

Philippine Classification of Individual Consumption Expenditure According to Purpose



2009



Republika ng Pilipinas
PAMBANSANG LUPON SA UGNAYANG PANG-ESTADISTIKA
(NATIONAL STATISTICAL COORDINATION BOARD)
<http://www.nscb.gov.ph>

FOREWORD

The 2009 Philippine Classification of Individual Consumption According to Purpose (PCOICOP) is the first standard classification of individual consumption expenditures in the country prepared by the National Statistical Coordination Board (NSCB) in collaboration with concerned agencies in the Philippine Statistical System (PSS).

The PCOICOP is a detailed classification of individual consumption expenditures on goods and services incurred by the three of the five (5) institutional sectors of the 1993 and 2008 System of National Accounts (SNA), namely: (a) households, (b) financial corporations, (c) non-financial corporations, (d) general government, and (e) non-profit institutions serving households. It was patterned after the 1999 Classification of Individual Consumption According to Purpose (COICOP) developed by the United Nations Statistics Division (UNSD) and serves as one of the functional classification systems in the 1993 and 2008 SNA.

The 2009 PCOICOP will serve as: (a) a framework for the aggregation and integration of the Household/Personal Consumption Expenditures in the SNA; (b) an input in the formulation of the basket of goods for the Consumer Price Index; (c) a guide in the classification of goods and services for the Family Income and Expenditure Survey and Commodity Outlet Survey; and (d) a tool in the analysis of individual consumption expenditures.

The 2009 PCOICOP was developed by the NSCB in consultation with the data users and producers. It was reviewed and recommended by the Technical Committee on Statistical Standards and Classifications (TC-SSC) through its Technical Working Group on Expenditure Classification (TWGEC) composed of experts from the Bangko Sentral ng Pilipinas (BSP), Bureau of Agricultural Statistics (BAS), National Statistics Office (NSO), Department of Trade and Industry (DTI), Department of Energy (DOE), Department of Education (DepEd), Food and Nutrition Research Institute (FNRI), Department of Health (DOH) and NSCB. We would like to take this opportunity to acknowledge the valuable contribution of the members of the TC-SSC and the TWGEC in the development of this classification system.

Pursuant to NSCB Resolution No. 008, series of 2010, all concerned government agencies and instrumentalities are enjoined to adopt the 2009 PCOICOP.

ROMULO A. VIROLA
Secretary General

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NSCB Resolution No. 008
Series of 2010

**APPROVING AND ADOPTING THE 2009 PHILIPPINE CLASSIFICATION OF
INDIVIDUAL CONSUMPTION ACCORDING TO PURPOSE**

WHEREAS, the National Statistical Coordination Board (NSCB) is mandated to develop and prescribe uniform standards and classification systems in the generation of official statistics to ensure harmonization of statistics in the country and at the international level;

WHEREAS, standard classification systems are used to achieve uniformity and comparability of statistics generated at the national and international levels;

WHEREAS, the United Nations recommended the use of the Classification of Individual Consumption According to Purpose (COICOP) which is one of the functional classification systems in the 1993 and 2008 System of National Accounts (SNA);

WHEREAS, the COICOP is used to identify individual consumption expenditures on goods and services incurred by the three institutional sectors of the 2008 SNA namely: (a) households, (b) non-profit institutions serving households, and (c) government;

WHEREAS, the NSCB, through consultations with data producers as well as review of related classification systems, developed the first version of the Philippine Classification of Individual Consumption According to Purpose (PCOICOP) based on the latest COICOP recommended by the United Nations, the 1999 COICOP;

WHEREAS, one of the related classification systems is the Philippine Central Product Classification (PCPC) which differs from the PCOICOP in that it classifies goods and services to generate data on production, intermediate and final consumption, capital formation, foreign trade or commodity flow, stocks and balances, among others;

WHEREAS, the PCOICOP serves as: (a) framework for the aggregation and integration of the Household / Personal Consumption Expenditures in the System of National Accounts; (b) inputs in the formulation of basket of goods for the Consumer Price Index; (c) guide in the classification of goods and services for the Family Income and Expenditure Survey and Commodity Outlet Survey; and (d) tool in the analysis of individual consumption expenditures;

WHEREAS, the NSCB Technical Committee on Statistical Standards and Classifications (TC SSC) through its Technical Working Group on Expenditure Classification (TWG EC), has reviewed the 2009 PCOICOP and is recommending the same for approval of the NSCB Executive Board;

NOW, THEREFORE, BE IT RESOLVED AS IT IS HEREBY RESOLVED that the NSCB Executive Board approve the 2009 PCOICOP, for adoption by all concerned government offices, agencies and instrumentalities;

Approved this 12th day of May 2010, in Pasig City

Attested by:

ROMULO A. VIROLA
Secretary General

NSCB MEMORANDUM CIRCULAR NO. 02-10

TO: All Agencies of the National and Local Government, Government-Owned and/or Controlled Corporations Involved in the Statistical Activities of the Government

SUBJECT: Guidelines for the Adoption and Use of the 2009 Philippine Classification of Individual Consumption According to Purpose (PCOICOP)

Pursuant to NSCB Resolution No. 8, Series of 2010 approved on the 12th day of May 2010 entitled, “Approving and Adopting the 2009 Philippine Classification of Individual Consumption According to Purpose (PCOICOP),” the following guidelines are hereby issued:

1. Purpose and Uses of the 2009 PCOICOP

The *2009 Philippine Classification of Individual Consumption According to Purpose (PCOICOP)* is the first standard classification of individual consumption expenditures in the country which was patterned after the 1999 Classification of Individual Consumption According to Purpose (COICOP) issued by the United Nations Statistics Division (UNSD).

The PCOICOP serves as a framework for the aggregation and integration of the Household/Personal Consumption Expenditures in the System of National Accounts. It provides inputs in the formulation of basket of goods for the Consumer Price Index (CPI). It serves as a guide in the classification of goods and services for the Family Income and Expenditure Survey and the Commodity Outlet Survey. It also serves as a tool in the analysis of individual consumption expenditures.

The PCOICOP is used to identify individual consumption expenditures incurred by three of the five institutional sectors of the 1993 and 2008 System of National Accounts, namely: households, non-profit institutions serving households (NPISHs) and general government. The other two sectors, the financial corporations and non-financial corporations are not part of the PCOICOP. Individual consumption expenditures are those which are made for the benefit of individual persons or households.

2. Criteria for classifying goods and services

a) Purpose of consumption

Purpose of consumption includes, among others, for nourishing the body (food), preventing or curing illness (health), acquiring knowledge (education), traveling from one place to another (transport), protection of the body against inclement weather (clothing and garments), etc.

b) Relevance

Relevance is the relative importance of the consumption expenditure in the economy. There is a need to identify the most relevant or significant consumption expenditures of households that should be highlighted or given a separate code in the PCOICOP.

c) Availability of goods and services consumed

To take into account the local situation, also considered are the most commonly purchased items or services availed by individual households in the country based on the FIES and Commodity Outlet Survey.

3. **Hierarchy of Classification and Levels of Disaggregation of the PCOICOP**

The 2009 PCOICOP provides a summary of classification scheme presenting the hierarchy of categories of individual consumption according to purpose such as division, group, class, sub-class and item.

The 2009 PCOICOP has five (5) levels of disaggregation.

First Level (Division) – Division is represented by two-digit numeric codes.

Second Level (Group) - Group is represented by the first two-digit and third-digit codes taken together.

Third Level (Class) - Class is represented by the first two-digit, third and fourth-digit codes taken together.

Fourth Level (Sub-class) - Sub-class is represented by all five-digit codes taken together.

Fifth Level (Item) - Item is represented by the six-digit codes altogether.

The 2009 PCOICOP consists of the following divisions:

Division 01 - Food and Non-Alcoholic Beverages

- Division 02 - Alcoholic Beverages
- Division 03 - Clothing and Footwear
- Division 04 - Housing, Water, Electricity, Gas and Other Fuels
- Division 05 - Furnishings, Household Equipment and Routine Household Maintenance
- Division 06 - Health
- Division 07 - Transport
- Division 08 - Communication
- Division 09 - Recreation and Culture
- Division 10 - Education
- Division 11 - Restaurants and Hotels
- Division 12 - Miscellaneous Goods and Services
- Division 13 - Individual consumption expenditure of NPISHs
(identifies those non-profit institution expenditures which are regarded as for individual consumption and classifies them by purpose, namely: health, education, social protection, recreation and culture and other services)
- Division 14 - Individual consumption expenditure of General Government
(identifies those government expenditures which are regarded or meant for individual consumption and classifies them by purpose, namely: health, education, social protection, recreation and culture).

The 2009 PCOICOP was approved through NSCB Resolution No. 8, Series of 2010 on the 12th day of May 2010. Concerned agencies are enjoined to adopt the 2009 PCOICOP.

This memorandum circular shall take effect immediately.

CAYETANO W. PADERANGA, JR.
Secretary of Socio-Economic Planning
and NSCB Chairman

December 27, 2010

TECHNICAL NOTES

I. Introduction

The 2009 Philippine Classification of Individual Consumption According to Purpose (PCOICOP) is the first standard classification of individual consumption expenditures in the country.

The 2009 PCOICOP was patterned after the 1999 Classification of Individual Consumption According to Purpose (COICOP) developed by the United Nations Statistics Division (UNSD) and serves as one of the functional classification systems in the 1993 and 2008 System of National Accounts (SNA) recommended by the United Nations.

The 1999 COICOP identifies the individual consumption expenditures incurred by the three institutional sectors, namely: (a) households; (b) non-profit institutions serving households; and (c) government. In the preparation of the 1999 COICOP, the OECD consulted regularly with the Statistical Office of the European Communities (Eurostat), the UNSD and the national statistical agencies of its Member countries. The final version of COICOP which was prepared by the OECD Statistics Directorate and by the UNSD was submitted to the United Nations Statistical Commission for approval at its thirtieth session in March 1999.

II. Purposes and Uses of the PCOICOP

Among the uses of the 2009 PCOICOP are as follows: (a) serve as a framework for the aggregation and integration of the Household / Personal Consumption Expenditures in the SNA; (b) provide inputs in the formulation of basket of goods for the Consumer Price Index; (c) serve as a guide in the classification of goods and services for the Family Income and Expenditure Survey and Commodity Outlet Survey; and (d) serve as a tool in the analysis of individual consumption expenditures.

III. Criteria for Classifying Goods and Services

1. Purpose of consumption

The purpose of consumption includes, among others, for nourishing the body (food), preventing or curing illness (health), acquiring knowledge (education), traveling from one place to another (transport), protection of the body against inclement weather (clothing and garments), etc.

2. Relevance

Relevance is the relative importance of the consumption expenditure in the economy. There is a need to identify the most relevant or significant consumption expenditures of households that should be highlighted or given a separate code in the PCOICOP.

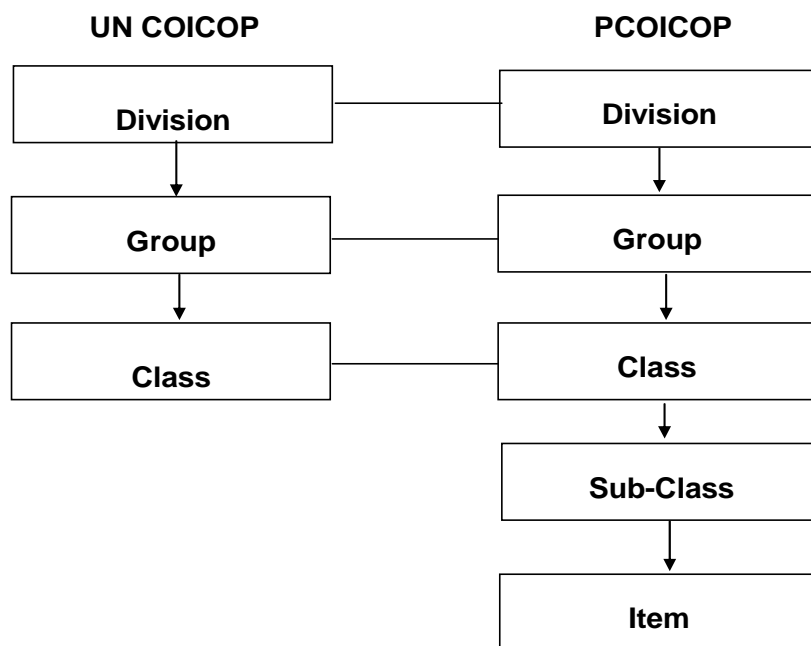
3. Availability of goods and services consumed

The most commonly purchased items or services availed by individual households in the country based on the FIES and Commodity Outlet Survey were also considered in the preparation of the 2009 PCOICOP in order to take into account the local situation.

IV. Structure and Hierarchy of Categories

The 2009 PCOICOP has five (5) levels of detail which are referred to as follows:

Division (2-digit level)
 Group (3-digit level)
 Class (4-digit level)
 Sub-class (5-digit level)
 Item (6-digit level)



A maximum of nine (9) categories can be provided under each group, class, sub-class and expenditure item in the PCOICOP.

Breakdown by Divisions of the PCOICOP

- Division 01 - Food and Non-Alcoholic Beverages
- Division 02 - Alcoholic Beverages
- Division 03 - Clothing and Footwear
- Division 04 - Housing, Water, Electricity, Gas and Other Fuels
- Division 05 - Furnishings, Household Equipment and Routine Household Maintenance
- Division 06 - Health
- Division 07 - Transport
- Division 08 - Communication
- Division 09 - Recreation and Culture
- Division 10 - Education
- Division 11 - Restaurants and Hotels
- Division 12 - Miscellaneous Goods and Services
- Division 13 - Individual consumption expenditure of Non-Profit Institutions Serving Households (NPISHs)
(identifies those non-profit institution expenditures which are regarded as for individual consumption and classifies them by purpose, namely: health, education, social protection, recreation and culture and other services)
- Division 14 - Individual consumption expenditure of General Government

(identifies those government expenditures which are regarded as for individual consumption and classifies them by purpose, namely: health, education, social protection, recreation and culture).

By institutional sector, the COICOP is categorized as follows:

Division 01 – 12	Individual consumption expenditure of Households
Division 13	Individual consumption expenditure of NPISHs
Division 14	Individual consumption expenditure of General Government

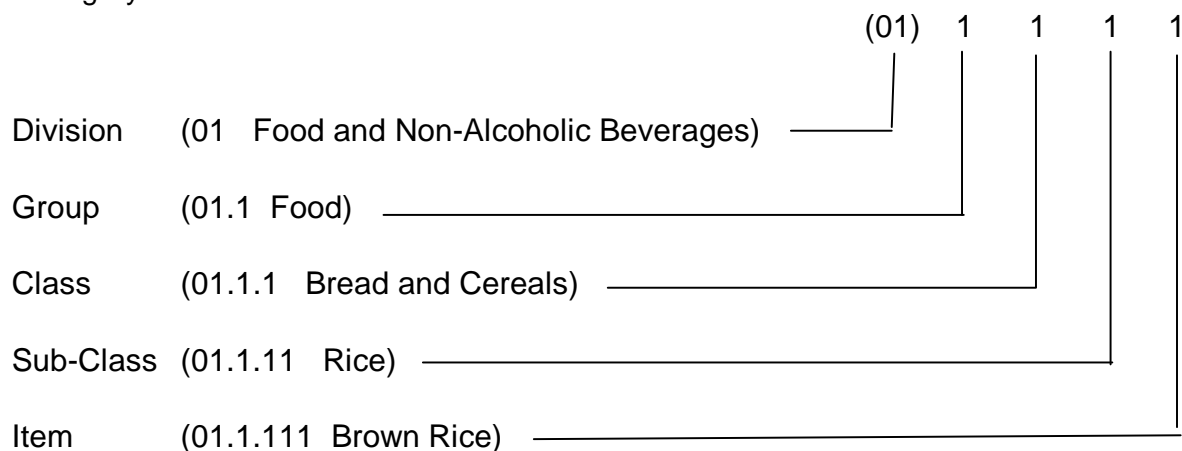
It is at the Class level or 4 – digit level that the types of expenditures are defined.

Classes are further divided into:

- Services (S), e.g. hospital services, rental services, internet services, etc.
- Non-durables (ND), e.g. food, gasoline, electricity, etc.
- Semi-durables (SD), e.g. clothing, footwear, small electrical appliances, etc.
- Durables (D), e.g. car, furniture and furnishing, household appliances, etc.

Similar to the UN COICOP, the first 4 digits (class level) of PCOICOP reflects the expenditures almost common to all countries. On the other hand, the 2 last digits (fifth and sixth) reflect expenditures common to the Philippines or in local situation. This was done at the subclass and item levels, without sacrificing completeness of class coverage as defined or specified in the UN COICOP.

Coding System



The 2009 PCOICOP was developed by the NSCB in consultation with the data users and producers. This was compared with other existing standard classification systems on goods and services in the country and reviewed by the Technical Committee on Statistical Standards and Classifications (TC-SSC) through its Technical Working Group on Expenditure Classification (TWG EC) composed of experts from the Bangko Sentral ng Pilipinas (BSP), Bureau of Agricultural Statistics (BAS), National Statistics Office (NSO), Department of Trade and Industry (DTI), Department of Energy (DOE), Department of Education (DepEd), Food and Nutrition Research Institute (FNRI), Bangko Sentral ng Pilipinas (BSP), Department of Health (DOH) and National Statistical Coordination Board (NSCB).

The 2009 PCOICOP was approved by the NSCB Executive Board on the 12th day of May 2010 through NSCB Resolution No. 008, Series of 2010 entitled "Approving and Adopting the 2009 Philippine Classification of Individual Consumption According to Purpose".

**BROAD STRUCTURE OF THE 2009 PHILIPPINE CLASSIFICATION OF
INDIVIDUAL CONSUMPTION EXPENDITURE ACCORDING TO PURPOSE
(PCOICOP)**

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

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
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DIVISION 01. FOOD AND NON-ALCOHOLIC BEVERAGES

01.1

FOOD

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, cafes, bars, kiosks, street vendors, automatic vending machines, etc., (Class 11.11); cooked dishes prepared by restaurants for consumption off their premises, (Class 11.11); cooked dishes prepared by catering contractors whether collected by the customer or delivered to the customer's home, (Class 11.11); and products sold specifically as pet foods, (Class 09.3.4).

01.1.1

Bread and cereals (ND)

This class includes:

Rice in all forms

Maize, wheat, barley, oats, rye and other cereal 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 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

This class also includes farinaceous-based products prepared with meat, fish, seafood, cheese, vegetables and fruits.

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
			<i>This class excludes: meat pies, (Class 01.1.2); fish pies, (Class 01.1.3); sweetcorn, (Class 01.1.7)</i>		
	01.1.11	Rice			
		01.1.111	Well milled premium rice, fragrant, polished, or glazed, e.g. Jasmine, Sinandomeng, Dinorado, Milagrosa, Wagwag, Glutinous rice etc.	01.1.1	23160
		01.1.112	Brown Rice	01.1.1	23160
		01.1.113	Regular milled, commercial rice, unpolished, unglazed, except NFA rice	01.1.1	23160
		01.1.114	NFA Rice	01.1.1	23160
		01.1.115	Overmilled, broken rice	01.1.1	23160
		01.1.119	Other rice, n.e.c	01.1.1	23160
	01.1.12	Corn			
		01.1.121	Corn, on the cob, yellow	01.1.1	01120
		01.1.122	Corn on the cob, white	01.1.1	01120
		01.1.123	Whole corn, grain	01.1.1	01120
		01.1.124	Glutinous corn,	01.1.1	01120
		01.1.125	Popcorn (variety)	01.1.1	01120
		01.1.126	Corn grits, milled	01.1.1	01120
		01.1.129	Other corn (milled or unmilled, corn starch, corn flour)	01.1.1	01120
	01.1.13	Cereals in the form of grain, flour or meal			
		01.1.131	Wheat	01.1.1	23110
		01.1.132	Barley	01.1.1	23153
		01.1.133	Oats	01.1.1	23153
		01.1.134	Rye	01.1.1	23120
		01.1.135	Cassava flour	01.1.1	23171
		01.1.136	Corn flour	01.1.1	23120
		01.1.137	Rice flour	01.1.1	23120
		01.1.139	Other cereals in the form of grain, flour, meal, n.e.c	01.1.1	23154 part
	01.1.14	Other cereal preparations			
		01.1.141	Flakes (cornflakes, puffed rice, oathflakes and similar products)	01.1.1	23153

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		01.1.142	Native cakes (puto, bibingka, biko, suman, puto etc. prepared from rice)	01.1.1	23999 part
		01.1.143	Infant food cereal-based	01.1.1	23999 part
		01.1.144	Ready-mixed noodle soup	01.1.1	23999 part
		01.1.145	Junk food cereal-based	01.1.1	23999 part
		01.1.149	Other cereal preparations and other products, n.e.c. (chamorado, malt, malt flour, malt extract, potato starch, tapioca, sago, arroz caldo and other starches)	01.1.1	23230; 21393 part
	01.1.15		Bread and other bakery products		
		01.1.161	Loaf bread	01.1.1	23430
		01.1.162	Pandesal	01.1.1	23430
		01.1.163	Sweet biscuits, biscuits plain, waffles and wafers, ice cream cones	01.1.1	23420
		01.1.164	Crotons, toasted bread and similar toasted products	01.1.1	23410
		01.1.165	Crispbread, crackers	01.1.1	23410
		01.1.166	Cookies, cakes, hopia and pies (excluding pies of fish and meat)	01.1.1	23430
		01.1.169	Other bread and bakery products, n.e.c.(lumpia wrapper, gingerbread, pizzas, muffins, croissants, tarts, monay, etc.)	01.1.1	23430
	01.1.16	01.1.160	Mixes and doughs for the preparation of baker's wares	01.1.1	23180
	01.1.17		Pasta products in all forms		
		01.1.171	Pasta (e.g., macaroni, spaghetti, raviola, lasagna, vermicelli cannelloni, tortellini and the like), whether or not cooked or otherwise prepared	01.1.1	23711
		01.1.172	Noodles (e.g. sotanghon, bihon, lomi, canton, miki, misua, etc.)	01.1.1	23711
		01.1.173	Instant noodles all variants	01.1.1	23711
		01.1.179	Other pasta products in all forms, n.e.c.	01.1.1	23711
	01.1.19	01.1.190	Other bread and cereals, n.e.c.	01.1.1	23430

01.1.2

Meat (ND)

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
			This class includes:		
			Fresh, chilled or frozen meat of:		
			bovine animals, swine, sheep and goat		
			horse, mule, donkey, camel and the like		
			poultry (chicken, duck, goose, turkey, guinea fowl)		
			hare, rabbit and game (antelope, deer, boar, pheasant, grouse, pigeon, quail, etc.)		
			fresh, chilled or frozen edible offal		
			dried, salted or smoked and edible offal (sausages, salami, bacon, ham, pate, etc.)		
			other preserved or processed meat and		
			meat-based preparations (canned meat, meat		
			extracts, meat juices, meat pies, etc.)		
			The class also 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.		
			<i>This class excludes: land and sea snails, (Class 01.1.3); land and other edible animal fats, (Class 01.1.5); soup broths and stocks containing meat, (Class 01.1.9).</i>		
01.1.21			Meat, fresh, chilled or frozen		
	01.1.211		Meat of bovine animals, (cattle, buffaloes, carabao)	01.1.2	02111
	01.1.212		Meat of swine	01.1.2	02112
	01.1.213		Meat of sheep	01.1.2	02112
	01.1.214		Meat of goats	01.1.2	02112
	01.1.215		Meat of horses	01.1.2	02113
	01.1.216		Meat of chicken	01.1.2	02122
	01.1.217		Meat of turkey	01.1.2	02123
	01.1.218		Poultry other than chicken and turkey	01.1.2	02123
	01.1.219		Other meat (Frog's meat, turtle's meat, quail, etc.)	01.1.2	02125

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
	01.1.22	01.1.220	Edible offal of bovine animals, fresh, chilled or frozen (swine, cattle, chicken, goats, horses, etc.)	01.1.2	02111
	01.1.23		Dried, salted or smoked meat and edible offal (swine, cattle, chicken, goats, horses, etc.)		
		01.1.231	Dried and salted or smoked meat of bovine animals	01.1.2	21131
		01.1.232	Dried and salted or smoked meat of chicken and other poultry meatbovine animals	01.1.2	21131
		01.1.233	Dried and salted or smoked meat of edible offal	01.1.2	21131
		01.1.239	Other dried, salted or smoked meat and edible offal, n.e.c.	01.1.2	21131
	01.1.24		Preserved or processed meat and meat-based preparations		
		01.1.241	Tocino and tapa (beef, pork, chicken, etc.)	01.1.2	21132
		01.1.242	Hotdog, longaniza, chorizo	01.1.2	21132
		01.1.243	Corned beef	01.1.2	21132
		01.1.244	Luncheon meat, meatloaf, embotido	01.1.2	21132
		01.1.245	Sausages, bacon	01.1.2	21132
		01.1.246	Salami, ham	01.1.2	21132
		01.1.249	Other prepared or preserved meat and meat-based preparations, n.e.c.	01.1.2	21132
	01.1.25		Canned meat, meat extracts, meat juices and meat pies		
		01.1.251	Canned meat, meat extracts, meat juices and	01.1.2	21132
		01.1.252	Meat extracts	01.1.2	21132
		01.1.253	Meat juices	01.1.2	21132
		01.1.254	Meat pies	01.1.2	21132
		01.1.259	Other canned meat, meat extracts, meat juices and meat pies, n.e.c.	01.1.2	21132
	01.1.29	01.1.290	Other meat products	01.1.2	21132
01.1.3			Fish and Seafood (ND)	01.1.3	
			This class includes:		
			Fresh, chilled or frozen		

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
			Fresh, chilled or frozen seafood (crustaceans including crabs, molluscs and other shellfish, land and sea snails, frogs)		
			Dried, smoked or salted fish and seafood		
			Other preserved or processed fish and seafood and fish and sea-food based preparations (canned fish and seafood, caviar and other hard roes, fish, pies, etc.)		
			This class also includes: fish and seafood purchased live for consumption as food.		
			<i>This class excludes: soups, broths and stocks containing fish and seafood.</i>		
	01.1.31		Fish, fresh, chilled or frozen		
		01.1.311	Round scad (galungong)	01.1.3	21229 part
		01.1.312	Milkfish (bangus)	01.1.3	21229 part
		01.1.313	Tilapia	01.1.3	21229 part
		01.1.314	Lapu-lapu	01.1.3	21229 part
		01.1.315	Anchovies (dilis)	01.1.3	21231 part
		01.1.316	Mackerel (hasa-hasa, alumahan and tanigue)	01.1.3	04126 part
		01.1.317	Salmon	01.1.3	04121 part
		01.1.318	Tuna	01.1.3	04123 part
		01.1.319	Other fish, fresh or chilled, n.e.c. (Catfish (hito), Caesio (dalagang bukid), Dalag), herring (tawilis), etc., n.e.c.	01.1.3	04124 part; 04129 part
	01.1.32		Fish, dried, smoked or salted		
		01.1.321	Bisugo	01.1.3	21231
		01.1.322	Tuyo	01.1.3	21231
		01.1.323	Salinas	01.1.3	21231
		01.1.324	Tamban	01.1.3	21231
		01.1.325	Danggit	01.1.3	21231

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		01.1.326	Bangus	01.1.3	21231
		01.1.327	Espada	01.1.3	21231
		01.1.328	Dilis	01.1.3	21231
		01.1.329	Other fish, dried, smoked or salted, n.e.c.	01.1.3	21231
	01.1.33		Seafood, fresh, chilled or frozen		
		01.1.331	Shrimps/prawns	01.1.3	21251
		01.1.332	Crabs	01.1.3	21257
		01.1.333	Squid	01.1.3	21253
		01.1.334	Shells and mollusks (clams, green mussels, halaan and oyster)	01.1.3	21258
		01.1.339	Other seafood, fresh, chilled or frozen, n.e.c. (land and sea snails, frogs, lato, guso, etc.)	01.1.3	21258
	01.1.34		Fish otherwise prepared or preserved, canned or bottled		
		01.1.341	Fish in oil or in sauce, canned or bottled (mackerel, sardines, etc)	01.1.3	21231 part
		01.1.342	Fish, marinated (bagoong, burong isda, etc.)	01.1.3	21261
		01.1.349	Other fish otherwise prepared or preserved, canned or bottled, n.e.c.(caviar, hard roes, fish pies, etc.)	01.1.3	21247 part
	01.1.35		Seafood-based preparations, canned or bottled		
		01.1.351	Squid, canned or bottled	01.1.3	21253 part
		01.1.359	Other seafood-based preparations, canned or bottled, n.e.c. (burong talangka, alamang, salted shells, etc.)	01.1.3	21250 part

01.1.4

Milk, cheese and eggs (ND)

This class includes:

Raw milk; pasteurised and sterilised milk

Condensed, evaporated or powdered milk

Yoghurt, cream, milk-based desserts, milk-based beverage and other similar milk-based products

Cheese and curd

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
			Egg and egg products made wholly from eggs		
			This class also includes milk, cream and yoghurt containing sugar; cocoa; fruit or flavorings; dairy products not based on milk such as soya milk.		
			<i>This class excludes: butter and butter products, (Class 01.1.5)</i>		
	01.1.41		Raw milk		
		01.1.411	Milk, raw , not pasteurized	01.1.4	22110
		01.1.412	Milk, pasteurized or sterilized, ready to drink	01.1.4	22110
	01.1.42		Condensed, evaporated or powdered milk		
		01.1.421	Condensed milk	01.1.4	22110
		01.1.422	Evaporated milk	01.1.4	22110
		01.1.423	Powdered infant milk	01.1.4	22110
		01.1.424	Advanced formula adult powdered milk	01.1.4	22110
		01.1.425	Other powdered milk	01.1.4	22110
	01.1.43		Yoghurt, cream, milk based dessert		
		01.1.431	Yoghurt	01.1.4	22922; 22931
		01.1.432	Cream	01.1.4	22120
		01.1.433	Other milk based desserts	01.1.4	22922; 22931
	01.1.44	01.1.440	Milk based beverages and other milk-based products	01.1.4	22999
	01.1.45	01.1.450	Soya milk	01.1.4	24490
	01.1.46		Cheese and curd		
		01.1.461	Cheese, fresh (kesong puti; including whey cheese)	01.1.4	22950
		01.1.462	Curd	01.1.4	22950
		01.1.463	Grated or processed cheese	01.1.4	22950
		01.1.464	Processed cheese (not grated or powdered)	01.1.4	22950
		01.1.465	Blue-veined cheese	01.1.4	22950
		01.1.469	Other cheese and curd, n.e.c.	01.1.4	22950
	01.1.47		Eggs		
		01.1.471	Eggs, fresh (chicken)	01.1.4	02920

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		01.1.472	Eggs, fresh (quails)	01.1.4	02920
		01.1.473	Eggs, fresh (ducks)	01.1.4	02920
		01.1.474	Eggs, fresh (ostrich)	01.1.4	02920
		01.1.475	Eggs, processed (salted eggs)	01.1.4	02920
		01.1.476	Eggs, processed (balut)	01.1.4	02920
		01.1.477	Eggs, processed (century eggs, etc.)	01.1.4	02920
		01.1.478	Others (Turtle`s egg, etc.)	01.1.4	02920
		01.1.479	Other egg products made wholly from eggs	01.1.4	02920
	01.1.49	01.1.490	Other milk, cheese and eggs, n.e.c.	01.1.4	02920 part
01.1.5			Oils and fats (ND)		
			This class includes:		
			Butter and butter products (butter oil, ghee, etc.);		
			Margarine (including "diet" margarine) and other vegetable fats (including peanut butter)		
			Edible oils (olive oil, corn, sunflower seed oil, cotton-seed oil, soybean oil, groundnut oil, walnut oil, etc.)		
			Edible animal fats (lard, etc.)		
			<i>This class excludes : cod or halibut liver oil, (Class 06.1.1)</i>		
	01.1.51	01.1.510	Butter and butter products	01.1.5	22940
	01.1.52		Margarine (including "diet" margarine and other vegetable fats including peanut butter)		
		01.1.521	Margarine	01.1.5	21681
		01.1.522	Peanut butter	01.1.5	21531
		01.1.529	Butter and other fats and oil derived from milk	01.1.5	22940
	01.1.53		Edible oils		
		01.1.531	Olive oil	01.1.5	21630
		01.1.532	Corn oil	01.1.5	21660
		01.1.533	Coconut oil including milk	01.1.5	21690
		01.1.534	Sunflower-seed oil	01.1.5	21630
		01.1.535	Cotton seed oil	01.1.5	21630
		01.1.536	Soya bean oil	01.1.5	21630
		01.1.537	Canola oil	01.1.5	21630

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		01.1.538	Peanut oil	01.1.5	21630
		01.1.539	Other edible oils, n.e.c.(walnut oil etc.)	01.1.5	21670
	01.1.54	01.1.540	Edible animal fats (lard, etc.)	01.1.5	21690
01.1.6			Fruit (ND)		
			This class includes:		
			Fresh, chilled or frozen fruit		
			Dried fruit, fruit peel, fruit kernel, nuts and edible seeds		
			Preserved fruit and fruit-based products		
			Melons and water melons		
			<i>This class excludes : vegetables cultivated for their fruit such as aubergines, cucumbers and tomatoes, (Class 01.1.7); jams, marmalades, compotes, jellies, fruit purees and pastes, (Class 01.1.8); parts of plants preserved in sugar, (Class 01.1.6); fruit juices and syrups, (Class 01.2.2).</i>		
	01.1.61		Fruit, fresh, chilled or frozen		
		01.1.611	Pineapples	01.1.6	01312
		01.1.612	Mangoes	01.1.6	01313
		01.1.613	Bananas	01.1.6	01314
		01.1.614	Papaws (Papayas)	01.1.6	01315
		01.1.615	Dalanhita	01.1.6	0132
		01.1.616	Orange	01.1.6	0132
		01.1.617	Apple	01.1.6	01348
		01.1.618	Melons, water melon	01.1.6	01316
		01.1.619	Other fruit fresh, n.e.c.(avocado, etc.)	01.1.6	0134
	01.1.62		Dried fruit, fruit peel and fruit kernel		
		01.1.621	Pineapples	01.1.6	01312
		01.1.622	Mangoes	01.1.6	01313
		01.1.623	Bananas	01.1.6	01314
		01.1.624	Papaws (Papayas)	01.1.6	01315
		01.1.625	Dalanhita	01.1.6	0132
		01.1.626	Grapes	01.1.6	01321
		01.1.627	Apple	01.1.6	01350
		01.1.628	Durian	01.1.6	01316
		01.1.629	Other fruit dried, n.e.c. (chico, santol, melons, water melons, guavas, etc.)	01.1.6	01350

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
	01.1.63		Fruit nuts and edible seeds		
		01.1.631	Peanut	01.1.6	01420
		01.1.632	Casher nut	01.1.6	01420
		01.1.633	Coconut	01.1.6	01360
		01.1.634	Almonds	01.1.6	01370
		01.1.635	Chestnuts	01.1.6	01370
		01.1.639	Other fruit nuts and edible seeds, n.e.c.	01.1.6	01390
	01.1.64		Preserved fruit and fruit-based products		
		01.1.641	Pineapple	01.1.6	21552
		01.1.642	Mango	01.1.6	21555
		01.1.643	Jackfruit	01.1.6	21554
		01.1.644	Peaches	01.1.6	21556
		01.1.645	Strawberry and other berries	01.1.6	21550
		01.1.646	Mixtures of fruits (fruit cocktail)	01.1.6	21555
		01.1.649	Other fruit preserved and fruit-based products	01.1.6	21559
	01.1.65	01.1.650	Kaong preserves	01.1.6	23999
	01.1.66	01.1.660	Nata de coco	01.1.6	23999

01.1.7

Vegetables (ND)

This class includes:

Fresh, chilled, frozen or dried vegetables cultivated for their leaves or stalks, for their fruits and roots

Fresh or chilled potatoes and other tuber vegetables

Preserved or processed vegetables and vegetable-based products

Products of tuber vegetables (flours, meals, flakes, purees, chips and crips) including frozen preparation such as chipped potatoes

This class also includes : olives; garlic; pulses; sweetcorn; sea fennel and other edible seaweed; mushrooms and other edible fungi.

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
			<i>This class excludes : potato starch, tapioca, sago and other starches, (Class 01.1.1); soups, broths and stocks containing vegetables, (Class 01.1.9); culinary herbs (parsley, rosemary, tyhme, etc.) and spices (pepper, pimento, ginger, etc.,(Class 01.1.9); vegetable juices, (Class 01.2.2).</i>		
	01.1.71		Fresh, chilled, frozen or dried vegetables cultivated for their leaves or stalks		
		01.1.711	Cabbage	01.1.7	012341
		01.1.712	Bitter gourd (Ampalaya) leaves	01.1.7	012349
		01.1.713	Camote tops (Talbos ng camote)	01.1.7	012348
		01.1.714	Kangkong	01.1.7	012347
		01.1.715	Malunggay	01.1.7	012349
		01.1.716	Pechay	01.1.7	012344
		01.1.717	Mustard	01.1.7	
		01.1.719	Other fresh, chilled, frozen or dried vegetables cultivated for their leaves or stalks, n.e.c.(saluyot, asparagus, brocoli, cauliflower, spinach, etc.)	01.1.7	012349
	01.1.72		Fresh, chilled, frozen or dried vegetables cultivated for their fruit		
		01.1.721	Bitter gourd (Ampalaya)	01.1.7	012334
		01.1.722	Eggplant	01.1.7	012332
		01.1.723	Squash	01.1.7	012333
		01.1.724	Okra	01.1.7	012337
		01.1.725	Patola	01.1.7	012338
		01.1.726	Tomatoes	01.1.7	012331
		01.1.727	Chayote	01.1.7	012339
		01.1.728	Beans and legumes (stringbeans, mungo, togar, olives etc.)	01.1.7	01220; 012399
		01.1.729	Other fresh, chilled, frozen or dried vegetables cultivated for their fruit, n.e.c.	01.1.7	012339
	01.1.73		Fresh, chilled, frozen or dried vegetables cultivated for their roots		
		01.1.731	Onions	01.1.7	01232
		01.1.732	Carrots	01.1.7	01232
		01.1.733	Raddish	01.1.7	01232
		01.1.734	Garlic	01.1.7	01232
		01.1.735	Turnips (Labanos)	01.1.7	01232
		01.1.736	Tugui	01.1.7	01232
		01.1.737	Mushroom	01.1.7	01232

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		01.1.739	Other fresh, chilled, frozen or dried vegetables cultivated for their roots, n.e.c.	01.1.7	01232
	01.1.74		Potatoes and other tuber vegetables, fresh or dried		
		01.1.741	Potatoes	01.1.7	01210
		01.1.742	Sweet potato (camote)	01.1.7	01240
		01.1.743	Cassava/Manioc	01.1.7	01240
		01.1.744	Taro (gabi)	01.1.7	01240
		01.1.745	Yam (ube)	01.1.7	01240
		01.1.746	Ube	01.1.7	01240
		01.1.749	Other potatoes and tuber vegetables, fresh or dried, n.e.c.	01.1.7	01240
	01.1.75		Vegetable, preserved or processed and other vegetable-based products		
		01.1.751	Potatoes	01.1.7	21390
		01.1.752	Sweet potato (camote)	01.1.7	21390
		01.1.753	Cassava/Manioc	01.1.7	21390
		01.1.754	Taro (gabi)	01.1.7	21390
		01.1.755	Yam (ube)	01.1.7	21390
		01.1.756	Peas and beans	01.1.7	21390
		01.1.757	Pickled vegetables	01.1.7	21390
		01.1.758	Tokwa and miso	01.1.7	21390
		01.1.759	Other vegetable, preserved or processed and vegetables based products, n.e.c. (pork & beans, etc.)	01.1.7	21390
	01.1.76		Products of tuber vegetables including preparations		
		01.1.761	Potato chips	01.1.7	21390
		01.1.762	Cassava cake	01.1.7	21390
		01.1.763	Haleya	01.1.7	21390
		01.1.769	Other products of tuber vegetables including preparations, n.e.c. (Camote cue, etc.)	01.1.7	21390
01.1.8			Sugar, jam, honey, chocolate and confectionery (ND)		
			This class includes:		
			Cane or beet sugar, unrefined or refined, powdered, crystallised or in lumps		

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
			Jams, marmalades, compotes, jellies, fruit purees, 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 substitutes		
			Artificial sugar substitutes		
			<i>This class excludes: cocoa and chocolate-based powder, (Class 01.2.1).</i>		
	01.1.81		Cane or beet sugar, refined or unrefined, powdered, crystallized or in lumps not containing added flavoring or coloring matter		
		01.1.811	Centrifugal sugar	01.1.8	23511
		01.1.812	Muscovado	01.1.8	23511
		01.1.813	Molasses	01.1.8	2354
		01.1.814	Panocha	01.1.8	23511
		01.1.815	Refined brown sugar	01.1.8	23511
		01.1.819	Other cane or beet sugar, refined or unrefined, powdered, crystallized or in lumps not containing added flavoring or coloring matter, n.e.c.	01.1.8	23511
	01.1.82		Jams, marmalades, jellies fruit purees and other paste of plants preserved in sugar		
		01.1.821	Jams	01.1.8	21520
		01.1.822	Marmalades	01.1.8	21520
		01.1.823	Maple syrup	01.1.8	23530
		01.1.824	pineapple, etc.)	01.1.8	21520
		01.1.825	Fruit jellies	01.1.8	21520
		01.1.829	Other jams, marmalades, fruit jellies and fruit puree and other paste of plants preserved in sugar, n.e.c.	01.1.8	21520
	01.1.83		Honey		
		01.1.831	Natural honey	01.1.8	02930

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		01.1.832	Artificial honey	01.1.8	02930 part
		01.1.839	Other honey n.e.c.	01.1.8	02930 part
	01.1.84		Chocolate in bars or slabs		
		01.1.841	Chocolate bars	01.1.8	23641
		01.1.842	Chocolate slabs	01.1.8	23641
		01.1.843	Cocoa-based foods	01.1.8	23641
		01.1.844	Cocoa-based dessert preparations	01.1.8	23641
		01.1.849	Other chocolate n.e.c.	01.1.8	23650
	01.1.85		Ice cream, sorbet and edible ice		
		01.1.851	Ice cream	01.1.8	229701
		01.1.852	Sorbet	01.1.8	229702
		01.1.853	Edible ice	01.1.8	229702
		01.1.859	Other ice cream, sorbet and edible ice, n.e.c.	01.1.8	229702
	01.1.89		Other sugar, jam, honey, chocolate and confectionery products, n.e.c.		
		01.1.891	Chewing gums	01.1.8	23672
		01.1.892	Candies	01.1.8	23679
		01.1.893	Pastilles	01.1.8	23679
		01.1.894	Toffees	01.1.8	23679
		01.1.899	Other confectionary products, (merengue, bukayo, etc.)	01.1.8	23679

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

This class includes:

Salt, spices (pepper, pimento, ginger, etc.), culinary herbs (parsley, rosemary, thyme, etc.), sauces, condiments, seasonings (mustard, mayonnaise, ketchup, soy sauce, etc.), vinegar

Prepared baking powders, bakers' yeast, dessert preparations, soups, broths, stocks, culinary ingredients, etc.

Homogenized baby food and dietary preparations irrespective of the composition

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
			<i>This class excludes: milk-based desserts, (Class 01.1.4); soya milk, (Class 01.1.4); artificial sugar substitutes, (Class 01.1.8); cocoa-based dessert preparations, (Class 01.1.8).</i>		
	01.1.91		Salt		
		01.1.911	Rock salt (solar evaporated)	01.1.9	16210; 16220
		01.1.912	Iodized salt	01.1.9	16220
	01.1.92		Spices and culinary herbs		
		01.1.921	Pepper, crushed or ground	01.1.9	01621
		01.1.922	Pimenta	01.1.9	01623
		01.1.923	Ginger, dry	01.1.9	01624
		01.1.924	Monosodium glutamate (Vetsin)	01.1.9	01624 part
		01.1.925	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper and berries	01.1.9	01624 part
		01.1.926	Thyme, saffron	01.1.9	01624 part
		01.1.927	Bay leaves (laurel)	01.1.9	01624
		01.1.929	Other spices and culinary herbs n.e.c.	01.1.9	01624 part
	01.1.93		Sauces, condiments and seasonings		
		01.1.931	Soya (soybean) sauce	01.1.9	23995 part
		01.1.932	Tomato ketchup and other tomato sauces	01.1.9	23996 part
		01.1.933	Mustard flour and meal and prepared mustard	01.1.9	23995 part
		01.1.934	Banana catsup	01.1.9	23996 part
		01.1.935	Salad dressing and mayonnaise	01.1.9	23996 part
		01.1.936	Fish sauce (Patis)	01.1.9	23996 part
		01.1.939	Other sauces,condiments and seasonings, n.e.c.(ginisa mix, meat cubes, lechon sauce, etc.)	01.1.9	23996 part
	01.1.94		Vinegar and substitutes therefore obtained from acetic acid		
		01.1.941	Coco vinegar	01.1.9	23994 part
		01.1.942	Pineapple vinegar	01.1.9	23994 part
		01.1.943	Palm vinegar	01.1.9	23994 part

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		01.1.944	Sugarcane vinegar	01.1.9	23994 part
		01.1.949	Other vinegar and substitutes therefore obtained from acetic acid, n.e.c. (cider, perry)	01.1.9	23994 part
	01.1.95		Prepared baking powders and bakers yeast		
		01.1.951	Bakers yeast	01.1.9	23997 part
		01.1.952	Prepared baking powders	01.1.9	23997 part
		01.1.959	Other prepared baking powders and bakers yeast	01.1.9	23997 part
	01.1.96		Dessert preparation and soups, broths, stocks and culinary ingredients		
		01.1.961	Dessert preparation	01.1.9	
		01.1.962	Boullion	01.1.9	23992 part
		01.1.963	Vegetable soups	01.1.9	23992 part
		01.1.969	Other soups, broths, stocks and culinary enedients, n.e.c.	01.1.9	23992 part
	01.1.97	01.1.970	Homogenized baby food and dietary preparations irrespective of the composition	01.1.9	23991
	01.1.99	01.1.990	Other food products, n.e.c	01.1.9	2399

01.2

NON-ALCOHOLIC BEVERAGES

This group includes non-alcoholic beverages purchased for consumption at home.

This group excludes non-alcoholic beverages sold for immediate consumption away from home by hotels, restaurants, cafes, bars, kiosks, street vendors, automatic vending machines, etc., (Class 11.1.1)

01.2.1

Coffee, tea and cocoa (ND)

This class includes:

Coffee, whether or not decaffeinated, roasted ground, including instant coffee

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
			Tea, mate and other plant products for infusions		
			Cocoa, whether or not sweetened and chocolate-based powder		
			This class also includes: cocoa-based beverage preparations; coffee and tea substitutes; extracts and essences of coffee and tea.		
			<i>This class excludes: chocolate in bars or slabs, (Class 01.1.8); cocoa-based food and cocoa-based dessert preparations, (Class 01.1.8).</i>		
	01.2.11		Coffee, whether or not decaffenaited		
		01.2.111	Coffee instant	01.2.1	23911
		01.2.112	Coffee roasted or ground	01.2.1	23911
		01.2.113	Other coffee based-beverages	01.2.1	23911
	01.2.12		Tea		
		01.2.121	Green tea	01.2.1	23913
		01.2.122	Black tea	01.2.1	23913
		01.2.129	Other plant products for infusions (pito-pito)	01.2.1	23913
	01.2.13		Cocoa		
		01.2.131	Cocoa, powdered (milo,ovaltine, etc)	01.2.1	23669 part
		01.2.132	Cocoa, processed (ricoa, cocoa, tableria, etc.)	01.2.1	23669
		01.2.133	Cocoa beans (cacao)	01.2.1	23669 part
	01.2.14	01.2.140	Cocoa-based beverage preparations	01.2.1	23669 part
	01.2.15	01.2.150	Coffee and tea substitutes	01.2.1	23914 part
	01.2.16	01.2.160	Extracts and essences of coffee and tea	01.2.1	23914 part
01.2.2			Mineral water, soft drinks, fruit and vegetable juices (ND)		
			This class includes:		

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
			Mineral or spring water; all drinking water sold in containers		
			Soft drinks such as sodas, lemonades and colas		
			Fruit and vegetable juices		
			Syrup and concentrates for the preparation of beverages		
			<i>This class excludes: non-alcoholic beverages which are generally alcoholic such as non-alcoholic beer, (Group 02.1).</i>		
01.2.21	01.2.210		Mineral or spring water; all drinking water sold in containers	01.2.2	24410
	01.2.220		Softdrinks	01.2.2	24490
01.2.22					
01.2.23			Fruit and vegetables juices, powder		
	01.2.231		Pineapple juice	01.2.2	22490
	01.2.232		Mango juice	01.2.2	22490
	01.2.233		Orange juice	01.2.2	22490
	01.2.234		Soursop (guyabano) juice	01.2.2	22490
	01.2.235		Apple juice	01.2.2	22490
	01.2.236		Tomato juice	01.2.2	22490
	01.2.237		Calamansi juice	01.2.2	22490
	01.2.238		Salabat powder	01.2.2	22490
	01.2.239		Other fruit and vegetables juices, powder, n.e.c. (lime juice, etc.)	01.2.2	22490
01.2.24			Concentrates and ready to drink juice		
	01.2.241		Pineapple juice	01.2.2	22490
	01.2.242		Orange juice	01.2.2	22490
	01.2.243		Mango juice	01.2.2	22490
	01.2.244		Soursop (guyabano) juice	01.2.2	22490
	01.2.245		Tomato juice	01.2.2	22490
	01.2.246		Grapefruit juice	01.2.2	22490
	01.2.247		Calamansi juice	01.2.2	22490
	01.2.248		Apple juice	01.2.2	22490
	01.2.249		Other concentrates and ready to drink juices, n.e.c.	01.2.2	22490
01.2.25	01.2.250		Syrup and concentrates for the preparation of beverages	01.2.2	2399 part

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
DIVISION 02. ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS						
02.1				ALCOHOLIC BEVERAGES		
				The alcoholic beverages classified here are those purchases for consumption at home.		
				This group includes low or non-alcoholic beverages which are generally alcoholic such as non-alcoholic beer.		
				<i>The group excludes alcoholic beverages sold for immediate consumption away from the home, by hotels, restaurants, cafes, bars, kiosks, street vendors, automatic vending machines, etc., (Class 11.11).</i>		
	02.1.1			Spirits (ND)		
				This class includes: mead, aperitifs other than wine-based aperitifs, (Class 02.1.2).		
		02.1.11	02.1.110	Whisky	02.1.1	24131
		02.1.12	02.1.120	Rum	02.1.1	24133
		02.1.13	02.1.130	Gin	02.1.1	24134
		02.1.14	02.1.140	Brandy	02.1.1	24133
		02.1.15	02.1.150	Vodka (lambanog, etc.)	02.1.1	24139
		02.1.19	02.1.190	Other spirits, n.e.c.	02.1.1	24139
	02.1.2			Wine (ND)		
		02.1.21	02.1.210	Tuba (palm) wine	02.1.2	24220
		02.1.22	02.1.220	Basi wine	02.1.2	24220
		02.1.23	02.1.230	Mango wine	02.1.2	24220
		02.1.24	02.1.240	Wine based aperitifs (ube wine, rice wine, kasuy wine, etc.)	02.1.2	24220
		02.1.25	02.1.250	Cider and perry	02.1.2	24220
		02.1.26	02.1.260	Fortified wines	02.1.2	24220
		02.1.27	02.1.270	Champagne and other sparkling wines	02.1.2	24211
		02.1.29	02.1.290	Other wines, n.e.c.	02.1.2	24220
	02.1.3			Beer (ND)		
		02.1.31	02.1.310	Beer made from malt	02.1.3	24310

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		02.1.32	02.1.320	Ale	02.1.3	24490
		02.1.33	02.1.330	Lager	02.1.3	24490
		02.1.34	02.1.340	Porter	02.1.3	24490
		02.1.35	02.1.350	Low and non alcoholic beer (shandy, etc.)	02.1.3	24490
		02.1.39	02.1.390	Other beer, n.e.c	02.1.3	24490
02.2				TOBACCO		
				This group covers all purchases of tobacco by households, including purchases of tobacco in restaurants, cafes, bars, service stations, etc.		
	02.2.0			Tobacco (ND)		
		02.2.01	02.2.010	Cigarettes containing tobacco	02.2.0	25012
		02.2.02	02.2.020	Cigars	02.2.0	25011
		02.2.03	02.2.030	Pipe tobacco sniff	02.2.0	25011
		02.2.04	02.2.040	Chewing tobacco	02.2.0	25090
		02.2.05	02.2.050	Cigarette papers	02.2.0	32136 part
		02.2.09	02.2.090	Other tobacco, n.e.c.	02.2.0	25090
				<i>This class excludes: other smokers' articles, (Class 12.3.2).</i>		
02.3				NARCOTICS (ND)		
	02.3.0			Narcotics		
				Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		
		02.3.01	02.3.010	Marijuana, opium, cocaine and their derivatives	02.3.0	
		02.3.02	02.3.020	Other vegetables based narcotics as cola nuts, betel leaves and betel nuts	02.3.0	
		02.3.09	02.3.090	Other narcotics including chemicals and man-made drugs	02.3.0	

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
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**DIVISION 03. CLOTHING AND
FOOTWEAR**

03.1 CLOTHING

03.1.1 Clothing materials (SD)

This class includes clothing materials of natural fibres, of man-made fibres and of their mixtures.

This class excludes: furnishing fabrics, (Class 05.2.0).

03.1.11	03.1.110	Cottons and linens	03.1.1	26100 part
03.1.12	03.1.120	Clothing made from synthetic fibers	03.1.1	26710 part
03.1.19	03.1.190	Other clothing materials, n.e.c	03.1.1	26510 part

03.1.2 Garments (SD)

This class includes :

Garments for men, women, children (1-17 years) and infants (<1year), 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, jackets, trousers, waistcoats, suits, costumes, dresses, skirts, etc.

-pants, shorts, shirts, blouses, pullovers, sweaters, cardigans, shorts, swimsuits, track suits, jogging suits, sweatshirts, T-shirts, leotards, etc.

-vests, underpants, socks, stockings, tights, petticoats, brassieres, knickers, slips, girdles, corsets, body stockings, etc.

-pajamas, night-shirts, night-dresses, housecoats, dressing gowns, bathrobes, etc.

-baby clothes and babies's booties made of fabric

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
				<i>This class excludes: articles or medical hosiery such as elasticated stockings, (Class 06.1.2) and babies' napkins, (Class 12.1.3).</i>		
		03.1.21		Garments for men, either ready-to-wear or made-to-measure in all materials (including leather, furs, plastic and rubber)		
			03.1.211	Pants, shorts	03.1.2	28231
			03.1.212	T-shirts, polo shirts	03.1.2	28232
			03.1.213	Underwear (supporter, brief, etc.)	03.1.2	28232
			03.1.214	Socks	03.1.2	28210
			03.1.219	Other garments for men, n.e.c	03.1.2	28231; 28232; 28238
		03.1.22		Garments for women, either ready-to-wear or made-to-measure in all materials (including leather, furs, plastic and rubber)		
			03.1.221	Dress, suits	03.1.2	28233
			03.1.222	Pants	03.1.2	28233
			03.1.223	Blouses, T-shirts, skirts	03.1.2	28233; 28234
			03.1.224	Underwear (panties, chemise, bra, half slip, etc.)	03.1.2	28237
			03.1.225	Stockings, panty hose, socks, tights	03.1.2	28210; 28238
			03.1.226	Raincoats, jackets, sweater, capes	03.1.2	28233
			03.1.229	Other garments for women, n.e.c.	03.1.2	28238
		03.1.23		Garments for boys (below 10 years old), either ready-to-wear or made-to-measure in all materials (including leather, furs, plastic and rubber)		
			03.1.231	Pants, shorts	03.1.2	28231
			03.1.232	Shirts/T-shirts	03.1.2	28232
			03.1.233	Underwear (brief, sando etc.)	03.1.2	28232
			03.1.234	Socks	03.1.2	28210
			03.1.235	Raincoats, jackets, sweater, capes	03.1.2	28233
			03.1.239	Other garments for boys, n.e.c.	03.1.2	28231; 28232; 28238

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		03.1.24		Garments for boys (10 to 17 years old), either ready-to-wear or made-to-measure in all materials (including leather, furs, plastic and rubber)		
			03.1.241	Pants, shorts	03.1.2	28231
			03.1.242	Shirts/T-shirts	03.1.2	28232
			03.1.243	Underwear (brief, sando etc.)	03.1.2	28232
			03.1.244	Socks	03.1.2	28210
			03.1.245	Raincoats, jackets, sweater, capes	03.1.2	28233
			03.1.249	Other garments for boys, n.e.c.	03.1.2	28231; 28232; 28238
		03.1.25		Garments for girls (below 10 years old), either ready-to-wear or made-to-measure in all materials (including leather, furs, plastic and rubber)		
			03.1.251	Dress	03.1.2	28233
			03.1.252	Pants, shorts	03.1.2	28233
			03.1.253	Blouses, t-shirts, skirts	03.1.2	28233; 28234
			03.1.254	Underwear (panties, etc.)	03.1.2	28237
			03.1.255	Stockings, panty hose, socks, tights	03.1.2	28210; 28238
			03.1.256	Raincoats, jackets, sweater, capes	03.1.2	28233
			03.1.259	Other garments for girls, n.e.c.	03.1.2	28238
		03.1.26		Garments for girls (10 to 17 years old), either ready-to-wear or made-to-measure in all materials (including leather, furs, plastic and rubber)		
			03.1.261	Dress	03.1.2	28233
			03.1.262	Pants, shorts	03.1.2	28233
			03.1.263	Blouses, t-shirts, skirts	03.1.2	28234
			03.1.264	Underwear (panties, etc.)	03.1.2	28237
			03.1.265	Stockings, panty hose, socks, tights	03.1.2	28238
			03.1.266	Raincoats, jackets, sweater, capes	03.1.2	28233
			03.1.269	Other garments for girls, n.e.c.	03.1.2	28238
		03.1.27		Garments for infants (< 1 year), either ready-to-wear or made-to-measure in all materials (including leather, furs, plastic and rubber)		
			03.1.271	Dress	03.1.2	28227
			03.1.272	Briefs and panties	03.1.2	28227
			03.1.273	Shirt, tie-side shirt	03.1.2	28227
			03.1.274	Pants, shorts, skirts	03.1.2	28227

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
			03.1.279	Other garments for infants, n.e.c.	03.1.2	28227
		03.1.28		Garments for sports activity		
			03.1.281	Track suits	03.1.2	28228
			03.1.282	Jogging suits	03.1.2	28228
			03.1.283	Leotards	03.1.2	28228
			03.1.284	Sweatshirts	03.1.2	28228
			03.1.285	Men's, women's and children's swimwear	03.1.2	28228
			03.1.286	Women's swimwear	03.1.2	28228
			03.1.287	Children's swimwear	03.1.2	28228
			03.1.289	Other sports garments, n.e.c.	03.1.2	28228
		03.1.29	03.1.290	Other garments, n.e.c.	03.1.2	28236 part

03.1.3

Other articles of clothing and clothing accessories (SD)

This class includes:

Ties, handkerchiefs, scarves, gloves, mittens, muffs, belts, braces, aprons, smocks, bibs, sleeve protectors, hats, berets, bonnets, etc.

Sewing threads, knitting yarns and accessories for making clothing such as buckles, buttons, press-struds, zip fasteners, ribbons, laces, trimmings, etc.

Also includes gardening gloves and working gloves; crash helmets for motorcycles and bicycles.

This class excludes: gloves and other articles made of rubber, (Class 05.6.1); pins, safety pins, sewing needles, knitting needles, thimbles, (Class 05.6.1); protective headgear for sports, (Class 09.3.2); other protective gear for sports such as life jackets, boxing gloves, body padding, belts, supports, etc., (Class 09.3.2); paper handkerchiefs, (Class 12.1.3); watches, jewelry, cuff links, tiepins, (Class 12.3.1); waking sticks and canes, umbrellas and parasols, fans, keyrings, (Class 12.3.2).

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		03.1.31	03.1.310	Ties, handkerchiefs, shawls, scarves, veils, cravats, gardening gloves and belts including those made of leather	03.1.3	28238; 28229
		03.1.32	03.1.320	Crash helmet for motorcycles and bicycles	03.1.3	28269
		03.1.33	03.1.330	Cotton sewing thread and sewing thread of man-made filaments	03.1.3	26350
		03.1.34	03.1.340	Staple fibers, silk yarn and yarn spun from silk waste; silk-worm gut; yarn of wool or fine animal hair	03.1.3	26360; 26370; 26380
		03.1.39	03.1.390	Other articles of clothing and clothing accessories, n.e.c.	03.1.3	28229
	03.1.4			Cleaning, repair and hire of clothing (S)		
				This class includes:		
				Dry-cleaning, laundering and dyeing of garments		
				Hire of garments		
				This class also includes total value of the repair service (that is both the cost of labour and the cost of materials are covered).		
				<i>This class excludes: materials, threads, accessories, etc. purchased by households with the intention of undertaking the repairs themselves, (Class 03.1.1 or Class 03.1.3); repair of household linen and other household textiles, (Class 05.2.0); dry-cleaning laundering, dyeing and hiring of household linen and other household textile, (Class 05.6.2).</i>		
		03.1.41		Dry-cleaning, laundering and dyeing of garments		
			03.1.411	Dry cleaning services (including fur product cleaning services)	03.1.4	97120
				This sub item includes dry cleaning services of apparel and other textile, fur and leather articles.		
			03.1.412	Laundering: washing, cleaning and ironing services of textile clothes and apparel for collectivities and enterprises	03.1.4	97130

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
			03.1.413	Dyeing of Garments and coloring services	03.1.4	97150
	03.1.42		03.1.420	Darning, mending, repair and altering of garments	03.1.4	87230
	03.1.43		03.1.430	Hire of garments	03.1.4	73260
03.2				FOOTWEAR		
	03.2.1			Shoes and other footwear (SD)		
				This class includes:		
				All footwear for men, women, children and infants including sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basketball, boating, etc.)		
				Gaiters, legging and similar articles		
				Shoelaces		
				Parts of footwear such as heels, soles, etc.		
				Purchased by households with the intention of repairing footwear themselves.		
				<i>This class excludes: babies' booties made of fabrics, (Class 03.1.2), orthopaedic footwear, (Class 06.1.3), game specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc., (Class 09.3.2); shin-guards, cricket, pads and other such protective apparel for sports, (Class 09.3.2).</i>		
			03.2.11	Footwear for men including sports footwear suitable for everyday or leisure wear		
			03.2.111	Men' shoes	03.2.1	29310; 29320
			03.2.112	Men's slippers	03.2.1	29310; 29320
			03.2.113	Men's rubber shoes for jogging, cross training, tennis, basketball, etc.	03.2.1	29420; 29429
			03.2.119	Other footwear for men, n.e.c. (sandals, etc.)	03.2.1	29310; 29320

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		03.2.12		Footwear for women including sports footwear suitable for everyday or leisure wear		
			03.2.121	Women's shoes	03.2.1	29310; 29320
			03.2.122	Womens's slippers	03.2.1	29310; 29320
			03.2.123	Women's rubber shoes for jogging, cross training, basketball, etc.	03.2.1	29420; 29429
			03.2.129	Other footwear for women, n.e.c. (sandals/step-in, etc.)	03.2.1	29310; 29320
		03.2.13		Footwear for children including sports footwear suitable for everyday or leisure wear		
			03.2.131	Shoes	03.2.1	29310; 29320
			03.2.132	Slippers	03.2.1	29310; 29320
			03.2.133	Rubber shoes for jogging, cross-training, basketball, etc.)	03.2.1	29420; 29429
			03.2.139	Other footwear for children, n.e.c (sandals/step-in, etc)	03.2.1	29310; 29320
		03.2.14		Footwear for infants including sports footwear suitable for everyday or leisure wear		
			03.2.141	Infants shoes	03.2.1	29310; 29320
			03.2.142	Infants slippers	03.2.1	29310; 29320
			03.2.143	Infants rubber shoes	03.2.1	29420; 29429
			03.2.149	Other footwear for infants, n.e.c (sandals/step-in, etc)	03.2.1	29310; 29320
		03.2.15		Parts of footwear such as heels, soles, shoelaces, gaiters, leggings and similar articles		
			03.2.151	Heels, soles, etc.	03.2.1	29600
			03.2.152	Shoelaces	03.2.1	29600
			03.2.153	Gaiters, leggings and similar articles	03.2.1	29600
			03.2.159	Other parts of footwear, n.e.c.	03.2.1	29600

03.2.2

Repair and hire of footwear (S)

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
				<p>This class includes repair of footwear, shoe cleaning services and hire of footwear.</p> <p>This class also includes: total value of the repair service (that is, both the cost of labour and the cost of materials are covered).</p> <p><i>This class excludes: parts of footwear; such as heels, soles, etc. purchased by households with the intention of undertaking the repair themselves, (Class 03.2.1; polishes, creams and other shoe-cleaning articles, (Class 05.5.1); repair, (Class 09.3.2 or hire, Class 09.4.1) of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice-skates, spikes, studs, etc.).</i></p>		
	03.2.21		03.2.210	Repair of footwear	03.2.2	87210
	03.2.22		03.2.220	Shoe cleaning services	03.2.2	97990
	03.2.23		03.2.230	Hire of footwear	03.2.2	73260

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
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**DIVISION 04. HOUSING, WATER,
ELECTRICITY, GAS AND OTHER
FUELS**

Rentals normally include payment for the use of the land on which the property stands, the dwelling occupied, the fixture 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 garage or parking spaces not providing parking in connection with the dwelling, (Class 07.2.4). Nor do they include charges for water supply, (Class 04.4.1), refuse collection, (Class 04.4.2) and sewage collection, (Class 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 building, (Class 04.4.4); charges for electricity, (Class 04.5.1) and gas, (Class 04.5.2); charges for heating and hot water supplied by district heating plants, (Class 04.5.5).

04.1

ACTUAL RENTALS FOR HOUSING

04.1.1

Actual rentals paid by tenants (S)

This class includes rentals paid by tenants or subtenants occupying unfurnished or furnished premises as their main residence and payments by households occupying a room in a hotel or boarding house as their main residence.

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
				<i>This class excludes: accommodation services of educational establishments and hostels, (Class 11.2.0) and of retirement homes for elderly persons, (Class 12.4.0).</i>		
	04.1.11	04.1.110	04.1.110	Actual rentals paid by tenants or subtenants occupying unfurnished premises as their main residence	04.1.1	63110 part
	04.1.12	04.1.120	04.1.120	Actual rentals paid by tenants or subtenants occupying furnished premises as their main residence	04.1.1	63110 part
	04.1.13	04.1.130	04.1.130	Payment by households occupying a room in a hotel or boarding house as their main residence	04.1.1	63110 part 63119 part 63192 part 63193 part 63199 part
	04.1.14	04.1.140	04.1.140	Parking lot payments in connection with the dwelling as main residence	04.1.1	67530 part
	04.1.19	04.1.190	04.1.190	Other actual rental paid in other types of main residence	04.1.1	
04.1.2	04.1.20	04.1.200	04.1.200	Other actual rentals (S)	04.1.2	72111part; 72112 part
				This class includes rental actually paid for secondary residences.		
				<i>This class excludes accommodation services of holiday villages and holiday centres, (Class 11.2.0).</i>		
04.2				IMPUTED RENTALS FOR HOUSING		
	04.2.1			Imputed rentals of owner-occupiers (S)		
				This class includes imputed rentals of owners occupying their main residence		
	04.2.11	04.2.110	04.2.110	Own or owner-like possession of house and lot	04.2.1	72111 part
	04.2.12	04.2.120	04.2.120	Rent house/room including lot	04.2.1	72111 part
04.2.2				Other imputed rentals (S)		
	04.2.21	04.2.210	04.2.210	Imputed rentals for secondary residence	04.2.2	72111 part
	04.2.22	04.2.220	04.2.220	Imputed rentals of households paying a reduced rental or housed free.	04.2.2	72111 part

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
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04.3

MAINTENANCE AND REPAIR OF THE DWELLING

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

There are two types of maintenance and repair of dwellings: (1) those which are minor, such as interior decoration and repairs to fittings, and which are commonly carried out by both tenants and owners; and (2) 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, class 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, class 04.3.2.

04.3.1

Materials for the maintenance and repair of the dwelling (ND)

This class includes products and materials, such as paints and varnishes, renderings, wallpapers, fabric wall coverings, window panes, plaster, cement, putty, wallpaper paste, etc., purchased for minor maintenance and repair of dwelling.

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
				Also includes small plumbing items (pipes, taps, joints, etc.) and surfacing materials (floor boards, ceramic tiles, etc.)		
				<i>This class excludes fitted carpets and linoleum, (Class 05.1.2), hand tools, door fittings, power sockets, wiring flex and lamp bulbs, (Class 05.5.2), brooms, scrubbing brushes, dusting brushes and cleaning products, (Class 05.6.1); products, materials and fixtures used for major maintenance and repair (intermediate consumption) of for extension and conversion of the dwelling (capital formation).</i>		
	04.3.11	04.3.110		Paints and varnishes	04.3.1	35110 part
	04.3.12	04.3.120		Wallpaper, wall paper pastes and fabric wall covering	04.3.1	32194 part
	04.3.13	04.3.130		Plaster	04.3.1	35293 part
	04.3.14	04.3.140		Cement	04.3.1	37440 part
	04.3.15	04.3.150		Carpentry, electrical, plumbing materials	04.3.1	54760 part; 31600 part; 54621part;
	04.3.16	04.3.160		Surfacing materials	04.3.1	35117 part
	04.3.19	04.3.190		Other materials for the maintenance and repair of the dwelling, n.e.c	04.3.1	

04.3.2

Services for the maintenance and repair of the dwelling (S)

This class includes services of plumbers, electricians, carpenters, glaziers, painters, decorators, floor polishers, etc. engaged for minor maintenance and repair of dwelling.

This class also includes total value of the service (that is, both the cost of labour and the cost of materials are covered).

This class excludes separate purchases of materials may by the household with the intetion of undertaking the maintenance or repair themselves, (Class 04.3.1); service engaged for major maintenance and repair (intemediate consumption) or for extension and conversion of the dwelling (capital formation).

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
		04.3.21	04.3.210	Water plumbing services	04.3.2	54621
		04.3.22	04.3.220	Services of electricians	04.3.2	54611 part
		04.3.23	04.3.230	Services of carpenters	04.3.2	54760
		04.3.24	04.3.240	Services of glaziers	04.3.2	54710
		04.3.25	04.3.250	Services of painters	04.3.2	54730
		04.3.26	04.3.260	Services of decorators	04.3.2	83410 part
		04.3.27	04.3.270	Services of floor polishers	04.3.2	54740 part
		04.3.29	04.3.290	Other services for the maintenance and repair of the dwelling, n.e.c.		
04.4				WATER SUPPLY AND MISCELLANEOUS SERVICES RELATING TO THE DWELLING		
	04.4.1			Water supply (ND)		
				This class includes: water distribution services through mains, associated expenditure such as hire of meters, reading of meters, standing charges, etc.		
				<i>This class excludes drinking water sold in bottles or containers, (Class 01.2.2); hot water or steam purchased from district heating plants, (Class 04.5.5).</i>		
		04.4.11	04.4.110	Water distribution services through mains	04.4.1	18001 part
		04.4.12	04.4.120	Associated expenditures such as hire of meters, reading of meters, standing charges, etc.	04.4.1	
	04.4.2			Refuse collection (S)		
		04.4.20	04.4.200	Refuse collection and disposal	04.4.2	94211part; 94212 part
	04.4.3			Sewerage collection (S)		
		04.4.30	04.4.300	Sewerage collection and disposal	04.4.3	94110 part
	04.4.4			Other services relating to the dwelling, n.e.c. (S)		
				This class includes:		
				Co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc. in multi-occupied		

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
				Security services		
				<i>It excludes household services such as window cleaning, disinfecting, fumigation and pest extermination, (Class 05.6.2); bodyguard, (Class 12.7.0).</i>		
	04.4.41	04.4.410	04.4.410	Co-proprietor charges for caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes, etc., in multi-occupied	04.4.4	85340 part; 85990 part; 94390 part
	04.4.42	04.4.420	04.4.420	Security services	04.4.4	85250part; 85230 part
04.5				ELECTRICITY, GAS AND OTHER FUELS		
	04.5.1	04.5.10	04.5.100	Electricity (ND)	04.5.1	17100 part
				This class includes associated expenditure such as hire of meters, reading of meters, standing charges, etc.		
	04.5.2			Gas (ND)		
				This class includes:		
				Town and natural gas		
				Liquefied hydrocarbons (butane, propane, etc.)		
				This class also includes associated expenditure such as hire of meters, reading of meters, storage containers, standing charges, etc.		
	04.5.21	04.5.210	04.5.210	Natural gas, liquefied	04.5.2	12020
	04.5.22			Liquified hydrocarbon		
		04.5.221	04.5.221	Butane, liquified	04.5.2	12020 part
		04.5.222	04.5.222	Proface, liquified	04.5.2	12020 part
	04.5.23	04.5.230	04.5.230	Biogas	04.5.2	12020 part
	04.5.29	04.5.290	04.5.290	Other gas, n.e.c.	04.5.2	12010part; 12030 part
	04.5.3			Liquid fuels (ND)		

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
				This class includes domestic heating and lighting oils.		
		04.5.31	04.5.310	Kerosene (including kerosene type jet fuel)	04.5.3	33340
		04.5.32	04.5.320	Gas oils	04.5.3	33360
		04.5.39	04.5.39	Other liquied fuels, n.e.c.	04.5.3	33360
04.5.4				Solid fuels (ND)		
				This class includes coal, coke, briquettes, firewood, charcoal, peat and the like.		
		04.5.41	04.5.410	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	04.5.4	03130
		04.5.42	04.5.420	Coal, not agglomerated, briquettes and similar solid fuels, coke and semi-coke of coal, of lignite or of peat, retort carbon manufactured from coal	04.5.4	11011 part; 11012 part; 11019 part
		04.5.43	04.5.430	Lignite, whether or not agglomerated	04.5.4	11031part; 11032 part
		04.5.44	04.5.440	Wood charcoal	04.5.4	34510
		04.5.45	04.5.450	Sawdust and wood waste and scrap	04.5.4	39280
		04.5.49	04.5.490	Other solid fuels, n.e.c	04.5.4	
04.5.5				Heat energy (ND)		
				This class includes hot water and steam purchased from district heating plants.		
				This class also includes associated expenditures such as hire of meters, reading of meters, standing charges, etc. ice used for cooling and refrigeration purposes.		
		04.5.51	04.5.510	Hot water and steam purchased from district heating plants	04.5.5	17300 part
		04.5.52	04.5.520	Associated expenditures such as hire of meters, reading of meters, standing charges, etc	04.5.5	69220 part
		04.5.53	04.5.530	Ice used for cooling and refrigeration purposes	04.5.5	

Group	Class	Sub-Class	Item	Description	UN COICO	2002 PCPC
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**DIVISION 5. FURNISHINGS,
HOUSEHOLD EQUIPMENT AND
ROUTINE HOUSEHOLD
MAINTENANCE**

05.1	FURNITURE AND FURNISHINGS, CARPETS AND OTHER FLOOR COVERINGS
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05.1.1	Furniture and furnishings (D)
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This class includes purchases of:

beds, sofas, couches, tables, chairs,
cupboards, chest of drawers and
bookshelves

lighting equipments such as ceiling lights,
standard lamps, globe lights and bedside
lamps

pictures, sculptures, engravings, tapestries
and other art objects including reproduction
of works of art and other ornaments.

screens, folding partitions and other
furniture and fixtures

This class also includes:

Delivery and installation when applicable

Base mattresses, mattresses, tatamis,
bathroom cabinets

Baby furniture such as cradles, high- chairs
and play-pens

Blinds; camping and garden furniture;
mirrors, candle-holders or candlesticks

Group	Class	Sub-Class	Item	Description	UN COICO	2002 PCPC
				<i>This class excludes: bedding and sunshades, (Class 05.2.0); safes, (Class 05.3.1); ornamental glass and ceramic articles, (Class 05.4.0); clocks, (Class 12.3.1); wall thermometers and barometers, (Class 12.3.2); carry cots and push-chairs, (Class 12.3.2); works of art and antique furniture acquired primarily as stores of value (capital formation).</i>		
	05.1.11	05.1.110	Beds, sofas, couches, tables, chairs, cupboards, chest of drawers and bookshelves		05.1.1	38112
	05.1.12	05.1.120	Lighting equipments such as ceiling lights, standard lamps, globe lights and bedside lamps		05.1.1	46531
	05.1.13	05.1.130	Pictures, sculptures, engravings, tapestries and other art objects including reproduction of works of art and other ornaments.		05.1.1	38960
	05.1.14	05.1.140	Screens, folding partitions and other furniture and fixtures		05.1.1	38111
	05.1.15	05.1.150	Base mattresses, mattresses, tatamis, bathroom cabinets		05.1.1	38150 part
	05.1.16	05.1.160	Baby furniture such as cradles, high- chairs and play-pens		05.1.1	
	05.1.17	05.1.170	Blinds, camping and garden furniture, mirrors, candle-holders or candlesticks		05.1.1	
	05.1.19	05.1.190	Other household furniture and furnishing, n.e.c		05.1.1	38140
05.1.2			Carpets and other floor coverings (D)			
			This class includes payment for loose carpets, fitted carpets, linoleum and other			
			Laying of floor coverings.			
			<i>This class excludes: bathroom mats, rush mats, and door mats, (Class 05.2.0); antique floor coverings acquired primarily as stores of value (capital formation).</i>			
	05.1.21	05.1.210	Loose carpets, fitted carpets, linoleum and other such floor coverings		05.1.2	38140 part
	05.1.22	05.1.220	Laying of floor coverings.		05.1.2	38140 part
05.1.3			Repair of furniture, furnishings and floor coverings (S)			

Group	Class	Sub-Class	Item	Description	UN COICO	2002 PCPC
				This class includes:		
				Repair of furniture, furnishings and floor coverings		
				Total value of the service (that is, both the cost of labour and the cost of materials are		
				Restoration of works of art, antique furniture and antique floor coverings other than those acquired primarily as stores of value (capital formation)		
				<i>This class excludes: separate purchases of materials made by households with the intention of undertaking the repair themselves, (Class 05.1.1) or (Class 05.1.2); dry-cleaning of carpets</i>		
	05.1.31		05.1.310	Repair of furniture	05.1.3	87249
	05.1.32		05.1.320	Repair of furnishings	05.1.3	87249
	05.1.33		05.1.330	Repair of floor coverings	05.1.3	87249
						part
	05.1.34		05.1.340	Restoration of works of arts, antique furniture and antique floor covering other than those purchased as stores of value (capital formation)	05.1.3	96320
						part

05.2

HOUSEHOLD TEXTILES

05.2.0

Household textiles (SD)

This class includes payments for furnishing fabrics, curtain material, double curtains, awnings, door curtains and fabric blinds

Bedding such as sheets, pillowcases, blankets, travelling rugs, plaids, eiderdowns, counterpanes and mosquito nets

Table linen and bathroom linen such as tablecloths, table napkins, towel and face-clothes

Other household textiles such as shopping bags, laundry bags, shoe bags, cover for clothes and furniture, bags, sunshades, etc.

Group	Class	Sub-Class	Item	Description	UN COICO	2002 PCPC
				This class also includes : repair of such articles, cloth bought by the piece; oilcloth; bathroom mats, rush mats and door mats.		
				This class excludes: fabric wall coverings, (Class 04.3.1); tapetries, (Class 05.1.1); floor coverings such as carpets and fitted carpets, (Class 05.1.2); electric blankets, (Class 05.3.2); covers for motor cars, motor cycles, etc., (Class 07.2.1); air mattresses and sleeping bags, (Class 09.3.2).		
	05.2.01	05.2.010		Furnishing fabrics, curtain material, double curtains, awnings, door curtains and fabric blinds	05.2.0	27130
	05.2.02	05.2.020		Beddings such as futons, pillows, bolster and hammocks	05.2.0	27120
	05.2.03	05.2.030		Bedding such as sheets, pillowcases, blankets, travelling rugs, plaids, eiderdowns, counterpanes and mosquito nets	05.2.0	27110
	05.2.04	05.2.040		Table linen and bathroom linen such as tablecloths, table napkins, towel and face-clothes	05.2.0	27140
	05.2.05	05.2.050		Other household textiles such as shopping bags, laundry bags, shoe bags, cover for clothes and furniture bags, sunshades, etc.	05.2.0	27150
	05.2.06	05.2.060		Repair of household textiles	05.2.0	87230
	05.2.09	05.2.090		Other household textiles, n.e.c.	05.2.0	27190

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 roaster, hobs, ranges, ovens and micro-wave ovens

Air conditioners, humidifiers, space heaters, water heaters, ventilators and extractor

Group	Class	Sub-Class	Item	Description	UN COICO	2002 PCPC
				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.		
				This class also includes delivery and installation of the appliances when applicable		
				<i>This class excludes : such appliances that are built into the structure of the building</i>		
		05.3.11	05.3.110	Refrigerators, freezers and fridge-freezers	05.3.1	44811
		05.3.12	05.3.120	Washing-machines, dryers, drying cabinets, dishwashers, ironing and pressing machines	05.3.1	44812
		05.3.13	05.3.130	Cookers, spit roaster, hobs, ranges, ovens and micro-wave ovens	05.3.1	44821
		05.3.14	05.3.140	Air conditioners, humidifiers, space heaters, water heaters, ventilators and extractor hoods	05.3.1	43912
		05.3.15	05.3.150	Vacuum cleaners, steam-cleaning machines, carpet shampooing machines and machines for scrubbing, waxing and polishing floors	05.3.1	44816
		05.3.16	05.3.160	Delivery and installation costs of the appliances whenever applicable.	05.3.1	54619 part
		05.3.19	05.3.190	Other major household appliances such as safes, sewing machines, knitting machines, water softeners, etc.	05.3.1	44623 part

05.3.2

Small electric household appliances (SD)

This class includes

Coffee mills, coffee-makers, juice extractors, can openers, food mixers, deep fryers, meat grills, knives, toasters

Ice cream makers, sorbet makers, and yoghurt makers

Hotplates, irons, kettles, fans, electric

Other small electric household appliances

Group	Class	Sub-Class	Item	Description	UN COICO	2002 PCPC
				<i>This class excludes: small non-electric household articles and kitchen utensils, (Class 05.4.0); household scales, (Class 05.4.0); personal weighing machines and</i>		
		05.3.21	05.3.210	Electric fans	05.3.2	44815
		05.3.22	05.3.220	Rice cooker	05.3.2	44816
		05.3.23	05.3.230	Flat iron	05.3.2	44816
		05.3.24	05.3.240	Coffee mills, coffee-makers, juice extractors, can openers, food mixers, deep fryers, meat	05.3.2	44816
		05.3.25	05.3.250	Toasters	05.3.2	44816
		05.3.26	05.3.260	Ice cream makers, Sorbet makers, and yoghurt makers	05.3.2	44816
		05.3.27	05.3.270	Hotplates, meat grills, deep fryers, etc.	05.3.2	44816
		05.3.29	05.3.290	Other small electric household appliances,	05.3.2	44816

05.3.3

Repair of household appliances (S)

This class 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.

This class excludes: separate purchases of materials made by households with the intention of undertaking the repair themselves, (Class 05.3.1) or (Class 05.3.2).

05.3.31	05.3.310	Repair of electric household appliances	05.3.3	87151
05.3.32	05.3.320	Repair of non-electric household appliances	05.3.3	87151
05.3.39	05.3.390	Repair of other household appliances, n.e.c.	05.3.3	87151

05.4

GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS

05.4.0

Glassware, tableware and household utensils (SD)

This class includes purchases of:

Glassware, crystal-ware, ceramic ware and chinaware of the kind used for table, kitchen, bathroom, toilet, office and indoor decoration

Cutlery, flatware and silverware

Group	Class	Sub-Class	Item	Description	UN COICO	2002 PCPC
				Non-electric kitchen utensils of all materials such as saucepans, stewpots, pressure cookers, frying fans, coffee mills, puree-makers, mincers, hot plates, 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 iceboxes		
				Repair of such articles		
				<i>This class excludes: lighting equipment, (Class 05.1.1); electric household appliances, (Class 05.3.1) or (Class 05.3.2); cardboard tableware, (Class 05.6.1); personal weighing machines and baby scales, (Class 12.1.3).</i>		
	05.4.01	05.4.010		Glassware, crystal-ware, ceramic ware and chinaware of the kind used for table, kitchen, bathroom, toilet, office and indoor decoration	05.4.0	36940
	05.4.02			Non-electric kitchen utensils of all materials		
		05.4.021		Saucepans	05.4.0	44816
		05.4.022		Stewpots	05.4.0	44816
		05.4.023		Pressure cookers	05.4.0	44821
		05.4.024		Frying pans	05.4.0	44821
		05.4.025		Coffee mills	05.4.0	44816
		05.4.026		Puree-makers	05.4.0	44816
		05.4.027		Mincers	05.4.0	44816
		05.4.028		Household scales	05.4.0	43922
		05.4.029		Other non-electric kitchen utensils of all materials, n.e.c.	05.4.0	
	05.4.03			Non-electric household articles of all materials		
		05.4.031		Containers for bread, coffee, spices, etc.	05.4.0	36940
		05.4.032		Water bins, waste-paper baskets, laundry baskets	05.4.0	37100 part
		05.4.033		Portable money-boxes and strong-boxes	05.4.0	37100 part

Group	Class	Sub-Class	Item	Description	UN COICO	2002 PCPC
			05.4.034	Towel rails, bottle racks	05.4.0	42992 part
			05.4.035	Irons and ironing boards	05.4.0	44816 part
			05.4.036	Letter box	05.4.0	44913
			05.4.039	Other non-electric household articles of all materials, n.e.c.	05.4.0	
	05.4.04		05.4.040	Repair of glassware, tableware and household utensils		
05.5				TOOLS AND EQUIPMENT FOR HOUSE AND GARDEN		
	05.5.1			Major tools and equipment (D)		
				This class includes purchases of: such as		
				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 motorised tools and equipment		
				This class also includes charges for the leasing or rental of do-it-yourself machinery and equipment.		
	05.5.11			Motorised tools and equipment		
			05.5.111	Electric drills	05.5.1	
			05.5.112	Saws	05.5.1	
			05.5.113	Sanders and hedge cutters	05.5.1	
			05.5.114	Garden tractors	05.5.1	
			05.5.115	Lawn mowers	05.5.1	44120 part
			05.5.116	Cultivators	05.5.1	44110 part
			05.5.117	Chain saws	05.5.1	
			05.5.118	Water pumps	05.5.1	43220 part
			05.5.119	Other motorized tools and equipment, n.e.c.	05.5.1	
	05.5.12		05.5.120	Repair of motorised tools and equipment	05.5.1	44231
	05.5.13		05.5.130	Leasing or rental of do-it-yourself machinery and equipment	05.5.1	44231

Group	Class	Sub-Class	Item	Description	UN COICO	2002 PCPC
	05.5.2			Small tools and miscellaneous accessories (SD)		
				This class includes:		
				Hand tools such as saws, hammers, screwdrivers, wrenches, spanners, pliers, trimming knives, rasps and file		
				Garden tools 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 radiator and fireplaces, other metal articles for the house (curtain rails, carpet rods, hooks, etc.) 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 small tools and miscellaneous		
		05.5.21	05.5.210	Hand tools such as saws, hammers, screwdrivers, wrenches, spanners, pliers, trimming knives, rasps and file	05.5.2	42921
		05.5.22	05.5.220	Garden tools as wheel barrows, watering cans, hoses, spades, shovels, rakes, forks, scythes, sickles and secateurs	05.5.2	42921
		05.5.23	05.5.230	Ladders and steps	05.5.2	42999
		05.5.24	05.5.240	Door fittings (hinges, handles and locks), fittings for radiator and fireplaces, other metal articles for the house (curtain rails, carpet rods, hooks, etc.) for the garden (chains, grids, stakes and hoop segments for fencing and bordering)	05.5.2	42992
		05.5.25	05.5.250	Small electric accessories such as power sockets, switches, wiring flex, electric bulbs, fluorescent lighting tubes, torches, flashlights, hand-lamps, electric batteries for	05.5.2	46330
		05.5.26	05.5.260	Repair of small tools and miscellaneous	05.5.2	87290

Group	Class	Sub-Class	Item	Description	UN COICO	2002 PCPC
05.6				GOODS AND SERVICES FOR ROUTINE HOUSEHOLD MAINTENANCE		
	05.6.1			Non-durable household goods (ND)		
				This class includes purchases of :		
				Cleaning and maintenance products such as:		
				soaps, washing powders, washing liquids, scouring powders, detergents		
				disinfectants bleaches, softeners,		
				window-cleaning products, waxes, polishing dyes		
				unblocking agents, disinfectants, insecticides, fungicides		
				distilled water		
				Articles for cleaning such as:		
				brooms, scrubbing brushes, dust pans, and dust brushers, 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 pets, clothes hangers, pins, sewing needles, knitting blades, thimbles		
				nails, screws, nuts and bolts, tacks washers		

Group	Class	Sub-Class	Item	Description	UN COICO	2002 PCPC
				glues and adhesive tapes for household use		
				string, twine and rubber gloves		
				This class also includes polishes, creams and other shoe-cleaning articles.		
				<i>This class excludes: horticultural products for the upkeep of ornamental gardens, (Class 09.3.3.); paper handkerchiefs, toilet paper, toilet soaps, toilet sponges and other products for personal hygiene, (Class 12.1.3)</i>		
		05.6.11		Cleaning and maintenance products		
			05.6.111	Soaps, washing powders, washing liquids, scouring powders, detergents	05.6.1	35321;35322
			05.6.112	Disinfectants bleaches, softeners,	05.6.1	34620
			05.6.113	Window-cleaning products, waxes, polishing dyes	05.6.1	35333 part
			05.6.114	Unblocking agents, disinfectants, insecticides, fungicides	05.6.1	34620 part
			05.6.115	Distilled water	05.6.1	
			05.6.119	Other cleaning and maintenance products, n.e.c.	05.6.1	
		05.6.12		Articles of cleaning		
			05.6.121	Brooms, scrubbing brushes, dust pans, and dust brushers, dusters	05.6.1	38993
			05.6.122	Tea towels, floorcloths, household sponges, scourers, steel wool and chamois leathers	05.6.1	38993 part
			05.6.129	Other cleaning articles, n.e.c.	05.6.1	38993 part
		05.6.13		Paper products		
			05.6.131	Filters, tablecloths and table napkins, kitchen paper	05.6.1	38999
			05.6.132	Vacuum cleaner bags and cardboard tableware, including aluminium foil and plastic bin liners	05.6.1	44816 part
			05.6.139	Other paper products, n.e.c.	05.6.1	38999 part
		05.6.14	05.6.140	Polishes, creams and other shoe-cleaning articles	05.6.1	35333

Group	Class	Sub-Class	Item	Description	UN COICO	2002 PCPC
		05.6.19		Other non-durable household articles, n.e.c.		
			05.6.1.91	Matches, candles, lamp wicks, methylated spirits	05.6.1	38999 part; 27998 part
			05.6.1.92	Clothes pets, clothes hangers, pins, sewing needles, knitting blades, thimbles	05.6.1	42997 part
			05.6.1.93	Nails, screws, nuts and bolts, tacks washers	05.6.1	42994 part
			05.6.1.94	Glues and adhesive tapes for household use	05.6.1	35420
			05.6.1.95	String, twine and rubber gloves	05.6.1	36260 part
			05.6.1.99	Other non-durable household articles, n.e.c.	05.6.1	

05.6.2

Domestic services and household services (S)

This class includes:

Domestic services supplied by paid staff employed in private service such as: butlers, cooks, maids, drivers, gardeners, governesses, secretaries, tutors and au pairs.

Similar domestic services including baby-sitting and housework supplied by enterprises or self-employed persons

Household services such as window cleaning, disinfecting, fumigation and pest examination

Dry-cleaning, laundering and dyeing of household linen, household textiles and carpets

Hire of furniture, furnishings, carpets, household equipment and household linen.

Group	Class	Sub-Class	Item	Description	UN COICO	2002 PCPC
				<i>This class excludes: dry-cleaning, laundering and dyeing of garments, (Class 03.1.4); refuse collection, (Class 04.4.2); sewerage collection, (Class 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, (Class 04.4.4); security services, (Class 04.4.4); snow removal and chimney sweeping, (Class 04.4.4); removal and storage services, (Class 07.3.6); services of wet-nurses, creches, day-care centres and other child-minding facilities, (Class 12.4.0); bodyguards, (Class 12.7.0).</i>		
		05.6.2.1		Domestic services supplied by paid staff employed in private service		
			05.6.2.11	Butlers	05.6.2	98000
			05.6.2.12	Cooks	05.6.2	98000
			05.6.2.13	Maids	05.6.2	98000
			05.6.2.14	Drivers	05.6.2	98000
			05.6.2.15	Gardeners	05.6.2	98000
			05.6.2.16	Governesses	05.6.2	98000
			05.6.2.17	Secretaries	05.6.2	98000
			05.6.2.18	Tutors	05.6.2	98000
			05.6.2.19	Other domestic services supplied by paid staff employed in private service, n.e.c.	05.6.2	98000
		05.6.2.2		Domestic services supplied by enterprises or self-employed		
			05.6.2.11	Baby-sitting	05.6.2	98000
			05.6.2.12	Butlers	05.6.2	98000
			05.6.2.13	Cooks	05.6.2	98000
			05.6.2.14	Maids	05.6.2	98000
			05.6.2.15	Drivers	05.6.2	98000
			05.6.2.16	Gardeners	05.6.2	98000
			05.6.2.17	Secretaries	05.6.2	98000
			05.6.2.18	Tutors	05.6.2	98000
			05.6.2.19	Other domestic services supplied by enterprises or self-employed, n.e.c.	05.6.2	98000
		05.6.2.3	05.6.2.30	Household services such as window cleaning, disinfecting, fumigation and pest examination	05.6.2	85310; 85320

Group	Class	Sub- Class	Item	Description	UN COICO	2002 PCPC
		05.6.2.4	05.6.2.40	Dry-cleaning, laundering and dyeing of household linen, household textiles and carpets	05.6.2	97120; 97130
		05.6.2.5	05.6.2.50	Hire of furniture, furnishings, carpets, household equipment and household linen	05.6.2	73230

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
DIVISION 06. HEALTH						
This division 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 out-patients by medical, dental and paramedical practitioners or to in-patients by hospitals and the like are included in out-patient services, (Group 06.2) or hospital services, (Group 06.3).						
	06.1.1			Pharmaceutical Products (ND)		
This class includes medicinal preparations, medicinal drugs, patent medicines, serums and vaccines, vitamins and minerals, cod liver oil and halibut liver oil, oral contraceptives.						
<i>This class excludes: veterinary products, (Class 09.3.4); articles for personal hygiene such as medicinal soaps, (Class 12.1.3).</i>						
		06.1.11		Medicinal preparations, medicinal drugs and patent medicines for		
			06.1.111	Infections and infestations	06.1.1	35260
			06.1.112	Hypertensive and cardiovascular diseases		
			06.1.113	Pain relief and consciousness such as analgesic, immunology such as anesthetics, and immunosuppressants	06.1.1	35260
			06.1.114	Allergy and respiratory diseases	06.1.1	35260
			06.1.115	Endocrine and central nervous system	06.1.1	35260
		06.1.12		Pharmaceutical products for nutrition and/or prevent diseases such as serums and vaccines, vitamins and minerals, cod liver oil and halibut liver oil, dietary supplements, etc.		
			06.1.121	Serums and vaccines	06.1.1	35290
			06.1.122	Vitamins and minerals	06.1.1	35290
			06.1.123	Cod liver oil and halibut liver oil	06.1.1	35290
			06.1.124	Dietary supplements	06.1.1	35290

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
			06.1.129	Other pharmaceutical products or articles for medical or surgical purposes disinfectant	06.1.1	35290
		06.1.19		Other medicinal preparations, medicinal drugs and patent medicines		
			06.1.191	Local herbal medicines	06.1.1	35290
			06.1.192	Dermatology	06.1.1	35290
			06.1.193	Obstetrics	06.1.1	35290
			06.1.194	Urinary	06.1.1	35290
			06.1.165	Diagnostics	06.1.1	35290
06.1.2	06.1.20	06.1.200		Other medical products (ND)	06.1.2	48251
				This class includes clinical thermometer, adhesive and non-adhesives bandages, hypodermic syringes, hot-water bottles and ice bags, medical hosiery items such as elasticated stocking and knee-supports, pregnancy tests and condoms and other mechanical contraceptive devices.		
06.1.3				Therapeutic appliances and equipment (D)		
				This class includes:		
				Corrective eye-glasses and contact lenses, hearing aids, glass eyes		
				Artificial limbs and other prosthetic devices, orthopaedic braces and supports, orthopaedic		
				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		
				This class also includes dentures but not fitting costs.		
				<i>This class excludes hire of therapeutic equipment, (Class 06.2.3); protective goggles; belts and supports for sport, (Class 09.3.2); sun-glasses not fitted with corrective lenses, (Class 12.3.2).</i>		
	06.1.31	06.1.310	06.1.310	Corrective eye-glasses and contact lenses, hearing aids, glass eyes	06.1.3	48311

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		06.1.32	06.1.320	Artificial limbs and other prosthetic devices, orthopaedic braces and supports, orthopaedic footwear	06.1.3	48311
		06.1.33	06.1.330	Surgical belts, trusses and supports, neck braces	06.1.3	48311
		06.1.34	06.1.340	Medical massage equipment and health lamps	06.1.3	48311
		06.1.35	06.1.350	Powered and unpowered wheelchairs and invalid carriages "special beds", crutches	06.1.3	48311
		06.1.36	06.1.360	Electronic and other devices for monitoring blood pressure, etc.	06.1.3	48311
		06.1.37	06.1.370	Dentures but not fitting costs	06.1.3	48311
		06.1.38	06.1.380	Repair of such articles	06.1.3	48311
		06.1.39	06.1.390	Other therapeutic appliances and equipment, n.e.c.	06.1.3	48311

0.6.2

OUTPATIENT SERVICES

This group covers medical, dental and paramedical services delivered out-patient 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 the hospital services, (Group 06.3).

06.2.1

Medical services

This class includes consultation of physicians in general and specialist practice.

Also includes services of orthodontic specialists.

This class excludes services of medical analysis laboratories and X-ray centres, (Class 06.2.3); services of practitioners of traditional medicines, (Class 06.2.3).

06.2.11 General medical services availed of (consultation, physical check-up and laboratory services)

06.2.111	Public medical services	06.2.1	931211
06.2.112	Private medical services	06.2.1	931212

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		06.2.12		Specialized medical services availed of (analysis and interpretation of medical images (X-ray, electrocardiogram, endoscopies, etc.) consultation services in pediatrics, gynecology-obstetrics, cardiology, internal, ophthalmology, neurology and psychiatry)		
			06.2.121	Public specialized medical services	06.2.1	931221
			06.2.122	Private specialized medical services	06.2.1	931222
	06.2.2			Dental services (S)		
				This class includes services of dentist, oral-hygienist and other dental auxiliaries availed.		
				Also includes fitting cost of dentures.		
				<i>This class excludes dentures, (Class 06.1.3); services of orthodontic specialists, (Class 06.2.1); services of medical analysis laboratories and X-ray centres, (Class 06.2.3).</i>		
		06.2.21	06.2.210	Public dental and laboratory services	0622	931231
		06.2.22	06.2.220	Private dental and laboratory services	0622	931232
	06.2.3			Paramedical services (S)	06.2.3	93191
				This class includes services of:		
				medical analysis laboratories and X-ray centres		
				freelance nurses and midwives		
				freelance acupuncturists, chiropractors, optometrists, physiotheraphists, speech		
				medically-prescribed corrective-gymnastic therapy		
				out-patient thermal bath or seawater treatments		
				ambulance services		
				Hire of therapeutic equipment		
				This class also includes services of practioners of traditional medicine.		
		06.2.31	06.2.310	Medical analysis laboratories and X-ray centres	06.2.3	93191
		06.2.32	06.2.320	Freelance nurses and midwives	06.2.3	93191
		06.2.33	06.2.330	Freelance acupuncturists, chiropractors, optometrists, physiotheraphists, speech therapists, etc	06.2.3	93191
		06.2.34	06.2.340	Medically-prescribed corrective-gymnastic therapy,		
		06.2.35	06.2.350	Out-patient thermal bath or seawater treatments	06.2.3	93191
		06.2.36	06.2.360	Ambulance services	06.2.3	93192
		06.2.37	06.2.370	Hire of therapeutic equipment	06.2.3	93192

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		06.2.39	06.2.390	Other paramedical services, n.e.c.	06.2.3	93192

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 specialists hospitals, the services of medical centres, maternity centres, nursing homes and convalescence homes, which chiefly provide in-patients 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 the direct supervision of qualified medical doctors. Medical centres, maternity centres, nursing homes and convalescent home 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 out-patient care, (Group 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, (Group 12.4).

0.6.3.0

Hospital services (In-Patient Services)

Hospital services comprise the provision of the following services to hospital in-patients:

Basic services such as:

administration, accommodation, food and drink

supervision and care by non-specialist staff (nursing auxiliaries)

first aid and resuscitation

ambulance transport

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
				provision of medicines and other pharmaceutical products		
				provision of therapeutic appliances and equipment		
				Medical services such as:		
				services of physicians in general or specialist practice, of surgeon and or dentists		
				medical analyses and X-rays		
				paramedical services such as those of nurses, midwives, chiropractors, optometrists, physiotherapists, speech therapists, etc.		
	0.6.3.01	0.6.3.010	Public hospital services		0.6.3.0	93111
	0.6.3.02	0.6.3.020	Private hospital services		0.6.3.0	93112

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
DIVISION 07. TRANSPORT						
07.1				PURCHASE OF VEHICLES	07.1	
				This group includes purchases of recreational vehicles as camper vans, caravans, trailers, aeroplanes and boards are covered by (09.2.1).		
07.1.1	07.1.10	07.1.100		Motor Cars (D)	07.1.1	49113
				This class includes motor cars, passenger vans, station wagons, estate cars and the like with either two-wheel drive or four-wheel drive.		
				This class excludes: invalid carriages, (Class 06.1.3); camper vans, (Class 09.2.1); golf carts, (Class 09.2.1).		
07.1.2	07.1.20	07.1.200		Motorcycles	07.1.2	49111
				This class includes motorcycles of all types, scooters and powered vehicles		
				This class also includes: side cars and snowmobiles.		
				<i>This class excludes: invalid carriages, (Class 06.1.3); golf carts, (Class 09.2.1).</i>		
07.1.3	07.1.30	07.1.300		Bicycles	07.1.3	49921
				This class includes bicycle and tricycles of all types		
				Also includes: rickshaws.		
				<i>This class excludes: toy bicycles and tricycles (09.3.1)</i>		
07.1.4	07.1.40	07.1.400		Animal drawn vehicles		49930
				This class includes: animals required to draw the vehicles and related equipment (yokes, collars, harnesses, bridles, reins, etc.).		

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
				<i>This class excludes: horses and ponies, horse or pony drawn vehicles and related equipment purchased for recreational purposes, (Class 09.2.1)</i>		
07.2				<p>OPERATION OF PERSONAL TRANSPORT EQUIPMENT</p> <p>This group includes purchases of spare parts, accessories or lubricants made by households with the intention of undertaking maintenance, repair or intervention themselves should be shown under (Class 07.2.1) or (Class 07.2.2). If the 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 (Class 07.2.3).</p> <p><i>This group excludes: crash helmets for motor cycles and bicycles, (Class 03.1.3); non-specific products for cleaning and maintenance such as distilled water, household sponges, chamois leathers, detergents, etc. (Class 05.6.1); charges for the fitting of spare parts and accessories and for the painting, washing and polishing of bodyworks, (Class 07.2.3); radio-telephones, (Class 08.2.0); car radios, (Class 09.1.1); baby-seats for cars, (Class 12.3.2).</i></p>		
	07.2.1			<p>Spare parts and accessories for personal transport equipment (SD)</p> <p>This class includes:</p> <p>Tires (new, used or retreaded), innertubes, spark plugs, batteries, shock absorbers, filters, pumps and other spare parts or accessories for personal transport equipment.</p> <p>Fire extinguishers for transport equipment</p>		

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
				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.		
				<i>This class excludes: crash helmets for motorcycles and bicycles, (Class 03.1.3); non-specific products for cleaning and maintenance such as distilled water, household sponges, chamois leathers, detergents, etc., (Class 05.6.1); changes for the fitting of spare parts and accessories and for the painting, washing and polishing of bodywork, (Class 07.2.3); radio-telephones, (Class 08.2.0); car radios, (Class 09.1.1); baby seats for cars, (Class 12.3.2).</i>		
		07.2.11		Spare parts and accessories for personal transport equipment		
			07.2.111	Tires (new, used or retreaded and	07.2.1	36120 part
			07.2.112	Innertubes	07.2.1	36114 part
			07.2.113	Spark plugs	07.2.1	43121part; 43122 part
			07.2.114	Batteries	07.2.1	46212 part
			07.2.115	Shock absorbers	07.2.1	49129 part
			07.2.116	Filters	07.2.1	49129 part
			07.2.117	Pumps	07.2.1	432 part
			07.2.118	Fan belt	07.2.1	43121
			07.2.119	Other spare parts and accessories for personal transport equipment, n.e.c.	07.2.1	49129 part
		07.2.12	07.2.120	Fire extinguishers for transport equipment	07.2.1	43923
		07.2.13		Cleaning and maintenance products for personal transport equipment		
			07.2.131	Paints	07.2.1	35110 part
			07.2.132	Chrome cleaners	07.2.1	
			07.2.133	Sealing compounds	07.2.1	
			07.2.134	Bodywork polishes	07.2.1	35333 part
			07.2.139	Other cleaning and maintenance products for personal transport equipment, n.e.c.	07.2.1	49129 part
		07.2.14	07.2.140	Covers for cars and motorcycles	07.2.1	49129 part

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
	07.2.2			Fuel and lubricants for personal transport equipment (ND)		
				This class includes:		
				Petrol and other fuels such as diesel, liquid petroleum gas, alcohol and two-stroke mixtures		
				Lubricants, brake and transmission fluids, coolants and additives		
				This class also includes fuel for major tools and equipment covered under (Class 05.5.1) and recreational vehicles covered under (Class 09.2.1).		
				<i>This class excludes: charges for oil changes and greasing, (Class 07.2.3)</i>		
		07.2.21		Petroleum and fuels for personal transport equipment		
			07.2.211	Diesel fuel	07.2.2	88150 part
			07.2.212	Refined petroleum products	07.2.2	88150 part
			07.2.213	Gasoline	07.2.2	33360 part
			07.2.214	Natural gas	07.2.2	12020 part; 64332 part
			07.2.215	Biofuels	07.2.2	3549 part
			07.2.216	LPG	07.2.2	33360 part
			07.2.219	Other petroleum and fuels for personal transport equipment, n.e.c.	07.2.2	33370 part
	07.2.22	07.2.220		Lubricants, brake and transmission fluids, coolants and additives for personal	07.2.2	33380
	07.2.29	07.2.290		Other fuels and lubricants for personal transport equipment, nec	07.2.2	33380
07.2.3	07.2.30	07.2.300		Maintenance and repair of personal transport equipment (S)	07.2.3	87141
				This class includes:		
				Services purchased for the maintenance and repair of personal transport equipment such as:		

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
				fitting of parts and accessories		
				wheel balancing		
				technical inspection		
				breakdown services		
				oil changes		
				greasing and washing		
				This class also includes total value of the service (that is both the cost of labour and the cost of materials are covered).		
				<i>This class excludes: separate purchases of spare parts, accessories or lubricant made by households with the intention of undertaking the maintenance or repair themselves, (Class 07.2.1) or (Class 07.2.2); road worthiness tests, (Class 07.2.4).</i>		
	07.2.4			Other services with respect of personal transport equipment (S)		
				This class includes:		
				Hire of garages or parking spaces not providing parking in connection with the dwelling		
				Toll facilities (bridges, tunnels, shuttle-f ferries, motorways) and parking meters		
				Driving lessons, driving tests and driving		
				Road worthiness tests		
				Hire of personal transport equipment		
				<i>This class excludes: hire of a car with driver, (Class 07.3.2); service charges for insurance in respect of personal transport equipment, (Class 12.5.4).</i>		
	07.2.41	07.2.410		Hire of garages or parking spaces not providing parking in connection with the dwelling	07.2.4	675300

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		07.2.42	07.2.420	Toll facilities (bridges, tunnels, shuttle-f ferries, motorways) and parking meters	07.2.4	675200
		07.2.43	07.2.430	Driving lessons, driving tests and driving	07.2.4	92900
		07.2.44	07.2.440	Road worthiness tests	07.2.4	92900 part
		07.2.45	07.2.450	Hire of personal transport equipment without drivers	07.2.4	73110
		07.2.49	07.2.490	Other services in respect of personal transport equipment, n.e.c	07.2.4	73110

07.3

TRANSPORT SERVICES

This group includes 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 (Class

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 in *ambulance services are excluded (Class 06.2.3)*

07.3.1 07.3.10 07.3.100 **Passenger transport by railway** 07.3.1 64211

This class includes:

Transport of individuals and groups of persons and luggages by train, tram and underground

Transport of private vehicles.

This class excludes: funicular transport, (Class 07.3.6).

07.3.2

Passenger transport by road

This class includes transport of individuals and groups of persons and luggage by bus, coach, taxi and hired car with driver.

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		07.3.21	07.3.210	Jeepney fare	07.3.2	64229
		07.3.22	07.3.220	Bus fare	07.3.2	64311
		07.3.23	07.3.230	Taxi fare	07.3.2	64221
		07.3.24	07.3.240	Rental of hired car with drivers	07.3.2	64222
		07.3.25	07.3.250	Tricycle fare	07.3.2	64229
		07.3.26	07.3.260	Pedicab fare	07.3.2	64229
		07.3.27	07.3.270	Animal driven passenger transport	07.3.2	64229
		07.3.29	07.3.290	Other passenger transport payment by road, n.e.c.	07.3.2	64229
07.3.3				Passenger transport by air		
				This class includes transport of individual and groups of persons and luggage by aeroplane and helicopter.		
		07.3.31	07.3.310	Domestic air fare	07.3.3	66110
		07.3.32	07.3.320	International air fare	07.3.3	66110
07.3.4				Passenger transport by sea and inland		
				This class includes transport of individuals and groups of persons and luggage by ship, boat, ferry, hovercraft and hydrofoil.		
				This class also includes transport of private vehicles.		
		07.3.41	07.3.410	Boat fare	07.3.4	65111
		07.3.42	07.3.420	Ferry/ship fare	07.3.4	65111
		07.3.43	07.3.430	Rental of yacht, jetski, speedboat, etc.	07.3.4	65111
		07.3.49	07.3.490	Other passenger transport by sea and inland waterway, n.e.c.	07.3.4	65119
07.3.5	07.3.50	07.3.500		Combined passenger transport (S)	07.3.5	64100
				This class includes transport of individuals and groups of persons and luggage by two or more modes of transport when the expenditure cannot be apportioned between them, e.g. bus and RORO.		
				This class also includes transport of private vehicles.		
				<i>This class excludes: package holidays, (Class 09.6.0).</i>		

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
	07.3.6			Other purchased transport services (S)		
				This class includes:		
				Funicular, cable-car and chair-lift transport		
				Removal and storage services		
				Services of porters and left-luggage and luggage - forwarding offices		
				Travel agents' commission, if separately priced		
				<i>This class excludes: cable-car and chair-lift transport at ski resorts and holiday centres, (Class 09.4.1).</i>		
	07.3.61	07.3.610		Funicular, cable-car and chair-lift transport	07.3.6	67910
	07.3.62	07.3.620		Removal and storage services	07.3.6	67910
	07.3.63	07.3.630		Services of porters and left-luggage and luggage - forwarding offices	07.3.6	67910
	07.3.64	07.3.640		Travel agents' commission, if separately	07.3.6	67910
	07.3.69	07.3.690		Other purchased transport services, n.e.c	07.3.6	67990

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
DIVISION 08. COMMUNICATION						
08.1				POSTAL SERVICES		
	08.1.0			Postal services (S)		
				This class includes:		
				Payments for the delivery of letters, postcards and parcels		
				Private mail and parcel delivery		
				Purchases of new postage stamps, pre-franked postcards and aerogrammes.		
				<i>This class excludes: purchase of used or cancelled postage stamps, (Class 09.3.1); financial services of post offices, (Class 12.6.2).</i>		
		08.1.01	08.1.010	Payments for the delivery of letters, postcards and parcels	08.1.0	68111
		08.1.02	08.1.020	Payment for courier services availed of (LBC, JRS, Fast Pack, Libcap, Fedex, etc.)	08.1.0	68120
		08.1.03	08.1.030	Purchases of new postage stamps, pre-franked postcards and aerogrammes	08.1.0	68119
		08.1.09	08.1.090	Other payment for postal services, n.e.c.	08.1.0	68119
08.2				TELEPHONE AND TELEFAX EQUIPMENT		
	08.2.0			Telephone and telefax equipment (S)		
				This class includes:		
				Purchases of telephones, cellular telephone, radio-telephones, telefax machines, telephone answering machines and telephone loudspeakers		
				Repair of telephone and telefax equipment		
				<i>This class excludes telefax and telephone answering facilities provided by personal computers, (Class 09.1.3).</i>		
		08.2.01	08.2.010	Cellular telephone	08.2.0	47220
		08.2.02	08.2.020	Landline telephone sets	08.2.0	47220

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		08.2.03	08.2.030	Telefax machine	08.2.0	47220
		08.2.04	08.2.040	Telephone answering machine	08.2.0	47220
		08.2.05	08.2.050	Repair services of telephone and telefax equipment	08.2.5	87153
08.3				TELEPHONE AND TELEFAX SERVICES		
	08.3.0			Telephone and telefax services (S)		
				This class includes:		
				Installation and subscription costs of personal telephone equipment		
				Telephone calls from a private or public line (public telephone box, post office cabin, etc.)		
				Telephone calls from hotels, cafes, restaurants and the like		
				Information transmission services; internet connection services		
				Hire of telephones, telefax machines answering machines and telephone loud speakers		
				This class also includes:		
				Subscription of postpaid cellular telephone		
				Subscriber information Module (SIM) card		
				Payment for prepaid communication services		
				Radiotelephony, radiotelegraphy and radiotelex services.		
		08.3.01	08.3.010	Installation and subscription cost of personal telephone equipment	08.3.0	73125 part;
		08.3.02	08.3.020	Telephone calls from a private or public line (public telephone box, post office cabin, etc.)	08.3.0	84121
		08.3.03	08.3.030	Telephone calls from hotels, cafes, restaurants and the like	08.3.0	84160
		08.3.04	08.3.040	Information transmission services; internet connection services	08.3.0	84200; 84300

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		08.3.05	08.3.050	Hire of telephones, telefax machines answering machines and telephone loud speakers	08.3.0	73125
		08.3.06	08.3.060	Subscription of postpaid cellular telephone	08.3.0	84131
		08.3.07	08.3.070	Subscriber information Module (SIM) card	08.3.0	84131
		08.3.08		Payment for prepaid communication		
			08.3.081	Electronic load	08.3.0	84131
			08.3.082	Prepaid cell cards	08.3.0	84131
			08.3.083	Prepaid telephone card	08.3.0	84131
			08.3.084	Prepaid internet card	08.3.0	84131
			08.3.085	Internet broadband	08.3.0	84131
		08.3.09	08.3.090	Other telephone and telefax serices, n.e.c.	08.3.0	73129

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
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**DIVISION 09. RECREATION AND
CULTURE**

09.1

**AUDIO-VISUAL PHOTOGRAPHY AND
INFORMATION PROCESSING**

09.1.1

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

This class includes :

Television sets, video-cassette player and recorder, television aerial of all types

Purchases of radio, 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 constituent units (turntables, tuners, amplifiers, speakers, etc.)

This class excludes: video cameras, camcorders and sound-recording cameras, (Class 09.1.2).

09.1.11

Equipment for the reception of sound and pictures

This subclass includes equipment for the reception of sound and pictures such as: radio, radio sets, car radio, radio clocks, two-way radios, amateur receivers and transmitters. Television sets, video monitors and projectors and other equipment for the reception of sound and pictures, n.e.c.

09.1.111

Radio, radio sets, car radios, radio clocks, two-radios, amateur receivers and transmitters

09.1.1

47311 part
47312 part

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
			09.1.112	Television sets, television aerials of all types	09.1.1	47313 part
			09.1.113	Video monitors and projectors	09.1.1	47313 part
			09.1.119	Other equipment for the reception of sound and pictures, n.e.c.	09.1.1	
		09.1.12		Equipment for recording and reproduction of sound and pictures This subclass includes equipment and reproduction of sound and pictures such as: CD, VCD, DVD, VHS and laser disc players, video-cassette players and recorders, video recording or reproducing apparatus, magnetic tape recorders and other sound recording apparatus.		
			09.1.121	CD, VCD, DVD, VHS and laser disc players	09.1.1	47322 part 47323 part
			09.1.122	Video-cassette players and recorders	09.1.1	47322 part; 47323 part
			09.1.123	Video recording or reproducing apparatus	09.1.1	47323 part
			09.1.125	Magnetic tape recorders and other sound recording apparatus	09.1.1	47322 part
		09.1.19		Other equipment for reception, recording and reproduction of sound and pictures, n.e.c. This subclass includes other equipment for reception, recording and reproduction of sound and pictures such as: microphones, loudspeakers, earphones and headphones, sound amplifiers, sing-along systems and other equipment for reception, recording and reproduction of sound and pictures, n.e.c.		
			09.1.191	Microphones	09.1.1	47331
			09.1.192	Loudspeakers	09.1.1	47331
			09.1.193	Earphones and headphones	09.1.1	47331
			09.1.194	Sound amplifiers	09.1.1	47331
			09.1.195	Sing-along systems	09.1.1	47331 part
			09.1.199	Other equipment for reception, recording and reproduction of sound and pictures, n.e.c.	09.1.1	

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
	09.1.2			Photographic and cinematographic equipment and optical instruments (D)		
				This class includes purchases of:		
				Still cameras, movie cameras and sound-recording cameras, video cameras and camcorders		
				Film and slide projectors, enlargers and film processing equipment and accessories (screens, viewers, lenses, flash attachments, filters, exposure meters, etc.		
				Binoculars, microscopes, telescopes and compasses		
		09.1.21	09.1.210	Still cameras, movie cameras and sound-recording cameras, video cameras and camcorders	09.1.2	48322 part
		09.1.22	09.1.220	Film and slide projectors, enlargers and film processing equipment and accessories (screens, viewers, lenses, flash attachments, filters, exposure meters, etc.	09.1.2	47323 part
		09.1.23	09.1.230	Binoculars, microscopes, telescopes and compasses	09.1.2	48314 part
		09.1.29	09.1.291	Other photographic and cinematographic equipment and optical instruments, n.e.c.	09.1.2	
	09.1.3			Information processing equipment (D)		
				This class includes the purchases of:		
				Personal computer, visual display units, printers, and miscellaneous accessories accompanying them		
				Computer software packages such as operating systems, application, languages, etc.		
				Calculator, including pocket calculators		
				Typewrites and word processors		

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
				This class also includes telefax and telephone answering facilities provided by personal computers.		
				<i>This class excludes: video-game software, Class 09.3.1; video-game computers that plug into a television set, (Class 09.3.1); typewriter ribbons, (Class 09.5.4); and slide rules, (Class 09.5.4).</i>		
		09.1.31		Personal computers and visual display units, printers, software and miscellaneous		
			09.1.311	Desktop computers	09.1.3	45230 part
			09.1.312	Notebook or laptop	09.1.3	45220 part
			09.1.313	Printers	09.1.3	45280 part
			09.1.314	Scanner	09.1.3	45280 part
			09.1.315	Computer software packages, such as operating systems, application, languages, etc.	09.1.3	45280 part
			09.1.319	Other personal computers and visual display units, printers, software and miscellaneous accessories, n.e.c.	09.1.3	45290 part
	09.1.32		09.1.320	Calculators, including pocket calculators	09.1.3	45310 part
	09.1.33		09.1.330	Typewriters and word processors	09.1.3	45110 part
	09.1.39		09.1.390	Other information processing equipment, n.e.c.	09.1.3	45140 part; 45150 part; 45160 part

09.1.4

Recording media (SD)

This class includes :

Records and compact discs

Pre-recorded media for tape recorders, cassette recorders, video recorders and personal computers

Unrecorded media for tape recorders, cassette recorders, video recorders and personal computers

Unexposed films, cartridges and discs for photographic and cinematographic use

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
				<p>This class also includes pre-recorded tapes and compact discs of novels, plays, poetry, etc.; pre-recorded diskettes and CD-ROMs containing books, dictionaries, encyclopedias, foreign language trainers, multimedia presentations, etc. in the form of software, photographic supplies such as paper and flashbulbs; unexposed film the price of which includes the cost of processing without separately identifying it.</p> <p><i>This class excludes: batteries (Class 05.5.2); computer software (Class 09.1.3); video-game software, video-game cassettes and video-game CD-ROMs (Class 09.3.1); development of films and printing of photographs (Class 09.4.2).</i></p>		
	09.1.41		09.1.410	Records and compact discs	09.1.4	47520 part
	09.1.42		09.1.420	Pre-recorded media for tape recorders, cassette recorders, video recorders and personal computers	09.1.4	47520 part
	09.1.43		09.1.430	Unrecorded media for tape recorders, cassette recorders, video recorders and personal computers	09.1.4	47510 part
	09.1.44		09.1.440	Unexposed films, cartridges and discs for photographic and cinematographic use	09.1.4	48341
	09.1.49		09.1.490	Other recording media, n.e.c.	09.1.4	
09.1.5				<p>Repair of audio-visual, photographic and information processing equipment (S)</p> <p>This class includes repair of audio-visual, photographic and information processing equipment and the total value of the service (that is, both the cost of labour and the cost of materials are covered).</p> <p><i>This class excludes: separate purchases of materials made by households with the intention of undertaking the repair themselves (Class 09.1.1, Class 09.1.2 or Class 09.1.3).</i></p>		

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
		09.1.51	09.1.510	Repair of audio-visual, photographic and information processing equipment	09.1.5	87120 part 87130 part
		09.1.59	09.1.590	Other repair of audio-visual, photographic processing equipment, n.e.c.	09.1.5	87290 part
09.2.				OTHER MAJOR DURABLES FOR RECREATION AND CULTURE		
	09.2.1			Major durables for outdoor recreation (D)		
				This class includes the purchases of:		
				Camper vans, caravans and trailers		
				Airplanes, 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 and saddles, etc.)		
				<i>This class excludes: video-game software, (Class 09.3.1); video-game computers that plug into a television set, (Class 09.3.1); typewriter ribbons, (Class 09.5.4); slide rules, (Class 09.5.4).</i>		
		09.2.11	09.2.110	Camper vans, caravans and trailers	09.2.1	49113 part
		09.2.12	09.2.120	Airplanes, microlight aircraft, gliders, hang-gliders and hot-air balloons	09.2.1	49622; 49612; 49611
		09.2.13	09.2.130	Boats, outboard motors, sails, rigging and superstructures	09.2.1	49410 part; 49490 part
		09.2.14	09.2.140	Horses and ponies, horse or pony drawn vehicles and related equipment (harnesses, bridles, reins and saddles, etc.)	09.2.1	29210 part
		09.2.19	09.2.190	Other major durables for outdoor recreation, n.e.c.	09.2.1	
	09.2.2			Musical instruments and major durables for indoor recreation (D)		

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
				This class includes the purchases of:		
				Musical instruments of all sizes, including electronic musical instruments, such as pianos, organs, violins, guitars, drums, trumpets, clarinets, flutes, recorders, harmonicas, etc.		
				This class also includes billiard tables, ping-pong tables, pinball machines, gaming machines, etc.		
				<i>This class excludes toys (Class 09.3.1).</i>		
		09.2.21		Musical instruments (including electronic musical instruments)		
			09.2.211	Pianos and other keyboard stringed musical in	09.2.2	38310 part
			09.2.212	String musical instruments (guitars, violins, etc.)	09.2.2	38320 part
			09.2.213	Wind musical instruments (accordions, brass-wind, etc.)	09.2.2	38330 part
			09.2.219	Other musical instruments, n.e.c. (drums, xylophones, etc.)	09.2.2	38350 part
		09.2.22	09.2.220	Billiard and pin-pong tabels, pinball machines, gaming machines, etc.	09.2.2	38590 part; 38440 part
		09.2.29	09.2.290	Other musical instruments and major durables for indoor recreation, n.e.c.	09.2.2	
	09.2.3			Maintenance and repair of other major durables for recreation and culture (S)		
				This class includes:		
				Maintenance and repair of other major durables for recreation and culture		
				Total value of the service (that is, both the cost of labour and the cost of materials are covered)		
				Laying up of boats, camper vans, caravans, etc.		
				Hangar services for private planes; marina services for boats		

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
				Veterinary and other services (stabling, feeding, farriery, etc.) for horses and ponies purchased for recreational purposes.		
				<i>This class excludes: fuel for recreational vehicles, (Class 07.2.2); separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves, (Class 09.2.1 or Class 09.2.2); veterinary services, (Class 09.3.5).</i>		
		09.2.31	09.2.310	Maintenance and repair of other major durables for recreation and culture	09.2.3	87143 part
		09.2.32	09.2.320	Laying up of boats, camper vans, caravans,	09.2.3	67990 part
		09.2.33	09.2.330	Veterinary and other services for horses and ponies used for recreational	09.2.3	93210 part
		09.2.34	09.2.340	Hangar services for private planes; marina services for boats	09.2.3	67990 part
		09.2.39	09.2.390	Other maintenance and repair services of other major durables for recreation and culture, n.e.c.	09.2.3	87299 part
09.3				OTHER RECREATIONAL ITEMS AND EQUIPMENT, GARDENS AND PETS		
	09.3.1			Games, toys and hobbies (SD)		
				This class includes the purchases of:		
				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		

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
				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		
				This class also includes video-game software: video-game computers that plug into a television set; video-game cassettes and video-game CD-ROMs.		
				<i>This class excludes: collectors' items falling into the category of works of art or antiques, (Class 05.1.); unused postage stamps, (Class 08.1.0); Christmas trees, (Class 09.3.3); children's scrapbooks, (Class 09.5.1).</i>		
	09.3.11	09.3.110	Card, games, parlour games, chess sets, and the like		09.3.1	38570 part
	09.3.12	09.3.120	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		09.3.1	38510 part 38550 part 38560 part 38991part
	09.3.13	09.3.130	Stamp-collecting requisites (used or cancelled postage stamps, stamp albums, etc.) other		09.3.1	38250 part
	09.3.14	09.3.140	Collections of coins, medals, minerals, zoological and botanical specimens, etc.) and other tools and articles n.e.c. for hobbies		09.3.1	38250 part
	09.3.15	09.3.150	Video game of a kind use with a television receiver, video-game software and CD-ROMs		09.3.1	38580 part
	09.3.19	09.3.190	Other games, toys and hobbies, n.e.c.		09.3.1	38560 part
09.3.2				Equipment for sport, camping and open-air recreation (SD)		

This class include the purchases of:

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
				<p>Gymnastic, physical education and sport equipment such as balls, shuttlecocks, nets, rackets, bats, golf clubs, foils, sabres, poles, weights, javelin, dumb-bell, chest expanders and other body - buidling equipment</p> <p>Parachutes and other sky-diving equipment</p> <p>Firearms and ammunition for hunting, sport and personal protection</p> <p>Fishing rods and other equipment for fishing</p> <p>Equipment for beach and open air games such as bowls, croquet, frisbee, volleyball and inflatable boats, rafts and swimming pools</p> <p>Camping equipment such as tents and accessories, sleeping bags, back-packs, air mattresses and inflating pumps, camping stoves and barbeques</p> <p>Repair of such articles</p> <p>This class also includes:</p> <p>Game specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc.)</p> <p><i>This class excludes: crash helmets for motor cycles and bicycles, (Class 03.1.3); camping and garden furniture, (Class (05.1.1).</i></p>		
09.3.21	09.3.210			Gymnastic, physical education and sport equipment such as balls, shuttlecocks, nets, rackets, bats, skis, golf clubs, foils, sabres, poles, weights, discuses, javelin, dumb-bell, chest expanders and other body - building equipment	09.3.2	38430 part

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
		09.3.22	09.3.220	Parachutes and other sky-diving equipment	09.3.2	27170 part
		09.3.23	09.3.230	Firearms and ammunition for hunting, sport and personal protection	09.3.2	44760 part
		09.3.24	09.3.240	Fishing rods and other equipment for fishing	09.3.2	38450 part
		09.3.25	09.3.250	Equipment for beach and open air games such as bowls, croquet, frisbee, volleyball and inflatable boats, rafts and swimming pools	09.3.2	38420 part
		09.3.26	09.3.260	Camping equipment such as tents and accessories, sleeping bags, back-packs, air mattresses and inflating pumps, camping stoves and barbeques	09.3.2	27160 part
		09.3.27	09.3.270	Repair and maintenance of such equipment	09.3.2	87159 part
		09.3.28	09.3.280	Protective headgear for sports such as life jackets, boxing gloves, body padding, shin-guards, goggles, belts, supports, etc.	09.3.2	36970 part
		09.3.29	09.3.290	Other equipment for sport, camping and open-air recreation n.e.c.	09.3.2	38440 part

09.3.3

Gardens, plants and flowers (ND)

This class includes :

Natural or artificial flowers, foliage, plants, shrubs, bulbs, tubers, seeds, fertilizers

Composts, garden peat, turf for lawns, specially treated soil for ornamental gardens, horticultural preparations, pots and pot holders.

Natural and artificial Christmas trees

Delivery charges for flowers and plants

This class excludes: gardening gloves, (Class 03.1.3); gardening services, (Class 04.4.4 or Class 05.6.2); gardening equipment, (Class 05.5.1); gardening tools, (Class 05.5.2); insecticides and pesticides for household use, (Class 05.6.1).

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
		09.3.31	09.3.310	Natural or artificial flowers, foliage, plants, shrubs, bulbs, tubers, seeds, fertilizers	09.3.3	01510 part; 01520 part; 01530 part; 01940 part; 34619 part
		09.3.32	09.3.320	Composts, garden peat, turf for lawns, specially treated soil for ornamental gardens, horticultural preparations, pots and pot holders.	09.3.3	11040 part; 03920 part
		09.3.33	09.3.330	Natural and artificial Christmas trees	09.3.3	38991 part
		09.3.34	09.3.340	Delivery charges for flowers and plants	09.3.3	
09.3.4	09.3.40	09.3.400	Pets and related products (ND)		09.3.4	01125 part; 02129 part

This class includes pets, pet foods, veterinary and grooming products for pets, collars, leashes, kennels, birdcages, fish tanks, cat litter, etc.

This class excludes: horses and ponies (Class 07.1.4 or Class 09.2.1); veterinary services (Class 09.3.5).

09.4

RECREATIONAL AND CULTURAL

09.4.1

Recreational and sporting services (S)

This class includes services provided by:

Sports stadiums, horse-racing courses, motor-racing circuits, velodromes, etc.

Gymnasium, fitness centres

Skating rinks, swimming pools, golf courses

Tennis, volleyball, badminton, basketball courts, squash courts and bowling alleys

Fairgrounds and amusement parks

Roundabouts, see-saws and other playground facilities for children

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
				Coin-operated amusement machines services		
				Hire of equipment and accessories for sport and recreation, such as airplanes, boats, horses, 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		
				This class also includes hire of game-specific footwear such as bowling shoes, golfing shoes, boots skates, etc.)		
				<i>This class excludes cable-car and chairlift transport not at ski resorts or holiday centers, (Class 07.3.6).</i>		
	09.4.11			Recreational and sports facility operation services		
		09.4.111		Sports stadiums, horse-racing courses, motor-racing circuits, velodromes, etc.	09.4.1	96520 part; 96590 part
		09.4.112		Tennis, volleyball, badminton, basketball courts, squash courts and bowling alleys	09.4.1	96520 part; 96590 part
		09.4.113		Gymnasium, fitness centres	09.4.1	96520 part; 96590 part
		09.4.114		Skating rinks, swimming pools, golf courses, gymnasium, fitness centres	09.4.1	96520 part; 96590 part
		09.4.119		Other recreational and sports facility operation services, n.e.c.	09.4.1	96590 part
	09.4.12	09.4.120		Fairground and amusement park services	09.4.1	96910
	09.4.13	09.4.130		Coin-operated amusement machines services	09.4.1	96930 part; 96990 part
	09.4.14	09.4.140		Out of school individual or group lessons in dancing, music, skating, swimming or other pastimes	09.4.1	

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
		09.4.15	09.4.150	Hire of equipment and accessories for sport and recreation, such as bicycles, surfboards, water skis, golf club equipment, airplanes, boats, horses, and camping equipment	09.4.1	73240 part
		09.4.16	09.4.160	Hire of game-specific footwear such as bowling shoes, golfing shoes, boots skates, etc.)	09.4.1	
		09.4.19		Other recreation and sporting services		
			09.4.191	Services of mountain guides, tour guides, etc.	09.4.1	96590 part
			09.4.192	Navigational aid services for boating	09.4.1	96590 part
			09.4.199	Other recreation and sporting services, n.e.c.	09.4.1	96590 part

09.4.2

Cultural services (S)

This class includes services provided by:

Cinemas, theaters, 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 license fees for television equipment and subscriptions to television networks

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

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
				This class also includes: services of musicians, clowns, performers for private entertainments		
	09.4.21	09.4.210	09.4.210	Cinemas, theaters, opera houses, concert halls, music halls, circuses, sound and light shows	09.4.2	96221 part; 96222 part; 96229 part
	09.4.22	09.4.220	09.4.220	Museums, libraries, art galleries, exhibitions	09.4.2	96411 part
	09.4.23	09.4.230	09.4.230	Historic monuments, national parks, zoological and botanical gardens, aquaria	09.4.2	96421 part; 96422 part
	09.4.24	09.4.240	09.4.240	Television and radio broadcasting, in particular license fees for television equipment and subscriptions to television networks	09.4.2	96160 part
	09.4.25	09.4.250	09.4.250	Services of photographers such as film developing, print processing, enlarging, portrait photography, wedding photography, etc.	09.4.2	83820 part; 83811 part
	09.4.26	09.4.260	09.4.260	Services of musicians, clowns, performers for private entertainments	09.4.2	96312 part; 96319 part
	09.4.27	09.4.270	09.4.270	Hire of equipment and accessories for culture, such as television sets, video cassettes, etc.	09.4.2	73210 part; 73220 part
	09.4.29	09.4.290	09.4.290	Other cultural services, n.e.c.	09.4.2	
09.4.3	09.4.30	09.4.300	09.4.300	Games of chance (S)	09.4.3	96920 part
				This class includes:		
				Service charges for lotteries, bookmarkers, totalisators, casinos and other gambling establishments, gaming machines, bingo hall, scratch cards, sweepstakes, etc.		
				<i>(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.)</i>		
09.5				NEWSPAPERS. BOOKS AND STATIONERY		

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
09.5.1	09.5.10	09.5.100	Books (SD)	<p>This class includes Books, including atlases, dictionaries, encyclopedias, text books, guidebooks and musical scores</p> <p>This class also includes scrapbooks and albums for children; bookbinding</p> <p><i>This class excludes stamp albums (Class 09.3.1).</i></p>	09.5.1	32210 part; 32220 part; 32330 part; 32440 part
09.5.2	09.5.20	09.5.200	Newspapers and periodicals (ND)	<p>This class includes newspapers, magazines and periodicals.</p>	09.5.2	32300 part; 32400 part
09.5.3			Miscellaneous printed matter (ND)	<p>This class includes:</p> <p>Catalogues and advertising materials</p> <p>Poster, plain or picture postcards, calendars</p> <p>Greeting cards and visiting cards,</p> <p>Greeting cards and visiting cards, announcements and message cards</p> <p><i>This class excludes: pre-franked postcards and aerogrammes (Class 08.1.0); stamp albums (Class 09.3.1).</i></p>		
	09.5.31	09.5.310	Catalogues and advertising materials		09.5.3	32530 part
	09.5.32	09.5.320	Poster, plain or picture postcards, calendars		09.5.3	32520 part
	09.5.33	09.5.330	Greeting cards and visiting cards, announcements and message cards		09.5.3	32520 part
	09.5.39	09.5.390	Other miscellaneous printed matters, n.e.c.		09.5.3	86921 part
09.5.4			Stationery and drawing materials (ND)			

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
				This class includes :		
				Writing pads, envelopes, account books, notebooks, diaries, etc.		
				Pens, pencils, fountain pens, ball-point 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 brushers.		
				This class also includes: educational materials such as exercise books, slide rules, geometry instruments, slates, chalk and pencil boxes.		
				<i>This class excludes pocket calculators (Class 09.1.3).</i>		
09.5.41	09.5.410			Writing pads, envelopes, account books, notebooks, diaries, etc.	09.5.4	32192 part; 32210 part
09.5.42	09.5.420			Pens, pencils, fountain pens, ball-point pens, felt-tip pens, inks, erasers, pencil sharpeners, etc.	09.5.4	32122 part
09.5.43	09.5.430			Stencils, carbon paper, typewriter ribbons, inking pads, correcting fluids, etc.	09.5.4	32136 part
09.5.44	09.5.440			Paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins, etc.	09.5.4	32197 part
09.5.45	09.5.450			Drawing and painting materials such as canvas, paper, card, paints, crayons, pastels and brushers	09.5.4	38911part 27997 part
09.5.46	09.5.460			Educational materials such as exercise books, slide rules, geometry instruments, slates, chalk and pencil boxes	09.5.4	38911 part

Group	Class	Sub-Class	Item	Description	UN COICO P	2002 PCPC
		09.5.49	09.5.490	Other stationery and drawing materials, n.e.c.	09.5.4	38911 part
09.6				PACKAGE HOLIDAYS		
	09.6.1			Package holidays (S)		
				This class includes all inclusive holidays or tours which provide for travel, food, accommodation, guides, etc.		
				This class also includes half-day and one-day excursion tours; pilgrimages.		
		09.6.11	09.6.110	Package holidays	09.6.0	67812 part
		09.6.12	09.6.120	Half-day and one-day excursion tours; pilgrimages	09.6.0	67812 part

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
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DIVISION 10. EDUCATION

This Division includes educational services only. It does not include expenditures on educational materials, such as books (Class 09.5.1) and stationery (Class 09.5.4) or education support services, such as health care services (Division 06), transport services (Group 07.3), catering services (Class 11.1.2) and accommodation services (Class 11.2.0).

It includes education by radio or television broadcasting.

The breakdown of educational services is based upon the level categories of the 2008 Philippine Standard Classification of Education (PSCED) patterned after the 1997 International Standard Classification of Education (ISCED-97) of the United Nations Educational, Scientific and Cultural Organization (UNESCO).

10.1

PRE-PRIMARY (PRE-SCHOOL) AND PRIMARY (ELEMENTARY) EDUCATION

This group refers to **Levels 0** and **1** of 2008 PSCED which includes pre-primary and primary education services.

10.1.1

Pre-primary education services (S)

These include expenditures on education services provided during the initial stage of organized instruction which are designed primarily to introduce very young children to a school-type environment, i.e., to provide a bridge between the home and a school-based atmosphere. (**Level 0** of 2008 PSCED)

Also includes expenses on organized instruction for children with special needs education. This type of education services may also be provided in hospitals or in special schools or training centers.

10.1.11

Public pre-primary education services

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
				These include expenditures on pre-primary education services provided by public institutions.		
			10.1.111	Tuition fees	10.1	92111
			10.1.112	Allowance for family member/s studying away from home	10.1	92111
			10.1.119	Other educational expenses	10.1	92111
		10.1.12		Private pre-primary education services		
				These include expenditures on pre-primary education services provided by private institutions.		
			10.1.121	Tuition fees	10.1	92111
			10.1.122	Allowance for family member/s studying away from home	10.1	92111
			10.1.129	Other educational expenses	10.1	92111
		10.1.13		Public pre-primary special education services		
				These include expenditures on pre-primary education services for children with special needs such as the gifted, mentally, psycho-socially and differently-abled in public institutions.		
			10.1.131	Tuition fees	10.1	92111
			10.1.132	Allowance for family member/s studying away from home	10.1	92111
			10.1.139	Other educational expenses	10.1	92111
		10.1.14		Private pre-primary special education services		
				These include expenditures on pre-primary education services for children with special needs such as the gifted, mentally, psycho-socially and differently-abled in private institutions.		
			10.1.141	Tuition fees	10.1	92111
			10.1.142	Allowance for family member/s studying away from home	10.1	92111
			10.1.149	Other educational expenses	10.1	92111

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
	10.1.2			Primary education services (S)		
				This class refers to Level 1 of 2008 PSCED.		
				These include expenditures on education services at the primary level.		
				Also includes expenditures on organized instruction for children with special needs education. This type of education services may also be provided in hospitals or in special schools or training centers.		
				Also included are expenses on literacy programs for students too old for primary school.		
		10.1.21		Public primary education services		
				These include expenditures on primary education services provided by public institutions.		
			10.1.211	Tuition fees	10.1.2	92110
			10.1.212	Allowance for family member/s studying away from home	10.1.2	92110
			10.1.219	Other educational expenses	10.1.2	92110
		10.1.22		Private primary education services		
				These include expenditures on primary education services provided by private institutions.		
			10.1.221	Tuition fees	10.1.2	92110
			10.1.222	Allowance for family member/s studying away from home	10.1.2	92110
			10.1.229	Other educational expenses	10.1.2	92110
		10.1.23		Public primary special education services		
				These include expenditures on primary education services for children with special needs such as the gifted, mentally, psycho-socially and differently-abled in public institutions.		
			10.1.231	Tuition fees	10.1.2	92110

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
			10.1.232	Allowance for family member/s studying away from home	10.1.2	92110
			10.1.239	Other educational expenses	10.1.2	92110
		10.1.24		Private primary special education services These include expenditures on primary education services for children with special needs such as the gifted, mentally, psycho-socially and differently-abled in private institutions.		
			10.1.241	Tuition fees	10.1.2	92110
			10.1.242	Allowance for family member/s studying away from home	10.1.2	92110
			10.1.249	Other educational expenses	10.1.2	92110
		10.1.25		Primary adult education services These include expenditures on primary education services for adults and young people.		
			10.1.251	Tuition fees	10.1.2	92110
			10.1.252	Allowance for family member/s studying away from home	10.1.2	92110
			10.1.259	Other educational expenses	10.1.2	92110
10.2				SECONDARY (HIGH SCHOOL) EDUCATION		
	10.2.0			Secondary education services (S) This class refers to Level 2 of 2008 PSCED. These include expenditures on education services at the secondary level. Also includes expenditures on secondary education services for children with special needs such as the gifted, mentally, psycho-socially and differently-abled. Also included are expenses on out-of-school secondary education services for adults and young people.		
		10.2.01		Public secondary education services		

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
				These include expenditures on secondary education services provided by public institutions.		
			10.2.011	Tuition fees	10.2.0	92210
			10.2.012	Allowance for family member/s studying away from home	10.2.0	92210
			10.2.019	Other educational expenses	10.2.0	92210
		10.2.02		Private secondary education services		
				These include expenditures on secondary education services provided by private institutions.		
			10.2.021	Tuition fees	10.2.0	92210
			10.2.022	Allowance for family member/s studying away from home	10.2.0	92210
			10.2.029	Other educational expenses	10.2.0	92210
		10.2.03		Public secondary special education services		
				These include expenditures on secondary education services for children with special needs such as the gifted, mentally, psycho-socially and differently-abled in public institutions.		
			10.2.031	Tuition fees	10.2.0	92210
			10.2.032	Allowance for family member/s studying away from home	10.2.0	92210
			10.2.039	Other educational expenses	10.2.0	92210
		10.2.04		Private secondary special education services		
				These include expenditures on secondary education services for children with special needs such as the gifted, mentally, psycho-socially and differently-abled in private institutions.		
			10.2.041	Tuition fees	10.2.0	92210
			10.2.042	Allowance for family member/s studying away from home	10.2.0	92210
			10.2.049	Other educational expenses	10.2.0	92210
		10.2.05		Secondary adult education services		

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
				These include expenditures on out-of-school secondary education services for adults and young people.		
			10.2.051	Tuition fees	10.2.0	92210
			10.2.052	Allowance for family member/s studying away from home	10.2.0	92210
			10.2.059	Other educational expenses	10.2.0	92210
10.3				POST-SECONDARY NON-TERTIARY (TECHNICAL-VOCATIONAL) EDUCATION		
				This group covers expenditures on post-secondary non-tertiary education services designed to prepare students both for higher education and for employment in specific vocational pursuits.		
				Also included are expenses on out-of-school post-secondary non-tertiary education services for adults and young people.		
	10.3.0			Post-secondary non-tertiary education services (S)		
			10.3.01	Public post-secondary non-tertiary education services (Level 4 of 2008 PSCED)		
			10.3.011	Tuition fees	10.3.0	92310
			10.3.012	Allowance for family member/s studying away from home	10.3.0	92310
			10.3.019	Other educational expenses	10.3.0	92310
			10.3.02	Private post-secondary non-tertiary education services		
			10.3.021	Tuition fees	10.3.0	92310
			10.3.022	Allowance for family member/s studying away from home	10.3.0	92310
			10.3.029	Other educational expenses	10.3.0	92310
			10.3.03	Public post-secondary non-tertiary special education services		

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
				These include expenditures on post-secondary non-tertiary education services for children with special needs such as the gifted, mentally, psycho-socially and differently-abled in public institutions.		
			10.3.031	Tuition fees	10.3.0	92310
			10.3.032	Allowance for family member/s studying away from home	10.3.0	92310
			10.3.039	Other educational expenses	10.3.0	92310
	10.3.04			Private post-secondary non-tertiary special education services		
				These include expenditures on post-secondary non-tertiary education services for children with special needs such as the gifted, mentally, psycho-socially and differently-abled in private institutions.		
			10.3.041	Tuition fees	10.3.0	92310
			10.3.042	Allowance for family member/s studying away from home	10.3.0	92310
			10.3.049	Other educational expenses	10.3.0	92310
10.4				TERTIARY (BACCALAUREATE AND POST-GRADUATE) EDUCATION		
				This group refers to services pertaining to Levels 5 and 6 of 2008 PSCED: first stage and second stage of tertiary education, respectively.		
	10.4.1			First stage of tertiary education services		
				These include expenditures on baccalaureate education services not leading directly to advanced research qualification. (Level 5 of 2008 PSCED).		
		10.4.11		Public tertiary education services, first stage		
			10.4.111	Tuition fees	10.4.1	92390
			10.4.112	Allowance for family member/s studying away from home	10.4.1	92390
			10.4.119	Other educational expenses	10.4.1	92390

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		10.4.12		Private tertiary education services, first stage		
			10.4.121	Tuition fees	10.4.1	92390
			10.4.122	Allowance for family member/s studying away from home	10.4.1	92390
			10.4.129	Other educational expenses	10.4.1	92390
10.4.2				Second stage of tertiary education		
				These include expenditures on post-graduate education services leading to advanced research qualification. (Level 6 of 2008 PSCED).		
		10.4.21		Public tertiary education services, second stage		
			10.4.211	Tuition fees	10.4.2	92390
			10.4.212	Allowance for family member/s studying away from home	10.4.2	92390
			10.4.219	Other educational expenses	10.4.2	92390
		10.4.22		Private tertiary education services, second stage		
			10.4.221	Tuition fees	10.4.2	92390
			10.4.222	Allowance for family member/s studying away from home	10.4.2	92390
			10.4.229	Other educational expenses	10.4.2	92390
10.5				EDUCATION NOT DEFINABLE BY LEVEL		
				This group includes expenditures on all other education services which are not definable by level. Also includes expenses on educational programs, generally for adults, which do not require any special prior instruction, in particular, vocational training and cultural development.		
				<i>This group excludes driving lessons (Class 07.2.4); recreational training courses such as sport or bridge lessons given by independent teachers (Class 09.4.1).</i>		
10.5.0				Education services not definable by level		

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
				This refers to Level 9 of 1997 PSCED which has been deleted in the new PSCED.		
		10.5.01		Public education services not definable by		
			10.5.011	Tuition fees	10.5.0	92900
			10.5.012	Allowance for family member/s studying away from home	10.5.0	92900
			10.5.019	Other educational expenses	10.5.0	92900
		10.5.02		Private education services not definable by level		
			10.5.021	Tuition fees	10.5.0	92900
			10.5.022	Allowance for family member/s studying away from home	10.5.0	92900
			10.5.029	Other educational expenses	10.5.0	92900

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
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DIVISION 11. RESTAURANTS AND HOTELS

11.1

CATERING SERVICES

11.1.1

Restaurants, cafes and the like (S)

This class includes:

Catering services (meals, snacks, drinks and refreshments) provided by restaurants, cafes, 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, airplanes, etc.) when priced separately

This class also includes:

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.

Tips

This class excludes: tobacco purchases (Class 02.2.0); telephone calls (Class 08.3.0).

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		11.1.11		Catering services (meals, snacks, drinks and refreshments)		
			11.1.111	Catering services provided by restaurants, cafes, buffets, bars, tearoom, etc.	11.1.1	63210 part
			11.1.112	Catering services in places providing recreational, cultural, sporting or entertainment services: theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, nightclubs, dancing establishments, etc.	11.1.1	63220 part
			11.1.113	Catering services on public transport (coaches, trains, boats, airplanes, etc.)	11.1.1	63230 part
	11.1.12		11.1.120	Sale of food products and beverages for immediate consumption by kiosks, street vendors and the like, including food products and beverages dispensed ready for consumption by automatic vending machines	11.1.1	63290 part
	11.1.13		11.1.130	Sale of cooked dishes by restaurants for consumption off their premises	11.1.1	63230 part
	11.1.14		11.1.140	Sale of cooked dishes by catering contractors whether collected by the customer or delivered to the customer's home	11.1.1	63230 part
	11.1.19		11.1.190	Other food serving services, n.e.c.	11.1.1	63290 part

11.1.2

Canteens (S)

This class includes:

Catering services of works canteens, office canteens, and canteens in schools, universities and other educational establishments.

Catering services of university refectories, military messes and wardrooms.

This class excludes: food and drink provided to hospital in-patients (Class 06.3.0).

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		11.1.21	11.1.210	Catering services of works canteens, office canteens, and canteens in schools, universities and other educational establishments	11.1.2	63220 part
		11.1.22	11.1.220	Catering services of university refectories, military messes and wardrooms	11.1.2	63220 part

11.2

ACCOMMODATION SERVICES

11.2.0

Accommodation services (S)

This class includes:

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.

This class also includes tips, porters.

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

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		11.2.01	11.2.010	Hotels, boarding houses, motels, inns, and establishments offering "bed and breakfast"	11.2.0	63110 part
		11.2.02	11.2.020	Holiday villages and holiday centres, camping and caravan sites, youth hostels and mountain chalets	11.2.0	63191 part
		11.2.03	11.2.030	Boarding schools, universities and other educational establishments	11.2.0	63193 part
		11.2.04	11.2.040	Public transport (trains, boats, etc.) when priced separately	11.2.0	63199 part
		11.2.05	11.2.050	Hostels for young workers or immigrants	11.2.0	63193 part
		11.2.06	11.2.060	Condominium-hotels	11.2.0	63110 part
		11.2.09	11.2.090	Other accommodation services, n.e.c.	11.2.0	63199 part

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
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**DIVISION 12. MISCELLANEOUS
GOODS AND SERVICES**

12.1

PERSONAL CARE

12.1.1

Hairdressing salons and personal grooming establishments (S)

This class includes the payment for the services of hairdressing salons, barbers, beautyshops, manicures, pedicures, spas, Turkish baths, saunas, solariums, non-medical massages, etc.

This class also includes bodycare, depilation and the like.

This class excludes: fitness centres (Class 09.4.1).

12.1.11	12.1.110	Services of hairdressing salons and beauty parlors: manicure/pedicure, hot oil, rebonding, coldwave/perm, hair trim, etc.	12.1.1	97210
12.1.12	12.1.120	Barbershop services, e.g., haircut, shave	12.1.1	97220
12.1.13	12.1.130	Spas, saunas, Turkish baths, solariums, non-medical massages, etc.	12.1.1	97230
12.1.19	12.1.190	Other personal grooming services, n.e.c.	12.1.1	97290

12.1.2

Electric appliances for personal care

This class includes the purchases of electric razors and hair trimmers, hand-held and hood hair dryers, curling tongs and styling combs, sun-lamps, vibrators, electric toothbrushes and other appliances for dental hygiene, etc.

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		12.1.21	12.1.210	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.	12.1.2	44816
		12.1.22	12.1.220	Repair of electric appliances for personal care	12.1.2	87151
	12.1.3			Other appliances, articles and products for personal care (ND)		
		12.1.31	12.1.310	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.)	12.1.3	
		12.1.32	12.1.320	Articles for personal hygiene (toilet and medicinal soap, cleansing oil and milk, shaving soap, shaving cream and foam, toothpaste and mouthwash, shampoo and hair conditioner, rubbing alcohol, etc.)	12.1.3	35321
		12.1.33	12.1.330	Beauty products (lipsticks, nail varnishes, 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.)	12.1.3	35323
		12.1.39	12.1.390	Other products for personal care (toilet papers and paper handkerchiefs, paper towels, sanitary towels, tampons and napkins, cotton wool, cotton tops, babies' napkins, toilet sponges, shower caps, etc.)	12.1.3	32193
12.2				PROSTITUTION (FLESH TRADE)		
	12.2.0	12.2.00	12.2.000	Services provided by prostitutes and the like (S)	12.2.0	97910

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
12.3				PERSONAL EFFECTS, N.E.C.		
	12.3.1			Jewellery, clocks and watches (D)		
				This class includes purchases of precious stones and metals; jewellery fashioned out of such stones and metals; costume jewellery; cuff-links and tie-pins; clocks; watches; stop-watches; alarm clocks; travel clocks; and repair of such articles.		
				<i>This class excludes: ornaments (Class 05.1.1) or (Class 05.4.0); radio clocks (Class 09.1.1); precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation).</i>		
		12.3.11		Jewellery		
			12.3.111	Precious stones and metals	12.3.1	38240
			12.3.112	Jewellery fashioned out of such stones and metals	12.3.1	
			12.3.113	Costume jewellery	12.3.1	38997
			12.3.114	Cuff-links and tie-pins	12.3.1	
		12.3.12		Clocks and watches		
			12.3.121	Clocks	12.3.1	48420
			12.3.122	Watches	12.3.1	48410
		12.3.13	12.3.130	Repair of jewellery, clocks and watches	12.3.1	87220
	12.3.2			Other personal effects (SD)		
				This class includes:		
				Travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attache cases, satchels, handbags, wallets, purses, etc.		
				Articles for babies: baby carriages, pushchairs, carrycots, recliners, car beds and seats, back-carriers, front-carriers, reins and harnesses, etc.		

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
				Articles for smokers: pipes, lighters, cigarette cases, ashtrays, etc.		
				Miscellaneous personal articles: sunglasses, walking sticks and canes, umbrellas and parasols, fans, key rings, etc.		
				Funerary articles: coffins, gravestones, urns, etc.		
				This class also includes lighter fuel; wall thermometers and barometers.		
				<i>This class excludes: baby furniture (Class 05.1.1); shopping bags (Class 05.2.0); feeding bottles (Class 05.4.0).</i>		
		12.3.21	12.3.210	Travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attache cases, satchels, handbags, wallets, purses, etc.	12.3.2	29220
		12.3.22	12.3.220	Articles for babies: baby carriages, pushchairs, carrycots, recliners, car beds and seats, back-carriers, front-carriers, reins and harnesses, etc.	12.3.2	38992
		12.3.23	12.3.230	Articles for smokers: pipes, lighters, cigarette cases, ashtrays, etc.	12.3.2	38994
		12.3.24	12.3.240	Miscellaneous personal articles: sunglasses, walking sticks and canes, umbrellas and parasols, fans, key rings, etc.	12.3.2	38921
		12.3.25	12.3.250	Funerary articles: coffins, gravestones, urns, etc.	12.3.2	31914 part;
		12.3.29	12.3.290	Other personal effects, n.e.c.	12.3.2	

12.4

SOCIAL PROTECTION

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
				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.		
	12.4.0			Social protection (S)		
				This class includes:		
				Services of residential care, home help, day care and rehabilitation		
				Payments of 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 centers, day-care services and holiday-care services)		
				Wet-nurses, creches, play schools and other child-minding facilities		
				Counselling guidance, arbitration, fostering and adoption services for the families		

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		12.4.01	12.4.010	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	12.4.0	93311
		12.4.02	12.4.020	Help to maintain elderly and disabled persons at home (home cleaning services, meal programmes, day-care centers, day-care services and holiday-care services)	12.4.0	
		12.4.03	12.4.030	Wet-nurses, creches, play schools and other child-minding facilities	12.4.0	93321
		12.4.04	12.4.040	Counselling guidance, arbitration, fostering and adoption services for the families	12.4.0	93322
		12.4.09	12.4.090	Other social protection services, n.e.c.	12.4.0	93329

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)

This class includes service charges for life assurance, death benefit assurance, education assurance, etc.

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		12.5.11	12.5.110	Service charges for life assurance	12.5.1	71311
		12.5.12	12.5.120	Service charges for death benefit insurance	12.5.1	71320
		12.5.13	12.5.130	Service charges for education assurance	12.5.1	
	12.5.2	12.5.20	12.5.200	Insurance connected with the This class includes service charges paid by owner-occupiers and by tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage, etc. <i>This class excludes: service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption).</i>	12.5.2	71334
	12.5.3	12.5.30	12.5.300	Insurance connected with health (S) This class includes service charges for private sickness and accident insurance.	12.5.3	71320
	12.5.4			Insurance connected with transport		
		12.5.41	12.5.410	Service charges for insurance in respect of personal transport equipment	12.5.4	71331
		12.5.42	12.5.420	Service charges for travel insurance and luggage insurance	12.5.4	71331
	12.5.5	12.5.50	12.5.500	Other insurance (S) This class includes service charges for other insurance such as civil liability for injury or damage to third parties or their property <i>This class excludes: civil liability or damage to third parties or their property arising from the operation of personal transport equipment (Class 12.5.4)</i>	12.5.5	71335

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
12.6				FINANCIAL SERVICES, N.E.C.		
	12.6.1	12.6.10	12.6.100	Financial intermediation services indirectly measured (FISIM) (S)	12.6.1	71100
				This class includes financial intermediation services indirectly measured (FISIM), except investment banking, insurance services and pension services.		
	12.6.2			Other financial services, n.e.c. (S)		
		12.6.21	12.6.210	Actual charges for financial services of banks, post offices, saving banks, money changers and similar financial institutions	12.6.2	71100
		12.6.22	12.6.220	Fees and service charges of brokers, investment counsellors, tax consultants and the like	12.6.2	71200
		12.6.23	12.6.230	Administrative charges of private pension funds and the like	12.6.2	71690
12.7				OTHER SERVICES, N.E.C.		
	12.7.0			Other services, n.e.c. (S)		
		12.7.01	12.7.010	Fees for legal advisory and representation services concerning criminal law	12.7.0	82111
		12.7.02	12.7.020	Fees for employment agency services	12.7.0	85112
		12.7.03	12.7.030	Charges for funeral, cremation and undertaking services	12.7.0	97310
		12.7.04	12.7.040	Payments for services of real estate agents, housing agents, auctioneers, salesroom operators and other intermediaries	12.7.0	72211
		12.7.05	12.7.050	Payments for photocopies and other reproductions of documents (duplicating services)	12.7.0	85940
		12.7.06	12.7.060	Fees for issuance of birth, marriage and death certificates and other administrative documents	12.7.0	97990
		12.7.07	12.7.070	Payments for newspaper notices and advertisements	12.7.0	83631

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
		12.7.08	12.7.080	Payments for services of graphologists, astrologers, private detectives, bodyguards, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets, cloakrooms), etc.	12.7.0	97990
		12.7.09	12.7.090	Payments for other services, n.e.c. This class includes payments for service charges in Bayad Center bills payment, DFA ePassport, US Embassy VisaPoint System, Cebu Pacific online ticketing, etc.	12.7.0	85920

Group	Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
DIVISION 13. INDIVIDUAL CONSUMPTION EXPENDITURES OF NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS (NPISHs)						
13.1				Housing		
	13.1.0	13.1.00	13.1.000	Housing (S)	13.1.0	7211
13.2				Health		
	13.2.1	13.2.10	13.2.100	Pharmaceutical products (ND)	13.2.1	3526; 3529
	13.2.2	13.2.20	13.2.200	Other medical products (ND)	13.2.2	35293
	13.2.3	13.2.30	13.2.300	Therapeutic appliances and equipment (D)	13.2.3	481
	13.2.4	13.2.40	13.2.400	Outpatient medical services (S)	13.2.4	93121; 93122
	13.2.5	13.2.50	13.2.500	Outpatient dental services (S)	13.2.5	93123
	13.2.6	13.2.60	13.2.600	Outpatient paramedical services (S)	13.2.6	93191
	13.2.7	13.2.70	13.2.700	Hospital services (S)	13.2.7	9311
	13.2.8	13.2.80	13.2.800	Other health services (S)	13.2.8	93199
13.3				Recreation and culture		
	13.3.1	13.3.10	13.3.100	Recreational and sporting services (S)	13.3.1	96part
	13.3.2	13.3.20	13.3.200	Cultural services (S)	13.3.2	96part
13.4				Education		
	13.4.1	13.4.10	13.4.100	Pre-primary and primary education (S)	13.4.1	9211; 9219
	13.4.2	13.4.20	13.4.200	Secondary education (S)	13.4.2	922
	13.4.3	13.4.30	13.4.300	Post-secondary non-tertiary education (S)	13.4.3	9231
	13.4.4	13.4.40	13.4.400	Tertiary education (S)	13.4.4	9239
	13.4.5	13.4.50	13.4.500	Education not definable by level (S)	13.4.5	9290
	13.4.6	13.4.60	13.4.600	Other educational services (S)	13.4.6	9290
13.5				Social protection		
	13.5.0	13.5.00	13.5.000	Social protection (S)	13.5.0	933
13.6				Other services		
	13.6.1	13.6.10	13.6.100	Religion (S)	13.6.1	95part
	13.6.2	13.6.20	13.6.200	Political parties, labour and professional organizations (S)	13.6.2	95part
	13.6.3	13.6.30	13.6.300	Environmental protection (S)	13.6.3	94part
	13.6.4	13.6.40	13.6.400	Services n.e.c. (S)	13.6.4	97part

Group Class	Sub-Class	Item	Description	UN COICOP	2002 PCPC
DIVISION 14. INDIVIDUAL CONSUMPTION EXPENDITURE OF GENERAL GOVERNMENT					
14.1			Housing		
	14.1.0	14.1.00	14.1.00 Housing (S)	14.1.0	7211
14.2			Health		
	14.2.1	14.2.10	14.2.10 Pharmaceutical products (ND)	14.2.1	3526; 3529
	14.2.2	14.2.20	14.2.20 Other medical products (ND)	14.2.2	35293
	14.2.3	14.2.30	14.2.30 Therapeutic appliances and equipment (D)	14.2.3	481
	14.2.4	14.2.40	14.2.40 Outpatient medical services (S)	14.2.4	93121; 93122
	14.2.5	14.2.50	14.2.50 Outpatient dental services (S)	14.2.5	93123
	14.2.6	14.2.60	14.2.60 Outpatient paramedical services (S)	14.2.6	93191
	14.2.7	14.2.70	14.2.70 Hospital services (S)	14.2.7	9311
	14.2.8	14.2.80	14.2.80 Public health services (S)	14.2.8	93199
14.3			Recreation and culture		
	14.3.1	14.3.10	14.3.10 Recreational and sporting services (S)	14.3.1	96part
	14.3.2	14.3.20	14.3.20 Cultural services (S)	14.3.2	96part
14.4			Education		
	14.4.1	14.4.10	14.4.10 Pre-primary and primary education (S)	14.4.1	9211; 9219
	14.4.2	14.4.20	14.4.20 Secondary education (S)	14.4.2	922
	14.4.3	14.4.30	14.4.30 Post-secondary non-tertiary education (S)	14.4.3	9231
	14.4.4	14.4.40	14.4.40 Tertiary education (S)	14.4.4	9239
	14.4.5	14.4.50	14.4.50 Education not definable by level (S)	14.4.5	9290
	14.4.6	14.4.60	14.4.60 Subsidiary services to education (S)	14.4.6	9290
14.5			Social protection		
	14.5.0	14.5.00	14.5.00 Social protection (S)	14.5.0	933

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