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Statistics Sweden

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Retail trade by detailed product using administrative sources

This paper contains a detailed description over how the Swedish food sales statistics is done.

SESSION ON CPC AND TURNOVER

Statistics Sweden

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1.Introduction

The 2002-2004 Voorburg Group meetings included discussion on development in the area of turnover of services by detailed products. At the 2003 meeting in Tokyo, a study was carried out showing that many countries collected product data on services. The product classification most frequently used was the CPA (the obvious explanation being that many of the responding countries came from Europe) but many countries also used other classifications.

In recent years there has been a strong focus on the respond burden. It is important for statistical institutes to lessen this burden on enterprises. At the same time it is essential to compile high quality statistics.

The aim of this paper is to describe how Statistics Sweden uses administrative sources from enterprises to collect data on turnover of detailed products in the retail trade. By using administrative sources, the respond burden can be decreased while the quality of the statistics is improved, compared to data collected by a sample of enterprises through questionnaires or telephone interviews.

The advantage of doing food sales statistics in the Swedish retail trade is that more than 85 per cent of the turnover is covered by four big *supermarket chains*.

2.Facts about the food and beverage sales statistics

2.1 Introduction, purpose and users

In Sweden calculation of the food consumption was produced by the Swedish institute for agriculture (SJV). SJV ended there production from reference year 2000. The same year Statistics Sweden started producing statistics over the food consumption with a new method, i.e. by measuring the food sales in the retail trade by administrative cash register. SJV produced there statistics mainly based on data from *Foreign trade statistics*, *Industrial production statistics* (PRODCOM) and *Price statistics*.

The purpose of the statistics is to shed light on sales of food and beverages broken down by product groups within the retail trade and retail sale of automotive fuel (from now on only mentioned *trade*). The statistics are primarily used in the Consumer Price Index (CPI), the National Accounts, by the National Food Administration (SLV) and the general public. The statistics also comprise a part of the multi yearly statistics that Statistics Sweden produces on retail trade and retail sale of automotive fuel every fifth year.

The area of application of the Consumer Price Index is partly for calculation of weighting, but also as a direct source upon selection of products. The National Accounts use the statistics for calculation of household consumption expenditures. The National Food Administration makes calculations for nutritional values based on the statistics.

2.2 Facts about the statistics

In chapters 2.2.1 to 2.2.5 facts about the statistics is presented. First of all just an short overview about how the statistics is done.

- From the Business register is the population for the statistics created.
- The total turnover of food and beverage sale is estimated by data from the value added tax register (VAT).
- The breakdown of turnover into detailed product groups is done by administrative data cash register from four supermarket chains and by a questionnaire survey to the other enterprises.

More details and technical information about this is presented below.

2.2.1 Population

The statistics cover all enterprises within retail trade (NACE 52) and the retail sales of automotive fuel (NACE 50.5) which from now on is called *trade*.

The population is divided into two parts, a sub population (from here on called *service trade*) of enterprises that have been surveyed via a questionnaire, and a sub-population (from here on called *supermarket chains*) where information is gathered via administrative data cash registers.

Since data cash register could be used, the population for *service trade* has decreased from about 60 000 enterprises to about 17 000 enterprises. It also worth mentioning that the four

supermarket chains cover approximately 85 per cent of the food and beverage sales in the trade.

2.2.2 Accomplishing the survey

To produce statistics on food and beverage sales, a number of different sources have been used:

- Data cash register (described in chapter 4) from four supermarket chains, (ICA, Kooperationen, Axfood and Bergendahls).
- The register on enterprises that are included in each supermarket chain.
- Questionnaire survey to enterprises within retail trade and retail sale of automotive fuel that do not belong to the four supermarket chains.
- Value added tax (VAT) register for those enterprises that are involved in *trade* according to the business register. These enterprises have the value added tax of 12 per cent, which is the tax rate for food and beverage.

2.2.2.1 Data cash register

The data cash register statistics from the four large supermarket chains have been the most important source for conducting the survey. Information has been gathered centrally and Statistic Sweden pays a small amount of money for the work of delivering the cash register data. Figures have been collected from the central office of the supermarket chains, which means that figures for a lot of enterprises has been collected at the same time. Data cash register statistics are classified from the unique article level (EAN articles) to the adapted product group level for the Consumer Price Index (CPI) for food and beverages, amounting to 173 product groups as of now. These product groups also fulfil the needs of the National Accounts, Eurostat and other users.

One to four cash registers has been received from each supermarket chain. For ICA, Kooperationen and Bergendahls the data is divided into stores and hypermarkets. For Axfood the data is divided into four types of stores.

2.2.2.2 The register from each supermarket chain

The division of the population, into service trade and supermarket chains, is done with information on enterprise units that are included in the four supermarket chains.

2.2.2.3 Questionnaire survey

Concerning *service trade*, a sample of enterprises is requested to give information on sales broken down by products. This sample includes about 400 enterprises. The information that these enterprises are asked to supply follows the 4-digit COICOP within the area of food and beverages (namely COICOP 01-Food and non alcoholic beverages and 02.1 – Alcoholic beverages). This information is not as detailed as the demands from users, but models are used to press the information to a finer level of detail via information from the supermarket chains

2.2.2.4 Turnover level and the value added tax register (VAT)

In Sweden food and beverage sales have a unique VAT tax rate of 12 per cent. The calculations of the level of turnover for food and beverage sales are based on the sum of sales for the 12 per cent VAT rate including VAT within trade.

2.2.3 Estimations

For the supermarket chains the EAN articles are classified for those product groups, 173 product groups, that the CPI needs statistics on. This classification is done both automatically and manually (as described in further detail in chapter 4). When classification is complete, sales values for the 173 product groups are summed up for each supermarket chains hypermarket, stores or type of stores. These calculated values are then calibrated with the calculated level of food according to the total turnover.

Regarding *service trade*, an estimation of collected data is made by using an HT-estimator. After the estimation is made, there is data on the goods according to the 4-digit COICOP, and activity according to appendix 2. These calculated values are calibrated with the calculated level of food and beverages according to the total turnover. Because service trade enterprises only need to answer for 12 aggregated product groups, the results from these product groups have been distributed among the 173 product groups by using models and information from the supermarket chains.

2.2.4 Presentation

The results of the survey contains turnover by detailed product in the area of food and beverages. The results are provided for 173 product groups to CPI but are reported to the publicity for 40 product groups which follow COICOP at the Swedish 5-digit level (some results is presented at page 13-14).

2.2.5 Obligation to report information

There is an obligation to report information requested in the service trade questionnaire. The use of data cash register statistics, administrative materials and sample surveys constitute a part of Statistics Sweden's aim to limit the provision of data from enterprises.

3. Classification

3.1 Introduction

The purpose of the statistics is mainly to meet the needs of the CPI and the National Accounts for statistics on private consumption of food and beverages. In Sweden, private consumption of food and beverages is by large reflected in food and beverage sales in retail trade and the retail sale automotive fuel. Another purpose of the statistics is to form a basis for multi-year sales statistics of Eurostat by product in the retail trade and the retail sale of automotive fuel.

To fulfil these needs, Statistic Sweden has produced two product group classifications and has used two existing ones to present the statistics. These are in hierarchical order beginning with the most detailed level:

- Consumer Price Index classification (KPIK) with 173 product groups, which fulfill the needs of CPI.
- National Accounts classification (BNPK) with 39 product groups and COICOP for food and beverages (01+02.1) which fulfill the needs of the National Accounts.
- Classification of product by activity (CPA) which fulfill the needs from Eurostat.

The links between these different classifications are described in annex 1.

3.2 Consumer Price Index classification (KPIK)

The needs of CPI for detailed statistics on food and beverages sales are nearly endless, since the information will be used to calculate weights within the area of food. After thorough discussions with those working with the CPI, it was decided that statistics on food sales would be produced for 173 product groups. Since there have not been any adequate classifications that fulfil the needs of the CPI, Sweden has produced its own breakdown of product groups. This breakdown has been named KPIK, and is described in annex 1.

3.3 COICOP and the classification of the National Accounts (BNPK)

The National Accounts' needs for detailed statistics on food and beverage sales are not as considerable as those of the CPI, and an inventory ended on 39 product groups. The name of this breakdown (BNPK) is also a Swedish invention, and is described in annex 1. The National Accounts are also interested in comparing these statistics with those from the Household Budget Survey, which follows the COICOP breakdown of food and beverage.

COICOP (Classification of Individual Consumption by Purpose), is an international classification of the household private consumption according to SNA 1993 (a System of National accounts) and according to the European National accounts system 1995 (ESA 1995) which is applied in the National accounts of EU Member States. COICOP consists of fourteen main groups. In this survey, commodities in two of these main groups are used, i.e. *Food and non-alcoholic beverages* (01) and *Alcoholic beverages* (02.1).

Statistic Sweden has created a link between KPIK and COICOP, as shown in annex 1.

3.4 Classification of product by activity (CPA)

Eurostat's needs for detailed statistics on sales in retail trade are not so great, and follow the CPA at the 5-digit level for food. The area for food and beverages involves 7 CPA codes. To allow presentation according to CPA, Statistics Sweden has created a key between COICOP and CPA, as found in annex 1.

A proposal from Statistic Sweden is that an international key between CPA and COICOP would be put forward.

4. The administrative cash register

4.1 Generally about European article numbering (EAN)

EAN is an abbreviation for European Article Numbering and is used as an identity number for products. The EAN-system is a universal system which has been adopted all over the world. The EAN-system contains three components identification, information carrier and electronic information transportation. All EAN-numbers for identification are unique and are built up by EAN Enterpriseprefix, running number and control digit. GTIN (Global Trade Item Number) or EAN 13 is the most common variant with 13 digits. It contains 13 figures referring to products, package and services. EAN 13-figures are international, which mean that the same number can be used irrespective which country the article shall be exported to.



7	3	5	0	0	0	0	0	0	A	A	A	K
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The two first figures is a country code (Sweden has 73) which inform of which country the EAN-license has been transcribed. The following 7 figures, in the example above 5000000, is the number of the producer. The position "AAA" is for the article numbering in the case above it is 001. The position "K" is a control digit, in the case above 6.

The EAN code above 7350000000016 refers to a big pack of sausage, 1000 gram, from Enterprise Ltd.

For goods sold by weight or volume, i.e. products sold by the kilo or litre at a delicatessen counter, a label is printed at the sales outlet with a 13-digit EAN type of number that can be read and interpreted by the data cash register. This number usually begins with 20 or 23 (instead of the country code) and also includes a product code that is unique for the supermarket or the shop, together with the quantity. The last digit in this number is also a control digit.

Perishable goods which are sold by the piece, such as fruit and vegetables, has no EAN codes. For these goods the local units often use local 4-digit PLU-codes (Price Look Up) to be able to scan the price. Today it is also possible to use EAN-codes for these products, since the cash register are more advanced and retailers strive for unique identification of this type of goods.

The following is an example of the information Statistics Sweden get from one of the four supermarket chains.

Picture 1 - Some rows from a register from one of the supermarket chains

Article number (Chain number)	EAN-Code	Article name	Supplier	Product Code (Chain code)	Turn-over incl VAT	Turn-over excl VAT	Quantity	Size
182548	7391835000062	KUNG SOJKINTAMARI GL.FRI	Kung Markatta	1021010	1000	893	50	250 ml
116830	7310470050256	EKST COLLORIT SOYA PLFL	Procordia Food AB	1021010	1000	893	10	165g
182532	7318690035893	ICA SOYA KINESISK	Purefood Manufacturing Company	1021010	1000	893	30	440 ml
166778	7311310035235	S:A KETJAP MANIS 1	Santa Maria AB.	1021010	1000	893	40	125 ML
163985	7310155700285	DRUV GULDISOYA	Dr PersFood AB	1021020	1000	893	60	160 G
170849	7310155703002	HÄGG SÅSKULÖR	Dr PersFood AB	1021020	1000	893	20	165 G
122433	7322550032380	BLÅ CHAMPINJONSÅS	Campbells Soup Sweden AB	1022010	1000	893	70	3 dl
122434	7322550032359	BLÅ BEARNAISE EXKRYDD 2	Campbells Soup Sweden AB	1022010	1000	893	80	2,25dl
122437	7322550032342	BLÅ CURRYSÅS	Campbells Soup Sweden AB	1022010	1000	893	90	2,5 dl
122454	7322550032304	BLÅ BEARNAISESÅS 2	Campbells Soup Sweden AB	1022010	1000	893	110	2,25 d
122455	7322550032410	BLÅ ÍRTSÅS	Campbells Soup Sweden AB	1022010	1000	893	50	2,5 dl
122456	7322550032366	BLÅ GRÖNPEPPARSÅS 2	Campbells Soup Sweden AB	1022010	1000	893	30	2,5 dl
122458	7322550032335	BLÅ HOLLANDAISESÅS 2	Campbells Soup Sweden AB	1022010	1000	893	20	2,25 d

4.2 Code system

Statistics Sweden calculates sales for 173 product groups each year for each of the supermarket chains and each type of stores (hypermarkets and stores). Statistics Sweden works with a set of code keys to code each article in the cash registers, this work is done every year. The reason is that EAN number that has been used on an article that has disappeared can be used on another article in the future. Approximately one third of all articles disappear and the same number of new articles turn up.

Step 1

We have received one to four registers from each supermarket chain. Statistics from ICA, Coop and Bergendahls are broken down by shops and hypermarkets. Information from Axfood is broken down into four types of shops. From the input data, we create one register per supermarket chain with all existing articles (EAN-codes).

Step 2

Chain specific keys has been produced of Statistics Sweden which is a key between the supermarket chains own product group codes and the KPIK product code. The article register for each supermarket chain is matched against this specific key so that each article get an KPIK code. When this match is done we get a first proposal of the KPIK here named KPIK_SUPERMCHAIN1 etc. Below follows some rows from the specific key for SUPERMCHAIN1 which totally contains 1200 rows:

Picture 2 - Several rows from the supermarket chain specific key for supermarket chain1

PRODUCTCODE_SUPERMCHAIN1	PRODUCTNAME_SUPERMCHAIN1	KPIK_SUPERMCHAIN1
1021010	Yoghurt	1551206:D
1021011	Övrig mejeri	1551100:2
1021012	Mat- och bakmargarin	1543000:4
1021013	Mejeri Juice, Nektar, lättdryck	1532000:2S
1021014	Chark manuell	15130:21
1021015	Matkorv	15130:22

The supermarket chains specific product groups are of different nature and vary from 175 to 3 500 product groups. Detailed product group breakdown in a chain leads to better accuracy in automatic coding.

Step 3

A large article register is created with the four article registers from the supermarket chains through a match with the EAN-code. The EAN-code is the only common variable.

- Firstly the KPIK code is set by last years KPIK code in the article register
- New articles get the most common KPIK code from the four supermarket chains

For each article we now only have one row but many variables. This large article register is the frame for EAN-articles and also the key between EAN-code and KPIK-code. Statistics Sweden's article register contains of 150 000 articles of which approximately 50 000 articles are for food.

Picture 3 - A piece of the article register

KPIK-CODE (USED FOR STATISTICS)	EAN-Code	Article name	KPIK CODE SUPERM CHAIN1	KPIK CODE SUPERM CHAIN2	KPIK CODE LAST YEAR	PRIORITY
0112A:22	7391835000062	KUNG SOJKINTAMARI GL.FRI	0112A:22	0112A:22	0112A:22	1
0112A:22	7310470050256	EKST COLLORIT SOYA PLFL	0112A:21	0112A:22	0112A:22	1
0112A:22	7318690035893	ICA SOYA KINESISK	0112A:22	0112A:22	0112A:22	1
0112A:22	7311310035235	S:A KETJAP MANIS 1	0112A:22	0112A:21	0112A:22	9
0112A:22	7310155700285	DRUV GULDSOYA	0112A:21	0112A:22	0112A:22	9
0112A:22	7310155703002	HÄGG SÅSKULÖR	0112A:22	0112A:22	0112A:22	1
0112A:22	7322550032380	BLÅ CHAMPINJONSÅS	0112A:22	0112A:21	0112A:22	1
0112A:22	7322550032359	BLÅ BEARNAISE EXKRYDD 2	0112A:12	0112A:22	0112A:22	1
0112A:22	7322550032342	BLÅ CURRYSÅS	0112A:22	0112A:22	0112A:22	1
0112A:22	7322550032304	BLÅ BEARNAISESÅS 2	0112A:22	0112A:22	0112A:22	1
0112A:22	7322550032410	BLÅ ÍRTSÅS	0112A:22	0112A:11	0112A:22	1
0112A:22	7322550032366	BLÅ GRÖNPEPPARSÅS 2	0112A:22	0112A:22	0112A:11	1
0112A:22	7322550032335	BLÅ HOLLANDAISESÅS 2	0112A:22	0112A:22	0112A:22	1

Step 4

Now it is time to check this key and mark KPIK on rows without codes. It is not reasonable to check the entire register, and thus rows with large sales values and considerable uncertainty are given priority. This first automatic coding is based on the specific product groups of each supermarket chain. Afterwards, the products are checked and coded manually according to three criteria:

- Size: turnover for the product is included in a group of products that together accounts for more than 95 per cent of total food sales (about 5 000 products).
- Concordance for an EAN product among the various supermarket chains.
- EAN product is new for the year.

Step 5

When the coding and checking of the article register is finished it is time to make statistics from the register.

4.3 Quality

The quality in the cash register is generally speaking very high. Statistic Sweden has also made comparison with AC Nielsen, a private enterprise which provides the same type of statistics, with only small discrepancies. But for perishable goods, such as fresh fruit and vegetables, the cash register data is of worse quality. Perishable goods are goods which often do not have an EAN-code but instead have a PLU-code. Besides fresh fruit and vegetables are products such as meat, fish and cheese which are sold in the delicatessen counter. The statistics over perishable goods are anyway getting better every year. Nowadays it is also possible to use EAN-codes for these products, since the cash register are more advanced and retailers strive for a unique identification of this type of goods.

5. Future projects

- *Ecological food* –Statistics Sweden plans to try to classify and produce statistics on ecological food next year by using data cash register statistics. The big challenge for this project is whether it is possible to identify ecological food in an economical way. A cooperation with the Swedish control organization for ecological food, KRAV, will be necessary.
- *More data cash register data*- In the next coming years, Statistics Sweden aims to try to persuade more enterprises to submit cash register data.
- *Regional statistics*- Next year, Statistics Sweden will produce statistics on the total food sales at the municipality level.
- *Classification*- There are ideas to make the classification more detailed in order to make the statistics even more interesting. A lot of users are interested in very detailed product statistics in the area of food and beverage.

6. Coordination

As mentioned previously, statistics on food and beverage sales are used to calculate weights in the CPI. But the final register produced for the EAN products is also used in the sample of representative goods in the CPI. The CPI will measure process of those products that are drawn from the sample in the next survey. This means that the person who feeds

price information in the shop knows exactly which article that will be used to measure prices.

It is worth mentioning that there is a very close connection between the food sales statistics, CPI and the National accounts since the same figures are used for the National accounts calculation of the private consumption, the weighting factors of the CPI, and the sample of representative goods for the CPI.

7. Advantages of using cash register

- The classification is done by statistician at Statistic Sweden who knows the definitions better than the enterprises. This means that measurement defects can be kept at a very low level.
- The classification can easily be changed since the data in the cash register can be classified at the statistical office.
- Response burden can be kept at a very low level since one supermarket chain can provide figures for a lot of enterprises. Even if the respondent was answering for one enterprise it would be easier to provide the statistical office with one data file than to fill in a questionnaire.
- The cash register can be used for other thing than the primary need, for example can ecological food sales statistics probably can be produced.

8. Helpful information and some results

The food and beverage sales statistics are as mentioned before a new statistical product at Statistic Sweden, which was published for the first time in December 2002 considering reference year 2000 and 2001. The food sale statistic is presented in SM HA24 SM0401 http://www.scb.se/templates/Product___7916.asp

The following tables shows results based on the survey.:

Turnover of food and beverages, SEK millions

COICOP	Productgroup	Turnover (incl. VAT)			
		Current prices			
		2000	2001	2002	2003
01+02.1	Food and beverages	149 823	158 263	168 520	172 906
01	Food and non alcoholic beverages	125 114	132 512	141 148	145 129
01.1	Food	112 418	119 381	127 495	130 829
01.1.1	Bread and cereals	19 138	20 271	21 038	21 180
01.1.2	Meat	19 862	22 211	24 238	25 175
01.1.3	Fish	7 352	8 027	8 584	8 473
01.1.4	Milk, cheese and eggs	19 839	20 651	22 398	23 751
01.1.5	Oil and fats	3 662	3 673	3 784	3 919
01.1.6	Fruit	8 157	8 768	9 238	9 839
01.1.7	Vegetables	13 218	13 727	14 606	15 366
01.1.8	Sugar, jam, honey, chocolate and confectionery	15 224	15 922	16 894	16 668
01.1.9	Food products n.e.c	5 965	6 131	6 713	6 458
01.2	Non-alcoholic beverages	12 696	13 131	13 653	14 300
01.2.1	Coffee, tea and cocoa	4 501	4 488	4 299	4 440
01.2.2	Mineral waters, soft drinks, fruit and vegetable juices	8 195	8 643	9 354	9 860
02.1	Alcoholic beverages	24 709	25 751	27 372	27 777
02.1.1	Spirits	7 285	7 377	7 648	7 441
02.1.2	Wine	10 113	10 695	11 564	12 017
02.1.3	Beer	7 312	7 679	8 161	8 319

Turnover of vegetables on detailed product groups, SEK millions

COICOP Productgroup		Turnover (incl. VAT)			
		Current prices			
		2000	2001	2002	2003
01.1.7	Vegetables	13 218	13 727	14 606	15 366
	Potatoes	1267	1411	1357	1462
	Dry pea and beans				38
	Carrots	387	453	489	590
	Other root crops	163	185	204	212
	Iceberg lettuce	549	646	649	673
	Other lettuce	264	279	352	430
	White cabbage	82	94	113	96
	Salad bowl	50	56	59	51
	Cauliflower	132	140	145	167
	Other cabbage	119	126	130	116
	Leguminous plant	74	63	54	52
	Stem plant	49	63	75	80
	Cucumber	928	901	971	1071
	Tomato	1871	1711	2026	2151
	Paprika	735	731	748	632
	Other vegetables	100	103	112	105
	Onion	249	279	346	340
	Leek	143	188	165	126
	Other onion	188	213	245	266
	Mushroom	347	369	395	509
	Other fresh vegetables	17	15	14	35
	Fresh spices	221	227	181	274
	Potato products	1118	1120	1170	1127
	Chios	1193	1181	1196	1318
	Frozen vegetables	918	967	1069	1059
	Dry vegetables	96	117	126	64
	Prepared vegetables, frozen and canned	1230	1290	1431	1514
	Complete food of vegetables	729	799	787	812

Annex 1 – Connection between different classifications

KPIK	KPIK-Name	BNPK	COICOP4	COICOP4-Name	CPA	CPA-Name
15611	Flour	15611	0111	Bread and cereal	52241	Retail trade services of bread, cakes and flour
01119B	Poppy seed	0119B	0111	- "-	52241	- "-
15310P	Potato flour	15310	0111	- "-	52241	- "-
15612:1	Rice	15612	0111	- "-	52241	- "-
15612:2	Grain	15612	0111	- "-	52241	- "-
15612:3	Mixer	15612	0111	- "-	52241	- "-
15612:41	Flakes	15612	0111	- "-	52241	- "-
15612:42	Crisp	15612	0111	- "-	52241	- "-
15810:1A	Frozen bread	15810	0111	- "-	52241	- "-
15810:1B	Coarse bread	15810	0111	- "-	52241	- "-
15810:1C	Bread of wheat flour	15810	0111	- "-	52241	- "-
15810:2A	White bread	15810	0111	- "-	52241	- "-
15810:2B	Danish pastry	15810	0111	- "-	52241	- "-
15810:3	Pastry	15810	0111	- "-	52241	- "-
15810:4	Completed food of cereal	15810	0111	- "-	52241	- "-
1582:11	Hard bread	15820	0111	- "-	52241	- "-
1582:12	Rusk	15820	0111	- "-	52241	- "-
1582:21	Biscuit	15820	0111	- "-	52241	- "-
1582:22	Cookies	15820	0111	- "-	52241	- "-
15850	Paste	15850	0111	- "-	52241	- "-
15850:R	Completed food of cereal	15850	0111	- "-	52241	- "-
15112:11	Beef	15112	0112	Meat	52220	Retail trade services of meat (including poultry) and meat products
15112:12	Veal	15112	0112	- "-	52220	- "-
15112:13	Horseflesh	15112	0112	- "-	52220	- "-
15112:2	Pig pork	15112	0112	- "-	52220	- "-
15112:31	Lamb	15112	0112	- "-	52220	- "-
15112:32F	Meat from wild animals, in packet	15120	0112	- "-	52220	- "-
15112:32L	Meat from wild animals, not in packet	15120	0112	- "-	52220	- "-
15112:4	Entrails	15111	0112	- "-	52220	- "-
15120:D	Poultry frozen	15120	0112	- "-	52220	- "-
15120:F	Poultry fresh	15120	0112	- "-	52220	- "-
15130:21	Unmixed delicates	15130	0112	- "-	52220	- "-
15130:22	Mixed delicates	15130	0112	- "-	52220	- "-
15130:31	Complete food of meat	15130	0112	- "-	52220	- "-
15130:32	Canned meat	15130	0112	- "-	52220	- "-
15130:33	Frozen meat products	15130	0112	- "-	52220	- "-
050A:1A	Flatfish, fresh	050A	0113	Fisk	52230	Retail trade services of fish, crustaceans and mollusks
050A:1B	Cod, fresh	050A	0113	- "-	52230	- "-
050A:1C	Herring, fresh	050A	0113	- "-	52230	- "-
050A:1D	Salmon, fresh	050A	0113	- "-	52230	- "-
050A:1E	Other saltwater fish, fresh	050A	0113	- "-	52230	- "-
050A:1F	Freshwater fish, fresh	050A	0113	- "-	52230	- "-
050A:2	Shellfish and mollusk	050A	0113	- "-	52230	- "-
15200:1A	Flatfish, frozen	15200	0113	- "-	52230	- "-
15200:1B	Cod, frozen	15200	0113	- "-	52230	- "-
15200:1C	Other fish, frozen	15200	0113	- "-	52230	- "-
15200:2A	Salted and spiced fish	15200	0113	- "-	52230	- "-
15200:2B	Drought fish	15200	0113	- "-	52230	- "-
15200:2C	Kippered fish	15200	0113	- "-	52230	- "-
15200:3	Caviar	15200	0113	- "-	52230	- "-
15200:4	Pickled herring	15200	0113	- "-	52230	- "-
15200:5D	Prepared frozen fish	15200	0113	- "-	52230	- "-

	and shellfish	15200				
15200:5F	Completed food of meat, fresh	15200	0113	- "	52230	- "
15200:5K	Pickled fish and shellfish	15200	0113	- "	52230	- "
15200:5P	Fish finger, frozen	15200	0113	- "	52230	- "
15200:5S	Prepared shellfish and mollusk	15200	0113	- "	52230	- "
1551202:A	Thin cream	1551202	0114	Milk, cheese and eggs	52279	Other retail trade services of food, in specialized stores
1551202:B	Thick cream	1551202	0114	- "	52279	- "
1551202:C	Sour cream	1551202	0114	- "	52279	- "
1551206:A	Thin sour milk	1551206	0114	- "	52279	- "
1551206:B	Sour milk	1551206	0114	- "	52279	- "
1551206:C	Rich sour milk	1551206	0114	- "	52279	- "
1551206:D	Yoghurt, kefir etc	1551206	0114	- "	52279	- "
0124100	Egg	0124100	0114	- "	52279	- "
1551100:1	Cheese	1551100	0114	- "	52279	- "
1551100:2	Dessert cheese, cream cheese	1551100	0114	- "	52279	- "
1551201:1	Thin milk	1551201	0114	- "	52279	- "
1551201:2	Milk	1551201	0114	- "	52279	- "
1551201:3	Rich milk	1551201	0114	- "	52279	- "
1551201:4	Other milk	1551201	0114	- "	52279	- "
15512P	Powdered milk	15512	0114	- "	52279	- "
15410	Virgin oil	15410	0115	Oils and fats	52279	- "
15420:A	Olive oil	15420	0115	- "	52279	- "
15420:B	Cooking oil	15420	0115	- "	52279	- "
1543000:1	Baking and cooking margarine	1543000	0115	- "	52279	- "
1543000:2	Table margarine, 60-80% fats	1543000	0115	- "	52279	- "
1543000:3	Light margarine 30-40% fats	1543000	0115	- "	52279	- "
1543000:4	Other vegetable fats	1543000	0115	- "	52279	- "
1543000:5	Animal fats	1543000	0115	- "	52279	- "
15512A:1	Butter	15512A	0115	- "	52279	- "
15512A:2	Bregott	15512A	0115	- "	52279	- "
15620	Maize oil	15620	0115	- "	52279	- "
01111F	Sunflower-, mustard- and sesame seed	01111F	0116	Fruit	52210	Retail trade services of fruit and vegetables
0113A:11	Orange	0113A	0116	- "	52210	- "
0113A:12	Lemon	0113A	0116	- "	52210	- "
0113A:13	Grapefruit	0113A	0116	- "	52210	- "
0113A:14	Small citrus fruit	0113A	0116	- "	52210	- "
0113A:15	Other citrus fruit	0113A	0116	- "	52210	- "
0113A:21	Apple	0113A	0116	- "	52210	- "
0113A:22	Pear	0113A	0116	- "	52210	- "
0113A:3	Melon	0113A	0116	- "	52210	- "
0113A:4	Bananas	0113A	0116	- "	52210	- "
0113A:5	Stone fruit	0113A	0116	- "	52210	- "
0113A:6	Grape	0113A	0116	- "	52210	- "
0113A:7	Exotic fruits	0113A	0116	- "	52210	- "
0113A:8	Berry	0113A	0116	- "	52210	- "
15330F:1A	Almond and nuts	15330F	0116	- "	52210	- "
15330F:1B	Dried fruit	15330F	0116	- "	52210	- "
15330F:21	Fruit- and berry products	15330F	0116	- "	52210	- "
15330F:22	Frozen fruits and berries	15330F	0116	- "	52210	- "
0111300	Potatoes	0111300	0117	Vegetables	52210	- "
0112A:11	Carrots	0112A	0117	- "	52210	- "
0112A:12	Other root crops	0112A	0117	- "	52210	- "
0112A:21	Iceberg lettuce	0112A	0117	- "	52210	- "
0112A:22	Other lettuce	0112A	0117	- "	52210	- "
0112A:31	White cabbage	0112A	0117	- "	52210	- "
0112A:32	Salad bowl	0112A	0117	- "	52210	- "
0112A:33	Cauliflower	0112A	0117	- "	52210	- "
0112A:34	Other cabbage	0112A	0117	- "	52210	- "
0112A:4	Leguminous plant	0112A	0117	- "	52210	- "

0112A:5	Stem plant	0112A	0117	- "	52210	- "
0112A:61	Cucumber	0112A	0117	- "	52210	- "
0112A:62	Tomato	0112A	0117	- "	52210	- "
0112A:63	Paprika	0112A	0117	- "	52210	- "
0112A:64	Other vegetables	0112A	0117	- "	52210	- "
0112A:71	Onion	0112A	0117	- "	52210	- "
0112A:72	Leek	0112A	0117	- "	52210	- "
0112A:73	Other onion	0112A	0117	- "	52210	- "
0112A:8	Mushroom	0112A	0117	- "	52210	- "
0112A:9	Other fresh vegetables	0112A	0117	- "	52210	- "
15310:1D	Frozen potato products	15310	0117	- "	52210	- "
15310:1F	Fresh potato products	15310	0117	- "	52210	- "
15310:1K	Canned potatoes	15310	0117	- "	52210	- "
15310:1S	Dry potato products	15310	0117	- "	52210	- "
15310:2	Chips	15310	0117	- "	52210	- "
15330G:1	Frozen vegetables	15330G	0117	- "	52210	- "
15330G:2A	Dry pea and beans	15330G	0117	- "	52210	- "
15330G:2B	Dry vegetables	15330G	0117	- "	52210	- "
15330G:3A	Vegetables pickled in vinegar	15330G	0117	- "	52210	- "
15330G:3B	Canned vegetables	15330G	0117	- "	52210	- "
15330G:4E	Prepared vegetables, frozen and canned	15330G	0117	- "	52210	- "
15330G:4F	Complete food of vegetables	15330G	0117	- "	52210	- "
15870:F	Fresh spices	0112A	0117	- "	52210	- "
15830:A	Sugar	15830	0118	Sugar, jam, honey, sweets	52242	Retail trade services of confectionery and sugar confectionery
15830:B	Syrup	15830	0118	- "	52242	- "
012D	Honey	012D	0118	- "	52242	- "
15330S	Jam	15330	0118	- "	52242	- "
1552000:A	Ice cream (pieces)	1552000	0118	- "	52242	- "
1552000:B	Ice cream (packet)	1552000	0118	- "	52242	- "
1552000:L	Ice cream (bucket)	1552000	0118	- "	52242	- "
1552000:S	Ice cream (water ice)	1552000	0118	- "	52242	- "
1584S:A	Bar of chocolate	1584S	0118	- "	52242	- "
1584S:B	Sweet gifts	1584S	0118	- "	52242	- "
1584S:C	Sweets	1584S	0118	- "	52242	- "
1584S:D	Chewing gum	1584S	0118	- "	52242	- "
1584S:E	Other sweet products	1584S	0118	- "	52242	- "
15870:A	Mayonnaise, sauce	15870	0119	Other food products	52279	Other retail trade services of food, in specialized stores
15870:C	Spicy	15870	0119	- "	52279	- "
15870:S	Essence	15870	0119	- "	52279	- "
1440000	Salt	1440000	0119	- "	52279	- "
158A:1	Soup, sauces, stews, pudding, mousse	158A	0119	- "	52279	- "
158A:2	Gruel	158A	0119	- "	52279	- "
158A:3	Baby food	158A	0119	- "	52279	- "
158A:4	Yeast	158A	0119	- "	52279	- "
24	Gelatin, bicarbonate etc	24	0119	- "	52279	- "
1584D	Cacao	1584D	0121	Coffee, tea and cacao	52250	Retail sale of alcoholic and other beverages
15860A:1	Coffee	15860	0121	- "	52250	- "
15860A:2	Instant coffee	15860	0121	- "	52250	- "
15860B	Tea	15860	0121	- "	52250	- "
1532000:1	Fruit syrup	1532000	0122	Alcohol free drinks, juices	52250	- "
1532000:2J	Juice	1532000	0122	- "	52250	- "

1532000:2M	Table drink	1532000	0122	- " -	52250	- " -
1532000:2S	Still drink	1532000	0122	- " -	52250	- " -
15980:1	Water	15980	0122	- " -	52250	- " -
15980:2	Soft drink	15980	0122	- " -	52250	- " -
159A:1	Alcohol free wine	159A	0212	Wine	52250	- " -
159A:2	Cider	159A	0212	- " -	52250	- " -
159A:3	Wine batch	159A	0212	- " -	52250	- " -
15960:1A	Beer below 1,8 %	15960	0213	Beer	52250	- " -
15960:1B	Beer below 1,8 % crate	15960	0213	- " -	52250	- " -
15960:2A	Beer between 1,8 - 2,8 %	15960	0213	- " -	52250	- " -
15960:2B	Beer between 2,8 – 3,5 %	15960	0213	- " -	52250	- " -
15960:3	Beer batch	15960	0213	- " -	52250	- " -

Annex 2 – Covered activities

- 50500 - Retail sale of automotive fuel
- 52110 - Retail sale in non-specialized stores with food, beverages or tobacco predominating
- 52121 – Other retail sale in department store- and hypermarkets
- 52129 - Other retail sale in non-specialized stores
- 52210 - Retail sale of fruit and vegetables
- 52220 - Retail sale of meat and meat products
- 52230 - Retail sale of fish, crustaceans and mollusks
- 52241 - Retail sale of bread, cakes and flour
- 52242 - Retail sale of confectionery and sugar confectionery
- 52250 - Retail sale of alcoholic and other beverages
- 52260 - Retail sale of tobacco products
- 52271 - Retail sale of health food
- 52279 - Other retail sale of food, beverages and tobacco in specialized stores
- 52620 - Retail sale via stalls and markets
- 52630 - Other non-store retail sale