

PROPOSAL FOR ADDITIONAL CPC DETAIL, FOOD AND BEVERAGE SERVICES

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Introduction

This paper presents a proposal for additional detail in the Central Product Classification (CPC), specifically referred to food and beverage services, based on the work developed under the North American Product Classification System (NAPCS). The first section describes NAPCS in general terms; the second shows the structure of the subject matter in the North American Industry Classification System (NAICS), while in the third chapter an overview of the food and beverages market and restaurant industry in Mexico is presented. The current CPC Version (Ver.) 1.1 structure for food and beverages services is shown in part IV, and it is in the fifth section where the proposal for additional CPC detail –based on products developed under NAPCS– is described. Finally, Appendix 1 presents the product list for food and beverage services developed under NAPCS.

I. North American Product Classification System (NAPCS)

Since 1999, the statistical agencies of Canada, Mexico and the United States develop the North American product Classification System, which identifies and classifies the products (goods and services alike) offered in the market. NAPCS will complement the industry classification created by the three countries: the North American Industry Classification System (NAICS), developed between 1994 and 1997.

The objective of NAPCS is to create a classification system for products that:

- Is not industry-of-origin based but can be linked to the NAICS industry structure.
- Is consistent across the three NAICS countries.
- Promotes improvements in the identification and definition of service products across international classification systems, such as the CPC of the United Nations.

Carrying out NAPCS project comprises two stages:

- I. The first one is focused on identifying and defining products produced by industries in NAICS service sectors. This stage contains three phases, preparing product lists of a set of economic activities in each of them:
 - a) Phase I of NAPCS focused on four selected NAICS services sectors: 51, *Information*; 52, *Finance and Insurance*; 54, *Professional, Scientific and Technical Services*, and 56, *Administrative and Support and Waste Management and Remediation Services*. Phase I started in 1999 and except for minor details is almost completed.
 - b) Phase II, currently under construction, extends product development to five additional service sectors: 48-49, *Transportation and Warehousing*; 61, *Educational services*; 62, *Health Care and Social Assistance*; 71, *Arts, Entertainment and Recreation*, and **72, *Accommodation and Food Services***.

- c) It is expected to begin phase III in mid-2004 and it is scheduled for completion in early 2005, in order to complete product identification and definition for all NAICS services sectors.

II. The second stage consists in developing a demand-based classification structure that will group products according to their principal use and, within that principal use, on how they are used in relationship to each other. While this structure will include both goods and services, only service products have been trilaterally agreed to.

It should be noted that NAPCS focused on identifying service products because of two reasons: the increasing share of services sectors in the North American economic structure, and the relative lack of detailed information about service products, compared to the existing data on manufactured products.

It is expected that NAPCS will increase the ability to:

- Estimate the demand on goods and services domestically consumed and internationally transacted.
- Properly inform the countries' negotiators in international trade for services.
- Provide useful information to service industry analysts and others who wish to estimate market share for a certain services firm, or to investigate the growth on demand for specific services.

Finally, it is important to comment that INEGI tested the products developed under phase I of NAPCS (for industries covered in NAICS sectors 51, 54 and 56), using 67 *Product Catalogues* in the 2004 Economic Census. The results of this exercise are expected by year 2005; thus, the criteria that will be used to evaluate them are currently being planned.

II. Food and beverage services in NAICS

In order to work in a coordinated way, the three countries set up a trilateral Working Group (composed by a subcommittee in each country) that was charged to identify and define the products produced by industries classified in NAICS sectors 71 and 72. The first area for which a product list was prepared was subsector 722; its trilateral structure¹ is shown below:

Code	Title
722	Food Services and Drinking Places
7221	Full-Service Restaurants
72211	Full-Service Restaurants
7222	Limited-Service Eating Places
72221	Limited-Service Eating Places

¹ The NAICS structure is composed by a common –trilateral- part for Canada, Mexico and the United States, and a specific –national- part for each country. The first four levels of the structure (sector, subsector, industry group and industry) form the trilateral classification, and below this level each country may add additional detailed industries (national industries, not shown in this paper), as necessary to meet national needs.

7223	Special Food Services
72231	Food Service Contractors
72232	Caterers
72233	Mobile Food Services
7224	Drinking Places (Alcoholic Beverages)
72241	Drinking Places (Alcoholic Beverages)

The entire 722 list is presented in Appendix 1, at the end of this paper.

III. Food and beverages market and restaurant industry in Mexico

Drawing up a proposal focused on food and beverages products turns out to be very interesting, considering a sizeable proportion of all the consumption by Mexicans goes towards this item. In 2001, el 33%² of all expenditures made by households and Non-profit Institutions Serving Households (NPISH) in the domestic market was dedicated to acquire both food and food services³, compared to a 31.7% share in 1991.

During the decade (1991-2001), expenditures on food increased 3.3% (average annual growth rate), exceeding the 3% rate of real growth in total demand by households and NPISH. Spending on food and beverages increased 3.5%, while expenditures on meals outside the home rose at a slower rate: 1.7%.

Viewed from another perspective, 14.5% of all 2001 expenditures on food were spent on meals outside the home, a slightly lower proportion than in 1991, when it accounted for 16.9%, and certainly lower than in 1994, when it reached a period peak of 19.1%.

The loss of share of meals outside the home in the food market stems from the economic crisis Mexico faced in 1995. Spending on food services is highly related to the general level of employment and to the wages and salaries' purchasing power; in other words, it mainly depends on personal income. In general, when a crisis arises, incomes fell and the expenditures made in restaurants and similar establishments are among the first that consumers scale back; when real earnings recover, consumer spending expands and the sales on food services grow.

When the 1995 crisis brought a 8.3% real decline in total expenditures by Mexicans, households and NPISH spending on meals outside the home dropped more than double: -18.8%. Even in 1996, when total consumption slightly recovered (2%) spending on food and beverage services fell by a further 7.1. A somewhat similar situation occurred in 2001, when —experiencing a national and international recession- total demand barely expanded 2.5%, but consumer spending on meals outside the home totally stagnated.

Although consumers may spend less in food services and drinking places during a crisis, food itself is essential for all the population- regardless of economic conditions. Thus, it stands to reason that demand on food and beverages decreased relatively less in the 1995 crisis (-5.1%,

² The source for this data, as well as for all the information that will be commented in this section about expenditure by Mexicans in food and beverages is: INEGI. Sistema de Cuentas Nacionales de México. *Cuentas de Bienes y Servicios, 1988-1999 y 1996-2001*. Tomo II, Aguascalientes, Ags., México.

³ The consumer food market comprises expenditures on meals outside the home (in restaurants, drinking places and other food services establishments) and those made at food stores, supermarkets, etc., on food and non-alcoholic beverages.

compared to the -8.3% fall in total demand, as it was previously noted), or that it rose 4.3% in 2001, almost 2 points above total expenditures in the domestic market.

Up to now the whole analysis that has been carried out in this section has referred to demand on food and beverages, but it is very important to comment the main characteristics of supply; i.e., about the food services and drinking places industry⁴ in Mexico. According to the 1999 Economic Census, this activity accounted for 234,291 unities in 1998, supporting a workforce of 762,476, thus contributing with 25% of the economic unities and 18.5% of the total employment in Mexico's service sector⁵ in the year previously mentioned (Accommodation and Food Services as a whole –NAICS 72- represented the activity with the largest employment and the second place in terms of economic units, only below NAICS 81 *Other Services (except Public Administration)*).

As a comparison, the 1997 United States Economic Census reported 486,906 establishments classified in subsector 722, generating 7,754,567 employees⁶. Though in absolute terms the figures in both variables were higher in the United States than in Mexico, in relative terms one can note a different participation of the activity in the services sector, since in the former country it meant 13.5% of the sectorial establishments and 14.1% of the employment (lower shares than those commented above for Mexico).

The restaurant industry is not only one of the main activities in the services sector, but it also drives other industries of almost the whole economy (for example: agriculture activities, wood product, plastic and paper manufacturing, etc.); as a matter of fact, the country's main restaurant association (Cámara Nacional de la Industria de Restaurantes y Alimentos Condimentados, A.C. –CANIRAC-), estimates this activity “pulls” 67 industries from agriculture, manufacturing and service sectors.

It should be highlighted that in 2002, food and beverage services produced 1.9%⁷ of Mexico's total Gross Domestic Product (GDP), a very similar figure –but higher- than the one reported by Canada and the United States in the same year (food and beverage services accounted for 1.6 and 1.7%⁸ of GDP, respectively). These services are also a key element in Mexico's touristic activity: according to INEGI's *Touristic Satellite Account*, they accounted for 24.1%⁹ of the Tourism GDP, just below transportation –whose share in the Tourism GDP reached 33.4%- but above accommodation services.

Food and beverage services in Mexico can be characterized as a “traditional and familiar” activity, since 96%¹⁰ of the establishments were considered as micro or small businesses (less than 50 paid employees, following the classification designed by the Ministry of Economy) in

⁴ Food services and drinking places are frequently referred to as the “restaurant industry” in this business area but the concept is not limited to restaurants properly, it rather comprises the whole food and beverage services, including caterers and drinking places. For the purposes of this paper, “restaurant industry” implies all establishments classified to NAICS subsector 722 *Food services and drinking places*.

⁵ SOURCE: INEGI. *Sistema Automatizado de Información Censal, SAIC 4.0*, Censos Económicos, México, 1999. The share does not include sector NAICS 93 *Public Administration and international and extraterritorial organizations*, because the information was not available in the consulted source.

⁶ SOURCE: U.S. Census Bureau, 1997 Economic Census. *Accommodation and food services Subject Series*, Summary statistics for the United States: 1997, <http://www.census.gov/prod/ec97/97t72-sm.pdf>.

⁷ SOURCE: INEGI. *Cuenta Satélite del Turismo de México, 1997-2002*. www.inegi.gob.mx

⁸ The share in Canada was calculated from: Statistics Canada. *Gross Domestic Product at basic prices, finance and services*, <http://www.statcan.ca/english/Pqdb/fin06.htm>, while the data for the United States was taken down from: Bureau of Economic Analysis. *US Gross Domestic Product by Industry*, Value added as a percentage of gross domestic product (Percent), http://www.bea.doc.gov/bea/dn2/qdobyind_data.htm.

⁹ Data for year 2002, SOURCE: INEGI. *Cuenta Satélite del Turismo de México, 1997-2002*. www.inegi.gob.mx

¹⁰ CANIRAC is the source for this data.

1998. This can be partially explained because food and beverage services are one of the most feasible options as a “first instance” business opportunity when a person decides to become independent; besides, the necessary investment for setting up a restaurant or similar is much lower than the one required to create other type of establishments (an hotel, for example). In contrast, in the United States 33% of subsector 722 establishments that operated for the entire year 1997 occupied 50 or more employees¹¹, thus showing a notable difference in the average size (and the structure) of this activity between both countries.

IV. Current CPC Ver. 1.1 structure for food and beverage services

Food and beverage services are currently covered under CPC Ver. 1.1 Section 6 *Distributive trade services; lodging; food and beverage serving services; transport services; and utilities distribution services*; specifically, under Division 63 *Lodging; food and beverage serving services*, which includes 2 groups, 5 classes and 5 subclasses (detailed products), as shown below:

Code	Title
632	Food serving services
6321	Meal serving services with full restaurant services
63210	Meal serving services with full restaurant services
6322	Meal serving services in limited-service facilities
63220	Meal serving services in limited-service facilities
6323	Caterer services, providing meals to outside
63230	Caterer services, providing meals to outside
6329	Other food serving services
63290	Other food serving services
633	Beverage serving services for consumption on the premises
6330	Beverage serving services for consumption on the premises
63300	Beverage serving services for consumption on the premises

The industry-of-origin basis of the classification is evident; i.e., CPC items are defined by using criteria of the units providing those services. Conversely, NAPCS products are defined by the own characteristics of the service being exchanged.

¹¹ This share was calculated from: U.S. Census Bureau, 1997 Economic Census. *Accommodation and food services Subject Series, Employment Size of Establishments: 1997*, <http://www.census.gov/prod/ec97/97r72-sm.pdf>.

V. Proposal for additional detail in the CPC based on NAPCS products for food and beverage services

As noted in section II, Appendix 1 shows the NAICS 722 product list, which is the basis to propose additional detail in the CPC. From the beginning, it is important to clear some issues:

- The list presented in Appendix 1 is about to be completed, but until now is a provisional version.
- Products included in the list were identified and defined through participation of experts from the industry (for example: establishments classified in NAICS subsector 722, associations that represent them, etc.), that were contacted by each country's subcommittee.
- The 722 Working Group prepared an aggregation structure which recognizes two main groups: 1) Primary products, which are the result of the primary activity of the economic unities classified in this category, and 2) Related products, which are the result of secondary activities carried out by these establishments. The proposal for additional detail in the CPC not necessarily agrees with the structure and detail of the 722 list, and in its turn, the product structure in this list not necessarily will be maintained in the NAPCS structure (as a whole classification system, with all products included) once the aggregation criteria are applied.
- Products identified as related products in the NAPCS list (group number 2) are not included in the proposal, since they are already included elsewhere in the CPC. For example, Reselling services for merchandise, retail/Sale of merchandise¹² are covered in Division 62; employment services (the provision of cooks, bartenders, waiters/waitresses, for example) are addressed in subclass 85129; temporary accommodation services are classified to CPC 63190, etc.

Upon comparing the current CPC Ver. 1.1 structure with the 722 list, one should note that the five detailed products in CPC groups 632 and 633 are broken down by NAPCS into 16 trilateral products¹³; in a number of cases, this was brought about because NAPCS listed as products some services that CPC considers only as examples in the explanatory notes. However, a part of the NAPCS detail might be excessive for the CPC (for example, to have separate products for meals on the one hand and for non-alcoholic beverages on the other, at the most detailed level of products with or without table service¹⁴), therefore this proposal retains the basic elements of the NAPCS list while aggregating to a level more appropriate for the CPC.

The proposal for additional detail in CPC groups 632 and 633 follows, including numbering, titles and definitions:

¹² Due to conceptual and practical differences between the countries, some of the NAPCS products have different titles and definitions, as in this case where the United States uses the title "Reselling services for merchandise, retail", while Canada names it as "Sale of merchandise". Until an agreement is reached, each country uses the titles and definitions that it prefers. In the Spanish version, the title being used is: "Servicios de reventa al por menor de mercancías".

¹³ Trilateral products are those agreed upon by Canada, México and the United States on which it is expected to collect data. Below the trilateral level, each country may recognize additional detail by means of *national* products that are necessary and appropriate for its economy.

¹⁴ The 722 Working Group broadly discussed the convenience of identifying meals and non-alcoholic beverages as separate products at the most detailed breakdown of products with or without table service. It was argued that these elements could create reporting problems for establishments that might not be able to break down the sales of meals and non-alcoholic beverages, but considering the interest shown by the consulted experts, the three countries agreed to include them in such a way that if restaurants and similar establishments can not provide the figures for non-alcoholic beverages separately, they will use the product "Meals and non-alcoholic beverages" (either with or without table service) to provide the aggregated data. As the testing of products developed under NAPCS continues in each country, it will be verified if the desired level of detail can be accomplished, and if it does, this breakdown could be recommended for use in the CPC.

Number	Title	Definition
632	Meals and Non-Alcoholic Beverages, Prepared and Served or Dispensed, for Immediate Consumption	Meals, snacks, other food items and beverages prepared and served or dispensed for immediate consumption (ready for consumption with little or no further cooking or other preparation). The food and beverages may be purchased by those who consume the food, or by businesses or institutions on behalf of those who will consume the food.
6321	Meals and Non-Alcoholic Beverages, Prepared and Served	See definition for subclass 63210.
63210	Meals and Non-Alcoholic Beverages, Prepared and Served	Meals, snacks, other food items and non-alcoholic beverages prepared and served for immediate consumption, on the premises at a bar, table, or other place attended by a server.
6322	Meals and Non-Alcoholic Beverages, Prepared and Dispensed without Table Service, for Immediate Consumption	Meals, snacks, other food items and non-alcoholic beverages prepared for immediate consumption, either on the premises at a table, bar or other place not attended by a server, or off the premises. Food for immediate consumption is ready for consumption with little or no further cooking or other preparation.
63221	Meals and Non-Alcoholic Beverages, Prepared and Dispensed without Table Service, for Consumption On the Premises	Meals, snacks, other food items and non-alcoholic beverages prepared for immediate consumption, on the premises at a table or other place not attended by a server.
63222	Meals and Non-Alcoholic Beverages Prepared and Dispensed via Drive-Through Service	Meals, snacks, other food items, prepared for immediate consumption, and sold through a drive-through or drive-up window to customers while they are still in their vehicle. Food for immediate consumption is ready for consumption with little or no further cooking or other preparation. Includes meals and beverages sold as a bundle.
63229	Meals and Non-Alcoholic Beverages Prepared and Dispensed for Immediate Consumption Off the Premises, Other than via Drive-Through Service	Meals, snacks, other food items, and non-alcoholic beverages prepared for immediate consumption off the premises, except when sold through a drive-through window. Food for immediate consumption is ready for consumption with little or no further cooking or other preparation. Includes meals and non-alcoholic beverages for take-out, for home delivery, or purchased from a mobile vendor.
6323	Meals and Beverages for Immediate Consumption, Prepared Under Long-Term Contract	Meals, snacks, other food items and beverages, prepared and served or dispensed, for immediate consumption, under contract for a specified period of time, to a business, government or institution, which pays the food preparer to provide the meals to a particular group of people. This product includes meals purchased by airlines, hospitals, prisons and schools to feed their passengers, patients, inmates, students, etc. It includes meals purchased by employers for immediate consumption by employees at remote sites such as for oil and gas exploration sites.
63231	Meals and Beverages for Immediate Consumption, Prepared Under Long-Term Contract, for Transportation Businesses	Meals, snacks, other food items and beverages, prepared and served or dispensed, for immediate consumption, under contract for a specified period of time, to a transportation business, which pays the food preparer to provide the meals for passengers and crew.

Number	Title	Definition
63239	Meals and Beverages for Immediate Consumption, Prepared Under Long-Term Contract, Other than for Transportation Businesses	Meals, snacks, other food items and beverages, prepared and served or dispensed, for immediate consumption, under contract for a specified period of time, to a business, government or institution (except transportation), which pays the food preparer to provide the meals to a particular group of people. This product includes meals purchased by hospitals, prisons and schools to feed their patients, inmates, students, etc. It includes meals purchased by employers for immediate consumption by employees at remote sites such as for oil and gas exploration sites.
6324	Meals and Beverages Prepared for Catered Events	Meals, snacks, other food items, and beverages prepared and served or dispensed for immediate consumption at unique events, where one person or entity contracts with the catering establishment and directly pays for the food and beverages. This product may include transportation of the food and beverages to a site provided by the customer, or may include provision of a dining facility (such as a banquet room) by the catering establishment. The terms of a catering contract are agreed in advance of the event, including the food and beverages to be served, the price per person, the number of people to be served, the location, and the level of service in terms of servers, bartenders, etc.
63241	Meals and Beverages Prepared for Catered Events Held on the Caterer's Premises	Meals, snacks, other food items, and beverages prepared and served or dispensed for immediate consumption at unique events, where one person or entity contracts in advance of the event with the catering establishment and directly pays for the food and beverages. This product comprises only catering services which are held at a dining facility (such as a banquet room) provided by the caterer. The provision of the dining facility may be included in the price of this product, or charged for separately. The terms of a catering contract are agreed in advance of the event, including the food and beverages to be served, the price per person, the number of people to be served, the location, and the level of service in terms of servers, bartenders, etc.
63242	Meals and Beverages Prepared and Served at Catered Events on the Customer's Premises	Meals, snacks, other food items, and beverages prepared and served for immediate consumption at unique events, where one person or entity contracts with the catering establishment and directly pays for the food and beverages. This product comprises only catering services which are held at a dining facility provided by the customer. Transportation of the food and beverages to the event site is included. This product may include various services at the event site, such as set-up, food preparation and food service. The terms of a catering contract are agreed in advance of the event, including the food and beverages to be served, the price per person, the number of people to be served, the location, and the level of service in terms of servers, bartenders, etc.

Number	Title	Definition
63243	Meals and Beverages Dropped off at the Customer's Event	Meals, snacks, other food items, and beverages prepared and dispensed for immediate consumption at unique events, where one person or entity contracts with the catering establishment and directly pays for the food and beverages. This product comprises preparation of the food and beverages and their transportation to a dining facility provided by the customer. This product does not include additional services at the event site, such as set-up, food preparation and food service. The terms of a catering contract are agreed in advance of the event, including the food and beverages to be dropped off, the price per person, the number of people, the location, etc.
633	Alcoholic Beverages, Prepared and Served or Dispensed for Immediate Consumption	See definition for class 6331.
6331	Alcoholic Beverages, Prepared and Served or Dispensed for Immediate Consumption	Alcoholic beverages prepared and served or dispensed for immediate consumption (in opened containers or glasses). Preparation includes opening, drawing, mixing, shaking, or pouring. Beverages may be served at a bar or a table. Includes alcoholic beverages prepared and served or dispensed that are paid for directly by passengers of transportation businesses.
63311	Wine and Wine Drinks, Prepared and Served or Dispensed for Immediate Consumption	Wine or wine mixed with other ingredients (except distilled spirits), prepared and served or dispensed for immediate consumption (in opened containers or glasses). Preparation includes opening, mixing, shaking, or pouring. Beverages may be served at a bar or a table. Includes alcoholic beverages prepared and served or dispensed that are paid for directly by passengers of transportation businesses.
63312	Beer, Ale, and Malt Beverages, Prepared and Served or Dispensed for Immediate Consumption	Beer, ale, or malt beverages, pure or mixed with other ingredients (except distilled spirits), prepared and served or dispensed for immediate consumption (in opened containers or glasses). Preparation includes opening, mixing, shaking, or pouring. Beverages may be served at a bar or a table. Includes alcoholic beverages prepared and served or dispensed that are paid for directly by passengers of transportation businesses.
63313	Drinks with Distilled Spirits, Prepared and Served or Dispensed for Immediate Consumption	Distilled spirits, served straight or mixed with other ingredients, prepared and served or dispensed for immediate consumption (in opened containers or glasses). Preparation includes opening, drawing, mixing, shaking, or pouring. Beverages may be served at a bar or a table. Beverages may be served at a bar or a table. Includes alcoholic beverages prepared and served or dispensed that are paid for directly by passengers of transportation businesses. Beverages may be served at a bar or a table. Includes alcoholic beverages prepared and served or dispensed that are paid for directly by passengers of transportation businesses.

It is convenient to describe the main characteristics of each category in the proposal:

6321, Meals and Non-Alcoholic Beverages, Prepared and Served

Further detail (compared with the current CPC) is not raised in this case; it is obviously not possible to suggest a breakdown in “consumption on the premises” and “consumption off the premises”, as in meals and non-alcoholic beverages without table service, because meals and non-alcoholic beverages prepared and served are by definition consumed **on** the premises. However, it should be emphasized that this definition covers not only the primary service product of full-service restaurants, but of any establishment that provides a service that conforms to its definition, including bars, night clubs, etc.

6322, Meals and Non-Alcoholic Beverages, Prepared and Dispensed without Table Service, for Immediate Consumption

Proposed category 6322 reflects in its breakdown the options available for the consumer when he (she) acquires meals and non-alcoholic beverages prepared and dispensed¹⁵ without table service, for immediate consumption. Through NAPCS research, a particular interest to have more data on these products –which correspond to a market segment that has experienced fast growth in the three North American countries’ economies¹⁶- was proved.

This product’s breakdown is based on two elements: place of consumption and “service channel”. So, subclass 63221 comprises *meals and non-alcoholic beverages, prepared and dispensed* to the client over the counter in order to be consumed on the premises, without table service; subclass 63222 refers to *meals and non-alcoholic beverages prepared and dispensed for immediate consumption via drive-through service*, which does not even require a customer to leave his (her) car, and that is particularly important for “fast food” restaurants. Finally, *meals and non-alcoholic beverages prepared and dispensed for immediate consumption off the premises, other than via drive-through service* are found in subclass 63229, including meals and non-alcoholic beverages for take-out, for home delivery or purchased from a mobile vendor. If figures for categories 63222 and 63229 are grouped together, one can obtain aggregated data for meals and non-alcoholic beverages, prepared and dispensed for immediate consumption off the premises.

The definitions presented in the proposal represent an important improvement over the current wording in the explanatory notes for subclasses 63220 and 63290, since they do not limit the product to the unit that typically provides it. In this way, it is recognized that full-service restaurants too often dispense food for take-out or for delivery, and to the extent that they do, they are providing *the same service* as would be provided by a limited-service eating place when it dispenses food for take-out or delivery; the current CPC does not seem to have a proper place for the previous case, that is why the advantage of adopting the NAPCS definition should be highlighted, since it gives priority to the service regardless of the unit that supplies it.

¹⁵ The term “dispensed” was adopted by the Working Group to imply that meals and beverages are simply prepared and handed out to the client, without a table service element.

¹⁶ One of the reasons explaining this growth is the time constraints faced by the inhabitants of the three countries in an increasingly urbanized environment, leading them to seek meal options that are not time consuming.

6323, Meals and Beverages for Immediate Consumption, Prepared Under Long-Term Contract and 6324, Meals and Beverages Prepared for Catered Events

The current CPC subclass 63230 "Caterer services, providing meals to outside" includes food preparation and supply services provided by caterers both to private households and for enterprises and institutions. As a result of NAPCS research, there are enough reasons to suggest that CPC should recognize meals and beverages for immediate consumption, prepared under long-term contract separately from meals and beverages prepared for catered events (classes 6323 and 6324 in this proposal, respectively). A fundamental reason for this distinction is that the former product is provided under contract *for a specified period of time*, while the latter is provided at *unique events*.

Meals and beverages for immediate consumption, prepared under long-term contract are paid for by businesses, governments or institutions (for example: airlines, hospitals, prisons, offices, etc.) and not by the direct consumers (i.e., passengers, patients, inmates, workers, etc.). If the people who consume the meals pay anything directly, the product would be classified using any of the detailed products under classes 6321, 6322 or 6331 of this proposal.

As for the product detail, the NAPCS Working Group discussed several alternatives, such as to distinguish the *category of consumer* (i.e., passengers, patients, workers), but it was finally agreed to distinguish the *type of payer*, because it is more practical for data collection and it would produce more useful data. Therefore, the most detailed CPC categories should identify two types of clients –as in NAPCS– for "meals and beverages for immediate consumption, prepared under long-term contract":

- For transportation businesses
- For businesses, governments or institutions (except transportation)

On the other hand, meals and beverages paid for by individuals, businesses or enterprises for catered events are supplied *in unique events* (such as weddings, baptisms and conventions). It is suggested to add the following 3 detailed products in the CPC, based on the location of the service and the type of service:

1. Meals and beverages prepared for catered events held on the caterer's premises, which by definition imply a "full" service, since servers, equipment and meals and beverages are included.
2. Meals and beverages prepared and served at catered events on the customer's premises, with a degree of service similar to the previous product, but supplied in a location provided by the customer.
3. Meals and beverages dropped off at the customer's event, with a "limited" degree of service, because meals and beverages are simply prepared and handed out in the facility provided by the client.

This breakdown was considered appropriate considering the equipment used and services provided are significantly different between serving on or off the caterer's premises (and when the service is provided at the customer's premises, there is also a remarkable difference between "preparing and serving" and "preparing and dropping off").

6331 Alcoholic Beverages, Prepared and Served or Dispensed for Immediate Consumption

This proposal attempts to improve the current CPC's categories 6330 and 63300, titled "Beverage serving services for consumption on the premises". The explanatory note for subclass 63300 describes it includes "beverage-serving services, of mostly alcoholic beverages, delivered by bars, beer halls, nightclubs, discotheques and similar facilities, with or without entertainment. Included are such services provided by bars operated in hotels or other lodging places or in transport facilities, e.g. in trains or aboard ships."

Once again, the service definition is evidently based on the industry-of-origin, limiting it to bars, beer halls, night clubs, etc. Conversely, the equivalent product definition in the NAPCS list covers all units that supply this service (the alcoholic beverages group is particularly important to **many** full-service restaurants and to **all** drinking places, but it is certainly offered by other units, such as: airlines, concessionaires at performing arts and sport venues, etc.). Additionally, the proposal definition explicitly establishes that the product comprises alcoholic beverages, bringing about a clearer wording than the one shown above in the phrase that reads: "beverage-serving services, of mostly alcoholic beverages", which leads the reader to make assumptions (are non-alcoholic beverages included?).

The same product breakdown used in the NAPCS list is proposed for the CPC, considering this type of detail is useful and of interest. Then, the product "Alcoholic beverages, prepared and served or dispensed for immediate consumption" should be broken down in:

- Wine and Wine Drinks, Prepared and Served or Dispensed for Immediate Consumption
- Beer, Ale, and Malt Beverages, Prepared and Served or Dispensed for Immediate Consumption
- Drinks with Distilled Spirits, Prepared and Served or Dispensed for Immediate Consumption

Conclusions

The ongoing work on NAPCS development has produced more product lists corresponding to various NAICS service sectors. Canada, Mexico and the United States have acknowledged that through these lists there has been a considerable increase in the number of service products currently available in their national classifications, and besides it is an advantage that those products have titles and definitions agreed upon by the three countries. It is expected that NAPCS work will be used as an input in the 2007 revision process for the CPC, especially in regard to improving the detail of the services part of the classification.

This paper presented a proposal for additional detail in the CPC regarding food and beverage services, mainly recognizing two issues: 1) their economic importance in the North American region -since they produced around 2% of each countries' GDP in 2002- and their sizeable contribution in tourism activities, and 2) the need to have additional breakdown in the CPC for food and beverage services products, in order to collect detailed data upon which the users will be able to develop more precise statistics of these services.

The present proposal is focused on proposing additional detail in the food and beverage services part of the classification, unlike the greater changes that have been proposed in other papers for areas such as Environmental consulting and Waste management services, or

Information and Communication Technology. Furthermore, the proposal emphasizes the advantages of using NAPCS products, which are not defined on characteristics of industries or economic units, but on characteristics of the services themselves, which brings about greater product coverage.

Comments on this proposal, including those that may arise from countries where the CPC has been used to measure the output of food and beverage services are welcomed.

Working Group Code	Tri-lateral Detail	National Product Detail			English Title	English Definition	Nombre en Español	Definición en Español	CPC Code
		Can	Méx	US					
1					Meals and Beverages, Prepared and Served or Dispensed, for Immediate Consumption	Meals, snacks, other food items and beverages prepared and served or dispensed for immediate consumption (ready for consumption with little or no further cooking or other preparation). The food and beverages may be purchased by those who consume the food, or by businesses or institutions on behalf of those who will consume the food. <u>Exclusions:</u> • food and beverages packaged for storage rather than immediate consumption, are included in 2.1, Reselling Services for Merchandise, including vending machines, retail.	Alimentos y bebidas preparados y servidos o despachados para consumo inmediato	Alimentos y bebidas preparados y servidos o despachados para consumo inmediato (con poca o ninguna necesidad de cocinado adicional). Los alimentos y bebidas pueden ser adquiridos por quienes los consumirán o por empresas e instituciones que los proveerán a un tercero para su consumo. <u>Excluye:</u> • Alimentos y bebidas empaquetados para consumo posterior (en vez de consumo inmediato), incluidos en el producto 2.1 Venta de mercancías.	63210 63220 63230 63290 63300
1.1					Meals and Non-Alcoholic Beverages, Prepared and Served or Dispensed, for Immediate Consumption	Meals, snacks, other food items and non-alcoholic beverages prepared and served or dispensed for immediate consumption (ready for consumption with little or no further cooking or other preparation). <u>Exclusions:</u> • alcoholic beverages, prepared and served or dispensed for immediate consumption, are included in 1.2, Alcoholic Beverages, Prepared and Served or Dispensed for Immediate Consumption; • meals, snacks, other food items and beverages, purchased under contract for a specified period of time, by a business, government or institution on behalf of others, for their immediate consumption, are included in 1.3, Meals and Beverages for Immediate Consumption, Prepared Under Long-Term Contract; • meals, snacks, other food items and beverages purchased for a unique event, are included in 1.4, Catered Meals and Beverages; • food and beverages packaged for storage rather than immediate consumption, are included in 2.1, Reselling Services for Merchandise, including vending machines, retail.	Alimentos y bebidas no alcohólicas preparados y servidos o despachados para consumo inmediato	Alimentos y bebidas no alcohólicas preparados y servidos o despachados para consumo inmediato (con poca o ninguna necesidad de cocinado adicional). Este producto incluye la venta de alimentos y bebidas que pagan directamente los consumidores a un establecimiento proveedor de alimentos y bebidas por contrato para empresas e instituciones. <u>Excluye:</u> • Bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato, incluidas en el producto 1.2 Bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato. • Alimentos y bebidas preparados y servidos o despachados para consumo inmediato por contrato a empresas e instituciones por un periodo de tiempo determinado, incluidos en el producto 1.3 Alimentos y bebidas preparados para consumo inmediato por contrato para empresas e instituciones. • Alimentos y bebidas preparados y servidos o despachados para consumo inmediato en acontecimientos de una sola ocasión, incluidos en el producto 1.4 Alimentos y bebidas preparados para ocasiones especiales.	63210 63220 63290 63300
1.1 cont'd								• Alimentos y bebidas empaquetados para consumo posterior (en vez de consumo inmediato), incluidos en el producto 2.1 Venta de mercancías.	
1.1.1					Meals and Non-Alcoholic Beverages, Prepared and Served	Meals, snacks, other food items and non-alcoholic beverages prepared and served for immediate consumption, on the premises at a bar, table, or other place attended by a server. <u>Exclusions:</u> • meals, snacks, other food items and non-alcoholic beverages served for immediate consumption on the premises, but without table service, are included in 1.1.2, Meals and Non-Alcoholic Beverages, Prepared and Dispensed without Table Service, for Immediate Consumption; • alcoholic beverages, prepared and served or dispensed for immediate consumption, are included in 1.2, Alcoholic Beverages, Prepared and Served or Dispensed, for Immediate Consumption.	Alimentos y bebidas no alcohólicas preparados y servidos	Alimentos y bebidas no alcohólicas preparados y servidos para consumo inmediato en los establecimientos, en una barra, mesa u otro lugar atendido por un mesero. <u>Excluye:</u> • Alimentos y bebidas no alcohólicas preparados y despachados para consumo inmediato en los establecimientos sin servicio de meseros, incluidos en el producto 1.1.2 Alimentos y bebidas no alcohólicas preparados y despachados. • Bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato, incluidas en el producto 1.2 Bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato.	63210 63300
1.1.1.1	X				Meals, Prepared and Served	Meals, snacks and other food items prepared and served for immediate consumption, on the premises at a bar, table, or other place attended by a server. Includes meals and beverages sold as a bundle.	Alimentos preparados y servidos	Alimentos preparados y servidos para consumo inmediato en los establecimientos, en una barra, mesa u otro lugar atendido por un mesero. Incluye alimentos y bebidas vendidos en paquete.	63210

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1.1.1.2	X				Non-Alcoholic Beverages, Prepared and Served	Non-alcoholic beverages prepared and served for immediate consumption (in opened containers or glasses), on the premises at a bar, table, or other place attended by a server. Preparation includes opening, drawing, mixing, shaking or pouring. <u>Exclusions:</u> • alcoholic beverages, prepared and served or dispensed for immediate consumption, are included in 1.2, Alcoholic Beverages, Prepared and Served or Dispensed for Immediate Consumption.	Bebidas no alcohólicas preparadas y servidas	Bebidas no alcohólicas preparadas y servidas (en vasos o envases abiertos) para consumo inmediato en los establecimientos, en una barra, mesa u otro lugar atendido por un mesero. La preparación consiste en abrir, mezclar, agitar o verter la bebida. <u>Excluye:</u> • Bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato, incluidas en el producto 1.2 Bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato.	63210 63300
1.1.2					Meals and Non-Alcoholic Beverages, Prepared and Dispensed without Table Service, for Immediate Consumption	Meals, snacks, other food items, and non-alcoholic beverages prepared for immediate consumption, either on the premises at a table, bar or other place not attended by a server, or off the premises. Food for immediate consumption is ready for consumption with little or no further cooking or other preparation. <u>Exclusions:</u> • alcoholic beverages, prepared and served or dispensed for immediate consumption, are included in 1.2, Alcoholic Beverages, Prepared and Served or Dispensed for Immediate Consumption; • food and beverages packaged for storage rather than immediate consumption, are included in 2.1, Reselling Services for Merchandise, including vending machines, retail.	Alimentos y bebidas no alcohólicas preparados y despachados	Alimentos y bebidas no alcohólicas preparados y despachados para consumo inmediato (con poca o ninguna necesidad de cocinado adicional) fuera de los establecimientos o en ellos, en una barra, mesa u otro lugar sin servicio de meseros. La entrega de los alimentos y bebidas no alcohólicas puede ser a través de un mostrador, ventanilla de servicio al automóvil, unidad móvil o por servicio a domicilio. <u>Excluye:</u> • Bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato, incluidas en el producto 1.2 Bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato. • Alimentos y bebidas empaquetados para consumo posterior (en vez de consumo inmediato), incluidos en el producto 2.1 Venta de mercancías.	63220 63290
1.1.2.1					Meals and Non-Alcoholic Beverages, Prepared and Dispensed without Table Service, for Consumption On the Premises	Meals, snacks, other food items, and non-alcoholic beverages prepared for immediate consumption, on the premises at a table or other place not attended by a server.	Alimentos y bebidas no alcohólicas preparados y despachados para consumo inmediato en los establecimientos	Alimentos y bebidas no alcohólicas preparados y despachados para consumo inmediato en los establecimientos, en una barra, mesa u otro lugar sin servicio de meseros.	63220
1.1.2.1.1	X				Meals, Prepared and Dispensed without Table Service, for Consumption On the Premises	Meals, snacks and other food items, prepared for immediate consumption on the premises at a table or other place not attended by a server. Includes meals and beverages sold as a bundle.	Alimentos preparados y despachados para consumo inmediato en los establecimientos	Alimentos preparados y despachados para consumo inmediato en los establecimientos, en una barra, mesa u otro lugar sin servicio de meseros. Incluye alimentos y bebidas vendidos en paquete.	63220
1.1.2.1.2	X				Non-Alcoholic Beverages, Prepared and Dispensed without Table Service, for Consumption On the Premises	Non-alcoholic beverages prepared for immediate consumption (in opened containers or glasses) on the premises at a table or other place not attended by a server. Preparation includes opening, drawing, mixing, shaking or pouring.	Bebidas no alcohólicas preparadas y despachadas para consumo inmediato en los establecimientos	Bebidas no alcohólicas preparadas y despachadas (en vasos o envases abiertos) para consumo inmediato en los establecimientos, en una barra, mesa u otro lugar sin servicio de meseros. La preparación consiste en abrir, mezclar, agitar o verter las bebidas.	63220
1.1.2.2					Meals and Non-Alcoholic Beverages, Prepared and Dispensed for Immediate Consumption Off the Premises	Meals, snacks, other food items, and non-alcoholic beverages prepared for immediate consumption, off the premises. Food for immediate consumption is ready for consumption with little or no further cooking or other preparation. Includes meals and non-alcoholic beverages for take-out, for home delivery, purchased from a mobile vendor or purchased at a drive-through window.	Alimentos y bebidas no alcohólicas preparados y despachados para consumo inmediato fuera de los establecimientos	Alimentos y bebidas no alcohólicas preparados y despachados para consumo inmediato (con poca o ninguna necesidad de cocinado adicional) fuera de los establecimientos. La entrega de los alimentos y bebidas no alcohólicas puede ser a través de un mostrador, ventanilla de servicio al automóvil, unidad móvil o por servicio a domicilio.	63220 63290

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1.1.2.2.1					Meals and Non-Alcoholic Beverages Prepared and Dispensed via Drive-Through Service	Meals, snacks, other food items, and non-alcoholic beverages, prepared for immediate consumption, and sold through a drive-through or drive-up window to customers while they are still in their vehicle. Food for immediate consumption is ready for consumption with little or no further cooking or other preparation.	Alimentos y bebidas no alcohólicas preparados y despachados para consumo inmediato por ventanilla de servicio al automóvil	Alimentos y bebidas no alcohólicas preparados y despachados para consumo inmediato (con poca o ninguna necesidad de cocinado adicional) fuera de los establecimientos. La entrega de los alimentos y bebidas no alcohólicas es a través de una ventanilla de servicio al automóvil.	63220 63290
1.1.2.2.1	X				Meals Prepared and Dispensed via Drive-Through Service	Meals, snacks, other food items, prepared for immediate consumption, and sold through a drive-through or drive-up window to customers while they are still in their vehicle. Food for immediate consumption is ready for consumption with little or no further cooking or other preparation. Includes meals and beverages sold as a bundle.	Alimentos preparados y despachados para consumo inmediato por ventanilla de servicio al automóvil	Alimentos preparados y despachados para consumo inmediato (con poca o ninguna necesidad de cocinado adicional) fuera de los establecimientos. La entrega de los alimentos es a través de una ventanilla de servicio al automóvil. Incluye alimentos y bebidas vendidos en paquete.	63220 63290
1.1.2.2.1	X				Non-Alcoholic Beverages Prepared and Dispensed via Drive-Through Service	Non-alcoholic beverages, prepared for immediate consumption (in opened containers or glasses), and sold through a drive-through or drive-up window to customers while they are still in their vehicle.	Bebidas no alcohólicas preparadas y despachadas para consumo inmediato por ventanilla de servicio al automóvil	Bebidas no alcohólicas preparadas y despachadas (en vasos o envases abiertos) para consumo inmediato fuera de los establecimientos. La entrega de las bebidas no alcohólicas es a través de una ventanilla de servicio al automóvil. La preparación consiste en abrir, mezclar, agitar o verter las bebidas.	63220 63290
1.1.2.2.9					Meals and Non-Alcoholic Beverages Prepared and Dispensed for Immediate Consumption Off the Premises, Other than via Drive-Through Service	Meals, snacks, other food items, and non-alcoholic beverages prepared for immediate consumption off the premises, except when sold through a drive-through window. Food for immediate consumption is ready for consumption with little or no further cooking or other preparation. Includes meals and non-alcoholic beverages for take-out, for home delivery, or purchased from a mobile vendor.	Alimentos y bebidas no alcohólicas preparados y despachados para consumo inmediato para llevar (excepto por ventanilla de servicio al automóvil)	Alimentos y bebidas no alcohólicas preparados y despachados para consumo inmediato (con poca o ninguna necesidad de cocinado adicional) fuera de los establecimientos. La entrega de los alimentos es a través de un mostrador, unidad móvil o por servicio a domicilio.	63220 63290
1.1.2.2.9	X				Meals Prepared and Dispensed for Immediate Consumption Off the Premises, Other than via Drive-Through Service	Meals, snacks, and other food items, prepared for immediate consumption off the premises, except when sold through a drive-through window. Food for immediate consumption is ready for consumption with little or no further cooking or other preparation. Includes meals and non-alcoholic beverages for take-out, for home delivery, or purchased from a mobile vendor. Includes meals and beverages sold as a bundle.	Alimentos preparados y despachados para consumo inmediato para llevar (excepto por ventanilla de servicio al automóvil)	Alimentos preparados y despachados para consumo inmediato (con poca o ninguna necesidad de cocinado adicional) fuera de los establecimientos. La entrega de los alimentos es a través de un mostrador, unidad móvil o por servicio a domicilio. Incluye alimentos y bebidas vendidos en paquete.	63220 63290
1.1.2.2.9	X				Non-Alcoholic Beverages Prepared and Dispensed for Immediate Consumption Off the Premises, Other than via Drive-Through Service	Non-alcoholic beverages, prepared for immediate consumption (in opened containers or glasses), off the premises, except when sold through a drive-through window. Food for immediate consumption is ready for consumption with little or no further cooking or other preparation. Includes meals and non-alcoholic beverages for take-out, for home delivery, or purchased from a mobile vendor.	Bebidas no alcohólicas preparadas y despachadas para consumo inmediato para llevar (excepto por ventanilla de servicio al automóvil)	Bebidas no alcohólicas preparadas y despachadas (en vasos o envases abiertos) para consumo inmediato fuera de los establecimientos. La entrega de las bebidas no alcohólicas es a través de un mostrador, unidad móvil o por servicio a domicilio. La preparación consiste en abrir, mezclar, agitar o verter las bebidas.	63220 63290

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1.2					Alcoholic Beverages, Prepared and Served or Dispensed for Immediate Consumption	Alcoholic beverages prepared and served or dispensed for immediate consumption (in opened containers or glasses). Preparation includes opening, drawing, mixing, shaking, or pouring. Beverages may be served at a bar or a table. Includes alcoholic beverages prepared and served or dispensed that are paid for directly by passengers of transportation businesses. <u>Exclusions:</u> <ul style="list-style-type: none"> non-alcoholic beverages, prepared and served or dispensed for immediate consumption, are included in 1.1, Meals and Non-Alcoholic Beverages, Prepared and Served or Dispensed, for Immediate Consumption; alcoholic beverages sold in unopened cans, bottles, cartons or other containers, are included in 2.1, Reselling Services for Merchandise, including vending machines, retail. 	Bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato	Bebidas alcohólicas preparadas y servidas o despachadas (en vasos o envases abiertos) para consumo inmediato. La preparación consiste en abrir, mezclar, agitar o verter las bebidas que pueden ser servidas (en una barra o mesa) o despachadas. Incluye: bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato pagadas directamente por los pasajeros de aerolíneas, líneas de transporte terrestre, etc. <u>Excluye:</u> <ul style="list-style-type: none"> Bebidas no alcohólicas preparadas y servidas o despachadas para consumo inmediato, incluidas en el producto 1.1 Alimentos y bebidas no alcohólicas preparados y servidos o despachados para consumo inmediato. Bebidas alcohólicas en envases cerrados para consumo posterior (en vez de consumo inmediato) incluidas en el producto 2.1 Venta de mercancías. 	63300
1.2.1	X				Wine and Wine Drinks, Prepared and Served or Dispensed for Immediate Consumption	Wine or wine mixed with other ingredients (except distilled spirits), prepared and served or dispensed for immediate consumption (in opened containers or glasses). Preparation includes opening, mixing, shaking, or pouring. Beverages may be served at a bar or a table. Includes alcoholic beverages prepared and served or dispensed that are paid for directly by passengers of transportation businesses. <u>Exclusions:</u> <ul style="list-style-type: none"> wine mixed with distilled spirits is included in 1.2.3, Drinks with Distilled Spirits, Prepared and Served or Dispensed for Immediate Consumption; alcoholic beverages sold in unopened cans, bottles, cartons or other containers, are included in 2.1, Reselling Services for Merchandise, including vending machines, retail. 	Vinos servidos o despachados para consumo inmediato	Vinos y bebidas alcohólicas elaboradas con base en vino, preparados y servidos o despachados (en vasos, copas, o envases abiertos) para consumo inmediato. La preparación consiste en abrir, mezclar, agitar o verter las bebidas que pueden ser servidas (en una barra o mesa) o despachadas. Incluye: bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato pagadas directamente por los pasajeros de aerolíneas, líneas de transporte terrestre, etc. <u>Excluye:</u> <ul style="list-style-type: none"> Bebidas alcohólicas elaboradas con base en licor, incluidas en el producto 1.2.3 Licores servidos o despachados para consumo inmediato. Bebidas alcohólicas en envases cerrados para consumo posterior incluidas en el producto 2.1 Venta de mercancías. 	63300
1.2.2	X				Beer, Ale, and Malt Beverages, Prepared and Served or Dispensed for Immediate Consumption	Beer, ale, or malt beverages, pure or mixed with other ingredients (except distilled spirits), prepared and served or dispensed for immediate consumption (in opened containers or glasses). Preparation includes opening, mixing, shaking, or pouring. Beverages may be served at a bar or a table. Includes alcoholic beverages prepared and served or dispensed that are paid for directly by passengers of transportation businesses. <u>Exclusions:</u> <ul style="list-style-type: none"> beer mixed with distilled spirits is included in 1.2.3, Drinks with Distilled Spirits, Prepared and Served or Dispensed for Immediate Consumption; alcoholic beverages sold in unopened cans, bottles, cartons, or other containers are included in 2.1, Reselling Services for Merchandise, including vending machines, retail. 	Cervezas servidas o despachadas para consumo inmediato	Cervezas y bebidas alcohólicas elaboradas con base en cerveza (excepto licores), preparadas y servidas o despachadas (en vasos o envases abiertos) para consumo inmediato. La preparación consiste en abrir, mezclar o verter las bebidas que pueden ser servidas (en una barra o mesa) o despachadas. Incluye: bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato pagadas directamente por los pasajeros de aerolíneas, líneas de transporte terrestre, etc. <u>Excluye:</u> <ul style="list-style-type: none"> Cervezas mezcladas con licores, incluidas en el producto 1.2.3 Licores servidos o despachados para consumo inmediato. Bebidas alcohólicas en envases cerrados para consumo posterior (en vez de consumo inmediato) incluidas en el producto 2.1 Venta de mercancías. 	63300

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1.2.3	X				Drinks with Distilled Spirits, Prepared and Served or Dispensed for Immediate Consumption	Distilled spirits, served straight or mixed with other ingredients, prepared and served or dispensed for immediate consumption (in opened containers or glasses). Preparation includes opening, drawing, mixing, shaking, or pouring. Beverages may be served at a bar or a table. Beverages may be served at a bar or a table. Includes alcoholic beverages prepared and served or dispensed that are paid for directly by passengers of transportation businesses. Beverages may be served at a bar or a table. Includes alcoholic beverages prepared and served or dispensed that are paid for directly by passengers of transportation businesses. <u>Exclusions:</u> • alcoholic beverages sold in unopened cans, bottles, cartons or other containers, are included in 2.1, Reselling Services for Merchandise, including	Licores servidos o despachados para consumo inmediato	Licores y bebidas alcohólicas elaboradas con base en licor, preparados y servidos o despachados (en vasos, copas o envases abiertos) para consumo inmediato. La preparación consiste en abrir, mezclar, agitar o verter las bebidas que pueden ser servidas (en una barra o mesa) o despachadas. Incluye: bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato pagadas directamente por los pasajeros de aerolíneas, líneas de transporte terrestre, etc. <u>Excluye:</u> • Bebidas alcohólicas en envases cerrados para consumo posterior (en vez de consumo inmediato) incluidas en el producto 2.1 Venta de mercancías.	63300
1.3					Meals and Beverages for Immediate Consumption, Prepared Under Long-Term Contract	Meals, snacks, other food items, and beverages, prepared and served or dispensed, for immediate consumption, under contract for a specified period of time, to a business, government or institution, which pays the food preparer to provide the meals to a particular group of people. This product includes meals purchased by airlines, hospitals, prisons and schools to feed their passengers, patients, inmates, students, etc. It includes meals purchased by employers for immediate consumption by employees at remote sites such as for oil and gas exploration sites. <u>Exclusions:</u> • meals and non-alcoholic beverages that are paid for directly by the consumer are included in 1.1, Meals and Non-Alcoholic Beverages, Prepared and Served or Dispensed, for Immediate Consumption; • alcoholic beverages that are paid for directly by the consumer are included in 1.2, Alcoholic Beverages, Prepared and Served or Dispensed for Immediate Consumption.	Alimentos y bebidas preparados para consumo inmediato por contrato para empresas e instituciones	Alimentos y bebidas preparados y servidos o despachados para consumo inmediato por contrato a empresas e instituciones por un periodo de tiempo determinado, tales como los alimentos y bebidas preparados para comedores industriales, sitios de exploración o producción de petróleo o gas, aerolíneas, hospitales, prisiones, oficinas, etc. <u>Excluye:</u> • Alimentos y bebidas no alcohólicas pagados directamente por los consumidores, incluidos en el producto 1.1 Alimentos y bebidas no alcohólicas preparados y servidos o despachados para consumo inmediato. • Bebidas alcohólicas pagadas directamente por los consumidores, incluidas en el producto 1.2 Bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato.	63230
1.3.1	X				Meals and Beverages for Immediate Consumption, Prepared Under Long-Term Contract, for Transportation Businesses	Meals, snacks, other food items, and beverages, prepared and served or dispensed, for immediate consumption, under contract for a specified period of time, to a transportation business, which pays the food preparer to provide the meals for passengers and crew. <u>Exclusions:</u> • alcoholic beverages that are paid for directly by passengers, are included in 1.2, Alcoholic Beverages, Prepared and Served or Dispensed for Immediate Consumption. • meals and non-alcoholic beverages that are paid for directly by the consumer are included in 1.1, Meals and Non-Alcoholic Beverages, Prepared and Served or Dispensed, for Immediate Consumption;	Alimentos y bebidas preparados para consumo inmediato por contrato para empresas de transporte	Alimentos y bebidas preparados y servidos o despachados para consumo inmediato por contrato a empresas de transporte por un periodo de tiempo determinado, tales como los alimentos y bebidas preparados para aerolíneas, líneas de transporte terrestre de pasajeros, etc. <u>Excluye:</u> • Alimentos y bebidas no alcohólicas pagados directamente por los consumidores, incluidos en el producto 1.1 Alimentos y bebidas no alcohólicas preparados y servidos o despachados para consumo inmediato. • Bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato pagadas directamente por los pasajeros, incluidas en el producto 1.2 Bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato.	63230

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1.3.9	X				<p>Meals and Beverages for Immediate Consumption, Prepared Under Long-Term Contract, Other than for Transportation Businesses</p> <p>Meals, snacks, other food items, and beverages, prepared and served or dispensed, for immediate consumption, under contract for a specified period of time, to a business, government or institution (except transportation), which pays the food preparer to provide the meals to a particular group of people. This product includes meals purchased by hospitals, prisons and schools to feed their patients, inmates, students, etc. It includes meals purchased by employers for immediate consumption by employees at remote sites such as for oil and gas exploration sites.</p> <p><u>Exclusions:</u></p> <ul style="list-style-type: none"> meals and non-alcoholic beverages that are paid for directly by the consumer, are included in 1.1, Meals and Non-Alcoholic Beverages, Prepared and Served or Dispensed, for Immediate Consumption; alcoholic beverages that are paid for directly by the consumer, are included in 1.2, Alcoholic Beverages, Prepared and Served or Dispensed for Immediate Consumption. 	Alimentos y bebidas preparados para consumo inmediato por contrato para empresas (excepto las de transporte) e instituciones	Alimentos y bebidas preparados y servidos o despachados para consumo inmediato por contrato a empresas (excepto las de transporte) e instituciones por un periodo de tiempo determinado, tales como los alimentos y bebidas preparados para comedores industriales, sitios de exploración o producción de petróleo o gas, hospitales, prisiones, oficinas, etc. Excluye: • Alimentos y bebidas no alcohólicas pagados directamente por los consumidores, incluidos en el producto 1.1 Alimentos y bebidas no alcohólicas preparadas y servidos o despachados para consumo inmediato. • Bebidas alcohólicas pagadas directamente por los consumidores, incluidas en el producto 1.2 Bebidas alcohólicas preparadas y servidas o despachadas para consumo inmediato.	63230	
1.4					<p>Meals and Beverages Prepared for Catered Events</p> <p>Meals, snacks, other food items, and beverages prepared and served or dispensed for immediate consumption at unique events, where one person or entity contracts with the catering establishment and directly pays for the food and beverages. This product may include transportation of the food and beverages to a site provided by the customer, or may include provision of a dining facility (such as a banquet room) by the catering establishment. The terms of a catering contract are agreed in advance of the event, including the food and beverages to be served, the price per person, the number of people to be served, the location, and the level of service in terms of servers, bartenders, etc.</p> <p><u>Exclusions:</u></p> <ul style="list-style-type: none"> "cash bar" sales (sales of alcoholic beverages directly to people attending catered events) are classified in 1.2, Alcoholic Beverages, Prepared and Served or Dispensed for Immediate Consumption; the provision of a dining facility for a catered event, charged for separately from the food and beverages, is classified in 2.9.1, Rental of Non-residential Space in Buildings or Other Facilities. 	Alimentos y bebidas preparados para ocasiones especiales	Alimentos y bebidas preparados y servidos o despachados para consumo inmediato en acontecimientos de una sola ocasión tales como bodas, bautizos y convenciones, entre otros, donde una persona o entidad contrata y paga directamente los alimentos y bebidas al establecimiento proveedor del servicio. Este producto puede incluir las instalaciones para llevar a cabo dicha ocasión o el transporte de los alimentos y bebidas a las instalaciones que el cliente señala. Las condiciones del contrato se establecen por adelantado a la ocasión, incluyendo aspectos como los alimentos y bebidas a servirse, número de comensales, precio por comensal, servicios de personal (meseros, cantineros), etc. Excluye: • Alquiler de instalaciones para llevar a cabo ocasiones especiales, que se cobra por separado de los alimentos y bebidas, incluido en el producto 2.9 Otros servicios. • Suministro de personal como meseros, cantineros y cocineros para ocasiones especiales sin supervisión del establecimiento proveedor del servicio, incluido en el producto 2.9 Otros servicios.	63230	
1.4 cont'd					<ul style="list-style-type: none"> the provision of food service employees (such as bartenders, cooks, servers) for hire, without supervision, is included in 2.9.5 Employment Services; "office coffee services" or "coffee-break services" (the periodic delivery of supplies of bulk coffee to an office location, which the office people use to make coffee for themselves) are included in 2.1.9 Reselling Services for Other Merchandise, including vending machines, retail. 				

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1.4.1	X				Meals and Beverages Prepared for Catered Events Held on the Caterer's Premises	Meals, snacks, other food items, and beverages prepared and served or dispensed for immediate consumption at unique events, where one person or entity contracts in advance of the event with the catering establishment and directly pays for the food and beverages. This product comprises only catering services which are held at a dining facility (such as a banquet room) provided by the caterer. The provision of the dining facility may be included in the price of this product, or charged for separately. The terms of a catering contract are agreed in advance of the event, including the food and beverages to be served, the price per person, the number of people to be served, the location, and the level of service in terms of servers, bartenders, etc. <u>Exclusions:</u> • the provision of a dining facility for a catered event, charged for separately from the food and beverages, is included in 2.9.1, Rental of Non-residential Space in Buildings or Other Facilities.	Alimentos y bebidas preparados para ocasiones especiales en las instalaciones del proveedor del servicio	Alimentos y bebidas preparados y servidos o despachados para consumo inmediato en acontecimientos de una sola ocasión tales como bodas, bautizos y convenciones, entre otros, donde una persona o entidad contrata y paga directamente los alimentos y bebidas al establecimiento proveedor del servicio. Este producto incluye las instalaciones para llevar a cabo dicha ocasión. Las condiciones del contrato se establecen por adelantado a la ocasión, incluyendo aspectos como los alimentos y bebidas a servirse, número de comensales, precio por comensal, servicios de personal (meseros, cantineros), etc. <u>Excluye:</u> • Alquiler de las instalaciones para llevar a cabo ocasiones especiales, que se cobra por separado de los alimentos y bebidas, incluido en el producto 2.9 Otros servicios.	63230
1.4.2					Meals and Beverages Prepared for Catered Events Held at the Customers Premises	Meals, snacks, other food items and beverages prepared and served or dispensed for immediate consumption at unique events, where one person or entity contracts with the catering establishment and directly pays for the food and beverages. Transportation of the food and beverages to the event site is included. This product may include various services at the event site, such as set-up, food preparation and food service. The terms of a catering contract are agreed in advance of the event, including the food and beverages to be served, the price per person, the number of people to be served, the location, and the level of service in terms of servers, bartenders, etc. <u>Exclusions:</u> • the provision of food service employees (such as bartenders, cooks, servers) for hire, without supervision, is included in 2.9.5 Employment Services; • "office coffee services" or "coffee-break services" (the periodic delivery of supplies of bulk coffee to an office location, which the people in the office use to make coffee for themselves) are included in 2.1.9 Reselling Services for Other Merchandise, retail.	Alimentos y bebidas preparados para ocasiones especiales a domicilio	Alimentos y bebidas preparados y servidos o despachados para consumo inmediato en acontecimientos de una sola ocasión tales como bodas, bautizos y convenciones, entre otros, donde una persona o entidad contrata y paga directamente los alimentos y bebidas al establecimiento proveedor del servicio. Este producto incluye el transporte de los alimentos y bebidas a las instalaciones que el cliente señale y puede incluir servicios adicionales tales como meseros, cantineros, la decoración del lugar, entre otros. Las condiciones del contrato se establecen por adelantado a la ocasión, incluyendo aspectos como los alimentos y bebidas a servirse, número de comensales, precio por comensal, servicios de personal (meseros, cantineros), etc. <u>Excluye:</u> • Suministro de personal como meseros, cantineros y cocineros para ocasiones especiales sin supervisión del establecimiento proveedor del servicio, incluido en el producto 2.9 Otros servicios.	63230

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1.4.2.1	X				Meals and Beverages Prepared and Served at Catered Events on the Customer's Premises	Meals, snacks, other food items, and beverages prepared and served for immediate consumption at unique events, where one person or entity contracts with the catering establishment and directly pays for the food and beverages. This product comprises only catering services which are held at a dining facility provided by the customer. Transportation of the food and beverages to the event site is included. This product may include various services at the event site, such as set-up, food preparation and food service. The terms of a catering contract are agreed in advance of the event, including the food and beverages to be served, the price per person, the number of people to be served, the location, and the level of service in terms of servers, bartenders, etc. <u>Exclusions:</u> • the provision of food service employees (such as bartenders, cooks, servers) for hire, without supervision, is included in 2.9.5 Employment Services;	Alimentos y bebidas preparados y servidos para ocasiones especiales a domicilio	Alimentos y bebidas preparados y servidos para consumo inmediato en acontecimientos de una sola ocasión tales como bodas, bautizos y convenciones, entre otros, donde una persona o entidad contrata y paga directamente los alimentos y bebidas al establecimiento proveedor del servicio. Este producto incluye el transporte de los alimentos y bebidas a las instalaciones que el cliente señale así como servicios adicionales tales como meseros, cantineros, la decoración del lugar, entre otros. Las condiciones del contrato se establecen por adelantado a la ocasión, incluyendo aspectos como los alimentos y bebidas a servirse, número de comensales, precio por comensal, servicios de personal (meseros, cantineros), etc. <u>Excluye:</u> • Suministro de personal como meseros, cantineros y cocineros para ocasiones especiales sin supervisión del establecimiento proveedor del servicio, incluido en el producto 2.9 Otros servicios.	63230
1.4.2.1 cont'd					• "office coffee services" or "coffee-break services" (the periodic delivery of supplies of bulk coffee to an office location, which the people in the office use to make coffee for themselves) are included in 2.1.9 Reselling Services for Other Merchandise, including vending machines retail.				
1.4.2.2	X				Meals and Beverages Dropped off at the Customer's Event	Meals, snacks, other food items, and beverages prepared and dispensed for immediate consumption at unique events, where one person or entity contracts with the catering establishment and directly pays for the food and beverages. This product comprises preparation of the food and beverages and their transportation to a dining facility provided by the customer. This product does not include additional services at the event site, such as set-up, food preparation and food service. The terms of a catering contract are agreed in advance of the event, including the food and beverages to be dropped off, the price per person, the number of people, the location, etc. <u>Exclusions:</u> • the provision of food service employees (such as bartenders, cooks, servers) for hire, without supervision, is included in 2.9.5 Employment Services.	Alimentos y bebidas preparados y despachados para ocasiones especiales a domicilio	Alimentos y bebidas preparados y despachados para consumo inmediato en acontecimientos de una sola ocasión tales como bodas, bautizos y convenciones, entre otros, donde una persona o entidad contrata y paga directamente los alimentos y bebidas al establecimiento proveedor del servicio. Este producto sólo incluye el transporte de los alimentos y bebidas a las instalaciones que el cliente señale. Las condiciones del contrato se establecen por adelantado a la ocasión, incluyendo aspectos como los alimentos y bebidas a despacharse, número de comensales, precio por comensal, etc. <u>Excluye:</u> • Suministro de personal como meseros, cantineros y cocineros para ocasiones especiales sin supervisión del establecimiento proveedor del servicio, incluido en el producto 2.9 Otros servicios.	63230
2					Related Products	Other merchandise or services provided by establishments classified in 722 as secondary products. (US) Merchandise and services not elsewhere classified (Canada)	Productos relacionados	Mercancías y servicios no clasificados en otra parte.	624 625 63190 67530 68120 72112 73340 83190 85129 96230 96920 96990 97990

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2.1					<p>Reselling Services for Merchandise, including vending machines, retail (US) Sale of Merchandise (Canada)</p>	<p>Retailing of apparel, memorabilia, and other mementos or products purchased on own account for resale. Revenue for this product is the gross margin earned on resales. (US) Sales of merchandise. Includes sales made from vending machines.</p> <p>Examples:</p> <ul style="list-style-type: none"> • food and beverages (e.g., groceries); • packaged alcoholic beverages (in unopened containers); • newspapers, magazines, and books; • arts and crafts; • clothing. <p>Exclusion:</p> <ul style="list-style-type: none"> • sales of meals and beverages for immediate consumption, classified in Meals and Beverages, Prepared and Served or Dispensed, for Immediate Consumption. (Canada) 	Servicios de reventa al por menor de mercancías	Venta al por menor de mercancías (por ejemplo: alimentos y bebidas empacados, prendas de vestir, artículos de cuidado personal, equipo para actividades deportivas y recreativas, libros, periódicos y revistas, regalos y souvenirs, tarjetas telefónicas, combustible, etc.) adquiridas para su reventa. Este producto incluye la venta de mercancías provenientes de máquinas expendedoras.	624
2.1.1	X				<p>Reselling Services for Packaged Alcoholic Beverages, retail (US) Sale of Packaged Alcoholic Beverages (Canada)</p>	<p>Retailing of packaged alcoholic beverages (in unopened containers), purchased on own account for resale. Revenue for this product is the gross margin earned on resales. (US) Sale of packaged alcoholic beverages (in unopened containers), not for immediate consumption. (Canada)</p>	Servicios de reventa al por menor de bebidas alcohólicas en envases cerrados	Venta al por menor de bebidas alcohólicas en envases cerrados para su consumo posterior en vez de inmediato, adquiridas para su reventa.	62426
2.1.2	X				<p>Reselling Services for Books, Newspapers, and Periodicals, retail (US) Sale of Newspapers, Magazines and Books (Canada)</p>	<p>Retailing of books, newspapers, and periodicals purchased on own account for resale. Revenue for this product is the gross margin earned on resales. (US) Sale of newspapers, magazines and books. Includes sales made from vending machines. (Canada)</p>	Servicios de reventa al por menor de periódicos, revistas y libros	Venta al por menor de periódicos, revistas y libros adquiridos para su reventa.	62451
2.1.9	X				<p>Reselling Services for Other Merchandise, including vending machines, retail (US) Sale of Merchandise, Not Elsewhere Classified (Canada)</p>	<p>Retailing of other merchandise purchased on own account for resale. Revenue for this product is the gross margin earned on resales. (US) Sale of merchandise, not elsewhere classified. Includes sales made from vending machines. (Canada)</p>	Servicios de reventa al por menor de otras mercancías	Venta al por menor de mercancías no clasificadas en otra parte, adquiridas para su reventa.	624
2.2	X				Admissions to Live Performing Arts Performances	711, Product 1	Admisión a espectáculos artísticos en vivo	El derecho a presenciar un espectáculo artístico en vivo. Incluye la entrada de personas o grupos por medio de pases anuales, boletos o abonos. Incluye cobros adicionales a la tarifa normal de admisión, como por ejemplo: cobros por asientos preferenciales (palcos, plateas, etc.). El cobro por la admisión puede recibir el nombre de "cover" o membresía.	96230
2.3	X				Admissions to Dance Halls and Clubs (including Cover Charges)	<p>Admission to dance halls, discotheque, clubs and similar places where music is played and patrons can dance. The charges for admission may be referred to as a cover charge or membership. A beverage may be included in the price of admission.</p> <p>Exclusion:</p> <ul style="list-style-type: none"> • admission to live musical performances in concert halls, etc., is classified in 711, #1 Admissions to Live Performing Arts Performances. 	Admisión a pistas de baile, centros nocturnos, discotecas y similares (cover)	El derecho al acceso o entrada a pistas de baile, centros nocturnos, discotecas, y similares donde se toca o se reproduce música y los clientes pueden bailar. El cobro por la admisión puede recibir el nombre de "cover" o membresía. El cover puede o no incluir el consumo de bebidas. Excluye:	96990
2.4	X				Franchises	Pending	Franquicias	Pendiente	73340

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2.9	X				Other Related Products	Providing services other than prepared food and beverage services. Examples: <ul style="list-style-type: none"> parking services; commercial space leasing; banquet hall and meeting room rental (when not bundled with prepared food services); accommodation services; gambling revenues, when the food services establishment sells gambling services on its own account; hosting of vending machines, video games, gambling machines, and other coin-operated machines; employment services, such as for cooks, bartenders, waiters and waitresses, when the customer is responsible for supervision; management services, such as for organizing meetings; coat check services delivery services (when not bundled with prepared food services). 	Otros servicios	Otros servicios diferentes a la preparación de alimentos y bebidas para consumo inmediato, tales como: servicios de estacionamiento; alquiler de salones para realizar acontecimientos sociales y reuniones de negocios; alquiler de mantelería, cristalería, cuchillería y similares; colocación de máquinas expendedoras, videojuegos, máquinas de apuestas, y otras máquinas que funcionan con fichas o monedas; servicio de entrega a domicilio de alimentos y bebidas (cuando se cobra por separado); servicios de empleo, etc.	625 63190 67530 68120 72112 83190 85129 96920 97990
2.9.1				X	Rental of Non-residential Space in Buildings or Other Facilities	7131, Product 4.7	Alquiler de espacio no residencial en inmuebles u otras instalaciones	Alquiler de espacios en inmuebles u otras instalaciones para usos no residenciales, como por ejemplo: alquiler de oficinas y locales comerciales, plantas y naves industriales, etc. Incluye el alquiler de espacios con "derechos de concesión" para vender mercancías, alimentos y bebidas o prestar servicios específicos en centros de espectáculos (tales como teatros, auditorios, estadios, etc.) También incluye el alquiler a corto plazo de espacios para la celebración de reuniones, convenciones, bodas, fiestas y eventos similares. Excluye: <ul style="list-style-type: none"> Alquiler de terrenos. Alquiler de espacios a terceros para colocar juegos y máquinas que funcionan con fichas o monedas, incluidos en el producto Colocación de máquinas expendedoras, videojuegos, máquinas de apuestas, y otras máquinas que funcionan con fichas o monedas. Renta de espacios publicitarios en exhibidores. Alquiler de espacios para el estacionamiento de vehículos automotores y bicicletas. 	72112
2.9.2				X	Accommodation for travellers	721, product 1.1	Servicios de alojamiento para viajeros	Alojamiento temporal a viajeros y otras personas, mediante el alquiler de habitaciones o unidades de hospedaje, la renta de espacios para estacionar casas móviles o instalar tiendas de campaña, etc. El hospedaje puede incluir uno o más servicios adicionales como alimentos y bebidas, estacionamiento y servicios recreativos, entre otros.	63190
2.9.3				X	Gambling Products	7132, product 1	Juegos con apuestas y sorteos	La posibilidad de ganar cierta cantidad de dinero por medio de la participación en juegos de azar o en apuestas sobre los resultados de carreras, eventos deportivos y otros eventos. Los jugadores pueden apostar contra el establecimiento o entre sí y pueden o no conocer el monto exacto del premio.	96920
2.9.4				X	Hosting of Vending Machines, Video Games, Gambling Machines, and Other Coin-Operated Machines	Providing a space for the placement of coin-operated machines such as vending machines, video games, children's mechanical rides, and coin-operated gambling machines such as slot machines and video lottery terminals, for a fee or commission paid by the owners or lessors of the machines.	Colocación de máquinas expendedoras, videojuegos, máquinas de apuestas, y otras máquinas que funcionan con fichas o monedas	Proporcionar espacios para la colocación de máquinas que funcionan con fichas o monedas, tales como máquinas expendedoras, videojuegos, juegos montables y máquinas de apuestas que funcionan con fichas o monedas, a cambio de una comisión pagada por el titular (propietario o arrendatario) de las máquinas.	625 96920

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2.9.4.1		X			Hosting of Vending Machines, Video Games, and Other Non-Gambling Coin-Operated Machines	7139, product 11.10	Colocación de máquinas expendedoras, videojuegos y otras máquinas que funcionan con fichas o monedas	Proporcionar espacios para la colocación de máquinas que funcionan con fichas o monedas, tales como máquinas expendedoras, videojuegos y juegos montables que funcionan con fichas o monedas, a cambio de una comisión pagada por el titular (propietario o arrendatario) de las máquinas. Excluye: <ul style="list-style-type: none"> Colocación de máquinas de apuestas que funcionan con monedas, incluida en el producto 2.9.4.2. Operación de juegos en máquinas recreativas que funcionan con fichas o monedas. 	625
2.9.4.2		X			Hosting of Coin-Operated Gambling Machines	7139, product 11.11	Colocación de máquinas de apuestas que funcionan con fichas o monedas	Proporcionar espacios para la colocación de máquinas de apuestas que funcionan con monedas, a cambio de una comisión pagada por el titular (propietario o arrendatario) de las máquinas. Excluye: <ul style="list-style-type: none"> Colocación de máquinas expendedoras, videojuegos y otras máquinas que funcionan con fichas o monedas, excepto máquinas de apuestas, incluida en el producto 2.9.4.1. Operación de máquinas de apuestas que funcionan con fichas o monedas, incluida en el producto 1.2 de la lista 7132. 	96920
2.9.5				X	Employment Services	Providing employment services, such as cooks, bartenders, waiters and waitresses, when the customer is responsible for supervision	Servicios de empleo	Suministro de servicios de empleo, como por ejemplo: suministro de cocineros, cantineros y meseros, cuando el cliente es responsable de su supervisión.	85129
2.9.6				X	Coat Check Services	Providing coat check services	Servicios de guardarropa	Suministro de servicios de guardarropa.	97990
2.9.7				X	Delivery Services for Food and Beverages	Providing delivery services charged for on its own account—not bundled with prepared food services.	Servicios de entrega a domicilio	Servicios de entrega a domicilio (cuando no están incluidos en el precio de los alimentos preparados).	68120