

CLASSIFICATION OF INDIVIDUAL CONSUMPTION BY PURPOSE

COVERING INDIVIDUAL CONSUMPTION EXPENDITURE BY

HOUSEHOLDS, NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS

AND GENERAL GOVERNMENT

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CLASSIFICATION OF INDIVIDUAL CONSUMPTION BY PURPOSE

(COICOP)

**Covering Individual Consumption Expenditure by
Households, Non-Profit Institutions Serving Households
and General Government**

BREAKDOWN BY DIVISION (TWO-DIGIT LEVEL)

01 - 12 INDIVIDUAL CONSUMPTION EXPENDITURE BY HOUSEHOLDS:

01. FOOD AND NON-ALCOHOLIC BEVERAGES
02. ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS
03. CLOTHING AND FOOTWEAR
04. HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS
05. FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE MAINTENANCE OF THE HOUSE
06. HEALTH
07. TRANSPORT
08. COMMUNICATIONS
09. RECREATION AND CULTURE
10. EDUCATION
11. HOTELS, CAFÉS AND RESTAURANTS
12. MISCELLANEOUS GOODS AND SERVICES

13. INDIVIDUAL CONSUMPTION EXPENDITURE BY NPISH

14. INDIVIDUAL CONSUMPTION EXPENDITURE BY GENERAL GOVERNMENT

CLASSIFICATION OF INDIVIDUAL CONSUMPTION BY PURPOSE

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**Covering Individual Consumption Expenditure by
Households, Non-Profit Institutions Serving Households
and General Government**

BREAKDOWN BY DIVISION (TWO-DIGIT LEVEL),

GROUP (THREE-DIGIT LEVEL) AND CLASS (FOUR-DIGIT LEVEL)

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05.2.1 Household textiles

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05.3.1 Major household appliances whether electric or not

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05.4.1 Glassware, tableware and household utensils

05.5 Tools and equipment for house and garden

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06.1.1 Medical products, appliances and equipment

06.2 Out-patient services

06.2.1 Medical services

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06.3.1 Hospital services

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08. COMMUNICATIONS

08.1 Communications

08.1.1 Postal services

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08.1.3 Telephone, telegraph and telefax services

09. RECREATION AND CULTURE

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

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09.1.3 Data processing equipment

09.1.4 Recording media for pictures and sound

09.1.5 Repair of audio-visual, photographic and data processing and accessories

09.2 Other major durables for recreation and culture, including repairs

09.2.1 Other major durables for recreation and culture

09.2.2 Repair of other major durables for recreation and culture

09.3 Other recreational items and equipment, gardens and pets

09.3.1 Games, toys and hobbies, equipment for sport, camping and open-air recreation

09.3.2 Gardens, plants and flowers

09.3.3 Pets and related products

09.3.4 Veterinary and other services for pets

09.4 Recreational and cultural services

- 09.4.1 Sporting and recreational services
- 09.4.2 Cultural services
- 09.4.3 Games of chance

09.5 Newspapers, books and stationery

- 09.5.1 Books
- 09.5.2 Newspapers and periodicals
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- 09.5.4 Stationery and drawing materials

09.6 Package holidays

- 09.6.1 Package holidays

10. EDUCATION

10.1 Educational services

- 10.1.1 Pre-primary and primary education
- 10.1.2 Secondary education
- 10.1.3 Tertiary education
- 10.1.4 Education not definable by level

11. HOTELS, CAFÉS AND RESTAURANTS

11.1 Catering services

- 11.1.1 Restaurants, cafés, take-aways and the like
- 11.1.2 Canteens

11.2 Accommodation services

- 11.2.1 Accommodation services

12. MISCELLANEOUS GOODS AND SERVICES

12.1 Personal care

- 12.1.1 Hairdressing salons and personal grooming establishments
- 12.1.2 Appliances, articles and products for personal care
- 12.1.3 Personal care services n.e.c.

12.2 Personal effects n.e.c.

- 12.2.1 Jewellery, clocks and watches

12.2.2 Other personal effects

12.3 Social protection services

12.3.1 Social protection services

12.4 Insurance

12.4.1 Life insurance

12.4.2 Insurance connected with the dwelling

12.4.3 Insurance connected with health

12.4.4 Insurance connected with transport

12.4.5 Other insurance

12.5 Financial services n.e.c.

12.5.1 FISIM

12.5.2 Other financial services n.e.c.

12.6 Other services n.e.c.

12.6.1 Other services n.e.c.

13. INDIVIDUAL CONSUMPTION EXPENDITURE BY NPISH

13.1 Health

13.1.1 Medical products, appliances and equipment

13.1.2 Out-patient medical services

13.1.3 Out-patient dental services

13.1.4 Out-patient paramedical services

13.1.5 Hospital services

13.1.6 Other health services

13.2 Recreational and cultural services

13.2.1 Sporting and recreational services

13.2.2 Cultural services

13.3 Religion

13.3.1 Religion

13.4 Educational services

13.4.1 Pre-primary and primary education

13.4.2 Secondary education

13.4.3 Tertiary education

13.4.4 Education not definable by level

13.4.5 Other educational services

13.5 Social protection services

13.5.1 Social protection services

13.6 Political parties, labour and professional organisations

13.6.1 Services of political parties

13.6.2 Services of labour and professional organisations

13.7 Housing

13.7.1 Housing

13.8 Environment protection

13.8.1 Environment protection

13.9 Services n.e.c.

13.9.1 Services n.e.c.

14. INDIVIDUAL CONSUMPTION EXPENDITURE BY GENERAL GOVERNMENT**14.1 Health**

14.1.1 Medical products, appliances and equipment

14.1.2 Out-patient medical services

14.1.3 Out-patient dental services

14.1.4 Out-patient paramedical services

14.1.5 Hospital services

14.1.6 Public health services

14.2 Recreational and cultural services

14.2.1 Sporting and recreational services

14.2.2 Cultural services

14.3 Educational services

14.3.1 Pre-primary and primary education

14.3.2 Secondary education

14.3.3 Tertiary education

14.3.4 Education not definable by level

14.3.5 Subsidiary services to education

14.4 Social protection services

14.4.1 Social protection services

14.5 Housing

14.5.1 Housing services

14.5.2 Refuse collection and sewerage services

COICOP: HOUSEHOLDS

DIVISIONS 01 TO 12

DEFINITION OF INDIVIDUAL CONSUMPTION EXPENDITURE

BY CLASS (FOUR-DIGIT LEVEL)

01. FOOD AND NON-ALCOHOLIC BEVERAGES

01.1 FOOD

The food products classified here are those generally purchased for consumption at home. The group thus excludes food products normally sold for immediate consumption by hotels, restaurants, cafés, bars, kiosks, street vendors, automatic vending machines, etc. (11.1.1). Also excluded are cooked dishes to take away and the products of prepared-food suppliers and catering contractors even if they are delivered to the customer's home (11.1.1). Products sold specifically as pet foods are covered by (09.3.3).

01.1.1 Bread and cereals (ND)

- Rice in all forms;
- maize, wheat, barley, oats, rye and other cereals in the form of grains, flour or meal;
- bread and other bakery products such as crispbread, rusks, toasted bread, biscuits, gingerbread, wafers, waffles, crumpets and muffins;
- pastry-cook products such as cakes, tarts, pies, quiches and pizzas;
- pasta products in all forms;
- other products such as malt, malt flour, malt extract, potato starch, tapioca, sago, other starches, cereal preparations (cornflakes, oat flakes, etc.) and homogenised babyfoods, dietary products and culinary ingredients based on flour, starch or malt extract.

Includes: rice, couscous, pastry-cook products, pasta products and other farinaceous products prepared with meat, fish, seafood, cheese, vegetables or fruit; mixes and doughs for the preparation of bakery products or pastry-cook products.

Excludes: meat pies (01.1.2); fish pies (01.1.3); sweetcorn (01.1.7); homogenised babyfoods, dietary products and culinary ingredients containing at least 50 per cent cocoa (01.1.8).

01.1.2 Meat (ND)

- Fresh, chilled or frozen meat of:
- bovine animals, swine, sheep and goat;
- poultry;
- hare, rabbit and game (deer, boar, pheasant, grouse, etc.)
- horse, mule, donkey, camel and the like;
- fresh, chilled or frozen edible offal;

- dried, salted or smoked meat and edible offal (sausages, salami, bacon, ham, pâté, etc.);
- other preserved or processed meat and meat preparations (canned meat, meat extracts, meat juices, meat pies, etc.)

Includes: meat and edible offal of marine mammals (seals, walruses, whales, etc.); animals and poultry purchased live for consumption as food.

Excludes: farinaceous products containing meat (01.1.1); frogs, land and sea snails (01.1.3); soups, broths and stocks containing meat (01.1.9); lard and other edible animal fats (01.1.5).

01.1.3 Fish (ND)

- Fresh, chilled or frozen fish;
- fresh, chilled or frozen seafood (crustaceans including land crabs, molluscs and other shellfish, land and sea snails, frogs);
- dried, smoked or salted fish and seafood;
- preserved or processed fish and seafood and fish and seafood preparations (canned fish and seafood, caviar and other hard roes, fish pies, etc.).

Includes: fish and seafood purchased live for consumption as food.

Excludes: farinaceous products containing fish (01.1.1); soups, broths and stocks containing fish (01.1.9).

01.1.4 Milk, cheese and eggs (ND)

- Fresh, pasteurised or sterilised whole milk and low fat milk;
- preserved (condensed, evaporated or powdered) milk;
- yoghurt, cream, milk-based desserts, milk-based beverages and other similar milk-based products;
- cheese and curd;
- poultry eggs, egg powder and other egg products made wholly with eggs.

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

Excludes: farinaceous products containing cheese (01.1.1).

01.1.5 Oils and fats (ND)

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

Excludes: cod or halibut liver oil (06.1.1).

01.1.6 Fruit (ND)

- Fresh, chilled or frozen fruit;
- dried fruit, fruit peel, fruit kernels, nuts and edible seeds;
- preserved fruit and fruit-based products including homogenised babyfood, dietary preparations and culinary ingredients based exclusively on fruit.

Excludes: farinaceous products containing fruit (01.1.1); vegetables cultivated for their fruit such as tomatoes, cucumbers and aubergines (01.1.7); jams, marmalades, compotes, jellies, fruit purees and pastes (01.1.8); parts of plants preserved in sugar (01.1.8); fruit juices (01.2.2); fruit concentrates and syrups for culinary use (01.1.9) or for the preparation of beverages (01.2.2).

01.1.7 Vegetables including potatoes and other tuber vegetables (ND)

- Fresh, chilled or frozen vegetables;
- dried vegetables;
- preserved or processed vegetables and vegetable-based products including homogenised babyfood, dietary preparations and culinary ingredients based exclusively on vegetables;
- fresh or chilled potatoes and other tuber vegetables (manioc, arrowroot, cassava, sweet potatoes and other starchy roots);
- products of tuber vegetables (flours, meals, flakes, purees, chips and crisps) including frozen preparations such as chipped potatoes.

Includes: pulses; sweetcorn; sea fennel and other edible seaweed; culinary herbs (parsley, rosemary, thyme, etc.); mushrooms and other edible fungi.

Excludes: farinaceous products containing vegetables (01.1.1); potato starch, tapioca, sago and other starches (01.1.1); soups, broths and stocks containing vegetables (01.1.9); garlic, ginger, pimento and other spices and condiments (01.1.9); vegetable juices (01.2.2).

01.1.8 Sugar, jam, honey, syrups, chocolate and confectionery (ND)

- Cane or beet sugar, unrefined or refined, powdered, crystallised or in lumps;
- jams, marmalades, compotes, jellies, fruit purees and pastes, natural and artificial honey, syrups and molasses, including parts of plants preserved in sugar;
- chocolate in bars or slabs, chewing gum, sweets, toffees, pastilles and other confectionery products;
- dessert preparations, homogenised babyfoods, dietary products and culinary ingredients containing at least 50 per cent cocoa;
- edible ice and ice cream.

Includes: artificial sugar substitutes.

Excludes: cocoa and powdered chocolate (01.2.1); syrups for culinary use (01.1.9) and for the preparation of beverages (01.2.2).

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

- Salt, spices, sauces, condiments, seasonings (mustard, mayonnaise, ketchup, soy sauce, etc.), vinegar, prepared baking powders, baker's yeast, dessert preparations, soups, broths, stocks, fruit concentrates and syrups for culinary use, etc.

Includes: garlic, ginger, pimento; homogenised babyfood, dietary preparations and culinary ingredients except for those based on flour starch or malt extract (01.1.1) or based exclusively on fruits (01.1.6) or vegetables (01.1.7) or containing at least 50 per cent cocoa (01.1.8).

Excludes: culinary herbs (01.1.7); dessert preparations containing at least 50 per cent cocoa (01.1.8); ; fruit concentrates and syrups for the preparation of beverages (01.2.2).

01.2 NON-ALCOHOLIC BEVERAGES

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

01.2.1 Coffee, tea and cocoa (ND)

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

Includes: preparations for beverages containing cocoa, milk, malt, etc.; coffee and tea substitutes; extracts and essences of coffee and tea.

Excludes: chocolate in bars or slabs (01.1.8); dessert preparations, homogenised babyfoods, dietary products and culinary ingredients containing at least 50 per cent cocoa (01.1.8).

01.2.2 Mineral waters, soft drinks and juices (ND)

- Mineral waters;
- soft drinks such as sodas, lemonades and colas;
- fruit and vegetable juices;
- syrups and concentrates for the preparation of beverages.

Includes: all drinking water sold in containers.

Excludes: non-alcoholic spirits, liqueurs, etc. (02.1.1); non-alcoholic wine, cider, etc. (02.1.2) and non-alcoholic beer (02.1.3).

02. ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS

02.1 ALCOHOLIC BEVERAGES

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

02.1.1 Spirits (ND)

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

Includes: mead; aperitifs other than wine-based aperitifs; non-alcoholic spirits, liqueurs, etc.

02.1.2 Wine (ND)

- Wine from grape or other fruit including cider and perry;
- wine-based aperitifs, fortified wine, champagne and other sparkling wines, sake and the like.

Includes: non-alcoholic wine, cider, etc.

02.1.3 Beer (ND)

- All kinds of beer such as ale, lager and porter.

Includes: low-alcoholic beer and non-alcoholic beer.

02.2 TOBACCO

02.2.1 Tobacco (ND)

- Cigarettes and cigarette papers;
- cigars, pipe tobacco, chewing tobacco or snuff.

Includes: purchases of tobacco in cafés, bars, restaurants, service stations, etc.

Excludes: other smokers' articles (12.2.2).

02.3 NARCOTICS

02.3.1 Narcotics (ND)

- Marijuana, opium, cocaine and their derivatives;
- other vegetable-based narcotics such as cola nuts, betel and betel nuts;
- other narcotics including chemicals and man-made drugs.

03. CLOTHING AND FOOTWEAR

03.1 CLOTHING

03.1.1 Clothing materials (SD)

- Fabrics of natural fibres, of man-made fibres and of mixtures of natural and man-made fibres.

Excludes: furnishing fabrics (05.2.1).

03.1.2 Garments (SD)

- Garments for men, women, children (3 to 13 years) and infants (0 to 2 years), either ready-to-wear or made-to-measure, in all materials (including leather, furs, plastics and rubber), for everyday wear, for sport or for work:
- capes, overcoats, raincoats, anoraks, parkas, blousons, etc.;
- jackets, trousers, waistcoats, dresses, skirts, costumes, suits, etc.;
- shirts, blouses, pullovers, sweaters, cardigans, etc.;
- T-shirts, vests, underpants, socks, stockings, tights, brassières, knickers, girdles, corsets;

- pyjamas, night-shirts, night dresses, housecoats, dressing gowns and swimsuits;
- babyclothes including babies' napkins made of fabric and babies' booties made of fabric.

Excludes: bathrobes (05.2.1); articles of medical hosiery such as elasticated stockings (06.1.2); babies' napkins made of paper and cotton wool (12.1.2).

03.1.3 Other articles of clothing and clothing accessories (SD)

- Ties, handkerchiefs, scarves, squares, gloves, mittens, muffs, belts, braces, aprons, smocks, bibs, sleeve protectors, hats, caps, berets, bonnets, crash helmets;
- sewing threads, knitting wools and accessories for making clothing such as buckles, buttons, press-studs, zip-fasteners, ribbons, laces, trimmings, etc.

Includes: gardening gloves and working gloves.

Excludes: gloves and other articles made of rubber (05.6.1); pins, sewing and knitting needles (05.6.1); protective headgear for sports (such as those used in ice hockey, American football, baseball, cricket, cycling, boxing, etc.) (09.3.1); other protective gear for sports such as life jackets, boxing gloves, shin-guards, pads and padding, goggles, belts, etc. (09.3.1); paper handkerchiefs (12.1.2); watches, jewellery, cufflinks, tie-pins (12.2.1); walking sticks and canes, umbrellas, fans, key rings (12.2.2).

03.1.4 Repair and hire of clothing (S)

- Dry-cleaning, laundering and dyeing of garments;
- darning, mending, repair and altering of garments;
- hire of garments.

Excludes: dry-cleaning, laundering and dyeing of household linen and household textiles (05.6.2); hire of household linen (05.6.2).

03.2 FOOTWEAR

03.2.1 Shoes and other footwear (SD)

- All footwear for men, women, children (3 to 13 years) and infants (0 to 2 years) including sports footwear suitable for everyday or leisure wear (shoes for jogging, cross-training, tennis, basket ball, boating, etc.);
- parts of footwear (heels, soles, etc.).

Includes: gaiters, leggings and similar articles; accessories for footwear such as shoe trees and stretchers.

Excludes: babies' booties made of fabric (03.1.2); orthopaedic footwear (06.1.3); game-specific footwear (bowling shoes, football boots, golfing shoes, running spikes, ski boots, footwear fitted with ice skates or rollers, etc.) (09.3.1); shin-guards, cricket pads and other protective apparel for sport (09.3.1).

03.2.2 Repair and hire of footwear (S)

- Repair of footwear, including shoe cleaning services;
- hire of footwear.

Excludes: repair (09.3.1) or hire (09.4.1) of game-specific footwear (bowling shoes, football boots, golfing shoes, running spikes, ski boots, footwear fitted with ice skates or rollers, etc.).

04. HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS

04.1 ACTUAL RENTALS FOR HOUSING

Rentals normally include payment for the use of the land on which the property stands, space occupied and fixtures and fittings for heating, plumbing, lighting, etc. They also include payment for the use of a garage to provide parking in connection with the dwelling. The garage does not have to be physically contiguous to the dwelling; nor does it have to be leased from the same landlord. Rentals do not include charges for electricity, gas, heating, water, hot water supply and waste collection.

04.1.1 Actual rentals paid by tenants (S)

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

Includes: payment for the use of the furniture in the case of dwellings let furnished; payments by households occupying a room in a hotel or boarding house as their main residence.

Excludes: rentals for garages or parking spaces not providing parking in connection with the dwelling (07.2.4); rentals paid by persons accommodated in hostels and similar establishments (11.2.1) or (12.3.1).

04.1.2 Other actual rentals (S)

- Rentals actually paid for secondary residences.

Includes: payment for the use of the furniture in the case of dwellings let furnished.

Excludes: rentals for accommodation in holiday villages and holiday centres (11.2.1); rentals for garages or parking spaces not providing parking in connection with the dwelling (07.2.4).

04.2 IMPUTED RENTALS FOR HOUSING

For coverage see note to (04.1) above.

04.2.1 Imputed rentals of owner-occupiers (S)

- Imputed rentals of owners occupying their main residence.

04.2.2 Other imputed rentals (S)

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

04.3 REGULAR MAINTENANCE AND REPAIR OF THE DWELLING

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

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

04.3.1 Products for the regular maintenance and repair of the dwelling (ND)

- Products such as paints and varnishes, renderings, wallpapers, fabric wall coverings, window panes, plaster, cement, putty, wallpaper pastes. Small plumbing items (pipes, taps, joints, etc.) and surfacing materials (floor boards, ceramic tiles, etc.) are included.

Excludes: fitted carpets and linoleum (05.1.2); hand tools, door fittings, power sockets, wiring flex and lamp bulbs (05.5.2); brooms, scrubbing and dusting brushes and cleaning products (05.6.1); products used for major maintenance and repairs (intermediate consumption) or for extensions and conversions of dwellings (capital formation).

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

- Services of plumbers, electricians, carpenters, glaziers, painters, decorators, floor polishers, etc. engaged for the regular maintenance and repair of the dwelling. Covers the total value of the service, that is both the cost of labour and the cost of materials are included.

Excludes: services engaged for major maintenance and repair (intermediate consumption) or for extensions and conversions of dwellings (capital formation).

04.4 OTHER SERVICES RELATING TO THE DWELLING**04.4.1 Refuse collection (S)**

- Refuse collection and disposal.

04.4.2 Sewerage services (S)

- Sewerage collection and disposal.

04.4.3 Water supply (S)

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

Excludes: hot water or steam supplied by district heating plants (04.5.5).

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

- Caretaking, gardening, stairwell cleaning and lighting, maintenance of lifts and refuse disposal chutes in multi-occupied buildings;
- snow removal and chimney sweeping.

04.5 ELECTRICITY, GAS AND OTHER FUELS**04.5.1 Electricity (ND)**

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

04.5.2 Gas (ND)

- Town gas and natural gas;

- liquefied hydrocarbons (butane, propane, etc.).

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

04.5.3 Liquid fuels (ND)

- Domestic heating and lighting oils.

04.5.4 Solid fuels (ND)

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

04.5.5 Hot water, steam and ice (ND)

- Hot water and steam purchased from district heating plants;
- ice used for cooling and refrigeration purposes.

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

05. FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE MAINTENANCE OF THE HOUSE

05.1 FURNITURE, FURNISHINGS AND DECORATIONS, CARPETS AND OTHER FLOOR COVERINGS AND REPAIRS

05.1.1 Furniture and furnishings (D)

- Beds, sofas, couches, tables, chairs, cupboards, chests of drawers and bookshelves;
- lighting equipment such as ceiling lights, standard lamps, globe lights and bedside lamps;
- pictures, sculptures, engravings, tapestries and other art objects including reproductions of works of art and other ornaments;
- screens, folding partitions and other furniture and fixtures.

Includes: installation when applicable; base-mattresses, tatamis; bathroom cabinets; baby furniture such as cradles, high-chairs and play-pens; blinds with the exception of fabric blinds (05.2.1); camping and garden furniture with the exception of sunshades (05.2.1); mirrors, candle-holders and candlesticks.

Excludes: bedding (05.2.1); safes (05.3.1); clocks (12.2.1); wall thermometers and barometers, baby carriages and push-chairs (12.2.2).

05.1.2. Carpets and other floor coverings (D)

- Loose carpets, fitted carpets, linoleum and other such floor coverings.

Includes: laying of floor coverings.

Excludes: floor boards and ceramic floor tiles (04.3.1); bathroom mats, rush mats and door mats (05.2.1).

05.1.3 Repair of furniture, furnishings and floor coverings (S)

Includes: restoration of antique furniture and works of art.

Excludes: installation (05.1.1) or (05.1.2)

05.2 HOUSEHOLD TEXTILES

05.2.1 Household textiles (SD)

- Furnishing fabrics, curtains, double curtains, awnings, door curtains and fabric blinds;
- bedding such as mattresses, futons, pillows, bolsters and hammocks;
- bedlinen such as sheets, pillowcases, blankets, travelling rugs, plaids, eiderdowns, counterpanes and mosquito nets;
- table and bathroom linen such as tablecloths and napkins, bathrobes, towels and face-cloths;
- other household textiles such as shopping bags, laundry bags, shoe bags, covers for clothes and furniture, flags, sunshades, etc.;
- repair of household textiles.

Includes: cloth bought by the piece; oilcloth; bathroom mats, rush mats and door mats.

Excludes: fabric wall coverings (04.3.1); tapestries (05.1.1); floor coverings such as carpets and fitted carpets (05.1.2); hire of household linen (05.6.2); covers for motor cars, motor cycles, etc. (07.2.1); air mattresses and sleeping bags (09.3.1).

05.3 HEATING AND COOKING APPLIANCES, REFRIGERATORS, WASHING MACHINES AND SIMILAR MAJOR HOUSEHOLD APPLIANCES, INCLUDING FITTINGS AND REPAIRS

05.3.1 Major household appliances whether electric or not (D)

- Refrigerators, freezers and fridge-freezers;

- clothes washing machines, clothes drying machines, dish washing machines and ironing and pressing machines;
- cookers, spit roasters, hobs, ranges, ovens and micro-wave ovens;
- air conditioners, humidifiers, space heaters, water heaters, ventilators and extractor hoods;
- vacuum cleaners, steam-cleaning machines, carpet shampooing machines and machines for scrubbing, waxing and polishing floors;
- other major household appliances such as safes, sewing and knitting machines, water softeners and drying cabinets.

Includes: installation of the appliances.

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

05.3.2 Small electric household appliances (SD)

- Coffee mills, coffee-makers, juice extractors, can openers, food mixers, deep fryers, meat grills, knives, toasters, ice cream and sorbet makers, yoghurt makers, hotplates, irons, kettles, fans, household scales.

Excludes: small non-electric household appliances and utensils (05.4.1); personal weighing machines and baby scales (12.1.2).

05.3.3 Repair of household appliances (S)

Excludes: installation of major household appliances (05.3.1).

05.4 GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS

05.4.1 Glassware, tableware and household utensils (SD)

- Glass and crystal-ware for household, office and decoration;
- tableware and household or toilet articles of porcelain, ceramic, stoneware, china, terra-cotta;
- cutlery, flatware and silverware;
- non-electric kitchen utensils of all materials such as saucepans, stewpots, pressure cookers, frying pans, grills, coffee mills, purée-makers, mincers, hotplates, household scales and other such mechanical devices;
- other household articles of all materials such as containers for bread, coffee, spices, etc., waste bins, waste-paper baskets, laundry baskets, portable money-boxes and strong-boxes,

towel rails, bottle racks, irons and ironing boards, letter boxes, feeding bottles, thermos flasks and ice boxes;

- repair of these articles.

Excludes: lighting equipment (05.1.1); electric household appliances (05.3.1) or (05.3.2); cardboard tableware (05.6.1); personal weighing machines and baby scales (12.1.2).

05.5 TOOLS AND EQUIPMENT FOR HOUSE AND GARDEN

05.5.1 Major tools and equipment (D)

- Motorised tools and equipment such as electric drills, saws, sanders and hedge cutters, garden tractors, motor-driven lawn mowers, cultivators, chain saws and water pumps;
- repair of these articles.

05.5.2 Small tools and miscellaneous accessories (SD)

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

05.6 GOODS AND SERVICES FOR ROUTINE HOUSEHOLD MAINTENANCE

05.6.1 Non-durable household goods (ND)

- Cleaning and maintenance products such as soaps, washing powders, scouring powders, detergents, disinfectant bleaches, softeners, conditioners, window-cleaning products, waxes, polishes, dyes, unblocking agents, disinfectants, insecticides, fungicides and distilled water;
- paper products such as filters, tablecloths and napkins, kitchen paper, vacuum cleaner bags and cardboard tableware, including aluminium foil and plastic bin liners;

- articles for cleaning such as brooms, scrubbing brushes, dust pans and dust brushes, dusters, tea towels, floorcloths, sponges, scourers, steel wool and chamois leathers;
- other non-durable household articles such as matches, candles, lamp wicks, methylated spirits, clothes pegs, hangers, sewing and knitting needles, thimbles, safety pins, nails, screws, nuts and bolts, drawing pins, tacks, washers, glues and adhesive tapes for household use, string, twine and rubber gloves.

Excludes: products for the upkeep of ornamental gardens (09.3.2); paper handkerchiefs, toilet paper, toilet soaps and other products for personal hygiene (12.1.2).

05.6.2 Domestic services and home care services (S)

- The employment of paid staff in private service such as butlers, cooks, maids, cleaners, drivers, gardeners, governesses, secretaries, tutors and au pairs;
- domestic services, including baby-sitting, supplied by agencies or self-employed persons;
- dry-cleaning, laundering and dyeing of household linen and household textiles;
- hire of furniture, furnishings, household equipment and household linen;
- other home care services such as window cleaning, disinfecting, fumigation and pest extermination.

Excludes: dry-cleaning, laundering and dyeing of garments (03.1.4); payments by tenants of furnished accommodation for the use of furniture (04.1.1) or (04.1.2); refuse collection (04.4.1); sewerage services (04.4.2); caretaking, gardening, stairwell cleaning and lighting, maintenance of lifts and refuse disposal chutes in multi-occupied buildings (04.4.4); snow removal and chimney sweeping (04.4.4); repair and installation of furniture and floor coverings (05.1); repair and installation of household appliances (05.3); services of wet-nurses, crèches, nurseries, day care centres and other child-minding facilities (12.3.1).

06. HEALTH

Includes health services purchased from school and university health centres.

06.1 MEDICAL PRODUCTS, APPLIANCES AND EQUIPMENT

This group covers medicaments, prostheses, medical appliances and equipment and other health-related products purchased by individuals, either with or without a prescription, usually from dispensing chemists, pharmacists or medical equipment suppliers. Such products supplied directly to out-patients by medical, dental and paramedical practitioners or to in-patients by hospitals and the like are classified in (06.2) or (06.3) as appropriate.

06.1.1 Medical products, appliances and equipment (ND)

- pharmaceutical products: medicinal preparations, medicinal drugs, patent medicines, serums and vaccines, vitamins and minerals, cod liver oil and halibut liver oil, oral contraceptives;
- other medical products: clinical thermometers, adhesive and non-adhesive bandages, hypodermic syringes, first-aid kits, hot-water bottles and ice bags, medical hosiery items such as elastic stockings and knee-pads, condoms and other mechanical contraceptive devices.
- therapeutic appliances and equipment: corrective eye-glasses and contact lenses, hearing aids, glass eyes, artificial limbs and other prosthetic devices, orthopaedic braces and supports, orthopaedic footwear, surgical belts, trusses and supports, neck braces, medical massage equipment and health lamps, powered and unpowered wheelchairs and invalid carriages;
- repair of therapeutic appliances and equipment.

Includes: dentures but not fitting costs.

Excludes: hire of therapeutic equipment (06.2.3); protective goggles, belts and supports for sport (09.3.1); veterinary products (09.3.3); sun-glasses not fitted with corrective lenses (11.2.2); medicinal soaps (12.1.2).

06.2 OUT-PATIENT SERVICES

This group covers medical, dental and paramedical services delivered to out-patients by medical, dental and paramedical practitioners and auxiliaries. The services may be delivered at home or in individual or group consulting facilities or dispensaries or the out-patient clinics of hospitals and the like. The group includes the medicaments, prostheses, medical appliances and equipment and other health-related products supplied directly to out-patients by such practitioners and auxiliaries.

A distinction is made between the services provided by medical analyses laboratories and X-ray centres and the services provided by medical and dental practitioners. Usually it is the former who carry out the tests and take the X-rays and the latter who interpret them. Fees for the taking of tests and X-rays by medical analysis laboratories and X-ray centres are included under (06.2.3); fees for interpretation are included under (06.2.1) and (06.2.1) as appropriate. However, fees for medical analyses, such as cardiological and echographical examinations, and X-rays, such as dental X-rays, which are undertaken by medical and dental practitioners themselves are also included under (06.2.1) or (06.2.2).

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

06.2.1 Medical Services (S)

- Consultations of physicians in general or specialist practice.

Includes: oro-dental specialists.

Excludes: services of medical analysis laboratories and X-ray centres (06.2.3); traditional medicine (06.2.3).

06.2.2 Dental services (S)

- Services of dentists, oral-hygienists and other dental auxiliaries.

Includes: fitting costs of dentures but not the dentures themselves.

Excludes: dentures (06.1.3); oro-dental specialists (06.2.1); services of medical analysis laboratories and X-ray centres (06.2.3).

06.2.3 Paramedical services (S)

- Services of medical analysis laboratories and X-ray centres;
- services of nurses and midwives;
- services of acupuncturists, pedicures, chiropractors, optometrists, physiotherapists, speech therapists, etc.;
- medically-prescribed corrective-gymnastic therapy;
- out-patient thermal bath or seawater treatments;
- ambulance services other than hospital ambulance services;
- hire of therapeutic equipment.

Includes: traditional medicine.

06.3 HOSPITAL SERVICES

Hospitalization is here defined to apply when the patient is accommodated for the duration of the treatment. Hospital day care and home-based hospital treatment are included, however.

This group covers general and specialist hospitals as well as medical and maternity centres and nursing and convalescence homes which chiefly provide in-patient services. It also covers rehabilitation centres providing in-patient health care and rehabilitative therapy where the objective is to treat the patient rather than to provide long-term support. It does not cover facilities, such as medical cabinets, clinics and dispensaries, devoted exclusively to out-patient care (06.2), retirement homes for elderly persons, hospices for terminally-ill persons, institutions for disabled persons and rehabilitation centres providing primarily long-term support (12.3.1).

The group includes medicaments, prostheses, medical appliances and equipment and other health-related products supplied directly to hospital patients. It also includes the non-medical expenditure of hospitals on administration, non-medical staff, food and drink, accommodation, etc.

06.3.1 Hospital services (S)

- These comprise the provision of the following services to hospital patients:
- Basic services: administration; accommodation; food and drink; supervision and care by non-specialist staff (nursing auxiliaries); first-aid and resuscitation; ambulance transport; provision of medicines and other pharmaceutical products; provision of therapeutic appliances and equipment.
- Medical services: services of physicians in general or specialist practice, of surgeons and of dentists; medical analysis; services of medical auxiliaries such as nurses, midwives, pedicures, chiropractors, optometrists, physiotherapists, speech therapists, etc.

07. TRANSPORT**07.1 PURCHASE OF VEHICLES**

Purchases cover purchases through financial leasing arrangements and the trade margin on the sale of second-hand vehicles. Purchases of recreational vehicles such as camper vans, caravans, trailers, aeroplanes and boats are covered by (09.2.1).

07.1.1 Motor cars (D)

- Motor cars, passenger vans, station wagons, estate car and the like with either two-wheel drive or four-wheel drive.

Excludes: invalid carriages (06.1.3); camper vans (09.2.1); golf carts (09.2.1).

07.1.2 Motor cycles (D)

- Motor cycles of all types, scooters and powered bicycles.

Includes: side cars; snowmobiles.

Excludes: invalid carriages (06.1.3); golf carts (09.2.1).

07.1.3 Bicycles (D)

- Bicycles and tricycles of all types, except toy bicycles and tricycles (09.3.1).

07.2 OPERATION OF PERSONAL TRANSPORT EQUIPMENT

Purchases of materials made by households with the intention of undertaking the maintenance or repairs themselves should be shown under (07.2.1) or (07.2.2). If, however, households pay an establishment to carry out the maintenance or repairs then the total value of the service, including the costs of the materials used, should be shown under (07.2.3).

07.2.1 Spare parts and accessories (SD)

- Tyres (new, used or retreaded), innertubes, spark plugs, batteries, shock absorbers, filters, pumps and other spare parts or accessories for personal transport equipment.

Includes: products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes; covers for motor cars, motor cycles, etc.

Excludes: non-specific products for cleaning and maintenance such as distilled water, sponges, chamois leathers, detergents, etc. (05.6.1); charges for the fitting of spare parts and accessories and for the painting, washing and polishing of bodywork (07.2.3); car radios (09.1.1) and radio-telephones (08.1.2).

07.2.2 Fuels and lubricants (ND)

- Petrol and other fuels such as diesel, liquid petroleum gas, alcohol and two-stroke mixtures;
- lubricants, brake and transmission fluids, coolants and additives.

Includes: fuel for recreational vehicles covered under (09.2.1).

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

07.2.3 Maintenance and repair (S)

- Services purchased for the maintenance and repair of transport equipment such as fitting of parts and accessories, wheel balancing, technical inspection, breakdown services, oil changes, greasing and washing. Covers the total value of the service, that is both the cost of labour and the cost of materials used are included.

07.2.4 Other services in respect of personal transport equipment (S)

- Hire of garages or parking spaces not providing parking in connection with the dwelling;
- toll facilities (bridges, tunnels, shuttle-ferries, motorways) and parking meters;
- driving lessons (cars or motor cycles), driving tests and driving licences;
- hire of personal transport equipment without drivers.

Excludes: hire of a car with driver (07.3.2).

07.3 TRANSPORT SERVICES

Purchases of transport services are classified by mode of transport. When a ticket covers two or more modes of transport - for example, intra-urban bus and underground or inter-urban train and

ferry - and the expenditure cannot be apportioned between them, then such purchases should be classified by principal mode in terms of distance. Includes school transport.

07.3.1 Passenger transport by railway (S)

- Local and long-distance transport of individuals and groups of persons and luggage by train, tram and underground.

Includes: transport of private vehicles; accommodation services.

Excludes: funicular transport (07.3.5); costs of meals and refreshments unless included in the fare (11.1.1).

07.3.2 Passenger transport by road (S)

- Local and long distance transport of individuals and groups of persons and luggage by bus, coach, taxi and hired car with driver.

Excludes: ambulances (06.2.3) or (06.3.1); costs of meals and refreshments unless included in the fare (11.1.1).

07.3.3 Passenger transport by air (S)

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

Excludes: ambulances (06.2.3) or (06.3.1); costs of meals and refreshments unless included in the fare (11.1.1).

07.3.4 Passenger transport by sea and inland waterway (S)

- Transport of individuals and groups of persons and luggage by ship, boat, ferry, hovercraft and hydrofoil.

Includes: transport of private vehicles; accommodation services.

Excludes: ambulances (06.2.3) or (06.3.1); costs of meals and refreshments unless included in the fare (11.1.1).

07.3.5 Other purchased transport services (S)

- Funicular, teleferic and cable-car transport;
- moving and storage of household goods;
- services of porters and left-luggage and luggage-forwarding offices;

- travel agents' commissions.

Excludes: ambulances (06.2.3) or (06.3.1); teleferic, cable cars and ski lifts at ski resorts and holiday centres (09.4.1).

08. COMMUNICATIONS

08.1 COMMUNICATIONS

08.1.1 Postal services (S)

- Payments for the delivery of letters, postcards and parcels.

Includes: all purchases of new postage stamps, pre-franked postcards and aerogrammes; private mail and parcel delivery.

Excludes: purchase of used or cancelled postage stamps (09.3.1); financial services of post offices (12.5.1).

08.1.2 Telephone and telefax equipment (D)

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

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

08.1.3 Telephone, telegraph and telefax services (S)

- Installation and subscription costs of personal telephone equipment;
- telephone calls from a private or public line;
- telegraphy, telex and telefax services;
- information transmission services.

Includes: radiotelephony, radiotelegraphy and radiotelex; telephone calls in hotels, cafés or restaurants; hire of telephones, telefax machines, telephone answering-machines and telephone loudspeakers; internet connection services.

Excludes: purchases of telephones, telefax machines, telephone-answering machines and telephone loudspeakers (08.1.2).

09. RECREATION AND CULTURE

09.1 AUDIO-VISUAL, PHOTOGRAPHIC AND DATA PROCESSING EQUIPMENT AND ACCESSORIES, INCLUDING REPAIRS

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

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

Excludes: video cameras, cam-corders and sound-recording cameras (09.1.2); repair of such equipment (09.1.5); hire of such equipment, licence fees and taxes on audio-visual equipment, subscriptions to private television networks (09.4.2).

09.1.2 Photographic and cinematographic equipment and optical instruments (D)

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

09.1.3 Data processing equipment (D)

- Personal computers and visual display units, printers, software and miscellaneous accessories accompanying them;
- calculators, including pocket calculators;
- typewriters and word processors.

Includes: telefax and telephone answering facilities provided by personal computers.

Excludes: video game software, video game cassettes and game computers to be plugged into a television set (09.3.1); typewriter ribbons (09.5.4); slide rules (09.5.4).

09.1.4 Recording media for pictures and sound (SD)

- Records and compact discs;

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

Includes: photographic supplies such as paper and flash bulbs.

Excludes: batteries (05.5.2); video game cassettes (09.3.1); the development of films and the printing of photographs (09.4.2).

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

- Repair of audio-visual equipment, photographic and cinematographic equipment, optical instruments and data processing equipment.

09.2 OTHER MAJOR DURABLES FOR RECREATION AND CULTURE, INCLUDING REPAIRS

09.2.1 Other major durables for recreation and culture (D)

- Camper vans, caravans and trailers;
- aeroplanes, microlight aircraft and hang-gliders;
- boats, outboard motors, sails, rigging and superstructures;
- major items for games and sport such as canoes, kayaks, wind-surfing boards, body-building apparatus, sea-diving equipment, billiard tables, ping-pong tables, pin-ball machines, gaming machines and golf carts;
- swimming pools which are not permanent fixtures;
- musical instruments, including electronic musical instruments, such as pianos, organs, violins, guitars, trumpets, clarinets and flutes;
- horses and ponies.

Excludes: small musical instruments such as recorders, harmonicas etc. (09.3.1); inflatable boats and swimming pools (09.3.1).

09.2.2 Repair of other major durables for recreation and culture (S)

- Repair of camper vans, aeroplanes, boats, canoes, musical instruments, etc.

Excludes: veterinary services (09.4.2).

09.3 OTHER RECREATIONAL ITEMS AND EQUIPMENT, GARDENS AND PETS

09.3.1 Games, toys and hobbies, equipment for sport, camping and open-air recreation (SD)

- Card games, parlour games, chess sets and the like;
- toys of all kinds including dolls, soft toys, toy cars and trains, toy bicycles and tricycles, toy construction sets, puzzles, plasticine, electronic games, masks, disguises, jokes, novelties, fireworks, festoons and Christmas tree decorations;
- stamp-collecting requisites such as used or cancelled postage stamps and stamp albums and other items for collections (mineralogy, zoology, botany, etc.);
- gymnastic, physical education and sport equipment such as balls, rackets, bats, skis, golf clubs, ice skates, roller skates, poles, weights, discuses, javelins, dumb-bells and chest expanders;
- firearms and ammunition for hunting and sport, fishing rods and other equipment for fishing;
- equipment for beach and open-air games such as bowls, croquet, frisbee, including inflatable swimming pools, boats and rafts;
- camping equipment such as tents and accessories, sleeping bags and back-packs, air mattresses and inflating pumps, camping stoves and barbecues;
- repair of these articles.

Includes: music boxes and small musical instruments such as recorders, harmonicas, whistles, etc.; video game software, video game cassettes and game computers to be plugged into a television set; game-specific footwear such as bowling shoes, football boots, golfing shoes, running spikes, ski boots and footwear fitted with ice skates or roller skates; protective headgear for sports (such as those used in ice hockey, American football, baseball, cricket, cycling, boxing, etc.); other protective gear for sports such as life jackets, boxing gloves, shin-guards, pads, padding, goggles, belts, supports, etc.

Excludes: camping and garden furniture (05.1.1); collectors' items falling into the category of works of art or antiques (05.1.1); unused postage stamps (08.1.1); body-building apparatus (09.1.4); Christmas trees (09.2.1); children's scrapbooks (09.5.1).

09.3.2 Gardens, plants and flowers (ND)

- Natural or artificial flowers and foliage, plants, shrubs, bulbs, tubers, seeds, fertilizers, composts, specially treated soils for ornamental gardens, pots and pot holders;

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

Excludes: gardening gloves (03.1.3); gardening tools (05.5.2).

09.3.3 Pets and related products (ND)

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

Excludes: horses and ponies (09.2.1); veterinary services (09.3.4).

09.3.4 Veterinary and other services for pets (S)

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

09.4 RECREATIONAL AND CULTURAL SERVICES

09.4.1 Sporting and recreational services (S)

- Services provided by:
 - sports stadia, horse-racing courses; motor-racing circuits, velodromes, etc.;
 - skating rinks, swimming pools, golf courses, gymnasia, fitness centres, tennis courts, squash courts and bowling alleys;
 - fairs and amusement parks;
 - roundabouts, see-saws and other playground facilities for children;
 - pin-ball machines and other games for adults other than games of chance;
 - ski slopes and ski lifts;
- hire of equipment and accessories for sport and recreation, such as aeroplanes, boats, horses, skiing or camping equipment;
- out-of-school individual or group lessons in bridge, chess, aerobics, dancing, music, skating, skiing, swimming or other pastimes;
- services of mountain guides, tour guides, etc.

Includes: teleferics and cable cars at ski resorts or holiday centres; hire of game-specific footwear such as bowling shoes, football boots, golfing shoes, running spikes, ski boots and footwear fitted with ice skates or rollers.

Excludes: teleferics and cable cars not at ski resorts or holiday centres (07.3.5); games of chance (09.4.3); bars providing entertainment (11.1.1).

09.4.2 Cultural services (S)

- Services provided by:

- cinemas, theatres, opera houses, concert halls, music halls, circuses;
- museums, libraries, art galleries, exhibitions;
- historic monuments, national parks, zoological and botanical gardens, aquaria;
- sound and light shows;
- hire of equipment and accessories for culture, such as television sets, video cassettes, etc.;
- services of musicians, clowns, performers for private entertainments;
- services of photographers such as film developing, print processing, enlarging, portrait photography, etc.

Includes: television and radio broadcasting, in particular licence fees for and subscriptions to television networks.

09.4.3 Games of chance (S)

- Service charges for lotteries, bookmakers, totalisers, casinos and other gambling establishments, gaming machines, bingo halls, scratch cards, sweepstakes, etc.

09.5. NEWSPAPERS, BOOKS AND STATIONERY

09.5.1 Books (SD)

- Books, including atlases, dictionaries, encyclopaedias and text books.

Includes: scrapbooks and albums for children.

Excludes: stamp albums (09.3.1).

09.5.2 Newspapers and periodicals (ND)

- Newspapers, magazines and other periodicals.

09.5.3 Miscellaneous printed matter (ND)

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

Excludes: pre-franked postcards and aerogrammes (08.1.1); stamp albums (09.3.1).

09.5.4 Stationery and drawing materials (ND)

- Writings pads, envelopes, account books, notebooks, diaries, etc.;
- pens, pencils, fountain pens, ball-point pens, felt-tip pens, inks, ink erasers, rubbers, pencil sharpeners, etc.;
- stencils, carbon paper, typewriter ribbons, inking pads, correcting fluids, etc.;
- paper punches, paper cutters, paper scissors, office glues and adhesives, staplers and staples, paper clips, drawing pins, etc.;
- drawing and painting materials such as canvas, paper, card, paints, crayons, pastels and brushes.

Includes: educational materials such as exercise books, slide rules, geometry instruments, slates, chalks and pencil boxes.

Excludes: pocket calculators (09.1.3).

09.6 PACKAGE HOLIDAYS

09.6.1 Package holidays (S)

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

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

10. EDUCATION

10.1 EDUCATIONAL SERVICES

Covers educational services only. Does not include expenditures on educational materials, such as books (09.5.1) and stationery (09.5.4), or on ancillary educational services, such as health care services (06), transport services (07.3), catering (11.1.2) and accommodation (11.2.1).

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

10.1.1 Pre-primary and primary education (S)

- Levels 0 and 1 of ISCED: nursery school and primary school.

Includes: literacy programmes for students too old for primary school.

10.1.2 Secondary education (S)

- Levels 2 and 3 of ISCED: general, vocational or technical secondary education.

10.1.3 Tertiary education (S)

- Levels 5, 6 and 7 of ISCED: education at the third level, university or otherwise.

10.1.4 Education not definable by level (S)

- Level 9 of ISCED: educational programmes, generally for adults, which do not require any special prior instruction, in particular vocational training and cultural development.

Excludes: recreational, sport or tourist activities not constituting organised, sustained and progressive training courses, for example music, sport or bridge lessons given by independent teachers (09.4.1).

11. HOTELS, CAFES AND RESTAURANTS**11.1 CATERING SERVICES****11.1.1 Restaurants, cafés, take-aways and the like (S)**

- Catering services (meals, drinks and refreshments) provided by cafés, restaurants, buffets, bars, tea-rooms, etc., including those provided:
 - in places providing recreational, cultural and sporting services: theatres, cinemas, sports stadia, swimming pools, sports complexes, museums, art galleries, etc.;
 - on public transport (coaches, trains, boats, aeroplanes) except where the price of the meal is included in the fare (for example, a meal on an aeroplane);
 - in places serving drinks in conjunction with entertainments: cabaret theatres, night clubs, dancing establishments with bars, etc.;
- Also included are:
 - the sale of products for immediate consumption such as sandwiches, hot dogs, ice creams, etc.;
 - the sale of meals and snacks by prepared-food suppliers and catering contractors whether or not delivered;
 - cooked dishes to take away;
 - products dispensed ready for consumption by automatic vending machines (sandwiches, snack bars, soft drinks, coffee, etc.).

Includes: tips.

Excludes: tobacco purchases (02.2.1).

11.1.2 Canteens (S)

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

Includes: university refectories.

Excludes: food and drink provided to hospital patients (06.3.1).

11.2 ACCOMMODATION SERVICES

11.2.1 Accommodation services (S)

- Accommodation services in hotels, boarding houses, motels and inns;
- accommodation services of holiday villages and holiday centres, camping and caravan sites, youth hostels and mountain chalets;
- accommodation services of boarding schools, universities and other educational establishments.

Includes: tips, porters.

Excludes: rentals of households occupying a room in a hotel or boarding house as their main residence (04.1.1); rentals of households occupying accommodation for the duration of the holiday period (04.1.2); catering services in such establishments except for breakfast included in the price of the accommodation (11.1.1); persons housed in orphanages, homes for the disabled or maladjusted, hostels for young workers or immigrants (12.3.1).

12. MISCELLANEOUS GOODS AND SERVICES

12.1 PERSONAL CARE

12.1.1 Hairdressing salons and personal grooming establishments (S)

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

12.1.2 Appliances, articles and products for personal care (ND)

- Electrical appliances: electric razors and hair trimmers, hand held and hood hair dryers, curling tongs and styling combs, sun-lamps, vibrators, electric tooth brushes and other electrical appliances for dental hygiene, etc.;
- non-electrical appliances: non-electrical razors and hair trimmers and blades therefor, scissors, nail files, combs, shaving brushes, hairbrushes, toothbrushes, nail brushes, hairpins, curlers, personal weighing machines, baby scales, etc.;
- articles for personal hygiene: toilet soap, medicinal soap, cleansing oil and milk, shaving soap, shaving cream and foam, toothpaste, etc.;
- beauty products, perfumes and deodorants: lipstick, nail varnish, make-up and make-up removal products (including powder compacts, brushes and powder puffs), hair lacquers and lotions, pre-shave and after-shave products, sun-bathing products, hair removers, perfumes and toilet waters, personal deodorants and bath products;
- other products: toilet paper, paper handkerchiefs, paper towels, sanitary towels, cotton wool, cotton tops, disposable babies' napkins.

Includes: repair of such appliances.

Excludes: babies' napkins made of fabric (03.1.2); handkerchiefs made of fabric (03.1.3).

12.1.3 Personal care services n.e.c. (S)

- Services provided by prostitutes and the like.

12.2 PERSONAL EFFECTS N.E.C.**12.2.1 Jewellery, clocks and watches (D)**

- Precious stones, jewellery, including costume jewellery, cuff-links and tie-pins;
- clocks, watches, stop-clocks, alarm clocks;
- repair of such articles.

Includes: travelling alarm clocks.

Excludes: ornaments (05.1.1) or (05.4.1); radio clocks (09.1.1).

12.2.2 Other personal effects (SD)

- Articles for smokers: pipes, lighters, cigarette cases, cigar cutters, etc.;

- articles for babies: baby carriages, push-chairs, carry cots, recliners, car beds and seats, back-carriers, front carriers, reins and harnesses, etc.;
- travel goods and other carriers of personal effects: suitcases, trunks, travel bags, attaché cases, satchels, hand-bags, wallets, purses, etc.;
- miscellaneous personal articles; sun-glasses, walking sticks and canes, umbrellas, fans, key rings, etc.;
- funerary articles such as urns, coffins and gravestones;
- repair of such articles.

Includes: wall thermometers and barometers.

Excludes: baby furniture (05.1.1); shopping bags (05.2.1); feeding bottles (05.4.1); pencil boxes (09.5.4).

12.3 SOCIAL PROTECTION SERVICES

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

12.3.1 Social protection services (S)

Households usually purchase social protection services, either wholly or in part, for elderly persons, disabled persons, families and children. Such services include residential care, home help, day care and rehabilitation. More specifically, this class covers payments by households for:

- Retirement homes for elderly persons, hospices for terminally-ill persons, residences for disabled persons, rehabilitation centres providing long-term support for patients rather than health care and rehabilitative therapy, schools for disabled persons where the main aim is to help students overcome their disability ;
- home cleaning services, meal programmes, day-care centres, day-care services and holiday-care services for elderly and disabled persons;
- wet-nurses, crèches, nurseries, play schools, day-care centres and other child-minding facilities;
- counselling, guidance, arbitration, fostering and adoption services for families.

12.4 INSURANCE

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

12.4.1 Life insurance

- Service charges for life assurance, death benefit assurance, education assurance, etc. and life insurance, marriage insurance, birth insurance, etc.

12.4.2 Insurance connected with the dwelling (S)

- Service charges paid by owner-occupiers and by tenants for the kinds of insurance typically taken out by tenants against fire, theft, water damage, etc.

Excludes: service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption).

12.4.3 Insurance connected with health (S)

- Service charges for private sickness and accident insurance.

12.4.4 Insurance connected with transport (S)

- Service charges for insurance in respect of personal transport equipment;
- service charges for travel insurance and luggage insurance.

12.4.5 Other insurance (S)

- Service charges for other insurance such as civil liability for injury or damage to third parties or their property not arising from the operation of personal transport equipment.

12.5 FINANCIAL SERVICES N.E.C.

12.5.1 FISIM (S)

- Financial intermediation services indirectly measured, that is the services of financial institutions that are indirectly charged for such as the taking of deposits and the making of loans.

12.5.2 Other financial services n.e.c. (S)

- Actual charges for bank services;
- fees and service charges for brokerage, investment counselling, finance company loans and services of similar financial institutions;
- charges for money orders and other financial services of post offices and savings banks;
- fees to tax consultants;
- administrative charges of private pension funds.

12.6 OTHER SERVICES N.E.C.

12.6.1 Other services n.e.c. (S)

- Fees for legal services, employment agencies, etc.;
- charges for undertaking and other funeral services;
- payment for the services of property managers and agents, operators of salesrooms and various intermediaries;
- payment for photocopies and other reproductions of documents;
- fees for the issue of birth, marriage or death certificates;
- payment for newspaper notices and advertisements;
- payment for the services of graphologists, astrologers, private detectives, matrimonial agencies and marriage guidance counsellors, public writers, miscellaneous concessions (seats, toilets, cloakrooms), etc.

COICOP: NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS (NPISH)

DIVISION 13

DEFINITION OF INDIVIDUAL CONSUMPTION EXPENDITURE

BY CLASS (FOUR-DIGIT LEVEL)

13. INDIVIDUAL CONSUMPTION EXPENDITURE BY NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS (NPISH)

13.1 HEALTH

This group corresponds to Division 06 (individual consumption expenditure by households on health), Group 14.1 (individual consumption expenditure by general government on health) and COPNI Group 01.1 [Health].

Prescribed medicaments, prostheses, medical appliances and equipment and other health-related products obtained by individuals, usually from dispensing chemists, pharmacists or medical equipment suppliers, are classified under (13.1.1). Such products supplied directly to out-patients by medical, dental and paramedical practitioners or to in-patients by hospitals and the like are classified under (13.1.2), (13.1.3), (13.1.4) and (13.1.5) as appropriate.

Health services delivered by medical, dental and paramedical practitioners and auxiliaries to out-patients at home or in individual or group consulting facilities or dispensaries or the out-patient clinic of hospitals are classified under (13.1.2), (13.1.3) and (13.1.4).

Medical, dental and paramedical services provided to in-patients by hospitals and the like are covered by (13.1.5).

13.1.1 Medical products, appliances and equipment (ND)

- As specified in [COPNI 01.1.1]. Corresponds to (06.1.1) and (14.1.1).

13.1.2 Out-patient medical services (S)

- As specified in [COPNI 01.1.2]. Corresponds to (06.2.1) and (14.1.2).

13.1.3 Out-patient dental services (S)

- As specified in [COPNI 01.1.3]. Corresponds to (06.2.2) and (14.1.3).

13.1.4 Out-patient paramedical services (S)

- As specified in [COPNI 01.1.4]. Corresponds to (06.2.3) and (14.1.4).

13.1.5 Hospital services (S)

- As specified in [COPNI 01.1.5]. Corresponds to (06.3.1) and (14.1.5).

13.1.6 Other health services (S)

- As specified in [COPNI 01.1.6 and 01.1.7].

13.2 RECREATIONAL AND CULTURAL SERVICES

This group corresponds to Group 09.4 (individual consumption expenditure by households on recreational and cultural services), Group 14.2 (individual consumption expenditure by general government on recreational and cultural services) and COPNI Group 02.1 [Recreation and culture].

13.2.1 Sporting and recreational services (S)

– As specified in [COPNI 02.1.1]. Corresponds to (09.4.1) and (14.2.1).

13.2.2 Cultural services (S)

– As specified in [COPNI 02.1.2]. Corresponds to (09.4.2) and (14.2.2).

13.3 RELIGION

This group has no counterpart in Divisions 01 to 12 (individual consumption expenditure by households) and Division 14 (individual consumption expenditure by general government on religious services). It corresponds to COPNI Group 03.1 [Religion].

13.3.1 Religion (S)

– As specified in [COPNI 03.1.1].

13.4 EDUCATIONAL SERVICES

This group corresponds to Division 10 (individual consumption expenditure by households on education), Group 14.3 (individual consumption expenditure by general government on educational services) and COPNI Group 04.1 [Educational services].

13.4.1 Pre-primary and primary education (S)

– As specified in [COPNI 04.1.1]. Corresponds to (10.1.1) and (14.3.1).

13.4.2 Secondary education (S)

– As specified in [COPNI 04.1.2]. Corresponds to (10.1.2) and (14.3.2).

13.4.3 Tertiary education (S)

– As specified in [COPNI 04.1.3]. Corresponds to (10.1.3) and (14.3.3).

13.4.4 Education not definable by level (S)

- As specified in [COPNI 04.1.4]. Corresponds to (10.1.4) and (14.3.4).

13.4.5 Other educational services (S)

- As specified in [COPNI 04.1.5 and 04.1.6]

13.5 SOCIAL PROTECTION SERVICES

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

This Group corresponds to Group 12.3 (individual consumption expenditure by households on social protection services), Group 14.4 (individual consumption expenditures by general government on social protection services) and COPNI Group 05.1 (individual consumption expenditure by NPISHs on social protection).

13.5.1 Social protection services (S)

- As specified in [COPNI 05.1.1 and 05.1.2]. Corresponds to (12.3.1) and (14.4.1).

13.6 POLITICAL PARTIES, LABOUR AND PROFESSIONAL ORGANISATIONS

This group has no counterpart in Divisions 01 to 12 (individual consumption expenditure by households) and Division 14 (individual consumption expenditure by general government). It corresponds to COPNI Group 06.1 [Political parties, labour and professional organisations].

13.6.1 Services of political parties, (S)

- As specified in [COPNI 06.1.1].

13.6.2 Services of labour and professional organisations (S)

- As specified in [COPNI 06.1.2].

13.7 HOUSING

This group corresponds to Groups 04.1 to 04.3 (individual consumption expenditure by households on rentals for housing and regular maintenance and repair of dwellings), Group 14.5

(individual consumption expenditure by general government on housing) and COPNI Group 07.1 [Housing].

13.7.1 Housing (S)

- As specified in [COPNI 07.1.1]. Corresponds to (04.1.1) to (04.3.2) and (14.5.1).

13.8 ENVIRONMENTAL PROTECTION

This group has no counterpart in Divisions 01 to 12 (individual consumption expenditure by households) and Division 14 (individual consumption expenditure by general government). It corresponds to COPNI Group 08.1 [Environment protection].

13.8.1 Environmental protection (S)

- As specified in [COPNI 08.1.1]

13.9 SERVICES N.E.C.

This group has no counterpart in Divisions 01 to 12 (individual consumption expenditure by households) and Division 14 (individual consumption expenditure by general government). It corresponds to COPNI Group 09.1 [Services n.e.c.].

13.9.1 Services n.e.c. (S)

- As specified in [COPNI 09.1.1]

COICOP: GENERAL GOVERNMENT

DIVISION 14

DEFINITION OF INDIVIDUAL CONSUMPTION EXPENDITURE

BY CLASS (FOUR-DIGIT LEVEL)

14. INDIVIDUAL CONSUMPTION EXPENDITURE BY GENERAL GOVERNMENT

14.1 HEALTH

This group corresponds to Division 06 (individual consumption expenditure by households on health), Group 13.1 (individual consumption expenditure by NPISH on health) and COFOG Groups 05.1 to 05.4 [Health affairs and services].

Prescribed medicaments, prostheses, medical appliances and equipment and other health-related products obtained by individuals, usually from dispensing chemists, pharmacists or medical equipment suppliers, are classified under (14.1.1). Such products supplied directly to out-patients by medical, dental and paramedical practitioners or to in-patients by hospitals and the like are classified under (14.1.2), (14.1.3), (14.1.4) and (14.1.5) as appropriate.

Health services delivered by medical, dental and paramedical practitioners and auxiliaries to out-patients at home or in individual or group consulting facilities or dispensaries or the out-patient clinic of hospitals are classified under (14.1.2), (14.1.3) and (14.1.4).

Medical, dental and paramedical services provided to in-patients by hospital and the like are covered by (14.1.5).

14.1.1 Medical products, appliances and equipment (ND)

- As specified in [COFOG 05.4.1]. Corresponds to (06.1.1) and (13.1.1).

14.1.2 Out-patient medical services (S)

- As specified in [COFOG 05.2.1 and 05.2.2]. Corresponds to (06.2.1) and (13.1.2).

14.1.3 Out-patient dental services (S)

- As specified in [COFOG 05.2.3]. Corresponds to (06.2.2) and (13.1.3).

14.1.4 Out-patient paramedical services (S)

- As specified in [COFOG 05.2.4 and 05.2.5]. Corresponds to (06.2.3) and (13.1.4).

14.1.5 Hospital services (S)

- As specified in [COFOG 05.1.1, 05.1.2, 05.1.3, 05.1.4 and 05.1.5]. Corresponds to (06.3.1) and (13.1.5).

14.1.6 Public health services (S)

- As specified in [COFOG 05.3.1].

14.2 RECREATIONAL AND CULTURAL SERVICES

This group corresponds to Group 09.4 (individual consumption expenditure by households on recreational and cultural services), Group 13.2 (individual consumption expenditure by NPISH on recreational and cultural services) and COFOG Group 07.1 [Recreational and cultural affairs and services].

14.2.1 Sporting and recreational services (S)

- As specified in [COFOG 07.1.1]. Corresponds to (09.4.1) and (13.2.1).

14.2.2 Cultural services (S)

- As specified in [COFOG 07.1.2]. Corresponds to (09.4.2) and (13.2.2).

14.3 EDUCATIONAL SERVICES

This group corresponds to Division 10 (individual consumption expenditure by households on education), Group 13.4 (individual consumption expenditure by NPISH on educational services) and COFOG Groups 04.1 to 04.5 [Education affairs and services].

14.3.1 Pre-primary and primary education (S)

- As specified in [COFOG 04.1.1]. Corresponds to (10.1.1) and (13.4.1).

14.3.2 Secondary education (S)

- As specified in [COFOG 04.2.1, 04.2.2 and 04.2.3]. Corresponds to (10.1.2) and (13.4.2).

14.3.3 Tertiary education (S)

- As specified in [COFOG 04.3.1, 04.3.2 and 04.3.3]. Corresponds to (10.1.3) and (13.4.3).

14.3.4 Education not definable by level (S)

- - As specified in [COFOG 04.4.1]. Corresponds to (10.1.4) and (13.4.4).

14.3.5 Subsidiary services to education (S)

- As specified in [COFOG 04.5.1].

14.4 SOCIAL PROTECTION SERVICES

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

This group corresponds to Group 12.3 (individual consumption expenditure by households on social protection services), Group 13.5 (individual consumption expenditures by NPISHs on social protection services) and COFOG Group 06.1 [Social protection affairs and services].

14.4.1 Social protection services (S)

- As specified in [COFOG 06.1.1 to 06.1.8]. Corresponds to (12.3.1) and (13.5.1).

14.5 HOUSING

This group corresponds to Groups 04.1 to 04.3 (individual consumption expenditure by households on rentals for housing and regular maintenance and repair of dwellings), Group 13.7 (individual consumption expenditure by NPISHs on housing) and COFOG Class 08.1.1 [Housing affairs and services provided on an individual basis].

14.5.1 Housing (S)

- As specified in [COFOG 08.1.1]. Corresponds to (04.1.1) to (04.3.2) and (13.7.1).

CLASSIFICATION OF THE PURPOSES OF NON-PROFIT INSTITUTIONS

SERVING HOUSEHOLDS

[First Draft by the OECD Secretariat: 30th April 1997]

CLASSIFICATION OF THE PURPOSES OF NON-PROFIT INSTITUTION

SERVING HOUSEHOLDS (COPNI)

BREAKDOWN BY DIVISION (TWO-DIGIT LEVEL),

GROUP (THREE-DIGIT LEVEL) AND CLASS (FOUR-DIGIT LEVEL)

01. HEALTH

01.1 Health

- 01.1.1 Medical products, appliances and equipment
- 01.1.2 Out-patient medical services
- 01.1.3 Out-patient dental services
- 01.1.4 Out-patient paramedical services
- 01.1.5 Hospital services
- 01.1.6 Research and development
- 01.1.7 Other health services

02. RECREATION AND CULTURE

02.1 Recreational and cultural services

- 02.1.1 Sporting and recreational services
- 02.1.2 Cultural services

03. RELIGION

03.1 Religion

- 03.1.1 Religion

04. EDUCATION

04.1 Educational services

- 04.1.1 Pre-primary and primary education
- 04.1.2 Secondary education
- 04.1.3 Tertiary education
- 04.1.4 Education not definable by level
- 04.1.5 Research and development
- 04.1.6 Other educational services

05. SOCIAL PROTECTION

05.1 Social protection services

- 05.1.1 Social protection services
- 05.1.2 Research and development

06. POLITICAL PARTIES, LABOUR AND PROFESSIONAL ORGANISATIONS

06.1 Political parties, labour and professional organisations

- 06.1.1 Services of political parties
- 06.1.2 Services of labour and professional organisations

07. HOUSING

07.1 Housing

07.1.1 Housing

08. ENVIRONMENT PROTECTION

08.1 Environment protection

08.1.1 Environment protection

08.1.2 Research and development

09. SERVICES N.E.C.

09.1 Services n.e.c.

09.1.1 Services n.e.c.

09.1.2 Research and development n.e.c.

CLASSIFICATION OF THE PURPOSES OF NON-PROFIT INSTITUTIONS

SERVING HOUSEHOLDS (COPNI)

DEFINITION BY CLASS (FOUR-DIGIT LEVEL)

01. HEALTH**01.1 HEALTH**

This group includes the following NPISHs:

- General and specialised hospitals, nursing and convalescence homes, medical and maternity centres;
- medical cabinets, clinics, vaccination centres and dispensaries;
- rehabilitation centres where the objective is to treat patients rather than to provide long-term support;
- volunteer organisations for ambulance crews and paramedical personnel that provide emergency medical services;
- organisations that promote public health and health education;
- organisations that provide medical services to persons who are victims of wars, famines and natural catastrophes whether in their own country or abroad;
- organisations that undertake research and scientific studies on medical and health matters and trust funds or charitable organisations that finance such activities;
- charitable foundations that provide financial support for patients.

Includes: hospitals, nursing homes, medical cabinets, etc. funded by religious organisations.

Excludes: residential homes for elderly or disabled persons (05.1.1); shelters for homeless persons (05.1.1); hospices for terminally-ill persons (05.1.1).

01.1.1 Medical products, appliances and equipment

Provision of medicaments, prostheses, medical appliances and equipment and other prescribed health-related products intended for consumption or use by a single individual or household outside a health facility or institution. More specifically it covers:

- pharmaceutical products: medicinal preparations, medicinal drugs, patent medicines, serums and vaccines, vitamins and minerals, cod liver oil and halibut liver oil, oral contraceptives;
- other medical products: clinical thermometers, adhesive and non-adhesive bandages, hypodermic syringes, first-aid kits, hot-water bottles and ice bags, medical hosiery items such as elastic stockings and knee-pads, condoms and other mechanical contraceptive devices.
- therapeutic appliances and equipment: corrective eye-glasses and contact lenses, hearing aids, glass eyes, artificial limbs and other prosthetic devices, orthopaedic braces and supports, orthopaedic footwear, surgical belts, trusses and supports, neck braces, medical massage equipment and health lamps, powered and unpowered wheelchairs and invalid carriages;

- repair of therapeutic appliances and equipment.

Includes: dentures but not fitting costs.

Excludes: such products supplied directly to out-patients by medical, dental and paramedical practitioners (01.1.2), (01.1.3), (01.1.4) or (01.1.5); such products supplied directly to in-patients by hospitals and the like (01.1.5); hire of therapeutic equipment (01.1.4).

01.1.2 Out-patient medical services

Provision of medical services by general medical practitioners and specialist medical practitioners to out-patients at home or in individual or group consulting facilities or dispensaries or the out-patient clinic of hospitals.

Includes: oro-dental specialists; medicaments, prostheses, medical appliances and equipment and other health-related products supplied directly to out-patients by medical practitioners.

Excludes: services of medical analysis laboratories and X-ray centres (01.1.4); traditional medicine (01.1.4).

01.1.3 Out-patient dental services

Provision of dental services by dentists, oral-hygienists and other dental auxiliaries to out-patients at home or in individual or group consulting facilities or dispensaries or the out-patient clinic of hospitals.

Includes: fitting costs of dentures but not the dentures themselves; medicaments, prostheses, medical appliances and equipment and other health-related products supplied directly to out-patients by dental practitioners.

Excludes: dentures (01.1.1); oro-dental specialists (01.1.2); services of medical analysis laboratories and X-ray centres (01.1.4).

01.1.4 Out-patient paramedical services

Provision of paramedical services delivered by paramedical practitioners and auxiliaries to out-patients at home or in individual or group consulting facilities or dispensaries or the out-patient clinic of hospitals. More specifically it covers:

- services of medical analysis laboratories and X-ray centres;
- services of nurses and midwives;
- services of acupuncturists, pedicures, chiropractors, optometrists, physiotherapists, speech therapists, etc.;
- medically-prescribed corrective-gymnastic therapy;

- out-patient thermal bath or seawater treatments;
- ambulance services other than hospital ambulance services;
- hire of therapeutic equipment.

Includes: traditional medicine; medicaments, prostheses, medical appliances and equipment and other health-related products supplied directly to out-patients by paramedical practitioners.

01.1.5 Hospital services

Provision of the following services to hospital patients:

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

Hospitalization is here defined to apply when the patient is accommodated for the duration of the treatment. Hospital day care and home-based hospital treatment are included, however.

This class covers general and specialist hospitals as well as medical and maternity centres and nursing and convalescence homes which chiefly provide in-patient services. It also covers rehabilitation centres providing in-patient health care and rehabilitative therapy where the objective is to treat the patient rather than to provide long-term support. It does not cover facilities, such as medical cabinets, clinics and dispensaries, devoted exclusively to out-patient care (01.1.2) to (01.1.4), retirement homes for elderly persons, hospices for terminally-ill persons, institutions for disabled persons and rehabilitation centres providing primarily long-term support (05.1.1).

01.1.6 Research and development

- Applied research and experimental development on subjects related to health.

01.1.7 Other health services

- Health services provided by NPISHs and not classified under (01.1.1) to (01.1.6).

02. RECREATION AND CULTURE

02.1 RECREATIONAL AND CULTURAL SERVICES

02.1.1 Sporting and recreational services

This class includes the following NPISHs:

- Clubs for playing indoor or outdoor sports, including fitness clubs, sailing, rowing and canoeing clubs;
- supporters clubs for indoor or outdoor sports;
- clubs for games of skill or chance;
- youth clubs and organisations such as guides, scouts, young pioneers, YMCA and YWCA;
- clubs for outdoor activities such as rambling, hiking, caving and mountain-climbing, parachuting, scuba diving, hang gliding, etc.;
- social clubs such as veteran associations, Lions and Rotary Club;
- associations for bird-watchers, butterfly-hunters, model-builders, stamp-collectors, train spotters, vintage car enthusiasts, antique collectors, etc.;
- animal shelters, animal hospitals and veterinary services for pets;
- organisations that seek finance for, or otherwise support, participation of sports persons and game-players in international competitions.

Excludes: organisations whose objective is to protect wild animals (08.1.1).

02.1.2 Cultural services

This class includes the following NPISHs:

- libraries, museums and art galleries;
- historical, literary, humanistic and philosophical societies;
- theatre and dance groups, orchestras, choral and musical ensembles, etc., that produce live performances of plays, operas, ballets and other spectacles;
- photography, cinema and art clubs;
- associations for the maintenance and visiting of historical monuments, war cemeteries, zoological and botanical gardens and aquaria;
- fan-clubs for actors, singers, film stars and other performing artists;

- television and radio broadcasting.

Excludes: associations that promote alternative life-styles (06.1.1).

03. RELIGION

03.1 RELIGION

03.1.1 Religion

This class includes the following NPISHs:

- Organisations that promote religious beliefs, administer religious services and rituals, maintain places of worship, provide retreats for meditation or religious instruction;
- churches, convents, nunneries, monasteries, mosques, synagogues, temples, shrines, etc.

Includes: non-conventional cults and sects.

Excludes: hospitals, nursing homes, medical cabinets, etc. funded by religious organisations (01.1.1) to (01.1.6); maintenance of war-cemeteries (02.1.2); schools, colleges, universities, etc. funded by religious organisations (04.1.1) to (04.1.5); seminaries and colleges for training priests, clerics, rabbis and other officers of religious organisations (04.1.1) to (04.1.5); hospices for terminally-ill persons and orphanages and shelters for persons in distressed conditions funded by religious organisations (05.1.1).

04. EDUCATION

04.1 EDUCATIONAL SERVICES

This group includes the following NPISHs:

- Pre-primary and primary schools;
- secondary schools providing general, vocational or technical education;
- universities, colleges and the like providing education at the third level;
- organisations providing educational programmes not definable by level;
- parent-teacher associations;
- organisations that undertake research or other scientific studies on educational matters and trust funds and charitable foundations set up to finance such activities;
- charitable foundations that provide bursaries and financial support for students.

Includes: schools for disabled persons where the main aim is to provide students with a general education rather than to help them to overcome their disability; night-schools and educational

institutes managed by trade unions and labour federations; seminaries and colleges for training priests, clerics, rabbis and other offices of religious organisations.

Excludes: crèches, nurseries, day care centres and other child minding facilities (05.1.1); schools for disabled persons where the main aim is to help students overcome their disability rather than to provide a general education (05.1.1).

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

04.1.1 Pre-primary and primary education

- Levels 0 and 1 of ISCED: nursery school and primary school.

Includes: literacy programmes for students too old for primary school.

04.1.2 Secondary education

- Levels 2 and 3 of ISCED: general, vocational or technical secondary education.

04.1.3 Tertiary education

- Levels 5, 6 and 7 of ISCED: education at the third level, university or otherwise.

04.1.4 Education not definable by level

- Level 9 of ISCED: educational programmes, generally for adults, which do not require any special prior instruction, in particular vocational training and cultural development.

Excludes: recreational, sport or tourist activities not constituting organised, sustained and progressive training courses, for example music, sport or bridge lessons given by independent teachers (02.1.1).

04.1.5 Research and development

- Applied research and experimental development on subjects related to health.

04.1.6 Other educational services

- Educational services provided by NPISHs and not classified under (04.1.1) to (04.1.5).

05. SOCIAL PROTECTION

05.1 SOCIAL PROTECTION SERVICES

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

05.1.1 Social protection services

This class includes the following NPISHs:

- Retirement homes for elderly persons, hospices for terminally-ill persons, residences for disabled persons, rehabilitation centres providing long-term support for patients rather than health care and rehabilitative therapy, schools for disabled persons where the main aim is to help students overcome their disability;
- organisations that provide home cleaning services, meal programmes, day-care centres, day-care services, holiday-care and transport services for elderly and disabled persons;
- orphanages, crèches, nurseries, play schools, day-care centres and other child- minding facilities;
- organisations that provide counselling, guidance, arbitration, fostering and adoption services for families;
- single parent agencies and services, family violence shelters;
- organisations that provide counselling to persons who are disaster victims, victims of assault and abuse and potential suicides;
- organisations that provide temporary shelters or housing for homeless persons;
- organisations that provide long-term support for persons who are gamblers, alcohol abusers and substance abusers;
- organisations that provide cash assistance, food, clothing, shelter and other services to persons who are refugees, immigrants, destitute and low-income earners;
- organisations that seek to improve conditions in prisons, including prison visitors and social rehabilitation;
- organisations that seek to enhance respect for human rights, whether in their own country or abroad;
- organisations that seek to provide opportunities for economic or social development for deprived groups of persons, whether in their own country or abroad.

05.1.2 Research and development

This class includes the following NPISHs:

- Organisations that undertake applied research and experimental development on subjects related to social protection and trust funds and charitable foundations that finance such activities.

06. POLITICAL PARTIES, LABOUR AND PROFESSIONAL ORGANISATIONS

06.1 POLITICAL PARTIES, LABOUR AND PROFESSIONAL ORGANISATIONS

06.1.1 Services of political parties

This class covers the following NPISHs:

- Political parties;
- political action groups and groups formed to promote equal employment or political rights or to oppose discrimination on grounds of race, gender, age or sexual preference;
- political parties and political action groups mainly concerned with single issues such as the environment, the abolition of blood-sports, gun control, capital punishment or right to life;
- research bodies directly linked to political parties and political action groups.

06.1.2 Services of labour and professional organisations

This class covers the following NPISHs:

- Trade unions, labour federations and similar groups whose purpose is to improve or maintain the living conditions of members;
- associations of members of particular professions which promote the interests of members, exchange information among members or issue regular publications on topics relevant to the profession.

Excludes: night-schools and educational institutes managed by trade unions and labour federations (04.1.1) to (04.1.5).

07. HOUSING

07.1 HOUSING

07.1.1 Housing

This class covers the following NPISHs:

- Associations that undertake the development, construction, management, leasing, financing, renovation and rehabilitation of housing.

08. ENVIRONMENTAL PROTECTION

08.1 ENVIRONMENTAL PROTECTION

08.1.1 Environmental protection

This class covers the following NPISHs:

- Organisations set up to prevent or remedy environmental damage;
- associations that seek to protect wild animals or preserve particular species of animals, birds, fish, insects etc.;
- organisations that seek to preserve forests, wet-lands and areas of natural beauty.

Excludes: associations that seek to prevent cruelty to domesticated animals (01.9); political parties mainly concerned with environmental issues (01.6).

08.1.2 Research and development

This class covers the following NPISHs:

- Organisations that undertake applied research and experimental development on subjects related to environmental protection and trust funds and charitable organisations set up to finance such activities.

09. SERVICES N.E.C.

09.1 SERVICES N.E.C.

09.1.1 Services n.e.c.

This class covers the following NPISHs:

- Community and neighbourhood organisations;
- organisations that seek to prevent cruel treatment of domesticated animals;
- organisations providing legal-aid services and related assistance;
- organisations carrying out economic forecasting and analysis;
- organisations providing services that cannot be assigned to (01.) to (08.).

- trust funds and charitable organisations that fund research and scientific studies covering two or more of the services classified in (01.) to (08.).

09.1.2 Research and development n.e.c.

This class covers the following NPISHs:

- Organisations that undertake basic research and applied research and experimental development on subjects not classified to Divisions 01, 04, 05 or 08 and trust funds and charitable organisations set up to finance such activities.