Public Disclosure Authorized

Public Disclosure Authorized

I n t e r n a t i o n a l C o m p a r i s o n P r o g r a m

31b

Classification of Final Expenditure on GDP

This classification is the same as in ICP 2005

Global Office

Regional Coordinators Meeting

October 1-2, 2009

Washington DC

Contents

Number of Categories, Groups, Classes and Basic Headings by Main Aggregates 3

Table of Content.....4

Abbreviations 5

The ICP Classification of Expenditure on GDP.....6

Number of Categories, Groups, Classes and Basic Headings by Main Aggregates

Main Aggregates Categories	**Categories**	**Groups**	**Classes**	**Basic Headings**
11.00 Individual consumption expenditure by households	**13**	**43**	**90**	**110**
- .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		4	7	7
- .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	2
12.00 Individual consumption expenditure by NPISHs	**1**	**1**	**1**	**1**
13.00 Individual consumption expenditure by government	**5**	**7**	**16**	**21**
- .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
14.00 Collective consumption expenditure by government	**1**	**1**	**5**	**5**
15.00 Gross fixed capital formation	**3**	**6**	**11**	**12**
- .01 Machinery and equipment		2	7	8
- .02 Construction		3	3	3
- .03 Other products		1	1	1
16.00 Change in inventories and acquisitions less disposals of valuables	**2**	**2**	**2**	**4**
-.01 Change of inventories		1	1	2
-.02 Acquisitions less disposals of valuables		1	1	2
18.00 Balance of exports and imports	**1**	**1**	**1**	**2**
GDP	**26**	**61**	**126**	**155**

Table of Content

11.00	**INDIVIDUAL CONSUMPTION EXPENDITURE BY HOUSEHOLDS**	**7 – 35**
11.01	FOOD AND NON-ALCOHOLIC BEVERAGES	7
11.02	ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS	11
11.03	CLOTHING AND FOOTWEAR	13
11.04	HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS	14
11.05	FURNISHINGS, HOUSEHOLD EQUIPMENT, HOUSEHOLD MAINTENANCE	17
11.06	HEALTH	20
11.07	TRANSPORT	22
11.08	COMMUNICATION	25
11.09	RECREATION AND CULTURE	26
11.10	EDUCATION	30
11.11	RESTAURANTS AND HOTELS	31
11.12	MISCELLANEOUS GOODS AND SERVICES	32
11.13	NET PURCHASES ABROAD	35
12.00	**INDIVIDUAL CONSUMPTION EXPENDITURE BY NPISHS**	**36 - 38**
13.00	**INDIVIDUAL CONSUMPTION EXPENDITURE BY GOVERNMENT**	**38 – 43**
13.01	HOUSING	38
13.02	HEALTH	38
13.03	RECREATION AND CULTURE	39
13.04	EDUCATION	42
13.05	SOCIAL PROTECTION	43
14.00	**COLLECTIVE CONSUMPTION EXPENDITURE BY GOVERNMENT**	**44 - 45**
15.00	**GROSS FIXED CAPITAL FORMATION**	**45 – 49**
15.01	MACHINERY AND EQUIPMENT	45
15.02	CONSTRUCTION	48
15.03	OTHER PRODUCTS	49
16.00	**CHANGE IN INVENTORIES AND ACQUISITIONS LESS DISPOSALS OF VALUABLES**	**49-50**
16.01	CHANGE IN INVENTORIES	49
16.02	ACQUISITIONS LESS DISPOSALS OF VALUABLES	50
17.00	**BALANCE OF EXPORTS AND IMPORTS**	**50**

Abbreviations

COICOP – classification of individual consumption according to purpose
COPNI – classification of the purposes of non-profit institutions serving households
COFOG – classification of the functions of government
CPA – classification of products by activity
ND – non-durable good
SD – semi-durable good
D – durable good
S – consumer service
IS – individual service
CS – collective service
IG – investment good

The ICP Classification of Expenditure on GDP

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 foods (11.09.34.1).

11.01.11.0 <u>Bread and cereals</u> [COICOP 01.1.1]

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

11.01.11.1 Rice (ND)

Rice in all forms except flour (11.01.11.2).

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

Maize, wheat, barley, oats, rye and other cereals in the form of grain, meal or flour; cereal preparations (cornflakes, oat flakes, etc.) and other cereal products (malt, malt flour, malt extract, potato starch, tapioca, sago and other starches); *includes* couscous; rice flour; *excludes* sweetcorn (11.01.17.1).

11.01.11.3 Bread (ND)

Fresh bread and special bread.

11.01.11.4 Other bakery products (ND)

Bakery products such as crispbread, rusks, toasted bread, biscuits, gingerbread, wafers, waffles, crumpets, muffins, croissants, cakes, tarts, pies, quiches and pizzas; *includes* mixes and doughs for the preparation of bakery products; *excludes* meat pies (11.01.12.6); fish pies (11.01.13.2).

11.01.11.5 Pasta products (ND)

Pasta products in all forms.

11.01.12.0 <u>Meat</u> [COICOP 01.1.2]

Includes animals and poultry purchased live for consumption as food.

11.01.12.1 Beef and veal (ND)

Fresh, chilled or frozen meat of bovine animals, *excludes* edible offal (11.01.12.5).

11.01.12.2 Pork (ND)

Fresh, chilled or frozen meat of swine; *excludes* edible offal (11.01.12.5).

11.01.12.3 Lamb, mutton and goat (ND)

Fresh, chilled or frozen meat of sheep and goat; *excludes* edible offal (11.01.12.5).

11.01.12.4 Poultry (ND)

Fresh, chilled or frozen meat of poultry (chicken, duck, goose, turkey, guinea fowl); *includes* edible poultry offal.

11.01.12.5* Other meats and meat preparations (ND)

OECD 11.01.12.5 Other meats and edible offal (ND)

Fresh, chilled or frozen meat of hare, rabbit, game (antelope, deer, boar, pheasant, grouse, pigeon, quail, etc.), marine mammals (seal, walrus, whale, etc.), horse, mule, donkey, camel, ostrich, kangaroo, alligator, etc.; fresh, chilled or frozen edible offal; *excludes* edible poultry offal (11.01.12.4).

OECD 11.01.12.6 Delicatessen and other meat preparations (ND)

Dried, salted or smoked meat and edible offal (sausages, salami, bacon, ham, pâté, etc.); other preserved or processed meat and meat-based preparations (canned meat, meat extracts, meat juices, meat pies, etc.); *excludes* 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 <u>Fish and seafood</u> [COICOP 01.1.3]

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

Fresh, chilled or frozen fish and seafood (crustaceans, molluscs and other shellfish, sea snails); *includes* land crabs, land snails and frogs; fish and seafood purchased live for consumption as food.

11.01.13.2 Preserved or processed fish and seafood (ND)

Dried, smoked or salted fish and seafood; other preserved or processed fish and seafood and fish and seafood based preparations (canned fish and seafood, caviar and other hard roes, fish pies, etc.); *excludes* soups, broths and stocks containing fish or seafood (11.01.19.1).

11.01.14.0 <u>Milk, cheese and eggs</u> [COICOP 01.1.4]

Includes non-dairy milk substitutes such as soya milk; *excludes* butter and butter products (11.01.15.1).

11.01.14.1 Fresh milk (ND)

Raw milk; pasteurised or sterilised milk; *includes* whole and low fat milk; recombined or reconstituted milk; soya milk.

11.01.14.2 Preserved milk and other milk products (ND)

Condensed, evaporated or powdered milk; yoghurt, cream, milk-based desserts, milk-based beverages and other similar milk-based products; *includes* milk, cream and yoghurt containing sugar, cocoa, fruit or flavourings.

11.01.14.3 Cheese (ND)

Cheese and curd.

11.01.14.4 Eggs and egg-based products (ND)

Eggs and egg products made wholly from eggs.

11.01.15.0 <u>Oils and fats</u> [COICOP 01.1.5]

11.01.15.1* Butter and margarine (ND)

OECD 11.01.15.1 Butter (ND)

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

OECD 11.01.15.2 Margarine (ND)

Margarine; *includes* "diet" margarine.

11.01.15.3 Other edible oil and fats (ND)

Edible oils (olive oil, corn oil, sunflower-seed oil, cotton-seed oil, soybean oil, groundnut oil, walnut oil, etc.); edible animal fats (lard, etc.); edible vegetable fats (peanut butter, etc.); *excludes* cod or halibut liver oil (11.06.11.1).

11.01.16.0 <u>Fruit</u> [COICOP 01.1.6]

11.01.16.1 Fresh or chilled fruit (ND)

Fresh or chilled fruit; *includes* melons and water melons; *excludes* vegetables grown for their fruit such as aubergines, cucumbers and tomatoes (11.01.17.1).

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

Frozen fruit; dried fruit, fruit peel, fruit kernels, nuts and edible seeds; other preserved fruit; processed fruit; fruit-based products; *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 (11.01.22.3).

11.01.17.0 <u>Vegetables</u> [COICOP 01.1.7]

11.01.17.1 Fresh or chilled vegetables other than potatoes (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.); *includes* olives; garlic; pulses; sweetcorn; sea fennel and other edible seaweed; mushrooms and other edible fungi; *excludes* lentils (11.01.17.3); culinary herbs (parsley, rosemary, thyme, etc.) and spices (pepper, pimento, ginger, etc.) (11.01.19.1).

11.01.17.2 Fresh or chilled potatoes (ND)

Fresh or chilled potatoes; *includes* other tuber vegetables (manioc, arrowroot, cassava, sweet potatoes, etc.).

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

Frozen vegetables; dried vegetables; other preserved vegetables; processed vegetables; vegetable-based products; *includes* frozen preparations such as chipped potatoes; lentils; products of potatoes and other tuber vegetables such as flours, meals, flakes, purees, chips, crisps, etc.; *excludes* potato starch, tapioca, sago and other starches (11.01.11.2); soups, broths and stocks containing vegetables (11.01.19.1); vegetable juices (11.01.22.3).

11.01.18.0 <u>Sugar, jam, honey, chocolate and confectionery</u> [COICOP 01.1.8]

11.01.18.1 Sugar (ND)

Cane or beet sugar, unrefined or refined, powdered, crystallised or in lumps; *includes* artificial sugar substitutes.

11.01.18.2 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* Confectionery, chocolate and ice cream (ND)

OECD 11.01.18.3 Confectionery, chocolate and other cocoa preparations (ND)

Chocolate in bars and slabs, chewing gum, sweets, toffees, pastilles and other confectionery products; cocoa-based foods and cocoa-based dessert preparations; *excludes* cocoa and chocolate-based powder (11.01.21.1).

OECD 11.01.18.4 Edible ice, ice cream and sorbet (ND)

Edible ice, ice cream and sorbet.

11.01.19.0 <u>Food products n.e.c.</u> [COICOP 01.1.9]

11.01.19.1 Food products n.e.c. (ND)

Salt, spices (pepper, pimento, ginger, etc.), culinary herbs (parsley, rosemary, thyme, etc.), sauces, condiments, seasonings (mustard, mayonnaise, ketchup, soy sauce, etc.), vinegar; prepared baking powders, baker's yeast, dessert preparations, soups, broths, stocks, culinary ingredients, etc.; homogenised babyfood and dietary preparations irrespective of the composition; excludes soya milk (11.01.14.1); milk-based desserts (11.01.14.2); 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. (11.11.11.2).

11.01.21.0 <u>Coffee, tea and cocoa</u> [COICOP 01.2.1]

11.01.21.1 Coffee, tea and cocoa (ND)

Coffee, whether or not decaffeinated, roasted or ground; tea, maté and other plant products for infusions; cocoa, whether or not sweetened, and chocolate-based powder; *includes* instant coffee; coffee substitutes; extracts and essences of coffee; tea substitutes; extracts and essences of tea; 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 **<u>Mineral waters, soft drinks, fruit and vegetable juices</u>** [COICOP 01.2.2]

11.01.22.1* **Mineral waters, soft drinks, fruit and vegetable juice (ND)**

OECD 11.01.22.1 **Mineral waters (ND)**

Mineral or spring waters; all drinking water sold in containers.

OECD 11.01.22.2 **Soft drinks and concentrates (ND)**

Soft drinks such as sodas, lemonades and colas; syrups and concentrates for the preparation of beverages; *excludes* non-alcoholic beverages which are generally alcoholic such as non-alcoholic beer (11.02.13.1).

OECD 11.01.22.3 **Fruit and vegetable juices (ND)**

Fruit and vegetable juices.

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. (11.11.11.2).

11.02.11.0 **<u>Spirits</u>** [COICOP 02.1.1]

11.02.11.1 **Spirits (ND)**

Eaux-de-vie, liqueurs and other spirits; *includes* mead; aperitifs other than wine-based aperitifs (11.02.12.1).

11.02 12.0 **<u>Wine</u>** [COICOP 02.1.2]

11.02.12.1 **Wine (ND)**

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

11.02.13.0 **<u>Beer</u>** [COICOP 02.1.3]

11.02.13.1 **Beer (ND)**

All kinds of beer, such as ale, lager and porter; *includes* 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)

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)

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)

OECD 11.03.11.1 Clothing materials (SD)

Clothing materials of natural fibres, of man-made fibres and of their mixtures; *excludes* furnishing fabrics (11.05.21.1).

OECD 11.03.13.1 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.; *includes* 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 **<u>Garments</u>** [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)**

OECD 11.03.12.1 **Men's clothing (SD)**

Men's clothing as defined above.

OECD 11.03.12.2 **Women's clothing (SD)**

Women's clothing as defined above.

OECD 11.03.12.3 **Children's and infant's clothing (SD)**

Children's and infant's clothing as defined above; *includes* babyclothes and babies' booties made of fabric; *excludes* babies' napkins (11.12.13.1).

11.03.14.0 **<u>Cleaning, repair and hire of clothing</u>** [COICOP 03.1.4]

11.03.14.1 **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) or (11.03.13.1); 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 **<u>Shoes and other footwear</u>** [COICOP 03.2.1]

All footwear for men, women, children (3 to 13 years) and infants (0 to 2 years) including sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basket ball, boating, etc.); *includes* gaiters, leggings and similar articles; shoelaces; parts of footwear, such as heels, soles, etc., purchased by households with the intention of repairing footwear themselves; *excludes* 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.) (11.09.32.1); shin-guards, cricket pads and other protective apparel for sport (11.09.32.1).

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

OECD 11.03.21.1 **Men's footwear (SD)**

Men's footwear as defined above.

OECD 11.03.21.2 **Women's footwear (SD)**

Women's footwear as defined above.

OECD 11.03.21.3 **Children's and infant's footwear (SD)**

Children's and infant's footwear as defined above; *excludes* babies booties made of fabric (11.03.12.3).

11.03.22.0 **Repair and hire of footwear** [COICOP 03.2.2]

11.03.22.1 **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), (11.03.21.2) or (11.03.21.3); polishes, creams and other shoe-cleaning articles (11.05.61.1); repair (11.09.32.1) 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 AND IMPUTED 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 (11.04.55.1).

11.04.11.0* **<u>Actual and imputed rentals for housing</u>** [COICOP 04.1.1, 04.1.2, 04.2.1 and 04.2.2]

11.04.11.1* **Actual and imputed rentals for housing (S)**

OECD 11.04.11.1 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).

OECD 11.04.21.1 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.

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 undertake 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 (11.04.32.1).

11.04.31.0* **<u>Maintenance and repair of the dwelling</u>** [COICOP 04.3.1 and 04.3.2]

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

OECD 11.04.31.1 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).

OECD 11.04.32.1 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 (11.04.31.1); 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 <u>Water supply</u> [COICOP 04.4.1]

11.04.41.1 Water supply (ND)

Water supply; *includes* 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 (11.04.55.1).

11.04.42.0 <u>Miscellaneous services relating to the dwelling</u> [COICOP 04.4.2, 04.4.3 and 04.4.4]

11.04.42.1 Miscellaneous services relating to the dwelling (S)

Refuse collection and disposal; sewerage collection and disposal; 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 <u>Electricity</u> [COICOP 04.5.1]

11.04.51.1 Electricity (ND)

Electricity; *includes* associated expenditure such as hire of meters, reading of meters, standing charges, etc.

11.04.52.0 <u>Gas</u> [COICOP 04.5.2]

11.04.52.1 Gas (ND)

Town gas and natural gas; liquefied hydrocarbons (butane, propane, etc.); *includes* associated expenditure such as hire of meters, reading of meters, standing charges, etc.

11.04.53.0* <u>Other fuels</u> [COICOP 04.5.3, 04.5.4 and 04.5.5]

11.04.53.1* Other fuels (ND)

OECD 11.04.53.1 Liquid fuels (ND)

Domestic heating and lighting oils.

OECD 11.04.54.1 Solid fuels (ND)

Coal, coke, briquettes, firewood, charcoal, peat and the like.

OECD 11.04.55.1 Heat energy (ND)

Hot water and steam purchased from district heating plants; *includes* 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)

OECD 11.05.11.1 Kitchen furniture (D)

Tables, chairs, cupboards, etc. for kitchens.

OECD 11.05.11.2 Bedroom furniture (D)

Beds, tables, chairs, wardrobes, chests of drawers, etc. for bedrooms; *includes* base-mattresses, mattresses, tatamis; *excludes* sofa beds (11.05.11.3).

OECD 11.05.11.3 Living-room and dining-room furniture (D)

Sofas, sofa beds, couches, tables, chairs, cupboards, dressers, wall systems, book shelves for living rooms and dining rooms.

OECD 11.05.11.4 Other furniture and furnishings (D)

Baby furniture such as cradles, high-chairs and play-pens; camping and garden furniture; lighting equipment such as ceiling lights, standard lamps, globe lights and bedside lamps; pictures, sculptures, engravings, tapestries and other art objects including reproductions of works of art and other ornaments; screens, folding partitions and other furniture and fixtures; *includes* bathroom cabinets; blinds with the exception of fabric blinds (11.05.21.1); mirrors, candle-holders and candlesticks; *excludes* 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)

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)

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), (11.05.11.2), (11.05.11.3), (11.05.11.4) or (11.05.12.1); dry cleaning of carpets (11.05.62.2).

11.05.20.0 HOUSEHOLD TEXTILES

11.05.21.0 <u>Household textiles</u> [COICOP 05.2.0]

11.05.21.1 Household textiles (SD)

Furnishing fabrics, curtain material, curtains, double curtains, awnings, door curtains and fabric blinds; bedding such as futons, pillows, bolsters and hammocks; bedlinen such as sheets, pillowcases, blankets, travelling rugs, plaids, eiderdowns, counterpanes and mosquito nets; table linen and bathroom linen such as tablecloths, table napkins, towels and face-cloths; other textile household articles such as shopping bags, laundry bags, shoe bags, covers for clothes and furniture, flags, sunshades, etc.; repair of such articles; *includes* cloth bought by the piece; oilcloth; bathroom mats, rush mats and door mats; *excludes* fabric wall coverings (11.04.31.1); tapestries (11.05.11.4); 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. (11.07.21.1); air mattresses and sleeping bags (11.09.32.1).

11.05.30.0 HOUSEHOLD APPLIANCES

11.05.31.0 <u>Major household appliances whether electric or not</u> [COICOP 05.3.1]

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)

Refrigerators, freezers and fridge-freezers; washing-machines, dryers, drying cabinets, dishwashers, ironing and pressing machines; cookers, spit roasters, hobs, ranges, ovens and micro-wave ovens; air conditioners, humidifiers, space heaters, water heaters, ventilators and extractor hoods; vacuum cleaners, steam-cleaning machines, carpet shampooing machines and machines for scrubbing, waxing and polishing floors; safes, sewing machines, knitting machines, water softeners, etc.

11.05.32.0 <u>Small electric household appliances</u> [COICOP 05.3.2]

11.05.32.1 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 (11.12.13.1).

11.05.33.0 <u>Repair of household appliances</u> [COICOP 05.3.3]

11.05.33.1 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 <u>Glassware, tableware and household utensils</u> [COICOP 05.4.0]

11.05.41.1 Glassware, tableware and household utensils (SD)

Glassware, crystal-ware and ceramic ware of a kind used for table, kitchen, bathroom, toilet, office and indoor decoration; cutlery, flatware and silverware; non-electric kitchen utensils of all materials such as saucepans, stewpots, pressure cookers, frying pans, coffee mills, purée-makers, mincers, hotplates, household scales and other such mechanical devices; non-electric household articles of all materials such as containers for bread, coffee, spices, etc., waste bins, waste-paper baskets, laundry baskets, portable money-boxes and strong-boxes, towel rails, bottle racks, irons and ironing boards, letter boxes, feeding bottles, thermos flasks and ice boxes; repair of glassware, tableware and household utensils; *excludes* lighting equipment (11.05.11.4); electric household appliances (11.05.31.1) or (11.05.32.1); cardboard tableware (11.05.61.1); personal weighing machines and baby scales (11.12.13.1); ashtrays (11.12.32.1).

11.05.50.0 TOOLS AND EQUIPMENT FOR HOUSE AND GARDEN

11.05.51.0 <u>Major tools and equipment</u> [COICOP 05.5.1]

11.05.51.1 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 <u>Small tools and miscellaneous accessories</u> [COICOP 05.5.2]

11.05.52.1 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 <u>Non-durable household goods</u> [COICOP 05.6.1]

11.05.61.1 Non-durable household goods (ND)

Cleaning and maintenance products such as soaps, washing powders, washing liquids, scouring powders, detergents, disinfectant bleaches, softeners, conditioners, window-cleaning products, waxes, polishes, dyes, unblocking agents, disinfectants, insecticides, pesticides; fungicides and distilled water; articles for cleaning such as brooms, scrubbing brushes, dust pans and dust brushes, dusters, tea towels, floorcloths, household sponges, scourers, steel wool and chamois leathers; paper products such as filters, tablecloths and table napkins, kitchen paper, vacuum cleaner bags and cardboard tableware; 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; *includes* polishes, creams and other shoe-cleaning articles; aluminium foil, cellophane wrap and plastic bin liners; shoe-trees and shoehorns; fire extinguishers for households; *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 (11.07.21.1); fire extinguishers for transport equipment (11.07.21.1); 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 (11.12.13.1); cigarette, cigar and pipe lighters and lighter fuel (11.12.32.1).

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

11.05.62.1 **Domestic services (S)**

Domestic services supplied by paid staff in private service such as butlers, cooks, maids, cleaners, drivers, gardeners, governesses, secretaries, tutors and au pairs; domestic services, including baby-sitting and housework, 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)**

Dry-cleaning, laundering and dyeing of household linen and household textiles; hire of furniture, furnishings, household equipment and household linen; household services such as window cleaning, disinfecting, fumigation and pest extermination; *excludes* dry-cleaning, laundering and dyeing of garments (11.03.14.1); 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 in 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)**

Medicinal preparations, medicinal drugs, patent medicines, serums and vaccines, vitamins and minerals, cod liver oil and halibut liver oil, oral contraceptives; *excludes* veterinary products (11.09.34.1); articles for personal hygiene such as medicinal soaps (11.12.13.1).

11.06.12.0 **Other medical products** [COICOP 06.1.2]

11.06.12.1 **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)**

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 (11.09.32.1); 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)**

Services of physicians in general or specialist practice; *includes* 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)**

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)**

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; *includes* services of practitioners of traditional medicine.

11.06.30.0 **HOSPITAL SERVICES**

Covers 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; *includes* hospital day care, home-based hospital treatment and hospices for terminally-ill persons; *excludes* the services of facilities, such as medical cabinets, clinics and dispensaries, devoted

exclusively to out-patient care (11.06.20.0); the services of retirement homes for elderly persons, institutions for disabled persons and rehabilitation centres providing primarily long-term support (11.12.40.0).

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.

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)**

OECD 11.07.11.1 **Motor cars with diesel engine (D)**

Motor cars, etc. with a diesel engine.

OECD 11.07.11.2 **Motor cars with petrol engine of cubic capacity of less than 1200 cc (D)**

Motor cars, etc. with a petrol engine of cubic capacity of less than 1200 cc.

OECD 11.07.11.3 **Motor cars with petrol engine of cubic capacity of 1200 cc to 1699 cc (D)**

Motor cars, etc. with a petrol engine of cubic capacity of 1200 cc to 1699 cc.

OECD 11.07.11.4 **Motor cars with petrol engine of cubic capacity of 1700 cc to 2999 cc (D)**

Motor cars, etc. with a petrol engine of cubic capacity over 1700 cc to 2999 cc.

OECD 11.07.11.5 **Motor cars with petrol engine with cubic capacity of 3000 cc and over (D)**

Motor cars, etc. with a petrol engine of cubic capacity of 3000 cc and over.

11.07.12.0 **Motor cycles** [COICOP 07.1.2]

11.07.12.1 **Motor cycles (D)**

Motor cycles of all types, scooters and powered bicycles; *includes* side cars; snowmobiles, rickshaws; *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)**

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)**

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 spare parts, accessories or lubricants made by households with the intention of undertaking the maintenance, repair or intervention themselves should be shown under (11.07.21.1) or (11.07.22.1). 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]

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

Petrol and other fuels such as diesel, liquid petroleum gas, alcohol and two-stroke mixtures; lubricants, brake and transmission fluids, coolants and additives; *includes* fuel for recreational vehicles covered under (11.09.21.1); *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)**

OECD 11.07.21.1 **Spare parts and accessories for personal transport equipment (SD)**

Tyres (new, used or retreaded), innertubes, spark plugs, batteries, shock absorbers, filters, pumps and other spare parts or accessories for personal transport equipment; *includes* fire extinguishers for transport equipment; products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes; covers for motor cars, motor cycles, etc.; *excludes* crash helmets for motor cycles and bicycles (11.03.13.1); 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 (11.07.23.1); radio-telephones (11.08.21.1); car radios (11.09.11.1); baby-seats for cars (11.12.32.1).

OECD 11.07.23.1 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 (11.07.21.1) 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)

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; *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]

11.07.31.1 Passenger transport by railway (S)

Urban and suburban transport of individuals and groups of persons and luggage by train, tram and underground; long-distance transport of individuals and groups of persons and luggage by train; *includes* transport of private vehicles; *excludes* funicular transport (11.07.36.1).

11.07.32.0 Passenger transport by road [COICOP 07.3.2]

11.07.32.1 Passenger transport by road (S)

Urban and suburban transport of individuals and groups of persons and luggage by bus, taxi and hired car with driver; long distance transport of individuals and groups of persons and luggage by coach, 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)

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)**

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)**

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)**

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)**

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)**

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 (11.09.13.1).

11.08.30.0 TELEPHONE AND TELEFAX SERVICES

11.08.31.0 <u>Telephone and telefax services</u> [COICOP 08.3.0]

11.08.31.1 Telephone and telefax services (S)

Installation and subscription costs of personal telephone equipment; telephone calls from a private line or from a public line (public telephone box, post office cabin, etc.); telephone calls from hotels, cafés, restaurants and the like; telegraphy, telex and telefax services; information transmission services; internet connection services; hire of telephones, telefax machines, telephone answering-machines and telephone loudspeakers; *includes* radiotelephony, radiotelegraphy and radiotelex services.

11.09.00.0 RECREATION AND CULTURE

11.09.10.0 AUDIO-VISUAL, PHOTOGRAPHIC AND INFORMATION PROCESSING EQUIPMENT

11.09.11.0* <u>Audio-visual, photographic and information processing equipment</u> [COICOP 09.1.1, 09.1 2 and 09.1.3]

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

OECD 11.09.11.1 Equipment for the reception, recording and reproduction of sound and pictures (D)

Television sets, video-cassette players and recorders, television aerials of all types; radio sets, car radios, radio clocks, two-way radios, amateur radio receivers and transmitters; gramophones, tape players and recorders, cassette players and recorders, CD-players, personal stereos, stereo systems and their constituent units (turntables, tuners, amplifiers, speakers, etc.), microphones and earphones; *excludes* video cameras, cam-corders and sound-recording cameras (11.09.12.1).

OECD 11.09.12.1 Photographic and cinematographic equipment and optical instruments (D)

Still cameras, movie cameras and sound-recording cameras, video cameras and cam-corders, film and slide projectors, enlargers and film processing equipment, accessories (screens, viewers, lenses, flash attachments, filters, exposure meters, etc.); binoculars, microscopes, telescopes and compasses.

OECD 11.09.13.1 Information processing equipment (D)

Personal computers, visual display units, printers and miscellaneous accessories accompanying them; computer software packages such as operating systems, applications, languages, etc.; calculators, including pocket calculators; typewriters and word processors; *includes* telefax and telephone answering facilities provided by personal computers; *excludes* pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software (11.09.14.1); video-game software (11.09.31.1); video-game computers that plug into a television set (11.09.31.1); typewriter ribbons (11.09.53.1); toner and ink cartridges (11.09.53.1); slide rules (11.09.53.1).

11.09.14.0 **Recording media** [COICOP 09.1.4]

11.09.14.1* **Recording media (SD)**

OECD 11.09.14.1 **Pre-recorded recording media (SD)**

Records and compact discs; pre-recorded tapes, cassettes, video cassettes, diskettes and CD-ROMs for tape recorders, cassette recorders, video recorders and personal computers; *includes* 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. (11.09.13.1); video-game software, video-game cassettes and video-game CD-ROMs (11.09.31.1).

OECD 11.09.14.2 **Unrecorded recording media (SD)**

Unrecorded tapes, cassettes, video cassettes, diskettes and CD-ROMs for tape recorders, cassette recorders, video recorders and personal computers; unexposed films, cartridges and discs for photographic and cinematographic use; *includes* photographic supplies such as paper and flash bulbs; 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)**

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), (11.09.12.1) or (11.09.13.1).

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 COICOP 09.2.2]

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

OECD 11.09.21.1 **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 (11.09.32.1).

OECD 11.09.22.1 **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 **<u>Maintenance and repair of other major durables for recreation and culture</u>** [COICOP 09.2.3]

11.09.23.1 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* **<u>Other recreational items and equipment</u>** [COICOP 09.3.1 and 09.3.2]

11.09.31.1* Other recreational items and equipment (SD)

OECD 11.09.31.1 Games, toys and hobbies (SD)

Card games, parlour games, chess sets and the like; toys of all kinds including dolls, soft toys, toy cars and trains, toy bicycles and tricycles, toy construction sets, puzzles, plasticine, electronic games, masks, disguises, jokes, novelties, fireworks, festoons and Christmas tree decorations; 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 (11.05.11.4); unused postage stamps (11.08.11.1); Christmas trees (11.09.33.1); children's scrapbooks (11.09.51.1).

OECD 11.09.32.1 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; 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 (11.03.13.1); camping and garden furniture (11.05.11.4).

11.09.33.0* **<u>Gardens and pets</u>** [COICOP 09.3.3 and 09.3.4]

11.09.33.1* Gardens and pets (ND)

OECD 11.09.33.1 Gardens, plants and flowers (ND)

Natural or artificial flowers and foliage, plants, shrubs, bulbs, tubers, seeds, fertilisers, composts, garden peat, turf for lawns, specially treated soils for ornamental gardens, horticultural preparations, pots and pot holders; *includes* natural and artificial Christmas trees; delivery charges for flowers and plants; *excludes* gardening gloves (11.03.13.1); 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).

OECD 11.09.34.1 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)

Veterinary and other services for pets such as grooming and boarding; *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)

Services provided by sports stadia, horse-racing courses, motor-racing circuits, velodromes, skating rinks, swimming pools, golf courses, gymnasia, 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)

OECD 11.09.42.1 Photographic services (S)

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

OECD 11.09.42.2 Other cultural services (S)

Services provided by cinemas, theatres, opera houses, concert halls, music halls, circuses, sound and light shows, museums, libraries, art galleries, exhibitions, historic monuments, national parks, zoological and botanical gardens, aquaria; hire of equipment and accessories for culture, such as television sets, video cassettes, etc.; television and radio broadcasting, in particular licence fees for television equipment and subscriptions to television networks; *includes* services of musicians, clowns, performers for private entertainments.

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

11.09.43.1 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* **<u>Newspapers, books and stationery</u>** [COICOP 09.5.1, 09.5.2, 09.5.3 and 09.5.4]

11.09.51.1* Newspapers, books and stationery (ND)

OECD 11.09.51.1 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).

OECD 11.09.52.1 Newspapers and periodicals (ND)

Newspapers, magazines and other periodicals.

OECD 11.09.53.1 Miscellaneous printed matter, 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; catalogues and advertising material; posters, plain or picture postcards, calendars; greeting cards and visiting cards, announcement and message cards; maps and globes; *includes* toner and ink cartridges; educational materials such as exercise books, slide rules, geometry instruments, slates, chalks and pencil boxes; *excludes* pre-franked postcards and aerogrammes (11.08.11.1); stamp albums (11.09.31.1). pocket calculators (11.09.13.1).

11.09.60.0 PACKAGE HOLIDAYS

11.09.61.0 **<u>Package holidays</u>** [COICOP 09.6.0]

11.09.61.1 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

Covers educational services only; *includes* education by radio or television broadcasting; *excludes* expenditures on educational materials, such as books (11.09.51.1) and stationary (11.09.53.1), or education support services, such as health care services (11.06.00.0), transport services (11.07.30.0), catering services (11.11.12.1) and accommodation services (11.11.21.1).

The breakdown of educational services is based upon the level categories of the 1997 International Standard Classification of Education (ISCED-97) of the United Nations Educational, Scientific and Cultural Organisation (UNESCO).

11.10.10.0* **EDUCATION**

11.10.11.0* **<u>Education</u>** [COICOP 10.1.0, 10.2.0, 10.3.0, 10.4.0 and 10.5.0]

11.10.11.1* **Education (S)**

OECD 11.10.11.1 **Pre-primary and primary education (S)**

Levels 0 and 1 of ISCED-97: nursery school and primary school; *includes* literacy programmes for students too old for primary school.

OECD 11.10.21.1 **Secondary education (S)**

Levels 2 and 3 of ISCED-97: general, vocational or technical secondary education; *includes* out-of-school secondary education for adults and young people.

OECD 11.10.31.1 **Post-secondary non-tertiary education (S)**

Level 4 of ISCED-97: post-secondary non-tertiary education; *includes* out-of-school post-secondary non-tertiary education for adults and young people.

OECD 11.10.41.1 **Tertiary education (S)**

Levels 5 and 6 of ISCED-97: tertiary education.

OECD 11.10.51.1 **Education not definable by level (S)**

Educational programmes, generally for adults, which do not require any special 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).

11.11.00.0 **RESTAURANTS AND HOTELS**

11.11.10.0 **CATERING SERVICES**

11.11.11.0* **<u>Catering services</u>** [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., including those provided: in places providing recreational, cultural, sporting or entertainment services (theatres, cinemas, sports stadia, 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)**

OECD 11.11.11.1 **Restaurant services whatever the type of establishment (S)**

Expenditures primarily on food bought away from home; *includes* the sale of food products for immediate consumption by kiosks, street vendors and the like; food products 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 customers' home

OECD 11.11.11.2 Pubs, bars, cafés, tea rooms and the like (S)

Expenditures primarily on beverages bought away from home; *includes* the sale of beverages for immediate consumption by kiosks, street vendors and the like; beverages dispensed ready for consumption by automatic vending machines.

OECD 11.11.12.1 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 <u>Accommodation services</u> [COICOP 11.2.0]

Includes tips; porters; *excludes* catering services in such establishments except for breakfast or other meals included in the price of the accommodation (11.11.11.1) or (11.11.12.1).

11.11.21.1 Accommodation services (S)

Accommodation services provided by: hotels, boarding houses, motels, inns, holiday villages, holiday centres, camping sites, caravan sites, youth hostels, mountain chalets, boarding schools, universities and other educational establishments, public transport (trains, boats, etc.) when priced separately, hostels for young workers or immigrants; *excludes* rentals of households occupying a room in a hotel or boarding house as their main residence (11.04.11.1); rentals paid by households for a secondary residence for the duration of a holiday (11.04.11.1); housing in orphanages, homes for disabled or maladjusted persons (11.12.41.1).

11.12.00.0 MISCELLANEOUS GOODS AND SERVICES

11.12.10.0 PERSONAL CARE

11.12.11.0 <u>Hairdressing salons and personal grooming establishments</u> [COICOP 12.1.1]

11.12.11.1 Hairdressing salons and personal grooming establishments (S)

Services of hairdressing saloons, barbers, beauty shops, manicures, pedicures, turkish baths, saunas, solariums, non-medical massages, etc.; *includes* body care, depilation and the like; *excludes* spas (11.06.23.1) or (11.06.31.1); fitness centres (11.09.41.1).

11.12.12.0* <u>Appliances, articles and products for personal care</u> [COICOP 12.1.2 and 12.1.3]

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

OECD 11.12.12.1 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 articles.

OECD 11.12.13.1 Other appliances, articles and products for personal care (ND)

Non-electric appliances: razors and hair trimmers and blades therefor, scissors, nail files, combs, shaving brushes, hairbrushes, toothbrushes, nail brushes, hairpins, curlers, personal weighing machines, baby scales, etc.; articles for personal hygiene: toilet soap, medicinal soap, cleansing oil and milk, shaving soap, shaving cream and foam, toothpaste, etc.; beauty products: lipstick, nail varnish, make-up and make-up removal products (including powder compacts, brushes and powder puffs), hair lacquers and lotions, pre-shave and after-shave products, sun-bathing products, hair removers, perfumes and toilet waters, personal deodorants, bath products, etc.; other products: toilet paper, paper handkerchiefs, paper towels, sanitary towels, cotton wool, cotton tops, babies' napkins, etc.; *excludes* handkerchiefs made of fabric (11.03.13.1).

11.12.20.0 PROSTITUTION

11.12.21.0 <u>Prostitution</u> [COICOP 12.2.0]

11.12.21.1 Prostitution (S)

Services provided by prostitutes and the like.

11.12.30.0 PERSONAL EFFECTS N.E.C.

11.12.31.0 <u>Jewellery, clocks and watches</u> [COICOP 12.3.1]

11.12.31.1 Jewellery, clocks and watches (D)

Precious stones and metals and jewellery fashioned out of such stones and metals; costume jewellery, cuff-links and tie-pins; clocks, watches, stop-watches, alarm clocks, travel clocks; repair of such articles; *excludes* ornaments (11.05.11.4) or (11.05.41.1); radio clocks (11.09.11.1); precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation).

11.12.32.0 <u>Other personal effects</u> [COICOP 12.3.2]

11.12.32.1 Other personal effects (SD)

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 (11.05.11.4); 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)**

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.

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)**

Service charges for life assurance, death benefit assurance, education assurance, etc.; service charges paid by owner-occupiers and by tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage, etc.; service charges for private sickness and accident insurance; service charges for insurance in respect of personal transport equipment; service charges for travel insurance and luggage insurance; 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 equipment; *excludes* service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption).

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

11.12.61.0 **FISIM** [COICOP 12.6.1]

11.12.61.1 **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)**

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 <u>Other services n.e.c.</u> [COICOP 12.7.0]

11.12.71.1 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 <u>Net purchases abroad</u>

Purchases by residential households in the rest of the world *less* purchases by non-residential households in the economic territory of the country.

11.13.11.1 Purchases by residential households in the rest of the world

Final consumption expenditure of 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).

11.13.11.2 Purchases by non-residential households in the economic territory of the country

Final consumption expenditure of non-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 NPISHS

12.01.00.0* INDIVIDUAL CONSUMPTION EXPENDITURE BY NPISHS

12.01.10.0* INDIVIDUAL CONSUMPTION EXPENDITURE BY NPISHS

12 01.11.0* <u>Individual consumption expenditure by NPISHs</u>

Covers NPISHs in housing [COPNI 01.0.0], health [COPNI 02.1.1 to 02.6.0], recreation and culture [COPNI 03.1.0 and 03.2.0], education [COPNI 04.1.0 to 04.7.0], social protection [COPNI 05.1.0 and 05.2.0] and other services [COPNI 06.0.0, 07.1.0 to 07.3.0, 08.1.0 and 08.2.0, and 09.1.0 and 09.2.0].

12.01.11.1* Individual consumption expenditures by NPISHs (IS)

OECD 12.01.11.1 Housing (IS)

Covers the following NPISHs: associations that undertake the development, construction, management, leasing, financing, renovation and rehabilitation of housing.

OECD 12.02.11.1 Health (IS)

Covers the following NPISHs: 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).

OECD 12.03 11.1 Recreation and culture (IS)

Covers the following NPISHs: 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).

OECD 12.04.11.1 Education (IS)

Covers the following NPISHs: 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).

OECD 12.05.11.1 Social protection (IS)

Covers the following NPISHs: 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.

OECD 12.06.11.1 Other services (IS)

Covers the following NPISHs:

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; *exclude*s: 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

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

13.01.10.0 HOUSING

13.01.11.0 <u>Housing</u>

13.01.11.1 Housing (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 Health covers 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.

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 <u>Medical products, appliances and equipment</u>

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 <u>Health services</u>

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 <u>Compensation of employees</u>

13.02.21.1* Compensation of employees(IS)

OECD 13.02.21.1 Physicians (IS)

Total remuneration in cash and kind made by general government to physicians 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.

OECD 13.02.21.2 Nurses and other medical staff (IS)

Total remuneration in cash and kind made by general government to nurses and other 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.

OECD 13.02.21.3 Non-medical staff (IS)

Total remuneration in cash and kind made by general government to 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 <u>Intermediate consumption</u>

13.02.22.1* Intermediate consumption (IS)

OECD 13.02.22.1 Pharmaceutical products (IS)

Value of pharmaceutical products consumed in the production of government-produced health services.

OECD 13.02.22.2 Other medical goods (IS)

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

OECD 13.02.22.3 Therapeutic appliances and equipment (IS)

Value of therapeutic appliances and equipment consumed in the production of government-produced health services.

OECD 13.02.22.4 Intermediate consumption n.e.c. (IS)

Value of goods and services (other than pharmaceutical products and therapeutic appliances and equipment) consumed in the production of government-produced health services.

13.02.23.0 **<u>Gross operating surplus</u>**

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 **<u>Net taxes on production</u>**

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

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

13.02.25.0 **<u>Receipts from sales</u>**

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 Recreation, culture and religion covers government outlays on 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 **<u>Recreation and culture</u>**

13.03.11.1 **Recreation and culture (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, gymnasia, 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, aquaria, arboreta, 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.

13.04.10.0 EDUCATION BENEFITS AND REIMBURSEMENTS

13.04.11.0 <u>Education benefits and reimbursements</u>

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 <u>Compensation of employees</u>

The breakdown of educational services is based upon the level categories of the 1997 International Standard Classification of Education (ISCED-97) of the United Nations Educational, Scientific and Cultural Organisation (UNESCO).

13.04.21.1* Compensation of employees (IS)

OECD 13.04.21.1 Pre-primary and primary education (IS)

Total remuneration in cash and kind made by general government to employees working in government-produced pre-primary and primary education services (ISCED-97 levels 0 and 1); 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.

OECD 13.04.21.2 Secondary education (IS)

Total remuneration in cash and kind made by general government to employees working in government-produced secondary education services (ISCED-97 levels 2 and 3); 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.

OECD 13.04.21.3 Post-secondary non-tertiary education (IS)

Total remuneration in cash and kind made by general government to employees working in government-produced post-secondary non-tertiary education services (ISCED-97 level 4); 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.

OECD 13.04.21.4 Tertiary education (IS)

Total remuneration in cash and kind made by general government to employees working in government-produced tertiary education services (ISCED-97 levels 5 and 6); 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)

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 <u>Compensation of employees</u>

14.01.11.1* Compensation of employees (CS)

OECD 14.01.11.1 Compensation of employees (collective services relating to defence) (CS)

Total remuneration in cash and kind made by general government to employees working in collective services relating to defence; 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.

OECD 14.01.11.2 Compensation of employees (collective services other than defence) (CS)

Total remuneration in cash and kind made by general government to employees working in collective services other than defence; 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 <u>Intermediate consumption</u>

14.01.12.1* Intermediate consumption (CS)

OECD 14.01.12.1 Intermediate consumption (collective services relating to defence) (CS)

Value of goods and services consumed - that is transformed or used up - in the production of collective services relating to defence.

OECD 14.01.12.2 Intermediate consumption (collective services other than defence) (CS)

Value of goods and services consumed - that is transformed or used up - in the production of collective services other than defence.

14.01.13.0 <u>Gross operating surplus</u>

14.01.13.1 Gross operating surplus (CS)

Consumption of fixed capital *plus* operating surplus.

14.01.14.0 **Net taxes on production**

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

Taxes on production *less* subsidies on production.

14.01.15.0 **Receipts from sales**

14.01.15.1 **Receipts from sales (CS)**

Receipts from sales.

15.00.00.0 **GROSS FIXED CAPITAL FORMATION**

15.01.00.0 **MACHINERY AND EQUIPMENT**

15.01.10.0 **METAL PRODUCTS AND EQUIPMENT**

15.01.11.0 **Fabricated metal products, except machinery and equipment** [CPA 28.11 to 28.75]

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

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; central heating radiators and boilers; steam generators; nuclear reactors; 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.

15.01.12.0 **General purpose machinery** [CPA 29.11 to 29.24]

15.01.12.1* **General purpose machinery (IG)**

OECD 15.01.12.1 **Engines and turbines, pumps and compressors (IG)**

Engines and turbines except aircraft, vehicle and cycle engines; pumps and compressors.

OECD 15.01.12.2 **Other general purpose machinery (IG)**

Ovens other than bakery ovens; furnaces, furnace burners and incinerators; lifting and handling equipment such as jacks and hoists for raising vehicles, derricks, cranes, fork-lift trucks, skip hoists, lifts, escalators, and moving walkways; non-domestic cooling and ventilation equipment; other general purpose equipment n.e.c.

15.01.13.0 **Special purpose machinery** [CPA 29.31 to 29.72]

15.01.13.1* **Special purpose machinery (IG)**

OECD 15.01.13.1 **Agricultural and forestry machinery (IG)**

Agricultural tractors; ploughs, harrows, cultivators, seeders, planters, manure spreaders, fertilizer distributors and other machinery for the preparation and cultivation of the soil; mowing, harvesting, threshing, hay-making and

baling machinery; mechanical appliances for the projecting, dispersing or spraying liquids or powders for agriculture or horticulture; self-loading or unloading trailers and semi-trailers for agriculture and forestry; machines for cleaning, sorting or grading agricultural produce; milking machines; machines for preparing animal feeding stuffs; incubators, brooders and other poultry-keeping machinery; bee-keeping machinery; other agricultural and forestry machinery n.e.c.

OECD 15.01.13.2 Machine tools (IG)

Machine tools for working metals, stone, ceramics, concrete, glass, wood, cork, bone, hard rubber, hard plastics and similar hard materials; pneumatic or motorised hand tools; soldering, brazing and welding tools; surface tempering and hot spraying machines and apparatus.

OECD 15.01.13.3 Machinery for metallurgy, mining, quarrying and construction (IG)

Converters, ladles, ingot moulds and casting machines for metallurgy; metal-rolling mills; continuous-action elevators and conveyors for underground use; coal or rock cutters and tunnelling machinery; boring and sinking machinery; self-propelled earthmoving and excavating machinery such as bulldozers, angledozers, graders, levellers, tamping machines, road rollers, mechanical shovels and shovel loaders; machinery for sorting, grinding and mixing of earth, ores and other mineral substances; foundry moulds forming machinery; track-laying tractors.

OECD 15.01.13.4 Machinery for food, beverages and tobacco processing (IG)

Centrifugal cream separators and other dairy machinery; machinery for the milling or working of cereals or dried vegetables; machinery used in the manufacture of wine, cider, fruit juices and similar beverages; non-electric bakery ovens; dryers for agricultural produce; non-domestic equipment for cooking or heating; machinery used in the manufacture of oils and fats; other machinery used in the manufacture of food and beverages; machinery for preparing or making up tobacco.

OECD 15.01.13.5 Machinery for textile, apparel and leather production (IG)

Machines for extruding, drawing, texturing or cutting textile materials; machines for preparing textile fibres; textile spinning, weaving or knitting machines; sewing machines; machinery for washing, cleaning, wringing, ironing, pressing, dyeing or reeling of textile yarn and fabrics; felt-finishing machinery; laundry-type washing machines, drying machines and dry-cleaning machines; machinery for working hides, skins or leather; machinery for making or repairing footwear and other articles.

OECD 15.01.13.6 Other special purpose machinery (IG)

Machinery for paper and paperboard production; book-binding and book-sewing machinery; machinery. apparatus and equipment, for type-setting, for preparing or making printing blocks or plates; offset printing and other printing machinery (excluding those of the office type); centrifugal clothes-dryers; dryers for wood, paper pulp, paper or paperboard; other special purpose machinery n.e.c.

15.01.14.0 **<u>Electrical and optical equipment</u>** [CPA 30.01 to 33.50]

15.01.14.1* Electrical and optical equipment (IG)

OECD 15.01.14.1 Office machinery (IG)

Typewriters and word-processing machines; calculating machines, accounting machines and cash registers; office-type photo-copying apparatus and offset printing machinery; automatic banknote dispensers, coin-sorting, coin-counting and coin-wrapping machines.

OECD 15.01.14.2 Computers and other information processing equipment (IG)

Computers and other information processing equipment.

OECD 15.01.14.3 Electrical machinery and apparatus (IG)

Electric motors, generators and transformers; electricity distribution and control apparatus; accumulators and batteries; lighting equipment and electric lamps; electrical equipment n.e.c.

OECD 15.01.14.4 Radio, television and communications equipment and apparatus (IG)

Radio and television transmitters and receivers; television cameras; electric apparatus for line telephony and telegraphy; videophones; sound or video recording or reproducing apparatus.

OECD 15.01.14.5 Medical, precision and optical instruments, watches and clocks (IG)

Medical, surgical, dental and veterinary equipment, instruments, appliances and furniture; instruments and appliances for measuring, checking, testing, navigating and other purposes; industrial process control equipment; optical instruments and photographic equipment; watches and clocks.

15.01.15.0 **Other manufactured goods n.e.c.** [CPA 36.11 to 36.63]

15.01.15.1 Other manufactured goods n.e.c. (IG)

Office, shop and kitchen furniture; bedroom, dining room, living room and garden furniture; mattresses; musical instruments; sports goods.

15.01.20.0 TRANSPORT EQUIPMENT

15.01.21.0 **Road transport equipment** [CPA 34.10 to 34.30 and 35.41 to 35.50]

15.01.21.1 Motor vehicles, trailers and semi-trailers (IG)

Passenger cars, taxi cabs, vans, buses, coaches, trolley buses, lorries, trucks, tankers, tractor units for semi-trailers, trailers, semi-trailer, caravans, special purpose motor vehicles such as dumpers for off-highway use, breakdown lorries, crane lorries, ambulances, fire trucks, concrete-mixer lorries, road sweeper lorries, mobile radiological units, motorised sleighs, etc., including their bodies (coachwork), specialised parts and engines.

15.01.21.2 Other road transport (IG)

Motorcycles, side cars, scooters, bicycles, invalid carriages, including their specialised parts and engines.

15.01.22.0 **Other transport equipment** [CPA 35.11 to 35.30]

15.01.22.1* Other transport equipment (IG)

OECD 15.01.22.1 Ships, boats, steamers, tugs, floating platforms, rigs (IG)

Cruise ships, excursion boats, ferry boats, hovercraft, cargo ships, barges, lighters, tankers, refrigerated vessels, fishing vessels, factory ships; tugboats and pusher craft, ice-breakers, dredgers, cable ships, light vessels, research vessels and other non-trading ships (except naval ships); floating docks, floating dredges, oil rigs and other floating or submersible drilling or production platforms; specialised ship parts other than engines; all vessels which have undergone extensive reconstruction and conversion.

OECD 15.01.22.2 Locomotives and rolling stock (IG)

All railway and tramway locomotives, maintenance and service vehicles and rolling stock (passenger coaches, luggage vans, post office coaches, goods wagons, tank wagons, refrigerated vans, etc.) intended for railway service or for service in mining and industrial operations; their specialised parts other than engines.

OECD 15.01.22.3 Aircraft, helicopters and other aeronautical equipment (IG)

Aeroplanes, helicopters, balloons, gliders, spacecraft, satellites, including their specialised parts and engines.

15.02.00.0 CONSTRUCTION

15.02.10.0 RESIDENTIAL BUILDINGS

15.02.11.0 Residential buildings [CPA division 45]

15.02.11.1 Residential buildings (IG)

Detached, semi-detached and terraced houses, farm houses and apartment houses with two dwelling units; apartment houses with three or more dwelling units and dormitories; *includes* renovation of, and additions and alterations to, existing residential buildings.

15.02.20.0 NON-RESIDENTIAL BUILDINGS

15.02.21.0 Non-residential buildings [CPA division 45]

15.02.21.1 Non-residential buildings (IG)

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 stadia and sports grounds; non-residential buildings n.e.c. such as religious buildings and prison buildings; *includes* renovation of, and additions and alterations to, existing non-residential buildings.

15.02.30.0 CIVIL ENGINEERING WORKS

15.02.31.0 Civil engineering works [CPA division 45]

15.02.31.1 Civil engineering works (IG)

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.; *includes* renovation of, and additions and alterations to, existing civil engineering works.

15.03.00.0 OTHER PRODUCTS

15.03.10.0 OTHER PRODUCTS

15.03.11.0* **Other products** [CPA divisions 01, 02 and 05; CPA 72.20; CPA n.e.c.]

15.03.11.1* Other products (IG)

OECD 15.03.11.1 Products of agriculture, forestry, fisheries and aquaculture (IG)

Plantation, orchard and vineyard development; change in stocks of breeding stock, draught animals, dairy cattle, animals raised for wool clippings, etc.

OECD 15.03.12.1 Software (IG)

Computer software that a producer expects to use in production for more than one year.

OECD 15.03.13.1 Other products n.e.c. (IG)

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.

16.00.00.0 CHANGES IN INVENTORIES AND ACQUISITIONS LESS DISPOSALS OF VALUABLES

16.01.00.0 CHANGES IN INVENTORIES

16.01.10.0 CHANGES IN INVENTORIES

16.01.11.0 Changes 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).

16.01.11.1 Opening value of inventories

Value of inventories at the beginning of the accounting period

16.01.11.2 Closing value of inventories

Value of inventories at the end of the accounting period

16.02.00.0 ACQUISITIONS LESS DISPOSALS OF VALUABLES

16.02.10.0 ACQUISITIONS LESS DISPOSALS OF VALUABLES

16.02.11.0 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.

16.02.11.1 Acquisitions of valuables

Acquisitions of valuables.

16.02.11.2 Disposals of valuables

Disposals of valuables.

17.00.00.0 BALANCE OF EXPORTS AND IMPORTS

17.01.00.0 BALANCE OF EXPORTS AND IMPORTS

17.01.10.0 BALANCE OF EXPORTS AND IMPORTS

17.01.11.0 Balance of exports and imports

Exports of goods and services *less* imports goods and services.

17.01.11.1 Exports of goods and services

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

17.01.11.2 Imports of goods and services

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