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ISIC REVISION 3 AND SERVICE INDUSTRIES' CLASSIFICATIONS
IN OECD COUNTRIES: A TENTATIVE COMPARISON

Contribution to the Sixth Meeting
of the Voorburg Group on Service Statistics

by

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* The views expressed in this paper are those of the author and do not necessarily reflect those of the OECD or its Member Governments.

**ISIC REVISION 3 AND SERVICE INDUSTRIES' CLASSIFICATION
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1. The attached table "ISIC Revision 3 and National Classifications of Service Industries in 15 OECD Countries" aims at showing the extent to which ISIC Revision 3 (hereafter referred to as ISIC), may be implemented using services data presently provided in OECD Countries' National Accounts publications. National classifications referred to are those used to break down Gross Domestic Product by kind of service activity. At a later stage, the document will be extended to all OECD Countries.

2. The table been set up along the following lines:

- The first column to the left lists ISIC service activities and their corresponding codes. All items at the two-digit "Division" level and most items at the three-digit "Group" level are shown. At this level, the non reported items relate to the breakdown of some business services and of Education. Only a few items at the four-digit "Class" level are given. The principle underlying the selection of headings consisted in listing all sub-groups of a category, at a given level of the classification, if at least one sub-group of the category was reported separately by one of the 15 countries. Conversely, groups or classes for which no estimate was published by any of the countries have not been listed.
- Education and Health have been subdivided into market and non market services, although ISIC does not make this distinction. Other non market services estimated separately from their market counterparts are mentioned in the footnotes.
- Crosses in the Country columns indicate which ISIC items are given in national sources or can be derived from them by grouping several separate headings. Brackets group ISIC items published under a single heading in Country data, and figures in parentheses refer to footnotes which indicate differences between ISIC and national classifications.
- Private non profit institutions published separately in country data have been classified to ISIC items "Activities of membership organisation n.e.c." or "Activities of other membership organisations" according to their coverage.

3. At this preliminary stage, it appears from the table that major ISIC categories "Hotels and restaurants", "Transport, storage and communication", "Financial intermediation", "Public administration and defence; compulsory social security" and "Private households with employed staff" are more frequently comparable to definitions in national classifications than the other categories of service activities. At least 10 countries appear consistent with ISIC on the coverage of these items. "Hotels and restaurants" is reported by 10 out of the 15 countries reviewed, "Transport, storage and communication" is

reported by all 15 countries and the only inconsistency noted with ISIC relates to rental and leasing of motor vehicles which are included in this item in the Austrian classification. "Financial intermediation" is reported by 11 countries, on the assumption that Japan, Canada, Denmark, Finland, the Netherlands, and Norway include activities auxiliary to banking and to insurance with financial institutions and insurance. "Public administration and defence; compulsory social security" is provided by 10 countries. The others include under the matching heading in their classifications non market educational, health, recreational and cultural services produced by government. "Private households with employed persons" is provided by 10 countries.

4. Data consistent with the other ISIC service categories are more scarce. "Wholesale and retail trade; repair of motor vehicles and personal and household services" appear to be available for 5 countries only. Inconsistencies are mainly due to a different classification of repair and rental services which are seldom published separately in National Accounts Reports. For a small number of countries, the lack of comparability is due to the classification of hotels and restaurants. These inconsistencies also reflect on comparability of categories "Real estate, renting and business services" and on "Other community, social and personal services". The former appears available for seven countries and the latter for only one. "Education" and "Health and social work" is published separately in five countries; inconsistencies with ISIC on these items stem mainly from the treatment of non market services in national nomenclatures and also from the classification of veterinary services and social work.

5. At the two-digit level of ISIC data is available for divisions of "Transport, storage and communication". "Financial intermediation", "Real estate, renting and business services" : five countries give "Land transport; transport via pipelines", eight countries give water transport, six give air transport and "Supporting and auxiliary transport activities; activities of travel agencies". "Post and telecommunication" is available for 12 countries. "Financial intermediation except insurance and pension funding" and "Insurance and pension funding except compulsory social security" are provided separately for 10 countries. "Real estate activities" are given by 11 countries, though, for three of them, the item only covers dwellings. "Recreational, cultural and sporting activities" are reported separately for eight countries, though in one case the item only includes non market services. Other items at the two-digit level are only given for one or two countries or are not available at all.

6. A minority of the countries reviewed report items at the three-or four-digit level. "Maintenance and repair of motor vehicles" and "Repair of personal and household goods" are given by three countries. "Hotels; camping sites and other provision of short-term accommodation" by two, "Restaurants, bars and canteens" by one. "Transport via railways" is provided by seven countries, and the breakdown of water transport between "Sea and coastal transport" and "Inland water transport" by three. "Storage and warehousing" is found once, so is the breakdown of "Post and telecommunications" between "Post and courier activities" and "Telecommunications" and of "Financial intermediation". "Legal activities", "Advertising", "Photographic activities" are also reported by one country only. "Defence activities", "Compulsory social security activities" and "Social work activities" are given by three countries. "Motion picture projection" is given twice and "Washing and (dry-) cleaning of textile and fur products" once.

7. As already mentioned, this is a tentative comparison and it would be very helpful if national experts would check comments relating to their country. Annex 1 gives the sources used to set up the Table and annex 2 list a few specific questions addressed to countries.

Annex 1

REFERENCES1. **United States**

Survey of Current Business, Table 6.1 "Gross National Product by Industry", United States Department of Commerce, B.E.A.

Standard Industrial Classification Manual, Executive Office of the President, Office of Management and Budget, 1987.

2. **Japan**

Annual Report on National Accounts, Table 3 "Gross Domestic Product by Kind of Activity", Economic Planning Agency, Government of Japan.

3. **Germany**

Volkswirtschaftliche Gesamtrechnungen, Fachserie 18, Reihe 1.3. Konten und Standardtabellen, Table 3.4 "Bruttowertschoepfung nach Wirtschaftsbereichen, Bruttoinlandsprodukt in jeweiligen Preisen", Statistisches Bundesamt.

4. **France**

Comptes et Indicateurs Economiques. Rapport sur les Comptes de la Nation, Table 03.13 "Valeur Ajoutée par Branche", INSEE RESULTATS, INSEE.

Nomenclature d'Activités et de Produits 1973, Ministère de l'Economie et des Finances, Journal Officiel de la République Française, No. 1402-1.

5. **United Kingdom**

United Kingdom National Accounts, Table 2.1 "Gross Domestic Product by Industry and Type of Income", Central Statistical Office, HMSO.

Standard Industrial Classification Revised 1980, Central Statistical Office, HMSO.

6. **Italy**

Conti Economici Nazionale, Table 14 "Valore Aggiunta ai Prezzi di Mercato per Ramo e Branchia e Prodotto Interno Lordo", Collana d'Informazione, ISTAT.

7. **Canada**

A System of National Accounts. Gross Domestic Product by Industry at Factor Cost, Catalogue 15.001, Statistics Canada.

Standard Industrial Classification 1980, Statistics Canada, Standards Division, Minister of Supply and Services 1980.

8. Austria

Österreichs Volkseinkommen, Table 5 "Brutto-Inlandsprodukt, zu Produzentenpreisen (Marktpreisen) nach der Entstehung" and Table 22 "Brutto-Produktionswert und Wertschöpfung (Beitrag zum BIP) der Vermögensverwaltung, laufende Preise", Österreichischen Statistischen Zentralamt.

9. Denmark

Nationalregnskabsstatistik, Table 5.7 "Gross Domestic Product at Factor Cost by Kind of Activity", Danmarks statistik.

10. Finland

National Accounts, Table 2.1.1. "Value added in Basic Values by kind of Economic Activity", Central Statistical Office of Finland.

Standard Industrial Classification 1979, Handbooks, Central Statistical Office of Finland, Helsinki 1984.

11. Netherlands

National Accounts, Table 2.1. "Input-Output Table for the Dutch Economy", Netherlands Central Bureau of Statistics.

12. Norway

National Statistics Accounts, Table 5.3 "Gross Domestic Product by Kind of Activity", Norges Offisielle Statistik NOS B 878.

13. Sweden

Nationalräkenskaper, Appendix 4. N 10 SM 8901, Production and Factor Income, Table 4.2 "Derivation of Value Added in Basic Values by Kind of economic Activity, Industries" and Table 4.1 "Gross Domestic Product by Type of Producer, Producer Values", Sveriges Officiella Statistik, Statistiska Centralbyrån.

14. Australia

Australian National Accounts, National Income and Expenditure, Catalogue No.5204.0, Table 15 "Gross Domestic Product at Market Prices, by Industry", Australian Bureau of Statistics.

Australian Standard Industrial Classification, 1983, Volume 1: The Classification, Catalogue no.1201.0, Australian Bureau of Statistics.

15. New Zealand

Monthly Abstract of Statistics, Table 20.07 "Gross Domestic Product by Production Group", Department of Statistics, New Zealand.

Annex 2

QUESTIONS TO COUNTRIES**JAPAN**

Does item "Finance and insurance" include activities auxiliary to financial intermediation?

GERMANY

Are sales of automotive fuel included in retail trade?

ITALY

Are "Travel agencies" included in "Auxiliary transport services"?

CANADA

Where are "Services auxiliary to financial intermediation" classified?

AUSTRIA

Where are repair services classified?

DENMARK

Are "Repair of personal and household goods" classified under "Household services"?

Where are sales of motor vehicles and motorcycles classified?

Does "land transport" include transport via pipelines?

Do "Services allied to transport" include travel agencies?

Do items "Financial institutions" and "Insurance" include activities auxiliary to finance and insurance?

Does item "Business services" include renting?

FINLAND

Are repairs included in wholesale and retail trade?

Are services auxiliary to financial intermediation included in "Financial institutions and insurance"?

Do "Business services" include renting?

NETHERLANDS

Does item "Repair of consumer goods" include repair of motor vehicles?

Does item "Other transport and storage" include transport via pipelines?

Are services auxiliary to financial intermediation included in "Credit institutions and insurance companies and pension funds?"

Do "Business services" include renting?

NORWAY

Are travel agencies included in "Storage and other transport service"?

Are activities auxiliary to financial intermediation included in "Financial institutions and insurance"?

SWEDEN

Are activities auxiliary to financial intermediation included in "Financial institutions and insurance"?

Are veterinary institutions included in "Health services"?

Do "Business services" include renting?

ISIC Revision 3 and National Classifications of Service Industries for 15 OECD Countries

ISIC Revision 3		USA	JAP	GER	FRA	UKM	ITA	CAN	AUS	DEN	FIN	NET	NOR	SWE	ASL	NZL
Code N°	Activity															
G.	Wholesale and retail trade ; repair of motor vehicles, motorcycles and personal and household goods	X(1)	X(14)	X(16)	X(20)	X(27)	X	X(35)	X(40)	X(47)	X	X	X	X(69)	X	X(76)
50	Sale, maintenance and repair of motor vehicles and motorcycles ; retail sale of automotive fuel	X(2)			X											
501	Sale of motor vehicles															
502	Maintenance and repair of motor vehicles	X(2)								X(47)			X(62)			
503	Sale of motor vehicle parts and accessories															
504	Sale, maintenance and repair of motorcycles and related parts and accessories															
505	Retail sale of automotive fuel															
51	Wholesale trade and commission trade, except of motor vehicles and motorcycles	X(3)		X(17)						X(48)	X(53)					
52	Retail trade, except of motor vehicles and motorcycles ; repair of personal and household goods	X(11),(14)		X(17)						X(47),(48)	X(53)					
521	Non-specialized retail trade in stores															
522	Retail trade of food, beverages and tobacco in specialized stores															
523	Other retail trade of new goods in specialized stores															
524	Retail sale of second-hand goods in stores															

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ISIC Revision 3		USA	JAP	GER	FRA	UKM	ITA	CAN	AUS	DEN	FIN	NET	NOR	SWE	ASL	NZL
Code N°	Activity															
525	Retail trade not in stores															
526	Repair of personal and household goods	X(4)			X(20)								X(62)			
H.	Hotels and restaurants			X	X		X	X	X	X	X	X	X	X		
55	Hotels and restaurants			X	X		X	X	X	X	X	X	X	X		
551	Hotels ; camping sites and other provision of short-stay accommodation	X						X								
552	Restaurants, bars and canteens							X								
I.	Transport, storage and communications	X	X	X	X	X	X	X	X(41)	X	X	X	X	X	X	X
60	Land transport ; transport via pipelines	X						X		X		X(58)	X			
601	Transport via railways	X		X	X			X		X(49)			X	X		
602	Other land transport	X(5)						X		X			X	X		
603	Transport via pipelines	X						X					X			
61	Water transport	X		X(18)	X			X		X			X	X	X	
611	Sea and coastal transport				X							X	X	X		
612	Inland water transport				X								X	X		
62	Air transport	X			X			X		X			X	X		
621	Scheduled air transport															
622	Non-scheduled air transport															

ISIC Revision 3 and National Classifications of Service Industries for 15 OECD Countries

ISIC Revision 3		USA	JAP	GER	FRA	UKM	ITA	CAN	AUS	DEN	FIN	NET	NOR	SWE	ASL	NZL
Code N°	Activity															
63	Supporting and auxiliary transport activities ; activities of travel agencies	X(6)			X		X			X			X	X		
630	Supporting and auxiliary transport activities ; activities of travel agencies	X(6)			X		X			X			X	X		
6301	Cargo handling															
6302	Storage and warehousing							X(36)								
6303	Other supporting transport activities															
6304	Activities of travel agencies and tour operators ; tourist assistance activities n.e.c.															
6309	Activities of other transport agencies															
64	Post and Telecommunications			X(19)	X	X	X	X(37)		X	X	X	X	X	X	X
641	Post and courier activities							X						X		
642	Telecommunications	X(7),(8)						X						X		
J.	Financial intermediation	X	X(15)		X(21)		X	X	X	X	X	X	X	X		
65	Financial intermediation, except insurance and pension funding	X		X	X			X	X(42)	X	X	X	X	X		
651	Monetary intermediation	X(9)														
659	Other financial intermediation	X(10)														
66	Insurance and pension funding, except compulsory social security	X		X	X	X(28)		X	X(42)	X	X	X	X	X	X(74)	X(77)

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ISIC Revision 3		USA	JAP	GER	FRA	UKM	ITA	CAN	AUS	DEN	FIN	NET	NOR	SWE	ASL	NZL
Code N°	Activity															
660	Insurance and pension funding, except compulsory social security	X														
67	Activities auxiliary to financial intermediation	X														
671	Activities auxiliary to financial intermediation, except insurance and pension funding	X														
672	Activities auxiliary to insurance and pension funding	X														
K.	Real estate, renting and business activities	X(11)			X			X(38)	X(43)	X	X	X(59)	X	X		
70	Real estate activities	X(12)	X		X		X(31)	X	X	X(50)	X	X(59)	X(63)	X		
71	Renting of machinery and equipment without operator and of personal and household goods				X(22)								X			
711	Renting of transport equipment															
712	Renting of other machinery and equipment															
713	Renting of personal and household goods n.e.c.															
72	Computer and related activities							X		X	X	X	X	X		
73	Research and development				X(23)		X(32)									
74	Other business activities															

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ISIC Revision 3		USA	JAP	GER	FRA	UKM	ITA	CAN	AUS	DEN	FIN	NET	NOR	SWE	ASL	NZL
Code N°	Activity															
741	Legal, accountancy, book-keeping and auditing activities ; tax consultancy ; market research and public opinion polling ; business and management consultancy															
7411	Legal activities	X														
7412	Accounting, book-keeping and auditing activities ; tax consultancy															
7413	Market research and public opinion polling															
7414	Business and management consultancy activities															
742	Architectural, engineering and other technical activities															
743	Advertising							X								
749	Business activities n.e.c.															
7491	Labour recruitment and provision of personnel															
7492	Investigation and security activities															
7493	Building-cleaning activities															
7494	Photographic activities							X								
7495	Packaging activities															
7499	Other business activities n.e.c.															

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ISIC Revision 3		USA	JAP	GER	FRA	UKM	ITA	CAN	AUS	DEN	FIN	NET	NOR	SWE	ASL	NZL
Code N°	Activity															
L	Public administration and defence ; compulsory social security	X	X	X	X	X	X(33)	X	X(44)	X(51)	X	X	X(64)	X(70)	X	X(78)
75	Public administration and defence ; compulsory social security	X	X	X	X	X	X(33)	X	X(44)	X(51)	X	X	X(64)	X(70)	X	X(78)
751	Administration of the State and the economic and social policy of the community			X	X			X								
752	Provision of services to the community as a whole															
7521	Foreign affairs															
7522	Defence activities							X				X	X			
7523	Public order and safety activities															
753	Compulsory social security activities			X	X			X								
M.	Education	X			X			X			X		X			
80	Education	X			X			X			X(54)		X			
	- Market services				X			X		X	X		X	X(71)		
	- Non market services				X			X			X	X	X			
N.	Health and social work			X	X	X(29)		X			X	X	X	X(71)		
85	Health and social work			X	X			X			X	X	X	X(71)		

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ISIC Revision 3		USA	JAP	GER	FRA	UKM	ITA	CAN	AUS	DEN	FIN	NET	NOR	SWE	ASL	NZL
Code N°	Activity															
851	Human health activities	X														
	· Market services				X						X		X(65)			
8511	Hospital activities							X								
8512	Medical and dental practice activities															
8519	Other human health activities							X(39)								
	· Non market services				X					X	X		X			
8511	Hospital activities							X								
8512	Medical and dental practice activities															
8519	Other human health activities							X								
852	Veterinary activities															
853	Social work activities				X(24)			X			X	X(60)	X(66)			
O.	Other community, social and personal service activities								X(45)						X(75)	X(79)
90	Sewage and refuse disposal, sanitation and similar activities							X			X			X		
91	Activities of membership organisations n.e.c.	X(13)									X					
911	Activities of business, employers and professional organisations										X		X(67)	X		
912	Activities of trade unions															

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ISIC Revision 3		USA	JAP	GER	FRA	UKM	ITA	CAN	AUS	DEN	FIN	NET	NOR	SWE	ASL	NZL
Code N°	Activity															
919	Activities of other membership organisations		X	X				X		X	X(55)					
9191	Activities of religious organisations							X	X(46)							
9192	Activities of political organisations															
9199	Activities of other membership organisations n.e.c.															
92	Recreational, cultural and sporting activities	X			X(25)	X(30)	X(32)	X	X(45)	X	X(56)	X	X	X		
921	Motion picture, radio, television and other entertainment activities															
9211	Motion picture and video production and distribution							X								
9212	Motion picture projection	X						X								
9213	Radio and television activities															
9214	Dramatic arts, music and other arts activities															
9219	Other entertainment activities n.e.c.															
922	News agency activities															
923	Library, archives, museums and other cultural activities															
924	Sporting and other recreational activities														X	
93	Other service activities				X(26)			X		X(52)	X(57)	X(61)	X(68)	X(72)		

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ISIC Revision 3		USA	JAP	GER	FRA	UKM	ITA	CAN	AUS	DEN	FIN	NET	NOR	SWE	ASL	NZL
Code N°	Activity															
930	Other service activities				X(26)			X		X(52)	X(57)	X(61)	X(68)	X(72)		
9301	Washing and (dry-) cleaning of textile and fur products							X								
9302	Hairdressing and other beauty treatment															
9303	Funeral and related activities															
9309	Other service activities n.e.c.															
P.	Private households with employed persons	X		X	X		X(34)	X	X	X	X	X	X	X(73)		X
95	Private households with employed persons	X		X	X		X(34)	X	X	X	X	X	X	X(73)		X
Q.	Extra-territorial organisations and bodies															
99	Extra-territorial organisations and bodies															

FOOTNOTES

United States

- (1) Item Retail trade includes sales of motor vehicles and gasoline service station in US SIC. It also includes eating and drinking places.
- (2) Repair of motor vehicles includes car rentals in US SIC.
- (3) Item Wholesale trade in US NIPA includes sales of motor vehicles and motor vehicle parts and supplies.
- (4) Repair of personal and household goods is not included in Retail trade in US SIC but is published as a separate item in NIPA under heading "Miscellaneous repair services".
- (5) Item "Other land transport" derived by adding published NIPA items "Trucking and warehousing" and "Local and interurban passenger transit" would then include Storage.
- (6) Supporting and auxiliary transport activities exclude Storage in US National Accounts.
- (7) Private courier services are classified under Transport in US NIPA, and the US postal service under Federal government enterprises.
- (8) Telecommunications include radio and television broadcasting in US NIPA.
- (9) ISIC item "Monetary intermediation" is matched with NIPA item "Banking".
- (10) ISIC item "Other financial intermediation" is matched with NIPA items "Credit agencies other than banks" and "Holding and other investment companies".
- (11) This item is derived by summing NIPA items "Real estate", "Business services", "Legal activities" and "Miscellaneous professional activities". It excludes rentals of recreation and cultural goods and of automobiles and trucks.
- (12) Real estate excludes farm housing in NIPA.
- (13) Social work activities are published together with Membership organisations in NIPA.

Japan

{14} Item "Wholesale and retail trade" excludes Repair services in Japanese National Accounts.

{15} "Finance and insurance" is given as a single item in Japanese National Accounts.

Germany

{16} Item "Wholesale and retail trade" excludes Repair services in the German classification.

{17} Sales of motor vehicles are not given separately in German National Accounts.

{18} Item "Water transport" includes Ports and Supporting services to water transport in German National Accounts.

{19} Item "Post and telecommunications" covers the Deutsche Bundespost in the German classification.

France

{20} Item "Wholesale and retail trade ; repairs of motor vehicles, motorcycles and personal and household goods" excludes Repair of personal and household goods in French National Accounts. At level 40 of the NAP they are included in item "Market services rendered to households" but are available separately at level 90 of the NAP. Recovery of waste and scrap materials is excluded from Wholesale and retail trade and classified with "Market services rendered to enterprises" at level 40 of the NAP and is given separately at level 90 of the NAP.

{21} Items "Financial services" and "Insurance services" exclude activities auxiliary to Financial intermediation in French National Accounts.

{22} Item "Renting of machinery and equipment without operator and of personal and household goods" is available at level 90 of the French NAP. At level 40 it is included in "Market services rendered to enterprises".

{23} Item "Business services" (Market services rendered to enterprises) includes "Recovery of waste and scrap materials" in French National Accounts.

{24} Non market social work activities are given separately at level 90 of the NAP in French National Accounts.

{25} Non market recreational, cultural and sport services are provided separately at level 90 of the French NAP. Corresponding market services are included in "Market services rendered to households".

- (26) Cross corresponds to item "Other market services" available at level 90 of the NAP, included in "Market services rendered to households" published at level 40 of the NAP in French National Accounts.

United Kingdom

- (27) "Wholesale and retail trade, repairs, hotels and restaurants" are published as a single item in UK National Accounts. Repairs exclude clothing repairs.
- (28) Financial intermediation, real estate, renting and business services are published under a single heading in UK National Accounts. Activities auxiliary to Banking, finance and insurance are included in Business services. Research and development are excluded.
- (29) Education and Health services are grouped under a single heading. They include market and non market services in UK National Accounts. Social work is excluded.
- (30) ISIC item "Other community, social and personal services activities" is matched with item Other services in UK National Accounts and comprises Sanitary services, Research and development, social welfare and community services, Membership organisations, Tourist offices, Recreational and other cultural services, personal services and domestic services.

Italy

- (31) Real estate activities cover owner and tenant occupied dwellings and rentals of non residential buildings
- (32) Business services, Market educational, health, recreational, cultural and sporting activities and Personal and household services are grouped under one heading.
- (33) Non market educational, health, cultural services produced by government are included in item "Public administration" in Italian National Accounts.
- (34) Private households with employed persons are grouped with Non profit institutions serving households and Religious organisations in Italian National Accounts.

Canada

- (35) Item "Wholesale and retail trade" excludes Repair services to personal goods, to electric motors and welding.
- (36) Supporting services to transport, except Storage and warehousing are not given as a separate item but grouped with the relevant transport service in the Canadian classification. Travel agencies are classified under Other service industries.
- (37) Post and telecommunications includes Radio and television broadcasting in Canadian National Accounts.

(38) Item "Real estate, renting and business services" excludes Rentals of machinery and equipment, vehicles, and personal and household goods in Canadian National Accounts.

(39) Other health activities include Social work activities in Canadian National Accounts.

Austria

(40) Wholesale and retail trade include Machinery and equipment rental and leasing except rental and leasing of motor vehicles in Austrian National Accounts and exclude Repair services.

(41) Item "Transport, storage and communications" includes rental and leasing of motor vehicles.

(42) Activities auxiliary to Finance and insurance are not given as a separate item in Austrian National Accounts.

(43) Rentals are included in "Wholesale and retail trade" or in "Transport" in Austrian National Accounts (see notes 40 and 41).

(44) ISIC item "Public administration and defence ; compulsory social security" is matched with "Öffentliche Dienste" which includes Non market educational, health, recreational and cultural services produced by government in Austrian National Accounts.

(45) ISIC categories M, N, O except Activities of membership organisations are matched with item Other market services given in Austrian National Accounts. It includes health, educational, recreational and cultural services produced by Non profit institutions serving households.

(46) ISIC item "Activities of membership organisations n.e.c." is matched with Austrian heading Non profit institutions serving households which includes Religious organisations, political parties, trade unions.

Denmark

(47) Repair of motor vehicles is published as a separate item in Danish National Accounts. Repair of personal and household goods are classified under "Household services".

(48) Sales of motor vehicles are not published separately.

(49) Item "Rail transport" includes Bus transport in the Danish classification.

(50) ISIC item "Real estate activities" is matched with Danish National Accounts item "Dwellings".

(51) ISIC item "Public administration and defence ; compulsory social security" is matched with Danish item "Producers of government services" which includes Non market educational, health, recreational and cultural services produced by government.

(52) ISIC item "Other service activities" is matched with Danish item "Household services".

Finland

(53) Sales of motor vehicles are not given separately in Finnish National Accounts.

(54) Item Education includes Research and scientific institutions in the Finnish classification.

(55) ISIC item "Activities of other membership organisations" is matched with Finnish item "Other social and related community services" produced by non profit organisations.

(56) Finnish National Accounts provide separate estimates for market and non market recreational and cultural services produced by government and by non profit organisations.

(57) ISIC item "Other service activities" is matched with Finnish item "Personal and household services".

Netherlands

(58) ISIC item "Land transport, transport via pipelines" is matched with item "Other transport and storage" given in Dutch National Accounts.

(59) Real estate covers tenant and owner occupied housing in Dutch National Accounts.

(60) ISIC item "Social work activities" is matched with Dutch item "Social services" which includes non subsidized education.

(61) ISIC item "Other service activities" is matched with Dutch item "Enterprises producing services n.e.c.".

Norway

(62) Repair of motor vehicles and consumer goods are published under a single heading in Norwegian National Accounts.

(63) ISIC item "Real estate activities" is matched with Norwegian items "Real estate except dwellings" and "Dwellings".

(64) In Norwegian National Accounts administration and regulation of health, educational, recreational and cultural services are not separated from actual provision of the services.

(65) Market human health and Veterinary services are published under a single heading in Norwegian National Accounts.

(66) ISIC item "Social work activities" are matched with item "Welfare services" of the Norwegian classification. Market services and non market services produced by government are given separately.

(67) ISIC item "Activities of membership organisations n.e.c." is matched with item "Professional and labour associations".

(68) ISIC item "Other service activities" is matched with Norwegian item "Miscellaneous personal services".

Sweden

(69) Repairs to motor vehicles and cycles and to consumer goods are classified with Personal and household services but are published as a separate item in Swedish National Accounts.

(70) Swedish item "Producers of central and local government services" includes non market educational, health, recreational and cultural services produced by government.

(71) Market education and health services are published under a single heading in Swedish National Accounts

(72) ISIC item "Other service activities" is matched with Swedish item "Other personal services".

(73) Private households with employed persons are published together with Non profit institutions serving households in Swedish National Accounts.

Australia

(74) ISIC items "Financial intermediation" and "Real estate, renting and business services" are matched with Australian items "Finance, property and business services" and "Ownership of dwellings". Business services include car rentals in the Australian classification.

(75) ISIC items "Education" and "Health and social work" are matched with Australian item "Community services".

New Zealand

(76) Wholesale and retail trade is grouped with Restaurants and hotels under one heading.

- (77) ISIC items "Financial intermediation" and "Real estate, renting and business services" are matched with New Zealand items "Financing, insurance, real estate and business services" and "Owner occupied dwellings".
- (78) ISIC item "Public administration and defence ; compulsory social security" is matched with New Zealand items "Central government services" and "Local government services" which include non market health, education, research, recreational, cultural and welfare services in New Zealand National Accounts.
- (79) Cross corresponds to New Zealand items "Community and personal services" and "Private non profit services".