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**SEVENTH MEETING OF THE  
VOORBURG GROUP ON SERVICES STATISTICS**

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***Prices and Quantities in Services***

***Measurement of Volume and Price Changes for Commercial Services :  
further developments.***

***The possibilities offered by Eurostat's Methodological Manual for Service Statistics :  
"Distributive Trade" Chapter***

***by Jean Albert***

## 1. Introduction

This paper intends to show the extent to which the chapter on distributive trade in Eurostat's Methodological Manual for services statistics leads to the establishment of volume and price indexes for commercial services. It should be considered as a complement to the previous report prepared for the 6th session of the VOORBURG group : "Statistical requirements for assessing volume and price changes for commercial services" (Jean ALBERT, October 1991, Helsinki).

Since last year, the chapter on distributive trade has been used for elaborating a draft Regulation<sup>(1)</sup> on Community surveys in the field of statistics on distributive trade (1). This Regulation should soon come into force in the twelve Member States of the Community and the six EFTA countries.

A list of the statistical characteristics (variables) to be collected through a harmonised procedure is provided in its annex. The Regulation concerns the enterprises (and sometimes the local units) involved in commercial activities, as defined in the Statistical Classification of Economic Activities in the European Community (NACE, Revision 1).

It intends to obtain statistical data that should be as homogeneous and comparable as possible throughout the European Economic Area comprising the Community and EFTA countries.

Therefore, it is worth testing Methodological Manual and the possibility to accurately deflate the production, and thus the value added by the distributive trade sector. This value added accounts for 13% of the Gross Domestic Product (GDP) of the European Community.

This paper is divided into three parts :

First, the principal definitions and the main conclusions of the previous report will be summarised.

Next comes a short description of the measures proposed by the Methodological Manual and in the draft Regulation, which was inspired by it.

Lastly, the theoretical requirements are compared with the proposals in the Manual. The field of investigation of this report will be limited to retail trade, which is easier to analyse from a statistical point of view than wholesale trade.

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(1) This Regulation will have to be adopted by the Council of Ministers of the twelve countries forming the European Community. A regulation is a legal act immediately binding all Member States. The treaty establishing the European Economic Area (EEA) extends its validity to the seven EFTA countries (Austria, Switzerland, Lichtenstein, Iceland, Norway, Sweden, Finland). The draft regulation currently under discussion foresees, apart from practical dispositions, also provisions on representativity, statistical quality and adaptation possibilities towards future needs via a Committee of Member States, chaired by Eurostat, who can decide on those adaptations within the framework laid down by the regulation itself. The regulation lays down a common core binding for all Member States. It does not prevent any country to go beyond its provisions either in terms of variables asked or detail of breakdown.

## 2. Reminder of previous definitions and principal conclusions

The output of trade activity is a service by which an enterprise makes available to users goods purchased and resold without any significant further processing. The value of the service rendered is remunerated by the gross margin, which is defined as the difference between the sales value and the purchase value of goods. In a free-market economy, the gross margin value increasingly corresponds to the value of the service provided by the enterprise, mainly because of intense competition between firms. For a sector such as textiles and apparel retailing, the gross margin of all the firms involved in this activity is equivalent to the production of commercial services in this sector. As for any other service, the changes in the value of gross margin for two successive years can be related to price or volume variations. This is exactly what should be analysed and, if possible, measured.

The two papers presented last year by F. AMAND and J. ALBERT (VOORBURG, 6th session, 1991, Helsinki) defined the price index for a commercial service (d.P) as the product of price variations of the goods sold (d.p) multiplied by the variations in the gross margin rate (d.r) for a given form of sale, a product or even a range of products (see Appendix 1).

As a matter of fact, the margin rate (relative margin) is defined as the gross margin divided by the sales value. From a period  $t$  to a period  $t+1$ , this rate can be used as an indicator for the variation of the relative price of the commercial service, related to the price of sold goods, if it is assumed that, in the short term and for a given category of goods and form of sale, the change in volume of the commercial service is equivalent to that in turnover at constant prices. This hypothesis is only valid for a firm or a group of firms that have not undergone any considerable changes in their form of sale or product range.

As described in the previous report, there are two conditions for obtaining an accurate price-volume rate. They are :

- a classification system to distinguish between different forms of sale corresponding to a specific commercial service;
- the existence of a statistical observation system for monitoring quantitative variables needed to calculate volumes and prices of commercial services. These variables are :
  - a) turnover from purely commercial operations;
  - b) value of purchases;
  - c) change in stock of goods for resale;
  - d) turnover by categories of goods;
  - e) retail prices.

The variables a, b and c are used to calculate gross margins and the variables d and e to calculate price indexes for a given form of sale. The changes in the sales value are divided by the price indexes to determine the changes in the volume of activity (turnover at constant prices).

The relationship between the gross margin variation (d.M) and the variation of the volume of the activity (d.vo) determines the price of a commercial service. This price is not an observed price but an implicit price.

However, another method exists to directly observe the changes in the price of a commercial service. As mentioned, for a given category of goods and form of sale, the price index of the commercial service (d.P) is the product of price variations of the goods sold (d.p) multiplied by the variations in the gross margin rate (d.r) :

$$d.P = d.p \times d.r$$

The calculation of this price index allows to calculate a volume index of the output of the commercial service :  $(d.M/d.P = d.m)$ , d.m being the change in the volume of d.M, which is itself the equivalent of the production or output of the commercial service, as already mentioned.

This way, the problem can be solved theoretically, on the basis of rather strong hypotheses relating to the short term stability of the commercial service for a given form of sale. It remains to be seen if statistical requirements can be met.

### **3. What does the "Distributive trade" chapter and the draft Regulation offer?**

Three fundamentals determine the accurate assessment of price-volume changes for a commercial service: a clear definition of the statistical units to be surveyed, a harmonised classification system and a selected set of variables.

#### **a) Statistical Units**

Two units have been retained : the enterprise and the local unit. In retailing, the local unit corresponds most closely to the form of sale. But, when conducting a sample survey, the local unit can generally not provide the necessary data, for lack of a complete accounting system. Therefore, the emphasis will lie on the enterprise as a statistical unit.

The draft Regulation stipulates that enterprises be surveyed with a periodicity of one year or more and asked to produce the necessary variables to monitor changes in gross margin (see Appendix 2: draft annex to the Regulation on statistics on distributive trade).

**b) Classification system**

The "NACE Revision 1" classification was adopted by a Council Regulation (No 3037/90) on 9 October 1990 and is currently being introduced in all the EC Member States. The new NACE is derived from the ISIC classification and is compatible with it. Eurostat's Methodological Manual and the draft Regulation are based on this classification, which is expected to enhance statistical comparability across the European Economic Area (see Appendix 3: extract from the NACE Rev.1 for the Division 52 "Retail trade, etc."

**c) Variables**

Appendix 2 contains the list of variables to be collected by the National Statistical Offices (NSO) in all the Member States according to the draft Regulation. Two breakdowns of the turnover are proposed, by kind of activity and by kind of goods sold. The first one will only be asked from the enterprises (variable A 1.1.), the second one from the enterprises and the local units (variables A 2.5.3. and A 3.3.2). The list also includes several items on forms of sale (A 2.2.2. to A 2.2.6.) to be collected pluriannually. The aim of these items is to obtain a detailed breakdown of the number of enterprises by sales area for store retailing and type of retailing for non store sales (e.g. mail-order and itinerant trade).

**4. Do the Manual and the draft Regulation allow a thorough measurement of price-volume changes?**

The answer to this question again lies in the examination of the three mainstays of a statistical observation system.

**a) Statistical units**

The enterprise was selected as the main statistical unit. However, it presents a major disadvantage: it is not a "pure" unit as to the kind of activity and the form of sale. For instance, a commercial firm may operate grocery superstores and at the same time department and convenience stores. It may also offer non commercial services such as catering, tourism and leisure, credit facilities. The annex of the draft Regulation includes an analysis of turnover by kind of activity, for enterprises with five and more persons employed. There is also a set of questions on the forms of sale for all enterprises including smaller ones. This way, selections of units become possible according to more or less complex activity characteristics.

**b) Classification system**

The NACE Rev. 1 classification system is not entirely suited to observe forms of sale and to describe a specific commercial service. This lack of precision is obvious in the case of non specialised trade activities.

However, a set of questions on forms of sale are presented in the annex to the draft Regulation (A 2.2.); the variables will be collected on a pluriannual basis and from all enterprises. Furthermore, survey results can be obtained by size of enterprise (number of persons employed and turnover). A cross-analysis of these characteristics will eventually lead to sub-groups of firms defined by forms of sale that are not explicitly mentioned in the NACE Rev.1. In this context, it would be interesting for national statisticians to take into account country-specific features in order to gradually improve this analysis by form of sale. At Community level, results can certainly benefit from such an approach.

#### **c) Variables**

It can be said that all the variables required for the assessment of price and volume changes are covered by Eurostat's statistical programme. But some difficulties still arise from periodicity (certain important data will only be collected on a pluriannual basis) or field limitations (some variables only cover enterprises with five or more employees).

The breakdown of turnover by kind of goods is a major feature of the annex to the draft Regulation (A 2.5.3.). The list of goods is derived from the Classification of Products by Activity (CPA), which is an adaptation of the CPC. Eurostat recently carried out a pilot survey on the forms of sale in large-scale food and non-food retailing. This showed that, in almost all countries, local units were able to reply satisfactorily in conformity with the proposed breakdown by product. The French experience over the last twenty years is also satisfactory even in the case of small enterprises. The shares of sales by product category make possible the weighting of price indexes in the different sub-sectors corresponding to a form of sale, by using the elementary price indexes which form the basis of the general retail price index which is compiled in all countries.

### **5. Conclusion**

This brief overview of Eurostat's programme reflected in the Methodological Manual ("Distributive trade" chapter) and the draft Regulation derived from it leads to similar and positive conclusions as the paper presented last year.

- A) A realistic measurement of volume and price changes is possible for the analysis of retail output variations.
- B) The Regulation, which is based on the Manual, will lead to a harmonized collection of the necessary data for such an analysis throughout the European Economic Area.
- C) However, the statistical data supplied by the surveys defined in the Regulation require substantial compilation and elaboration efforts. As clearly expressed in the Methodological Manual, calculation and estimation procedures in keeping with National Accounts will probably be necessary.
- D) In any case, Eurostat expects results to be extremely useful. The envisaged efforts will certainly contribute to enhance the information and knowledge base about developments in this important economic sector.

## APPENDIX 1

## Definition of the price index for a commercial service

If :

$r$  is the mark-up rate

$T$  the turnover for 2 successive years  $t = 0$  and  $t = 1$

$\Delta p$  is the change in the sales price

and  $\Delta vo$  the change in the turnover at constant prices or by volume

If, moreover, it is assumed that, in the short term, and for a given category of goods and form of sale, the change in the volume of the commercial service is equivalent to that in the turnover at constant prices ( $\Delta vo$ ),

then:

$$\frac{T_1}{T_0} = \Delta p \cdot \Delta vo$$

$$\frac{\text{Gross margin 1}}{\text{Gross margin 0}} = \frac{r_1 T_1}{r_0 T_0} = \left[ \left( \frac{r_1}{r_0} \right) \cdot \Delta p \right] \cdot \Delta vo$$

$\left[ \left( \frac{r_1}{r_0} \right) \cdot \Delta p \right]$  is the price index of the commercial service ( $P$ ) if  $\Delta vo$  is its volume index

Adapted from *Le commerce en 1987: Rapport de la Commission des comptes commerciaux de la Nation*, 1988. Les collections de l'INSEE, série C, No. 152; page 61, note 7.

Annex to the regulation on  
community surveys in the field  
of distributive trade

LIST OF CHARACTERISTICS

Version of 28/7/1992

A	<u>CHARACTERISTICS OBSERVED AT THE STATISTICAL UNITS</u>	Scope <sup>1</sup>
A1	<u>Characteristics of annual periodicity and related to enterprises</u>	
A1.1	Accounting data	
A1.1.1	Total turnover (excl. VAT)	
A1.1.1	Analysis of turnover by type of activity (excl. VAT)	*
a:	Sales of goods produced by the enterprise (industrial and agricultural production and crafts)	
b:	Sales of goods purchased by the enterprise	
b1:	wholesale sales (resales to other traders or professional users)	
b2:	retail sales (resales to consumers)	
c:	Commissions received (from services rendered to third parties)	
d:	Activities related to the provision of services	
A1.1.2	Purchases of goods and services	
a:	of which: purchases of goods and services intended for resale	
A1.1.3	Stocks at beginning of the accounting period	
a:	of which: stocks of goods intended for resale	
A1.1.4	Stocks at end of the accounting period	
a:	of which: stocks of goods intended for resale	
A1.1.5	Total labour costs	
a:	of which: gross wages and salaries	
b:	" compulsory social security contributions	
A1.1.6	Value of tangible investments	
a:	purchases of bare land	*
b:	purchases of existing buildings and structures	*
c:	construction, building conversions	*
d:	purchases of transport material	
e:	purchases of installation and equipment	*

<sup>1</sup> In principal, the variables cover the entire field, with the exception of those marked with an asterisks (\*) which refer only to units employing five or more persons employed



A1.1.7	Value of goods acquired through leasing	Scope
A1.1.8	Disposals of fixed assets	
A1.1.9	Duties and taxes related to production other than VAT	
A1.1.10	Operating subsidies	
<b>A1.2</b>	<b>Data on Imports and Exports</b>	
A1.2.1	Imports	*
	<i>Wholesale trade and trade and repair of motor vehicles</i>	
A1.2.2	Exports	*
<b>A1.3</b>	<b>Data on employment in enterprises on 30/09</b>	
A1.3.1	Number of wage and salary earners	
a:	of which: number of wage and salary earners employed on part-time basis	
b:	of which: number of female wage and salary earners	
A1.3.2	Number of non-remunerated persons employed	
<b>A2</b>	<b><u>Characteristics of multi-annual periodicity and related to enterprises</u></b>	
<b>A2.1</b>	<b>Structural characteristics of enterprises</b>	
A2.1.1	Legal status	
	sole proprietorships	
	trading partnerships	
	limited partnerships	
	limited liability companies	
	enterprises with share capital	
	cooperative societies	
	enterprises with other forms of legal constitution	
A2.1.2	Date of business start-ups	
	more than 10 years ago	
	5 to 10 years ago	
	2 to 4 years ago	
	during the previous year	
A2.1.3	Number of local units	
a:	of which: local sales units	

A2.2	Miscellaneous information on forms of trading by enterprises	Scope
<i>Wholesale trade</i>		
A2.2.1	Presence of wholesale self-services (Cash-and-Carry)	
A2.2.1.1	number of outlets engaged in this form of trading	
<i>Retail trade</i>		
A2.2.2	Number of enterprises engaged in trading ... through retail stores	
A2.2.2.1	number of stores engaged in this form of trading by total exploited floor space:	
a:	less than 120 m <sup>2</sup>	
b:	120 to less than 400 m <sup>2</sup>	
c:	400 to less than 1000 m <sup>2</sup>	
d:	1000 to less than 1500 m <sup>2</sup>	
e:	1500 to less than 2500 m <sup>2</sup>	
f:	2500 to less than 5000 m <sup>2</sup>	
g:	more than 5000 m <sup>2</sup>	
A2.2.3	on fixed market stands and/or stalls	
A2.2.3.1	total number of stands and/or stalls	
A2.2.4	itinerant form of trading	
A2.2.5	mail order or sales at a distance	
A2.2.6	other forms of retail trade	
A2.3	Miscellaneous information on Trading Links	
<i>Trade and repair of motor vehicles</i>		
A2.3.1	concessionnaire (or license-holder)	
A2.3.2	Trademark agencies	
A2.3.3	Subsidiaries of national producers and importers	
A2.3.4	Others	
<i>Wholesale trade</i>		
A2.3.5	Affiliation with a wholesale buying group	*
A2.3.6	share of purchases made through this wholesale buying groups	
A2.3.7	Affiliation with a voluntary chain of wholesalers and affiliated retailers	*
A2.3.8	share of wholesale purchases made to affiliated retailers	

*Retail trade*

		Scope
A2.3.9	belonging to a retail buying group:	
a:	of which: cooperative group	
A2.3.10	belonging to a voluntary chain of wholesale traders and affiliated retail traders	
A2.3.11	belonging to a franchising chain	
A2.3.12	affiliated by a licensing agreement	
A2.3.13	forming a consumers cooperative	
A2.3.14	forming a business cooperative, staff discount store or business administration group	
A2.4	Miscellaneous information on types of supplier and types of customer	

*Wholesale trading*

A2.4.1	breakdown of sales according to customer type (in percentages)	*
a:	sales to resale traders: wholesalers, buyers groups	
b:	sales to resale traders: retail traders	
c:	sales to professional users:	
d:	sales made direct to consumers	

*Retail trading*

A2.4.2	breakdown of purchases by type of supplier (in percentages)	*
a:	retail buying groups	
b:	voluntary chains of wholesalers and affiliated retailers	
c:	buying groups of large retail enterprises	
d:	buying services of large retail enterprises	
e:	wholesalers	
f:	producers	

A2.5	<b>Data on the share of sales of goods broken down by product type (in value or in percentages)</b>	*
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*Trade and repair of motor vehicles*

motor vehicles  
 parts and accessories for motor vehicles  
 motorcycles and accessories for motorcycles  
 automotive fuel

*Wholesale trade*

grain, seeds and animal feedingstuffs  
 flowers and plants  
 live animals  
 untreated skins and leathers  
 unmanufactured tobacco

fruit and vegetables	Scope
meat and meat products	
milk products, eggs and edible oils and fats	
beverages	
tobacco	
sugar, chocolate and sugar confectionery	
coffee, tea, cocoa and spices	
other food products, including seafood (fish, crustaceans, molluscs)	
textile articles	
clothing articles	
footwear and leather goods	
electrical household appliances and radio and television goods	
glassware, varnish, paint and wallpaper	
perfumes and cosmetic articles	
pharmaceutical goods	
other non-food consumer goods	
solid, liquid and gas fuels and derived products	
metal and ores of construction	
plumbing and heating equipment and supplies	
chemical products	
other intermediate products	
wastes and rubbish	
machine tools for working metal and wood	
construction machinery	
machinery for the textile industry and in sewing and knitting machines	
office machinery and equipment	
other machinery for use in industry, trade and navigation	
agricultural machinery and accessories and implements, including tractors	

### A2.5.3 Retail trade

fresh fruit and vegetables  
 meat and meat products  
 fish, crustaceans and molluscs  
 bread, cakes, flour and sugar confectionery  
 beverages  
 tobacco products  
 dairy products, eggs, fats  
 other food products  
 frozen food  
 pharmaceutical goods  
 medical and orthopaedic goods  
 cosmetic and toilet articles

		materials and other textile articles	Scope
		clothing articles	
		footwear and leather goods	
		new furniture and lighting equipment	
		electrical household appliances, radios and televisions	
		hardware, paints and glassware	
		books, newspapers and stationery	
		other new non-food products	
		automotive fuel	
		other products for motor vehicles	
		secondhand goods, antiques	
<b>A2.6</b>	<b>Data on Imports and Exports</b>		
A2.6.1	Imports		
	a:	originating from EEC countries	
	b:	originating from EFTA countries	
	c:	originating from non-EEC/EFTA countries	
A2.6.2	Exports		
	a:	destinated to EEC countries	
	b:	destinated to EFTA countries	
	c:	destinated to non-EEC/EFTA countries	

A3	<u>Characteristics of multi-annual periodicity and related to local units</u>	Scope
A3.1	<b>Data on employment on 30/09</b>	
A3.1.1	Number of wage and salary earners	
a:	of which: part-time wage and salary earners	
A3.1.2	Number of non-remunerated persons employed	
A3.2	<b>Data on the types of sales</b>	
<i>Local sales units of the retail trade</i>		
A3.2.1	sales in stores	
A3.2.1.1	self-service or partial self-service	
A3.2.1.2	traditional service exclusively	
A3.2.2	mail orders or sales at a distance	
A3.2.3	on fixed market stands and/or stalls	
A3.2.4	itinerant form of trading	
A3.2.5	other forms	
A3.2.6	In case of sales in stores:	
	floor space	
A3.3	<b>Data on turnover</b>	
<i>Local sales units of the retail trade</i>		
A3.3.1	Total turnover	
A3.3.2	Analysis of turnover by type of activity and product (in value or in percentage)	
a:	of which: Retail sales For the retail sales, an analysis by products using the list of codes A2.5.3 is requested	
b:	of which: Wholesale sales (resales to traders or other professional users)	
c:	of which: Other activities (Renting of floor space, cafeterias, travel agencies, etc.)	

<b>A4</b>	<b><u>Characteristics of infra-annual periodicity and related to enterprises</u></b>	<b>Periodicity</b>
<b>A4.1</b>	<b>RETAIL TRADE</b>	
A4.1.1	Value of turnover (at current prices)	monthly
A4.1.2	Number of wage and salary earners	quarterly
	Requested fields and groupings of the NACE/Rev.1	
52.11:	<i>Retail sale in non specialized stores with food, beverages or tobacco predominating</i>	
52.2:	<i>Retail sale of food, beverages and tobacco in specialized stores</i>	
Sub-total:	<i>Retail sales in stores with food predominating</i>	
52.12:	<i>Other retail sale in non-specialized stores</i>	
52.41-42-43:	<i>Retail sale of textiles, clothing, footwear and leather goods</i>	
52.44-45-46:	<i>Retail sale of household appliances</i>	
52.47-48:	<i>Other retail sale in specialized stores</i>	
Sub total:	<i>Retail sales in stores or via mail order of predominant non-food goods</i>	
52.61:	<i>Retail sale via mail order houses</i>	
Total:	<i>Retail sales in relation to the scope of relevant short-term indicators</i>	
<b>A4.2</b>	<b>TRADE AND REPAIR OF MOTOR VEHICLES</b>	
A4.2.1	Registration of motor vehicles for private and commercial use	monthly
A4.2.2	Turnover in value	quarterly

<b>B</b>	<b><u>CHARACTERISTICS CALCULATED BY THE NATIONAL STATISTICAL INSTITUTS</u></b>	
<b>B1</b>	<b><u>Characteristics of annual periodicity and related to enterprises</u></b>	
B1.1	Number of enterprises	
B1.2	Number of persons employed	
B1.3	Margin	
B1.4	Value added	
B1.5	Gross operating surplus	
<b>B2</b>	<b><u>Characteristics of multi-annual periodicity and related to enterprises</u></b>	
B2.1	number of local units	
a:	of which: local sales units	
<b>B3</b>	<b><u>Characteristics of multi-annual periodicity and related to enterprises</u></b>	
B3.1	number of local units	
B3.1.1 a:	of which: local sales units	
B3.2	number of persons employed	
B3.3	breakdown of the number of local sales units by the NUTS I	
<b>B4</b>	<b><u>Characteristics of infra-annual periodicity and related to enterprises</u></b>	
	<i>Retail trade</i>	
B4.1	Turnover in volume (at current prices)	monthly
	<i>Trade and repair of motor vehicles</i>	
B4.2	Turnover in volume (at current prices)	quarterly



## C SIZE-CLASSES FOR THE STATISTICAL UNITS

For the purpose of this regulation, the following size-classes will be used:

For the number of wage and salary earners:

0/1/2-4/5-9/10-19/20-49/50 99/100-249/250-499/500-999/1000-4999/5000  
and higher.

For the number of persons employed:

1/2-4/5-9/10 19/20-49/50-99/100-249/250 499/500-999/1000-4999/5000  
and higher.

For the turnover (excl. VAT) in ECU

	less than	20.000
from	20.000 to less than	60.000
from	60.000 to less than	120.000
from	120.000 to less than	200.000
from	200.000 to less than	400.000
from	400.000 to less than	1.000.000
from	1.000.000 to less than	4.000.000 (1)
from	4.000.000 to less than	10.000.000
from	10.000.000 to less than	16.000.000 (1)
from	16.000.000 to less than	40.000.000
from	40.000.000 to less than	200.000.000
	200.000.000 and more	

(1) threshold used in the fourth directive

## Appendix 3

24. 10. 90

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Classifications

NACE Rev. 1

Division	Group	Class	Description	ISIC Rev. 3 reference
52			RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES, REPAIR OF PERSONAL AND HOUSEHOLD GOODS	
	52.1		Retail sale in non-specialized stores	521
		52.11	Retail sale in non-specialized stores with food, beverages or tobacco predominating	5211
		52.12	Other retail sale in non-specialized stores	5219
	52.2		Retail sale of food, beverages and tobacco in specialized stores	522
		52.21	Retail sale of fruit and vegetables	5220 x
		52.22	Retail sale of meat and meat products	5220 x
		52.23	Retail sale of fish, crustaceans and molluscs	5220 x
		52.24	Retail sale of bread, cakes, flour confectionery and sugar confectionery	5220 x
		52.25	Retail sale of alcoholic and other beverages	5220 x
		52.26	Retail sale of tobacco products	5220 x
		52.27	Other retail sale of food, beverages and tobacco in specialized stores	5220 x
	52.3		Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	523 x
		52.31	Dispensing chemists	5231 x
		52.32	Retail sale of medical and orthopaedic goods	5231 x
		52.33	Retail sale of cosmetic and toilet articles	5231 x
	52.4		Other retail sale of new goods in specialized stores	523 x
		52.41	Retail sale of textiles	5232 x
		52.42	Retail sale of clothing	5232 x
		52.43	Retail sale of footwear and leather goods	5232 x
		52.44	Retail sale of furniture and lighting equipment	5233 x
		52.45	Retail sale of household appliances and radio and television goods	5233 x
		52.46	Retail sale of hardware, paints and glass	5234
		52.47	Retail sale of books, newspapers and stationery	5239 x
		52.48	Other retail sale in specialized stores	5239 x
	52.5		Retail sale of second-hand goods in stores	524
		52.50	Retail sale of second-hand goods in stores	5240
	52.6		Retail sale not in stores	525
		52.61	Retail sale via mail order houses	5251
		52.62	Retail sale via stalls and markets	5252
		52.63	Other non-store retail sale	5259
	52.7		Repair of personal and household goods	526
		52.71	Repair of boots, shoes and other articles of leather	5260 x
		52.72	Repair of electrical household goods	5260 x
		52.73	Repair of watches, clocks and jewellery	5260 x
		52.74	Repair of other goods	5260 x