatoes (ND)**

*EU A.01.17.4 Potatoes (ND):* Fresh, chilled and preserved potatoes. Includes frozen preparations such as chipped potatoes. Excludes potato starch (11.01.11.2); sweet potatoes (11.01.17.3).

**11.01.17.3 Frozen, preserved or processed vegetables and vegetable-based products (ND)**

*EU A.01.17.2 Frozen vegetables other than potatoes and other tubers (ND):* Frozen 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 (beetroot, carrots, onions, parsnips, radishes, turnips, etc.).

*EU A.01.17.3 Dried vegetables and other preserved or processed vegetables (ND):* Dried vegetables; other preserved vegetables; processed vegetables; vegetable-based products; dietary preparations and culinary ingredients based exclusively on vegetables; mixes of vegetables; canned or tinned vegetables; pulses.

*EU A.01.17.5 Crisps (ND):* Potato crisps (simple or flavoured using various ingredients, seasonings, herbs, spices, cheeses and artificial additives). Includes crisps made from corn, maize, tapioca and other tuber vegetables.

*EU A.01.17.6 Other tuber vegetables and products of tuber vegetables (ND):* Other tuber vegetables (manioc, arrowroot, cassava, sweet potatoes, etc.) and products of tuber vegetables (flours, meals, flakes, purées, etc.)

**11.01.18.0 Sugar, jam, honey chocolate and confectionery [COICOP 01.1.8]****11.01.18.1 Sugar (ND)**

*EU A.01.18.1 Sugar (ND):* Cane or beet sugar, unrefined or refined, powdered, crystallised or in lumps.

*EU A.01.18.6 Artificial sugar substitutes (ND):* Artificial sugar substitutes.

**11.01.18.2 Jams, marmalades and honey (ND)**

*EU A.01.18.2 Jams, marmalades and honey (ND):* Jams, marmalades, compotes, jellies, fruit purees and pastes, natural and artificial honey, maple syrup, molasses and parts of plants preserved in sugar.

**11.01.18.3 Chocolate, confectionery and ice cream (ND)**

*EU A.01.18.3 Chocolate and other cocoa preparations (ND):* Chocolate in bars or slabs and cocoa-based foods and cocoa-based dessert preparations. Excludes cocoa and chocolate-based powder (11.01.21.1).

*EU A.01.18.4 Confectionery products (ND):* Chewing gum, sweets, toffees, pastilles and other confectionery products.

*EU A.01.18.5 Edible ices, ice cream and sorbet (ND):* Edible ices, ice cream and sorbet.

**11.01.19.0 Food products n.e.c. [COICOP 01.1.9]****11.01.19.1 Food products n.e.c. (ND)**

*EU A.01.19.1 **Sauces, condiments (ND)***: Sauces, condiments, seasonings (mustard, mayonnaise, ketchup, soy sauce, etc.), vinegar.

*EU A.01.19.2 **Salt, spices and culinary herbs (ND)***: Salt, spices (pepper, pimento, ginger, etc.), culinary herbs (parsley, rosemary, thyme, etc.).

*EU A.01.19.3 **Baby food (ND)***: Homogenised baby food irrespective of the composition.

*EU A.01.19.4 **Ready-made meals (ND)***: Ready-to-eat dishes irrespective of composition are classified in basic heading when the price only covers the cost of the product; sandwiches. Excludes pizzas and quiches (11:01.11.4); pasta and couscous prepared in all forms (11.01.11.5); meat pies (11.01.12.5); fish pies (11.01.13.2).

*EU A.01.19.9 **Other food products n.e.c. (ND)***: Prepared baking powders, baker's yeast, dessert preparations, soups, broths, stocks, culinary ingredients, etc.; dietary preparations irrespective of the composition. Excludes soya milk (11.01.14.2); milk-based desserts (11.01.14.2); diet margarine (11.01.15.1); dietary preparations based exclusively on fruit (11.01.16.2) or vegetables (11.01.17.3); artificial sugar substitutes (11.01.18.1); cocoa-based dessert preparations (11.01.18.3).

**11.01.20.0 NON-ALCOHOLIC BEVERAGES**

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. (11.11.11.1).

**11.01.21.0 Coffee, tea and cocoa [COICOP 01.2.1]****11.01.21.1 Coffee, tea and cocoa (ND)**

*EU A.01.21.1 **Coffee(ND)***: Coffee, whether or not decaffeinated, roasted or ground; instant coffee; coffee substitutes; extracts and essences of coffee.

*EU A.01.21.2 **Tea (ND)***: Tea, maté and other plant products for infusions; tea substitutes; extracts and essences of tea.

*EU A.01.21.3 **Cocoa and powdered chocolate (ND)***: Cocoa, whether or not sweetened, and chocolate-based powder, and cocoa-based beverage preparations. Excludes chocolate in bars or slabs (11.01.18.3); cocoa-based foods and cocoa-based dessert preparations (11.01.18.3).

**11.01.22.0 Mineral waters, soft drinks, fruit and vegetable juices [COICOP 01.2.2]****11.01.22.1 Mineral waters, soft drinks, fruit and vegetable juices (ND)**

*EU A.01.22.1 **Mineral or spring waters (ND)***: Mineral or spring waters; all drinking water sold in containers.

*EU A.01.22.2 **Soft drinks (ND)***: Soft drinks such as sodas, lemonades and colas. Excludes non-alcoholic beverages which are generally alcoholic such as non-alcoholic beer (11.02.13.1).

*EU A.01.22.3 **Fruit and vegetable juices (ND)***: Fruit and vegetable juices; syrups and concentrates for the preparation of beverages.

**11.02.00.0 ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS****11.02.10.0 ALCOHOLIC BEVERAGES**

The alcoholic beverages classified here are those purchased for consumption at home. Includes 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. (11.11.11.1).

**11.02.11.0**     **Spirits** [COICOP 02.1.1]

**11.02.11.1**     **Spirits (ND)**

*EU A.02.11.0*   *Spirits (ND)*: Eaux-de-vie, liqueurs and other spirits. Includes mead and aperitifs other than wine-based aperitifs (11.02.12.1).

**11.02.12.0**     **Wine** [COICOP 02.1.2]

**11.02.12.1**     **Wine (ND)**

*EU A.02.12.0*   *Wine (ND)*: Wine, cider and perry; champagne and other sparkling wines; fortified wines; wine-based aperitifs; sake.

**11.02.13.0**     **Beer** [COICOP 02.1.3]

**11.02.13.1**     **Beer (ND)**

*EU A.02.13.0*   *Beer (ND)*: All kinds of beer, such as ale, lager and porter; low alcoholic and non-alcoholic beer; shandy.

**11.02.20.0**     **TOBACCO**

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

**11.02.21.0**     **Tobacco** [COICOP 02.2.0]

**11.02.21.1**     **Tobacco (ND)**

*EU A.02.21.0*   *Tobacco (ND)*: Cigarettes, cigarette tobacco and cigarette papers; cigars, pipe tobacco, chewing tobacco or snuff. Excludes other smokers' articles (11.12.32.1).

**11.02.30.0**     **NARCOTICS**

**11.02.31.0**     **Narcotics** [COICOP 02.3.0]

**11.02.31.1**     **Narcotics (ND)**

*EU A.02.31.0*   *Narcotics (ND)*: 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.

**11.03.00.0**     **CLOTHING AND FOOTWEAR**

**11.03.10.0**     **CLOTHING**

**11.03.11.0**     **Clothing materials, other articles of clothing and clothing accessories** [COICOP 03.1.1 and COICOP 03.1.3]

**11.03.11.1**     **Clothing materials, other articles of clothing and clothing accessories (SD)**

*EU A.03.11.0*   *Clothing materials (SD)*: Clothing materials of natural fibres, of man-made fibres and of their mixtures. Excludes furnishing fabrics (11.05.21.1).

*EU A.03.13.0*   *Other articles of clothing and clothing accessories (SD)*: Ties, handkerchiefs, scarves, squares, gloves, mittens, muffs, belts, braces, aprons, smocks, bibs, sleeve protectors, hats, caps, berets, bonnets, etc.; sewing threads, knitting yarns and accessories for making clothing such as buckles, buttons, press-studs, zip-fasteners, ribbons, laces, trimmings, etc.; gardening gloves and working gloves; crash helmets for motor cycles and bicycles. Excludes gloves and other articles made of rubber (11.05.61.1); pins, safety pins, sewing needles, knitting needles, thimbles (11.05.61.1); protective headgear for sports (11.09.32.1); other protective gear for sports such as life jackets, boxing gloves, body padding, belts,

supports, etc. (11.09.32.1); paper handkerchiefs (11.12.13.1); watches, jewellery, cuff-links, tie-pins (11.12.31.1); walking sticks and canes, umbrellas and parasols, fans, key rings (11.12.32.1).

#### **11.03.12.0 Garments [COICOP 03.1.2]**

Garments for men, women, children (3 to 13 years) and infants (0 to 2 year), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work. Includes capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.; shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.; vests, underpants, socks, stockings, tights, petticoats, brassières, knickers, slips, girdles, corsets, body stockings, etc.; pyjamas, night-shirts, night dresses, housecoats, dressing gowns, bathrobes, etc. Excludes articles of medical hosiery such as elasticated stockings (11.06.12.1).

#### **11.03.12.1 Garments (SD)**

*EU A.03.12.1 Men's clothing (SD):* Men's clothing as defined above.

*EU A.03.12.2 Women's clothing (SD):* Women's clothing as defined above. Includes unisex clothing.

*EU A.03.12.3 Infant's and children's clothing (SD):* Infant's and children's clothing as defined above. Includes baby clothes and babies' booties made of fabric. Excludes babies' napkins (11.12.13.1).

#### **11.03.14.0 Cleaning, repair and hire of clothing [COICOP 03.1.4]**

#### **11.03.14.1 Cleaning, repair and hire of clothing (S)**

*EU A.03.14.0 Cleaning, repair and hire of clothing (S):* Dry-cleaning, laundering and dyeing of garments; darning, mending, repair and altering of garments; hire of garments. Includes total value of the repair service (that is, both the cost of labour and the cost of materials are covered). Excludes materials, threads, accessories, etc. purchased by households with the intention of undertaking the repairs themselves (11.03.11.1); repair of household linen and other household textiles (11.05.21.1); dry-cleaning, laundering, dyeing of household linen and household textiles (11.05.62.2); hire of household linen (11.05.62.2).

#### **11.03.20.0 FOOTWEAR**

#### **11.03.21.0 Shoes and other footwear [COICOP 03.2.1]**

All footwear for men, women, children (3 to 13 years) and infants (0 to 2 years). Includes sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basket ball, boating, etc.); gaiters, leggings and similar articles; shoelaces; parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves. Excludes shoe-trees, shoehorns and polishes, creams and other shoe-cleaning articles (11.05.61.1); orthopaedic footwear (11.06.13.1); game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc.) (11.09.31.1); shin-guards, cricket pads and other protective apparel for sport (11.09.31.1).

#### **11.03.21.1 Shoes and other footwear (SD)**

*EU A.03.21.1 Men's footwear (SD):* Men's footwear as defined above.

*EU A.03.21.2 Women's footwear (SD):* Women's footwear as defined above.

*EU A.03.21.3 Infant's and children's footwear (SD):* Infant's and children's footwear as defined above. Excludes babies booties made of fabric (11.03.12.1).

**11.03.22.0 Repair and hire of footwear [COICOP 03.2.2]****11.03.22.1 Repair and hire of footwear (S)**

*EU A.03.22.0 Repair and hire of footwear (S)*: Repair of footwear; shoe cleaning services; hire of footwear. Includes total value of the repair service (that is, both the cost of labour and the cost of materials are covered). Excludes parts of footwear, such as heels, soles, etc., purchased by households with the intention of undertaking the repairs themselves (11.03.21.1); polishes, creams and other shoe-cleaning articles (11.05.61.1); repair (11.09.31.1) and hire (11.09.41.1) of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc.).

**11.04.00.0 HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS****11.04.10.0 ACTUAL RENTALS FOR HOUSING**

Rentals normally include payment for the use of the land on which the property stands, the dwelling occupied, the fixtures and fittings for heating, plumbing, lighting, etc., and, in the case of a dwelling let furnished, the furniture. They also include payment for the use of a garage to provide parking in connection with the dwelling. The garage does not have to be physically contiguous to the dwelling; nor does it have to be leased from the same landlord.

Rentals do not include payment for the use of garages or parking spaces not providing parking in connection with the dwelling (11.07.24.1). Nor do they include charges for water supply (11.04.41.1), refuse collection (11.04.42.1) and sewerage collection (11.04.42.1); co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi-occupied buildings (11.04.42.1); charges for electricity (11.04.51.1) and gas (11.04.52.1); charges for heating and hot water supplied by district heating plants (11.04.53.1).

**11.04.11.0 Actual rentals for housing [COICOP 04.1.1 and 04.1.2]****11.04.11.1 Actual rentals for housing (S)**

*EU A.04.10.0 Actual rentals for housing (S)*: Rentals actually paid by tenants or subtenants occupying unfurnished or furnished apartments or one-family houses as their main residence; rentals actually paid for secondary residences. Includes payments by households occupying a room in a hotel or boarding house as their main residence. Excludes accommodation services of educational establishments and hostels (11.11.21.1), of holiday villages and holiday centres (11.11.21.1) or of retirement homes for elderly people (11.12.41.1).

**11.04.20.0 IMPUTED RENTALS FOR HOUSING****11.04.21.0 Imputed rentals for housing [COICOP 04.2.1 and 04.2.2]****11.04.21.1 Imputed rentals for housing (S)**

*EU A.04.20.0 Imputed rentals for housing (S)*: Imputed rentals of owners occupying apartments or one-family houses as their main residence; imputed rentals for secondary residences; imputed rentals of households paying a reduced rental or housed free. The coverage is the same as that defined for actual rents with one exception. Imputed rentals for housing do not include an imputation for furniture. They refer to owner-occupied dwellings without their furniture.

**11.04.30.0 MAINTENANCE AND REPAIR OF THE DWELLING**

Maintenance and repair of dwellings are distinguished by two features: first, they are activities that have to be undertaken regularly in order to maintain the dwelling in good working order; second, they do not change the dwelling's performance, capacity or expected service life. There are two types of maintenance and repair of dwellings: those which are minor, such as interior decoration and repairs to fittings, and which are commonly carried out by both tenants and owners; and those which are major, such as replastering walls or repairing roofs, and which are carried out by owners only. Only expenditures which tenants and owner-occupiers incur on materials and services for minor maintenance and repair are part of individual consumption expenditure of households. Expenditures which owner-occupiers incur on materials and services for major maintenance and repair are not part of individual consumption expenditure of households. Purchases of materials made by tenants or owner-occupiers with the intention of undertaking the maintenance or repair themselves should be shown under (11.04.31.1). If tenants or owner-occupiers pay an

enterprise to carry out the maintenance or repair, then the total value of the service, including the costs of the materials used, should be shown under (11.04.31.1).

**11.04.31.0 Maintenance and repair of the dwelling [COICOP 04.3.1 and 04.3.2]**

**11.04.31.1 Maintenance and repair of the dwelling (ND)**

*EU A.04.31.0 Materials for the maintenance and repair of the dwelling (ND):* 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. Includes small plumbing items (pipes, taps, joints, etc.), surfacing materials (floor boards, ceramic tiles, etc.) and brushes and scrapers for paint, varnish and wallpaper. Excludes fitted carpets and linoleum (11.05.12.1); hand tools, door fittings, power sockets, wiring flex and lamp bulbs (11.05.52.1); brooms, scrubbing brushes, dusting brushes and cleaning products (11.05.61.1); products, materials and fixtures used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).

*EU A.04.32.0 Services for the maintenance and repair of the dwelling (S):* Services of plumbers, electricians, carpenters, glaziers, painters, decorators, floor polishers, etc. engaged for minor maintenance and repair of the dwelling. Includes total value of the service (that is, both the cost of labour and the cost of materials are covered). Excludes separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (*EU A.04.31.0*); services engaged for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).

**11.04.40.0 WATER SUPPLY AND MISCELLANEOUS SERVICES RELATING TO THE DWELLING**

**11.04.41.0 Water supply [COICOP 04.4.1]**

**11.04.41.1 Water supply (ND)**

*EU A.04.41.0 Water supply (ND):* Water supply and associated expenditure such as hire of meters, reading of meters, standing charges, etc. Excludes drinking water sold in bottles or containers (11.01.22.1); hot water or steam supplied by district heating plants (11.04.53.1).

**11.04.42.0 Miscellaneous services relating to the dwelling [COICOP 04.4.2, 04.4.3 and 04.4.4]**

**11.04.42.1 Miscellaneous services relating to the dwelling (S)**

*EU A.04.42.0 Refuse collection (S):* Refuse collection and disposal.

*EU A.04.43.0 Sewage collection (S):* Sewage collection and disposal.

*EU A.04.44.0 Other services relating to the dwelling n.e.c. (S):* Co-proprietor charges for caretaking, gardening, stairwell cleaning 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 (11.05.62.2); bodyguards (11.12.71.1).

**11.04.50.0 ELECTRICITY, GAS AND OTHER FUELS**

**11.04.51.0 Electricity [COICOP 04.5.1]**

**11.04.51.1 Electricity (ND)**

*11.04.51.0 Electricity (ND):* Electricity and associated expenditure such as hire of meters, reading of meters, standing charges, etc.

**11.04.52.0 Gas [COICOP 04.5.2]**

**11.04.52.1 Gas (ND)**

*EU A.04.52.1 Natural gas and town gas (ND):* Town gas and natural gas and associated expenditure such as hire of meters, reading of meters, standing charges, etc.

**11.04.53.0 Other fuels [COICOP 04.5.3, 04.5.4 and 04.5.5]**

**11.04.53.1 Other fuels (ND)**

*EU A.04.53.0 Liquid fuels (ND):* Domestic heating and lighting oils.

*EU A.04.54.0 Solid fuels (ND):* Coal, coke, briquettes, firewood, charcoal, peat and the like.

*EU A.04.55.0 Heat energy (ND):* Hot water and steam purchased from district heating plants and associated expenditure such as hire of meters, reading of meters, standing charges, etc.; ice used for cooling and refrigeration purposes.

**11.05.00.0 FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE****11.05.10.0 FURNITURE AND FURNISHINGS, CARPETS AND OTHER FLOOR COVERINGS****11.05.11.0 Furniture and furnishings [COICOP 05.1.1]**

Includes the delivery and installation of furniture and furnishings when applicable. Excludes works of art and antique furniture acquired primarily as stores of value (capital formation).

**11.05.11.1 Furniture and furnishings (D)**

*EU A.05.11.1 Household furniture (D):* Sofas, sofa beds, couches, tables, chairs, cupboards, dressers, book shelves for living rooms and dining rooms; beds, tables, chairs, wardrobes, chests of drawers, etc. for bedrooms including base-mattresses, mattresses, and tatamis; tables, chairs, cupboards, etc. for kitchens; furniture primarily for bathroom use. Excludes bunk beds and baby furniture such as cradles, high-chairs and play-pens (*EU A.05.11.9*).

*EU A.05.11.2 Garden furniture (D):* Furniture primarily for garden use.

*EU A.05.11.3 Lighting equipment (D):* Lighting equipment such as ceiling lights, standard lamps, globe lights and bedside lamps.

*EU A.05.11.9 Other furniture and furnishings (D):* Bunk beds; baby furniture such as cradles, high-chairs and play-pens; pictures, sculptures, engravings, tapestries and other art objects including reproductions of works of art and other ornaments; screens, folding partitions, blinds, mirrors, candle-holders and candlesticks. Excludes bedding (11.05.21.1); sunshades (11.05.21.1); safes (11.05.31.1); glassware and ceramic ware for households, offices and decoration (11.05.41.1); clocks (11.12.31.1); baby carriages and push-chairs (11.12.32.1); wall thermometers and barometers (11.12.32.1).

**11.05.12.0 Carpets and other floor coverings [COICOP 05.1.2]****11.05.12.1 Carpets and other floor coverings (D)**

*EU A.05.12.0 Carpets and other floor coverings (D):* Loose carpets, rugs, mats and other such movable floor coverings; fitted carpets, linoleum and other such fixed floor coverings. Includes laying of floor covers. Excludes floor boards and ceramic floor tiles (11.04.31.1); bathroom mats, rush mats and door mats (11.05.21.1); antique floor coverings acquired primarily as stores of value (capital formation).

**11.05.13.0 Repair of furniture, furnishings and floor coverings [COICOP 05.1.3]****11.05.13.1 Repair of furniture, furnishings and floor coverings (S)**

*EU A.05.13.0 Repair of furniture, furnishings and floor coverings (S):* Repair of furniture, furnishings and floor coverings. 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 repairs themselves (11.05.11.1 or (11.05.12.1); dry cleaning of carpets (11.05.62.2).



**11.05.20.0 HOUSEHOLD TEXTILES****11.05.21.0 Household textiles [COICOP 05.2.0]**

Excludes fabric wall coverings (11.04.31.1); tapestries (11.05.11.1); floor coverings such as unfitted and fitted carpets (11.05.12.1); electric blankets (11.05.32.1); covers for motor cars, motor cycles, etc. (11.07.23.1); air mattresses and sleeping bags (11.09.31.1).

**11.05.21.1 Household textiles (SD)**

*EU A.05.20.1 Furnishing fabrics and curtains (SD):* Furnishing fabrics, curtain material, curtains, double curtains, awnings, door curtains and fabric blinds.

*EU A.05.20.2 Bed linen (SD):* Bedding such as futons, pillows, bolsters and hammocks; bed linen such as sheets, pillowcases, blankets, travelling rugs, plaids, eiderdowns, counterpanes and mosquito nets.

*EU A.05.20.3 Table linen and bathroom linen (SD):* Table linen and bathroom linen such as tablecloths, table napkins, towels and face-cloths.

*EU A.05.20.4 Repair of household textiles (S):* Repair of household textiles.

*EU A.05.20.9 Other household textiles (SD):* Other textile household articles such as shopping bags, laundry bags, shoe bags, covers for clothes and furniture, flags, sunshades, etc.; cloth bought by the piece; oilcloth; bathroom mats, rush mats and door mats.

**11.05.30.0 HOUSEHOLD APPLIANCES****11.05.31.0 Major household appliances whether electric or not [COICOP 05.3.1, 05.3.2 and 05.3.3]**

Includes the delivery and installation of the appliances when applicable. Excludes such appliances that are built into the structure of the building (capital formation).

**11.05.31.1 Major household appliances whether electric or not (D)**

*EU A.05.31.1 Refrigerators, freezers and fridge freezers (D):* Refrigerators, freezers and fridge-freezers.

*EU A.05.31.2 Clothes washing machines, clothes drying machines, dish washing machines (D):* Washing-machines, dryers, drying cabinets, dishwashers, ironing and pressing machines.

*EU A.05.31.3 Cookers (D):* Cookers, spit roasters, hobs, ranges, ovens, micro-wave ovens, combined cookers and micro-wave ovens.

*EU A.05.31.4 Heaters, air conditioners (D):* Air conditioners, humidifiers, space heaters, water heaters, ventilators and extractor hood.

*EU A.05.31.5 Cleaning equipment (D):* Vacuum cleaners, steam-cleaning machines, carpet shampooing machines and machines for scrubbing, waxing and polishing floors.

*EU A.05.31.9 Other major household appliances (D):* Other major household appliances such as safes, sewing machines, knitting machines, water softeners, etc.

**11.05.32.0 Small electric household appliances [COICOP 05.3.2]****11.05.32.1 Small electric household appliances (SD)**

*EU A.05.32.0 Small electric household appliances (SD):* Coffee mills, coffee-makers, juice extractors, can openers, food mixers, deep fryers, meat grills, knives, toasters, ice cream makers, sorbet makers, yoghurt makers, hotplates, irons, kettles, fans, electric blankets, etc. Excludes small non-electric kitchen household appliances and utensils (11.05.41.1); household scales (11.05.41.1); personal weighing machines and baby scales (11.12.12.1).

**11.05.33.0 Repair of household appliances [COICOP 05.3.3]****11.05.33.1 Repair of household appliances (S)**

*EU A.05.33.0 Repair of household appliances (S):* Repair of household appliances. Includes total value of the service (that is, both the cost of labour and the cost of are covered). Excludes separate purchase of materials made by households with the intention of undertaking the repair themselves (11.05.31.1 or 11.05.32.1).

**11.05.40.0 GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS****11.05.41.0 Glassware, tableware and household utensils [COICOP 05.4.0]****11.05.41.1 Glassware, tableware and household utensils (SD)**

*EU A.05.40.1 Glassware, crystal-ware, ceramic ware, chinaware (SD):* Glassware, crystal-ware, ceramic ware and china ware of a kind used for table, kitchen, bathroom, toilet, office and indoor decoration. Excludes cardboard tableware (11.05.61.1); ashtrays (11.12.32.1).

*EU A.05.40.2 Cutlery, flatware, silverware (SD):* Cutlery, flatware and silverware.

*EU A.05.40.3 Non-electric kitchen utensils and household articles (SD):* Non-electric kitchen utensils of all materials such as saucepans, stewpots, pressure cookers, frying pans, coffee mills, purée-makers, mincers, hotplates, household scales and other such mechanical devices; non-electric household articles of all materials such as containers for bread, coffee, spices, etc., waste bins, waste-paper baskets, laundry baskets, portable money-boxes and strong-boxes, towel rails, bottle racks, irons and ironing boards, letter boxes, feeding bottles, thermos flasks and ice boxes. Excludes lighting equipment (11.05.11.1); electric household appliances (11.05.31.1) and (11.05.32.1); personal weighing machines and baby scales (11.12.12.1).

*EU A.05.40.4 Repair of glassware, tableware and household utensils (S):* Repair of glassware, tableware and household utensils.

**11.05.50.0 TOOLS AND EQUIPMENT FOR HOUSE AND GARDEN****11.05.51.0 Major tools and equipment [COICOP 05.5.1]****11.05.51.1 Major tools and equipment (D)**

*EU A.05.51.0 Major tools and equipment (D):* Motorised tools and equipment such as electric drills, saws, sanders and hedge cutters, garden tractors, lawn mowers, cultivators, chain saws and water pumps; repair of such articles. Includes charges for leasing or rental of do-it-yourself machinery and equipment.

**11.05.52.0 Small tools and miscellaneous accessories [COICOP 05.5.2]****11.05.52.1 Small tools and miscellaneous accessories (SD)**

*EU A.05.52.0 Small tools and miscellaneous accessories (SD):* Small electric accessories such as power sockets, switches, wiring flex, electric bulbs, fluorescent lighting tubes, torches, hand-lamps, electric batteries for general use, bells and alarms; hand tools such as saws, hammers, screwdrivers, wrenches, spanners, pliers, trimming knives, rasps and files; garden tools such as wheel barrows, watering cans, hoses, spades, shovels, rakes, forks, scythes, sickles and secateurs; ladders and steps; door fittings (hinges, handles and locks), fittings for radiators and fireplaces, other metal articles for the house (curtain rails, carpet rods, hooks, etc.) or for the garden (chains, grids, stakes and hoop segments for fencing and bordering); repair of such articles.

**11.05.60.0 GOODS AND SERVICES FOR ROUTINE HOUSEHOLD MAINTENANCE****11.05.61.0 Non-durable household goods [COICOP 05.6.1]**

Excludes brushes and scrapers for paint, varnish and wallpaper (11.04.31.1); products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes (11.07.23.1); fire extinguishers for transport equipment (11.07.23.1); horticultural products for the upkeep of ornamental gardens (11.09.33.1); paper handkerchiefs, toilet paper, toilet soaps,

toilet sponges and other products for personal hygiene (11.12.12.1); cigarette, cigar and pipe lighters and lighter fuel (11.12.32.1).

#### **11.05.61.1 Non-durable household goods (ND)**

*EU A.05.61.1 Cleaning and maintenance products (ND):* Cleaning and maintenance products such as soaps, washing powders, washing liquids, scouring powders, detergents, disinfectant bleaches, softeners, conditioners, stain removers, window-cleaning products, waxes, polishes, dyes, unblocking agents, disinfectants, insecticides, pesticides, fungicides and distilled water. Includes polishes, creams and other shoe-cleaning articles (brushes).

*EU A.05.61.2 Other non-durable small household articles (ND):* Articles for cleaning such as brooms, scrubbing brushes, dust pans and dust brushes, dusters, tea towels, floor cloths, household sponges, scourers, steel wool and chamois leathers; paper products such as filters, tablecloths and table napkins, kitchen paper, vacuum cleaner bags and cardboard tableware; 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; aluminium foil, cellophane wrap and plastic bin liners; shoe-trees and shoehorns; fire extinguishers for households.

#### **11.05.62.0 Domestic services and household services [COICOP 05.6.2]**

##### **11.05.62.1 Domestic services (S)**

*EU A.05.62.1 Domestic services by paid staff (S):* Domestic services supplied by paid staff in private service such as butlers, cooks, maids, cleaners, drivers, gardeners, governesses, secretaries, tutors, au pairs, babysitters; domestic services supplied by enterprises or self-employed persons. Excludes services of wet-nurses, crèches, day care centres and other child-minding facilities (11.12.41.1).

##### **11.05.62.2 Household services (S)**

*EU A.05.62.2 Cleaning services (S):* Dry-cleaning, laundering and dyeing of household linen and household textiles; carpet cleaning. Excludes dry-cleaning, laundering and dyeing of garments (11.03.14.1).

*EU A.05.62.3 Hire of furniture and furnishings (S):* Hire of furniture, furnishings, household equipment and household linen.

*EU A.05.62.9 Other domestic services and household services (S):* Other services such as window cleaning, disinfecting, fumigation and pest extermination supplied by enterprises or self-employed persons. Excludes refuse collection (11.04.42.1); sewerage collection (11.04.42.1); co-proprietor charges for caretaking, gardening, stairwell cleaning and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi-occupied buildings (11.04.42.1); snow removal and chimney sweeping (11.04.42.1); removal and storage services (11.07.36.1).

#### **11.06.00.0 HEALTH**

Includes health services purchased from school and university health centres.

#### **11.06.10.0 MEDICAL PRODUCTS, APPLIANCES AND EQUIPMENT**

Medicaments, prostheses, medical appliances and equipment and other health-related products purchased by individuals, 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 out-patients by medical, dental and paramedical practitioners or to in-patients by hospitals and the like are classified under out-patient services (11.06.20.0) or hospital services (11.06.30.0).

**11.06.11.0 Pharmaceutical products [COICOIP 06.1.1]****11.06.11.1 Pharmaceutical products (ND)**

*EU A.06.11.0 Pharmaceutical products (ND):* Medicinal preparations, medicinal drugs, patent medicines, serums and vaccines, vitamins and minerals, cod liver oil and halibut liver oil, oral contraceptives. Excludes veterinary products (11.09.33.1); articles for personal hygiene such as medicinal soaps (11.12.12.1).

**11.06.12.0 Other medical products [COICOP 06.1.2]****11.06.12.1 Other medical products (ND)**

*EU A.06.12.0 Other medical products (ND):* 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.

**11.06.13.0 Therapeutic appliances and equipment [COICOP 06.1.3]****11.06.13.1 Therapeutic appliances and equipment (D)**

*EU A.06.13.0 Therapeutic appliances and equipment (D):* Corrective eye-glasses and contact lenses, hearing aids, glass eyes, artificial limbs and other prosthetic devices, orthopaedic braces and supports, orthopaedic footwear, surgical belts, trusses and supports, neck braces, medical massage equipment and health lamps, powered and unpowered wheelchairs and invalid carriages, special beds, crutches, electronic and other devices for monitoring blood pressure, etc.; repair of such articles. Includes dentures but not fitting costs. Excludes hire of therapeutic equipment (11.06.23.1); protective goggles, belts and supports for sport (11.09.31.1); sun-glasses not fitted with corrective lenses (11.12.32.1).

**11.06.20.0 OUT-PATIENT SERVICES**

Medical, dental and paramedical services delivered to out-patients by medical, dental and paramedical practitioners and auxiliaries. The services may be delivered at home, in individual or group consulting facilities, dispensaries or the out-patient clinics of hospitals and the like. Out-patient services include the medicaments, prostheses, medical appliances and equipment and other health-related products supplied directly to out-patients by medical, dental and paramedical practitioners and auxiliaries. Medical, dental and paramedical services provided to in-patients by hospitals and the like are included in hospital services (11.06.30.0).

**11.06.21.0 Medical Services [COICOP 06.2.1]****11.06.21.1 Medical services (S)**

*EU A.06.21.0 Medical services (S):* Services of physicians in general or specialist practice. Includes services of orthodontic specialists. Excludes services of medical analysis laboratories and X-ray centres (11.06.23.1) and services of practitioners of traditional medicine (11.06.23.1).

**11.06.22.0 Dental services [COICOP 06.2.2]****11.06.22.1 Dental services (S)**

*EU A.06.22.0 Dental services (S):* Services of dentists, oral-hygienists and other dental auxiliaries. Includes fitting costs of dentures but not the dentures themselves. Excludes dentures (11.06.13.1); orthodontic specialists (11.06.21.1); services of medical analysis laboratories and X-ray centres (11.06.23.1).

**11.06.23.0 Paramedical services [COICOP 06.2.3]****11.06.23.1 Paramedical services (S)**

*EU A.06.23.0 Paramedical services (S):* Services of medical analysis laboratories and X-ray centres; services of freelance nurses and midwives; services of freelance acupuncturists, chiropractors, optometrists, physiotherapists, speech therapists, etc.; medically-prescribed corrective-gymnastic therapy; out-patient thermal bath or seawater treatments; ambulance services other than hospital ambulance services; hire of therapeutic equipment; services of practitioners of traditional medicine.

**11.06.30.0 HOSPITAL SERVICES**

Hospitalisation is defined as occurring when a patient is accommodated in a hospital for the duration of the treatment. It includes hospital day care, home-based hospital treatment and hospices for terminally-ill persons. Hospitals are defined as an institution which offers 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 doctor.

Covered here are the services of general and specialist hospitals, the services of medical centres, maternity centres and nursing and convalescence 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. Not covered here are the services of facilities, such as surgeries, medical cabinets, clinics and dispensaries, devoted exclusively to out-patient care (11.06.20.0); and the services of retirement homes for elderly persons, institutions for disabled persons and rehabilitation centres providing primarily long-term support (11.12.41.1).

**11.06.31.0 Hospital services [COICOP 06.3.0]****11.06.31.1 Hospital services (S)**

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

*EU A.06.30.1 General hospitals (S):* Covers HP.1.1 of the International Classification for Health Accounts – Health Providers (ICHA-HP).

*EU A.06.30.2 Mental health and substance abuse hospitals (S):* Covers HP.1.2 of the ICHA-HP.

*EU A.06.30.3 Speciality hospitals (S):* Covers HP.1.3 of the ICHA-HP.

*EU A.06.30.4 Nursing and residential care facilities (S):* Covers HP.2 of the ICHA-HP.

**11.07.00.0 TRANSPORT****11.07.10.0 PURCHASE OF VEHICLES**

Purchases of recreational vehicles such as camper vans, caravans, trailers, aeroplanes and boats are covered by (11.09.21.1).

**11.07.11.0 Motor cars [COICOP 07.1.1]**

Motor cars, passenger vans, station wagons, estate car and the like with either two-wheel drive or four-wheel drive. Excludes invalid carriages (11.06.13.1); camper vans (11.09.21.1); golf carts (11.09.21.1).

**11.07.11.1 Motor cars (D)**

*EU A.07.11.1 New motor cars (D):* New motor cars, passenger vans, etc.

*EU A.07.11.2 Second-hand motor cars (D):* Second-hand motor cars, passenger vans etc.

**11.07.12.0 Motor cycles [COICOP 07.1.2]****11.07.12.1 Motor cycles (D)**

*EU A.07.12.0 Motor cycles (D):* Motor cycles of all types, scooters and powered bicycles. Includes side cars; snowmobiles. Excludes invalid carriages (11.06.13.1); golf carts (11.09.21.1).

**11.07.13.0 Bicycles [COICOP 07.1.3]**

**11.07.13.1 Bicycles (D)**

*EU A.07.13.0 Bicycles (D):* Bicycles and tricycles of all types. Includes rickshaws. Excludes toy bicycles and tricycles (11.09.31.1).

**11.07.14.0 Animal drawn vehicles [COICOP 07.1.4]****11.07.14.1 Animal drawn vehicles (D)**

*EU A.07.14.0 Animal drawn vehicles (D):* Animal drawn vehicles. 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 (11.09.21.1).

**11.07.20.0 OPERATION OF PERSONAL TRANSPORT EQUIPMENT**

Purchases of lubricants, spare parts or accessories made by households with the intention of undertaking the maintenance, repair or intervention themselves should be shown under (11.07.22.1) or (11.07.23.1). If households pay an establishment to carry out the maintenance, repair or fitting then the total value of the service, including the costs of the materials used, should be shown under (11.07.23.1).

**11.07.22.0 Fuels and lubricants for personal transport equipment [COICOP 07.2.2]**

Includes fuel for major tools and equipment covered under (11.05.51.1) and recreational vehicles covered under (11.09.21.1).

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

*EU A.07.22.1 Diesel (ND):* Diesel

*EU A.07.22.2 Petrol (ND):* Petrol

*EU A.07.22.3 Other fuels for personal transport equipment (ND):* Liquid petroleum gas, alcohol, electricity and two-stroke mixtures.

*EU A.07.22.4 Lubricants (ND):* Lubricants, brake and transmission fluids, coolants and additives. Excludes charges for oil changes and greasing (11.07.23.1).

**11.07.23.0 Maintenance and repair of personal transport equipment [COICOP 07.2.1 and 07.2.3]****11.07.23.1 Maintenance and repair of personal transport equipment (SD)**

*EU A.07.23.1 Tyres (SD):* New, used or retreaded tyres, inner tubes, for motor cars, motor cycles, bicycles, etc. Excludes charges for the fitting of tyres (*EU A.07.23.0*).

*EU A.07.23.2 Spare parts for personal transport equipment (SD):* Spark plugs, batteries, shock absorbers, filters, pumps and other spare parts for personal transport equipment. Excludes charges for the fitting of spare parts (*EU A.07.23.0*).

*EU A.07.23.3 Accessories for personal transport equipment (SD):* Accessories for personal transport equipment purchased separately. Includes fire extinguishers for transport equipment; GPS devices designed to be used in personal transport equipment; products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes; covers for motor cars, motor cycles, etc. Excludes crash helmets for motor cycles and bicycles (11.03.11.1); non-specific products for cleaning and maintenance such as distilled water, sponges, chamois leathers, detergents, etc. (11.05.61.1); charges for the fitting of spare parts and accessories and for the painting, washing and polishing of bodywork (*EU A.07.23.0*); radio-telephones (11.08.21.1); car radios (11.09.11.1); baby-seats for cars (11.12.32.1).

*EU A.07.23.0 Maintenance and repair of personal transport equipment (S):* 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. Includes total value of the service (that is both the cost of labour and the cost of materials are covered). Excludes separate purchase of spare parts, accessories or lubricants made by households with the intention of undertaking the

maintenance or repair themselves (*EU A.07.21.1 to EU A.07.21.3*) or (11.07.22.1); road worthiness tests (11.07.24.1).

**11.07.24.0 Other services in respect of personal transport equipment [COICOP 07.2.4]**

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

*EU A.07.24.0 Other services in respect of personal transport equipment (S):* Hire of garages or parking spaces not providing parking in connection with the dwelling; toll facilities (bridges, tunnels, shuttle-ferries, motorways, etc.) and parking meters; driving lessons, driving tests and driving licences; road worthiness tests; hire of personal transport equipment without drivers. Excludes hire of a car with driver (11.07.32.1); service charges for insurance in respect of personal transport equipment (11.12.51.1).

**11.07.30.0 TRANSPORT SERVICES**

Purchases of transport services are classified by mode of transport. When a ticket covers two or 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 (11.07.35.1). Cost of meals, snacks, drinks, refreshments or accommodation services have to be included if covered by the fare and not separately priced. If separately priced, these costs have to be classified in (11.11.00.0). Includes school transport services. Excludes ambulance services (11.06.23.1); package holidays (11.09.61.1).

**11.07.31.0 Passenger transport by railway [COICOP 07.3.1]**

Excludes funicular transport (11.07.36.1)

**11.07.31.1 Passenger transport by railway (S)**

*EU A.07.31.1 Passenger transport by train (S):* Transport of individuals and groups of persons and luggage by train. Includes transport of private vehicles.

*EU A.07.31.2 Passenger transport by underground and tram (S):* Transport of individuals and groups of persons and luggage by underground and tram.

**11.07.32.0 Passenger transport by road [COICOP 07.3.2]**

**11.07.32.1 Passenger transport by road (S)**

*EU A.07.32.1 Passenger transport by bus and coach (S):* Transport of individuals and groups of persons and luggage by bus and coach.

*EU A.07.32.2 Passenger transport by taxi and hired car with driver (S):* Transport of individuals and groups of persons and luggage by taxi and hired car with driver.

**11.07.33.0 Passenger transport by air [COICOP 07.3.3]**

**11.07.33.1 Passenger transport by air (S)**

*EU A.07.33.0 Passenger transport by air (S):* Transport of individuals and groups of persons and luggage by aeroplane and helicopter.

**11.07.34.0 Passenger transport by sea and inland waterway [COICOP 07.3.4]**

**11.07.34.1 Passenger transport by sea and inland waterway (S)**

*EU A.07.34.0 Passenger transport by sea and inland waterway (S):* Transport of individuals and groups of persons and luggage by ship, boat, ferry, hovercraft and hydrofoil. Includes transport of private vehicles.

**11.07.35.0 Combined passenger transport [COICOP 07.3.5]****11.07.35.1 Combined passenger transport (S)**

*EU A.07.35.0 Combined passenger transport (S):* 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. Excludes package holidays (11.09.61.1).

**11.07.36.0 Other purchased transport services [COICOP 07.3.6]****11.07.36.1 Other purchased transport services (S)**

*EU A.07.36.0 Other purchased transport services (S):* Funicular, cable-car and chair-lift 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 chair-lift transport at ski resorts and holiday centres (11.09.41.1).

**11.08.00.0 COMMUNICATION****11.08.10.0 POSTAL SERVICES****11.08.11.0 Postal services [COICOP 08.1.0]****11.08.11.1 Postal services (S)**

*EU A.08.11.0 Postal services (S):* Payments for the delivery of letters, postcards and parcels; private mail and parcel delivery. Includes all purchases of new postage stamps, pre-franked postcards and aerogrammes. Excludes purchase of used or cancelled postage stamps (11.09.31.1); financial services of post offices (11.12.62.1).

**11.08.20.0 TELEPHONE AND TELEFAX EQUIPMENT****11.08.21.0 Telephone and telefax equipment [COICOP 08.2.0]****11.08.21.1 Telephone and telefax equipment (D)**

*EU A.08.20.0 Telephone and telefax equipment (D):* Purchases of telephones, radio-telephones, telefax machines, telephone-answering machines and telephone loudspeakers; repair of such articles. Excludes telefax and telephone answering facilities provided by personal computers (11.09.11.1).

**11.08.30.0 TELEPHONE AND TELEFAX SERVICES****11.08.31.0 Telephone and telefax services [COICOP 08.3.0]****11.08.31.1 Telephone and telefax services (S)**

*EU A.08.30.1 Wired telephone services (S):* Local, regional, national and international calls from a private line or from a public (public telephone box, post office cabin, etc.) or from hotels, cafés, restaurants and the like; hire of wired telephone equipment, telephone answering machines and telephone loud speakers; installation and subscription costs of personal telephone equipment.

*EU A.08.30.2 Wireless telephone services (S):* National calls, including voice and video calls; international calls, including voice and video calls; messages, including voice, written (SMS) and image (MMS) messages; other mobile telephone services; hire of wireless telephone equipment; costs of telephone equipment if included in subscription costs; mobile phones included in a package – that is pre-paid or post-paid packages generally tied to a specific operator for a certain period of time.

*EU A.08.30.3 Internet access provision services (S):* Internet access services provided by operators of wired, wireless and satellite infrastructure; hire of internet access provision equipment; activation fee and monthly rate.

*EU A.08.30.4 Bundled telecommunication services (S):* Telephony/internet/television packages.



**EU A.08.30.5 Other information transmission services (S):** Telegraphy, telex and telefax services; VOIP (Voice Over Internet Protocol) provision; hire of telegraphy, telex, telefax, radiotelephony, radiotelegraphy and radio telex equipment; radiotelephony, radiotelegraphy and radio telex services.

**11.09.00.0 RECREATION AND CULTURE**

**11.09.10.0 AUDIO-VISUAL, PHOTOGRAPHIC AND INFORMATION PROCESSING EQUIPMENT**

**11.09.11.0 Audio-visual, photographic and information processing equipment [COICOP 09.1.1, 09.1.2 and 09.1.3]**

**11.09.11.1 Audio-visual, photographic and information processing equipment (D)**

**EU A.09.11.1 Equipment for the reception, recording and reproduction of sound (D):** Radio receivers (radio sets, car radios, radio clocks, two-way radios, amateur radio receivers and transmitters); non-portable CD players; non-portable sound players (without video function); stereo equipment and CD radio cassette recorders; car stereos; docking stations, turntables, tuners, amplifiers, microphones and speakers.

**EU A.09.11.2 Equipment for the reception, recording and reproduction of sound and vision (D):** Television sets, television aerials of all types; video recorders and DVD recorders and players; "digiboxes", home theatre systems, video projectors, satellite receivers; blu-ray players; non-portable sound and vision players (with video function); hard disk recorders.

**EU A.09.11.3 Portable sound and vision devices (D):** Portable television receivers; other portable sound and vision players.

**EU A.09.11.9 Other equipment for the reception, recording and reproduction of sound and picture (D):** Ear phones; digital photo frames, E-book readers

**EU A.09.12.0 Photographic and cinematographic equipment and optical instruments (D):** 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.

**EU A.09.13.1 Personal computers (D):** Laptop, desktop and hand-held computers including keyboard, monitor, mouse, printer when purchased as a bundle; tablet computers.

**EU A.09.13.2 Accessories for information processing equipment:** Keyboards, scanners, monitors, printers, etc. if bought separately; telefax and telephone answering facilities provided by personal computers; cables and disks. Excludes toners and ink cartridges (11.09.51.1).

**EU A.09.13.3 Software:** Computer software packages such as operating systems, applications, languages, etc. Excludes pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (11.09.14.1); video-game software (11.09.31.1):

**EU A.09.13.4 Calculators and other information processing equipment:** Pocket calculators and electronic calendars.

**11.09.14.0 Recording media [COICOP 09.1.4]**

**11.09.14.1 Recording media (SD)**

**EU A.09.14.1 Pre-recorded recording media (SD):** Records and CDs; pre-recorded tapes, cassettes, video cassettes, diskettes and CD-ROMs for tape recorders, cassette recorders, video recorders and personal computers; 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. Excludes computer software packages such as operating systems, applications, languages, etc. (11.09.11.1); video-game software, video-game cassettes and video-game CD-ROMs (11.09.31.1).

**EU A.09.14.2 Unrecorded recording media (SD):** Unrecorded tapes, cassettes, video cassettes, diskettes and CD-ROMs for tape recorders, cassette recorders, video recorders and personal computers; CDs (R and RW); videos and DVDs (R and RW); Blu-ray discs.

**EU A.09.14.9 Other recording media(SD):** Memory cards, memory sticks, film rolls, unexposed films, cartridges and discs for photographic and cinematographic use; photographic supplies such as paper and flash bulbs; Includes unexposed film the price of which includes the cost of processing without identifying it. Excludes batteries (11.05.52.1); the development of films and the printing of photographs (11.09.42.1).

**11.09.15.0 Repair of audio-visual, photographic and information processing equipment [COICOP 09.1.5]**

**11.09.15.1 Repair of audio-visual, photographic and information processing equipment (S)**

**EU A.09.15.0 Repair of audio-visual, photographic and information processing equipment (S):** Repair of audio-visual equipment, photographic and information processing equipment. 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 (11.09.11.1).

**11.09.20.0 OTHER MAJOR DURABLES FOR RECREATION AND CULTURE**

**11.09.21.0 Major durables for outdoor and indoor recreation [COICOP 09.2.1 and 09.2.2]**

**11.09.21.1 Major durables for outdoor and indoor recreation (D)**

**EU A.09.21.0 Major durables for outdoor recreation (D):** Camper vans, caravans and trailers; aeroplanes, microlight aircraft, gliders, hang-gliders and hot-air balloons; boats, outboard motors, sails, rigging and superstructures; horses and ponies, horse or pony drawn vehicles and related equipment (harnesses, bridles, reins, saddles, etc.); major items for games and sport such as canoes, kayaks, wind-surfing boards, sea-diving equipment, and golf carts. Includes fitting out of boats, camper vans, caravans, etc. Excludes horses and ponies, horse or pony drawn vehicles and related equipment purchased for personal transport (11.07.14.1); inflatable boats, rafts and swimming pools for children and the beach (11.09.31.1).

**EU A.09.22.0 Musical instruments and major durables for indoor recreation (D):** 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, pin-ball machines, gaming machines, etc. Excludes toys (11.09.31.1).

**11.09.23.0 Maintenance and repair of other major durables for recreation and culture [COICOP 09.2.3]**

**11.09.23.1 Maintenance and repair of other major durables for recreation and culture (S)**

**EU A.09.23.0 Maintenance and repair of other major durables for recreation and culture (S):** Maintenance and repair of other major durables for recreation and culture. 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.; hanger 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 (11.07.22.1); separate purchases of materials made by households with the intention of undertaking the repair themselves (11.09.21.1); veterinary and other services for pets (11.09.35.1).

**11.09.30.0 OTHER RECREATIONAL ITEMS AND EQUIPMENT, GARDENS AND PETS**

**11.09.31.0 Other recreational items and equipment [COICOP 09.3.1 and 09.3.2]**

**11.09.31.1 Other recreational items and equipment (SD)**

**EU A.09.31.1 Games and hobbies (SD):** Card games, parlour games, chess sets and the like; stamp-collecting requisites (used or cancelled postage stamps, stamp albums, etc.), other items for collections (coins, minerals, zoological and botanical specimens, etc.) and other tools and articles n.e.c. for hobbies. Includes video-game software; video-game computers that plug into a television set; video-game cassettes and video-game CD-ROMs. Excludes collectors' items falling into the category of works of art or antiques (11.05.11.1); unused postage stamps (11.08.11.1); children's scrapbooks (11.09.51.1).

**EU A.09.31.2 Toys and celebration articles:** 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, festoons and Christmas tree decorations. Excludes Christmas trees (11.09.33.1).

**EU A.09.32.0 Equipment for sport, camping and open-air recreation (SD):** Gymnastic, physical education and sport equipment such as balls, rackets, bats, skis, golf clubs, foils, sabres, poles, weights, discuses, javelins, dumb-bells, chest expanders and other body-building equipment; parachutes and other sky diving equipment; firearms and ammunition for hunting, sport and personal protection; fishing rods and other equipment for fishing; equipment for beach and open-air games such as bowls, croquet, frisbee, and inflatable boats, rafts and swimming pools; camping equipment such as tents and accessories, sleeping bags and back-packs, air mattresses and inflating pumps, camping stoves and barbecues; camping gas in cylinders less than 50 kg; repair of such articles. Includes game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc.); protective headgear for sports; other protective gear for sports such as life jackets, boxing gloves, body padding, shin-guards, goggles, belts, supports, etc. Excludes crash helmets for motor cycles and bicycles (11.03.11.1); camping and garden furniture (11.05.11.1).

**11.09.33.0 Gardens and pets [COICOP 09.3.3 and 09.3.4]**

**11.09.33.1 Gardens and pets (ND)**

**EU A.09.33.1 Garden products (ND):** Soils, composts, garden peat, turf for lawns, fertilizers, pots and pot holders. Excludes gardening gloves (11.03.11.1); gardening services (11.04.42.1) or (11.05.62.1); gardening equipment (11.05.51.1); gardening tools (11.05.52.1); insecticides and pesticides for household use (11.05.61.1).

**EU A.09.33.2 Plants and flowers (ND):** Natural or artificial flowers and foliage, plants, shrubs, bulbs, tubers, seeds, Includes natural and artificial Christmas trees; delivery charges for flowers and plants.

**EU A.09.34.0 Pets and related products (ND):** Pets, pet foods, veterinary and grooming products for pets, collars, leashes, kennels, birdcages, fish tanks, cat litters, etc. Excludes horses and ponies (11.07.14.1) or (11.09.21.1); veterinary services (11.09.35.1).

**11.09.35.0 Veterinary and other services for pets [COICOP 09.3.5]**

**11.09.35.1 Veterinary and other services for pets (S)**

**EU A.09.35.0 Veterinary and other services for pets (S):** Veterinary and other services for pets such as grooming, boarding, tattooing, micro-chip implanting, training. Excludes veterinary and other services (stabling, feeding, farriery, etc.) for horses and ponies purchased for recreational purposes (11.09.21.1).

**11.09.40.0 RECREATIONAL AND CULTURAL SERVICES**

**11.09.41.0 Recreational and sporting services [COICOP 09.4.1]**

**11.09.41.1 Recreational and sporting services (S)**

**EU A.09.41.0 Recreational and sporting services (S):** Services provided by sports stadiums, horse-racing courses, motor-racing circuits, velodromes, skating rinks, swimming pools, golf courses, gymnasiums, fitness centres, tennis courts, squash courts, bowling alleys, fairs, amusement parks, roundabouts, see-saws and other playground facilities for children, pin-ball machines and other games for adults other than games of chance, ski slopes, ski lifts and the like; hire of equipment and accessories for sport and recreation, such as aeroplanes, boats, horses, skiing and camping equipment; out-of-school individual or group lessons in bridge, chess, aerobics, dancing, music, skating, skiing, swimming or other pastimes; services of mountain guides, tour guides, etc.; navigational aid services for boating. Includes hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc.). Excludes cable car and chair-lift transport not at ski resorts or holiday centres (11.07.36.1).

**11.09.42.0 Cultural services [COICOP 09.4.2]**

**11.09.42.1 Cultural services (S)**

**EU A.09.42.1 Cinemas, theatres, concerts (S):** Services provided by cinemas, theatres, opera houses, concert halls, music halls, circuses, sound and light shows; services of musicians, clowns, performers for private entertainments

**EU A.09.42.2 Museums, libraries, zoological gardens (S):** Services provided by museums, libraries, art galleries, exhibitions, historic monuments, national parks, zoological and botanical gardens, aquariums

**EU A.09.42.3 Television and radio licence fees, subscriptions (S):** Television and radio broadcasting fees; subscriptions to cable TV and Pay-TV; television on demand; streaming services of audio and/or video content for which customers need a subscription and have to pay a fee.

**EU A.09.42.4 Hire of equipment and accessories for culture (S):** Hire of equipment such as a television set; hire of DVDs, video cassettes, CDs, Blu-ray.

**EU A.09.42.5 Photographic services (S):** Services of photographers such as film developing, print processing, enlarging, portrait photography, wedding photography, etc.; photographic services provided by non-specialised shops (supermarkets, consumer electronic stores, etc.) and purchase by internet.

**EU A.09.42.9 Other cultural services (S):** Renting and leasing musical instruments.

**11.09.43.0 Games of chance [COICOP 09.4.3]**

**11.09.43.1 Games of chance (S)**

**EU A.09.43.0 Games of chance (S):** Service charges for lotteries, bookmakers, totalisators, casinos and other gambling establishments, gaming machines, bingo halls, scratch cards, sweepstakes, etc. (Service charge is defined as the difference between the amounts paid for lottery tickets or placed in bets and the amounts paid out to winners.)

**11.09.50.0 NEWSPAPERS, BOOKS AND STATIONERY**

**11.09.51.0 Newspapers, books and stationery [COICOP 09.5.1, 09.5.2, 09.5.3 and 09.5.4]**

**11.09.51.1 Newspapers, books and stationery (ND)**

**EU A.09.51.0 Books (SD):** Books, including atlases, dictionaries, encyclopaedias, text books, guidebooks and musical scores. Includes scrapbooks and albums for children; bookbinding. Excludes pre-recorded tapes and compact discs of novels, plays, poetry, etc. (11.09.14.1); pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (11.09.14.1); stamp albums (11.09.31.1).

**EU A.09.52.1 Newspapers (ND):** Newspapers bought in kiosks or through subscription (home delivery) including internet subscription.

**EU A.09.52.2 Magazines and periodicals (ND):** Magazines (fashion, lifestyle, children's, hobbies, leisure, business, political, TV, etc.) bought in kiosks or through subscription (home delivery) including internet subscription.

**EU A.09.53.0 Miscellaneous printed matter (ND):** Catalogues and advertising material; posters, plain or picture postcards, calendars; greeting cards and visiting cards, announcement and message cards; maps and globes. Excludes pre-franked postcards and aerogrammes (11.08.11.1); stamp albums (11.09.31.1).

**EU A.09.54.0 Stationery and drawing materials (ND):** Writings pads, envelopes, account books, notebooks, diaries, etc.; pens, pencils, fountain pens, ball-point pens, felt-tip pens, inks, ink erasers, rubbers, pencil sharpeners, etc.; stencils, carbon paper, typewriter ribbons, inking pads, correcting fluids, etc.; paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins, etc.; drawing and painting materials such as canvas, paper, card, paints, crayons, pastels and brushes; toner and ink cartridges; educational materials such as exercise books, slide rules, geometry instruments, slates, chalks and pencil boxes. Excludes pocket calculators (11.09.11.1).

**11.09.60.0 PACKAGE HOLIDAYS**

**11.09.61.0 Package holidays [COICOP 09.6.0]**

**11.09.61.1 Package holidays (S)**

**EU A.09.60.0 Package holidays (S):** All inclusive holidays or tours which provide for travel, food, accommodation, guides, etc. Includes half-day and one-day excursion tours; pilgrimages.

**11.10.00.0 EDUCATION****11.10.10.0 EDUCATION**

Covers educational services only. Excludes expenditures on educational materials, such as books (11.09.51.1) and stationary (11.09.51.1), or education support services, such as health care services (11.06.00.0), transport services (11.07.30.0), catering services (11.11.11.1) and accommodation services (11.11.21.1).

**11.10.11.0 Education [COICOP 10.1.0, 10.2.0, 10.3.0, 10.4.0 and 10.5.0]****11.10.11.1 Education (S)**

*EU A.10.00.0 Education (S):* Education services provided at the pre-primary, primary, secondary, post-secondary non-tertiary, and tertiary levels of education. Includes literacy programmes for students too old for primary school; out-of-school secondary education for adults and young people; includes out-of-school post-secondary non-tertiary education for adults and young people; schools for disabled persons where the main aim is to provide students with a general education rather than to help them overcome their disability; education by radio or television broadcasting; adult educational programmes which do not require any prior instruction, in particular vocational training and cultural development. Excludes driving lessons (11.07.24.1); recreational training courses such as sport or bridge lessons given by independent teachers (11.09.41.1); crèches, play schools and other child minding facilities (11.12.41.1); schools for disabled persons where the main aim is to help students overcome their disability rather than to provide a general education (11.12.41.1).

**11.11.00.0 RESTAURANTS AND HOTELS****11.11.10.0 CATERING SERVICES****11.11.11.0 Catering services [COICOP 11.1.1 and 11.1.2]**

Catering services (meals, snacks, drinks and refreshments) provided by restaurants, cafés, pubs, bars, buffets, tea-rooms, etc. Includes catering service provided in establishments providing recreational, cultural, sporting or entertainment services (theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, night clubs, dancing establishments, etc.) or on public transport (coaches, trains, boats, aeroplanes, etc.) when priced separately. Includes tips. Excludes tobacco purchases (11.02.21.1); telephone calls (11.08.31.1).

**11.11.11.1 Catering services (S)**

*EU A.11.11.1 Restaurants, cafés and dancing establishments (S):* Establishments that serve main meals; establishments mainly serving drinks (cafés, buffets, bars, tearooms, etc.); establishments providing recreational, cultural, sporting or entertainment services (theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, night clubs, dancing establishments, etc.).

*EU A.11.11.2 Fast food and take away services (S):* Establishments serving snacks and fast food; food products and beverages served on public transport (coaches, trains, boats, aeroplanes, etc.) when priced separately); the sale of food products for immediate consumption by kiosks, street vendors and the like; food products and beverages dispensed ready for consumption by automatic vending machines; the sale of cooked dishes by restaurants for consumption off their premises; the sale of cooked dishes by catering contractors whether collected by the customer or delivered to the customer's home.

*EU A.11.12.0 Canteens (S):* Catering services of works canteens, office canteens and canteens in schools, universities and other educational establishments. Includes university refectories, military messes and wardrooms. Excludes food and drink provided to hospital in-patients (11.06.31.1).

**11.11.20.0 ACCOMMODATION SERVICES****11.11.21.0 Accommodation services [COICOP 11.2.0]**

Includes tips; porters. Excludes telephone calls (11.08.31.1); catering services in such establishments except for breakfast or other meals included in the price of the accommodation (11.11.11.1); housing in orphanages, homes for the disabled or maladjusted persons (11.12.41.1).

**11.11.21.1 Accommodation services (S)**

**EU A.11.20.1 Hotels, motels, inns and similar accommodation services (S):** Accommodation services provided by hotels, boarding houses, motels, inns and establishments offering “bed and breakfast”. Excludes rentals of households occupying a room in a hotel or boarding house as their main residence (11.04.11.1):

**EU A.11.20.2 Holiday centres, camping sites, youth hotels and similar accommodation services (S):** Accommodation services provided by holiday villages, holiday centres, camping sites, caravan sites, youth hostels, mountain chalets. Excludes rentals paid by households for a secondary residence for the duration of a holiday (11.04.11.1).

**EU A.11.20.3 Accommodation services of other establishments (S):** Accommodation services provided by boarding schools, universities and other educational establishments; public transport (trains, boats, etc.) when priced separately; hostels for young workers or immigrants.

## 11.12.00.0 MISCELLANEOUS GOODS AND SERVICES

### 11.12.10.0 PERSONAL CARE

#### 11.12.11.0 Hairdressing salons and personal grooming establishments [COICOP 12.1.1]

Excludes spas (11.06.23.1) or (11.06.31.1); fitness centres (11.09.41.1).

#### 11.12.11.1 Hairdressing salons and personal grooming establishments (S)

**EU A.12.11.1 Hairdressing for men and children (S):** Services of hairdressing salons and barbers for men and children

**EU A.12.11.2 Hairdressing for women (S):** Services of hairdressing salons for women

**EU A.12.11.3 Personal grooming treatments (S):** Facial beauty treatments, body care, depilation, solarium, manicure, pedicure, thalassotherapy, Turkish baths, saunas, non-medical massages, etc.; diet clubs; tattoo and piercing services.

#### 11.12.12.0 Appliances, articles and products for personal care [COICOP 12.1.2 and 12.1.3]

#### 11.12.12.1 Appliances, articles and products for personal care (ND)

**EU A.12.12.0 Electric appliances for personal care (SD):** Electric razors and hair trimmers, hand-held and hood hair dryers, curling tongs and styling combs, sun-lamps, vibrators, electric toothbrushes and other electric appliances for dental hygiene, etc.; repair of such appliances.

**EU A.12.13.1 Non-electric appliances (ND):** Razors and hair trimmers and their blades, scissors, nail files, combs, shaving brushes, hairbrushes, toothbrushes, nail brushes, hairpins, curlers, personal weighing machines, baby scales, etc.

**EU A.12.13.2 Articles for personal hygiene and wellness, esoteric products and beauty products (ND):** Toilet soap, medicinal soap, cleansing oil and milk, shaving soap, shaving cream, toothpaste, shampoo, toilet paper, paper handkerchiefs, cotton tops, babies’ napkins (also babies’ disposable napkins), paper towels, sanitary towels, cotton wool, toilet sponges; 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, sun-bathing products, hair removers, perfumes and toilet waters, personal deodorants, bath products, etc. Excludes handkerchiefs made of fabric (11.03.11.1); vitamins and minerals, cod liver oil and halibut oil (11.06.11.1).

### 11.12.20.0 PROSTITUTION

#### 11.12.21.0 Prostitution [COICOP 12.2.0]

#### 11.12.21.1 Prostitution (S)

**EU A.12.20.0 Prostitution (S):** Services provided by prostitutes and the like.

### 11.12.30.0 PERSONAL EFFECTS N.E.C.

#### 11.12.31.0 Jewellery, clocks and watches [COICOP 12.3.1]

**11.12.31.1 Jewellery, clocks and watches (D)**

*EU A.12.31.1 Jewellery (D):* Precious stones and metals and jewellery fashioned out of such stones and metals; costume jewellery, cuff-links and tie-pins. Excludes ornaments (11.05.11.1) or (11.05.41.1); precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation).

*EU A.12.31.2 Clocks and watches (D):* Clocks, watches, stop-watches, alarm clocks, travel clocks. Excludes radio clocks (11.09.11.1).

*EU A.12.31.3 Repair of jewellery, clocks and watches (S):* Repair of jewellery, clocks and watches.

**11.12.32.0 Other personal effects [COICOP 12.3.2]****11.12.32.1 Other personal effects (SD)**

*EU A.12.32.0 Other personal effects (SD):* Travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attaché cases, satchels, hand-bags, wallets, purses, etc.; articles for babies: baby carriages, push-chairs, carry-cots, recliners, car beds and seats, back-carriers, front carriers, reins and harnesses, etc.; articles for smokers: pipes, lighters, cigarette cases, cigar cutters, ashtrays, etc.; miscellaneous personal articles: sun-glasses, walking sticks and canes, umbrellas and parasols, fans, key rings, etc.; funerary articles: urns, coffins, gravestones, etc.; repair of such articles. Includes lighter fuel; wall thermometers and barometers. Excludes baby furniture (11.05.11.1); shopping bags (11.05.21.1); feeding bottles (11.05.41.1).

**11.12.40.0 SOCIAL PROTECTION**

Social protection as defined here covers assistance and support services provided to persons who are: elderly, disabled, suffering from 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. Such services include residential care, home help, day care and rehabilitation.

**11.12.41.0 Social protection [COICOP 12.4.0]****11.12.41.1 Social protection (S)**

*EU A.12.40.0 Social protection (S):* Covers payments by households for: retirement homes for elderly persons, residences for disabled persons, rehabilitation centres providing long-term support for patients rather than health care and rehabilitative therapy, schools for disabled persons where the main aim is to help students overcome their disability; help to maintain elderly and disabled persons at home (home cleaning services, meal programmes, day-care centres, day-care services and holiday-care services); wet-nurses, crèches, play schools and other child-minding facilities; counselling, guidance, arbitration, fostering and adoption services for families.

**11.12.50.0 INSURANCE**

Services charges for insurance are defined as the differences between claims due and premiums earned and premium supplements. They should be classified by type of insurance: life insurance and non-life insurance (that is, insurance in connection with the dwelling, health, transport, etc.). Service charges for multi-risk insurance that covers several risks should be classified on the basis of the cost of the principle risk if it is not possible to allocate the service charge to the various risks covered.

**11.12.51.0 Insurance [COICOP 12.5.1, 12.5.2, 12.5.3, 12.5.4 and 12.5.5]****11.12.51.1 Insurance (S)**

*EU A.12.51.0 Life insurance (S):* Service charges for life assurance, death benefits assurance, education assurance, etc.

*EU A.12.52.0 Insurance connected with the dwelling (S):* Service charges paid by owner occupiers and 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).

**EU A.12.53.0 Insurance connected with health (S):** Services charges for private sickness and accident insurance.

**EU A.12.54.0 Insurance connected with transport (S):** Service charges for insurance in respect of personal transport; service charges for travel insurance and luggage insurance.

**EU A.12.55.0 Other insurance (S):** Service charges for other insurance such as civil liability for injury or damage to third parties or their property not arising from the operation of personal transport.

**11.12.60.0 FINANCIAL SERVICES N.E.C.**

**11.12.61.0 FISIM [COICOP 12.6.1]**

**11.12.61.1 FISIM (S)**

**EU A.12.61.0 FISIM (S):** Financial intermediation services indirectly measured.

**11.12.62.0 Other financial services n.e.c. [COICOP 12.6.2]**

**11.12.62.1 Other financial services n.e.c. (S)**

**EU A.12.62.0 Other financial services n.e.c. (S):** Actual charges for the financial services of banks, post offices, saving banks, money changers and similar financial institutions; fees and service charges for brokers, investment counsellors, tax consultants and the like; administrative charges of private pension funds and the like.

**11.12.70.0 OTHER SERVICES N.E.C.**

**11.12.71.0 Other services n.e.c. [COICOP 12.7.0]**

**11.12.71.1 Other services n.e.c. (S)**

**EU A.12.70.0 Other services n.e.c. (S):** Fees for legal services, employment agencies, etc.; charges for undertaking and other funeral services; payment for the services of estate agents, housing agents, auctioneers, operators of salesrooms and other intermediaries; payment for photocopies and other reproductions of documents; fees for the issue of birth, marriage and death certificates and other administrative documents; payment for newspaper notices and advertisements; payment for the services of graphologists, astrologers, private detectives, bodyguards, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets, cloakrooms), etc.

**11.13.00.0 NET PURCHASES ABROAD**

**11.13.10.0 NET PURCHASES ABROAD**

**11.13.11.0 Net purchases abroad**

**11.13.11.1 Net purchases abroad**

**EU A.13.00.0 Net purchases abroad:** Purchases by residential households in the rest of the world (as tourists, travelling businessmen and government officials, crews, border and seasonal workers, diplomatic and military personal stationed abroad) less purchases by no-residential households in the economic territory of the country (as tourists, travelling businessmen, and government officials, crews, border and seasonal workers, diplomatic and military personal stationed abroad)..



**12.00.00.0 INDIVIDUAL CONSUMPTION EXPENDITURE BY NPISH****12.01.00.0 HOUSING****12.01.10.0 HOUSING****12.01.11.0 Housing [COPNI 01.0.0]****12.01.11.1 Housing (IS)**

*EU B.01.00.0 Housing – NPISH (IS):* Covers the following NPISH: associations that undertake the development, construction, management, leasing, financing, renovation and rehabilitation of housing.

**12.02.00.0 HEALTH****12.02.10.0 HEALTH****12.02.11.0 Health [COPNI 02.1.1 to 02.6.0]****12.02.11.1 Health (IS)**

*EU B.02.00.0 Health – NPISH (IS):* Covers the following NPISH: general and specialised hospitals, nursing and convalescence homes, medical and maternity centres, hospices for terminally-ill persons; surgeries, clinics, vaccination centres and dispensaries; rehabilitation centres where the objective is to treat patients rather than to provide long-term support; volunteer organisations for ambulance crews and paramedical personnel that provide emergency medical services; organisations that promote public health and health education; organisations that provide medical services to persons who are victims of wars, famines and natural catastrophes whether in their own country or abroad; organisations that undertake research and scientific studies on medical and health matters and trust funds or charitable organisations that finance such activities; charitable foundations that provide financial support for hospitals, nursing homes, surgeries, etc. and charitable foundations that provide financial support for patients. Includes hospitals, nursing homes, surgeries, etc. funded by religious organisations. Excludes residential homes for elderly or disabled persons (12.05.11.1); shelters for homeless persons (12.05.11.1).

**12.03 00.0 RECREATION AND CULTURE****12.03 10.0 RECREATION AND CULTURE****12.03 11.0 Recreation and culture [COPNI 03.1.0 and 03.2.0]****12.03 11.1 Recreation and culture (IS)**

*EU B.03.00.0 Recreation and culture – NPISH (IS):* Covers the following NPISH: clubs for playing indoor or outdoor sports, including fitness clubs, sailing, rowing and canoeing clubs; supporters' clubs for indoor or outdoor sports; clubs for games of skill or chance; youth clubs and organisations such as guides, scouts, young pioneers, YMCA and YWCA; clubs for outdoor activities such as rambling, hiking, caving and mountain-climbing, parachuting, scuba diving, hang gliding, etc.; social clubs such as veteran associations, Lions and Rotary Club; associations for bird-watchers, butterfly-hunters, model-builders, stamp-collectors, train spotters, vintage car enthusiasts, antique collectors, etc.; animal shelters, animal hospitals and veterinary services for pets; organisations that seek finance for, or otherwise support, participation of sportspersons and game-players in international competitions; libraries, museums and art galleries; historical, literary, humanistic and philosophical societies; theatre and dance groups, orchestras, choral and musical ensembles, etc., that produce live performances of plays, operas, ballets and other spectacles; photography, cinema and art clubs; associations for the maintenance and visiting of historical monuments, war cemeteries, zoological and botanical gardens and aquaria; fan-clubs for actors, singers, film stars and other performing artists; television and radio broadcasting. Excludes associations that promote alternative life-styles (12.06.11.1); organisations whose objective is to protect wild animals (12.06.11.1).

**12.04.00.0 EDUCATION****12.04.10.0 EDUCATION****12.04.11.0 Education [COPNI 04.1.0 to 04.7.0]**

**12.04.11.1 Education (IS)**

**EU B.04.00.0 Education – NPISH (IS):** Covers the following NPISH: pre-primary and primary schools; secondary schools providing general, vocational or technical education; institutions providing post-secondary non-tertiary education; universities, colleges and the like providing tertiary education; organisations providing educational programmes not definable by level; parent-teacher associations; organisations that undertake research or other scientific studies on educational matters and trust funds and charitable foundations set up to finance such activities; charitable foundations that provide support for schools, colleges, universities, etc. and charitable foundations that provide bursaries and financial support for students. Includes schools for disabled persons where the main aim is to provide students with a general education rather than to help them to overcome their disability; night-schools and educational institutes managed by trade unions and labour federations; seminaries and colleges for training priests, clerics, rabbis and other offices of religious organisations; education by radio or television broadcasting. Excludes crèches, play schools and other child minding facilities (12.05.11.1); schools for disabled persons where the main aim is to help students overcome their disability rather than to provide a general education (12.05.11.1).

**12.05.00.0 SOCIAL PROTECTION AND OTHER SERVICES****12.05.10.0 SOCIAL PROTECTION AND OTHER SERVICES**

Social protection as defined here covers assistance and support services provided to persons who are: elderly, disabled, suffering from 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. Such services include residential care, home help, day care and rehabilitation.

Other services cover religion, political parties, labour and professional organisations, environment protection and services n.e.c.

**12.05.11.0 Social protection and other services [COPNI 05.1.0 and 05.2.0 and COPNI 06.0.0 to 09.2.0]****12.05.11.1 Social protection and other services (IS)**

**EU B.05.00.0 Social protection – NPISH (IS):** Covers the following NPISH: 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; organisations that provide home-cleaning services, meal programmes, day-care centres, day-care services, holiday-care and transport services for elderly and disabled persons; orphanages, crèches, nurseries, play schools, day-care centres and other child-minding facilities; organisations that provide counselling, guidance, arbitration, fostering and adoption services for families; single parent agencies and services, family violence shelters; organisations that provide counselling to persons who are disaster victims, victims of assault and abuse and potential suicides; organisations that provide temporary shelters or housing for homeless persons; organisations that provide long-term support for persons who are gamblers, alcohol abusers and substance abusers; organisations that provide cash assistance, food, clothing, shelter and other services to persons who are refugees, immigrants, destitute and low-income earners; organisations that seek to improve conditions in prisons, including prison visitors and social rehabilitation; organisations that seek to provide opportunities for economic or social development for deprived groups of persons, whether in their own country or abroad; organisations that undertake applied research and experimental development on subjects related to social protection and trust funds and charitable foundations that finance such activities.

**EU B.06.00.0 Other services – NPISH (IS):** Covers the following NPISH:

Organisations that promote religious beliefs, administer religious services and rituals, maintain places of worship, provide retreats for meditation or religious instruction; churches, convents, nunneries, monasteries, mosques, synagogues, temples, shrines, etc. Includes non-conventional cults and sects. Excludes hospitals, nursing homes, surgeries, etc. funded by religious organisations (12.02.11.1); maintenance of war-cemeteries (12.03.11.1); schools, colleges, universities, etc. funded by religious organisations (12.04.11.1); seminaries and colleges for training priests, clerics, rabbis and other officers of religious organisations (12.04.11.1); orphanages and shelters for persons in distressed conditions funded by religious organisations (12.05.11.1).

Political parties; political action groups and organisations that seek to enhance respect for human rights, whether in their own country or abroad; political action groups and groups formed to promote equal employment or political rights or to oppose discrimination on grounds of race, gender, age or sexual preference; political parties and political action groups mainly concerned with single issues such as the

environment, the abolition of blood-sports, gun control, capital punishment or right to life; research bodies directly linked to political parties and political action groups; trade unions, labour federations and similar groups whose purpose is to improve or maintain the living conditions of members; associations of members of particular professions which promote the interests of members, exchange information among members or issue regular publications on topics relevant to the professions. Excludes night-schools and educational institutes managed by trade unions and labour federations (12.04.11.1).

Organisations set up to prevent or remedy damage to the environment; associations that seek to protect wild animals or preserve particular species of animals, birds, fish, insects etc.; organisations that seek to preserve forests, wet-lands and areas of natural beauty; organisations that undertake applied research and experimental development on subjects related to environment protection and trust funds and charitable organisations set up to finance such activities.

Community and neighbourhood organisations; organisations that seek to prevent cruel treatment of domesticated animals; organisations providing legal-aid services and related assistance; organisations carrying out economic forecasting and analysis; organisations that undertake basic research and applied research and experimental development on subjects not classified to 12.02.00.0, 12.04.00.0 or 12.05.00.0 and trust funds and charitable organisations set up to finance such activities; organisations providing services that cannot be assigned to 12.01.00.00 to 12.05.00.0

### **13.00.00.0 INDIVIDUAL CONSUMPTION EXPENDITURE BY GOVERNMENT**

Covers COFOG divisions 07 Health, 08 Recreation, culture and religion, 09 Education and 10 Social protection; excluding COFOG classes 07.5.0 R&D Health, 07.6.0 Health n.e.c., 08.3.0 Broadcasting and publishing services, 08.4.0 Religious and other community services, 08.5.0 R&D Recreation, culture and religion, 08.6.0 recreation, culture and religion n.e.c., 09.7.0 R&D Education, 09.8.0 Education n.e.c., 10.8.0 R&D Social protection and 10.9.0 Social protection n.e.c.

#### **13.01.00.0 HOUSING**

#### **13.01.10.0 HOUSING**

#### **13.01.11.0 Housing**

COFOG 10.6.0 covering government outlays on housing services provided to individual persons.

#### **13.01.11.1 Housing (IS)**

*EU C.01.00.0 Housing –GS (IS):* Provision of social protection in the form of benefits in kind to help households meet the cost of housing (recipients of these benefits are means tested); administration, operation or support of such social protection schemes; benefits in kind, such as payments made on a temporary or long-term basis to help tenants with rent costs, payments to alleviate the current housing costs of owner-occupiers (that is to help with paying mortgages or interest), provision of low-cost or social housing.

#### **13.02.00.0 HEALTH**

COFOG 07 covering government outlays on health services provided to individual persons and health services provided on a collective basis. Only expenditures on individual services - COFOG 07.1.1 to 07.4.0 - are allocated here. Expenditures on collective services - COFOG 07.5.0 and 07.6.0 - are assigned to 14.01.10.0.

*Note. There is no breakdown of government outlays on health services in the EU classification.*

#### **13.02.10.0 HEALTH BENEFITS AND REIMBURSEMENTS**

General government expenditure on medical goods and services produced by the private sector.

#### **13.02.11.0 Medical products, appliances and equipment**

Medicaments, prostheses, medical appliances and equipment and other health-related products purchased by individuals, 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 out-patients by medical, dental and paramedical practitioners or to in-patients by hospitals and the like are included in health services (13.02.12.0).

**13.02.11.1 Pharmaceutical products (IS)**

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

**13.02.11.2 Other medical products (IS)**

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-pads, pregnancy tests, condoms and other mechanical contraceptive devices.

**13.02.11.3 Therapeutic appliances and equipment (IS)**

Corrective eye-glasses and contact lenses, hearing aids, glass eyes, artificial limbs and other prosthetic devices, orthopaedic braces and supports, orthopaedic footwear, surgical belts, trusses and supports, neck braces, medical massage equipment and health lamps, powered and unpowered wheelchairs and invalid carriages, special beds, crutches, electronic and other devices for monitoring blood pressure, etc.; repair of such articles. Includes dentures but not fitting costs. Excludes hire of therapeutic equipment (13.02.12.3).

**13.02.12.0 Health services**

Medical, dental and paramedical services delivered to out-patients by medical, dental and paramedical practitioners and auxiliaries and to in-patients by hospitals and the like. Includes the medicaments, prostheses, medical appliances and equipment and other health-related products supplied directly to out-patients by medical, dental and paramedical practitioners and auxiliaries and to in-patients by hospitals and the like.

**13.02.12.1 Out-patient medical services (IS)**

Medical services delivered to out-patients by physicians in general or specialist practice. Includes services of orthodontic specialists. Excludes dental clinics and dentists (13.02.12.2); services of medical analysis laboratories and X-ray centres (13.02.12.3).

**13.02.12.2 Out-patient dental services (IS)**

Dental services delivered to out-patients by dentists, oral hygienists or other dental operating auxiliaries. Includes fitting costs of dentures. Excludes dentures (13.02.11.3); services of orthodontic specialists (13.02.12.1); services of medical analysis laboratories and X-ray centres (13.02.12.3).

**13.02.12.3 Out-patient paramedical services (IS)**

Paramedical health services delivered to out-patients. Includes acupuncturists, chiropodists, chiropractors, optometrists, practitioners of traditional medicine, etc.; medical analysis laboratories and X-ray centres; hire of therapeutic equipment; medically-prescribed corrective-gymnastic therapy; out-patient thermal bath or seawater treatments; ambulance services other than ambulance services operated by hospitals.

**13.02.12.4 Hospital services (IS)**

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

**13.02.20.0 PRODUCTION OF HEALTH SERVICES**

General government expenditure on government-produced health services

**13.02.21.0 Compensation of employees****13.02.21.1 Compensation of employees (IS)**

Total remuneration in cash and kind made by general government to medical and non-medical staff employed in government-produced health services; comprises gross salaries and wages (basic salary and wages plus other payments such as allowances, overtime and payments in kind), employers' actual social contributions and employers' imputed social contributions.

**13.02.22.0 Intermediate consumption****13.02.22.1 Intermediate consumption (IS)**

Value of medical and non-medical goods and services consumed in the production of government-produced health services.

**13.02.23.0 Gross operating surplus****13.02.23.1 Gross operating surplus (IS)**

Consumption of fixed capital plus operating surplus arising from the production of government-produced health services.

**13.02.24.0 Net taxes on production****13.02.24.1 Net taxes on production (IS)**

Taxes less subsidies on the production of government-produced health services.

**13.02.25.0 Receipts from sales****13.02.25.1 Receipts from sales (IS)**

Receipts from sales of government-produced health services.

**13.03.00.0 RECREATION AND CULTURE**

COFOG 08 covering government outlays on recreational, cultural and religious services provided to individual persons and services provided on a collective basis. Only expenditures on individual services - COFOG 08.1.0 and 08.2.0 - are allocated here. Expenditures on collective services - COFOG 08.3.0 to 08.6.0 - are assigned to 14.01.10.0.

**13.03.10.0 RECREATION AND CULTURE****13.03.11.0 Recreation and culture****13.03.11.1 Recreation and culture (IS)**

*EU C.03.00.0 Recreation and culture – GG (IS):* Provision of sporting and recreational services; administration of sporting and recreational affairs; supervision and regulation of sporting facilities; operation or support of facilities for active sporting pursuits or events (playing fields, tennis courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymnasiums, etc.); operation or support of facilities for passive sporting pursuits or events (chiefly specially equipped venues for playing cards, board games, etc.); operation or support of facilities for recreational pursuits (parks, beaches, camping grounds and associated lodging places furnished on a non-commercial basis, swimming pools, public baths for washing, etc.); grants, loans or subsidies to support teams or individual competitors or players. Includes facilities for spectator accommodation; national, regional or local team representation in sporting events. Excludes sporting and recreational facilities associated with educational institutions (13.04.00.0).

Provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities; operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquariums, arboretums, etc.); production, operation or support of cultural events (concerts, stage and film productions, art shows, etc.); grants, loans or subsidies to support individual artists, writers, designers, composers and others working in the arts or to organisations engaged in promoting cultural activities. Includes national, regional or local celebrations provided they are not intended chiefly to attract tourists. Excludes cultural events intended for presentation beyond national boundaries (14.01.10.0); national, regional or local celebrations intended chiefly to attract tourists (14.01.10.0); production of cultural material intended for distribution by broadcasting (14.01.10.0).

#### **13.04.00.0 EDUCATION**

COFOG 09 Education covers government outlays on education services provided to individual persons and education services provided on a collective basis. Only expenditures on individual services - COFOG 09.1.1 to 09.6 0 - are allocated here. Expenditures on collective services - COFOG 09.7.0 and 09.8.0 - are assigned to 14.01.10.0.

*Note. There is no breakdown of government outlays on education services in the EU classification.*

#### **13.04.10.0 EDUCATION BENEFITS AND REIMBURSEMENTS**

##### **13.04.11.0 Education benefits and reimbursements**

##### **13.04.11.1 Education benefits and reimbursements (IS)**

General government expenditure on education services produced by the private sector.

#### **13.04.20.0 PRODUCTION OF EDUCATION SERVICES**

General government expenditure on government-produced education services.

##### **13.04.21.0 Compensation of employees**

##### **13.04.21.1 Compensation of employees (IS)**

Total remuneration in cash and kind made by general government to employees working in government-produced education services; comprises gross salaries and wages (basic salary and wages plus other payments such as allowances, overtime and payments in kind), employers' actual social contributions and employers' imputed social contributions.

##### **13.04.22.0 Intermediate consumption**

##### **13.04.22.1 Intermediate consumption (IS)**

Value of goods and services consumed - that is transformed or used up - in the production of government-produced education services.

##### **13.04.23.0 Gross operating surplus**

##### **13.04.23.1 Gross operating surplus (IS)**

Consumption of fixed capital plus operating surplus arising from the production of government-produced education services.

##### **13.04.24.0 Net taxes on production**

##### **13.04.24.1 Net taxes on production (IS)**

Taxes less subsidies on the production of government-produced education services.

**13.04.25.0**     **Receipts from sales****13.04.25.1**     **Receipt from sales (IS)**

Receipts from sales of government-produced education services.

**13.05.00.0**     **SOCIAL PROTECTION**

COFOG 10 Social protection covers government outlays on services provided to individual persons and services provided on a collective basis. Only expenditures on individual services relating to sickness and disability, old age, survivors, family and children, unemployment and social exclusion n.e.c. - COFOG 10.1.1 to 10.5.0 and 10.7.0 - are allocated here. Expenditures on individual housing services - COFOG 10.6 0 - are assigned to 13.01.11.1. Expenditures on collective services - COFOG 10.8.0 and 10.9.0 - are assigned to 14.01.10.0.

**13.05.10.0**     **SOCIAL PROTECTION****13.05.11.0**     **Social protection****13.05.11.1**     **Social protection (IS)**

*EU C.05.00.0 Social protection – GG (IS):* Provision of social protection in the form of cash benefits or benefits in kind; administration, operation or support of social protection schemes; includes the cash benefits and the benefits in kind provided.

**14.00.00.0**     **COLLECTIVE CONSUMPTION EXPENDITURE BY GOVERNMENT****14.01.00.0**     **COLLECTIVE SERVICES**

Covers COFOG divisions 01 General public services, 02 Defence, 03 Public order and safety, 04 Economic affairs, 05 Environment protection and 06 Housing and community amenities; including COFOG Classes 07.5.0 R&D Health, 07.6.0 Health n.e.c., 08.3.0 Broadcasting and publishing services, 08.4.0 Religious and other community services, 08.5.0 R&D Recreation, culture and religion, 08.6.0 recreation, culture and religion n.e.c., 09.7.0 R&D Education, 09.8.0 Education n.e.c., 10.8.0 R&D Social protection and 10.9.0 Social protection n.e.c.

**14.01.10.0**     **COLLECTIVE SERVICES****14.01.11.0**     **Compensation of employees****14.01.11.1**     **Compensation of employees (CS)**

*EU D.00.00.1 Compensation of employees (CS):* Total remuneration in cash and kind made by general government to employees working in collective services; comprises gross salaries and wages (basic salary and wages plus other payments such as allowances, overtime and payments in kind), employers' actual social contributions and employers' imputed social contributions.

**14.01.12.0**     **Intermediate consumption****14.01.12.1**     **Intermediate consumption (CS)**

*EU D.00.00.2 Intermediate consumption (CS):* Value of goods and services consumed - that is transformed or used up - in the production of collective services.

**14.01.13.0**     **Gross operating surplus****14.01.13.1**     **Gross operating surplus (CS)**

*EU D.00.00.3 Gross operating surplus (CS):* Consumption of fixed capital plus operating surplus arising from the production of collective services.

**14.01.14.0 Net taxes on production**

**14.01.14.1 Net taxes on production (CS)**

*EU D.00.00.4 Net taxes on production (CS):* Taxes less subsidies on the production of collective services.

**14.01.15.0 Receipts from sales**

**14.01.15.1 Receipts from sales (CS)**

*EU D.01.15.1 Receipts from sales (CS):* Receipts from sales of collective services.

**15.00.00.0 GROSS CAPITAL FORMATION**

**15.01.00.0 GROSS FIXED CAPITAL FORMATION**

**15.01.10.0 MACHINERY AND EQUIPMENT**

**15.01.11.0 Metal products and equipment**

**15.01.11.1 Fabricated metal products, except machinery and equipment (IG) - formerly 15.01.11.1**

*EU E.01.11.1 Fabricated metal products, except machinery and equipment (IG) [CPA 25, except 25.4]:* Prefabricated buildings of metal; bridges, bridge sections, towers and lattice masts of iron or steel; reservoirs, tanks, vats and similar containers of iron, steel or aluminium for all materials; steam generators, (except central heating hot water boilers); hand tools; casks, drums, cans, boxes and similar containers of iron, steel or aluminium for all materials except gas; other fabricated metal products n.e.c.

**15.01.11.2 Electrical and optical equipment (IG) – formerly 15.01.14.1**

*EU E.01.11.2 Information and communication equipment (IG) [CPA 26.1, 26.2 and 26.3]:* Electronic components and boards; computers and peripheral equipment; communication equipment.

*EU E.01.11.3 Other electronic and optical products (IG) [CPA 26.4 to 26.8]:* Consumer electronics; measuring, testing and navigating equipment; watches and clocks; irradiation, electro-medical and electrotherapeutic equipment; optical instruments and photographic equipment; magnetic and optical media.

*EU E.01.11.4 Electrical equipment (IG) [CPA 27]:* Electric motors, generators, transformers and electricity distribution and control apparatus; batteries and accumulators; wiring and wiring devices; electric lighting equipment; domestic appliances; other electrical equipment.

**15.01.11.5 General purpose machinery (IG) - formerly 15.01.12.1**

*EU E.01.11.5 General purpose machinery (IG) [CPA 28.1 and 28.2]:* Engines and turbines (except aircraft, vehicle and cycle engines); fluid power equipment; other pumps and compressors; ovens, furnaces and furnace burners; lifting and handling equipment; office machinery and equipment (except computers and peripheral equipment); power-driven hand tools; non-domestic cooling and ventilation equipment.

**15.01.11.6 Special purpose machinery (IG) - formerly 15.01.13.1**

*EU E.01.11.6 Special purpose machinery (IG) [CPA 28.3 to 28.9]:* Agricultural and forestry machinery; metal forming machinery and machine tools; machinery for metallurgy, mining, quarrying and construction; machinery for food, beverages and tobacco processing; machinery for textile, apparel and leather production; other special-purpose machinery.

**15.01.12.0 Transport equipment**

**15.01.12.1 Road transport equipment (IG) – formerly 15.01.21.1 and 15.01.21.2**

*EU E.01.12.1 Motor vehicles, trailers and semi-trailers (IG) [CPA 29]:* Motor vehicles; bodies (coachwork) for motor vehicles; trailers and semi-trailers; parts and accessories for motor vehicles.

**15.01.12.2 Other transport equipment (IG) – formerly 15.01.22.1**



**EU E.01.12.2 Other transport equipment (IG) [CPA 30]:** Ships and boats; railway locomotives and rolling stock; air and spacecraft and related machinery; military fighting vehicles; transport equipment n.e.c.

#### 15.01.20.0 CONSTRUCTION

The construction of new structures and the renovation of, and the additions and alterations to, existing structures.

#### 15.01.21.0 Residential buildings

##### 15.01.21.1 Residential buildings (IG) – formerly 15.02.11.1

**EU E.01.21.0 Residential buildings (IG) [CPA 41 and 43]:** Detached, semi-detached and terraced houses, apartment houses with two or more dwelling units, farm houses and dormitories.

#### 15.01.22.0 Non-residential buildings

##### 15.01.22.1 Non-residential buildings (IG) – formerly 15.02.21.1

**EU E.01.22.0 Non-residential buildings (IG) [CPA 41 and 43]:** Non-residential farm buildings, such as stables, barns, granaries, grain bins, tower silos, machine sheds, etc.; buildings used to house production, assembly and warehousing activities of industrial establishments such as factories, plants, workshops, warehouses, etc.; commercial or administrative buildings, such as office buildings, bank buildings, parking garages, petrol and service stations, shopping centres and air, rail or road transport terminals; public entertainment buildings such as cinemas, theatres, concert halls, dance halls and night clubs; hotels, motels, inns, hostels, restaurants and similar buildings; educational buildings such as schools, colleges, universities, libraries, archives and museums; health buildings such as hospitals and sanatoria; structures for stadiums and sports grounds; non-residential buildings n.e.c. such as religious buildings and prison buildings.

#### 15.01.23.0 Civil engineering works

##### 15.01.23.1 Civil engineering works (IG) – formerly 15.02.31.1

**EU E.01.23.0 Civil engineering works (IG) [CPA 42 and 43]:** Highways, roads, railways and airfield runways; bridges, elevated highways, tunnels and subways; waterways, harbours, dams and other waterworks; pipelines for oil, gas, water supplies, sewerage or rain water; telecommunication transmission lines; electricity power lines including electricity power lines for railways; power plants and other complex industrial constructions; flatwork for sport and recreation installations; civil engineering work n.e.c.

#### 15.01.30.0 OTHER PRODUCTS

#### 15.01.31.0 Other products

##### 15.01.31.1 Other products (IG) – formerly 15.01.15.1 and 15.03.11.1

**EU E.01.30.1 Furniture and other manufactured goods (IG) [CPA 31 and 32]:** Furniture and other manufactured goods.

**EU E.01.30.2 Computer Software (IG) [CPA 58.2 and 62.01]:** Computer software that a producer expects to use in production for more than one year. Includes software publishing services, computer programming services and *databases holding data with a useful life of more than one year*.

**EU E.01.30.3 Other products n.e.c. (IG):** Plantation, orchard and vineyard development; change in stocks of breeding stock, draught animals, dairy cattle, animals raised for wool clippings, etc., *land improvement* including dams and dikes which are part of flood control and irrigation projects; mineral exploration; acquisition of entertainment, literary or artistic originals; other intangible fixed assets such as *R&D; weapons and ammunition; ownership transfer costs on non-produced assets including ownership transfer costs relating to land*.

**15.02.00.0 CHANGES IN INVENTORIES**

**15.02.10.0 CHANGES IN INVENTORIES**

**15.02.11.0 Changes in inventories**

**15.02.11.1 Change in inventories – formerly 16.01.11.1 and 16.01.11.2**

*EU E.02.00.0 Change in inventories:* The value of physical change in: inventories of raw materials, supplies and finished goods held by producers, inventories of goods acquired for resale by wholesalers and retailers; inventories of all goods stored by government; work-in-progress in manufacturing, construction and service industries; work-in-progress on cultivated assets (namely, the natural growth prior to harvest of agricultural crops, vineyards, orchards, plantations and timber tracts and the natural growth in livestock raised for slaughter).

**15.03.00.0 ACQUISITIONS LESS DISPOSALS OF VALUABLES**

**15.03.10.0 ACQUISITIONS LESS DISPOSALS OF VALUABLES**

**15.03.11.0 Acquisitions less disposals of valuables**

**15.03.11.1 Acquisitions less disposals of valuables – formerly 16.02.11.1 and 16.02.11.2**

*EU E.03.00.0 Acquisitions less disposals of valuables:* Acquisitions of valuables (produced assets, such as non-monetary gold, precious stones, antiques, paintings, sculptures and other art objects, that are not used primarily for production or consumption but purchased and held as stores of value) less disposals of valuables.

**16.00.00.0 BALANCE OF EXPORTS AND IMPORTS**

**16.01.00.0 BALANCE OF EXPORTS AND IMPORTS**

**16.01.10.0 BALANCE OF EXPORTS AND IMPORTS**

**16.01.11.0 Balance of exports and imports**

*EU F.00.00.0 Balance of exports and imports:* The value (f.o.b.) of exports of goods and services less the value (c.i.f.) of imports of goods and services.

**16.01.11.1 Exports of goods and services – formerly 17.01.11.1**

The value (f.o.b.) of exports of goods and services.

**16.01.11.2 Imports of goods and services - formerly 17.01.11.2**

The value (c.i.f.) of imports of goods and services.