



MONTENEGRO
STATISTICAL OFFICE

**CLASSIFICATION OF INDIVIDUAL CONSUMPTION BY PURPOSE
(COICOP)**

PODGORICA, 2012.

CLASSIFICATION OF INDIVIDUAL CONSUMPTION BY PURPOSE - COICOP

<i>Code</i>	<i>Description</i>
01-12	<i>Individual consumption expenditure of households</i>
01	Food and non-alcoholic beverages
01.1	Food
01.1.1	Bread and cereals (ND)
01.1.2	Meat (ND)
01.1.3	Fish and seafood (ND)
01.1.4	Milk, cheese and eggs (ND)
01.1.5	Oils and fats (ND)
01.1.6	Fruit (ND)
01.1.7	Vegetables (ND)
01.1.8	Sugar, jam, honey, chocolate and confectionery (ND)
01.1.9	Food products n.e.c. (ND)
01.2	Non-alcoholic beverages
01.2.1	Coffee, tea and cocoa (ND)
01.2.2	Mineral waters, soft drinks, fruit and vegetable juices (ND)
02	Alcoholic beverages, tobacco and narcotics
02.1	Alcoholic beverages
02.1.1	Spirits (ND)
02.1.2	Wine (ND)
02.1.3	Beer (ND)
02.2	Tobacco
02.2.0	Tobacco (ND)
02.3	Narcotics
02.3.0	Narcotics (ND)
03	Clothing and footwear
03.1	Clothing
03.1.1	Clothing materials (SD)
03.1.2	Garments (SD)
03.1.3	Other articles of clothing and clothing accessories(SD)
03.1.4	Cleaning, repair and hire of clothing (S)
03.2	Footwear
03.2.1	Shoes and other footwear (SD)
03.2.2	Repair and hire of footwear (S)
04	Housing, water, electricity, gas and other fuels
04.1	Actual rentals for housing
04.1.1	Actual rentals paid by tenants (S)
04.1.2	Other actual rentals (S)
04.2	Imputed rentals for housing
04.2.1	Imputed rentals of owner-occupiers (S)
04.2.2	Other imputed rentals (S)
04.3	Maintenance and repair of the dwelling
04.3.1	Materials for the maintenance and repair of the dwelling (ND)
04.3.2	Services for the maintenance and repair of the dwelling (S)
04.4	Water supply and miscellaneous services relating to the dwelling
04.4.1	Water supply (ND)
04.4.2	Refuse collection (S)
04.4.3	Sewage collection (S)
04.4.4	Other services relating to the dwelling n.e.c. (S)
04.5	Electricity, gas and other fuels

04.5.1	Electricity (ND)
04.5.2	Gas (ND)
04.5.3	Liquid fuels (ND)
04.5.4	Solid fuels (ND)
04.5.5	Heat energy (ND)
05	Furnishings, household equipment and routine household maintenance
05.1	Furniture and furnishings, carpets and other floor coverings
05.1.1	Furniture and furnishings (D)
05.1.2	Carpets and other floor coverings (D)
05.1.3	Repair of furniture, furnishings and floor coverings (S)
05.2	Household textiles
05.2.0	Household textiles (SD)
05.3	Household appliances
05.3.1	Major household appliances whether electric or not (D)
05.3.2	Small electric household appliances (SD)
05.3.3	Repair of household appliances (S)
05.4	Glassware, tableware and household utensils
05.4.0	Glassware, tableware and household utensils (SD)
05.5	Tools and equipment for house and garden
05.5.1	Major tools and equipment (D)
05.5.2	Small tools and miscellaneous accessories (SD)
05.6	Goods and services for routine household maintenance
05.6.1	Non-durable household goods (ND)
05.6.2	Domestic services and household services (S)
06	Health
06.1	Medical products, appliances and equipment
06.1.1	Pharmaceutical products (ND)
06.1.2	Other medical products (ND)
06.1.3	Therapeutic appliances and equipment (D)
06.2	Outpatient services
06.2.1	Medical services (S)
06.2.2	Dental services (S)
06.2.3	Paramedical services (S)
06.3	Hospital services
06.3.0	Hospital services (S)
07	Transport
07.1	Purchase of vehicles
07.1.1	Motor cars (D)
07.1.2	Motor cycles (D)
07.1.3	Bicycles (D)
07.1.4	Animal drawn vehicles (D)
07.2	Operation of personal transport equipment
07.2.1	Spare parts and accessories for personal transport equipment (SD)
07.2.2	Fuels and lubricants for personal transport equipment (ND)
07.2.3	Maintenance and repair of personal transport equipment (S)
07.2.4	Other services in respect of personal transport equipment (S)
07.3	Transport services
07.3.1	Passenger transport by railway (S)
07.3.2	Passenger transport by road (S)
07.3.3	Passenger transport by air (S)
07.3.4	Passenger transport by sea and inland waterway (S)
07.3.5	Combined passenger transport (S)
07.3.6	Other purchased transport services (S)
08	Communication
08.1	Postal services

08.1.0	Postal services (S)
08.2	Telephone and telefax equipment
08.2.0	Telephone and telefax equipment (D)
08.3	Telephone and telefax services
08.3.0	Telephone and telefax services (S)
09	Recreation and culture
09.1	Audio-visual, photographic and information processing equipment
09.1.1	Equipment for the reception, recording and reproduction of sound and pictures (D)
09.1.2	Photographic and cinematographic equipment and optical instruments (D)
09.1.3	Information processing equipment (D)
09.1.4	Recording media (SD)
09.1.5	Repair of audio-visual, photographic and information processing equipment (S)
09.2	Other major durables for recreation and culture
09.2.1	Major durables for outdoor recreation (D)
09.2.2	Musical instruments and major durables for indoor recreation (D)
09.2.3	Maintenance and repair of other major durables for recreation and culture (S)
09.3	Other recreational items and equipment, gardens and pets
09.3.1	Games, toys and hobbies (SD)
09.3.2	Equipment for sport, camping and open-air recreation (SD)
09.3.3	Gardens, plants and flowers (ND)
09.3.4	Pets and related products (ND)
09.3.5	Veterinary and other services for pets (S)
09.4	Recreational and cultural services
09.4.1	Recreational and sporting services (S)
09.4.2	Cultural services (S)
09.4.3	Games of chance (S)
09.5	Newspapers, books and stationery
09.5.1	Books (SD)
09.5.2	Newspapers and periodicals (ND)
09.5.3	Miscellaneous printed matter (ND)
09.5.4	Stationery and drawing materials (ND)
09.6	Package holidays
09.6.0	Package holidays (S)
10	Education
10.1	Pre-primary and primary education
10.1.0	Pre-primary and primary education (S)
10.2	Secondary education
10.2.0	Secondary education (S)
10.3	Post-secondary non-tertiary education
10.3.0	Post-secondary non-tertiary education (S)
10.4	Tertiary education
10.4.0	Tertiary education (S)
10.5	Education not definable by level
10.5.0	Education not definable by level (S)
11	Restaurants and hotels
11.1	Catering services
11.1.1	Restaurants, cafés and the like (S)
11.1.2	Canteens (S)
11.2	Accommodation services
11.2.0	Accommodation services (S)
12	Miscellaneous goods and services
12.1	Personal care
12.1.1	Hairdressing salons and personal grooming establishments (S)
12.1.2	Electric appliances for personal care (SD)
12.1.3	Other appliances, articles and products for personal care (ND)

12.2	Prostitution
12.2.0	Prostitution (S)
12.3	Personal effects n.e.c.
12.3.1	Jewellery, clocks and watches (D)
12.3.2	Other personal effects (SD)
12.4	Social protection
12.4.0	Social protection (S)
12.5	Insurance
12.5.1	Life insurance (S)
12.5.2	Insurance connected with the dwelling (S)
12.5.3	Insurance connected with health (S)
12.5.4	Insurance connected with transport (S)
12.5.5	Other insurance (S)
12.6	Financial services n.e.c.
12.6.1	FISIM (S)
12.6.2	Other financial services n.e.c. (S)
12.7	Other services n.e.c.
12.7.0	Other services n.e.c. (S)
13	Individual consumption expenditure of non-profit institutions serving households (NPISHs)
13.1	Housing
13.1.0	Housing (S)
13.2	Health
13.2.1	Pharmaceutical products (ND)
13.2.2	Other medical products (ND)
13.2.3	Therapeutic appliances and equipment (D)
13.2.4	Outpatient medical services (S)
13.2.5	Outpatient dental services (S)
13.2.6	Outpatient paramedical services (S)
13.2.7	Hospital services (S)
13.2.8	Other health services (S)
13.3	Recreation and culture
13.3.1	Recreational and sporting services (S)
13.3.2	Cultural services (S)
13.4	Education
13.4.1	Pre-primary and primary education (S)
13.4.2	Secondary education (S)
13.4.3	Post-secondary non-tertiary education (S)
13.4.4	Tertiary education (S)
13.4.5	Education not definable by level (S)
13.4.6	Other educational services (S)
13.5	Social protection
13.5.0	Social protection (S)
13.6	Other services
13.6.1	Religion (S)
13.6.2	Political parties, labour and professional organizations (S)
13.6.3	Environmental protection (S)
13.6.4	Services n.e.c. (S)
14	Individual consumption expenditure of general government
14.1	Housing
14.1.0	Housing (S)
14.2	Health
14.2.1	Pharmaceutical products (ND)
14.2.2	Other medical products (ND)
14.2.3	Therapeutic appliances and equipment (D)
14.2.4	Outpatient medical services (S)

- 14.2.5 Outpatient dental services (S)
- 14.2.6 Outpatient paramedical services (S)
- 14.2.7 Hospital services (S)
- 14.2.8 Public health services (S)
- 14.3 Recreation and culture
- 14.3.1 Recreational and sporting services (S)
- 14.3.2 Cultural services (S)
- 14.4 Education
- 14.4.1 Pre-primary and primary education (S)
- 14.4.2 Secondary education (S)
- 14.4.3 Post-secondary non-tertiary education (S)
- 14.4.4 Tertiary education (S)
- 14.4.5 Education not definable by level (S)
- 14.4.6 Subsidiary services to education (S)
- 14.5 Social protection
- 14.5.0 Social protection (S)

Code	Description and explanatory notes
01	Food and non-alcoholic beverages
01.1	<p>Food</p> <p>The food products classified here are those purchased for consumption at home. The group excludes: food products sold for immediate consumption away from the home by hotels, restaurants, cafés, bars, kiosks, street vendors, automatic vending machines, etc. (11.1.1); cooked dishes prepared by restaurants for consumption off their premises (11.1.1); cooked dishes prepared by catering contractors whether collected by the customer or delivered to the customer's home (11.1.1); and products sold specifically as pet foods (09.3.4).</p>
01.1.1	<p>Bread and cereals (ND)</p> <ul style="list-style-type: none"> - Rice in all forms; - maize, wheat, barley, oats, rye and other cereals in the form of grain, flour or meal; - bread and other bakery products (crispbread, rusks, toasted bread, biscuits, gingerbread, wafers, waffles, crumpets, muffins, croissants, cakes, tarts, pies, quiches, pizzas, etc.); - mixes and doughs for the preparation of bakery products; - pasta products in all forms; couscous; - cereal preparations (cornflakes, oatflakes, etc.) and other cereal products (malt, malt flour, malt extract, potato starch, tapioca, sago and other starches). <p>Includes: farinaceous-based products prepared with meat, fish, seafood, cheese, vegetables or fruit.</p> <p>Excludes: meat pies (01.1.2); fish pies (01.1.3); sweetcorn (01.1.7).</p>
01.1.2	<p>Meat (ND)</p> <ul style="list-style-type: none"> - Fresh, chilled or frozen meat of: - bovine animals, swine, sheep and goat; - horse, mule, donkey, camel and the like; - poultry (chicken, duck, goose, turkey, guinea fowl); - hare, rabbit and game (antelope, deer, boar, pheasant, grouse, pigeon, quail, etc.); - fresh, chilled or frozen edible offal; - dried, salted or smoked meat and edible offal (sausages, salami, bacon, ham, pâté, etc.); - other preserved or processed meat and meat-based preparations (canned meat, meat extracts, meat juices, meat pies, etc.). <p>Includes: meat and edible offal of marine mammals (seals, walruses, whales, etc.) and exotic animals (kangaroo, ostrich, alligator, etc.); animals and poultry purchased live for consumption as food.</p> <p>Excludes: land and sea snails (01.1.3); lard and other edible animal fats (01.1.5); soups, broths and stocks containing meat (01.1.9).</p>
01.1.3	<p>Fish and seafood (ND)</p> <ul style="list-style-type: none"> - Fresh, chilled or frozen fish; - fresh, chilled or frozen seafood (crustaceans, molluscs and other shellfish, sea snails); - dried, smoked or salted fish and seafood; - other preserved or processed fish and seafood and fish and seafood-based preparations (canned fish and seafood, caviar and other hard roes, fish pies, etc.). <p>Includes: land crabs, land snails and frogs; fish and seafood purchased live for consumption as food.</p> <p>Excludes: soups, broths and stocks containing fish and seafood (01.1.9).</p>

01.1.4 Milk, cheese and eggs (ND)

- Raw milk; pasteurized or sterilized milk;
- condensed, evaporated or powdered milk;
- yoghurt, cream, milk-based desserts, milk-based beverages and other similar milk-based products;
- cheese and curd;
- eggs and egg products made wholly from eggs.

Includes: milk, cream and yoghurt containing sugar, cocoa, fruit or flavourings; dairy products not based on milk such as soya milk.

Excludes: butter and butter products (01.1.5).

01.1.5 Oils and fats (ND)

- Butter and butter products (butter oil, ghee, etc.);
- margarine (including "diet" margarine) and other vegetable fats (including peanut butter);
- edible oils (olive oil, corn oil, sunflower-seed oil, cottonseed oil, soybean oil, groundnut oil, walnut oil, etc.);
- edible animal fats (lard, etc.).

Excludes: cod or halibut liver oil (06.1.1).

01.1.6 Fruit (ND)

- Fresh, chilled or frozen fruit;
- dried fruit, fruit peel, fruit kernels, nuts and edible seeds;
- preserved fruit and fruit-based products.

Includes: melons and water melons.

Excludes: vegetables cultivated for their fruit such as aubergines, cucumbers and tomatoes (01.1.7); jams, marmalades, compotes, jellies, fruit purées and pastes (01.1.8); parts of plants preserved in sugar (01.1.8); fruit juices and syrups (01.2.2).

01.1.8 Vegetables (ND)

- Fresh, chilled, frozen or dried vegetables cultivated for their leaves or stalks (asparagus, broccoli, cauliflower, endives, fennel, spinach, etc.), for their fruit (aubergines, cucumbers, courgettes, green peppers, pumpkins, tomatoes, etc.), and for their roots (beetroots, carrots, onions, parsnips, radishes, turnips, etc.);
- fresh or chilled potatoes and other tuber vegetables (manioc, arrowroot, cassava, sweet potatoes, etc.);
- preserved or processed vegetables and vegetable-based products;
- products of tuber vegetables (flours, meals, flakes, purées, chips and crisps) including frozen preparations such as chipped potatoes.

Includes: olives; garlic; pulses; sweetcorn; sea fennel and other edible seaweed; mushrooms and other edible fungi.

Excludes: potato starch, tapioca, sago and other starches (01.1.1); soups, broths and stocks containing vegetables (01.1.9); culinary herbs (parsley, rosemary, thyme, etc.) and spices (pepper, pimento, ginger, etc.) (01.1.9); vegetable juices (01.2.2).

01.1.9 Sugar, jam, honey, chocolate and confectionery (ND)

- Cane or beet sugar, unrefined or refined, powdered, crystallized or in lumps;
- jams, marmalades, compotes, jellies, fruit purées and pastes, natural and artificial honey, maple syrup, molasses and parts of plants preserved in sugar;
- chocolate in bars or slabs, chewing gum, sweets, toffees, pastilles and other confectionery products;
- cocoa-based foods and cocoa-based dessert preparations;
- edible ice, ice cream and sorbet.

Includes: artificial sugar substitutes.

Excludes: cocoa and chocolate-based powder (01.2.1).

01.1.9 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.;
- homogenized baby food and dietary preparations irrespective of the composition.

Excludes: milk-based desserts (01.1.4); soya milk (01.1.4); artificial sugar substitutes (01.1.8); cocoa-based dessert preparations (01.1.8).

01.2 Non-alcoholic beverages

The non-alcoholic beverages classified here are those purchased for consumption at home. The group excludes non-alcoholic beverages sold for immediate consumption away from the home by hotels, restaurants, cafés, bars, kiosks, street vendors, automatic vending machines, etc. (11.1.1).

01.2.1 Coffee, tea and cocoa (ND)

- Coffee, whether or not decaffeinated, roasted or ground, including instant coffee;
- tea, maté and other plant products for infusions;
- cocoa, whether or not sweetened, and chocolate-based powder.

Includes: cocoa-based beverage preparations; coffee and tea substitutes; extracts and essences of coffee and tea.

Excludes: chocolate in bars or slabs (01.1.8); cocoa-based food and cocoa-based dessert preparations (01.1.8).

01.2.2 Mineral waters, soft drinks, fruit and vegetable juices (ND)

- Mineral or spring waters; all drinking water sold in containers;
- soft drinks such as sodas, lemonades and colas;
- fruit and vegetable juices;
- syrups and concentrates for the preparation of beverages.

Excludes: non-alcoholic beverages which are generally alcoholic such as non-alcoholic beer (02.1).

02 Alcoholic beverages, tobacco and narcotics

02.1 Alcoholic beverages

The alcoholic beverages classified here are those purchased for consumption at home. The group excludes alcoholic beverages sold for immediate consumption away from the home by hotels, restaurants, cafés, bars, kiosks, street vendors, automatic vending machines, etc. (11.1.1). The beverages classified here include low or non-alcoholic beverages which are generally alcoholic such as non-alcoholic beer.

02.1.1 Spirits (ND)

- Eaux-de-vie, liqueurs and other spirits.

Includes: mead; aperitifs other than wine-based aperitifs (02.1.2).

02.1.2 Wine (ND)

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

- 02.1.3 Beer (ND)**
 - All kinds of beer such as ale, lager and porter.
 Includes: low-alcoholic beer and non-alcoholic beer; shandy.
- 02.2 Tobacco**
 This group covers all purchases of tobacco by households, including purchases of tobacco in restaurants, cafés, bars, service stations, etc.
- 02.2.0 Tobacco (ND)**
 - Cigarettes; cigarette tobacco and cigarette papers;
 - cigars, pipe tobacco, chewing tobacco or snuff. Excludes: other smokers' articles (12.3.2).
- 02.3 Narcotics**
- 02.3.0 Narcotics (ND)**
 - Marijuana, opium, cocaine and their derivatives;
 - other vegetable-based narcotics such as cola nuts, betel leaves and betel nuts;
 - other narcotics including chemicals and man-made drugs.
- 03 Clothing and footwear**
- 03.1 Clothing**
- 03.1.1 Clothing materials (SD)**
 - Clothing materials of natural fibres, of man-made fibres and of their mixtures.
 Excludes: furnishing fabrics (05.2.0).
- 03.1.2 Garments (SD)**
 - Garments for men, women, children (3 to 13 years) and infants (0 to 2 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work:
 - capes, overcoats, raincoats, anoraks, parkas, blousons, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.;
 - shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, tracksuits, jogging suits, sweatshirts, T-shirts, leotards, etc.;
 - vests, underpants, socks, stockings, tights, petticoats, brassières, knickers, slips, girdles, corsets, body stockings, etc.;
 - pyjamas, nightshirts, nightdresses, housecoats, dressing gowns, bathrobes, etc.;
 - baby clothes and babies' booties made of fabric.
 Excludes: articles of medical hosiery such as elasticated stockings (06.1.2); babies' napkins (12.1.3).
- 03.1.3 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 motorcycles and bicycles.
 Excludes: gloves and other articles made of rubber (05.6.1); pins, safety pins, sewing needles, knitting needles, thimbles (05.6.1); protective headgear for sports (09.3.2); other protective gear for sports such as life jackets, boxing gloves, body padding, belts, supports, etc. (09.3.2); paper handkerchiefs (12.1.3); watches, jewellery, cuff links,

tiepins (12.3.1); walking sticks and canes, umbrellas and parasols, fans, keyrings (12.3.2).

03.1.5 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 (03.1.1) or (03.1.3); repair of household linen and other household textiles (05.2.0); dry-cleaning, laundering, dyeing and hiring of household linen and other household textiles (05.6.2).

03.2 Footwear

03.2.1 Shoes and other footwear (SD)

- 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: babies-booties made of fabric (03.1.2); shoe-trees, shoehorns and polishes, creams and other shoe-cleaning articles (05.6.1); orthopaedic footwear (06.1.3); game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.) (09.3.2); shin-guards, cricket pads and other such protective apparel for sport (09.3.2).

03.2.2 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 repair themselves (03.2.1); polishes, creams and other shoe-cleaning articles (05.6.1); repair (09.3.2) or hire (09.4.1) of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, rollers, spikes, studs, etc.).

04 Housing, water, electricity, gas and other fuels

04.1 Actual rentals for housing

Rentals normally include payment for the use of the land on which the property stands, the dwelling occupied, the fixtures and fittings for heating, plumbing, lighting, etc., and, in the case of a dwelling let furnished, the furniture.

Rentals also include payment for the use of a garage to provide parking in connection with the dwelling. The garage does not have to be physically contiguous to the dwelling; nor does it have to be leased from the same landlord.

Rentals do not include payment for the use of garages or parking spaces not providing parking in connection with the dwelling (07.2.4). Nor do they include charges for water supply (04.4.1), refuse collection (04.4.2) and sewage collection (04.4.3); co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi-occupied buildings (04.4.4); charges for

electricity (04.5.1) and gas (04.5.2); charges for heating and hot water supplied by district heating plants (04.5.5).

04.1.1 Actual rentals paid by tenants (S)

- Rentals actually paid by tenants or subtenants occupying unfurnished or furnished premises as their main residence.

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 (11.2.0) and of retirement homes for elderly persons (12.4.0).

04.1.2 Other actual rentals (S)

- Rentals actually paid for secondary residences.

Excludes: accommodation services of holiday villages and holiday centres (11.2.0).

04.2 Imputed rentals for housing

For coverage see note to (04.1) above.

04.2.1 Imputed rentals of owner-occupiers (S)

- Imputed rentals of owners occupying their main residence.

04.2.2 Other imputed rentals (S)

- Imputed rentals for secondary residences;
- imputed rentals of households paying a reduced rental or housed free.

04.3 Maintenance and repair of the dwelling

Maintenance and repair of dwellings are distinguished by two features: first, they are activities that have to be undertaken regularly in order to maintain the dwelling in good working order; second, they do not change the dwelling's performance, capacity or expected service life.

There are two types of maintenance and repair of dwellings: those which are minor, such as interior decoration and repairs to fittings, and which are commonly carried out by both tenants and owners; and those which are major, such as replastering walls or repairing roofs, and which are carried out by owners only.

Only expenditures which tenants and owner-occupiers incur on materials and services for minor maintenance and repair are part of individual consumption expenditure of households. Expenditures which owner-occupiers incur on materials and services for major maintenance and repair are not part of individual consumption expenditure of households.

Purchases of materials made by tenants or owner-occupiers with the intention of undertaking the maintenance or repair themselves should be shown under (04.3.1). If tenants or owner-occupiers pay an enterprise to carry out the maintenance or repair, the total value of the service, including the costs of the materials used, should be shown under (04.3.2).

04.3.1 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 (floorboards, ceramic tiles, etc.) and brushes and scrapers for paint, varnish and wallpaper.

Excludes: fitted carpets and linoleum (05.1.2); hand tools, door fittings, power sockets, wiring flex and lamp bulbs (05.5.2); brooms, scrubbing brushes, dusting brushes and cleaning products (05.6.1); products, materials and fixtures used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling

(capital formation).

04.3.2 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 (04.3.1); services engaged for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).

04.4 Water supply and miscellaneous services relating to the dwelling

04.4.1 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 (01.2.2); hot water or steam purchased from district heating plants (04.5.5).

04.4.2 Refuse collection (S)

- Refuse collection and disposal.

04.4.3 Sewage collection (S)

- Sewage collection and disposal.

04.4.4 Other services relating to the dwelling n.e.c. (S)

- Co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi-occupied buildings;
- security services;
- snow removal and chimney sweeping.

Excludes: household services such as window cleaning, disinfecting, fumigation and pest extermination (05.6.2); bodyguards (12.7.0).

04.5 Electricity, gas and other fuels

04.5.1 Electricity (ND)

- Electricity.

Includes: associated expenditure such as hire of meters, reading of meters, standing charges, etc.

04.5.2 Gas (ND)

- Town gas and natural gas;
- liquefied hydrocarbons (butane, propane, etc.).

Includes: associated expenditure such as hire of meters, reading of meters, storage containers, standing charges, etc.

04.5.3 Liquid fuels (ND)

- Domestic heating and lighting oils.

- 04.5.4 Solid fuels (ND)**
- Coal, coke, briquettes, firewood, charcoal, peat and the like.
- 04.5.5 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.
- 05 Furnishings, household equipment and routine household maintenance**
- 05.1 Furniture and furnishings, carpets and other floor coverings**
- 05.1.1 Furniture and furnishings (D)**
- Beds, sofas, couches, tables, chairs, cupboards, chests of drawers and bookshelves;
- 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: delivery and installation when applicable; base mattresses, mattresses, tatamis; bathroom cabinets; baby furniture such as cradles, high chairs and playpens; blinds; camping and garden furniture; mirrors, candleholders and candlesticks.
- Excludes: bedding and sunshades (05.2.0); safes (05.3.1); ornamental glass and ceramic articles (05.4.0); clocks (12.3.1); wall thermometers and barometers (12.3.2); carrycots and pushchairs (12.3.2); works of art and antique furniture acquired primarily as stores of value (capital formation).
- 05.1.2 Carpets and other floor coverings (D)**
- Loose carpets, fitted carpets, linoleum and other such floor coverings. Includes: laying of floor coverings.
- Excludes: bathroom mats, rush mats and doormats (05.2.0); antique floor coverings acquired primarily as stores of value (capital formation).
- 05.1.3 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 repair themselves (05.1.1) or (05.1.2); dry-cleaning of carpets (05.6.2).
- 05.2 Household textiles**
- 05.2.0 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 household textiles 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 doormats.

Excludes: fabric wall coverings (04.3.1); tapestries (05.1.1); floor coverings such as carpets and fitted carpets (05.1.2); electric blankets (05.3.2); covers for motor cars, motorcycles, etc. (07.2.1); air mattresses and sleeping bags (09.3.2).

05.3 Household appliances

05.3.1 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 microwave 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;
- other major household appliances such as safes, sewing machines, knitting machines, water softeners, etc.

Includes: delivery and installation of the appliances when applicable.

Excludes: such appliances that are built into the structure of the building (capital formation).

05.3.2 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 household articles and kitchen utensils (05.4.0); household scales (05.4.0); personal weighing machines and baby scales (12.1.3).

05.3.3 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 materials are covered); charges for the leasing or rental of major household appliances.

Excludes: separate purchases of materials made by households with the intention of undertaking the repair themselves (05.3.1) or (05.3.2).

05.4 Glassware, tableware and household utensils

05.4.0 Glassware, tableware and household utensils (SD)

- Glassware, crystal ware, ceramic ware and china ware of the 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 strongboxes, towel rails, bottle racks, irons and ironing boards, letter boxes, feeding bottles, thermos flasks and iceboxes;
- repair of such articles.

Excludes: lighting equipment (05.1.1); electric household appliances (05.3.1) or (05.3.2); cardboard tableware (05.6.1); personal weighing machines and baby scales (12.1.3); ashtrays (12.3.2).

05.5 Tools and equipment for house and garden

05.5.1 Major tools and equipment (D)

- Motorized tools and equipment such as electric drills, saws, sanders and hedge cutters, garden tractors, lawnmowers, cultivators, chainsaws and water pumps;
- repair of such articles.

Includes: charges for the leasing or rental of do-it-yourself machinery and equipment.

05.5.2 Small tools and miscellaneous accessories (SD)

- Hand tools such as saws, hammers, screwdrivers, wrenches, spanners, pliers, trimming knives, rasps and files;
- garden tools such as wheelbarrows, watering cans, hoses, spades, shovels, rakes, forks, scythes, 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);
- small electric accessories such as power sockets, switches, wiring flex, electric bulbs, fluorescent lighting tubes, torches, flashlights, hand lamps, electric batteries for general use, bells and alarms;
- repair of such articles.

05.6 Goods and services for routine household maintenance

05.6.1 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, dustpans 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, including aluminium foil and plastic bin liners;
- 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; fire extinguishers for households.

Excludes: brushes and scrapers for paint, varnish and wallpaper (04.3.1); fire extinguishers for transport equipment (07.2.1); products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes (07.2.1); horticultural products for the upkeep of ornamental gardens (09.3.3); paper handkerchiefs, toilet paper, toilet soaps, toilet sponges and other products for personal hygiene (12.1.3); cigarette, cigar and pipe lighters and lighter fuel (12.3.2).

05.6.2 Domestic services and household services (S)

- Domestic services supplied by paid staff employed in private service such as butlers, cooks, maids, drivers, gardeners, governesses, secretaries, tutors and au pairs;
- similar services, including babysitting and housework, supplied by enterprises or self-employed persons;
- household services such as window cleaning, disinfecting, fumigation and pest extermination;
- dry-cleaning, laundering and dyeing of household linen, household textiles and carpets;
- hire of furniture, furnishings, carpets, household equipment and household linen.

Excludes: dry-cleaning, laundering and dyeing of garments (03.1.4); refuse collection (04.4.2); sewerage collection (04.4.3); co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi-occupied buildings (04.4.4); security services (04.4.4); snow removal and chimney sweeping (04.4.4); removal and storage services (07.3.6); services of wet-nurses, crèches, day-care centres and other child-minding facilities (12.4.0); bodyguards (12.7.0).

06 Health

This division also includes health services purchased from school and university health centres.

06.1 Medical products, appliances and equipment

This group covers medicaments, prostheses, medical appliances and equipment and other health-related products purchased by individuals or households, either with or without a prescription, usually from dispensing chemists, pharmacists or medical equipment suppliers. They are intended for consumption or use outside a health facility or institution. Such products supplied directly to outpatients by medical, dental and paramedical practitioners or to in-patients by hospitals and the like are included in outpatient services (06.2) or hospital services (06.3).

06.1.1 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 (09.3.4); articles for personal hygiene such as medicinal soaps (12.1.3).

06.1.2 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.

06.1.3 Therapeutic appliances and equipment (D)

- Corrective eyeglasses and contact lenses, hearing aids, glass eyes, artificial limbs and other prosthetic devices, orthopaedic braces and supports, orthopaedic footwear, surgical belts, trusses and supports, neck braces, medical massage 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 (06.2.3); protective goggles, belts and supports for sport (09.3.2); sunglasses not fitted with corrective lenses (12.3.2).

06.2 Outpatient services

This group covers medical, dental and paramedical services delivered to outpatients by medical, dental and paramedical practitioners and auxiliaries. The services may be delivered at home, in individual or group consulting facilities, dispensaries or the outpatient clinics of hospitals and the like.

Outpatient services include the medicaments, prostheses, medical appliances and equipment and other health-related products supplied directly to outpatients by medical, dental and paramedical practitioners and auxiliaries.

Medical, dental and paramedical services provided to in-patients by hospitals and the like are included in hospital services (06.3).

- 06.2.1 Medical services (S)**
 - Consultations of physicians in general or specialist practice. Includes: services of orthodontic specialists.
 Excludes: services of medical analysis laboratories and x-ray centres (06.2.3); services of practitioners of traditional medicine (06.2.3).
- 06.2.2 Dental services (S)**
 - Services of dentists, oral hygienists and other dental auxiliaries. Includes: fitting costs of dentures.
 Excludes: dentures (06.1.3); services of orthodontic specialists (06.2.1); services of medical analysis laboratories and x-ray centres (06.2.3).
- 06.2.3 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;
 - outpatient thermal bath or sea-water treatments;
 - ambulance services;
 - hire of therapeutic equipment.
 Includes: services of practitioners of traditional medicine.
- 06.3 Hospital services**
 Hospitalization is defined as occurring when a patient is accommodated in a hospital for the duration of the treatment. Hospital day-care and home-based hospital treatment are included as are hospices for terminally ill persons.
 This group covers the services of general and specialist hospitals, the services of medical centres, maternity centres, nursing homes and convalescent homes which chiefly provide in-patient health care, the services of institutions serving old people in which medical monitoring is an essential component and the services of rehabilitation centres providing in-patient health care and rehabilitative therapy where the objective is to treat the patient rather than to provide long-term support.
 Hospitals are defined as institutions which offer in-patient care under direct supervision of qualified medical doctors. Medical centres, maternity centres, nursing homes and convalescent homes also provide in-patient care but their services are supervised and frequently delivered by staff of lower qualification than medical doctors.
 This group does not cover the services of facilities, such as surgeries, clinics and dispensaries, devoted exclusively to outpatient care (06.2). Nor does it include the services of retirement homes for elderly persons, institutions for disabled persons and rehabilitation centres providing primarily long-term support (12.4).
- 06.3.0 Hospital services (S)**
 - Hospital services comprise the provision of the following services to hospital in-patients:
 - 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;
 - medical services: services of physicians in general or specialist practice, of surgeons and of dentists; medical analyses and x-rays; paramedical services such as those of nurses, midwives, chiropractors, optometrists, physiotherapists, speech therapists, etc.

- 07 Transport**
- 07.1 Purchase of vehicles**
 Purchases of recreational vehicles such as camper vans, caravans, trailers, aeroplanes and boats are covered by (09.2.1).
- 07.1.1 Motor cars (D)**
 - Motor cars, passenger vans, station wagons, estate cars and the like with either two-wheel drive or four-wheel drive.
 Excludes: invalid carriages (06.1.3); camper vans (09.2.1); golf carts (09.2.1).
- 07.1.2 Motor cycles (D)**
 - Motor cycles of all types, scooters and powered bicycles.
 Includes: sidecars; snowmobiles.
 Excludes: invalid carriages (06.1.3); golf carts (09.2.1).
- 07.1.3 Bicycles (D)**
 - Bicycles and tricycles of all types. Includes: rickshaws.
 Excludes: toy bicycles and tricycles (09.3.1).
- 07.1.4 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 (09.2.1).
- 07.2 Operation of personal transport equipment**
 Purchases of spare parts, accessories or lubricants made by households with the intention of undertaking the maintenance, repair or intervention themselves should be shown under (07.2.1) or (07.2.2). If households pay an enterprise to carry out the maintenance, repair or fitting, the total value of the service, including the costs of the materials used, should be shown under (07.2.3).
- 07.2.1 Spare parts and accessories for personal transport equipment (SD)**
 - Tyres (new, used or retreaded), inner tubes, 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, motorcycles, etc.
 Excludes: crash helmets for motorcycles and bicycles (03.1.3); non-specific products for cleaning and maintenance such as distilled water, household sponges, chamois leathers, detergents, etc. (05.6.1); charges for the fitting of spare parts and accessories and for the painting, washing and polishing of bodywork (07.2.3); radio-telephones (08.2.0); car radios (09.1.1); baby seats for cars (12.3.2).
- 07.2.2 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 major tools and equipment covered under (05.5.1) and recreational

vehicles covered under (09.2.1).

Excludes: charges for oil changes and greasing (07.2.3).

07.2.3 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 purchases of spare parts, accessories or lubricants made by households with the intention of undertaking the maintenance or repair themselves (07.2.1) or (07.2.2); roadworthiness tests (07.2.4).

07.2.4 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) and parking meters;
- driving lessons, driving tests and driving licences;
- roadworthiness tests;
- hire of personal transport equipment without drivers.

Excludes: hire of a car with driver (07.3.2); service charges for insurance in respect of personal transport equipment (12.5.4).

07.3 Transport services

Purchases of transport services are generally classified by mode of transport. When a ticket covers two or more modes of transport - for example, intra-urban bus and underground or inter-urban train and ferry – and the expenditure cannot be apportioned between them, then such purchases should be classified in (07.3.5).

Costs of meals, snacks, drinks, refreshments or accommodation services have to be included if covered by the fare and not separately priced. If separately priced, these costs have to be classified in Division 11.

School transport services are included, but ambulance services are excluded (06.2.3).

07.3.1 Passenger transport by railway (S)

- Transport of individuals and groups of persons and luggage by train, tram and underground. Includes: transport of private vehicles.

Excludes: funicular transport (07.3.6).

07.3.2 Passenger transport by road (S)

- Transport of individuals and groups of persons and luggage by bus, coach, taxi and hired car with driver.

07.3.3 Passenger transport by air (S)

- Transport of individuals and groups of persons and luggage by aeroplane and helicopter.

07.3.4 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.

07.3.5 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 (09.6.0).

07.3.6 Other purchased transport services (S)

- Funicular, cable-car and chairlift transport;
- removal and storage services;
- services of porters and left-luggage and luggage-forwarding offices;
- travel agents' commissions, if separately priced.

Excludes: cable-car and chairlift transport at ski resorts and holiday centres (09.4.1).

08 Communication

08.1 Postal services

08.1.0 Postal services (S)

- Payments for the delivery of letters, postcards and parcels;
- private mail and parcel delivery.

Includes: all purchases of new postage stamps, pre-franked postcards and aerogrammes.

Excludes: purchase of used or cancelled postage stamps (09.3.1); financial services of post offices (12.6.2).

08.2 Telephone and telefax equipment

08.2.0 Telephone and telefax equipment (D)

- Purchases of telephones, radio-telephones, telefax machines, telephone-answering machines and telephone loudspeakers;
- repair of such equipment.

Excludes: telefax and telephone-answering facilities provided by personal computers (09.1.3).

08.3 Telephone and telefax services

08.3.0 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: radio-telephony, radio-telegraphy and radiotelex services.

09 Recreation and culture

09.1 Audio-visual, photographic and information processing equipment

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

- 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, camcorders and sound-recording cameras (09.1.2).

09.1.2 Photographic and cinematographic equipment and optical instruments (D)

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

09.1.3 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 (09.1.4); video game software (09.3.1); video game computers that plug into a television set (09.3.1); typewriter ribbons (09.5.4); toner and ink cartridges (09.5.4); slide rules (09.5.4).

09.1.4 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;
- unrecorded tapes, cassettes, video cassettes, diskettes and CD-ROMs for tape recorders, cassette recorders, video recorders and personal computers;
- unexposed films, cartridges and disks for photographic and cinematographic use.

Includes: pre-recorded tapes and compact discs of novels, plays, poetry, etc.; pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopaedias, foreign language trainers, multimedia presentations, etc. in the form of software; photographic supplies such as paper and flashbulbs; unexposed film the price of which includes the cost of processing without separately identifying it.

Excludes: batteries (05.5.2); computer software packages such as operating systems, applications, languages, etc. (09.1.3); video game software, video game cassettes and video game CD-ROMs (09.3.1); development of films and printing of photographs (09.4.2).

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

- Repair of audio-visual, 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 (09.1.1), (09.1.2) or (09.1.3).

09.2 Other major durables for recreation and culture

09.2.1 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, windsurfing 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 (07.1.4); inflatable boats, rafts and swimming pools for children and the beach (09.3.2).

09.2.2 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, pinball machines, gaming machines, etc.

Excludes: toys (09.3.1).

09.2.3 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.; hangar services for private planes; marina services for boats; veterinary and other services (stabling, feeding, farriery, etc.) for horses and ponies purchased for recreational purposes.

Excludes: fuel for recreational vehicles (07.2.2); separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (09.2.1) or (09.2.2); veterinary and other services for pets (09.3.5).

09.3 Other recreational items and equipment, gardens and pets

09.3.1 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 and rockets, festoons and Christmas tree decorations;
- stamp-collecting requisites (used or cancelled postage stamps, stamp albums, etc.), other items for collections (coins, medals, minerals, zoological and botanical specimens, etc.) and other tools and articles n.e.c. for hobbies.

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 (05.1.1); unused postage stamps (08.1.0); Christmas trees (09.3.3); children's scrapbooks (09.5.1).

09.3.2 Equipment for sport, camping and open-air recreation (SD)

- Gymnastic, physical education and sport equipment such as balls, shuttlecocks, nets, rackets, bats, skis, golf clubs, foils, sabres, poles, weights, discuses, javelins, dumbbells, chest expanders and other body-building equipment;
- parachutes 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, volleyball, and inflatable boats, rafts and swimming pools;
- camping equipment such as tents and accessories, sleeping bags, backpacks, 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 (03.1.3); camping and garden furniture (05.1.1).

09.3.3 Gardens, plants and flowers (ND)

- Natural or artificial flowers and foliage, plants, shrubs, bulbs, tubers, seeds, fertilizers, composts, garden peat, turf for lawns, specially treated soils for ornamental gardens, horticultural preparations, pots and pot holders.

Includes: natural and artificial Christmas trees; delivery charges for flowers and plants.

Excludes: gardening gloves (03.1.3); gardening services (04.4.4) or (05.6.2); gardening equipment (05.5.1); gardening tools (05.5.2); insecticides and pesticides for household use (05.6.1).

09.3.4 Pets and related products (ND)

- Pets, pet foods, veterinary and grooming products for pets, collars, leashes, kennels, birdcages, fish tanks, cat litter, etc.

Excludes: horses and ponies (07.1.4) or (09.2.1); veterinary services (09.3.5).

09.3.5 Veterinary and other services for pets (S)

- Veterinary and other services for pets such as grooming, boarding, tattooing and training.

Excludes: veterinary and other services (stabling, farriery, etc.) for horses and ponies purchased for recreational purposes (09.2.3).

09.4 Recreational and cultural services

09.4.1 Recreational and sporting services (S)

- Services provided by:
- sports stadiums, horse-racing courses, motor-racing circuits, velodromes, etc.;
- skating rinks, swimming pools, golf courses, gymnasia, fitness centres, tennis courts, squash courts and bowling alleys;
- fairgrounds and amusement parks;
- roundabouts, see-saws and other playground facilities for children;
- pin-ball machines and other games for adults other than games of chance;
- 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 chairlift transport not at ski resorts or holiday centres (07.3.6).

09.4.2 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;
- services of photographers such as film developing, print processing, enlarging, portrait photography, wedding photography, etc.

Includes: services of musicians, clowns, performers for private entertainments.

09.4.3 Games of chance (S)

- Service charges for lotteries, bookmakers, totalizators, 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.)

09.5 Newspapers, books and stationery

09.5.1 Books (SD)

- Books, including atlases, dictionaries, encyclopaedias, textbooks, guidebooks and musical scores. Includes: scrapbooks and albums for children; bookbinding.

Excludes: pre-recorded tapes and compact discs of novels, plays, poetry, etc. (09.1.4); pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopaedias, foreign language trainers, etc. in the form of software (09.1.4); stamp albums (09.3.1).

09.5.2 Newspapers and periodicals (ND)

- Newspapers, magazines and other periodicals.

09.5.3 Miscellaneous printed matter (ND)

- Catalogues and advertising material;
- posters, plain or picture postcards, calendars;
- greeting cards and visiting cards, announcement and message cards;
- maps and globes.

Excludes: pre-franked postcards and aerogrammes (08.1.0); stamp albums (09.3.1).

09.5.4 Stationery and drawing materials (ND)

- Writing pads, envelopes, account books, notebooks, diaries, etc.;
- pens, pencils, fountain pens, ballpoint pens, felt-tip pens, inks, erasers, 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. Includes: toner and ink cartridges; educational materials such as exercise books, slide rules, geometry instruments, slates, chalks and pencil boxes.

Excludes: pocket calculators (09.1.3).

09.6 Package holidays

09.6.0 Package holidays (S)

- All inclusive holidays or tours which provide for travel, food, accommodation, guides, etc.

Includes: half-day and one-day excursion tours; pilgrimages.

10 Education

This division covers educational services only. It does not include expenditures on educational materials, such as books (09.5.1) and stationery (09.5.4), or education

support services, such as health-care services (06), transport services (07.3), catering services (11.1.2) and accommodation services (11.2.0).

It includes education by radio or television broadcasting.

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

10.1 Pre-primary and primary education

10.1.0 Pre-primary and primary education (S)

- Levels 0 and 1 of ISCED-97: pre-primary and primary education. Includes: literacy programmes for students too old for primary school.

10.2 Secondary education

10.2.0 Secondary education (S)

- Levels 2 and 3 of ISCED-97: lower-secondary and upper-secondary education. Includes: out-of-school secondary education for adults and young people.

10.3 Post-secondary non-tertiary education

10.3.0 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.

10.4 Tertiary education

10.4.0 Tertiary education (S)

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

10.5 Education not definable by level

10.5.0 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 (07.2.4); recreational training courses such as sport or bridge lessons given by independent teachers (09.4.1).

11 Restaurants and hotels

11.1 Catering services

11.1.1 Restaurants, cafés and the like (S)

- Catering services (meals, snacks, drinks and refreshments) provided by restaurants, cafés, buffets, bars, tearooms, etc., including those provided:

- in places providing recreational, cultural, sporting or entertainment services: theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, nightclubs, dancing establishments, etc.;

- on public transport (coaches, trains, boats, aeroplanes, etc.) when priced separately;

- also included are: the sale of food products and beverages for immediate consumption by kiosks, street vendors and the like, including food products and beverages dispensed ready for consumption by automatic vending machines; the sale of cooked dishes by restaurants for consumption off their premises; the sale of cooked dishes by catering contractors whether collected by the customer or delivered to the customer's home.

Includes: tips.

Excludes: tobacco purchases (02.2.0); telephone calls (08.3.0).

11.1.2 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 (06.3.0).

11.2 Accommodation services

11.2.0 Accommodation services (S)

- Accommodation services of:
- hotels, boarding houses, motels, inns and establishments offering "bed and breakfast";
- holiday villages and holiday centres, camping and caravan sites, youth hostels and mountain chalets;
- boarding schools, universities and other educational establishments;
- public transport (trains, boats, etc.) when priced separately;
- hostels for young workers or immigrants.

Includes: tips, porters.

Excludes: payments of households occupying a room in a hotel or boarding house as their main residence (04.1.1); rentals paid by households for a secondary residence for the duration of a holiday (04.1.2); telephone calls (08.3.0); catering services in such establishments except for breakfast or other meals included in the price of the accommodation (11.1.1); housing in orphanages, homes for disabled or maladjusted persons (12.4.0).

12 Miscellaneous goods and services

12.1 Personal care

12.1.1 Hairdressing salons and personal grooming establishments (S)

- Services of hairdressing salons, barbers, beauty shops, manicures, pedicures, Turkish baths, saunas, solariums, non-medical massages, etc.

Includes: bodycare, depilation and the like.

Excludes: spas (06.2.3) or (06.3.0); fitness centres (09.4.1).

12.1.2 Electric appliances for personal care (SD)

- Electric razors and hair trimmers, hand-held and hood hairdryers, curling tongs and styling combs, sunlamps, vibrators, electric toothbrushes and other electric appliances for dental hygiene, etc.;
- repair of such appliances.

12.1.3 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, sunbathing 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, toilet sponges, etc.

Excludes: handkerchiefs made of fabric (03.1.3).

12.2 Prostitution

12.2.0 Prostitution (S)

- Services provided by prostitutes and the like.

12.3 Personal effects n.e.c.

12.3.1 Jewellery, clocks and watches (D)

- Precious stones and metals and jewellery fashioned out of such stones and metals;
- costume jewellery, cuff links and tiepins;
- clocks, watches, stopwatches, alarm clocks, travel clocks;
- repair of such articles.

Excludes: ornaments (05.1.1) or (05.4.0); radio clocks (09.1.1); precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation).

12.3.2 Other personal effects (SD)

- Travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attaché cases, satchels, hand-bags, wallets, purses, etc.;
- articles for babies: baby carriages, pushchairs, carrycots, 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: sunglasses, walking sticks and canes, umbrellas and parasols, fans, keyrings, etc.;
- funerary articles: coffins, gravestones, urns, etc.;
- repair of such articles.

Includes: lighter fuel; wall thermometers and barometers.

Excludes: baby furniture (05.1.1); shopping bags (05.2.0); feeding bottles (05.4.0).

12.4 Social protection

Social protection as defined here covers assistance and support services provided to persons who are: elderly, disabled, having occupational injuries and diseases, survivors, unemployed, destitute, homeless, low-income earners, indigenous people, immigrants, refugees, alcohol and substance abusers, etc. It also covers assistance and support services provided to families and children.

12.4.0 Social protection (S)

Such services include residential care, home help, day care and rehabilitation. More specifically, this class 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.

12.5 Insurance

Service charges for insurance are classified by type of insurance, namely: life insurance and non-life insurance (that is, insurance in connection with the dwelling, health, transport, etc.). Service charges for multi-risk insurance covering several risks should be classified on the basis of the cost of the principal risk if it is not possible to allocate the service charges to the various risks covered.

Service charge is defined as the difference between claims due and premiums earned and premium supplement.

- 12.5.1 Life insurance (S)**
- Service charges for life assurance, death benefit assurance, education assurance, etc.
- 12.5.2 Insurance connected with the dwelling (S)**
- Service charges paid by owner-occupiers and by tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage, etc.

Excludes: service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption).
- 12.5.3 Insurance connected with health (S)**
- Service charges for private sickness and accident insurance.
- 12.5.4 Insurance connected with transport (S)**
- Service charges for insurance in respect of personal transport equipment;
- service charges for travel insurance and luggage insurance.
- 12.5.5 Other insurance (S)**
- Service charges for other insurance such as civil liability for injury or damage to third parties or their property.

Excludes: civil liability or damage to third parties or their property arising from the operation of personal transport equipment (12.5.4).
- 12.6 Financial services n.e.c.**
- 12.6.1 FISIM (S)**
- Financial intermediation services indirectly measured.
- 12.6.2 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 of brokers, investment counsellors, tax consultants and the like;
- administrative charges of private pension funds and the like.
- 12.7 Other services n.e.c.**
- 12.7.0 Other services n.e.c. (S)**
- Fees for legal services, employment agencies, etc.;
- charges for undertaking and other funeral services;
- payment for the services of estate agents, housing agents, auctioneers, salesroom operators 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.
- 13 Individual consumption expenditure of non-profit institutions serving households (NPISHs)**
- 13.1 Housing**
The same function is covered under COPNI Group 01.0.
This group corresponds to Group 04.1 (individual consumption expenditure of households on actual rentals for housing) and Group 14.1 (individual consumption expenditure of general government on housing).

- 13.1.0 Housing (S)**
 - As specified in COPNI 01.0.0. Corresponds to (04.1.1) and (14.1.0).
- 13.2 Health**
 The same function is covered under COPNI Groups 02.1 to 02.6.
 This group corresponds to Division 06 (individual consumption expenditure of households on health) and Group 14.2 (individual consumption expenditure of general government on health).
- 13.2.1 Pharmaceutical products (ND)**
 - As specified in COPNI 02.1.1. Corresponds to (06.1.1) and (14.2.1).
- 13.2.2 Other medical products (ND)**
 - As specified in COPNI 02.1.2. Corresponds to (06.1.2) and (14.2.2).
- 13.2.3 Therapeutic appliances and equipment (D)**
 - As specified in COPNI 02.1.3. Corresponds to (06.1.3) and (14.2.3).
- 13.2.4 Outpatient medical services (S)**
 - As specified in COPNI 02.2.1. Corresponds to (06.2.1) and (14.2.4).
- 13.2.5 Outpatient dental services (S)**
 - As specified in COPNI 02.2.2. Corresponds to (06.2.2) and (14.2.5).
- 13.2.6 Outpatient paramedical services (S)**
 - As specified in COPNI 02.2.3. Corresponds to (06.2.3) and (14.2.6).
- 13.2.7 Hospital services (S)**
 - As specified in COPNI 02.3.0. Corresponds to (06.3.0) and (14.2.7).
- 13.2.8 Other health services (S)**
 - As specified in COPNI 02.4.0, 02.5.0 and 02.6.0.
- 13.3 Recreation and culture**
 The same function is covered under COPNI Groups 03.1 and 03.2.
 This group corresponds to Group 09.4 (individual consumption expenditure of households on recreational and cultural services) and Group 14.3 (individual consumption expenditure of general government on recreation and culture).
- 13.3.1 Recreational and sporting services (S)**
 - As specified in COPNI 03.1.0. Corresponds to (09.4.1) and (14.3.1).
- 13.3.2 Cultural services (S)**
 - As specified in COPNI 03.2.0. Corresponds to (09.4.2) and (14.3.2).
- 13.4 Education**
 The same function is covered under COPNI Groups 04.1 to 04.7.
 This group corresponds to Division 10 (individual consumption expenditure of households on education) and Group 14.4 (individual consumption expenditure of general government on education).
- 13.4.1 Pre-primary and primary education (S)**
 - As specified in COPNI 04.1.0. Corresponds to (10.1.0) and (14.4.1).
- 13.4.2 Secondary education (S)**
 - As specified in COPNI 04.2.0. Corresponds to (10.2.0) and (14.4.2).
- 13.4.3 Post-secondary non-tertiary education (S)**
 - As specified in COPNI 04.3.0. Corresponds to (10.3.0) and (14.4.3).

- 13.4.4 Tertiary education (S)**
 - As specified in COPNI 04.4.0. Corresponds to (10.4.0) and (14.4.4).
- 13.4.5 Education not definable by level (S)**
 - As specified in COPNI 04.5.0. Corresponds to (10.5.0) and (14.4.5).
- 13.4.6 Other educational services (S)**
 - As specified in COPNI 04.6.0 and 04.7.0.
- 13.5 Social protection**
 The same function is covered under COPNI Groups 05.1 and 05.2.
 This group corresponds to Group 12.4 (individual consumption expenditure of households on social protection) and Group 14.5 (individual consumption expenditure of general government on social protection).
- 13.5.0 Social protection (S)**
 - As specified in COPNI 05.1.0 and 05.2.0. Corresponds to (12.4.0) and (14.5.0).
- 13.6 Other services**
 These functions are covered under COPNI Groups 06.0, 07.1, 07.2, 07.3, 08.1, 08.2, 09.1 and 09.2.
 This group has no counterpart in Divisions 01 to 12 (individual consumption expenditure of households) or in Division 14 (individual consumption expenditure of general government).
- 13.6.1 Religion (S)**
 - As specified in COPNI 06.0.0.
- 13.6.2 Political parties, labour and professional organizations (S)**
 - As specified in COPNI 07.1.0, 07.2.0 and 07.3.0.
- 13.6.3 Environmental protection (S)**
 - As specified in COPNI 08.1.0 and 08.2.0.
- 13.6.4 Services n.e.c. (S)**
 - As specified in COPNI 09.1.0 and 09.2.0.
- 14 Individual consumption expenditure of general government**
- 14.1 Housing**
 The same function is covered under COFOG Group 10.6.
 This group corresponds to Group 04.1 (individual consumption expenditure of households on actual rentals for housing) and Group 13.1 (individual consumption expenditure of NPISHs on housing).
- 14.1.0 Housing (S)**
 - As specified in COFOG 10.6.0. Corresponds to (04.1.1) and (13.1.0).
- 14.2 Health**
 The same function is covered under COFOG Groups 07.1 to 07.4.
 This group corresponds to Division 06 (individual consumption expenditure of households on health) and Group 13.2 (individual consumption expenditure of NPISHs on health).
- 14.2.1 Pharmaceutical products (ND)**
 - As specified in COFOG 07.1.1. Corresponds to (06.1.1) and (13.2.1).

- 14.2.2 Other medical products (ND)**
 - As specified in COFOG 07.1.2. Corresponds to (06.1.2) and (13.2.2).
- 14.2.3 Therapeutic appliances and equipment (D)**
 - As specified in COFOG 07.1.3. Corresponds to (06.1.3) and (13.2.3).
- 14.2.4 Outpatient medical services (S)**
 - As specified in COFOG 07.2.1 and 07.2.2. Corresponds to (06.2.1) and (13.2.4).
- 14.2.5 Outpatient dental services (S)**
 - As specified in COFOG 07.2.3. Corresponds to (06.2.2) and (13.2.5).
- 14.2.6 Outpatient paramedical services (S)**
 - As specified in COFOG 07.2.4. Corresponds to (06.2.3) and (13.2.6).
- 14.2.7 Hospital services (S)**
 - As specified in COFOG 07.3.1, 07.3.2, 07.3.3 and 07.3.4. Corresponds to (06.3.0) and (13.2.6).
- 14.2.8 Public health services (S)**
 - As specified in COFOG 07.4.0.
- 14.3 Recreation and culture**
 The same function is covered under COFOG Groups 08.1 and 08.2.

 This group corresponds to Group 09.4 (individual consumption expenditure of households on recreational and cultural services) and Group 13.3 (individual consumption expenditure of NPISHs on recreation and culture).
- 14.3.1 Recreational and sporting services (S)**
 - As specified in COFOG 08.1.0. Corresponds to (09.4.1) and (13.3.1).
- 14.3.2 Cultural services (S)**
 - As specified in COFOG 08.2.0. Corresponds to (09.4.2) and (13.3.2).
- 14.4 Education**
 The same function is covered under COFOG Groups 09.1 to 09.6.

 This group corresponds to Division 10 (individual consumption expenditure of households on education), Group 13.4 (individual consumption expenditure of NPISHs on education).
- 14.4.1 Pre-primary and primary education (S)**
 - As specified in COFOG 09.1.1 and 09.1.2. Corresponds to (10.1.0) and (13.4.1).
- 14.4.2 Secondary education (S)**
 - As specified in COFOG 09.2.1 and 09.2.2. Corresponds to (10.2.0) and (13.4.2).
- 14.4.3 Post-secondary non-tertiary education (S)**
 - As specified in COFOG 09.3.0. Corresponds to (10.3.0) and (13.4.3).
- 14.4.4 Tertiary education (S)**
 - As specified in COFOG 09.4.1 and 09.4.2. Corresponds to (10.4.0) and (13.4.4).
- 14.4.5 Education not definable by level (S)**
 - As specified in COFOG 09.5.0. Corresponds to (10.5.0) and (13.4.5).
- 14.4.6 Subsidiary services to education (S)**
 - As specified in COFOG 09.6.0.

14.5 Social protection

The same function is covered under COFOG Groups 10.1 to 10.5 and Group 10.7.

This group corresponds to Group 12.4 (individual consumption expenditure of households on social protection) and Group 13.5 (individual consumption expenditure of NPISHs on social protection).

14.5.0 Social protection (S)

As specified in COFOG 10.1.1 to 10.5.0 and 10.7.0. Corresponds to (12.4.0) and (13.5.0).