# Making Use of Various Datasets to Meet the Needs of ICP-Africa 2011

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# Building Correspondences of ICP Classification to CPC Ver. 2.0

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#### Introduction

As the International Comparison Program (ICP) calculates the purchasing power parities (PPPs) from the expenditure side of the national accounts, the date requirements of ICP from countries include a set of national annual purchasers' prices and a detailed breakdown of final expenditures on GDP. The prices refer to a selection of products chosen from a common basket of precisely-defined goods and services. The expenditures are broken down into basic headings (BHs) according to a common classification. BHs are the building blocks of ICP and represent the data needs of ICP. At the global level, there are total of 155 BHs. They are the lowest level at which expenditure data are available in ICP and important from the perspective of aggregation of price data. To make a full use of various data sources to meet the data requirements of ICP, especially for the detailed breakdown of final expenditures on GDP for ICP, at UNECA, we are in a process of building a correspondence table to link the ICP Classification (including all the ICP BHs) to Central Product Classification (CPC) Version 2.0. A very preliminary result is attached to this paper. It is not completed yet. This reflects to some extent that a good correspondence table requires a lot of meticulous and painstaking work.

To build the correspondence table of ICP BHs with CPC codes will help to improve the data availability for ICP. The CPC is part of the international language of SNA. Once there is link between the ICP BHs and CPC, there is a common language between ICP and SNA. As an international classification, CPC defines what data to be collected by most of the countries and ensures that collected data are comparable across countries. The correspondence table will help to clearly define the BHs in ICP thus reduce the errors and mistakes as well as inconsistency of the data collected for ICP. It will also help to integrate ICP into the regular official statistics.

## The ICP Classification of Basic Headings

ICP Classification of BHs is a stacking of and derived from International Classifications of Expenditure According to Purpose, i.e. the "Classification of Individual Consumption According to Purpose" (COICOP), the "Classification of Purposes of NPIs Servicing Households" (COPNI), and the "Classification of Functions of Government" (COFOG), plus the "Classification of Products by Activity" (CPA). The high-level structure of ICP Classification of BHs including seven sections is as in the table below:

Table 1: Structure of ICP Classification of BHs

| Section | Title  |  |  |  |
|---------|--|--|--|--|
| 11      | Individual Consumption Expenditure by Households |  |  |  |
| 12      | Individual Consumption Expenditure by NPISHs     |  |  |  |

| 13 | Individual Consumption Expenditure by Government                    |
|----|---|
| 14 | Collective Consumption Expenditure by Government                    |
| 15 | Gross Fixed Capital Formation                                       |
| 16 | Changes in Inventories and Acquisitions less Disposals of Valuables |
| 17 | Balance of Exports and Imports                                      |

In which, Section 11 of "Individual consumption expenditure by households" is based on the COICOP, Section 12 of "Individual consumption expenditure by NPISHs" is based on the COPNI, Sections 13 of "Individual consumption expenditure by government" and 14 of "Collective consumption expenditure by government" are based on the COFOG, and Sections 15 of "Gross fixed capital formation" and 16 of "Changes in inventories and acquisitions less disposals of valuables" are based on the CPA.

Majority of the BHs are in Section 11 of "Individual consumption expenditure by households" consisting of 110 BHs. The second largest number of BHs is with Sections 13 of "Individual consumption expenditure by government" with 21 BHs. There are only one BH in Section 12 of "Individual consumption expenditure by NPISHs" and two BHs in Section 17 of "Balance of exports and imports." The rest BHs spread in Section 14 (with five BHs), Section 15 (12 BHs) and Section 16 (four BHs).

In terms of data sources and availability, Mouyelo-Katoula (2011) identifies that, among the total 155 BHs, 45 BHs are considered to be "difficulty" and 57 BHs are to be derived either by "ICP methods" (with 22 BHs) or by "reference PPPs" (with 35 BHs), together accounting for almost one third of the total 155 BHs. Apparently, there is a big challenge to obtain timely, quality, and reliable data for ICP in general. It thus is necessary to exploit possibilities of making use of various data sources and, at the same time, to harmonize and integrate ICP into the regular official statistical data collection and compilation especially for National Accounts and Consumer Price Index statistics. The Correspondence Table of the ICP Classification and the CPC Version 2.0 will contribute to this effort and pave the way for moving towards this direction.

#### The Central Product Classification (CPC) Version 2.0

The CPC is to serve as a "central" classification of products and to provide classifications of all outputs of economic production activities as defined in the SNA. The high-level structure of CPC including ten sections is as in the table below:

Table 2: Structure of CPC Version 2.0

| Section | Title   |
|---------|---|
| 0       | Agriculture, forestry and fishery products  |
| 1       | Ores and minerals; electricity, gas and water   |
| 2       | Food products, beverages and tobacco; textiles, apparel and leather products                            |
| 3       | Other transportable goods, except metal products, machinery and equipment                               |
| 4       | Metal products, machinery and equipment   |
| 5       | Constructions and construction services   |
| 6       | Distributive trade services; accommodation, food and beverage serving services; transport services; and |
|         | electricity, gas and water distribution services  |
| 7       | Financial and related services; real estate services; and rental and leasing services                   |
| 8       | Business and production services  |

In which, the first five sections, Sections 0-4 cover goods; and the rest five sections, Sections 5-9 covers services. There are several advantages for choosing CPC as the comparison classification to build the Correspondence Table for ICP Classification. Some of them are as follows.

- First of all, it covers all products of both goods and services including newly produced assets as part of the output. It also covers all products of all industries and of both primary and processed ones. Compared with CPC, the Harmonized System (HS) covers only goods but not services. Version 2.0 of CPC is updated most recently. It has recognized and presented some of the newly developed and important concepts such as the intellectual property (IP) and similar products called "originals" for instance.
- Second, the commodity list of the Food and Agriculture Organization (FAO) of the United Nations has already been incorporated into the new version of the CPC v.2.0. One of the major changes in the CPC version 2.0 compared with its previous version 1.1 is that significant new details have been incorporated in several sections, including "Section 0-Agriculture, forestry and fishery products" and "Section 2- Food products, beverages and tobacco; textiles, apparel and leather products" thanks to the collaboration with the FAO in an effort to rectify the problems of insufficient detail for agricultural products complained by majority of countries, especially developing countries, in the previous versions of CPC. There is now recognition of more types of plants and animals, a separation of raw and processed products, and a separation of meat by type of animals. They have made CPC more applicable to more regions. Compared with CPC, the limitation of the FAO commodity list is that it only covers agricultural products.

Table 3: More Details in CPC v.2.0 Compared with CPC v.1.1

|                       | CPC Ver1.1 | CPC Ver.2 |
|-----------------------|------------|-----------|
| Agricultural products |            |           |
| Divisions             | 4          | 4         |
| Groups                | 17         | 19        |
| Classes               | 66         | 85        |
| Subclasses            | 83         | 208       |
| Food products         |            |           |
| Divisions             | 5          | 9         |
| Groups                | 23         | 23        |
| Classes               | 87         | 93        |
| Subclasses            | 111        | 229       |

Source: Andersen (2009).

• Third, CPC provides a good reference of descriptions and definitions for all the products. For Sections 0-4, through its correspondences with HS in which all the sub-classes are linked with the elements of the Harmonized System (HS), it facilitates the use of the comprehensive system of section and chapter notes, explanatory notes, and indexes in HS. CPC explanatory

notes are provided in the case of split link, i.e. if the relevant HS code links to more than one CPC sub-class. For Sections 5-9, since there is no link to HS for services, CPC provides definitions for all services. Only when the ICP HBs are linked to international classifications such as CPC used for the SNA, the scope and the boundary of the BHs are defined, which are very important for the ICP national accounts component.

• Finally, in terms of the structure, while the products in COICOP as mentioned above are grouped based on demand, the products in CPC are grouped based on their characteristics and broadly following the lines of industries. By putting both of them together, they have reflected the two approaches in the compilation of GDP, the expenditure approach and the production approach. A good correspondence table of the ICP Classification of BHs and CPC Version 2.0 will thus facilitate the reconciliation of data from the two approaches.

#### Principles Applied in Building Correspondence Tables of Classifications

To build correspondence tables between different classifications is an important procedure to systematically link, compare, and thus develop and harmonize international classifications. It helps to explain where and to what extent concepts and categories in one classification may be found in other classifications. There are several principles to follow when to establish a correspondence table and some examples are listed below (ref.: Hoffmann and Chamie (1999) and Rainer (1997)):

- Locate sufficient explanatory notes to allow for better understanding of the differences between linked classifications, and the nature of the links established. The quality of the definitions and descriptions provided in the explanatory notes of the relevant classifications heavily affects the quality of correspondence tables.
- Carefully analyze the terminology used in the two different classifications for the same variable to determine whether differences are real versus purely linguistic.
- State clearly from the beginning of the elaboration of a specific correspondence table which type of relation is conceptually given between the classifications in question.
- Elaborate correspondence tables at the lowest hierarchical level of the classifications being linked.
- Describe in detail the partitioned elements where elements of one classification cannot be linked to the elements of the other without making splits of single elements.
- Present the correspondence tables in a form that is technically correct and easy to understand for users: as much specific and straightforward as possible.
- Correspondence tables drafted by an expert should be presented for reviewing to the relevant community, as he/she might have a specific understanding and interpretation of the classifications in questions.

In our efforts to build the correspondence table between the ICP Classification of the BHs and CPC Version 2.0, as many of the above-mentioned principles as possible will be applied. Procedures Used in Building the Correspondence Table between ICP Classification and CPC

The following are the procedures that have been taken in building the correspondence table between ICP Classification of BHs and CPC Version 2.0:

- For those items in ICP list that are derived from the COICOP, first we need to identify the corresponding items in the COICOP.
- Second, there is a table of correspondences between COICOP and CPC v.1.0.
- Then use the table of correspondences between CPC v.1.0 and CPC v.1.1 to find the corresponding CPC code in CPC v.1.1.

This is because in order to reach CPC v.2.0 CPC codes and titles, we need to take CPC v.1.1 as the bridge. There is no table of correspondences between CPC 2.0 and CPC 1.0.

#### Findings and Applications of the Correspondence Table between ICP Classification and CPC

The correspondence tables play two roles: First, to depict and present the relations between classifications, and second, to allow users to transform data between the two classifications. While the role is important for the analysts and designers of classifications, the second role is indispensable for the data producers and users.

While the process is still undertaking, the following are some of the preliminary findings from the correspondence table between the ICP classification and CPC version 2.0:

- Describe and define better the scope and coverage of each and every one of the BHs, for example, the following ICP BHs are defined by CPC:
  - 1101111-Rice: in all forms including grain, milled, husked, flour, or meal.
  - 1101112-Other cereals and floor: include wheat, maize, sorghum, barley, rye, oats, millet, and other cereals (excluding rice) in all forms including grain, flour, or meal.
  - 1101113-Bread: crispbread; rusks, toasted bread and similar toasted products; gingerbread and the like; sweet biscuits; waffles and wafers; and bread and other bakers' wares.
  - 1101114-Other bakery products: mixes and doughs for the preparation of bakers' wares; and pastry goods and cakes.
  - 1101115-Pasta products: macaroni, noodles, couscous, and similar farinaceous products.

- Through the links and by comparing the two classifications, it will help us to have a completed descriptions and definitions for items in the ICP Classification: Since the detailed items from CPC are listed, it is easy to check if the links and thus the descriptions and definitions are correct or not. For instance, at first glance, when look at the items of 1101121-Beef and veal, 1101122-Pork, 1101123-Lamb, mutton and goat, and 1101124-Poultry; one may consider they are all talking about meat. In fact, they are under the group of 110112-Meat in ICP Classification. But then one may find that the whole CPC Group of 021-Live animals consisting of 0211-Bovine animals, live (i.e. Cattle and Buffalo), 02122-Sheep, 02123-Goats, 0214-Swine/pigs, 0215-Poulty and 0219-Other live animals, has not been matched and linked yet. To check the definitions and descriptions of COICOP, one would find that "animals and poultry purchased live for consumption as food" should also be included in the respective meat items.
- As mentioned above, as a result of the effort made by the FAO in the last revision cycle of CPC, the areas of agriculture, fisheries, and forestry have been thoroughly reviewed, revised, and updated in CPC version 2.0. The related items in these areas have reflected what data available in FAO FAOSTAT database and through the links between ICP BHs and CPC to show what in the FAO database can be used for the purpose of ICP:
  - There are total 34 items out of the 155 ICP basic headings that are related to food items. In general, the links between ICP basic headings with FAO commodity list are either 1-to-1 or 1-to-n. For the purpose of using data from FAO database for ICP, this is ideal because it means that either the data in FAO database can be used directly or can be aggregated to meet the data needs of ICP.
  - There is however one item in the ICP classification called "Restaurants and Hotels" and there is no similar item in the FAO commodity list. While the food consumption in FAO database is supposed to be the total amount, adjustments will have to be made to subtract from the total food consumption.
  - The advantage of the FAO Food Balance Sheet is that the Food Balance is in fact a supply and use table of the food items thus it takes into account the different sources of total supply of the food items including both the domestic production and import, as well as the various type of uses including intermediate consumption and final consumption expenditure.
  - The disadvantage of the FAO FAOSTAT database is that first all the data for the food items are in quantity or volume but not in value. Therefore in order to use the data the related price data are needed in order to reach the value. Another disadvantage is of the time lag in term of the data availability. The latest available now is 2007, four years back.
  - A food balance sheet presents a comprehensive picture of the pattern of a country's food supply during a specified reference period. The food balance sheet shows for each food item that the availability of each of the primary commodities for human consumption which corresponds to the sources of supply and its utilization. The total quantity of foodstuffs produced in a country added to the total quantity imported and adjusted to any

change in stocks that may have occurred since the beginning of the reference period gives the supply available during that period. On the utilization side a distinction is made between the quantities exported, fed to livestock + used for seed, losses during storage and transportation, and food supplies available for human consumption. The per capita supply of each such food item available for human consumption is then obtained by dividing the respective quantity by the related data on the population actually partaking in it. Data on per capita food supplies are expressed in terms of quantity and by applying appropriate food composition factors for all primary and processed products also in terms of dietary energy value, protein and fat content.

- The following are the indicators available in terms of the total amount of food: food (1000 tones); food supply quantity (kg/capita/yr); food supply (kcal/capita/day); protein supply quantity (g/capita/day); and fat supply quantity (g/capita/day).
- One suggestion of using the FAO Balance Sheet data is to make a full use its structure.
- As CPC is a product classification covering both goods and services, CPC is also of great importance for the national accounts. For example, the Supply and Use Tables (SUTs) are classified by CPC. A link between CPC and ICP BHs will thus be of the essential step and operational important in helping to make use of SUTs in support of ICP.
- For those that are of one-to-one correspondence between CPC codes and the ICP BH codes, the correspondence table will facilitate to automate the process of rearranging consumption data by products to ICP BHs and thus to provide data to ICP.

## Pending Issues and Problems Related to the Correspondence Table

- As mentioned above, the bases for the grouping of items in the two classifications are different: ICP Classification derived mainly from the classifications of expenditures according to purpose such as COICOP, COFOG, and COPIN, which are based on the demand while CPC is based on the characteristics of the products and in general is based on the production, it is unusual to find that not all the items can be matched and linked one-by-one between ICP Classification and CPC Version 2.0 in terms of titles, coverage, structure. Some items in ICP Classification but not in CPC Version 2.0. This is also true vice versa. Some of the inconsistencies may be found in titles, scope and coverage, and structures. More of these will be checked and documented during the process.
- It may also be a good exercise to crossly check the consistency between the Structure Product Description (SPD) in ICP with the CPC Version 2.0. For the purpose of conducting the surveys to collect price statistics for ICP, a set of SPDs is established to provide generic descriptions and specifications of characteristics for a particular narrow cluster of products. By doing so, it is to ensure the collected prices of those products in different countries are comparable. The SPDs are fine for the price statistics because the average price of each of the basic headings can be calculated according to selected representative items collected from the sample surveys. The SPDs may not be appropriate for the ICP national accounts component because the national accountants at the country level are required to provide

completed and exhaustive expenditure weights for each of the basic headings. For the ICP national accounts component, the roles of SPDs for ICP price component seem to be played by the Correspondence Table of the ICP and CPC.

### **Summary and Conclusions**

ICP BHs represent the data needs of ICP. To meet the challenges of filling in the data gaps for ICP, an effort is made at UNECA to build a correspondence table of ICP Classification of BHs with CPC Version 2.0. There are several advantages to link ICP Classification with CPC through the correspondence table. This is because CPC covers all the products including those in the FAO FAOSTAT database on agriculture, forestry, fisheries, and food, CPC provides a comprehensive reference of descriptions and definitions for all the products. A good correspondence table of ICP Classification and CPC will facilitate the reconciliation of data from the two approaches of calculating GDP, namely the expenditure approach and the production approach. The correspondence table will be built according to the conventional principles. Further checking and documentation will be made in terms of, first, the consistency of titles, scope and coverage, and structure between the ICP Classification and the CPC; and, second, the consistency between the Structure Product Descriptions (SPDs) in ICP with the descriptions and definitions in CPC Version 2.0.

#### REFERENCE

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# ANNEX

<u>Table 4: Correspondence Table of ICP Classification with CPC Version 2.0</u>

| <u>N</u> | ICP Code | Basic Heading           | <u>CPC</u><br>Code | <u>Description</u>   | <u>HS Code</u>        |
|----------|----------|-------------------------|--------------------|--|-----------------------|
| 1        | 1101111  | Rice                    | 0113               | Rice   | 1006.1                |
| 2        | 1101111  | Rice                    | 2316               | Rice, semi- or wholly milled, or husked                            | 1006.30, .40; 1006.20 |
| 3        | 1101111  | Rice                    | 2312               | Other cereal flours  | 1102                  |
| 4        | 1101112  | Other cereals and flour | 0111               | Wheat  | 1001.1                |
| 5        | 1101112  | Other cereals and flour | 0112               | Maize (corn)   | 1005.1                |
| 6        | 1101112  | Other cereals and flour | 0114               | Sorghum  | 1007                  |
| 7        | 1101112  | Other cereals and flour | 0115               | Barley   | 1003                  |
| 8        | 1101112  | Other cereals and flour | 0116               | Rye  | 1002                  |
| 9        | 1101112  | Other cereals and flour | 0117               | Oats   | 1004                  |
| 10       | 1101112  | Other cereals and flour | 0118               | Millet   | 1008.2                |
| 11       | 1101112  | Other cereals and flour | 2311               | Wheat and meslin flour   | 1101                  |
| 12       | 1101112  | Other cereals and flour | 2312               | Other cereal flours  | 1102                  |
| 13       | 1101112  | Other cereals and flour | 2313               | Groats, meal and pellets of wheat and other cereals                | 1103.1120             |
| 14       | 1101112  | Other cereals and flour | 2314               | Other cereal grain products (including corn flakes)                | 1104, 1904            |
| 15       | 1101112  | Other cereals and flour | 2317               | Other vegetable flours and meals                                   | 1106                  |
| 16       | 1101112  | Other cereals and flour | 0119               | Other cereals  | 1008.10, .30, .90     |
| 17       | 1101113  | Bread                   | 2341               | Crispbread; rusks, toasted bread and similar toasted products      | 1905.10, .40          |
| 18       | 1101113  | Bread                   | 2342               | Gingerbread and the like;<br>sweet biscuits; waffles and<br>wafers | 1905.20, .31, .32     |
| 19       | 1101113  | Bread                   | 2349               | Bread and other bakers' wares                                      | 1905.90*              |
| 20       | 1101114  | Other bakery products   | 2318               | Mixes and doughs for the preparation of bakers' wares              | 1901.2                |
| 21       | 1101114  | Other bakery products   | 2343               | Pastry goods and cakes   | 1905.90*              |

| 22 | 1101115 | Pasta products        | 237   | Macaroni, noodles, couscous and similar | 1902.11, .19;<br>1902.20*, .30*, .40* |
|----|---------|-----------------------|-------|---|---------------------------------------|
|    |         |                       |       | farinaceous products                    |                                       |
| 23 | 1101121 | Beef and veal         | 21111 | Meat of cattle, fresh or                | 0201*                                 |
|    | 1101101 |                       | 24442 | chilled                                 | 0001#                                 |
| 24 | 1101121 | Beef and veal         | 21112 | Meat of buffalo, fresh or chilled       | 0201*                                 |
| 25 | 1101121 | Beef and veal         | 21131 | Meat of cattle, frozen                  | 0202*                                 |
| 26 | 1101121 | Beef and veal         | 21132 | Meat of buffalo, frozen                 | 0202*                                 |
| 27 | 1101121 | Beef and veal         | 21151 | Edible offal of cattle, fresh,          | 206.1                                 |
|    | 1101121 | Beer and vear         | 21131 | chilled or frozen                       | 200.1                                 |
| 28 | 1101121 | Beef and veal         | 21152 | Edible offal of buffalo,                | 206.1                                 |
|    |         |                       |       | fresh, chilled or frozen                |                                       |
| 29 | 1101121 | Beef and veal         | 21172 | Bovine meat, salted, dried              | 210.2                                 |
|    |         |                       |       | or smoked                               |                                       |
| 30 | 1101122 | Pork                  | 21113 | Meat of pigs, fresh or                  | 0203.1119                             |
|    |         |                       |       | chilled                                 |                                       |
| 31 | 1101122 | Pork                  | 21133 | Meat of pigs, frozen                    | 0203.21, .22, .29                     |
| 32 | 1101122 | Pork                  | 21153 | Edible offal of pigs, fresh,            | 206.3                                 |
|    |         |                       |       | chilled or frozen                       |                                       |
| 33 | 1101122 | Pork                  | 21171 | Pig meat, cuts, salted, dried           | 210.11                                |
|    |         |                       |       | or smoked (bacon and ham)               |                                       |
| 34 | 1101123 | Lamb, mutton and goat | 21115 | Meat of sheep, fresh or                 | 0204.1023                             |
|    |         |                       |       | chilled                                 |                                       |
| 35 | 1101123 | Lamb, mutton and goat | 21116 | Meat of goat, fresh or                  | 0204.50*                              |
|    |         |                       |       | chilled                                 |                                       |
| 36 | 1101123 | Lamb, mutton and goat | 21135 | Meat of sheep, frozen                   | 0204.4143                             |
|    |         |                       |       |   |                                       |
| 37 | 1101123 | Lamb, mutton and goat | 21136 | Meat of goat, frozen                    | 0204.50*                              |
|    |         |                       |       |   |                                       |
| 38 | 1101123 | Lamb, mutton and goat | 21155 | Edible offal of sheep, fresh,           | 206.8                                 |
|    |         |                       |       | chilled or frozen                       |                                       |
| 39 | 1101123 | Lamb, mutton and goat | 21156 | Edible offal of goat, fresh,            | 206.8                                 |
|    |         |                       |       | chilled or frozen                       | 222=#                                 |
| 40 | 1101124 | Poultry               | 2112  | Meat of poultry, fresh or chilled       | 0207*                                 |
| 41 | 1101124 | Poultry               | 2114  | Meat of poultry, frozen                 | 0207.12, .14*;                        |
| 41 | 1101124 | Poultry               | 2114  | l weat or poultry, mozem                | 0207.12, .14 ,                        |
|    |         |                       |       |   | 0207.33*, .36*;                       |
|    |         |                       |       |   | 0207.35 , .30 ,                       |
|    |         |                       |       |   | 0207.33*, .36*                        |
| 42 | 1101124 | Poultry               | 21160 | Edible offal of poultry,                | 207.13                                |
|    |         | ,                     |       | fresh, chilled or frozen                |                                       |
| 43 | 1101125 | Other meats and       | 21114 | Meat of rabbits and hares,              | 208.1                                 |
|    |         | preparations          |       | fresh or chilled                        |                                       |
| 44 | 1101125 | Other meats and       | 21117 | Meat of camels and                      | 208.9                                 |
|    |         | preparations          |       | camelids, fresh or chilled              |                                       |
| 45 | 1101125 | Other meats and       | 21118 | Meat of horses and other                | 205                                   |
|    |         | preparations          |       | equines, fresh or chilled               |                                       |
|    |         |                       |       |   |                                       |

| 46 | 1101125 | Other meats and preparations     | 21119 | Other meat of mammals, fresh or chilled  | 208.4  |
|----|---------|----------------------------------|-------|--|--|
| 47 | 1101125 | Other meats and preparations     | 21134 | Meat of rabbits and hares, frozen  | 208.1  |
| 48 | 1101125 | Other meats and preparations     | 21137 | Meat of camels and camelids, frozen  | 208.9  |
| 49 | 1101125 | Other meats and preparations     | 21138 | Meat of horses and other equines, frozen   | 205  |
| 50 | 1101125 | Other meats and preparations     | 21139 | Other meat of mammals, frozen  | 208.4  |
| 51 | 1101125 | Other meats and preparations     | 21159 | Edible offal of mammals,<br>fresh, chilled or frozen,<br>n.e.c.  | 206.8  |
| 52 | 1101125 | Other meats and preparations     | 21173 | Other meat and edible<br>meat offal, salted, in brine,<br>dried or smoked; edible<br>flours and meals of meat or<br>meat offal | 210.91   |
| 53 | 1101125 | Other meats and preparations     | 21174 | Sausages and similar products of meat, offal or blood  | 1601   |
| 54 | 1101125 | Other meats and preparations     | 21175 | Extracts and juices of meat, fish, crustaceans, molluscs or other aquatic invertebrates  | 1603   |
| 55 | 1101125 | Other meats and preparations     | 21176 | Prepared dishes and meals based on meat  | 1601   |
| 56 | 1101125 | Other meats and preparations     | 21179 | Other prepared or preserved meat, meat offal or blood  | 1602.2   |
| 57 | 1101131 | Fresh or frozen fish and seafood | 041   | Fishes, live, fresh or chilled   | 0301.10; 0301.91 -<br>.99;<br>0302.1169                              |
| 58 | 1101131 | Fresh or frozen fish and seafood | 042   | Crustaceans, not frozen;<br>oysters; other molluscs and<br>aquatic invertebrates, live,<br>fresh or chilled                    | 0306.2129;<br>0307.10;<br>0307.21, .31, .41, .51, .<br>91*; 0307.91* |
| 59 | 1101131 | Fresh or frozen fish and seafood | 049   | Other aquatic plants and animals   | 0508; 0511.99*;<br>1212.20   |
| 60 | 1101131 | Fresh or frozen fish and seafood | 21250 | Crustaceans, frozen  | 0306.1119  |
| 61 | 1101131 | Fresh or frozen fish and seafood | 21270 | Crustaceans, otherwise prepared or preserved   | 1605.10*, .20*, .30*, .40*   |
| 62 | 1101131 | Fresh or frozen fish and seafood | 21221 | Fish fillets and fish meat<br>(whether or not minced),<br>fresh or chilled   | 0304.11, .12, .19  |
| 63 | 1101131 | Fresh or frozen fish and seafood | 21222 | Fish fillets, frozen   | 0304.21, .22, .29  |
| 64 | 1101131 | Fresh or frozen fish and seafood | 21224 | Fish fillets, dried, salted or in brine, but not smoked  | 305.3  |

| 65 | 1101131 | Fresh or frozen fish and seafood | 21241 | Prepared dishes and meals based on fish, molluscs and crustaceans  | 1604.20*, 1605.10*,<br>.20*, .30*, .40*, .90*   |
|----|---------|----------------------------------|-------|--|---|
| 66 | 1101132 | Preserved fish and seafood       | 212   | Prepared and preserved fish, crustaceans, molluscs and other aquatic invertebrates                                       | 0303.1179;<br>0304.11, .12, .19;<br>0304.21, .22, .29;<br>0304.91, .92, .99;<br>0305.30; 0302.70;<br>0303.80;<br>0305.20; 0305.51 -<br>.69; 0305.4149;<br>0305.10; 1604.20*;<br>1605.10*,.20*, .30*, .4<br>0*, .90*; 1604.11 -<br>.19, .20*;<br>1604.30; 0306.11 -<br>.19;<br>0307.29, .39, .49, .59,<br>99*; 0307.99*;<br>1605.10*, .20*, .30*,.4<br>0*; 1605.90*; 2301.20;<br>0511.91 |
| 67 | 1101141 | Fresh milk                       | 022   | Raw milk   | 0401.20*, .30*  |
| 68 | 1101142 | Preserved milk and milk products | 2221  | Milk and cream in solid forms  | 0401*   |
| 69 | 1101142 | Preserved milk and milk products | 2222  | Milk and cream,<br>concentrated or containing<br>added sugar or other<br>sweetening matter, other<br>than in solid forms | 0402.91*, .99*  |
| 70 | 1101142 | Preserved milk and milk products | 2223  | Yoghurt and other fermented or acidified milk and cream  | 0403  |
| 71 | 1101142 | Preserved milk and milk products | 2226  | Casein   | 3501.1  |
| 72 | 1101142 | Preserved milk and milk products | 2229  | Dairy products n.e.c.  | 0404.90*  |
| 73 | 1101142 | Preserved milk and milk products | 221   | Processed liquid milk and cream  | 0401.10, .20*, .30*   |
| 74 | 1101143 | Cheese                           | 2225  | Cheese, fresh or processed   | 0406.10*, .20*, .30*, .<br>40*, .90*  |
| 75 | 1101144 | Eggs and egg-based products      | 223   | Eggs, in shell, preserved or cooked  | 0407.00*  |
| 76 | 1101151 | Butter and margarine             | 2224  | Butter and other fats and oils derived from milk   | 0405.10*, .20*, .90*  |

| 77 | 1101153 | Other edible oils and fats | 215  | Animal and vegetable oils and fats            | 0209;1501.00*;1502.<br>00*; 1503; 1504.10;<br>1504.20; 1504.30<br>1505.00*,<br>1506.00*;1507.10;<br>1508.10; 1512.11;<br>1514.11, .91; 1511.10;<br>1513.11; 1509.10;<br>1510.00*; 1512.21;<br>1513.21;<br>1515.11, .30*, .50*, .9<br>0*; 1507.90; 1508.90;<br>1512.19; 1514.19, .99;<br>1511.90; 1513.19;<br>1509.90; 1512.29;<br>1513.29;<br>1515.19, .29, .30*, .50<br>*, .90*; 1517; 1516     |
|----|---------|----------------------------|------|---|--|
| 78 | 1101161 | Fresh or chilled fruit     | 013  | Fruit and nuts                                | 0804.40*; 0803.00*;<br>0804.10*; 0804.20*;<br>0804.50*; 0807.20;<br>0804.30*;<br>0810.60, .90*;<br>0805.40*; 0805.50*;<br>0805.20*; 0805.90*;<br>0805.20*; 0810.20;<br>0810.50; 0810.20;<br>0810.40, .90*;<br>0808.10; 0808.20;<br>0809.10; 0809.20;<br>0809.30; 0809.40;<br>0810.90*; 1209.99;<br>0802.40*; 0802.21;<br>0802.50*; 0802.31;<br>0801.21;<br>0802.60*, .90*;<br>1212.99*; 0810.90* |
| 79 | 1101161 | Fresh or chilled fruit     | 0131 | Tropical and subtropical fruits               | 803;804;807.2;810.6  |
| 80 | 1101161 | Fresh or chilled fruit     | 0132 | Citrus fruits                                 | 0805.40*; 0805.50*;<br>0805.10*; 0805.20*;<br>0805.90*   |
| 81 | 1101161 | Fresh or chilled fruit     | 0133 | Grapes  | 806.1  |
| 82 | 1101161 | Fresh or chilled fruit     | 0134 | Berries and the fruits of the genus vaccinium | 0810.90*; 0810.50;<br>0810.20; 0810.10;<br>0810.40, .90*   |
| 83 | 1101161 | Fresh or chilled fruit     | 0135 | Pome fruits and stone fruits                  | 0808.10; 0808.20;<br>0809.10; 0809.20;<br>0809.30; 0809.40;  |

|    |         |                                       |      |  | 0810.90*   |
|----|---------|---------------------------------------|------|--|--|
| 84 | 1101161 | Fresh or chilled fruit                | 0136 | Fruit seeds  | 1209.99  |
| 85 | 1101161 | Fresh or chilled fruit                | 0137 | Nuts (excluding wild edible<br>nuts and groundnuts), in<br>shell | 0802.11; 0801.31;<br>0802.40*; 0802.21;<br>0802.50*; 0802.31;<br>0801.21;<br>0802.60*, .90*  |
| 86 | 1101161 | Fresh or chilled fruit                | 0139 | Other fruits, n.e.c.   | 1212.99*; 0810.90*   |
| 87 | 1101162 | Frozen, preserved or processed fruits | 214  | Prepared and preserved fruit and nuts                            | 0806.20; 0813.20;<br>0803.00*,<br>0804.10*, .20*, .30*, .<br>40*, .50*; 0805.10*, .2<br>0*, .40*, .50*, .90*,<br>0813.10, .3050;<br>1202.20; 0802.12; 0802<br>.22; 0801.32; 0801.11, .<br>19*, .22;<br>0802.32, .40*, .50*,.60<br>*, .90*;<br>2009.11, .12, .19;<br>2009.21, .29;<br>2009.41, .49;<br>2009.61, .69 |
| 88 | 1101171 | Fresh or chilled vegetables           | 012  | Vegetables   | 0709.20; 0704.20, .90;<br>0704.10; 0705;<br>0709.70; 0709.90*;<br>0807.11; 0807.19;<br>0709.60; 0707;<br>0709.30; 0702;<br>0708.20; 0708.10;<br>0708.90; 0706.10;<br>0703.20; 0703.10;<br>0703.90; 0706.90;<br>1209.91; 0709.51 -<br>.59; 0709.40, .90*  |
| 89 | 1101172 | Fresh or chilled potatoes             | 0151 | Potatoes   | 0701   |
| 90 | 1101173 | Frozen or preserved vegetables        | 213  | Prepared and preserved vegetables, pulses, and potatoes          | 0710.22; 0710.21;<br>0710.10; 0710.29 -<br>.90; 2009.50;<br>2009.80*, .90*; 0711;<br>2001.10, .90*;<br>2004.90*; 1105; 0712;<br>2004.10;<br>2005.20;2005.51, .59;<br>2005.40;2003;2002.10<br>, .90;2004.90*;<br>2005.6099  |
| 91 | 1101181 | Sugar                                 | 235  | Sugar  | 1701.11; 1701.12;<br>1701.99; 1701.91;<br>1702.20;1703   |

| 92  | 1101181 | Sugar                                  | 2321  | Glucose and glucose syrup;<br>fructose and fructose syrup;<br>lactose and lactose syrup;<br>invert sugar; sugars and<br>sugar syrups n.e.c.; artificial<br>honey; caramel | 1702.11, .19, .3090  |
|-----|---------|--|-------|---|--|
| 93  | 1101182 | Jams, marmalades and honey             | 0291  | Natural honey   | 0409   |
| 94  | 1101182 | Jams, marmalades and honey             | 21494 | Jams, fruit jellies,<br>marmalades, fruit or nut<br>purree and fruit or nut<br>pastes   | 2007.91, .99   |
| 95  | 1101183 | Confectionery, chocolate and ice cream | 2227  | Ice cream and other edible ice  | 2105   |
| 96  | 1101183 | Confectionery, chocolate and ice cream | 2365  | Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), in bulk forms   | 1806.2   |
| 97  | 1101183 | Confectionery, chocolate and ice cream | 2366  | Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms  | 1806.3190  |
| 98  | 1101183 | Confectionery, chocolate and ice cream | 2367  | Sugar confectionery (including white chocolate), not containing cocoa, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar                              | 1704, 2006   |
| 99  | 1101183 | Confectionery, chocolate and ice cream | 2227  | Ice cream and other edible ice  | 2105   |
| 100 | 1101191 | Food products n.e.c.                   | 2392  | Spices and aromatics, processed   | 0904.12;0904.20*;090<br>8.10*, .20*, .30*;0909.<br>10*, .20*, .30*,.40*, .5<br>0*;0906.20;0907.00*;<br>0910.10*;0905.00*                           |
| 101 | 1101191 | Food products n.e.c.                   | 2399  | Other food products   | 1602.10;<br>1901.10;2005.10;<br>2007.10;2104.20;2104<br>.10;0408; 3502.11 -<br>.19;2209;2103;2102;2<br>106.90*;1302.1239,<br>1901.90;2106.10, .90* |
| 102 | 1101211 | Coffee, tea and cocoa                  | 2391  | Coffee and tea  | 0901.12, .21, .22;<br>0901.90*;<br>2101.11,.12, .30;0902.<br>10, .30;2101.20   |
| 103 | 1101211 | Coffee, tea and cocoa                  | 2361  | Cocoa paste, whether or not defatted  | 1803   |

| 104 | 1101211 | Coffee, tea and cocoa | 2362  | Cocoa butter, fat and oil                                  | 1804                         |
|-----|---------|-----------------------|-------|--|------------------------------|
| 105 | 1101211 | Coffee, tea and cocoa | 2363  | Cocoa powder, not  | 1805                         |
|     |         |                       |       | sweetened  |                              |
| 106 | 1101211 | Coffee, tea and cocoa | 2364  | Cocoa powder, sweetened                                    | 1806.1                       |
| 107 | 1101221 | Mineral waters, soft  | 244   | Soft drinks; bottled mineral                               | 2201.10, .90*;2202           |
|     |         | drinks, juices        |       | waters   |                              |
| 108 | 1101221 | Mineral waters, soft  | 2132  | Vegetable juices   | 2009.50;                     |
|     |         | drinks, juices        |       |  | 2009.80*, .90*               |
| 109 | 1101221 | Mineral waters, soft  | 2143  | Fruit juices   | 2009.11, .12, .19;2009.      |
|     |         | drinks, juices        |       |  | 21, .29;2009.41, .49;20      |
|     |         |                       |       |  | 09.61, .69;<br>2009.71, .79; |
|     |         |                       |       |  | 2009.71, .79,                |
|     |         |                       |       |  | *                            |
| 110 | 1102111 | Spirits               | 241   | Ethyl alcohol; spirits,                                    | 2207.10; 2208.20 -           |
|     |         |                       |       | liqueurs and other   | .70;2208.90                  |
|     |         |                       |       | spirituous beverages                                       | ,                            |
| 111 | 1102121 | Wine                  | 242   | Wines  | 2204.10; 2204.21 -           |
|     |         |                       |       |  | .30; 2205; 2206              |
| 112 | 1102131 | Beer                  | 2431  | Beer made from malt  | 2203                         |
| 113 | 1102211 | Tobacco               | 250   | Tobacco products   | 2401.20; 2402; 2403          |
| 114 | 1102311 | Narcotics             | 23997 | Other prepared dishes and                                  | 2106.90*                     |
|     |         |                       |       | meals  |                              |
| 115 | 1102311 | Narcotics             | 1930  | Plants and parts of plants                                 | 1211, 1302.11                |
| 116 | 4402244 | At 12                 | 2240  | used primarily in  | 1201 20 1201 00              |
| 116 | 1102311 | Narcotics             | 3219  | Lac, resins, balsams, natural gums and other resins n.e.c. | 1301.20, 1301.90             |
| 117 | 1102311 | Narcotics             | 23999 | Other food products n.e.c.                                 | 1302.1239, 1901.90,          |
| 11/ | 1102511 | Narcotics             | 25999 | Other rood products fi.e.c.                                | 2106.10, .90*                |
| 118 | 1102311 | Narcotics             | 35250 | Provitamins, vitamins and                                  | 2936 - 2939, 2941            |
| 110 | 1102511 | Ivarcotics            | 33230 | hormones; glycosides                                       | 2550 2555, 2541              |
|     |         |                       |       | and vegetable alkaloids and                                |                              |
|     |         |                       |       | their salts, ethers,                                       |                              |
|     |         |                       |       | esters and other   |                              |
|     |         |                       |       | derivatives; antibiotics                                   |                              |
| 119 | 1102311 | Narcotics             | 34150 | Amine-function   | 2921, 2922.1139,             |
|     |         |                       |       | compounds; oxygen-   | .43, .44, .49, .50,          |
|     |         |                       |       | function   | 2924.21, 2925 - 2929,        |
|     |         |                       |       | amino-compounds, except                                    | 3102.50                      |
|     |         |                       |       | lysine and its esters and                                  |                              |
|     |         |                       |       | salts thereof and glutamic acid and its salts;             |                              |
|     |         |                       |       | ureines and their  |                              |
|     |         |                       |       | derivatives and salts                                      |                              |
|     |         |                       |       | thereof;   |                              |
|     |         |                       |       | carboxyimide-function                                      |                              |
|     |         |                       |       | compounds and  |                              |
|     |         |                       |       | iminecompounds;  |                              |
|     |         |                       |       | nitrile-function compounds;                                |                              |
|     |         |                       |       | diazo-,  |                              |
|     |         |                       |       | azo- or azoxy-compounds;                                   |                              |

|     |         |                                    |       | organic derivatives of<br>hydrazine or of<br>hydroxylamine; compounds<br>with<br>other nitrogen function  |  |
|-----|---------|------------------------------------|-------|---|--|
| 120 | 1103111 | Clothing materials and accessories | 2823  | Wearing apparel, of textile fabric, not knitted or crocheted; brassieres, corsets, suspenders and similar articles, whether or not knitted or crocheted                       | 6201; 6203;6205;<br>6207;6202;<br>6204;6206;<br>6208;6209;6211;6212;<br>6213 - 6217              |
| 121 | 1103111 | Clothing materials and accessories | 2824  | Apparel and clothing accessories, of leather, composition leather or plastics   | 4203.10; 4203.29 -<br>.40;3926.20  |
| 122 | 1103111 | Clothing materials and accessories | 2832  | Articles of apparel, clothing accessories and other articles of furskin (except headgear)   | 4303   |
| 123 | 1103111 | Clothing materials and accessories | 3626  | Articles of apparel and clothing accessories (including gloves) of vulcanized rubber other than hard rubber   | 4015   |
| 124 | 1103111 | Clothing materials and accessories | 39217 | Worn clothing and other worn textile articles   | 6309   |
| 125 | 1103111 | Clothing materials and accessories | 2822  | Wearing apparel, knitted or crocheted   | 6101; 6103;6105;<br>6107;6102;<br>6104;6106;<br>6108;6109;6110;6111;<br>6112; 6114;6116;<br>6117 |
| 126 | 1103111 | Clothing materials and accessories | 2821  | Panty hose, tights,<br>stockings, socks and other<br>hosiery, knitted or<br>crocheted   | 6115   |
| 127 | 1103121 | Garments                           | 28227 | Babies' garments and clothing accessories, knitted or crocheted   | 6111   |
| 128 | 1103121 | Garments                           | 28228 | Track suits, ski suits, swimwear and other garments, knitted or crocheted n.e.c.  | 6112, 6114   |
| 129 | 1103121 | Garments                           | 28229 | Gloves, shawls, scarves, veils, ties, cravats and other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories | 6116, 6117   |

| 130 | 1103121 | Garments                        | 28235 | Babies' garments and clothing accessories, of textile fabric, not knitted or crocheted   | 6209   |
|-----|---------|---------------------------------|-------|--|--|
| 131 | 1103121 | Garments                        | 28236 | Track suits, ski suits, swimwear and other garments, of textile fabric, not knitted or crocheted n.e.c.  | 6211   |
| 132 | 1103121 | Garments                        | 28238 | Handkerchiefs, shawls, scarves, veils, ties, cravats, gloves and other made-up clothing accessories, of textile fabric, not knitted or crocheted; parts of garments or of clothing accessories, of textile fabric, not knitted or crocheted n.e.c. | 6213 - 6217  |
| 133 | 1103121 | Garments                        | 2825  | Garments made up of felt<br>or nonwovens; garments<br>made up of textile fabrics<br>impregnated or coated with<br>plastics, rubber or other<br>materials   | 6113, 6210   |
| 134 | 1103121 | Garments                        | 8723  | Garment and household textile repair services  |  |
| 135 | 1103141 | Cleaning and repair of clothing | 87230 | Garment and household textile repair services  | 9529   |
| 136 | 1103211 | Footwear                        | 293   | Footwear, with outer soles and uppers of rubber or plastics, or with uppers of leather or textile materials, other than sports footwear, footwear incorporating a protective metal toe- cap and miscellaneous special footwear                     | 6401.9299;6402.20<br>99;6403.5199;<br>6405.10;6404.19, .20;<br>6405.20 |
| 137 | 1103211 | Footwear                        | 29310 | Waterproof footwear, with outer soles and uppers of rubber or plastics, other than footwear incorporating a protective metal toe-cap   | 6401.9299  |
| 138 | 1103211 | Footwear                        | 29320 | Footwear with outer soles and uppers of rubber or plastics, other than waterproof footwear or sports footwear  | 6402.2099  |
| 139 | 1103211 | Footwear                        | 29330 | Footwear with uppers of leather, other than sports footwear, footwear  | 6403.5199, 6405.10   |

| 1 1 | Ī       | •                      | 1     | 1.                            | 1                     |
|-----|---------|------------------------|-------|-------------------------------|-----------------------|
|     |         |                        |       | incorporating a protective    |                       |
|     |         |                        |       | metal toe-cap and             |                       |
|     |         |                        |       | miscellaneous special         |                       |
|     |         | _                      |       | footwear                      |                       |
| 140 | 1103211 | Footwear               | 29340 | Footwear with uppers of       | 6404.19, .20, 6405.20 |
|     |         |                        |       | textile materials, other than |                       |
|     |         |                        |       | sports footwear               |                       |
| 141 | 1103221 | Repair and hire of     | 87210 | Footwear and leather goods    | 9523                  |
|     |         | footwear               |       | repair services               |                       |
| 142 | 1104111 | Actual and imputed     | 7211  | Renting or leasing services   | 6810                  |
|     |         | rentals                |       | involving own or leased       |                       |
|     |         |                        |       | property                      |                       |
| 143 | 1104111 | Actual and imputed     | 72111 | Renting or leasing services   | 6810                  |
|     |         | rentals                |       | involving own or leased       |                       |
|     |         |                        |       | residential property          |                       |
| 144 | 1104111 | Actual and imputed     | 72112 | Renting or leasing services   | 6810                  |
|     |         | rentals                |       | involving own or leased       |                       |
|     |         |                        |       | non-residential property      |                       |
| 145 | 1104311 | Maintenance of the     | 5411  | General construction          |                       |
|     |         | dwelling               |       | services of residential       |                       |
|     |         |                        |       | buildings                     |                       |
| 146 | 1104411 | Water supply           | 692   | Water distribution services   |                       |
|     |         |                        |       | through mains                 |                       |
| 147 | 1104411 | Water supply           | 6921  | Water, except steam and       |                       |
|     |         |                        |       | hot water, distribution       |                       |
|     |         |                        |       | services through mains        |                       |
| 148 | 1104411 | Water supply           | 6922  | Distribution services of      |                       |
|     |         |                        |       | steam and air conditioning    |                       |
|     |         |                        |       | supply through mains          |                       |
| 149 | 1104421 | Miscellaneous dwelling | 7211  | Renting or leasing services   |                       |
|     |         | services               |       | involving own or leased       |                       |
|     |         |                        |       | property                      |                       |
| 150 | 1104421 | Miscellaneous dwelling | 72111 | Renting or leasing services   | 6810                  |
|     |         | services               |       | involving own or leased       |                       |
|     |         |                        |       | residential property          |                       |
| 151 | 1104421 | Miscellaneous dwelling | 72112 | Renting or leasing services   | 6810                  |
|     |         | services               |       | involving own or leased       |                       |
|     |         |                        |       | non-residential property      |                       |
| 152 | 1104511 | Electricity            | 17100 | Electrical energy             | 2716                  |
| 153 | 1104521 | Gas                    | 33360 | Gas oils                      | 2710.19*              |
| 154 | 1104531 | Other fuels            | 33370 | Fuel oils n.e.c.              | 2710.19*              |
| 155 | 1104531 | Other fuels            | 33380 | Lubricating petroleum oils    | 2710.19*              |
|     |         |                        |       | and oils obtained from        |                       |
|     |         |                        |       | bituminous minerals, other    |                       |
|     |         |                        |       | heavy petroleum oils and      |                       |
|     |         |                        |       | heavy oils obtained from      |                       |
|     |         |                        |       | bituminous minerals (other    |                       |
|     |         |                        |       | than crude), and heavy        |                       |
|     |         |                        |       | preparations n.e.c.           |                       |
|     |         |                        |       | containing not less than 70   |                       |
|     |         |                        |       | per cent by weight of         |                       |
|     |         |                        |       | petroleum oils or oils        |                       |

|     |         |                                     |       | obtained from bituminous minerals (other than crude), these oils being the basic constituents of the preparations   |                                |
|-----|---------|-------------------------------------|-------|---|--------------------------------|
| 156 | 1105111 | Furniture and furnishings           | 381   | Furniture   |                                |
| 157 | 1105121 | Carpets and other floor coverings   | 27210 | Carpets and other textile floor coverings, knotted  | 5701                           |
| 158 | 1105121 | Carpets and other floor coverings   | 27220 | Carpets and other textile floor coverings, woven, not tufted or flocked   | 5702                           |
| 159 | 1105121 | Carpets and other floor coverings   | 27230 | Carpets and other textile floor coverings, tufted   | 5703                           |
| 160 | 1105121 | Carpets and other floor coverings   | 27290 | Other carpets and textile floor coverings (including those of felt)   | 5704, 5705                     |
| 161 | 1105131 | Repair of furniture                 | 87240 | Furniture repair services   | 9524                           |
| 162 | 1105211 | Household textiles                  | ***3  |   |                                |
| 163 | 1105311 | Major household appliances          | ***4  |   |                                |
| 164 | 1105311 | Major household appliances          | ***44 |   |                                |
| 165 | 1105321 | Small electric household appliances | 4481  | Domestic electric appliances; non-electric refrigerators and clothes drying machines  |                                |
| 166 | 1105321 | Small electric household appliances | 44811 | Refrigerators and freezers,<br>household type, electric or<br>non-electric  | 8418.1040                      |
| 167 | 1105321 | Small electric household appliances | 44812 | Dishwashing machines and clothes or linen washing or drying machines, household type, electric or non-electric  | 8422.11, 8450.1119,<br>8451.21 |
| 168 | 1105321 | Small electric household appliances | 44813 | Electric blankets   | 6301.1                         |
| 169 | 1105331 | Repair of household appliances      | 87151 | Repair services of electrical household appliances  | 9522                           |
| 170 | 1105411 | Glassware, tableware and utensils   | 37193 | Glassware of a kind used for<br>table, kitchen, toilet, office,<br>indoor decoration or similar<br>purposes (except bottles,<br>jars and the like, of glass,<br>and ornaments of lamp-<br>worked glass) | 7013                           |

| 171 | 1105511 | Major tools and       | ***65 |                                |  |
|-----|---------|-----------------------|-------|--------------------------------|--|
|     |         | equipment             |       |                                |  |
| 172 | 1105521 | Small tools and misc. | 4292  | Hand tools (including hand     |  |
|     |         | accessories           |       | tools of a kind used in        |  |
|     |         |                       |       | agriculture, horticulture or   |  |
|     |         |                       |       | forestry, hand saws,           |  |
|     |         |                       |       | files, pliers and metal        |  |
|     |         |                       |       | cutting shears,                |  |
|     |         |                       |       | handoperated                   |  |
|     |         |                       |       | spanners, blow-lamps and       |  |
|     |         |                       |       | clamps);                       |  |
|     |         |                       |       | interchangeable tools for      |  |
|     |         |                       |       | hand tools or for machine      |  |
|     |         |                       |       | tools, including dies for      |  |
|     |         |                       |       | drawing or extruding metal,    |  |
|     |         |                       |       | and rock drilling or earth     |  |
|     |         |                       |       | boring tools; knives for       |  |
|     |         |                       |       | machines; plates, sticks, tips |  |
|     |         |                       |       | and the like for tools,        |  |
|     |         |                       |       | unmounted, of sintered         |  |
|     |         |                       |       | metal carbides or cermets      |  |
| 173 | 1105611 | Non-durable household | 1930  |                                |  |
|     |         | goods                 |       |                                |  |
| 174 | 1105611 | Non-durable household | 24120 |                                |  |
|     |         | goods                 |       |                                |  |
| 175 | 1105611 | Non-durable household | 27190 |                                |  |
|     |         | goods                 |       |                                |  |
| 176 | 1105611 | Non-durable household | 27310 |                                |  |
|     |         | goods                 |       |                                |  |
| 177 | 1105611 | Non-durable household | 27998 |                                |  |
|     |         | goods                 |       |                                |  |
| 178 | 1105611 | Non-durable household | 28243 |                                |  |
|     |         | goods                 |       |                                |  |
| 179 | 1105611 | Non-durable household | 29110 |                                |  |
| 1,3 | 1103011 | goods                 | 23110 |                                |  |
| 190 | 1105611 | Non-durable household | 31911 |                                |  |
| 180 | 1102011 | goods                 | 21311 |                                |  |
| 101 | 4405644 | _                     | 24044 |                                |  |
| 181 | 1105611 | Non-durable household | 31914 |                                |  |
|     |         | goods                 |       |                                |  |
| 182 | 1105611 | Non-durable household | 32137 |                                |  |
|     |         | goods                 |       |                                |  |
| 183 | 1105611 | Non-durable household | 32152 |                                |  |
|     |         | goods                 |       |                                |  |
| 184 | 1105611 | Non-durable household | 32153 |                                |  |
|     |         | goods                 |       |                                |  |
| 185 | 1105611 | Non-durable household | 32193 |                                |  |
|     |         | goods                 |       |                                |  |
| 186 | 1105611 | Non-durable household | 32199 |                                |  |
| 130 | 1105011 | goods                 | 32133 |                                |  |
|     |         | 50003                 |       |                                |  |

| 187 | 1105611 | Non-durable household goods | 33330 |  |
|-----|---------|-----------------------------|-------|--|
| 188 | 1105611 | Non-durable household goods | 33500 |  |
| 189 | 1105611 | Non-durable household goods | 34240 |  |
| 190 | 1105611 | Non-durable household goods | 34250 |  |
| 191 | 1105611 | Non-durable household goods | 34611 |  |
| 192 | 1105611 | Non-durable household goods | 34620 |  |
| 193 | 1105611 | Non-durable household goods | 35310 |  |
| 194 | 1105611 | Non-durable household goods | 35321 |  |
| 195 | 1105611 | Non-durable household goods | 35322 |  |
| 196 | 1105611 | Non-durable household goods | 35331 |  |
| 197 | 1105611 | Non-durable household goods | 35332 |  |
| 198 | 1105611 | Non-durable household goods | 35333 |  |
| 199 | 1105611 | Non-durable household goods | 35334 |  |
| 200 | 1105611 | Non-durable household goods | 35410 |  |
| 201 | 1105611 | Non-durable household goods | 35420 |  |
| 202 | 1105611 | Non-durable household goods | 35440 |  |
| 203 | 1105611 | Non-durable household goods | 35490 |  |
| 204 | 1105611 | Non-durable household goods | 36260 |  |
| 205 | 1105611 | Non-durable household goods | 36270 |  |
| 206 | 1105611 | Non-durable household goods | 36320 |  |
| 207 | 1105611 | Non-durable household goods | 36330 |  |
| 208 | 1105611 | Non-durable household goods | 36410 |  |
| 209 | 1105611 | Non-durable household goods | 36490 |  |
| 210 | 1105611 | Non-durable household goods | 36920 |  |

| 211 | 1105611 | Non-durable household goods | 36940 |  |                                |
|-----|---------|-----------------------------|-------|--|--------------------------------|
| 212 | 1105611 | Non-durable household goods | 36990 |  |                                |
| 213 | 1105611 | Non-durable household goods | 38911 |  |                                |
| 214 | 1105611 | Non-durable household goods | 38993 |  |                                |
| 215 | 1105611 | Non-durable household goods | 38998 |  |                                |
| 216 | 1105611 | Non-durable household goods | 38999 |  |                                |
| 217 | 1105611 | Non-durable household goods | 41535 |  |                                |
| 218 | 1105611 | Non-durable household goods | 42912 |  |                                |
| 219 | 1105611 | Non-durable household goods | 42921 |  |                                |
| 220 | 1105611 | Non-durable household goods | 42944 |  |                                |
| 221 | 1105611 | Non-durable household goods | 42997 |  |                                |
| 222 | 1105611 | Non-durable household goods | 42999 |  |                                |
| 223 | 1105611 | Non-durable household goods | 43923 |  |                                |
| 224 | 1105611 | Non-durable household goods | 44640 |  |                                |
| 225 | 1105621 | Domestic services           | 98000 | Domestic services  | 9700                           |
| 226 | 1105622 | Household services          | 65115 | Moving services of household and office furniture and other goods          | 4923                           |
| 227 | 1105622 | Household services          | 68130 | Local delivery services  | 5320                           |
| 228 | 1106111 | Pharmaceutical products     | 352   | Pharmaceutical products  | 3320                           |
| 229 | 1106121 | Other medical products      | 35290 | Other pharmaceutical products or articles for medical or surgical purposes | 3001, 3002, 3005,<br>3006.1070 |
| 230 | 1106121 | Other medical products      | 35260 | Medicaments, for therapeutic or prophylactic uses                          | 3003, 3004                     |

| 231 | 1106131 | Therapeutic appliances and equipment | 48160 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus; other breathing appliances and gas masks (excluding protective masks having neither mechanical parts nor replaceable | 9019, 9020          |
|-----|---------|--------------------------------------|-------|--|---------------------|
| 232 | 1106131 | Therapeutic appliances and equipment | 48110 | filters)  Apparatus based on the use of X-rays or of alpha, beta or gamma radiations   | 9022                |
| 233 | 1106131 | Therapeutic appliances and equipment | 48121 | Electro-diagnostic apparatus, used in medical, surgical, dental or veterinary sciences   | 9018.1119           |
| 234 | 1106131 | Therapeutic appliances and equipment | 48122 | Ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences  | 9018.2              |
| 235 | 1106131 | Therapeutic appliances and equipment | 48130 | Other instruments and appliances (except syringes, needles and the like), used in dental sciences  | 9018.41, .49        |
| 236 | 1106131 | Therapeutic appliances and equipment | 48140 | Medical, surgical or laboratory sterilizers  | 8419.2              |
| 237 | 1106131 | Therapeutic appliances and equipment | 48150 | Other instruments and appliances used in medical, surgical or veterinary sciences (including syringes, needles, catheters, cannulae, ophthalmic instruments and appliances n.e.c. and electro-medical apparatus n.e.c.)  | 9018.3139, .50, .90 |
| 238 | 1106131 | Therapeutic appliances and equipment | 48170 | Orthopaedic appliances; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability   | 9021                |
| 239 | 1106211 | Medical Services                     | 93121 | General medical services   | 8620                |
| 240 | 1106211 | Medical Services                     | 93111 | Surgical services for  | 8610                |

| Inpatients   Gynecological and obstetrical services for inpatients   |  |
|--|--|
| obstetrical services for inpatients  242 1106211 Medical Services 93113 Psychiatric services for inpatients  243 1106211 Medical Services 93119 Other services for inpatients  244 1106211 Medical Services 93122 Specialized medical services 8620  245 1106221 Dental services 93123 Dental services 8620  246 1106231 Paramedical services 93194 Ambulance services 8690  247 1106311 Hospital services 93121 General medical services 8620  248 1107111 Motor cars 49113 Motor cars and other motor vehicles principally designed for the transport of persons (except publictransport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)  249 1107111 Motor cars 4911 Motor vehicles  250 1107111 Motor cars 49111 Road tractors for semi- 8701.2 |  |
| inpatients  242 1106211 Medical Services 93113 Psychiatric services for inpatients  243 1106211 Medical Services 93119 Other services for inpatients  244 1106211 Medical Services 93122 Specialized medical services 8620  245 1106221 Dental services 93123 Dental services 8620  246 1106231 Paramedical services 93194 Ambulance services 8690  247 1106311 Hospital services 93121 General medical services 8620  248 1107111 Motor cars 49113 Motor cars and other motor vehicles principally designed for the transport of persons (except publictransport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)  249 1107111 Motor cars 4911 Motor vehicles  250 1107111 Motor cars 49111 Road tractors for semi- 8701.2                          |  |
| 2421106211Medical Services93113Psychiatric services for inpatients86102431106211Medical Services93119Other services for inpatients2441106211Medical Services93122Specialized medical services86202451106221Dental services93123Dental services86202461106231Paramedical services93194Ambulance services86902471106311Hospital services93121General medical services86202481107111Motor cars49113Motor cars and other motor vehicles principally designed for the transport of persons (except public-transport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)2491107111Motor cars4911Motor vehicles2501107111Motor cars4911Road tractors for semi-8701.2   |  |
| inpatients   inpatients  |  |
| 2431106211Medical Services93119Other services for inpatients86102441106211Medical Services93122Specialized medical services86202451106221Dental services93123Dental services86202461106231Paramedical services93194Ambulance services86902471106311Hospital services93121General medical services86202481107111Motor cars49113Motor cars and other motor vehicles principally designed for the transport of persons (except publictransport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)2491107111Motor cars4911Motor vehicles2501107111Motor cars49111Road tractors for semi-8701.2   |  |
| inpatients  244 1106211 Medical Services 93122 Specialized medical services 8620  245 1106221 Dental services 93123 Dental services 8620  246 1106231 Paramedical services 93194 Ambulance services 8690  247 1106311 Hospital services 93121 General medical services 8620  248 1107111 Motor cars 49113 Motor cars and other motor vehicles principally designed for the transport of persons (except publictransport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)  249 1107111 Motor cars 4911 Motor vehicles  250 1107111 Motor cars 4911 Road tractors for semi- 8701.2   |  |
| 2451106221Dental services93123Dental services86202461106231Paramedical services93194Ambulance services86902471106311Hospital services93121General medical services86202481107111Motor cars49113Motor cars and other motor vehicles principally designed for the transport of persons (except public-transport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)2491107111Motor cars4911Motor vehicles2501107111Motor cars49111Road tractors for semi-8701.2   |  |
| 2461106231Paramedical services93194Ambulance services86902471106311Hospital services93121General medical services86202481107111Motor cars49113Motor cars and other motor vehicles principally designed for the transport of persons (except publictransport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)2491107111Motor cars4911Motor vehicles2501107111Motor cars49111Road tractors for semi-8701.2   |  |
| 2471106311Hospital services93121General medical services86202481107111Motor cars49113Motor cars and other motor vehicles principally designed for the transport of persons (except publictransport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)2491107111Motor cars4911Motor vehicles2501107111Motor cars49111Road tractors for semi-8701.2  |  |
| 248 1107111 Motor cars  49113 Motor cars and other motor vehicles principally designed for the transport of persons (except publictransport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)  249 1107111 Motor cars  49111 Road tractors for semi-  8701.2  |  |
| vehicles principally designed for the transport of persons (except public- transport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)  249 1107111 Motor cars 4911 Motor vehicles  250 1107111 Motor cars 49111 Road tractors for semi- 8701.2   |  |
| designed for the transport of persons (except publictransport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)  249 1107111 Motor cars 4911 Motor vehicles  250 1107111 Motor cars 49111 Road tractors for semi- 8701.2  |  |
| of persons (except publictransport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)  249 1107111 Motor cars 4911 Motor vehicles  250 1107111 Motor cars 49111 Road tractors for semi- 8701.2   |  |
| transport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)  249 1107111 Motor cars 4911 Motor vehicles  250 1107111 Motor cars 49111 Road tractors for semi- 8701.2  |  |
| vehicles specially designed for travelling on snow, and golf cars and similar vehicles)  249 1107111 Motor cars 4911 Motor vehicles  250 1107111 Motor cars 49111 Road tractors for semi- 8701.2   |  |
| for travelling on snow, and golf cars and similar vehicles)  249 1107111 Motor cars 4911 Motor vehicles  250 1107111 Motor cars 49111 Road tractors for semi- 8701.2   |  |
| golf cars and similar vehicles)  249 1107111 Motor cars 4911 Motor vehicles  250 1107111 Motor cars 49111 Road tractors for semi- 8701.2   |  |
| vehicles         vehicles           249         1107111         Motor cars         4911         Motor vehicles           250         1107111         Motor cars         49111         Road tractors for semi-         8701.2   |  |
| 249         1107111         Motor cars         4911         Motor vehicles           250         1107111         Motor cars         49111         Road tractors for semi-         8701.2   |  |
| 250 1107111 Motor cars 49111 Road tractors for semi- 8701.2  |  |
|  |  |
|  |  |
| traners  |  |
| 251 1107111 Motor cars 49112 Public-transport type 8702  |  |
| passenger motor vehicles   |  |
| 252 1107111 Motor cars 49114 Motor vehicles n.e.c. for the 8704.2190   |  |
| transport of goods   |  |
| 253 1107111 Motor cars 49115 Crane lorries 8705.1  |  |
| 254 1107111 Motor cars 49116 Motor vehicles, for the 8703.1  |  |
| transport of persons,  |  |
| specially designed for   |  |
| travelling on snow; golf cars  |  |
| and similar vehicles   |  |
| 255   1107111   Motor cars   49119   Special-purpose motor   8705.2090   |  |
| vehicles n.e.c.  |  |
| 256 1107121 Motor cycles 4991 Motorcycles and side-cars  |  |
| 257   1107121   Motor cycles   49911   Motorcycles and cycles   8711.1   |  |
| fitted with an auxiliary   |  |
| motor, with reciprocating internal combustion piston   |  |
| engine of a cylinder   |  |
| capacity not exceeding 50  |  |
| capacity not exceeding 50  |  |
| 258 1107121 Motor cycles 49912 Motorcycles and cycles 8711.2050  |  |
| fitted with an auxiliary   |  |
| motor, with reciprocating  |  |
| internal combustion piston   |  |
| engine of a cylinder   |  |
| capacity exceeding 50 cc   |  |

| 259 | 1107121 | Motor cycles                           | 49913 | Motorcycles and cycles fitted with an auxiliary motor, other than those with reciprocating internal combustion piston engines; side-cars | 8711.9   |
|-----|---------|--|-------|--|--|
| 260 | 1107131 | Bicycles                               | 49921 | Bicycles and other cycles, not motorized   | 8712   |
| 261 | 1107141 | Animal drawn vehicles                  | 49930 | Vehicles n.e.c., not mechanically propelled  | 8716.8   |
| 262 | 1107221 | Fuels and lubricants                   | 33341 | Kerosene   | 2710.19*   |
| 263 | 1107221 | Fuels and lubricants                   | 33360 | Gas oils   | 2710.19*   |
| 264 | 1107221 | Fuels and lubricants                   | 3130  | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms   | 4401.1   |
| 265 | 1107221 | Fuels and lubricants                   | 110   | Coal and lignite; peat   | 2701.11, .12, .19;<br>2701.20;<br>2702.10;2702.20;<br>2703 |
| 266 | 1107221 | Fuels and lubricants                   | 33100 | Coke and semi-coke of coal, of lignite or of peat; retort carbon   | 2704   |
| 267 | 1107221 | Fuels and lubricants                   | 34510 | Wood charcoal  | 4402   |
| 268 | 1107231 | Maintenance of transport equipment     | 8714  | Maintenance and repair of transport machinery and equipment  |  |
| 269 | 1107231 | Maintenance of transport equipment     | 87141 | Maintenance and repair services of motor vehicles  | 4520   |
| 270 | 1107231 | Maintenance of transport equipment     | 87142 | Maintenance and repair services of motorcycles and snowmobiles   | 4540   |
| 271 | 1107231 | Maintenance of transport equipment     | 87143 | Maintenance and repair services of trailers, semitrailers and other motor vehicles n.e.c.  | 4520   |
| 272 | 1107231 | Maintenance of transport equipment     | 87149 | Maintenance and repair services of other transport equipment   | 3315   |
| 273 | 1107241 | Other services for transport equipment | 92911 | Cultural education services  |  |
| 274 | 1107241 | Other services for transport equipment | 92920 | Educational support services   |  |
| 275 | 1107241 | Other services for transport equipment | 92919 | Other education and training services, n.e.c.  |  |
| 276 | 1107241 | Other services for transport equipment | 64121 | Inland water transport services of passengers by ferries   | _  |
| 277 | 1107241 | Other services for transport equipment | 67420 | Highway, bridge and tunnel operation services  |  |
| 278 | 1107241 | Other services for transport equipment | 73125 | Leasing or rental services concerning  |  |

| 1   |         | 1                      | ĺ     | telecommunications                    |      |
|-----|---------|------------------------|-------|---------------------------------------|------|
|     |         |                        |       |                                       |      |
|     |         |                        |       | equipment without                     |      |
| 270 | 4407244 |                        | 67420 | operator                              |      |
| 279 | 1107241 | Other services for     | 67430 | Parking lot services                  |      |
|     |         | transport equipment    |       |                                       |      |
| 280 | 1107241 | Other services for     | 72112 | Rental or leasing services            |      |
|     |         | transport equipment    |       | involving own or leased               |      |
|     |         |                        |       | non-residential property              |      |
| 281 | 1107241 | Other services for     | 73111 | Leasing or rental services            |      |
|     |         | transport equipment    |       | concerning cars and                   |      |
|     |         |                        |       | light vans without operator           |      |
| 282 | 1107241 | Other services for     | 73112 | Leasing or rental services            |      |
|     |         | transport equipment    |       | concerning goods                      |      |
|     |         |                        |       | transport motor vehicles              |      |
|     |         |                        |       | without operator                      |      |
| 283 | 1107241 | Other services for     | 73114 | Leasing or rental services            |      |
|     |         | transport equipment    |       | concerning other land                 |      |
|     |         |                        |       | transport equipment                   |      |
|     |         |                        |       | without operator                      |      |
| 284 | 1107241 | Other services for     | 83444 | Technical inspection                  |      |
|     | 110,211 | transport equipment    | 03111 | services of road transport            |      |
|     |         | transport equipment    |       | vehicles                              |      |
| 285 | 1107311 | Passenger transport by | 64111 | Urban and suburban railway            | 4921 |
| 265 | 110/311 | railway                | 04111 | transport services of                 | 4921 |
|     |         | Tanway                 |       | passengers                            |      |
| 286 | 1107311 | Passenger transport by | 64210 | Interurban railway                    | 4911 |
| 200 | 110/311 | railway                | 04210 | transport services of                 | 4911 |
|     |         | Tallway                |       | · · · · · · · · · · · · · · · · · · · |      |
| 207 | 1107321 | Dassanger transport by | 64112 | passengers                            | 4021 |
| 287 | 110/321 | Passenger transport by | 64112 | Urban and suburban                    | 4921 |
|     |         | road                   |       | scheduled road transport              |      |
| 200 | 1107001 |                        | 64004 | services of passengers                | 4000 |
| 288 | 1107321 | Passenger transport by | 64221 | Interurban scheduled road             | 4922 |
|     |         | road                   |       | transport services of                 |      |
|     |         |                        |       | passengers                            |      |
| 289 | 1107321 | Passenger transport by | 64222 | Interurban special-purpose            | 4922 |
|     |         | road                   |       | scheduled road transport              |      |
|     |         |                        |       | services of passengers                |      |
| 290 | 1107331 | Passenger transport by | 64241 | Domestic scheduled air                | 5110 |
|     |         | air                    |       | transport services of                 |      |
|     |         |                        |       | passengers                            |      |
| 291 | 1107331 | Passenger transport by | 64242 | Domestic non-scheduled air            | 5110 |
|     |         | air                    |       | transport services of                 |      |
|     |         |                        |       | passengers, except for                |      |
|     |         |                        |       | sightseeing                           |      |
| 292 | 1107331 | Passenger transport by | 64243 | International scheduled air           | 5110 |
|     |         | air                    |       | transport services of                 |      |
|     |         |                        |       | passengers                            |      |
| 293 | 1107331 | Passenger transport by | 64244 | International non-                    | 5110 |
|     |         | air                    |       | scheduled air transport               |      |
|     |         |                        |       | services of passengers,               |      |
|     |         |                        |       | except for sightseeing                |      |
|     |         | I .                    | 1     | -1                                    | 1    |

| 294 | 1107341 | Passenger transport by sea      | 64231 | Coastal and transoceanic water transport services of passengers by ferries   | 5011  |
|-----|---------|---------------------------------|-------|--|---|
| 295 | 1107341 | Passenger transport by sea      | 64232 | Coastal and transoceanic water transport services of passengers on cruise ships  | 5011  |
| 296 | 1107341 | Passenger transport by sea      | 64239 | All other coastal and transoceanic water transport services of passengers  | 5011  |
| 297 | 1107351 | Combined passenger transport    | 64113 | Mixed mode urban and suburban transportation services of passengers  | 4921  |
| 298 | 1107361 | Other transport services        | 6511  | Road transport services of freight   |   |
| 299 | 1107361 | Other transport services        | 6512  | Railway transport services of freight  |   |
| 300 | 1107361 | Other transport services        | 6513  | Transport services via pipeline  |   |
| 301 | 1107361 | Other transport services        | 6521  | Coastal and transoceanic water transport services of freight   |   |
| 302 | 1107361 | Other transport services        | 6522  | Inland water transport services of freight   |   |
| 303 | 1107361 | Other transport services        | 6531  | Air transport services of freight  |   |
| 304 | 1108111 | Postal services                 | 68111 | Postal services related to letters   | 5310  |
| 305 | 1108111 | Postal services                 | 68112 | Postal services related to parcels   | 5310  |
| 306 | 1108111 | Postal services                 | 68113 | Post office counter services   | 5310  |
| 307 | 1108111 | Postal services                 | 68119 | Other postal services  | 5310  |
| 308 | 1108211 | Telephone and telefax equipment | 4722  | Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) | 8517.11;8517.12;8517<br>.18, .6162, .69*  |
| 309 | 1108211 | Telephone and telefax equipment | 472   | Television and radio<br>transmitters; television,<br>video and digital cameras;<br>telephone sets  | 8525.60;8525.50;8525<br>.80*;8525.80*;8525.8<br>0*;8517.11;8517.12;8<br>517.18, .6162, .69* |

| 310 | 1108211 | Telephone and telefax equipment           | 4721  | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders | 8525.60;8525.50;8525<br>.80*;8525.80*;8525.8<br>0*                                       |
|-----|---------|---|-------|---|--|
| 311 | 1108311 | Telephone and telefax services            | 73125 | Leasing or rental services concerning telecommunications equipment without operator   |  |
| 312 | 1108311 | Telephone and telefax services            | 84110 | Carrier services  |  |
| 313 | 1109111 | Audio-visual, photog. and computer equip. | 47331 | Microphones and stands<br>therefor; loudspeakers;<br>headphones, earphones<br>and combined<br>microphone/speaker sets;<br>audio-frequency electric<br>amplifiers; electric sound<br>amplifier sets                        | 8518.1050  |
| 314 | 1109111 | Audio-visual, photog. and computer equip. | 4832  | Photographic equipment  | 9002.11;9006.1059,<br>9007.11,.19;9007.20;<br>9008.10;9006.61, .69;<br>9008.40;9010.1060 |
| 315 | 1109141 | Recording media                           | 47590 | Other recording media, including matrices and masters for the production of disks   | 8523.59, .80*  |
| 316 | 1109151 | Repair of a-v, photog. & computer equip.  | 54614 | Residential antenna installation services   |  |
| 317 | 1109151 | Repair of a-v, photog. & computer equip.  | 87120 | Maintenance and repair services of office and accounting machinery  |  |
| 318 | 1109151 | Repair of a-v, photog. & computer equip.  | 87130 | Maintenance and repair services of computers and peripheral equipment   |  |
| 319 | 1109151 | Repair of a-v, photog. & computer equip.  | 87151 | Maintenance and repair services of electrical household appliances  |  |
| 320 | 1109151 | Repair of a-v, photog. & computer equip.  | 87290 | Maintenance and repair services of other goods n.e.c.   |  |
| 321 | 1109211 | Major durables for recreation             | 27160 | Tarpaulins, sails for boats etc., awnings, sunblinds, tents and camping goods (including pneumatic mattresses)  | 6306   |

| 322 | 1109231 | Maintenance of other major durables | 67430 | Parking lot services  |            |
|-----|---------|-------------------------------------|-------|---|------------|
| 323 | 1109231 | Maintenance of other major durables | 67511 | Port and waterway operation services (excl. cargo   |            |
|     |         |                                     |       | handling), on coastal and transoceanic waters   |            |
| 324 | 1109231 | Maintenance of other major durables | 67590 | Other supporting services for water transport   |            |
| 325 | 1109231 | Maintenance of other major durables | 87149 | Maintenance and repair services of other transport  |            |
| 226 | 4400224 |                                     | 07200 | equipment   |            |
| 326 | 1109231 | Maintenance of other major durables | 87290 | Maintenance and repair services of other goods n.e.c.   |            |
| 327 | 1109231 | Maintenance of other major durables | 87143 | Maintenance and repair services of trailers, semitrailers and other motor vehicles n.e.c.   |            |
| 328 | 1109231 | Maintenance of other major durables | 67430 | Parking lot services  |            |
| 329 | 1109231 | Maintenance of other major durables | 67511 | Port and waterway operation services (excl. cargo handling), on coastal and transoceanic waters   |            |
| 330 | 1109231 | Maintenance of other major durables | 67590 | Other supporting services for water transport   |            |
| 331 | 1109231 | Maintenance of other major durables | 67511 | Port and waterway operation services (excl. cargo handling), on coastal and transoceanic waters   |            |
| 332 | 1109231 | Maintenance of other major durables | 87149 | Maintenance and repair services of other transport equipment  |            |
| 333 | 1109231 | Maintenance of other major durables | 87290 | Maintenance and repair services of other goods n.e.c.   |            |
| 334 | 1109311 | Other recreational items            | 31914 | Wooden frames for paintings, photographs, mirrors or similar objects, and other articles of wood  | 4414, 4421 |
| 335 | 1109311 | Other recreational items            | 32700 | Registers, account books, notebooks, letter pads, diaries and similar articles, blotting-pads, binders, file covers, forms and other articles of stationery, of paper or paperboard | 4820       |

| 336 | 1109311 | Other recreational items           | 34250 | Salts of oxometallic or peroxometallic acids; colloidal precious metals and compounds thereof; inorganic and organic compounds of mercury; other inorganic chemicals n.e.c.; compressed air; amalgams | 2841, 2843, 2852,<br>2853    |
|-----|---------|------------------------------------|-------|---|------------------------------|
| 337 | 1109311 | Other recreational items           | 35460 | Pyrotechnic articles  | 3604                         |
| 338 | 1109311 | Other recreational items           | 37199 | Articles of glass n.e.c. (including glass inners for vacuum flasks, signalling glassware, glass cubes for mosaics, glass beads, glass microspheres and ornaments of lamp-worked glass)                | 7014, 7016.10, 7018,<br>7020 |
| 339 | 1109311 | Other recreational items           | 38250 | Coin  | 7118                         |
| 340 | 1109331 | Garden and pets                    | 96421 | Botanical and zoological garden services  | 9103                         |
| 341 | 1109351 | Veterinary and pet services        | 83510 | Veterinary services for pet animals   | 7500                         |
| 342 | 1109351 | Veterinary and pet services        | 83520 | Veterinary services for livestock   | 7500                         |
| 343 | 1109351 | Veterinary and pet services        | 83590 | Other veterinary services   | 7500                         |
| 344 | 1109411 | Recreational and sporting services | 64119 | Other land transportation services of passengers, n.e.c.  |                              |
| 345 | 1109411 | Recreational and sporting services | 67511 | Port and waterway operation services (excl. cargo handling), on coastal and transoceanic waters   |                              |
| 346 | 1109411 | Recreational and sporting services | 67610 | Airport operation services (excl. cargo handling)   |                              |
| 347 | 1109411 | Recreational and sporting services | 67620 | Air traffic control services  |                              |
| 348 | 1109411 | Recreational and sporting services | 85550 | Tourist guide services  |                              |
| 349 | 1109411 | Recreational and sporting services | 72112 | Rental or leasing services involving own or leased non-residential property   |                              |
| 350 | 1109411 | Recreational and sporting services | 73114 | Leasing or rental services concerning other land transport equipment without operator   |                              |

| 351 | 1109411 | Recreational and sporting services | 73115 | Leasing or rental services concerning vessels without operator  |
|-----|---------|------------------------------------|-------|---|
| 352 | 1109411 | Recreational and sporting services | 92911 | Cultural education services   |
| 353 | 1109411 | Recreational and sporting services | 96511 | Sports and recreational sports event promotion services   |
| 354 | 1109411 | Recreational and sporting services | 96520 | Sports and recreational sports facility operation services  |
| 355 | 1109411 | Recreational and sporting services | 96590 | Other sports and recreational sports services   |
| 356 | 1109411 | Recreational and sporting services | 96620 | Support services related to sports and recreation   |
| 357 | 1109411 | Recreational and sporting services | 96910 | Amusement park and similar attraction services Gambling and betting services  |
| 358 | 1109411 | Recreational and sporting services | 96930 | Coin-operated amusement machine services  |
| 359 | 1109411 | Recreational and sporting services | 96990 | Other recreation and amusement services n.e.c.  |
| 360 | 1109411 | Recreational and sporting services | 97230 | Physical well-being services  |
| 361 | 1109411 | Recreational and sporting services | 73116 | Leasing or rental services concerning aircraft without operator   |
| 362 | 1109411 | Recreational and sporting services | 73123 | Leasing or rental services concerning office machinery and equipment (except computers) without operator                  |
| 363 | 1109411 | Recreational and sporting services | 73124 | Leasing or rental services concerning computers without operator  |
| 364 | 1109411 | Recreational and sporting services | 73240 | Leasing or rental services concerning pleasure and leisure equipment  |
| 365 | 1109421 | Cultural services                  | 73210 | Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories |
| 366 | 1109421 | Cultural services                  | 73220 | Leasing or rental services concerning video tapes and disks   |
| 367 | 1109421 | Cultural services                  | 73290 | Leasing or rental services concerning other goods n.e.c.  |
| 368 | 1109421 | Cultural services                  | 83811 | Portrait photography  |

| 1   |         |                       | ĺ     | services                         | l I                   |
|-----|---------|-----------------------|-------|----------------------------------|-----------------------|
| 369 | 1109421 | Cultural services     | 83813 | Event photography and            |                       |
| 303 | 1105421 | Cartarar Services     | 03013 | event videography services       |                       |
| 370 | 1109421 | Cultural services     | 83815 | Restoration and retouching       |                       |
|     |         |                       |       | services of                      |                       |
|     |         |                       |       | photography                      |                       |
| 371 | 1109421 | Cultural services     | 84520 | Archive services                 |                       |
| 372 | 1109421 | Cultural services     | 96150 | Motion picture projection        |                       |
|     |         |                       |       | services                         |                       |
| 373 | 1109421 | Cultural services     | 96421 | Botanical and zoological         |                       |
|     |         |                       |       | garden services                  |                       |
| 374 | 1109421 | Cultural services     | 96422 | Nature reserve services          |                       |
|     |         |                       |       | including wildlife               |                       |
|     |         |                       |       | preservation services            |                       |
| 375 | 1109421 | Cultural services     | 84631 | Broadcasting services            |                       |
| 376 | 1109421 | Cultural services     | 96220 | Performing arts event            |                       |
|     |         |                       |       | production and                   |                       |
|     |         |                       |       | presentation                     |                       |
| 277 | 1109421 | Cultural comicas      | 00220 | Services                         |                       |
| 377 | 1109421 | Cultural services     | 96230 | Performing arts facility         |                       |
| 378 | 1100421 | Cultural services     | 06210 | operation services               |                       |
| 3/8 | 1109421 | Cultural services     | 96310 | Services of performing artists   |                       |
| 379 | 1109421 | Cultural services     | 96411 | Museum services except for       |                       |
|     |         |                       |       | historical sites and             |                       |
|     |         |                       |       | buildings                        |                       |
| 380 | 1109421 | Cultural services     | 96412 | Preservation services of         |                       |
|     |         |                       |       | historical sites and             |                       |
|     |         |                       |       | buildings                        |                       |
| 381 | 1109421 | Cultural services     | 83820 | Photographic processing          |                       |
|     |         |                       |       | services                         |                       |
| 382 | 1109421 | Cultural services     | 84110 | Carrier servic                   |                       |
| 383 | 1109421 | Cultural services     | 84311 | On-line books                    |                       |
| 384 | 1109421 | Cultural services     | 84510 | Library services                 |                       |
| 385 | 1109431 | Games of chance       | 96921 | On-line gambling services        |                       |
| 386 | 1109431 | Games of chance       | 96930 | Coin-operated amusement          |                       |
|     |         |                       |       | machine services                 |                       |
| 387 | 1109511 | Newspapers, books and | 32300 | Newspapers and                   | 4902.1                |
|     |         | stationery            |       | periodicals, daily, in print     |                       |
| 388 | 1109511 | Newspapers, books and | 32400 | Newspapers and                   | 4902.9                |
|     |         | stationery            |       | periodicals, other than          |                       |
| 200 | 1100511 | Novembers hashes and  | 22240 | daily, in print                  | 4001 10* 00*          |
| 389 | 1109511 | Newspapers, books and | 32210 | Educational textbooks, in        | 4901.10*, .99*        |
| 200 | 1100511 | stationery            | 22220 | print Congrel reference backs in | 4001 10* 01* 00*      |
| 390 | 1109511 | Newspapers, books and | 32220 | General reference books, in      | 4901.10*, .91*, .99*, |
| 204 | 1100511 | stationery            | 22220 | print                            | 4905.91               |
| 391 | 1109511 | Newspapers, books and | 32230 | Directories, in print            | 4901.10*, .99*        |
| 202 | 1100511 | stationery            | 22204 | Duefeerieuel destruisels         | 4004 40* 00*          |
| 392 | 1109511 | Newspapers, books and | 32291 | Professional, technical and      | 4901.10*, .99*        |
|     |         | stationery            |       | scholarly books, in print        |                       |

| 393 | 1109511 | Newspapers, books and stationery | 32292 | Children's books, in print  | 4901.10*, .99*, 4903 |
|-----|---------|----------------------------------|-------|---|----------------------|
| 394 | 1109511 | Newspapers, books and stationery | 32299 | Other books n.e.c., in print  | 4901.10*, .99*       |
| 395 | 1109611 | Package holidays                 |       |   |                      |
| 396 | 1110111 | Education                        | 92110 | Pre-school education services   | 8510                 |
| 397 | 1110111 | Education                        | 92190 | Other primary education services  | 8510                 |
| 398 | 1110111 | Education                        | 92210 | General secondary education services  | 8521                 |
| 399 | 1110111 | Education                        | 92220 | Higher secondary education services   | 8521                 |
| 400 | 1110111 | Education                        | 92230 | Technical and vocational secondary education services                                 | 8522                 |
| 401 | 1110111 | Education                        | 92310 | Post-secondary technical and vocational education services                            | 8530                 |
| 402 | 1110111 | Education                        | 92390 | University and other higher education services  | 8530                 |
| 403 | 1110111 | Education                        | 92911 | Cultural education services   | 8542                 |
| 404 | 1110111 | Education                        | 92912 | Sports and recreation education services  | 8541                 |
| 405 | 1110111 | Education                        | 92919 | Other education and training services, n.e.c.   | 8549                 |
| 406 | 1110111 | Education                        | 92920 | Educational support services  | 8550                 |
| 407 | 1111111 | Catering services                | 63391 | Event catering services   | 5621                 |
| 408 | 1111211 | Accommodation services           | 63111 | Room or unit accommodation services for visitors, with daily housekeeping services    | 5510                 |
| 409 | 1111211 | Accommodation services           | 63112 | Room or unit accommodation services for visitors, without daily housekeeping services | 5510                 |
| 410 | 1111211 | Accommodation services           | 63113 | Room or unit<br>accommodation services for<br>visitors, in time-share<br>properties   | 5510                 |
| 411 | 1111211 | Accommodation services           | 63114 | Accommodation services for visitors, in rooms for multiple occupancy                  | 5510                 |
| 412 | 1111211 | Accommodation services           | 63120 | Camp sites for visitors   | 5520                 |
| 413 | 1111211 | Accommodation services           | 63130 | Recreational vacation camp services   | 5520                 |
| 414 | 1111211 | Accommodation services           | 63210 | Room or unit accommodation services for students in student                           | 5590                 |

|     |         |                                       |       | residences  |  |
|-----|---------|---------------------------------------|-------|---|--|
| 415 | 1111211 | Accommodation services                | 63220 | Room or unit accommodation services for workers in workers hostels or camps   | 5590                                       |
| 416 | 1111211 | Accommodation services                | 63290 | All other room or unit accommodation services   | 5590                                       |
| 417 | 1112111 | Hairdressing and grooming est.        | 97210 | Hairdressing and barbers' services  | 9602                                       |
| 418 | 1112111 | Hairdressing and grooming est.        | 97220 | Cosmetic treatment,<br>manicuring and pedicuring<br>services  | 9602                                       |
| 419 | 1112111 | Hairdressing and grooming est.        | 97230 | Physical well-being services  | 9609                                       |
| 420 | 1112111 | Hairdressing and grooming est.        | 97290 | Other beauty treatment services n.e.c.  | 9602                                       |
| 421 | 1112121 | Personal care appliances and products | 97210 | Hairdressing and barbers' services  | 9602                                       |
| 422 | 1112121 | Personal care appliances and products | 97220 | Cosmetic treatment,<br>manicuring and pedicuring<br>services  | 9602                                       |
| 423 | 1112121 | Personal care appliances and products | 97230 | Physical well-being services  | 9609                                       |
| 424 | 1112121 | Personal care appliances and products | 97290 | Other beauty treatment services n.e.c.  | 9602                                       |
| 425 | 1112211 | Prostitution                          | 97910 | Escort services   | 9609                                       |
| 426 | 1112311 | Jewellery, clocks and watches         | 38210 | Pearls, natural or cultured and unworked  | 7101.10, .21                               |
| 427 | 1112311 | Jewellery, clocks and watches         | 38220 | Cultured pearls, precious or semi-precious stones, and synthetic or reconstructed precious or semi-precious stones (except industrial diamonds and piezo-electric quartz), worked (except simply sawn, cleaved, bruted or roughly shaped), but not strung, mounted or set | 7101.22, 7102.39,<br>7103.91, .99, 7104.90 |
| 428 | 1112311 | Jewellery, clocks and watches         | 38240 | Jewellery and other articles of precious metal or of metal clad with precious metal; articles of natural or cultured pearls or precious or semi-precious stones (natural, synthetic or reconstructed)   | 7113, 7114, 7115.90,<br>7116               |

| 429 | 1112321 | Other personal effects    |         |  |      |
|-----|---------|---------------------------|---------|--|------|
| 430 | 1112411 | Social protection         | 9127    | Law courts related administrative services     |      |
| 431 | 1112511 | Insurance                 | 71311   | Life insurance and individual pension services | 6511 |
| 432 | 1112511 | Insurance                 | 71312   | Group pension services                         | 6530 |
| 433 | 1112511 | Insurance                 | 71320   | Accident and health                            | 6512 |
|     |         |                           |         | insurance services                             |      |
| 434 | 1112511 | Insurance                 | 71331   | Motor vehicle insurance                        | 6512 |
|     |         |                           |         | services                                       |      |
| 435 | 1112511 | Insurance                 | 71332   | Marine, aviation, and other                    | 6512 |
|     |         |                           |         | transport insurance services                   |      |
| 436 | 1112511 | Insurance                 | 71333   | Freight insurance services                     | 6512 |
| 437 | 1112511 | Insurance                 | 71334   | Other property insurance services              | 6512 |
| 438 | 1112511 | Insurance                 | 71335   | General liability insurance services           | 6512 |
| 439 | 1112511 | Insurance                 | 71336   | Credit and surety insurance                    | 6512 |
|     |         |                           |         | services                                       |      |
| 440 | 1112511 | Insurance                 | 71337   | Travel insurance services                      | 6512 |
| 441 | 1112511 | Insurance                 | 71339   | Other non-life insurance                       | 6512 |
|     |         |                           |         | services                                       |      |
| 442 | 1112511 | Insurance                 | 71410   | Life reinsurance services                      | 6520 |
| 443 | 1112511 | Insurance                 | 71420   | Accident and health                            | 6520 |
|     |         |                           |         | reinsurance services                           |      |
| 444 | 1112511 | Insurance                 | 71431   | Motor vehicle reinsurance                      | 6520 |
|     |         |                           |         | services                                       |      |
| 445 | 1112511 | Insurance                 | 71432   | Marine, aviation and other                     | 6520 |
|     |         |                           |         | transport reinsurance                          |      |
|     |         |                           |         | services                                       |      |
| 446 | 1112511 | Insurance                 | 71433   | Freight reinsurance services                   | 6520 |
| 447 | 1112511 | Insurance                 | 71434   | Other property reinsurance services            | 6520 |
| 448 | 1112511 | Insurance                 | 71435   | General liability reinsurance services         | 6520 |
| 449 | 1112511 | Insurance                 | 71436   | Credit and surety                              | 6520 |
|     |         |                           | 1 2 .00 | reinsurance services                           |      |
| 450 | 1112511 | Insurance                 | 71439   | Other non-life reinsurance                     | 6520 |
|     |         |                           |         | services                                       |      |
| 451 | 1112611 | FISIM                     |         |  |      |
| 452 | 1112621 | Other financial services  | 71190   | Other financial services,                      | 6499 |
|     |         |                           |         | except investment banking,                     |      |
|     |         |                           |         | insurance services and                         |      |
|     |         |                           |         | pension services                               |      |
| 453 | 1112711 | Other services            | 97990   | Other miscellaneous                            | 9609 |
|     |         |                           |         | services n.e.c.                                |      |
| 454 | 1113111 | Purchases by residents in |         |  |      |
|     |         | the rest of the world     |         |  |      |
|     |         |                           |         |  |      |

| 455 | 1113112 | Purchases by non-<br>residents in the country |       |  |  |
|-----|---------|---|-------|--|--|
| 456 | 1201111 | NPISHs consumption                            | 91220 | Foreign economic aid related services  | 8421   |
| 457 | 1301111 | Housing                                       |       |  |  |
| 458 | 1302111 | Pharmaceutical products                       | 35210 | Salicylic acid and its salts and esters  | 2918.2123  |
| 459 | 1302111 | Pharmaceutical products                       | 35220 | Lysine and its esters and salts thereof; glutamic acid and its salts; quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids; acyclic amides and their derivatives and salts thereof; cyclic amides (except ureines) and their derivatives and salts | 2922.41, .42, 2923,<br>2924.1119, .2329                            |
| 460 | 1302111 | Pharmaceutical products                       | 35230 | Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives; sulphonamides  | 2932.29,<br>2933.11, .19, .21, .52 -<br>.59, .69, 2934.30,<br>2935 |
| 461 | 1302111 | Pharmaceutical products                       | 35240 | Sugars, chemically pure n.e.c.; sugar ethers and sugar esters and their salts n.e.c.   | 2940   |
| 462 | 1302111 | Pharmaceutical products                       | 35250 | Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their salts, ethers, esters and other derivatives; antibiotics  | 2936 - 2939, 2941  |
| 463 | 1302111 | Pharmaceutical products                       | 35260 | Medicaments, for therapeutic or prophylactic uses  | 3003, 3004   |
| 464 | 1302112 | Other medical products                        | 35290 | Other pharmaceutical products or articles for medical or surgical purposes   | 3001, 3002, 3005,<br>3006.1070                                     |
| 465 | 1302113 | Therapeutic appliances and equipment          | 24131 | Spirits, liqueurs and other spirituous beverages of an alcoholic strength by volume of about 40% vol   | 2208.2070  |

| 466 | 1302113 | Therapeutic appliances and equipment | 24230 | Cider, perry, mead and other fermented beverages, except wine of fresh grapes and beer made from malt | 2206  |
|-----|---------|--------------------------------------|-------|---|-------|
| 467 | 1302121 | Out-patient medical                  | 93199 | Other human health  | Blank |
|     |         | services                             |       | services n.e.c.   |       |
| 468 | 1302122 | Out-patient dental                   | 93123 | Dental services   | 8620  |
|     |         | services                             |       |   |       |
| 469 | 1302123 | Out-patient paramedical              | 93194 | Ambulance services  | Blank |
|     |         | services                             |       |   |       |
| 470 | 1302124 | Hospital services                    | 93121 | General medical services  | 8620  |
| 471 | 1302211 | Compensation of employees            |       |   |       |
| 472 | 1302221 | Intermediate consumption             |       |   |       |
| 473 | 1302231 | Gross operating surplus              |       |   |       |
| 474 | 1302241 | Net taxes on production              |       |   |       |
| 475 | 1302251 | Receipts from sales                  |       |   |       |
| 476 | 1303111 | Recreation and culture               | 96    |   |       |
| 477 | 1303111 | Recreation and culture               | 961   | Audio-visual and related services   |       |
| 478 | 1303111 | Recreation and culture               | 962   | Performing arts and other live entertainment event presentation and promotion services                |       |
| 479 | 1303111 | Recreation and culture               | 963   | Services of performing and other artists  |       |
| 480 | 1303111 | Recreation and culture               | 964   | Museum and preservation services  |       |
| 481 | 1303111 | Recreation and culture               | 965   | Sports and recreational   |       |
|     |         |                                      |       | sports services   |       |
| 482 | 1303111 | Recreation and culture               | 966   | Services of athletes and  |       |
|     |         |                                      |       | related support services  |       |
| 483 | 1303111 | Recreation and culture               | 967   |   |       |
| 484 | 1303111 | Recreation and culture               | 968   |   |       |
| 485 | 1303111 | Recreation and culture               | 969   | Other amusement and recreational services   |       |
| 486 | 1304111 | Education benefits and reimb.        |       |   |       |
| 487 | 1304211 | Compensation of employees            |       |   |       |
| 488 | 1304221 | Intermediate consumption             |       |   |       |

| 489 | 1304231 | Gross operating surplus      |       |   |  |
|-----|---------|------------------------------|-------|---|--|
| 490 | 1304241 | Net taxes on production      |       |   |  |
| 491 | 1304251 | Receipt from sales           |       |   |  |
| 492 | 1305111 | Social protection            | 9127  | Law courts related administrative services  |  |
| 493 | 1401111 | Compensation of employees    |       |   |  |
| 494 | 1401121 | Intermediate consumption     |       |   |  |
| 495 | 1401131 | Gross operating surplus      |       |   |  |
| 496 | 1401141 | Net taxes on production      |       |   |  |
| 497 | 1401151 | Receipts from sales          |       |   |  |
| 498 | 1501111 | Fabricated metal products    | 42110 | Bridges, bridge sections,<br>towers and lattice masts, of<br>iron or steel  | 7308.10, .20   |
| 499 | 1501111 | Fabricated metal products    | 42120 | Doors, windows and their frames and thresholds for doors, of iron, steel or aluminium   | 7308.30, 7610.10   |
| 500 | 1501111 | Fabricated metal products    | 42190 | Other structures (except prefabricated buildings) and parts of structures, of iron, steel or aluminium; plates, rods, angles, shapes, sections, profiles, tubes and the like, prepared for use in structures, of iron, steel or aluminium; props and similar equipment for scaffolding, shuttering or pitpropping | 7308.40, .90, 7610.90  |
| 501 | 1501121 | General purpose machinery    | 43    |   |  |
| 502 | 1501121 | General purpose<br>machinery | 431   | Engines and turbines and parts thereof  | 8407.21, .29, .90;8408.<br>10, .90;8407.31 -<br>.33;8407.34;8408.20;<br>8407.10;8411.11 -<br>.22;8412.10;8805;840<br>6.10, .81, .82;8410.11 -<br>.13;8411.81, .82;8409.<br>91, .99;8409.10;8406.<br>90;8410.90;8411.91;8<br>411.99 |
| 503 | 1501121 | General purpose<br>machinery | 432   | Pumps, compressors,<br>hydraulic and pneumatic<br>power engines, and valves,<br>and parts thereof   | 8412.21, .31;8412.29, .<br>39, .80;8413.11 -<br>.82;8414.10 -<br>.40, .80;8481.10 -  |

|     |         |                              |     |  | .80;8412.90;8413.91, .<br>92;8414.90;8481.90  |
|-----|---------|------------------------------|-----|--|---|
| 504 | 1501121 | General purpose<br>machinery | 433 | Bearings, gears, gearing and driving elements, and parts thereof | 8482.10 -<br>.80;7315.11, .12;<br>8483.10, .60;8482.91, .<br>99;7315.19; 8483.90  |
| 505 | 1501121 | General purpose<br>machinery | 434 | Ovens and furnace burners and parts thereof                      | 8416.10 -<br>.30;8417.10, .80;<br>8514.1040;8416.90;<br>8417.90;8514.90   |
| 506 | 1501121 | General purpose<br>machinery | 435 | Lifting and handling equipment and parts thereof                 | 8425;8426;8427;<br>8709.11, .19;8428.10, .<br>40;8428.20, .32 -<br>.39;8428.60 -<br>.90;8431.1039;<br>8709.90;8431.41   |
| 507 | 1501121 | General purpose<br>machinery | 439 | Other general-purpose machinery and parts thereof                | 8405.10; 8419.4060;8415.1083;8418.5069;8421.21, .22, .29, . 39;8421.23, .31;8422. 2040;8423.1089;8424.1030, .89;8484;8414.59; 8421.19;8419.89;8420 .10;8476.21, .29, .81, .   |
| 508 | 1501131 | Special purpose<br>machinery | 44  | Special-purpose machinery  |   |
| 509 | 1501131 | Special purpose machinery    | 441 | Agricultural or forestry machinery and parts thereof             | 8432.10;8432.21, .29;<br>8432.30;8432.40;8432<br>.90;8432.80;8433.11, .<br>19;8433.51;8433.20;8<br>433.30;8433.40;8433.<br>53;8433.60;8437.10;8<br>433.52;<br>8433.59;8433.90;8434<br>.10;8434.20;8434.90;8<br>701.10;8701.30;8701.<br>90;8424.81;8716.20;8<br>435.10;8436.10;8436.<br>21;8436.29;8436.80;8<br>435.90;<br>8436.91;8436.99 |
| 510 | 1501131 | Special purpose<br>machinery | 442 | Machine-tools and parts and accessories thereof                  | 8456;8457;8458;8459.<br>1069;8459.70;8460;<br>8461;8462;8463;8464;<br>8465;<br>8479.30;8467.11, .19, .<br>81, .89;8467.21, .22, .2<br>9;8515.11 -   |

|     |         |                              |     |   | .80;8468.10 -<br>.80;8466.10 -<br>.30, .93, .94;8466.91, .<br>92;8467.91, .92, .99;85<br>15.90;8468.90   |
|-----|---------|------------------------------|-----|---|--|
| 511 | 1501131 | Special purpose<br>machinery | 443 | Machinery for metallurgy and parts thereof                                      | 8454.1030;<br>8455.1022;8454.90;<br>8455.30, .90   |
| 512 | 1501131 | Special purpose<br>machinery | 444 | Machinery for mining,<br>quarrying and construction,<br>and parts thereof       | 8428.31;8430.3149;8429.11, .19;8429. 20;8429.30;8429.40;8 429.51;8429.52;8429. 59; 8430.50;8704.10;8431 .42;8430.10, .20, .61, .69;8479.10;8474.1080;8431.43, .49;8474. 90   |
| 513 | 1501131 | Special purpose<br>machinery | 445 | Machinery for food,<br>beverage and tobacco<br>processing, and parts<br>thereof | 8421.11;8437.80;8417<br>.20; 8419.81;8438.10 -<br>.80;<br>8479.20;8478.10;8419<br>.31;8437.90;<br>8438.90;8478.90  |
| 514 | 1501131 | Special purpose<br>machinery | 446 | Machinery for textile, apparel and leather production, and parts thereof        | 8444;<br>8445;8446;8447;8448.<br>11, .19;8452.21, .29;84<br>50.20;<br>8451.10, .29;8443.19*<br>; 8449,<br>8451.3080;8453.10<br>80;8448.2059;<br>8450.90;8451.90;<br>8452.3090;8453.90  |
| 515 | 1501131 | Special purpose              | 447 | Weapons and ammunition  | 8710;9301;9302 -<br>9304;9306;9307;9305  |
| 516 | 1501131 | machinery Special purpose    | 448 | and parts thereof  Domestic appliances and                                      | 8418.1040;8422.11;   |
|     |         | machinery                    |     | parts thereof   | 8450.1119;8451.21;6301.10; 8452.10;8414.51, .60; 8508.11; 8509.4080;8510.10, .20, .30;8 516.3140, .7179;8516.1029, .50, .60;8516.80;7 321.1119;7321.8189;7322.11, .19;7322. 90;8403.10;8419.11, . 19;8508.70; 8509.90;8510.90; |

|     |         |                                  |       |  | 8516.90;7321.90;8403<br>.90  |
|-----|---------|----------------------------------|-------|--|--|
| 517 | 1501131 | Special purpose machinery        | 449   | Other special-purpose machinery and parts thereof                                  | 8421.12;8419.32, .39;<br>8439.1030;<br>8441.1080;8440.10;<br>8442.30;8443.11, .13 -<br>.17, .19*;8477.10 -<br>.80;8480;8443.32*, .3<br>9;8486.10 -<br>.40;8401.20,<br>8475.10, .21,.29,<br>8479.40 -<br>.89;8508.19, .60;8439.<br>91, .99,<br>8441.90;8440.90;<br>8442.40;8443.91 -<br>.99;8486.90;8475.90;<br>8477.90;8479.90 |
| 518 | 1501141 | Electrical and optical equipment | 46    | Electrical machinery and apparatus   |  |
| 519 | 1501142 | Electrical and optical equipment | 461   | Electric motors, generators and transformers, and parts thereof                    | 8501.10, .31 -<br>.34;8501.20, .40 -<br>.53, .61-<br>.64;8502;8504.21 -<br>.34;8504.10, .40, .50;8<br>503;8504.90  |
| 520 | 1501143 | Electrical and optical equipment | 462   | Electricity distribution and control apparatus, and parts thereof                  | 8535;8536.10 -<br>.69, .90;8537.10;8537.<br>20;8536.70;8538  |
| 521 | 1501144 | Electrical and optical equipment | 463   | Insulated wire and cable; optical fibre cables                                     | 8544.11, .19;8544.20;<br>8544.30;8544.42 -<br>.49;8544.60;8544.70  |
| 522 | 1501145 | Electrical and optical equipment | 464   | Accumulators, primary cells and primary batteries, and parts thereof               | 8506.1080;8507.10<br>80;8506.90; 8507.90   |
| 523 | 1501146 | Electrical and optical equipment | 465   | Electric filament or discharge lamps; arc lamps; lighting equipment; parts thereof | 8539.1049;8513.10;<br>9405.10, .20,.50, .60;9<br>405.30;9405.40;8539.<br>90;8513.90; 9405.99   |
| 524 | 1501150 | Electrical and optical equipment | 469   | Other electrical equipment and parts thereof                                       | 8511.1080;<br>8512.10-<br>.40;2740;2930;8531.1<br>0; 2630;8530.10, .80;<br>8531.2080;2790  |
| 525 | 1501151 | Other manufactured goods         | 21180 | Flours, meals and pellets of meat or meat offal,                                   | 2301.1   |

|            |                    |   |               | inedible; greaves  |   |
|------------|--------------------|---|---------------|--|---|
| 526        | 1501151            | Other manufactured goods                    | 21511         | Fats, of pig and poultry, unrendered   | 0209.00   |
| 527        | 1501151            | Other manufactured goods                    | 21531         | Soya bean oil, crude   | 1507.1  |
| 528        | 1501151            | Other manufactured goods                    | 21537         | Olive oil, crude   | 1509.10, 1510.00*   |
| 529        | 1501151            | Other manufactured goods                    | 21539         | Other vegetable oils, crude, n.e.c.  | 1513.21, 1515.11, .21, .30*, .50*, .90*   |
| 530        | 1501151            | Other manufactured goods                    | 21550         | Margarine and similar preparations   | 1517  |
| 531        | 1501151            | Other manufactured goods                    | 21590         | Other animal and vegetable oils and fats, refined, n.e.c.  | 1516  |
| 532        | 1501151            | Other manufactured goods                    | 22241         | Butter and other fats and oils derived from milk of cattle   | 0405.10*, .20*, .90*  |
| 533        | 1501211            | Motor vehicles and trailers                 | 49111         | Road tractors for semi-<br>trailers  | 8701.2  |
| 534        | 1501211            | Motor vehicles and trailers                 | 49112         | Public-transport type passenger motor vehicles   | 8702  |
| 535        | 1501211            | Motor vehicles and trailers                 | 49113         | Motor cars and other motor vehicles principally designed for the transport of persons (except publictransport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles) | 8703.2190   |
| 536        | 1501211            | Motor vehicles and trailers                 | 49114         | Motor vehicles n.e.c. for the transport of goods   | 8704.2190   |
| 537        | 1501211            | Motor vehicles and trailers                 | 49115         | Crane lorries  | 8705.1  |
| 538        | 1501211            | Motor vehicles and trailers                 | 49116         | Motor vehicles, for the transport of persons, specially designed for travelling on snow; golf cars and similar vehicles  | 8703.1  |
| 539        | 1501211            | Motor vehicles and trailers                 | 49119         | Special-purpose motor vehicles n.e.c.  | 8705.2090   |
| 540        | 1501212            | Other road transport                        | 65119         | Other road transport services of freight   | 4923  |
| 541        | 1501221            | Other transport equipment                   | 499           | Other transport equipment and parts thereof  | 8711.10;8711.20 -<br>.50;8711.90;8712;871<br>3;8716.80;8714.11, .1<br>9;8714.2099 |
| 542<br>543 | 1502111<br>1502111 | Residential buildings Residential buildings | 5311<br>53111 | Residential buildings One- and two-dwelling  | 4100  |
|            | 1302111            |   | 33711         | buildings  | .200  |

| 544 | 1502111 | Residential buildings     | 53119 | Multi-dwelling residential buildings   | 4100                     |
|-----|---------|---------------------------|-------|--|--------------------------|
| 545 | 1502111 | Residential buildings     | 53120 | Time-share buildings   | 4100                     |
| 546 | 1502211 | Non-residential buildings | 5313  | Non-residential buildings  |                          |
| 547 | 1502211 | Non-residential buildings | 53131 | Industrial buildings   | 4100                     |
| 548 | 1502211 | Non-residential buildings | 53132 | Commercial buildings   | 4100                     |
| 549 | 1502211 | Non-residential buildings | 53139 | Other non-residential buildings  | 4100                     |
| 550 | 1502311 | Civil engineering works   | 532   | Civil engineering works  |                          |
| 551 | 1502311 | Civil engineering works   | 5321  | Highways (except elevated highways), streets, roads, railways, airfield runways  |                          |
| 552 | 1502311 | Civil engineering works   | 5322  | Bridges, elevated highways, tunnels and subways  |                          |
| 553 | 1502311 | Civil engineering works   | 5323  | Harbours, waterways,<br>dams, irrigation and other<br>waterworks   |                          |
| 554 | 1502311 | Civil engineering works   | 5324  | Long-distance pipelines,<br>communication and power<br>lines (cables)  |                          |
| 555 | 1502311 | Civil engineering works   | 5325  | Local pipelines and cables and related works   |                          |
| 556 | 1502311 | Civil engineering works   | 5326  | Mines and industrial plants  |                          |
| 557 | 1502311 | Civil engineering works   | 5327  | Outdoor sport and recreation facilities  |                          |
| 558 | 1502311 | Civil engineering works   | 5329  | Other civil engineering works  |                          |
| 559 | 1503111 | Other products            | 26510 | Woven fabrics of silk or of silk waste   | 5007                     |
| 560 | 1503111 | Other products            | 26520 | Woven fabrics of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or fine animal hair | 5111.11, .19             |
| 561 | 1503111 | Other products            | 26530 | Woven fabrics of combed wool or of combed fine animal hair, containing 85% or more by weight of wool or fine animal hair | 5112.11, .19             |
| 562 | 1503111 | Other products            | 26540 | Woven fabrics of wool or<br>fine animal hair,<br>containing less than 85% by<br>weight of wool or fine<br>animal hair    | 5111.2090, 5112.20<br>90 |
| 563 | 1503111 | Other products            | 26550 | Woven fabrics of coarse animal hair or of horsehair  | 5113                     |

| 564 | 1503111 | Other products | 26560 | Woven fabrics of flax  | 5309                     |
|-----|---------|----------------|-------|--|--------------------------|
| 565 | 1503111 | Other products | 26570 | Woven fabrics of jute and other textile bast fibres (except flax, true hemp and ramie)   | 5310                     |
| 566 | 1503111 | Other products | 26590 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn   | 5311                     |
| 567 | 1503111 | Other products | 26610 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2   | 5208                     |
| 568 | 1503111 | Other products | 26620 | Woven fabrics of cotton,<br>containing 85% or more<br>by weight of cotton,<br>weighing more than 200<br>g/m2   | 5209                     |
| 569 | 1503111 | Other products | 26630 | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres   | 5210, 5211               |
| 570 | 1503111 | Other products | 26690 | Other woven fabrics of cotton  | 5212                     |
| 571 | 1503111 | Other products | 26710 | Woven fabrics of man-made filament yarn, obtained from high tenacity yarn of nylon or other polyamides, of polyesters or of viscose rayon; woven fabrics of synthetic filament yarn, obtained from strip or the like; woven fabrics of synthetic filament yarn, consisting of layers of parallel yarns superimposed on each other at angles, the layers being bonded at the intersections of the yarns (including mesh scrims) | 5407.1030, 5408.10       |
| 572 | 1503111 | Other products | 26720 | Other woven fabrics of man-made filament yarn, containing 85% or more by weight of such filaments  | 5407.4174, 5408.21<br>24 |
| 573 | 1503111 | Other products | 26730 | Other woven fabrics of man-made filament yarn  | 5407.8194, 5408.31<br>34 |
| 574 | 1503111 | Other products | 26740 | Woven fabrics of synthetic staple fibres, containing 85% or more by weight of  | 5512                     |

|     |         |                |       | synthetic staple fibres  |   |
|-----|---------|----------------|-------|--|---|
|     |         |                |       |  |   |
| 575 | 1503111 | Other products | 26750 | Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres                                | 5516.1114   |
| 576 | 1503111 | Other products | 26760 | Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with cotton                   | 5513, 5514, 5516.41 -<br>.44                                      |
| 577 | 1503111 | Other products | 26770 | Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with wool or fine animal hair | 5515.13, .22, 5516.3134   |
| 578 | 1503111 | Other products | 26790 | Other woven fabrics of man-made staple fibres  | 5515.11, .12, .19, .21,<br>.29, .91, .99, 5516.21 -<br>.24, .9194 |
| 579 | 1503111 | Other products | 26810 | Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of cotton                                      | 5801.2126   |
| 580 | 1503111 | Other products | 26820 | Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of man-made fibres                             | 5801.3136   |
| 581 | 1503111 | Other products | 26830 | Other woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics)  | 5801.10, .90  |
| 582 | 1503111 | Other products | 26840 | Terry towelling and similar woven terry fabrics (other than narrow fabrics) of cotton  | 5802.11, .19  |
| 583 | 1503111 | Other products | 26850 | Other terry towelling and similar woven terry fabrics (other than narrow fabrics)  | 5802.2  |
| 584 | 1503111 | Other products | 26860 | Gauze (other than narrow fabrics)  | 5803  |
| 585 | 1503111 | Other products | 26880 | Tufted textile fabrics, other than carpets   | 5802.3  |
| 586 | 1503111 | Other products | 27921 | Felt   | 5602  |
| 587 | 1503111 | Other products | 27922 | Nonwovens  | 5603  |
| 588 | 1503111 | Other products | 28110 | Pile fabrics and terry fabrics, knitted or crocheted   | 6001  |
| 589 | 1503111 | Other products | 28190 | Other knitted or crocheted fabrics   | 6002, 6003, 6004,<br>6005, 6006                                   |

| 590 | 1601111 | Opening value of inventories  |  |  |
|-----|---------|-------------------------------|--|--|
| 591 | 1601112 | Closing value of inventories  |  |  |
| 592 | 1602111 | Acquisitions of valuables     |  |  |
| 593 | 1602112 | Disposals of valuables        |  |  |
| 594 | 1701111 | Exports of goods and services |  |  |
| 595 | 1701112 | Imports of goods and services |  |  |