

**BUSINESS DEMAND FOR SERVICES**  
**Canadian Experience**

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## **BUSINESS DEMAND FOR SERVICES - The Canadian Experience**

### **1.0 Introduction**

Statistics Canada has adopted the Central Product Classification Version 1.0 (CPC v.1), chapters 5 to 9, as its reference classification for services, extending it where necessary for Canadian purposes. While no data have yet been published on this basis, data on inputs, defined in CPC terms, have been collected in a number of production surveys, in particular in the new Unified Enterprise Statistics Program (UES).

This paper will describe how the CPC was used for this purpose and the results obtained to date.

### **2.0 UES – Pilot industries**

The Unified Enterprise Statistics Program conducted pilot surveys in 7 industries for reference year 1997. These industries were Aquaculture, Construction, Couriers, Taxis and Limousines, Real Estate Lessors, Real Estate Agents and Food Services, as defined in the North American Industry Classification System (NAICS Canada 1997).<sup>1</sup> The objective of the UESP pilot was to collect consistent data across these industries, using standard definitions and classifications within an integrated survey design and using integrated survey operations. As part of this standardization, it was decided to adopt CPC classes or aggregations thereof to collect data on service inputs. Quantitative results regarding inputs for all seven industries are presented.

### **3.0 Inputs – definition of purchased services using CPC**

To facilitate comparisons across industries and surveys, a standard aggregation structure comprised of 14 classes was developed for purchased service inputs. The choice of classes was based, on one hand, on our perception of the type of information respondents kept in their accounting systems and, on the other, on the analytical needs of our statistical programs, in particular the requirements for the compilation of Input-Output tables.

The 14 categories were then defined in CPC terms, by assigning each 5-digit CPC class to one of the categories. This provided very specific detail concerning what was to be included in each of the 14 categories. The 14 categories are shown in Table 1 below.

Survey managers were provided with a model questionnaire<sup>2</sup>, from which they could choose to include all or any of the 14 classes in their question on purchased services, considered a “core question” for the UESP, that is a question that must be included in the questionnaires for all industries. Classes that corresponded to purchased services that

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<sup>1</sup> See Appendix 1 for detailed list of industries and ISIC counterparts.

<sup>2</sup> See Appendix 2 (A) for Model Questionnaire.

were insignificant in a given industry were not listed in the questionnaire for that industry. Survey managers could also select more specific disaggregated items, listed below each of the 14 classes, right down to specific 5-digit classes of the CPC.

**Table 1 – Purchased Services Categories<sup>3</sup>**

1	Goods transportation, warehousing and storage expenses
2	Postage and courier expenses (Include local messenger and delivery expenses).
3	Telephone and other telecommunications expenses
4	Information retrieval and supply
5	Rental and leasing expenses
6	Purchased maintenance and repair service expenses
7	Professional and business service fees
8	Financial service fees (e.g. bank charges, etc.)
9	Insurance premiums (liability, auto, building, equipment, etc.)
10	Advertising and sales promotion
11	Travel, meals and entertainment
12	Property and business taxes, licenses and permits
13	Royalties and franchise fees
14	Other purchased service expenses

#### **4.0 Results**

Depending on the survey, between 48% to 66% of respondents reported expenses for one or more purchased services. For the balance of respondents, the extent to which they incurred such expenses but only reported them as write-ins or as a total within operating expenses; or effectively did not incur any expenses for purchased services, is the subject for future investigation.

Of those that reported expenses for purchased services, such expenses represented roughly 40% of total operating expenses, ranging from a low of 17.5% in Aquaculture to a high of 83.2% for Real Estate Agents. (Table 2)

Note that the data used for this analysis are raw data as captured from questionnaires, before editing, imputation and estimation. This is the best version of the data to use to analyse incidence. Examining how respondents completed this part of the questionnaires will assist us to evaluate the relevance and applicability of the classes that were designed to collect data on purchased services. These data are not, however, the most appropriate to analyse the absolute and relative importance of the various purchased services as the values can be considerably altered as a result of editing, imputation and weighting. Nonetheless, data on both incidence and relative importance will be presented in this

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<sup>3</sup> For definition of each category in terms of CPC v.1 classes, see Appendix 2 (B).

paper, the latter as indicative of general trends only rather than as definitive statements on the subject.

**Table 2 – Incidence and relative importance of expenses for purchased services**

Purchased Service Expenses – Captured Data – 1997  
 – Unweighted  
 Without allocating write-ins

Pilot Industry	Aquaculture	Construction	Couriers & Messengers	Taxis & Limos	RE Lessors	RE Agents etc.	Food Services
Number of respondents	121	8119	325	320	1662	576	3118
Percentage reporting purchased services	48%	58%	54%	66%	53%	51%	48.3%
Value as percentage of total operating expenses	17.5%	40.4%	43.6%	42.2%	41.4%	83.2%	26.8%

## 5.0 Incidence

Of those that reported expenses for one or more purchased services, the most frequently reported overall were property and business taxes, with 90% of respondents reporting this expense. This overall proportion, however, is skewed upwards by the proportion of respondents reporting this expense in the two industries with the largest number of respondents, construction and real estate lessors. Incidence varies significantly by industry and a better overall measure of relevance and applicability might be incidence averaged across all industries. For example, the average incidence of property and business taxes across all seven industries is 75%, ranging from 54% in construction to 97% in aquaculture.

In Table 3, overall incidence and average incidence by industry are shown for each of the 14 categories of purchased services. On the basis of average incidence by industry, the most frequently reported purchased service was telephone and other telecommunications expenses, followed by professional and business service fees and insurance premiums. The least frequently reported were information retrieval and supply expenses.

**Table 3 – Incidence of 14 Categories of Purchased Services, All industries**

Purchased Service Expenses - Captured Data - 1997 – Unweighted

Without allocating write-ins

Percent of respondents reporting this purchased service expense, of those reporting any purchased service expense

<b>Purchased Service Expense</b>	<b>Overall incidence</b>	<b>Average of incidence by industry</b>
Telephone and other telecommunications expenses	24.4%	88%
Professional and business service fees	81.7%	82%
Insurance premiums (liability, auto, building, equipment, etc.)	80.1%	82%
Advertising and sales promotion	67.2%	78%
Property and business taxes, licenses and permits	90.0%	75%
Financial service fees (e.g. bank charges, etc.)	71.7%	73%
Rental and leasing expenses	60.7%	65%
Travel, meals and entertainment	71.7%	61%
Postage and courier expenses (Include local messenger and delivery expenses).	7.9%	57%
Purchased maintenance and repair service expenses	73.0%	57%
Goods transportation, warehousing and storage expenses	38.1%	39%
Other purchased services	29.6%	39%
Royalties and franchise fees	12.8%	19%
Information retrieval and supply	1.7%	17%

Where both values are near, the purchased service in question is reported by a roughly equal proportion of respondents in all or most industries. This is the case in 11 of the 14 categories of purchased services.

In the other cases, telephone and telecommunications, postage and courier and information retrieval and supply, average incidence by industry is much higher than overall incidence. For telephone and other telecommunications expenses, this is caused by the fact that in three of the seven survey questionnaires, this category was not broken out as a separate category and these expenses are reported therefore in Other operating expenses. In the four industries where this expense is shown as a separate category on the questionnaire, a very high proportion of respondents reported it (Table 4).

**Table 4 – Incidence of 14 categories of purchased services, by industry**

	Aquaculture	Construction	Couriers & Messengers	Taxis & Limos	RE Lessors	RE Agents etc.	Food Services
Purchased service (see Table 1)	Percent of respondents reporting expenses for this purchased service in each industry						
1	62%	35%	52%	---	9%	---	---
2	---	---	89%	---	---	69%	14%
3	---	---	95%	92%	---	91%	75%
4	---	---	15%	2%	---	33%	---
5	59%	57%	90%	64%	27%	82%	76%
6	87%	36%	59%	63%	47%	53%	56%
7	88%	91%	82%	91%	74%	82%	68%
8	81%	68%	63%	57%	---	86%	85%
9	79%	84%	77%	90%	74%	86%	85%
10	57%	81%	89%	84%	54%	86%	94%
11	86%	---	78%	34%	49%	70%	50%
12	97%	54%	82%	59%	80%	72%	84%
13	7%	---	22%	7%	---	27%	32%
14	38%	74%	---	---	27%	44%	12%

A similar situation prevails for purchased postage and courier services, exacerbated by the very high proportion of respondents in the courier industry reporting this as a service input. In the case of information retrieval and supply, a separate category was provided in only three of the survey questionnaires and the proportions are low even in these three ranging from 2% of respondents in the taxi and limousine survey to 33% of real estate agents.

Overall, a high percentage of respondents reported expenses in most categories, except Information retrieval and supply and Royalties and franchise fees, although the latter was reported fairly frequently in the food services industries. The categories therefore, seem relevant and applicable for the purpose of collecting data on purchased services.

The Other purchased services category, always a good indicator of the relevance and applicability of the other classes in the structure, was used by 30% of respondents overall, and, on average, by 39% in each industry, a fairly large proportion. An examination of the detailed services for which expenses were reported, however, indicates that this category was used mainly to report the purchase of services produced by the respondents' own industries, for example construction services purchased by the construction industry. This will be shown in the detailed tables by industry, which follow.

## 5.0 Analysis of the incidence of purchased services, by industry

In the tables that follow, incidence data are presented for the most detailed level of information collected on purchased services for each industry. Whereas data aggregated to the 14 categories are comparable across industries, there is additional, industry specific detail available for each industry.

### 5.1 Aquaculture

Purchased Service Expenses - Captured Data - 1997 – Unweighted		
	Without allocating write-ins	
	Pilot Industry	Aquaculture
	Purchased Service Expense	Percent of respondents in the industry reporting this purchased service expense, of those reporting any purchased service expense
1	<b>Goods transportation, warehousing and storage expenses</b>	62.0%
2	<b>Postage and courier expenses (Include local messenger and delivery expenses).</b>	---
3	<b>Telephone and other telecommunications expenses</b>	---
4	<b>Information retrieval and supply</b>	---
5	<b>Rental and leasing expenses</b>	59.0%
6	<b>Purchased maintenance and repair service expenses</b>	---
6a	Purchased maintenance and repair service expenses for buildings and structures, including janitorial services	47.0%
6b	Purchased maintenance and repair service expenses for machinery and equipment and other goods	81.0%
7	<b>Professional and business service fees</b>	---
7a	Legal fees	88.0%
7b	Architectural, engineering, scientific and technical service fees	21.0%
7c	Consulting fees	33.0%
7di	Veterinary fees	19.0%
8	<b>Financial service fees (e.g. bank charges, etc.)</b>	81.0%
9	<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	---
9d2	<i>Other insurance premiums (liability, auto, building, equipment, etc.)</i>	79.0%
9di	<i>Livestock insurance premiums (government and private)</i>	47.0%
10	<b>Advertising and sales promotion</b>	57.0%
11	<b>Travel, meals and entertainment</b>	86.0%
12	<b>Property and business taxes, licenses and permits</b>	97.0%
13	<b>Royalties and franchise fees</b>	7.0%
14	<b>Other purchased services</b>	---
14d	Processing services (i.e. gutting, cleaning, slitting, shelling of product, by another firm)	38.0%

Additional detail was collected for Repair and Maintenance, Professional and business services and Insurance. All detailed classes were well responded and appear warranted in this industry.

## 5.2 Construction

<b>Purchased Service Expenses - Captured Data - 1997 - Unweighted</b>		
<b>Without allocating write-ins</b>		
	<b>Pilot Industry</b>	<b>Construction</b>
	<b>Purchased Service Expense</b>	
		Percent
1	<b>Goods transportation, warehousing and storage expenses</b>	---
1a	Goods transportation expenses	35.3%
2	<b>Postage and courier expenses (Include local messenger and delivery expenses).</b>	---
3	<b>Telephone and other telecommunications expenses</b>	---
4	<b>Information retrieval and supply</b>	---
5	<b>Rental and leasing expenses</b>	---
5a	Rent of office space or other real estate	57.6%
5b	Rental expenses: Motor vehicles (without driver)	27.2%
5d	Rental expenses: Other machinery and equipment (without operator)	39.1%
5e	Rental expenses: Other goods	20.4%
6	<b>Purchased maintenance and repair service expenses</b>	---
6ai-d1	<i>Purchased maintenance and repair services – Residential buildings</i>	5.1%
6ai-d2	<i>Purchased maintenance and repair services - Other buildings, job-site trailers and other structures</i>	11.4%
6aii	Purchased janitorial and cleaning service expenses, including sweeping and snow removal services	20.5%
6bi	Purchased maintenance and repair service expenses for motor vehicles	34.2%
6bii	Purchased maintenance and repair service expenses for other machinery and equipment	35.7%
6biii	Purchased maintenance and repair service expenses for other goods	12.9%
7	<b>Professional and business service fees</b>	---
7a	Legal fees	90.8%
7b	Architectural, engineering, scientific and technical service fees	11.2%
8	<b>Financial service fees (e.g. bank charges, etc.)</b>	67.6%
9	<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	84.0%
10	<b>Advertising and sales promotion</b>	80.9%
10a	<b>Marketing and market research</b>	4.3%
11	<b>Travel, meals and entertainment</b>	---
12	<b>Property and business taxes, licenses and permits</b>	---

12-d2a	<i>Licenses and permits, including building permits, development charges and lot levies</i>	54.2%
12-d2b	<i>Other property and business taxes</i>	50.0%
13	<b>Royalties and franchise fees</b>	---
14	<b>Other purchased service expenses</b>	---
14e	Construction work sub-contracted out - Include piece work, lump sum payments, unit price and equipment rentals with operator - (i.e. vehicles or machinery)	73.7%

Additional detail was collected in Rental expenses, Repair and maintenance, Professional and business services, Advertising and sales promotion and Business and property taxes. The incidence of many of the Repair and maintenance detailed classes is low and these can probably be regrouped. Similarly, the detailed class for Marketing and market research (4.9%) does not seem warranted.

### 5.3 Couriers and messengers

<b>Purchased Service Expenses - Captured Data - 1997 - Unweighted</b>		
<b>Without allocating write-ins</b>		
	<b>Pilot Industry</b>	<b>Couriers &amp; Messengers</b>
	<b>Purchased Service Expense</b>	
		Percent
1	<b>Goods transportation, warehousing and storage expenses</b>	---
1a	Goods transportation expenses	47.4%
1a-d1	<i>Payments made to independents and owner-operators: Surface linehaul</i>	52.6%
1a-d2	<i>Payments made to independents and owner-operators: Air linehaul</i>	46.9%
1b	Warehousing and storage expenses	17.1%
2	<b>Postage and courier expenses (Include local messenger and delivery expenses).</b>	---
2b-w	<i>Payments made to independents and owner-operators: Local pickup and delivery</i>	89.1%
3	<b>Telephone and other telecommunications expenses</b>	94.9%
4	<b>Information retrieval and supply</b>	14.9%
5	<b>Rental and leasing expenses</b>	---
5a	Rent of office space or other real estate	90.3%
5b	Rental expenses: Motor vehicles (without driver)	73.1%
5c	Rental expenses: Computers and peripherals	36.0%

5d	Rental expenses: Other machinery and equipment (without operator)	48.0%
5e	Rental expenses: Other goods	17.1%
6	<b>Purchased maintenance and repair service expenses</b>	---
6a	Purchased maintenance and repair service expenses for buildings and structures, including janitorial services	59.4%
6bi	Purchased maintenance and repair service expenses for motor vehicles	74.3%
6bii	Purchased maintenance and repair service expenses for other machinery and equipment	54.9%
6biii	Purchased maintenance and repair service expenses for other goods	30.9%
7	<b>Professional and business service fees</b>	---
7a	Legal fees	81.7%
7d	Other professional and business service fees	50.3%
8	<b>Financial service fees (e.g. bank charges, etc.)</b>	62.9%
9	<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	77.1%
10	<b>Advertising and sales promotion</b>	89.1%
11	<b>Travel, meals and entertainment</b>	78.3%
12	<b>Property and business taxes, licenses and permits</b>	81.7%
13	<b>Royalties and franchise fees</b>	21.7%
14	<b>Other purchased service expenses</b>	---

Additional detail was collected for Goods transportation, Postage and Courier services, Rental expenses, Repair and maintenance and Professional and business services. All were very well responded and seem relevant and applicable.

## 5.4 Taxis and limousines

<b>Purchased Service Expenses - Captured Data – 1997 - Unweighted</b>		
<b>Without allocating write-ins</b>		
<b>Pilot Industry</b>		<b>Taxis &amp; Limos</b>
<b>Purchased Service Expense</b>		<b>Percent</b>
1	<b>Goods transportation, warehousing and storage expenses</b>	---
2	<b>Postage and courier expenses (Include local messenger and delivery expenses).</b>	---
3	<b>Telephone and other telecommunications expenses</b>	92.0%
4	<b>Information retrieval and supply</b>	2.4%
5	<b>Rental and leasing expenses</b>	---
5a	Rent of office space or other real estate	64.2%
5b	Rental expenses: Motor vehicles (without driver)	13.7%
5c	Rental expenses: Computers and peripherals	6.6%
5d	Rental expenses: Other machinery and equipment (without operator)	24.5%
5e	Rental expenses: Other goods	7.5%
6	<b>Purchased maintenance and repair service expenses</b>	---
6a	Purchased maintenance and repair service expenses for buildings and structures, including janitorial services	31.6%
6bi	Purchased maintenance and repair service expenses for motor vehicles	63.7%
6bii	Purchased maintenance and repair service expenses for other machinery and equipment	19.8%
6biii	Purchased maintenance and repair service expenses for other goods	6.6%
7	<b>Professional and business service fees</b>	---
7a	Legal fees	91.0%
7d	Other professional and business service fees	18.9%
8	<b>Financial service fees (e.g. bank charges, etc.)</b>	57.1%
9	<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	90.1%
10	<b>Advertising and sales promotion</b>	84.0%
11	<b>Travel, meals and entertainment</b>	34.4%
11-d1	Payments to owner-operators	18.4%
12	<b>Property and business taxes, licenses and permits</b>	49.1%
13	<b>Royalties and franchise fees</b>	6.6%
14	<b>Other purchased service expenses</b>	---

Additional detail was collected for Rental expenses, Repair and maintenance and Professional and business services. The incidence of some detailed classes under Rental expenses is low (Computers and Other goods) and these could be regrouped. Note that in this industry, sub-contracting is shown under Travel, meals and entertainment as Taxi services in the CPC was assigned to this category of purchased services. A separate category for subcontracting to owner-operators of taxis may be useful.

## 5.5 Real estate lessors

<b>Purchased Service Expenses - Captured Data - 1997 – Unweighted</b>		
<b>Without allocating write-ins</b>		
	<b>Pilot Industry</b>	<b>RE Lessors</b>
	<b>Purchased Service Expense</b>	
		Percent
1	<b>Goods transportation, warehousing and storage expenses</b>	8.9%
2	<b>Postage and courier expenses (Include local messenger and delivery expenses).</b>	---
3	<b>Telephone and other telecommunications expenses</b>	---
4	<b>Information retrieval and supply</b>	---
5	<b>Rental and leasing expenses</b>	---
5a	Rent of office space or other real estate	14.3%
5b	Rental expenses: Motor vehicles (without driver)	27.1%
5d	Rental expenses: Other machinery and equipment (without operator)	1.7%
5e	Rental expenses: Other goods	13.2%
6	<b>Purchased maintenance and repair service expenses</b>	---
6ai-w	<i>Purchased maintenance and repair of buildings and structures or Allocation to Replacement Reserve Fund.</i>	18.4%
6aii	Purchased janitorial and cleaning service expenses, including sweeping and snow removal services	46.9%
7	<b>Professional and business service fees</b>	---
7a	Legal fees	73.5%
7bi	Architectural fees	3.5%
7bii	Engineering fees	2.0%
7biii	Scientific and technical service fees	1.6%
7c	Consulting fees	24.2%
8	<b>Financial service fees (e.g. bank charges, etc.)</b>	---
9	<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	73.5%
10	<b>Advertising and sales promotion</b>	53.8%
11	<b>Travel, meals and entertainment</b>	48.8%
12	<b>Property and business taxes, licenses and permits</b>	---
12-d3a	<i>Property taxes</i>	80.2%
12-d3b	<i>Provincial capital taxes</i>	24.8%
12-d3c	<i>Other business taxes, licenses and permits</i>	26.7%

13	<b>Royalties and franchise fees</b>	---
14	<b>Other purchased service expenses</b> (no residual on questionnaires)	---
14a	Cable and satellite television – Total	5.0%
14a-d1	<i>Cable and satellite television – Residential</i>	2.5%
14a-d2	<i>Cable and satellite television - Non-residential</i>	0.6%
14ci	Real estate commissions paid to others – Total	18.4%
14ci-d1	<i>Real estate commissions paid to others – Residential</i>	1.7%
14ci-d2	<i>Real estate commissions paid to others - Non-residential</i>	13.2%
14cii	Real estate property management fees paid to others – Total	27.1%
14cii-d1	<i>Real estate property management fees paid to others – Residential</i>	8.9%
14cii-d2	<i>Real estate property management fees paid to others - Non-residential</i>	14.3%

Additional detail was collected for Rental expenses, Repair and maintenance, Professional and business services, Property and business taxes and Other purchased services. The incidence of some detailed classes under Rental expenses and professional services is very low and these breakdowns do not seem warranted.

The class “purchased maintenance and repair of buildings and structures” was interpreted by many respondents as including landscaping and gardening, which is considered part of the Other purchased services category. This is because this service is only found in Division 86 of the CPC, Production services on a fee or contract basis. Consideration should be given to moving this class to another group elsewhere in the classification. Thus, unless the data are carefully edited prior to the estimation phase, this class of expenses will be overstated.

## 5.6 Real estate agents

<b>Purchased Service Expenses - Captured Data - 1997 - Unweighted</b>		
	Without allocating write-ins	
	Pilot Industry	RE Agents etc.
	Purchased Service Expense	
		Percent
1	<b>Goods transportation, warehousing and storage expenses</b>	---
2	<b>Postage and courier expenses (Include local messenger and delivery expenses).</b>	69.0%
3	<b>Telephone and other telecommunications expenses</b>	90.8%
4	<b>Information retrieval and supply</b>	33.3%

5	<b>Rental and leasing expenses</b>	---
5a	Rent of office space or other real estate	82.3%
5b	Rental expenses: Motor vehicles (without driver)	31.3%
5c	Rental expenses: Computers and peripherals	28.6%
5d	Rental expenses: Other machinery and equipment (without operator)	27.2%
5e	Rental expenses: Other goods	9.5%
6	<b>Purchased maintenance and repair service expenses</b>	53.1%
7	<b>Professional and business service fees</b>	81.6%
8	<b>Financial service fees (e.g. bank charges, etc.)</b>	78.2%
9	<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	86.4%
10	<b>Advertising and sales promotion</b>	87.8%
11	<b>Travel, meals and entertainment</b>	70.4%
12	<b>Property and business taxes, licenses and permits</b>	72.4%
13	<b>Royalties and franchise fees</b>	26.5%
14	<b>Other purchased service expenses</b>	---
14ci-w	<i>Commissions paid to independent contractors</i>	43.9%
14cii	Real estate property management fees paid to others – Total	3.7%
14ciii	Other real estate service fees (e.g. property appraisal services)	9.2%
14ciii-d1	<i>Listing service charges</i>	22.4%

Additional detail was collected for Rental expenses and other purchased services. Both seem appropriate. Overall the expense categories were well responded to. The categories seemed self-evident to most respondents with some exceptions.

The “Purchased maintenance and repair” section was used frequently (53% responded). Subject matter specialists feel this may reflect the large number of self-employed in the industry - who work largely out of their own homes, and may therefore report large amounts under repair and maintenance, reflecting their income tax reporting choices (reducing income taxes). Also, the description heading used for R&M may make this expense category sound rather broader than its true definition. This is a problem for all UES97 pilot surveys, since they share this purchased service in common.

## 5.7 Food services

<b>Purchased Service Expenses - Captured Data - 1997 – Unweighted</b>		
	Without allocating write-ins	
	Pilot Industry	Food Services
	Purchased Service Expense	
		Percent
1	<b>Goods transportation, warehousing and storage expenses</b>	---
2	<b>Postage and courier expenses (Include local messenger and delivery expenses).</b>	---
2b-d	<i>Purchased delivery service (delivery of food and beverages to customers by private contractor)</i>	14.2%
3	<b>Telephone and other telecommunications expenses</b>	75.3%
4	<b>Information retrieval and supply</b>	---
5	<b>Rental and leasing expenses</b>	---
5a	Rent of office space or other real estate	75.8%
5b	Rental expenses: Motor vehicles (without driver)	19.3%
5d	Rental expenses: Other machinery and equipment (without operator)	26.9%
5e	Rental expenses: Other goods	5.2%
5e-d	<i>Rental of linens and uniforms</i>	37.3%
6	<b>Purchased maintenance and repair service expenses</b>	---
6a	Purchased maintenance and repair service expenses for buildings and structures, including janitorial services	56.3%
6bi	Purchased maintenance and repair service expenses for motor vehicles	23.3%
6bii	Purchased maintenance and repair service expenses for other machinery and equipment	43.7%
6biii	Purchased maintenance and repair service expenses for other goods	8.4%
7	<b>Professional and business service fees</b>	---
7a	Legal fees	67.9%
7c	Consulting fees	8.4%
8	<b>Financial service fees (e.g. bank charges, etc.)</b>	---
8b	Credit and debit card commissions and charges	47.0%
9	<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	84.8%
10	<b>Advertising and sales promotion</b>	93.5%
11	<b>Travel, meals and entertainment</b>	49.5%
12	<b>Property and business taxes, licenses and permits</b>	84.0%
13	<b>Royalties and franchise fees</b>	32.2%
14	<b>Other purchased service expenses</b>	---
14a	Cable and satellite television – Total	11.9%
14b	Services of performing and other artists	12.2%

Additional detail was collected for Postage and courier (food delivery), Rental expenses, Repair and maintenance, Professional and business expenses, Financial service fees and Other purchased services. All seem relevant and applicable, with the exception perhaps of Consulting fees.

## 6.0 Relative importance, by value

In this section, data are presented on the relative importance, by value, of the different purchased services. As indicated earlier, these are unedited data that are subject to change as a result of further processing. Nevertheless, they are indicative of trends and relative importance within industries of the demand for services.

**Table 6 – Relative importance of expenses for 14 categories of purchased services**

Purchased service	Aquaculture	Construction	Couriers & Messengers	Taxis & Limos	RE Lessors	RE Agents etc.	Food Services
	This purchased service expense as percent of total reported value of purchased service expenses for the industry						
1	21.2%	1.9%	34.8%	0.0%	0.0%	0.0%	0.0%
2	0.0%	0.0%	31.1%	0.0%	0.0%	0.2%	2.9%
3	---	---	3.7%	12.9%	---	0.9%	2.5%
4	---	---	0.4%	0.0%	---	0.2%	---
5	2.4%	6.4%	11.2%	14.0%	14.5%	5.4%	34.4%
6	10.5%	4.6%	7.5%	22.2%	27.5%	0.3%	10.9%
7	4.9%	1.3%	2.8%	6.3%	2.6%	6.5%	3.5%
8	1.9%	0.5%	0.1%	2.1%	0.0%	0.2%	1.9%
9	8.6%	1.2%	0.4%	17.2%	1.7%	0.4%	2.3%
10	0.9%	1.2%	2.4%	5.1%	1.1%	1.5%	21.9%
11	2.2%	0.0%	1.6%	14.3%	0.7%	0.5%	2.1%
12	1.7%	1.1%	2.2%	5.3%	43.9%	0.7%	8.9%
13	0.2%	---	1.7%	0.8%	---	0.9%	7.3%
14	45.5%	81.8%	0.0%	0.0%	7.9%	82.3%	1.5%

Some purchased services are demanded by all industries in approximately the same proportion while others are specific to some industries only. For example, Financial service fees represent less than 2% and Professional and business service fees represent about 5% of total purchased services in all industries.

## 7.0 Analysis of demand for services by industry

### 7.1 Aquaculture

<b>Purchased Service Expenses – Captured Data - 1997 – Unweighted</b>		
Without allocating write-ins		
Pilot Industry	Aquaculture	
Purchased Service Expense	This purchased service expense as percent of total reported value of purchased service expenses for the industry	
Processing services (i.e. gutting, cleaning, slitting, shelling of product, by another firm)	45.5%	1
<b>Goods transportation, warehousing and storage expenses</b>	21.2%	2
Purchased maintenance and repair service expenses for machinery and equipment and other goods	7.7%	3
<i>Livestock insurance premiums (government and private)</i>	7.0%	4
Purchased maintenance and repair service expenses for buildings and structures, including janitorial services	2.8%	5
<b>Rental and leasing expenses</b>	2.4%	6
<b>Travel, meals and entertainment</b>	2.2%	7
Legal fees	2.1%	8
<b>Financial service fees (e.g. bank charges, etc.)</b>	1.9%	9
<i>Other insurance premiums (liability, auto, building, equipment, etc.)</i>	1.7%	10
<b>Property and business taxes, licenses and permits</b>	1.7%	11
Consulting fees	1.4%	12
Architectural, engineering, scientific and technical service fees	0.9%	13
<b>Advertising and sales promotion</b>	0.9%	14
Veterinary fees	0.4%	15
<b>Royalties and franchise fees</b>	0.2%	16

In the aquaculture industry, the largest purchased service by value is a manufacturing service, fish processing.

## 7.2 Construction

<b>Purchased Service Expenses – Captured Data - 1997 – Unweighted</b>		
Without allocating write-ins		
Pilot Industry	Construction	
<b>Purchased Service Expense</b>		
Construction work sub-contracted out - Include piece work, lump sum payments, unit price and equipment rentals with operator - (i.e. vehicles or machinery)	81.7%	1
Rental expenses: Other machinery and equipment (without operator)	4.2%	2
Purchased maintenance and repair service expenses for other machinery and equipment	2.8%	3
Goods transportation expenses	1.9%	4
Rent of office space or other real estate	1.3%	5
<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	1.2%	6
Legal fees	1.0%	7
<b>Advertising and sales promotion</b>	1.0%	8
Purchased maintenance and repair service expenses for motor vehicles	0.8%	9
<i>Other property and business taxes, licenses and permits</i>	0.8%	10
Rental expenses: Motor vehicles (without driver)	0.7%	11
Purchased maintenance and repair service expenses for other goods	0.6%	12
<b>Financial service fees (e.g. bank charges, etc.)</b>	0.5%	13
<i>Licenses and permits, including building permits, development charges and lot levies</i>	0.4%	14
Architectural, engineering, scientific and technical service fees	0.4%	15
Rental expenses: Other goods	0.2%	16
<i>Purchased maintenance and repair services - Residential buildings</i>	0.2%	17
<b>Marketing and market research</b>	0.2%	18
<i>Purchased maintenance and repair services - Other buildings, job-site trailers and other structures</i>	0.1%	19
Real estate services (such as real estate commissions, property management fees, property appraisals, etc.)	0.1%	20
Purchased janitorial and cleaning service expenses, including sweeping and snow removal services	0.1%	21

In the construction industry, there was a large variety of purchased services but they accounted for a small share of total purchased services. The single largest purchased service was other construction services, representing 82% of the total value of purchased services.

### 7.3 Couriers

<b>Purchased Service Expenses – Captured Data - 1997 – Unweighted</b>		
Without allocating write-ins		
Pilot Industry		Couriers & Messengers
<b>Purchased Service Expense</b>		
<i>Payments made to independents and owner-operators: Local pickup and delivery</i>	31.1%	1
Goods transportation expenses	18.5%	2
<i>Payments made to independents and owner-operators: Air linehaul</i>	8.5%	3
<i>Payments made to independents and owner-operators: Surface linehaul</i>	7.7%	4
Rent of office space or other real estate	6.5%	5
Rental expenses: Motor vehicles (without driver)	3.9%	6
Purchased maintenance and repair service expenses for motor vehicles	3.7%	7
<b>Telephone and other telecommunications expenses</b>	3.7%	8
<b>Advertising and sales promotion</b>	2.4%	9
Purchased maintenance and repair service expenses for other machinery and equipment	2.4%	10
<b>Property and business taxes, licenses and permits</b>	2.2%	11
<b>Royalties and franchise fees</b>	1.7%	12
<b>Travel, meals and entertainment</b>	1.6%	13
Legal fees	1.6%	14
Purchased maintenance and repair service expenses for buildings and structures, including janitorial services	1.3%	15
Other professional and business service fees	0.7%	16
<b>Payments to employment agency or personnel supplier</b>	0.6%	17
<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	0.4%	18
<b>Information retrieval and supply</b>	0.4%	19
Rental expenses: Computers and peripherals	0.4%	20
Rental expenses: Other machinery and equipment (without operator)	0.3%	21
Purchased maintenance and repair service expenses for other goods	0.1%	22
Warehousing and storage expenses	0.1%	23
<b>Financial service fees (e.g. bank charges, etc.)</b>	0.1%	24
Rental expenses: Other goods	0.1%	25

The bulk of the purchased services in this industry were messenger and delivery services and various transportation services, representing two-thirds of the value of all purchased services.

## 7.4 Taxis and limousine services

<b>Purchased Service Expenses – Captured Data - 1997 - Unweighted</b>		
Without allocating write-ins		
Pilot Industry	Taxis & Limos	
<b>Purchased Service Expense</b>		
	Percent	Rank
Purchased maintenance and repair service expenses for motor vehicles	18.4%	1
<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	17.2%	2
Payments to owner-operators	13.4%	3
<b>Telephone and other telecommunications expenses</b>	12.9%	4
Rent of office space or other real estate	6.7%	5
<b>Advertising and sales promotion</b>	5.1%	6
Legal fees	4.7%	7
Rental expenses: Motor vehicles (without driver)	4.0%	8
<i>Vehicle license fees (e.g. taxi permits)</i>	3.1%	9
<i>Other property and business taxes, licenses and permits</i>	2.2%	10
<b>Financial service fees (e.g. bank charges, etc.)</b>	2.1%	11
Rental expenses: Other machinery and equipment (without operator)	1.9%	12
Purchased maintenance and repair service expenses for buildings and structures, including janitorial services	1.9%	13
Purchased maintenance and repair service expenses for other machinery and equipment	1.6%	14
Other professional and business service fees	1.5%	15
Rental expenses: Other goods	1.0%	16
<b>Travel, meals and entertainment</b>	0.9%	17
<b>Royalties and franchise fees</b>	0.8%	18
Rental expenses: Computers and peripherals	0.3%	19
Purchased maintenance and repair service expenses for other goods	0.3%	20
<b>Payments to employment agency or personnel supplier</b>	0.1%	21

The essential services for operating a taxi and limousine service, maintenance and repair of motor vehicles, insurance and telephone and other telecommunications expenses, were the largest purchased services in this industry, representing 50% of the value of all purchased services. Purchase of other taxi services (sub-contracting) is also a fairly large item at 13%.

## 7.5 Real estate lessors and property management

<b>Purchased Service Expenses – Captured Data – 1997 - Unweighted</b>		
Without allocating write-ins		
Pilot Industry	RE Lessors	
<b>Purchased Service Expense</b>	Percent	Rank
<i>Property taxes</i>	40.8%	1
<i>Purchased maintenance and repair of buildings and structures or Allocation to Replacement Reserve Fund.</i>	21.3%	2
Rent of office space or other real estate	13.8%	3
Purchased janitorial and cleaning service expenses, including sweeping and snow removal services	6.2%	4
Real estate property management fees paid to others – Total	4.5%	5
<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	1.7%	6
<i>Real estate property management fees paid to others - Non-residential</i>	1.6%	7
<i>Provincial capital taxes</i>	1.6%	8
Legal fees	1.6%	9
<i>Other business taxes, licenses and permits</i>	1.5%	10
<b>Advertising and sales promotion</b>	1.1%	11
Real estate commissions paid to others – Total	0.8%	12
Consulting fees	0.7%	13
<b>Travel, meals and entertainment</b>	0.7%	14
<i>Real estate commissions paid to others - Non-residential</i>	0.5%	15
<i>Real estate property management fees paid to others – Residential</i>	0.3%	16
Rental expenses: Other machinery and equipment (without operator)	0.3%	17
Rental expenses: Other goods	0.2%	18
Scientific and technical service fees	0.2%	19
Rental expenses: Motor vehicles (without driver)	0.2%	20
Architectural fees	0.1%	21
Cable and satellite television – Total	0.1%	22

Property taxes represent the single largest expense for this industry, understood here as payment for the purchase of public services.

## 7.6 Real Estate Agents

<b>Purchased Service Expenses – Captured Data - 1997 – Unweighted</b>		
<b>Without allocating write-ins</b>		
<b>Pilot Industry</b>	<b>RE Agents etc.</b>	
<b>Purchased Service Expense</b>	Percent	Rank
<i>Commissions paid to independent contractors</i>	74.4%	1
<i>Listing service charges</i>	7.6%	2
<b>Professional and business service fees</b>	6.5%	3
Rent of office space or other real estate	4.8%	4
<b>Advertising and sales promotion</b>	1.5%	5
<b>Telephone and other telecommunications expenses</b>	0.9%	6
<b>Royalties and franchise fees</b>	0.9%	7
<b>Property and business taxes, licenses and permits</b>	0.7%	8
<b>Travel, meals and entertainment</b>	0.5%	9
<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	0.4%	10
<b>Purchased maintenance and repair service expenses</b>	0.3%	11
Other real estate service fees (e.g. property appraisal services)	0.2%	12
<b>Postage and courier expenses (Include local messenger and delivery expenses).</b>	0.2%	13
Rental expenses: Motor vehicles (without driver)	0.2%	14
<b>Information retrieval and supply</b>	0.2%	15
Rental expenses: Computers and peripherals	0.2%	16
<b>Financial service fees (e.g. bank charges, etc.)</b>	0.2%	17
Rental expenses: Other machinery and equipment (without operator)	0.1%	18

By far the largest expense item in this industry is commissions paid to other agents. This represents the share of the commission that the selling agent pays to the listing agent and is not really therefore represent demand for services as in the case of other purchased services.

## 7.7 Food services

<b>Purchased Service Expenses – Captured Data - 1997 - Unweighted</b>		
<b>Without allocating write-ins</b>		
<b>Pilot Industry</b>	<b>Food Services</b>	
<b>Purchased Service Expense</b>	Percent	Rank
Rent of office space or other real estate	31.2%	1
<b>Advertising and sales promotion</b>	21.9%	2
<b>Property and business taxes, licenses and permits</b>	8.9%	3
<b>Royalties and franchise fees</b>	7.3%	4
Purchased maintenance and repair service expenses for buildings and structures, including janitorial services	5.6%	5
Purchased maintenance and repair service expenses for other machinery and equipment	3.5%	6
<i>Purchased delivery service (delivery of food and beverages to customers by private contractor)</i>	2.9%	7
<b>Telephone and other telecommunications expenses</b>	2.5%	8
Legal fees	2.3%	9
<b>Insurance premiums (liability, auto, building, equipment, etc.)</b>	2.3%	10
<b>Travel, meals and entertainment</b>	2.1%	11
Credit and debit card commissions and charges	1.9%	12
Purchased maintenance and repair service expenses for motor vehicles	1.3%	13
<i>Rental of linens and uniforms</i>	1.3%	14
Services of performing and other artists	1.3%	15
Rental expenses: Other machinery and equipment (without operator)	0.8%	16
Rental expenses: Motor vehicles (without driver)	0.8%	17
<b>Payments to employment agency or personnel supplier</b>	0.6%	18
Consulting fees	0.5%	19
Purchased maintenance and repair service expenses for other goods	0.5%	20
Cable and satellite television – Total	0.3%	21
Rental expenses: Other goods	0.2%	22

Rent and advertising were the two largest purchased services in this industry, representing a little over 50% of the value of all purchased services.

### 7.7 General

In most industries, there are a few major purchased services, which are unique to the industry. In some industries, such as construction, real estate agents and couriers, the largest purchased service is sub-contracting of its own activity. Other purchased services are common to all industries, but each rarely represents more than 10% of the total value of all purchased services.

## **Conclusion**

The standardized approach adopted to the collection of purchased services, that allowed each survey to choose the most important purchased services for the industry and yet work within broad aggregates contributes to data comparability across surveys.

The data collected in the pilot surveys have indicated which questions can be deleted in the future. Analysis of the write-ins, which was not undertaken for this paper will indicate new questions that will need to be added. For the pilot surveys respondents were not provided with definitions or a list of products included within each category or sub-category. In the future such a list of services will be made available on the internet.

The fact remains that many respondents did not provide any of the detail requested and simply grouped their expenses in with the aggregate of operating expenses, indicating the difficulty of collecting information on service inputs. More analysis needs to be done on the characteristics of the businesses that provided information compared to those that did not.

## **Acknowledgement**

This analysis was undertaken with the help of data extracted and compiled by Janet Robertson for the UES Project and the assistance of the Services Division of Statistics Canada.

## Appendix 1

1997 Pilot Survey	NAICS Code	ISIC Code
1997 Survey of Aquaculture	112510	0122 0500
1997 Survey of the Construction Industry	23	4510 4520 4530 4540 4550 7010 7499
1997 Survey of the Couriers and Local Messengers Industry	492110 492210	6411 6412 6023 6412
1997 Survey of the Food Services and Drinking Places Industry	722110 722210 722310 722320 722330 722410	5520 5520 5520 5520 5520 5520
1997 Survey of the Real Estate Rental & Leasing and property Management Industries	531111 531112 531120 531130 531190 531310	7010 7010 7010 6302 7010 7020
1997 Survey of the Real Estate Agents, Brokers, Appraisers and Other Real Estate Activities Industries	531210 531310 531320 531390	7020 7499 7020 7020 7020
1997 Survey of the Taxi and Limousine Service Industry	485310 485320	6022 6303 6022

## Appendix 2 (A)

### MODEL USED TO DESIGN QUESTIONNAIRE ON PURCHASED SERVICE EXPENSES

For use by subject matter (**ONLY**) in developing customized industry specific questionnaires.

**Note to subject matter:** In any of the categories shown below, you may break out more detail if it is important for your industry.

#### Purchased Service Expenses

**Include** only expenses for services purchased from another business or from a separate unit of your business. **Exclude** services that you produce within this business unit.

\$ CDN

<b>Goods transportation, warehousing and storage expenses</b>	4070
Goods transportation expenses (trucking, freight forwarding, customs brokerage, etc.)	4075
Warehousing and storage expenses	4080
<b>Postage and courier expenses</b> <b>Include</b> local messenger and delivery expenses.	4085
Postal expenses	4090
Courier and messenger expenses <b>Include</b> local messenger and delivery expenses.	4091
<b>Telephone and other telecommunications expenses</b> <b>Include</b> <ul style="list-style-type: none"> <li>• Telephone, fax, cellular phone, or pager services for transmission of voice, data or image</li> <li>• Internet access charge</li> <li>• Purchased cable and satellite transmission of television, radio and music programs</li> </ul>	4101
<b>Rental and leasing expenses</b> <b>Include</b> office space or other real estate, motor vehicles, computers and peripherals, other machinery and equipment, and other goods.	4115
Rent of office space or other real estate	4120
Motor vehicles (without driver)	4125
Computers and peripherals	4130
Other machinery and equipment (without operator)	4135
Other goods	4140
<b>Purchased maintenance and repair service expenses</b> <b>Include</b> materials, parts and labour. <b>Include</b> janitorial and cleaning services.	4175
<b>Purchased maintenance and repair service expenses for buildings and structures, including janitorial services</b> <b>Include</b> materials and labour <b>Exclude</b> property management fees.	4180
Purchased maintenance and repair service expenses for buildings and structures <b>Include</b> materials and labour. <b>Exclude</b> property management fees.	4185
Purchased janitorial and cleaning service expenses, including sweeping and snow removal services <b>Include</b> materials and labour. <b>Exclude</b> property management fees.	4200
<b>Purchased maintenance and repair service expenses for machinery and equipment and other goods</b> <b>Include</b> parts and labour.	4205

Purchased maintenance and repair service expenses for motor vehicles <b>Include</b> parts and labour.	4210
Purchased maintenance and repair service expenses for other machinery and equipment <b>Include</b> parts and labour.	4215
Purchased maintenance and repair service expenses for other goods <b>Include</b> parts and labour.	4220
<b>Payments to employment agency or personnel supplier</b> (e.g. pay for temporary workers paid through an agency and/or charges for personnel search services)	3080
<b>Professional and business service fees</b>	4225
<b>Legal, accounting and auditing fees</b>	4230
Legal fees	4231
Accounting and auditing fees	4232
<b>Architectural, engineering, scientific and technical service fees</b> <b>Include</b> land surveying, interior design and drafting.	4245
Architectural fees	4250
Engineering fees	4255
Scientific and technical service fees	4260
<b>Consulting fees</b>	4270
Information technology consulting fees	4271
Other consulting fees (management, technical and scientific)	4272
<b>Other professional and business service fees</b>	4275
Veterinary fees	4290
Fees for human health services	4291
Education and training fees	4292
Data processing fees	4293
Payroll preparation fees	4294
Research and development expenses	4251
All other professional and business service fees	4315
<b>Financial service fees</b> (e.g. bank charges, etc.) <b>Exclude</b> interest expenses (report on lines 4610 and 4620).	4325
Explicit service charges for financial services	4347
Credit and debit card commissions and charges	4345
Other financial service fees	4346
<b>Insurance premiums</b> (liability, auto, building, equipment, etc.)	4350
<b>Service fees related to insurance</b> (e.g. claims adjustment services, actuarial services, etc.)	4469
<b>Advertising expenses</b>	4365
<b>Travel expenses</b> <b>Include</b> passenger transportation, accommodation, meals while travelling, and other travel allowances.	4366
<b>Meals and entertainment expenses</b> <b>Include</b> purchases for clients.	4367

<b>Property and business taxes, licences and permits</b> <b>Include:</b> <ul style="list-style-type: none"> <li>• Property taxes (except those which are covered in your rental and leasing expenses)</li> <li>• Property transfer taxes</li> <li>• Vehicle licence fees</li> <li>• Lot levies</li> <li>• Lease fees to governments, e.g.: <ul style="list-style-type: none"> <li>• Access to shoreline</li> <li>• Stumpage fees</li> </ul> </li> </ul>	4410
Building permits and development charges	4420
Property and business taxes, licences and permits, other than building permits and development charges	4425
<b>Royalties and franchise fees</b>	4440
Franchise fees	4441
Royalties	4442
<b>Other purchased service expenses</b> <b>Note to subject matter:</b> You may specify on your questionnaire any of the purchased service expenses listed below or any others that are important for your industry and do not belong to one of the categories above. The residual question for purchased service expenses will be the All Other Operating Expenses question.	
Sewage and refuse, sanitation and other environmental protection service expenses	4483
Fees paid to agents and brokers in wholesale and retail trade	4466
Service fees of performing and other artists	4465
Audio-visual production expenses	4468
<b>Real estate service fees</b> (such as real estate commissions, property management fees, property appraisal fees, etc.)	4480
Real estate commissions paid to others	4487
Property management fees	4490
Other real estate service fees (e.g. property appraisal fees)	4495





**Appendix 2 (B)**

**DEFINITION OF CATEGORIES IN TERMS OF CPC v.1**

This is the Paradox table services\_input\_detail.db - 23/09/97 from Standards Division, updated per Service-Inputs-Nov6.xls.  
 Revised: 08/04/98 - codes/titles - CPC Ver 1; 17/09/98 - Purchased Service Expenses;  
 22/9/98 - updated per Content and Harmonization Team Meetings 17&18/9/98 and further discussions 21&22/9/98

**Purchased Service Expenses**

**Ver 1 Code Ver 1 Title**

**Include** only expenses for services purchased from another business or from a separate unit of your business.

**Exclude** services that you produce within this business unit.

<b>1. Goods transportation, warehousing and storage expenses</b>		
1.a. Goods transportation expenses (trucking, freight forwarding, customs brokerage, etc.)	64121	Railway transport services of freight by refrigerator cars
	64122	Railway transport services of freight by tanker cars
	64123	Railway transport services of containerized freight by flat cars
	64124	Railway transport services of letters and parcels
	64129	Other railway transport services of freight
	64130	Railway pushing or towing services
	64231	Road transport services of freight by refrigerator vehicles
	64232	Road transport services of freight by tank trucks or semi trailers
	64233	Road transport services of containerized freight by trucks equipped with a container chassis
	64234	Road transport services of freight by man- or animal-drawn vehicles
	64235	Moving services of household and office furniture and other goods
	64236	Road transport services of letters and parcels
	64239	Other road transport services of freight
	64240	Miscellaneous local delivery services
	64250	Rental services of trucks with operator
	64310	Transport services via pipeline of petroleum and natural gas
	64390	Transport services via pipeline of other goods

	65121	Coastal and transoceanic water transport services of refrigerated freight by refrigerator vessels
	65122	Coastal and transoceanic water transport services of bulk liquid freight by tankers
	65123	Coastal and transoceanic water transport services of containerized freight by container ships
	65129	Other coastal and transoceanic water transport services of other freight
	65130*	Rental services of vessels for coastal and transoceanic water transport with operator (freight)
	65140	Towing and pushing services on coastal and transoceanic waters
	65221	Inland water transport services of freight by refrigerator vessels
	65222	Inland water transport services of freight by tankers
	65229	Other inland water transport services of freight
	65230*	Rental services of inland water vessels with operator (freight)
	65240	Towing and pushing services on inland waters
	66210	Air transport services of letters and parcels
	66290	Air transport services of other freight
	66300*	Transport services via space (freight)
	66400*	Rental services of aircraft with operator (freight)
1.b. Warehousing and storage expenses	67210	Refrigerated storage services
	67220	Bulk liquid or gas storage services
	67290	Other storage or warehousing services
<b>2. Postage and courier expenses (Include local messenger and delivery expenses).</b>		
2.a. Postal expenses	68111	Postal services related to letters
	68112	Postal services related to parcels
	68113	Post office counter services
	68119	Other postal services
2.b. Courier and messenger expenses (Include local messenger and delivery expenses)	68120	Courier services

<b>3. Telephone and other telecommunications expenses (Include telephone, fax, cellular phone, or pager services for transmission of voice, data or image. Also include Internet access charges and purchased cable and satellite transmission of television, radio and music programs.)</b>	84110	Wired telecommunications services
	84120	Wireless telecommunications services
	84130	Satellite telecommunications services
	84200	On-line access services
	84300	On-line information provision services
<b>4.a. Rental and leasing expenses (Include office space or other real estate, motor vehicles, computers and peripherals, other machinery and equipment, and other goods).</b>		
4.a.i. Rent of office space or other real estate	72111	Renting or leasing services involving own or leased residential property
	72112	Renting or leasing services involving own or leased non-residential property
4.a.ii. Motor vehicles (without driver)	73111	Leasing or rental services concerning cars and light vans without operator
	73112	Leasing or rental services concerning goods transport motor vehicles without operator
4.a.iii. Computers and peripherals	73124	Leasing or rental services concerning computers without operator
4.a.iv. Other machinery and equipment (without operator)	73113	Leasing or rental services concerning railroad vehicles without operators
	73114	Leasing or rental services concerning other land transport equipment without operator
	73115	Leasing or rental services concerning vessels without operator
	73116	Leasing or rental services concerning aircraft without operator
	73117	Leasing or rental services of containers

	73121	Leasing or rental services concerning agricultural machinery and equipment without operator
	73122	Leasing or rental services concerning construction machinery and equipment without operator
	73123	Leasing or rental services concerning office machinery and equipment (excl. computers) without operator
	73125	Leasing or rental services concerning telecommunications equipment without operator
	73129	Leasing or rental services concerning other machinery and equipment without operator n.e.c.
4.a.v. Other goods	73210	Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories
	73220	Leasing or rental services concerning video tape
	73230	Leasing or rental services concerning furniture and other household appliances
	73240	Leasing or rental services concerning pleasure and leisure equipment
	73250	Leasing or rental services concerning household linen
	73260	Leasing or rental services concerning textiles, clothing and footwear
	73270	Leasing or rental services concerning do-it-yourself machinery and equipment
	73290	Leasing or rental services concerning other goods, n.e.c.
<b>5. Purchased maintenance and repair service expenses (Include materials, parts and labour. Include janitorial and cleaning services).</b>		
5.a. Purchased maintenance and repair service expenses for buildings and structures, including janitorial services (Include materials and labour. Exclude property management fees).		

5.a.i. Purchased maintenance and repair service expenses for buildings and structures (Include materials and labour. Exclude property management fees.)	54111*	General construction services of one- and two-dwelling buildings (repair services)
	54112*	General construction services of multi-dwelling buildings (repair services)
	54121*	General construction services of industrial buildings (repair services)
	54122*	General construction services of commercial buildings (repair services)
	54129*	General construction services of other non-residential buildings (repair services)
	54210*	General construction services of highways (except elevated highways), streets, roads, railways and airfield runways (repair services)
	54220*	General construction services of bridges, elevated highways, tunnels and subways (repair services)
	54230*	General construction services of harbours, waterways, dams, irrigation and other water works (repair services)
	54241*	General construction services of long distance pipelines (repair services)
	54242*	General construction services of long distance communication and power lines (cables) (repair services)
	54251*	General construction services of local pipelines (repair services)
	54252*	General construction services of local cables and related works (repair services)
	54260*	General construction services of mines and industrial plant (repair services)
	54270*	General construction services of outdoor sport and recreation facilities (repair services)
	54290*	General construction services of other engineering works n.e.c. (repair services)

5.a.ii. Purchased janitorial and cleaning service expenses, including sweeping and snow removal services (Include materials and labour. Exclude property management fees).	54790*	Other building completion and finishing services (cleaning of outer walls)
	85310	Disinfecting and exterminating services
	85320	Window cleaning services
	85330	General cleaning services
	85340	Specialized cleaning services
	94310	Sweeping and snow removal services
5.b. Purchased maintenance and repair service expenses for machinery and equipment and other goods (Include parts and labour).		
5.b.i. Purchased maintenance and repair service expenses for motor vehicles (Include parts and labour).	87141	Maintenance and repair services of motor vehicles
	87142	Maintenance and repair services of motorcycles and snowmobiles
	87143*	Maintenance and repair services of trailers, semi-trailers, and other motor vehicles n.e.c. (repair services of other motor vehicles n.e.c.)
5.b.ii. Purchased maintenance and repair service expenses for other machinery and equipment (Include parts and labour).	87120	Maintenance and repair services of office and accounting machinery
	87130	Computer hardware servicing, repair and maintenance
	87143*	Maintenance and repair services of trailers, semi-trailers, and other motor vehicles n.e.c. (repair services of trailers and semi-trailers)
	87149	Maintenance and repair services of other transport equipment
	87152	Repair services of electrical machinery and apparatus n.e.c.
	87153	Repair services of telecommunication equipment and apparatus
	87154	Repair services of medical, precision and optical instruments
	87159	Maintenance and repair services of machinery and equipment n.e.c.

5.b.iii. Purchased maintenance and repair service expenses for other goods (Include parts and labour).	87110	Maintenance and repair services of fabricated metal products, except machinery and equipment
	87151	Repair services of electrical household appliances
	87210	Footwear and leather goods repair services
	87220	Watches, clocks and jewellery repair services
	87230	Garment and household textile repair services
	87240	Furniture repair services
	87290	Maintenance and repair services of other goods n.e.c.
<b>6. Payments to employment agency or personnel supplier (e.g. pay for temporary workers paid through an agency and/or charges for personnel search services)</b>	85111	Executive search services
	85112	Employment agency services
	85121	Supply of office support personnel services
	85122	Supply of domestic help personnel services
	85123	Supply of other commercial or industrial workers services
	85124	Supply of medical personnel services
	85129	Supply of other personnel services
<b>7. Professional and business service fees</b>		
7.a. Legal, accounting and auditing fees		
7.a.i. Legal fees	82111	Legal advisory and representation services concerning criminal law
	82119	Legal advisory and representation services in judicial procedures concerning other fields of law
	82120	Legal advisory and representation services in statutory procedures of quasi-judicial tribunals, boards, etc.
	82130	Legal documentation and certification services
	82191	Arbitration and conciliation services
	82199	Other legal services n.e.c.
7.a.ii. Accounting and auditing fees	82211	Financial auditing services
	82212	Accounting review services
	82213	Compilation of financial statements services

	82219	Other accounting services
	82220	Book-keeping services, except tax returns
	82310	Corporate tax planning and consulting services
	82320	Corporate tax preparation and review services
	82330	Individual tax preparation and planning services
	82400	Insolvency and receivership services
7.b. Architectural, engineering, scientific and technical service fees (Include land surveying, interior design and drafting).		
7.b.i. Architectural fees	83211	Architectural advisory and pre-design services
	83212	Architectural design and contract administration services
	83219	Other architectural services
	83221	Urban planning services
	83222	Landscape architectural services
7.b.ii. Engineering fees	83311	Integrated engineering services for buildings
	83312	Integrated engineering services for civil engineering works
	83313	Integrated engineering services for industrial plant and processes
	83319	Integrated engineering services for other projects
	83331	Engineering advisory and pre-design services for buildings
	83332	Engineering advisory and pre-design services for civil engineering works
	83333	Engineering advisory and pre-design services for industrial plant and processes
	83339	Engineering advisory and pre-design services for other projects
	83341	Engineering design services for buildings
	83342	Engineering design services for civil engineering works
	83343	Engineering design services for industrial plant and processes
	83349	Engineering design services for other projects
	83351	Engineering services for buildings during the construction and installation phase
	83352	Engineering services for civil engineering works during the construction and installation phase

	83353	Engineering services for industrial plant and processes during the construction and installation phase
	83359	Engineering services for other projects during the construction and installation phase
	83391	Other engineering services for buildings
	83392	Other engineering services for civil engineering works
	83393	Other engineering services for industrial plant and processes
	83399	Other engineering services for other projects
7.b.iii. Scientific and technical service fees	83510	Geological, geophysical and other prospecting services
	83520	Subsurface surveying services
	83530	Surface surveying services
	83540	Map making services
	83550	Weather forecasting and meteorological services
	83561	Composition and purity testing and analysis services
	83562	Testing and analysis services of physical properties
	83563	Testing and analysis services of integrated mechanical and electrical systems
	83564	Technical inspection services of road transport vehicles
	83569*	Other technical testing and analysis services (technical or scientific analysis)
7.c. Consulting fees		
7.c.i. Information technology consulting fees	83141	Hardware consultancy services
	83142	Software consultancy services
	83149	Other computer consultancy services
7.c.ii. Other consulting fees (management, technical and scientific)	83111	General management consulting services
	83112	Financial management consulting services
	83113	Human resources management consulting services
	83114	Marketing management consulting services
	83115	Production management consulting services
	83119	Other management consulting services

	83131	Environmental consulting services
	83139	Other scientific and technical consulting services n.e.c.
7.d. Other professional and business service fees		
7.d.i. Veterinary fees	93210	Veterinary services for pet animals
	93220	Veterinary services for livestock
	93290	Other veterinary services
7.d.ii. Fees for human health services	93110	Hospital services
	93121	General medical services
	93122	Specialized medical services
	93123	Dental services
	93191	Deliveries and related services, nursing services, physiotherapeutic and para-medical services
	93192	Ambulance services
	93193	Residential health facilities services other than hospital services
	93199	Other human health services n.e.c.
7.d.iii. Education and training fees	92110	Preschool education services
	92190	Other primary education services
	92210	General secondary education services
	92220	Higher secondary education services
	92230	Technical and vocational secondary education services
	92310	Post-secondary technical and vocational education services
	92390	University and other higher education services
	92900	Other education and training services
7.d.iv. Data processing fees	85960	Data processing services
7.d.v. Payroll preparation fees	85990*	Other support services n.e.c. (payroll services)
7.d.vi. Research and development expenses	81110	Research and experimental development services in physical sciences

	81120	Research and experimental development services in chemistry and biology
	81130	Research and experimental development services in engineering and technology
	81140	Research and experimental development services in agricultural sciences
	81150	Research and experimental development services in medical sciences and pharmacy
	81190	Research and experimental development services in other natural sciences
	81210	Research and experimental development services in cultural sciences, sociology and psychology
	81220	Research and experimental development services in economics
	81230	Research and experimental development services in law
	81240	Research and experimental development services in linguistics and languages
	81290	Research and experimental development services in other social sciences and humanities
	81300	Interdisciplinary research and experimental development services
7.d.vii. All other professional and business service fees	83121	Public relations services
	83129	Other business consulting services
	83150	Computer facilities management services
	83160	Systems maintenance services
	83190	Other management services, except construction project management services
	83321	Project management services concerning construction of buildings
	83322	Project management services concerning construction of civil engineering works
	83323	Project management services concerning construction of industrial plant and processes

	83329	Project management services concerning construction of other projects
	83410	Interior design services
	83490	Other specialty design services
	83569*	Other technical testing and analysis services (home inspection)
	83700	Market research and public opinion polling services
	83811	Portrait photography services
	83812	Advertising and related photography services
	83813	Action photography services
	83814	Specialty photography services
	83815	Restoration, copying and retouching services of photography
	83819	Other photographic services
	83820	Photography processing services
	83910	Translation and interpretation services
	83990	All other professional, scientific and technical services n.e.c.
	85210	Investigation services
	85220	Security consultation services
	85230	Alarm monitoring services
	85240	Armoured car services
	85250	Guard services
	85290	Other security services
	85400	Packaging services
	85910	Credit reporting services
	85920	Collection agency services
	85930	Telephone answering services
	85940	Duplicating services
	85950	Mailing list compilation and mailing services
	85990*	Other support services n.e.c. (exc. payroll services)
8.b. Financial service fees (e.g. bank charges, etc.) Exclude interest expenses (report on lines 4610 and 4620).		
8.b.i. Explicit service charges for financial services	71100*	Financial intermediation services, except investment banking, insurance services and pension services (service charges)

8.b.ii. Credit and debit card commissions and charges	71100*	Financial intermediation services, except investment banking, insurance services and pension services (credit card commissions and charges)
8.b.iii. Other financial service fees	71200	Investment banking services
	71511	Mergers and acquisitions services
	71512	Corporate finance and venture capital services
	71519	Other services related to investment banking
	71521	Securities brokerage services
	71522	Commodity brokerage services
	71523	Processing and clearing services of securities transactions
	71531	Portfolio management services
	71532	Trust services
	71533	Custody services
	71541	Financial market operational services
	71542	Financial market regulatory services
	71549	Other financial market administration services
	71551	Financial consultancy services
	71552	Foreign exchange services
	71553	Financial transactions processing and clearinghouse services
	71559	Other services auxiliary to financial intermediation n.e.c.
<b>9. Insurance premiums (liability, auto, building, equipment, etc.)</b>	71311*	Life insurance and individual pension services (life insurance services)
	71320	Accident and health insurance services
	71331	Motor vehicle insurance services
	71332	Marine, aviation, and other transport insurance services
	71333	Freight insurance services
	71334	Other property insurance services
	71335	General liability insurance services
	71336	Credit and surety insurance services
	71339	Other non-life insurance services
	71410	Life reinsurance services
	71420	Accident and health reinsurance services

	71430	Other non-life reinsurance services
<b>10. Service fees related to insurance (e.g. claims adjustment services, actuarial services, etc.)</b>	71610	Insurance brokerage and agency services
	71620	Insurance claims adjustment services
	71630	Actuarial services
	71690*	Other services auxiliary to insurance and pensions (services auxiliary to insurance)
<b>11. Advertising expenses</b>	83610	Planning, creating and placement services of advertising
	83620	Purchase or sale of advertising space or time, on commission
	83690	Other advertising services
	85970	Trade fair and exhibition organization services
<b>12. Travel expenses (Include passenger transportation, accommodation, meals while travelling, and other travel allowances).</b>	63110	Hotel and motel lodging services
	63191	Holiday centre and holiday home services
	63192	Letting services of furnished accommodation
	63193	Youth hostel services
	63194	Children's training and holiday camp services
	63195	Camping and caravanning site services
	63199	Other lodging services n.e.c.
	63210*	Meal serving services with full restaurant services
	63220*	Meal serving services in self-service facilities
	63230*	Caterer services, providing meals to outside
	63290*	Other food serving services
	63300*	Beverage serving services for consumption on the premises
	64111	Interurban railway transport services of passengers
	64112	Urban and suburban railway transport services of passengers
	64211	Urban and suburban scheduled road transport services of passengers
	64212	Urban and suburban special purpose scheduled road transport services of passengers

	64213	Interurban scheduled road transport services of passengers
	64214	Interurban special purpose scheduled road transport services of passengers
	64219	Other scheduled road transport services of passengers n.e.c.
	64221	Taxi services
	64222	Rental services of passenger cars with operator
	64223	Rental services of buses and coaches with operator
	64224	Road transport services of passengers by man- or animal-drawn vehicles
	64229	Other non-scheduled road transport services of passengers n.e.c.
	65111	Coastal and transoceanic water transport services of passengers by ferries
	65119	Other coastal and transoceanic water transport services of passengers
	65130*	Rental services of vessels for coastal and transoceanic water transport with operator (passenger)
	65211	Inland water transport services of passengers by ferries
	65219	Other inland water transport services of passengers
	65230*	Rental services of inland water vessels with operator (passenger)
	66110	Scheduled air transport services of passengers
	66120	Non-scheduled air transport services of passengers
	66300*	Transport services via space (passenger)
	66400*	Rental services of aircraft with operator (passenger)
	67811	Travel agency services
	67812	Tour operator services
	67813	Tourist information services
	67820	Tourist guide services
<b>13. Meals and entertainment expenses (Include purchases for clients).</b>	63210*	Meal serving services with full restaurant services
	63220*	Meal serving services in self-service facilities
	63230*	Caterer services, providing meals to outside
	63290*	Other food serving services
	63300*	Beverage serving services for consumption on the premises

	96151	Motion picture projection services
	96152	Video tape projection services
	96210	Performing arts event promotion and organization services
	96220	Performing arts event production and presentation services
	96230	Performing arts facility operation services
	96290	Other performing arts and live entertainment services
<b>14. Property and business taxes, licenses and permits (Include: Property taxes - except those which are covered in your rental and leasing expenses - , Property transfer taxes, Vehicles license fees, Lot levies, Lease fees to governments, e.g.: Access to shoreline, Stumpage fees)</b>		
14.a. Building permits and development charges	91*	PUBLIC ADMINISTRATION AND OTHER SERVICES TO THE COMMUNITY AS A WHOLE; COMPULSORY SOCIAL SECURITY SERVICES
14.b. Property and business taxes, licenses and permits, other than building permits and development charges	91*	PUBLIC ADMINISTRATION AND OTHER SERVICES TO THE COMMUNITY AS A WHOLE; COMPULSORY SOCIAL SECURITY SERVICES
<b>15. Royalties and franchise fees</b>		
15.a. Franchise fees	51290*	Other non-financial intangible assets
15.b. Royalties	51210	Patents
	51220	Trademarks
	51230	Copyrights
	51290*	Other non-financial intangible assets
<b>16. Other purchased service expenses</b>		
16.a. Sewage and refuse, sanitation and other environmental protection service expenses	94110	Sewage treatment services
	94120	Tank emptying and cleaning services
	94211	Non-hazardous waste collection services
	94212	Non-hazardous waste treatment and disposal services

	94221	Hazardous waste collection services
	94222	Hazardous waste treatment and disposal services
	94390	Other sanitation services
	94900	Other environmental protection services n.e.c.
16.b. Fees paid to agents and brokers in wholesale and retail trade	612	Wholesale trade services on a fee or contract basis
	625	Retail trade services on a fee or contract basis
16.c. Service fees of performing and other artists	96310	Services of performing artists
	96320	Services of authors, composers, sculptors and other artists, except performing artists
16.d. Audio-visual production expenses	96111	Sound recording services
	96112	Audio post-production services
	96121	Motion picture, video tape and television programme production services
	96122	Radio programme production services
	96130	Audiovisual production support services
	96141	Motion picture, video tape and television programme distribution services
	96142	Film and video post-production services
	96149	Other services related to the production of motion pictures, video tapes and television and radio programmes
	96160	Broadcasting (programming and scheduling) services
16.e. Real estate service fees (such as real estate commissions, property management fees, property appraisal fees, etc.)		
16.e.i. Real estate commissions paid to others	72221	Residential buildings and associated land sales on a fee or contract basis
	72222	Non-residential buildings and associated land sales on a fee or contract basis
	72230	Land sales on a fee or contract basis

16.e.ii. Property management fees	72211	Residential property management services on a fee or contract basis
	72212	Non-residential property management services on a fee or contract basis
16.e.iii. Other real estate service fees (e.g. property appraisal fees)	72121	Trade services of residential buildings and associated land
	72122	Trade services of non-residential buildings and associated land
	72130	Trade services of vacant and subdivided land
16.f. All other purchased service expenses	67110	Container handling services
	67190	Other cargo handling services
	67300	Navigational aid services
	67400	Supporting services for railway transport
	67510	Bus station services
	67520	Highway, bridge and tunnel operation services
	67530	Parking lot services
	67590	Other supporting services for road transport
	67610	Port and waterway operation services (excl. cargo handling)
	67620	Pilotage and berthing services
	67630	Vessel salvage and refloating services
	67690	Other supporting services for water transport
	67710	Airport operation services (excl. cargo handling)
	67720	Air traffic control services
	67790	Other supporting services for air or space transport
	67910	Freight transport agency services and other auxiliary freight transport services
	67990	Other supporting transport services n.e.c.
	71311*	Life insurance and individual pension services (individual pension services)
	71312	Group pension services
	71690*	Other services auxiliary to insurance and pensions (other services auxiliary to pensions)

	84410	News agency services to newspapers and periodicals
	84420	News agency services to audio-visual media
	84510	Library services
	84520	Archive services
	86111	Agricultural services
	86112	Gardening and landscaping services
	86121	Farm animal husbandry services
	86129	Other animal husbandry services
	86130	Hunting services
	86140	Forestry and logging services
	86150	Fishing services
	86210	Mining services
	95110	Services furnished by business and employers organizations
	95120	Services furnished by professional organizations
	95200	Services furnished by trade unions
	95910	Religious services
	95920	Services furnished by political organizations
	95991	Civic betterment and community facility support services
	95992	Special group advocacy services
	95993	Services provided by youth associations
	95999	Other services provided by membership organizations n.e.c.
	96510	Sports and recreational sports event promotion and organization services
	96520	Sports and recreational sports facility operation services
	96590	Other sports and recreational sports services
	96610	Services of athletes
	96620	Support services related to sports and recreation
	96910	Amusement park and similar attraction services
	96920	Gambling and betting services
	96930	Coin-operated amusement machine services
	96990	Other recreation and amusement services n.e.c.
	97110	Coin-operated laundry services
	97120	Dry cleaning services (including fur product cleaning services)
	97130	Other textile cleaning services
	97140	Pressing services

	97150	Dyeing and colouring services
	97210	Hairdressing and barber's services
	97220	Cosmetic treatment, manicuring and pedicuring services
	97230	Physical well-being services
	97290	Other beauty treatment services n.e.c.
	97310	Cemeteries and cremation services
	97320	Undertaking services
	97910	Escort services
	97990	Other miscellaneous services n.e.c.
	98000	Domestic services
<b>17. Industry-specific text for work performed by sub-contractors or owner-operators. Examples: Construction work sub-contracted out; Payments to owner-operators.</b>		
<b>18. Production Services on a Fee or Contract Basis</b>	86311	Food and beverage manufacturing services
	86312	Tobacco manufacturing services
	86321	Textile manufacturing services
	86322	Wearing apparel manufacturing services
	86323	Leather product manufacturing services
	86330	Wood and cork, except furniture, and straw and plaiting material manufacturing services
	86340	Paper and paper product manufacturing services
	86350	Coke, refined petroleum product and nuclear fuel manufacturing services
	86360	Chemical and chemical product manufacturing services
	86370	Rubber and plastic products manufacturing services
	86380	Non-metallic mineral product manufacturing services
	86390	Other manufacturing services, except of metal products, machinery and equipment
	86411	Metal casting services
	86419	Other basic metal manufacturing services
	86421	Metal forging, pressing, stamping and roll forming services

	86422	Metal treatment and coating services
	86423	General mechanical engineering services
	86429	Other fabricated metal product manufacturing services and metal working services
	86431	Motor vehicle, trailer and semi-trailer manufacturing services
	86439	Other transport equipment manufacturing services
	86441	Office, accounting and computing machinery manufacturing services
	86442	Electrical machinery and apparatus manufacturing services
	86443	Radio, television and communication equipment and apparatus manufacturing services
	86444	Medical precision and optical instrument, watch and clock manufacturing services
	86449	Other machinery and equipment manufacturing services
	86510	Installation services of turnkey projects
	86520	Installation services of fabricated metal products, except machinery and equipment
	86530	Installation services of machinery and equipment n.e.c.
	86540	Installation services of office and computing machinery
	86550	Installation services of electrical machinery and apparatus n.e.c.
	86560	Installation services of radio, television and communications equipment and apparatus
	86570	Installation services of professional medical, precision and optical instruments
	86590	Installation services of other goods n.e.c.
	86910	Publishing, on a fee or contract basis
	86921	Printing services and services related to printing, on a fee or contract basis
	86922	Reproduction services of recorded media, on a fee or contract basis
	86931	Metal waste and scrap recycling services, on a fee or contract basis

	86932	Non-metal waste and scrap recycling services, on a fee or contract basis
Management fees paid to head office and other business support units part of 4.b. Interest expenses on capital lease obligations	--	Could cover a variety of services.
	71100*	Financial intermediation services, except investment banking, insurance services and pension services (carrying charges on capital leases)
8. a. Other interest expenses (Include interest portion of mortgage payments)	71100*	Financial intermediation services, except investment banking, insurance services and pension services (interest charges, exc. for capital leases)
<b>Exclusions: the following categories have not been linked to a purchased service expense:</b>	51100	Financial assets and liabilities
	52	LAND
	53	CONSTRUCTIONS
	541*	General construction services of buildings (new construction)
	542*	General construction services of civil engineering works (new construction)
	543	Site preparation services
	544	Assembly and erection of prefabricated constructions
	545	Special trade construction services
	546	Installation services
	547*	Building completion and finishing services (exc. part of 54790 involving cleaning of outer walls)
	548	Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator
	611	Wholesale Trade Services, except on a fee or contract basis
	621	Non-specialized store retail trade services
	622	Specialized store retail trade services
	623	Mail order retail trade services
	624	Other non-store retail trade services

	69110	Electricity transmission and distribution services
	69120	Gas distribution services through mains
	69210	Water, except steam and hot water, distribution services through mains
	69220	Steam and hot water distribution services through mains
	86221	Electricity transmission and distribution services (on a fee or contract basis)
	86222	Gas distribution services through mains (on a fee or contract basis)
	86223	Water distribution services through mains (on a fee or contract basis)
	86224	Steam and hot water distribution services through mains (on a fee or contract basis)
	93311	Welfare services delivered through residential institutions to elderly persons and persons with disabilities
	93319	Other social services with accommodation
	93321	Child day-care services
	93322	Guidance and counselling services n.e.c. related to children
	93323	Welfare services without accommodation
	93324	Vocational rehabilitation services
	93329	Other social services without accommodation
	96411	Museum services except for historical sites and buildings
	96412	Preservation services of historical sites and buildings
	96421	Botanical and zoological garden services
	96422	Nature reserve services including wildlife preservation services
	99000	SERVICES PROVIDED BY EXTRATERRITORIAL ORGANIZATIONS AND BODIES

