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**SPPI for Accommodation and Food Services
in Finland**

Statistics Finland
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1. INTRODUCTION	3
2. DEFINITION OF THE SERVICE BEING PRICED.....	3
a) Accommodation services.....	3
b) Food and beverage service activities.....	4
c) Price indices in Finland	4
3. PRICING UNIT OF MEASURE.....	4
4. MARKET CONDITIONS AND CONSTRAINTS	5
a) Size of the industry	5
b) Special conditions or restrictions	6
c) Record keeping practice.....	7
5. STRUCTURE AND DETAIL OF STANDARD CLASSIFICATION RELATED TO THE AREA ...	8
6. EVALUATION OF STANDARD VS. DEFINITION AND MARKET CONDITIONS.....	8
7. NATIONAL ACCOUNTS CONCEPTS AND MEASUREMENT ISSUES FOR THIS AREA	9
8. PRICING METHOD(S) AND CRITERIA ON CHOOSING VARIOUS PRICING METHODS.....	9
9. QUALITY ADJUSTMENT METHODOLOGIES.....	10
10. EVALUATION AND COMPARABILITY WITH TURNOVER/OUTPUT MEASURES	10
11. SUMMARY	13
APPENDIX 1: CPA 2008 ACCOMMODATION SERVICES.....	14
APPENDIX 2: CPA 2008 FOOD AND BEVERAGE SERVING SERVICES	15

1. Introduction

This paper provides an insight into prices data in the accommodation and food services branch in Finland. Statistics Finland started the development work on the SPPI for accommodation services in 2001. Accommodation services were one of the first SPPI indices developed in Finland. This is because the SPPI development work started with emphasis on combining the CPI and SPPI data collections. In accommodation, separate prices for consumers and businesses are collected in the same process.

The Finnish SPPI focuses on b2b prices. Food services are not very significant in the total intermediate use of businesses. Therefore, the SPPI has not yet covered food services at all. However, prices are available for consumer food services in the CPI.

Development work has been started to produce b2all SPPI figures in Finland. The aim is that in future there will b2all figures also about accommodation and food services.

The accommodation and food services branch is highly diversified in Finland. The main characteristic in food services is that small businesses generate almost 70% of the industry's total turnover. In accommodation services large businesses are more significant accounting for more than half of the industry's turnover.

2. Definition of the service being priced

According to NACE Rev. 2 Section I: Accommodation and food service activities includes the provision of short-stay accommodation for visitors and other travellers and the provision of complete meals and drinks fit for immediate consumption. This section excludes the provision of long-term accommodation as primary residences and, also, excluded is the preparation of food or drinks that are either not fit for immediate consumption or that are sold through independent distribution channels, i.e. through wholesale or retail trade activities.

a) Accommodation services

Accommodation (NACE 55) includes the provision of short-stay accommodation for visitors and other travellers. Also included is the provision of longer term accommodation for students, workers and similar individuals. Some units may provide only accommodation while others provide a combination of accommodation, meals and/or recreational facilities. This division excludes activities related to the provision of long-term primary residences in facilities such as apartments typically leased on a monthly or annual basis classified in Real Estate (section L).

CPA (2008) classification divides accommodation services further into the following products (a more detailed description of the products can be found in Appendix 1):

- 55.1 Hotel and similar accommodation services
- 55.2 Holiday and other short stay accommodation services
- 55.3 Camping ground, recreational vehicle park and trailer park services
- 55.9 Other accommodation services (like room or unit accommodation services for students in student residences and school dormitories)

b) Food and beverage service activities

Food and beverage service activities (NACE 56) includes food and beverage serving activities providing complete meals or drinks fit for immediate consumption, whether in traditional restaurants, self-service or take-away restaurants, whether as permanent or temporary stands with or without seating. Decisive is the fact that meals fit for immediate consumption are offered, not the kind of facility providing them. Excluded is the production of meals not fit for immediate consumption or not planned to be consumed immediately or of prepared food which is not considered to be a meal. Also excluded is the sale of not self-manufactured food that is not considered to be a meal or of meals that are not fit for immediate consumption.

CPA (2008) classification divides food services further into the following products (a more detailed description of the products can be found in Appendix 2):

56.10 Restaurant and mobile food serving services

56.2 Event catering services and other food serving services

56.3 Beverage serving services

c) Price indices in Finland

In Finland, the standard classification applies generally. However, the Finnish SPPI covers currently only b2b prices. This is because of an EU regulation that defines the scope of the SPPI to be b2b. The share of b2b services is roughly 70% in accommodation and 30% in food services.

In case of accommodation, there are separate indices for businesses and consumers. Business prices cover only hotel accommodation. This is the most common accommodation service used by businesses. Consumer prices are covered in the CPI. In the case of the CPI the COICOP classification applies. The CPI covers hotel accommodation, camping sites and holiday cottages.

In the case of food and beverage service activities, the SPPI does not cover these services. The CPI covers consumer food services according to the COICOP classification. The CPI covers restaurant and mobile food services, cafeterias, take-aways, beverages and canteens.

The food services that businesses use could differ somewhat from those used by consumers. Contract food services for different kinds of businesses (like transportation operators, hospitals, old people's homes, etc.) are typical examples of b2b food services that are excluded from the CPI. Likewise, as regards restaurant and cafe services, businesses might not use the same service products as consumers. It is not clear whether the b2b prices change differently from the CPI prices.

3. Pricing unit of measure

Hotel accommodation is covered both in the SPPI and the CPI. In the SPPI accommodation price index, data are collected on the price of a single room for one night during a weekday. The CPI index collects data on the price of a double room for a weekend.

In food services, the CPI collects data on different kinds of food and beverages, usually based on list prices as that is what the consumers pay.

4. Market conditions and constraints

a) Size of the industry

Accommodation and food services totalled 1.6 % of the Finnish GDP in 2008. Accommodation services cover 0.4 % and food services 1.2 % of the Finnish GDP. The share of accommodation and food services from GDP has been rather stable during the last few years.

There are 1,700 accommodation businesses (table 1) and 9,000 food service businesses (table 2) in Finland. Most of the accommodation businesses are rather small. This applies to food services too.

The total turnover in accommodation services is EUR 1.3 billion and in food services almost EUR 4 billion (2008). Large enterprises cover more than half of the turnover in accommodation. In food services small and medium-sized businesses account for almost 70% of the total turnover.

Table 1: NACE 55 Accommodation (Financial statement statistics)

NACE 55 Accommodation									
	2006			2007			2008		
	SMEs	SMEs share	All businesses	SMEs	SMEs share	All businesses	SMEs	SMEs share	All businesses
Turnover (m€)	540	43 %	1 255	599	45 %	1 324	569	42 %	1 358
No. of businesses	1 537	97 %	1 587	1 618	97 %	1 666	1 669	97 %	1 715
No. of employees	5 792	53 %	10 981	6 032	54 %	11 160	5 506	54 %	10 216

Table 2: NACE 56 Food and beverage service activities (Financial statement statistics)

NACE 56 Food and beverage service activities									
	2006			2007			2008		
	SMEs	SMEs share	All businesses	SMEs	SMEs share	All businesses	SMEs	SMEs share	All businesses
Turnover (m€)	2 443	69 %	3 540	2 580	68 %	3 810	2 760	69 %	3 972
No. of businesses	8 705	99 %	8 827	8 858	98 %	9 008	9 046	99 %	9 180
No. of employees	29 210	71 %	41 056	30 081	70 %	42 847	30 473	72 %	42 578

According to the Finnish Business Register most of the accommodation businesses provide hotel services (Table 3). In food services most businesses are restaurants or cafés (Table 4).

Table 3: Business Register industry 55 Accommodation (2008)

NACE	Classification	No. of businesses	Turnover m€
55	Accommodation	1 664	1 418
55101	Hotels	481	1 257
55109	Motels, guest houses and similar accommodation	203	39
55201	Youth hostels and mountain refuges	20	1
55209	Holiday villages and other short-stay accommodation	168	37
55300	Camping grounds, recreational vehicle parks and trailer parks	140	19
55901	Residential hotels, boarding houses and similar accommodation	9	14
55902	Farmhouse, bed & breakfast accommodation	122	7
55903	Renting of holiday cottages	299	24
55909	Provision of accommodation n.e.c.	222	20

Table 4: Business Register industry 56 Food and beverage service activities (2008)

NACE	Classification	No. of businesses	Turnover m€
56	Food and beverage service activities	9 259	4 069
56101	Restaurants	2 991	1 640
56102	Cafés	3 121	1 076
56103	Food kiosks	748	131
5621	Event catering activities	836	107
5629	Other food service activities	403	843
56301	Beer and drink bars	368	144
56302	Cafés and coffee bars	792	128

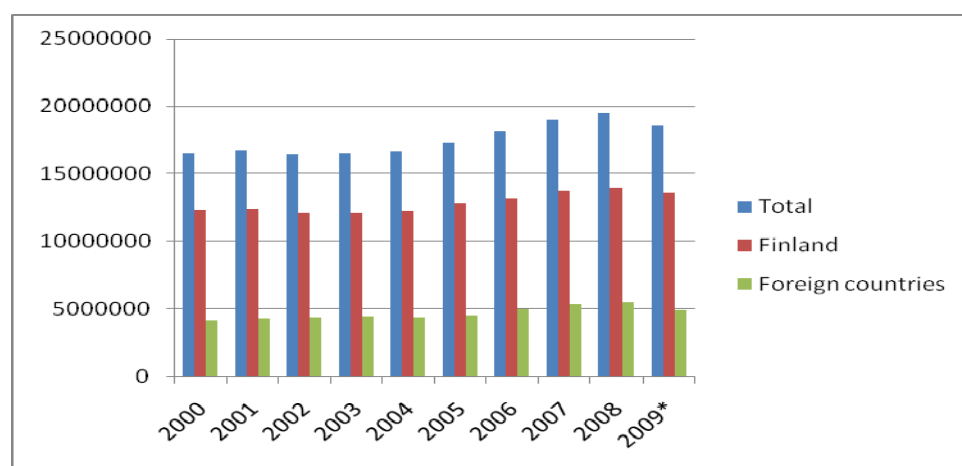
b) Special conditions or restrictions

Accommodation services are highly seasonal in Finland. Many accommodation providers are open just for the winter or summer season. In the winter, Northern Finland is very popular for different kinds of snow related activities and, in the summer, summer cottage types of accommodation services are more in demand.

An interesting character of the Finnish hotel business is that there is no official rating system for the hotels. Finnish hotels find that rating systems are not that important in Finland and that ratings are based on a rather limited technical view. On the other hand, chaining of hotels has been increasing in Finland during the past few years. In 2005, only 58 per cent of the hotel room capacity was in hotel chains, whereas now the share is around 64 per cent and increasing.¹

Figure 1 shows that domestic guests are very important in the Finnish accommodation business. Domestic consumption covers the majority (over 70%) of nights spent at accommodation establishments. Finns preferred choice in domestic travelling is holiday cottages, followed by hotels and camping sites.² For short trips hotels are clearly the most popular.

Figure 1: Nights spent at all accommodation establishments by country (Tourism statistics)



In recent years the use of temporary employment services has increased in accommodation and food businesses as well as in other branches of business in Finland. Tables 1 and 2 also show a decrease

¹ Majoitustoiminta. Toimialaraportti 10/2009. Ministry of Employment and the Economy. (Reports are in Finnish only.) http://www.temtoimialapalvelu.fi/in_english

² Majoitustoiminta. Toimialaraportti 10/2009. Ministry of employment and the Economy. (in Finnish)

in the number of employees of accommodation and food services from 2007 to 2008. Temporary workers are usually used in cleaning, waitage, cooking and reception desk services.³ The increased use of temporary workers changes the way the statistical figures can be interpreted. Lowered employment does not mean that the people are not needed. Increased use of temporary workers just highlights the need to look at more than just one figure. Productivity calculations are also made complex as temporary workers are not regular employees.

An interesting feature in the Finnish food services branch is taxation. In recent years some grocery stores have started to sell take-away type of food, which has attracted a lot of attention in Finland. This is because of taxation. If a meal is bought in a restaurant the tax rate (VAT) is 22% but if a take-away meal is bought in a grocery store, the tax rate is 12%. This will change in July 2010 when also restaurants can sell food at the lower tax rate (same as for grocery stores).

Selling of alcohol is licensed in Finland. Businesses must have a person in charge who has a licence to dispense alcohol. The licence relates basically to knowing alcohol laws. If a business breaks these laws it can lose its licence.

During the past few decades, contract food services related to different kinds of public services (particularly to local government services) have been increasingly opened to private businesses. Before, it was common that all public institutions had their own food service staff, but nowadays more and more private food businesses provide the food for hospitals, old people's homes, etc.

c) Record keeping practice

Statistics Finland publishes turnover data on accommodation and food services both on a yearly and monthly basis. The monthly data are administrative data (VAT data) and the yearly data are collected by Statistics Finland. There are some specific features related to the collection of data on accommodation and food services in Finland.

Many accommodation businesses also provide food services. Sometimes it might be difficult to separate these two. Usually, large businesses are able to separate these two activities in their accounting systems. The VAT tax rates are also different for accommodation and food services in Finland. The VAT tax rate is 8% for accommodation services and 22% for food services. This helps to separate these two service groups when administrative data are used.

A special data collection feature relates to tourism statistics. Tourism statistics describe the supply and use of hotel services, and provide data on the numbers of users of these services and on overnight stays.⁴ A significant share of the monthly data from hotels and other accommodation establishments are transmitted to Statistics Finland electronically, either through an Internet questionnaire or by automated data transmission. In co-operation with the booking system providers Statistics Finland has developed a standardised transmission system for receiving data direct from the accommodation businesses' booking systems. This automated data transmission has reduced the response burden significantly for those establishments which have the needed facilities. The environment for developing an automated data transmission has been favourable in Finland as the number of accounting system providers is limited. A common Nordic data file on automated data transmission has also been designed in co-operation with the other Scandinavian countries. In addition, the EU has shown special interest in promoting the system at the EU level, and has just

³ Majoitustoiminta. Toimialaraportti 10/2009. Ministry of Employment and the Economy. (in Finnish)

⁴ The data describe numbers of establishments, rooms and bed places, capacity utilisation rates, guest arrivals by country of residence, overnight stays by country of residence and purpose of trip and average prices of hotel rooms and overnight stays at different types of accommodation establishments.

launched a two-year ESSnet project on automated data collection and reporting in accommodation statistics.

5. Structure and detail of standard classification related to the area

The structure of the Finnish standard industrial classification TOL 2008 is identical to NACE Rev. 2 at the 4-digit level. Below that TOL 2008 has a more detailed level breakdown of activities in accommodation and food services (Table 5).

Table 5: Structure of the Finnish standard industrial classification TOL 2008: Accommodation and food services

TOL	Description
5510	Hotels and similar accommodation
55101	Hotels
55109	Motels, guest houses and similar accommodation
5520	Holiday and other short-stay accommodation
55201	Youth hostels and mountain refuges
55209	Holiday villages and other short-stay accommodation
5530	Camping grounds, recreational vehicle parks and trailer parks
55300	Camping grounds, recreational vehicle parks and trailer parks
5590	Other accommodation
55901	Residential hotels, boarding houses and similar accommodation
55902	Farmhouse, bed & breakfast accommodation
55903	Renting of holiday cottages
55909	Provision of accommodation n.e.c.
5610	Restaurants and mobile food service activities
56101	Restaurants
56102	Cafés
56103	Food kiosks
562	Event catering and other food service activities
5621	Event catering activities
56210	Event catering activities
5629	Other food service activities
56290	Other food service activities
563	Beverage serving activities
5630	Beverage serving activities
56301	Beer and drink bars
56302	Cafés and coffee bars

6. Evaluation of standard vs. definition and market conditions

In accommodation and food services, the standard classification works quite well in the real world.

7. National Accounts concepts and measurement issues for this area

There is no major measurement or concept issue between different statistics related to accommodation and food services in Finland.

In the compilation of output at current prices National Accounts use an internal working classification (Table 6). The classification is fairly standard and all the data needed in the compilation of National Accounts are available with this division.

Table 6: Classification used by NA (based on NACE 2002)

551000	Hotels
552000	Camping grounds etc.
553000	Food services
554000	Beverage services
555110	Canteens etc.
555200	Catering services

National Accounts are the last statistics to adopt the NACE 2008 classification. This might lead to some inconsistency issues as all the other statistics have adopted NACE 2008 earlier. However, no significant problems are expected concerning accommodation and food services.

8. Pricing method(s) and criteria on choosing various pricing methods

In accommodation and food services the method is direct use of prices of repeated services. This is fairly easy to apply for these types of services and standard list prices are usually also applicable.

Other possible pricing methods could also be contract pricing and unit value. It can be easily assumed that long-term contracts exist in food services, therefore contract pricing is possible. In Finland the SPPI does not yet cover these types of services. However, in future contract pricing will definitively be one of the main pricing methods studied in b2b food services.

In accommodation there might also be some long-term contracts, but so far it is assumed that their share is quite minor in Finland. However, unit values have been considered. Accommodation prices might vary quite a lot during a reference period (a month) depending on public holidays, major events, etc. A spot price might sometimes not be enough. Currently it is not easy for the respondents to calculate unit values for different types of rooms because their accounting systems do not provide such data automatically. Average price for all rooms would be available but this would mean that all single, double and family rooms would be mixed. Weekdays and weekends would also be combined. This would lead to major structural problems in the SPPI and a standard quality price index would not be possible. We hope that in future we will be able to get detailed data on unit values for different types of rooms for weekdays as the accounting systems of the accommodation businesses develop.

Data for accommodation services are collected monthly between the 10th and 15th day of the month. The CPI team collects both consumer (double room, weekend) and b2b (single room, weekday) prices in the same process. The CPI is also published as a monthly index, but the SPPI for accommodation is published as a quarterly figure. Prices for food services are also collected according to the CPI schedule.

9. Quality adjustment methodologies

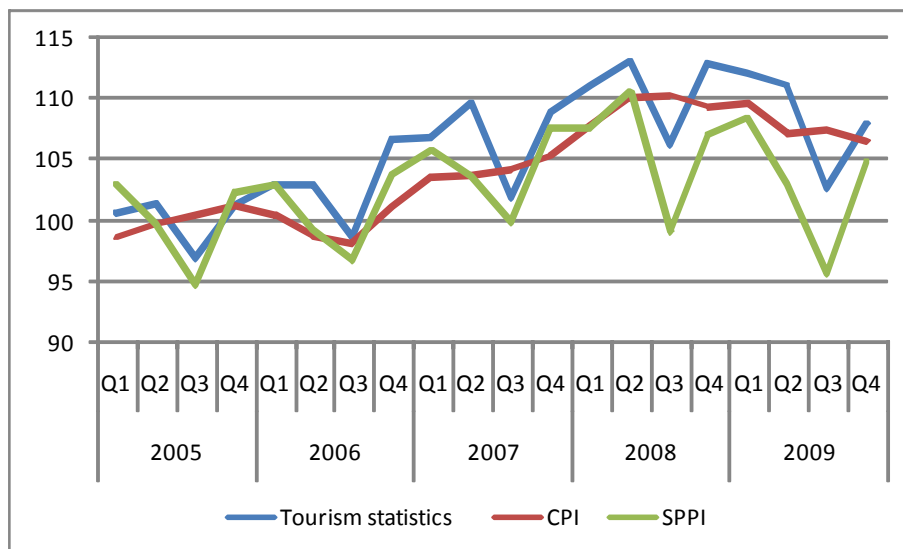
It is assumed that there are no quality changes between accommodation and food services bought today and next month. Basically it is assumed that the quality of a lunch today is equal to that of a lunch tomorrow. Since similar services are repeated month after month, we are able to collect the prices fairly easily.

It could be argued that there are differences in quality especially when it comes to holidays. Accommodation and food services might be more expensive during holidays (Christmas, Midsummer, Easter, etc.) as demand is higher. Maybe the service produced can be slightly different (seasonal food and decorations). However, we have chosen to focus on the yearly changes in prices and not to make any quality adjustments.

10. Evaluation and comparability with turnover/output measures

Figure 2 shows the time series for different accommodation price indices. The CPI collects the price of a double hotel room for the weekend and the SPPI covers a single hotel room on a weekday. Average rates for hotel rooms are also available from tourism statistics. Tourism statistics describe the supply of hotel services in Finland. They collect data on the average prices of hotel rooms.⁵

Figure 2: Price indices for accommodation: CPI, SPPI and average hotel room price (from tourism statistics) 2005=100

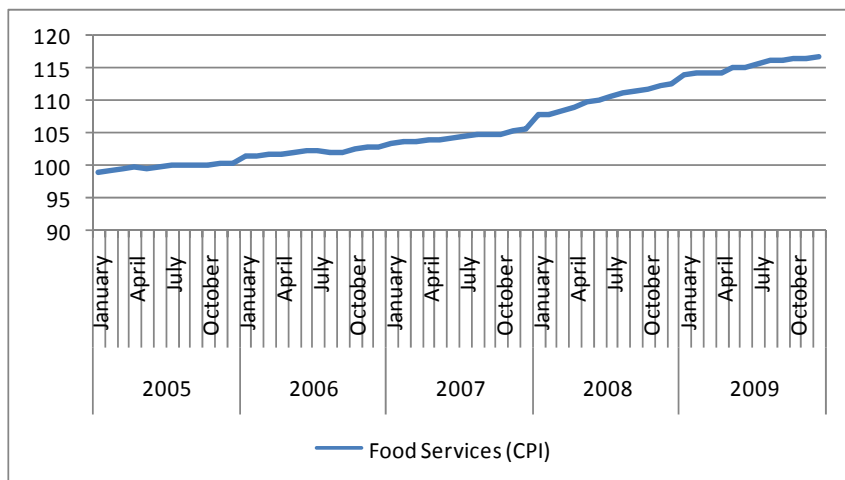


There is clear seasonal variation in the SPPI index. The index goes down every third quarter. This is because the third quarter contains July, the most popular summer holiday month in Finland. Business slows down in Finland clearly during July; some businesses and factories are practically closed in July. Average hotel room rates (from tourism statistics) show a similar drop in July. The CPI prices have no similar seasonal variation. In 2009, prices have gone down in both the SPPI and the CPI.

⁵ In tourism statistics an average hotel room price is an average of everything: all single, double and family rooms are mixed, also weekdays and weekends are combined. This is not the objective of the price index. The average hotel room rate index is here just as a reference.

With food services, the prices have developed more steadily (figure 3).

Figure 3: Price index for food services (CPI) 2005=100

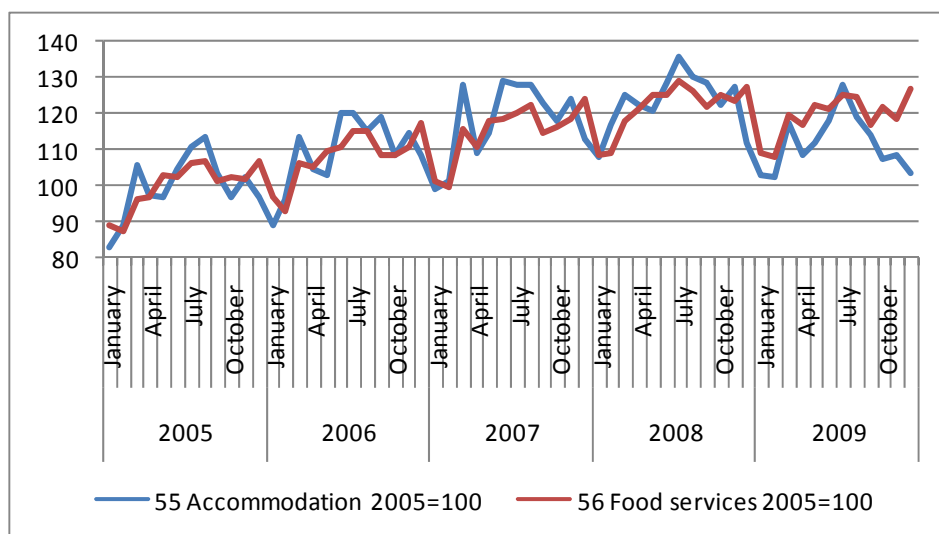


Compilation of turnover and output in short-term business statistics

Finnish short-term statistics on services turnover are produced from administrative register data. Monthly turnover indices are calculated using companies' monthly reports of VAT paid to the tax authorities. This information which contains the total taxable turnover is available for Statistics Finland two months after the reference month. Short-term turnover data are used in the compilation of the trend indicator of output (monthly GDP estimate) and quarterly national accounts. Administrative data are complemented with own data collected from large enterprises to improve the quality of data concerning different business units.

Turnover indicators in accommodation and food services have quite similar seasonal variations (Figure 4). An interesting feature in Figure 4 is that the turnover is always lower at the beginning of the year. Compared to the accommodation SPPI price index there is no similar drop in accommodation turnover in July. This might be because domestic consumers are using more accommodation services on their holiday.

Figure 4: Turnover for accommodation and food services adjusted for working days (Statistics on the turnover of service industries)



In general, turnovers from accommodation and food services have developed quite well during the past few years. However, year 2009 was difficult especially for accommodation businesses due to the global economic downturn and related decrease in international business travel.⁶

Compilation of turnover by product

Currently Statistics Finland's Structural Business Statistics collects no detailed turnover data on accommodation and food services at the service product level. There are also no plans to start collecting data on turnover by product in accommodation and food services.

⁶ Tourism and Restaurant Association (Matkailu- ja Ravintolapalvelut MaRa ry): Review of business conditions 1/2010 (in Finnish): <http://www.mara.fi/?file=960>

11. Summary

The scope of the SPPI is currently a b2b index in Finland. Development work has started to produce b2all SPPI figures in future.

Statistics Finland has two price indices for accommodation: one for b2b (SPPI price index) and one for consumers (CPI price index). For food services prices are collected by the CPI.

In accommodation and food services the method used is direct use of prices of repeated services. This is fairly easy to apply and standard list prices are also usually applicable.

Pricing unit of measurement is different in the CPI and the SPPI for hotel accommodation: in the SPPI price is collected for a single room for one night during the week, while the CPI collects the price of a double room for a weekend.

In food services, the CPI collects various kinds of food and beverage prices usually based on list prices.

Key issues for future development work:

Do businesses use different kinds of restaurant services than consumers?

Contract pricing in b2b food services (contract food services for different kinds of businesses, like transportation operators, hospitals, old people's homes, etc.)?

Spot prices vs. unit values in hotel accommodation?

Appendix 1: CPA 2008 Accommodation services

Code	Description	This item includes	This item also includes	This item excludes
55.10.10	Room or unit accommodation services for visitors, with daily housekeeping (except time-share)	This subcategory includes: - accommodation services consisting of rooms or units with daily housekeeping and other services, for persons away from their place of residence, in for example hotels, resort hotels, motels, apartment hotels, spa or conference hotels and similar establishments, typically provided on a daily or weekly basis		
55.20.11	Room or unit accommodation services for visitors in youth hostels and holiday cabins	This subcategory includes: - accommodation services in youth hostels, mountain refuges and holiday cabins consisting of rooms or units with very limited or no housekeeping services provided		
55.20.12	Room or unit accommodation services for visitors in time-share properties	This subcategory includes: - accommodation services in time-share properties for visitors away from their usual place of residence		
55.20.19	Other room or unit accommodation services for visitors, without daily housekeeping	This subcategory includes: - accommodation services consisting of rooms or units with housekeeping services provided less than daily in for example holiday homes, visitor flats, bungalows and cottages, for persons away from their usual place of residence, typically provided on a daily or weekly basis		
55.30.11	Camping ground services	This subcategory includes: - provision of space for a recreational vehicle or tent, for persons away from their place of residence, typically provided on a daily or weekly basis	This subcategory also includes: - provision of space under protective shelters or plain bivouac facilities for placing tents and/or sleeping bags	This subcategory excludes: - mountain refuges, cabins and youth hostels, see 55.20.11
55.30.12	Recreational and vacation camp services	This subcategory includes: - provision of overnight accommodation, combined with food and recreational or training services in a combined package at a camp for adults, youth or children for which an all-inclusive fee is charged		
55.90.11	Room or unit accommodation services for students in student residences and school dormitories	This subcategory includes: - room or unit accommodation services for students in student residences and dormitories attached to schools and universities		This subcategory excludes: - provision of rooms or units in student residences to conference participants or visitors during holidays, see 55.20.19
55.90.12	Room or unit accommodation services for workers in workers hostels or camps	This subcategory includes: - accommodation services for workers in workers hostels or camps usually on a short term or seasonal basis		
55.90.13	Sleeping car and similar services in other transport media			
55.90.19	Other accommodation services n.e.c.	This subcategory includes: - room or unit accommodation services for semi-permanent residents in rooming or boarding houses and residential clubs		This subcategory excludes: - youth hostels, see 55.20.11 - student residences, school dormitories, see 55.90.11

Appendix 2: CPA 2008 Food and beverage serving services

Level	Code	Description	This item includes	This item excludes
6	56.10.11	Meal serving services with full restaurant service	<p>This subcategory includes:</p> <ul style="list-style-type: none"> - food preparation and related beverage services furnished by restaurants, cafes and similar eating facilities providing full service consisting of waiter service to individual customers seated at tables (including counters or booths) with or without entertainment - food preparation and related beverage services furnished in hotels or other accommodation places <p>Normally a full service consisting of waiter service to individual customers seated at tables (including counters or booths) is provided.</p>	
6	56.10.12	Meal serving services in railway dining cars and on ships	<p>This subcategory includes:</p> <ul style="list-style-type: none"> - food preparation and related beverage services furnished in transport facilities, e.g., in trains or aboard ships <p>Normally a full service consisting of waiter service to individual customers seated at tables (including counters or booths) is provided.</p> <ul style="list-style-type: none"> - dining car services 	
6	56.10.13	Meal serving services in self-service establishments	<p>This subcategory includes:</p> <ul style="list-style-type: none"> - meals serving services in limited- and self-service establishments, providing seating but not waiter service, such as: - fast-food outlets with seating - canteens 	<p>This subcategory excludes:</p> <ul style="list-style-type: none"> - the provision of food by facilities without waiter service and not normally offering seating, see 56.10.19 - factory, office or school canteen services on concession basis, see 56.29.20
6	56.10.19	Other meal serving services	<p>This subcategory includes:</p> <ul style="list-style-type: none"> - other food preparation and related beverages services provided by refreshment stands, fish-and-chips stands, fast-food outlets without seating, take-away facilities, etc. - services of ice-cream parlours and cake serving places - services of meals and snacks prepared on the premises dispensed through vending machines - mobile food services, preparing and serving food and beverages for immediate consumption from motorised vehicle or non-motorised carts <p>These services are provided without seating and waiter services.</p>	<p>This subcategory excludes:</p> <ul style="list-style-type: none"> - services of meals and snacks not prepared on the premises dispensed through vending machines, see 47.00.1, 47.00.2
6	56.21.11	Event catering services for private households	<p>This subcategory includes:</p> <ul style="list-style-type: none"> - food preparation and supply services based on contractual arrangements where the service is provided to a private person/household, at a location specified by the customer, for a specific event 	
6	56.21.19	Other event catering services	<p>This subcategory includes:</p> <ul style="list-style-type: none"> - other food preparation and supply services based on contractual arrangements with the customer, at institutional, governmental, commercial, industrial or residential premises or location/s specified by the customer, for a specific event 	
6	56.29.11	Contract food services for transportation operators	<p>This subcategory includes:</p> <ul style="list-style-type: none"> - food preparation and supply services based on contractual arrangements for airline companies and other transportation companies 	
6	56.29.19	Other contract food services	<p>This subcategory includes:</p> <ul style="list-style-type: none"> - food preparation and supply services based on contractual arrangements with the customer for a specific period of time; for example food concessions at sports events and similar facilities 	<p>This subcategory excludes:</p> <ul style="list-style-type: none"> - canteen services, see 56.29.20
6	56.29.20	Canteen services	<p>This subcategory includes:</p> <ul style="list-style-type: none"> - food service concession services, i.e. the provision of operating services by operators of eating facilities such as canteens and cafeterias <p>Provision services of meals and drinks, usually at reduced prices to groups of clearly defined persons who are mostly linked by ties of a professional nature such as sport, factory or office canteens, schools canteens and kitchens, services of university dining halls, messes and canteens for members of the armed forces, etc.</p>	
6	56.30.10	Beverage serving services	<p>This subcategory includes:</p> <ul style="list-style-type: none"> - beverage-serving services, of mostly alcoholic beverages, delivered by bars, beer halls, nightclubs, discotheques and similar facilities, with or without entertainment <p>Included are such services provided by bars operated in hotels or other accommodation places or in transport facilities, e.g. in trains or aboard ships.</p>	<p>This subcategory excludes:</p> <ul style="list-style-type: none"> - reselling packaged/prepared beverages, see 47.00.25, 47.00.26 - retail trade services of beverages through vending machines, see 47.00.26 - meals services for food and related beverages, see 56.10.1 - services of meals, snacks and beverages not prepared on the premises dispensed through vending machines, see 47.00.1, 47.00.2 - operation of discotheques and dance floors without beverage serving, see 93.29.19