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Links between COICOP and CPC and Identification of the Functions of Family expenses linked with Tourist Activities

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LINKS BETWEEN COICOP AND CPC AND IDENTIFICATION OF THE FUNCTIONS OF FAMILY EXPENSES LINKED WITH TOURIST ACTIVITIES

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INTRODUCTION

This paper has the objective of carrying out a comparative analysis between the classifications of products and the classifications of consumption functions of families, with specific reference to products linked with tourist activities.

For this comparison it had been established to concentrate the analysis on the CPC, Central Product Classification, as regards products and on the CHGS, Classification of Household Goods and Services, for the consumption functions of families.

The choice of these two classifications was due to the possibility of using as a starting base a prior paper on the part of E.J. Flottum of the Bureau of Statistics of Norway.

Recently CHGS has been the object of revision and it has therefore seemed appropriate, for the comparison, to use the new Classification of Individual Consumption by Purpose, COICOP, that has replaced it.

1. METHOD OF WORK

Three steps can be distinguished within the work as it has been carried out:

- a. identification of links between CPC and COICOP;
- b. functional analysis of COICOP;
- c. identification of links between CPC and COICOP that have a reference with products of tourist activities.

Reference has been made to the following documentation for the execution of the work:

- "Central Product Classification (CPC) and links with Classification of Household Goods and Services and foreign trade classifications" Report prepared for the European Economic Commission by Erling Joar Flottum, Central Bureau of Statistics of Norway, Oslo, December 1990.
- "CPC Provisional Central Product Classification", Statistical Office of the United Nations, New York, 1991.

- "COICOP Explanatory Notes to the Classification of Individual Consumption by Purpose" as used in System of National Accounts 1993, Annex V, Part 1.
- "Definition criteria of the international services classifications" report prepared for the meeting between Eurostat and Gruppo CLAS on the "Project on services classifications" by Marco Martini, Milan, June 1993.
- "Definition and classification of services" report prepared for Statistical
 Office of the European Communities Statistics on Services by Marco
 Martini, Milan, July 1993.
- "Proposal for a classification of products linked with tourism" report prepared for Statistical Office of the European Communities Statistics on Services by Marco Bertoletti, Milan, March 1994.

All activities described hereinafter and the tables produced as final output have been prepared through queries and analysis of database run in PARADOX.

2. IDENTIFICATION OF LINKS BETWEEN CPC AND COICOP

This operating step has involved carrying out the following activities:

- 1. analysis of changes made to CHGS by COICOP;
- 2. analysis of links between CHGS and CPC proposed by the Flottum paper;
- 3. determination of correspondences between CPC and COICOP;
- 4. check on the real links between CPC and COICOP.

2.1 Analysis of changes made to CHGS by COICOP

The analysis of changes that have taken place from CHGS to COICOP had a twin purpose.

The first purpose was that of being able to establish which of the two classifications was appropriate for making a comparison with CPC.

In practice, it was necessary to check whether the revision from which COICOP began was based on actual substantial changes of CHGS that would have brought benefits to the analysis or whether it was a case of just a few formal changes.

In general, the two classifications have kept to a similar hierarchical structure, structured on three levels ("purpose" with one digit, "group" with two digits and "items" with three digits), but the different and enhanced level of details ("groups" have gone from 34 to 37 and "items" from 67 to 102) has highlighted the obvious improvement in going from CHGS to COICOP. Thus the latter has been chosen for comparison with CPC.

That said, the analysis of the changes has assumed a second objective with the need to create conversion tables between the two classifications of the functions of family consumption.

This step was not strictly necessary for the comparison between COICOP and CPC but it became indispensable in order to insert in this paper a check on the results given in the Flottum paper.

2.2 Analysis of the links between CPC and CHGS proposed in the Flottum paper

Starting from the above mentioned paper, tests were run on the links between the CPC and the CHGS identified in them and conversion tables between the two classifications were created.

In his paper, E.J.Flottum distinguishes two sections:

- Household consumption of services CH(G)S;
- Household consumption of goods, CHG(S).

As regards services as such, there are no special comments to make on the links identified by Flottum: differences with this paper are very few and far between. For the most part, it's a case of integrating correspondences between CHGS and CPC, adding some CPC items.

The analysis carried out on the goods section was, however, quite different. In fact, for this section, Flottum identifies the correspondences of the functions of family consumption directly with the good produced, intended as the result of the activity of production. A list of products is associated with every function of consumption.

In actual fact that with the products identified by Flottum is an indirect correspondence.

The functions of expenses of final consumers, such as families, have a direct impact on distribution and their effect on production is merely indirect.

Thus in view of the way the two classifications have been structured it would appear to be more appropriate to link the functions of consumption of CHGS with the trade service of CPC referred to the corresponding products purchased.

Thus as regards the section of the consumption of goods, there is no correspondence between the links identified by the Flottum paper and those determined by the present research.

2.3 Determination of correspondences between CPC and COICOP

Using the CPC-CHGS and CHGS-COICOP conversion tables obtained in the steps described above, exploiting the transitivity of the links

a proposal of a link between CPC and CHGS has been obtained with an automatic query procedure in PARADOX.

2.4 Check on the real links between CPC and COICOP

The group of links identified in this way, precisely because of the totally automatic procedure with which they have been obtained, has been subjected to a test to reduce them to those that do actually exist.

In this way only 17% of the more than 2300 correspondences obtained was confirmed, identifying the 405 links given in enclosure 1.

3. FUNCTIONAL ANALYSIS

In this second step a functional analysis of COICOP was carried out to identify the criteria that have been applied in the hierarchization of the items in the COICOP classification.

A functional metaclassification based on six criteria given in enclosure 2 was taken as the reference base.

This step is structured in three parts:

- 1. criteria for the operation of the COICOP's first level;
- 2. detailed functional analysis of COICOP;
- 3. conclusion.

3.1 Criteria for the structurization of the COICOP's first level

COICOP develops along three hierarchical levels. The code is actually formed by three digits, one for each level. Each level was examined and the criteria adopted in the diversification of the items corresponding to it have been highlighted.

As far as the first level is concerned it is seen that the criterion assumed to distinguish the different items is the criterion of function. This appears to be correct, as COICOP is a classification of functions of expense.

With the aid of a table the functions and/or sub-functions corresponding to the items of this first level are indicated.

ITEMS IN COICOP'S 1ST LEVEL	FUNCTIONS (F) AND/OR SUBFUNCTIONS (S) OF THE METACLASSIFICATION
1) Food, beverages and tobacco	Food (F)
2) Clothing and footwear	Clothing (F)
3) Housing, water, electricity, gas and other fuels	Refuse collection (S)
	Insurance (S)
4) Furnishings, household equipment and	Housing (F)
routine maintenance of the house	Hygiene (S)
	Domestic services (F)
5) Health	Health (S)
	Insurance (S)
	Transport (S)
6) Transport	Transport and auxiliary services (F)
	Non-institutional training (S)
	Insurance (S)
7) Leisure, entertainment and culture	Leisure entertainment culture (F)
	Religion (F) Non-institutional training (S)
	Information technology system (F)
O) Education	Professional training (F)
8) Education	Food (F)
	Housing (F)
	Health (S)
	Sports activities (S)
	Transport (S)
9) Hotels, cafés and restaurants	Housing (F)
10) Miscellaneous goods and services	Beauty treatment (S)
10) Missellarious goods and services	Accessories (S)
	Postal and telecommunications services
	(F)
	Social work (S)
	Financial Brokering Services (F)
	Many other functions, some of them
	already present

It is seen that correspondence between COICOP items and the functions is not biunivocal:

- in all cases, except for the first two, several functions correspond to one item:
- on the other hand, some functions are common to several items, eg, the food function is common to items 1, 8 and 9.

These problems are due to the large number of needs each individual item has to meet; this can be solved, at least in part, by making the items more specific and by introducing intermediate levels or new items for those that are repeated.

For example, COICOP's food item could encompass all its facets: food products, restaurants, canteens, etc., while the new item "insurance" could be added to prevent it falling into several items.

3.2 Detailed functional analysis of COICOP

The criteria applied to go on to the second level and then, if it exists, to the third level, are now indicated with reference to each of the first level's nine items indicated in the table.

1) Food, beverages and tobacco

The second level is constituted by the following items:

- 1.1) Food
- 1.2) Beverages
- 1.3) Tobacco

The *sub-function* criterion has been adopted, distinguishing between food, beverages and tobacco.

The first item is further divided into:

- 1.1.1) Bread and cereals
- 1.1.2) Meat
- 1.1.3) Fish
- 1.1.4) Milk, cheese and eggs
- 1.1.5) Oils and fats
- 1.1.6) Fruits
- 1.1.7) Vegetables other than potatoes and similar tubers

- 1.1.8) Potatoes, manioc and other tubers
- 1.1.9) Sugar
- 1.1.10) Jam, honey, chocolate and confectionery
- 1.1.11) Salt, spices, sauces and food products n.e.c.

While the second has the following classification:

- 1.2.1) Coffee, tea, cocoa
- 1.2.2) Other non-alcoholic beverages
- 1.2.3) Alcoholic beverages

In both cases, to go to the third level, the *sub-function* criterion has been adopted as they are food needs that differ from one another: we have meat and milk, vegetables and sugar, right down to alcoholic and other beverages.

2) Clothing and footwear

The *sub-function* criterion has been adopted for the second level, dividing it into clothing and footwear.

- 2.1) Clothing
- 2.2) Footwear

In the case of item 2.1 the passage to the third level is obtained with a distinction based on different criteria:

- that of the *sub-function* for the first three items that distinguish between garments and accessories;
- that of the way in which the service takes place (repairs and hire instead of purchase) for the last item.
- 2.1.1) Clothing materials
- 2.1.2) Garments
- 2.1.3) Other articles of clothing and clothing accessories
- 2.1.4) Repairs and hire of clothing

But the *mode* criterion is adopted on the other hand in 2.2: purchase and repairs:

- 2.2.1) Shoes and other footwear
- 2.2.2) Repairs to footwear.

3) Housing, water, electricity, gas and other fuels

The same criterion was not applied in this case to go from the first to the second level; reference is thus made to each item of the second level.

Three items.

- 3.1) Gross rents
- 3.3) Other services related to the dwelling
- 3.4) Electricity, gas and other fuel adopt the *function* criterion; while the item
- 3.2) Regular maintenance and repair of the dwelling differs for the *mode* criterion: maintenance and repairs.

As regards the third level we have:

- 3.1.1) Rents actually paid by tenants
 - 3.1.2) Imputed rents of owner-occupiers
 - 3.1.3) Other actual or book rents
 - so that the *function* criterion is applied, distinguishing between land andbuildings.
- 3.2.1) Products for the regular maintenance and repair of the dwelling
 - 3.2.2) Services for the routine maintenance and repair of the dwelling in which the *mode* criterion is adopted: purchase of goods and services.
- 3.3.1) Refuse disposal and sanitary services
 - 3.3.2) Insurance in respect of the dwelling
 - 3.3.3) Water supply

in which the function criterion is applied.

- and lastly
 - 3.4.1) Electricity
 - 3.4.2) Gas
 - 3.4.3) Liquid fuels
 - 3.4.4) Other fuels

in which the criterion used is that of the *sub-function*: gas and other fuels.

4) Furnishings, household equipment and routine maintenance of the house

The criterion adopted here for the passage to the second level is that of the *sub-function* for the first items and the criterion of the function for the last one:

- 4.1) Furniture, furnishings and decorations, carpets, other floor coverings and repairs
- 4.2) Household textiles

- 4.3) Heating and cooking appliances, refrigerators, washing machines and similar major household appliances, including fittings and repairs.
- 4.4) Glassware, tableware and household utensils
- 4.5) Tools and equipment for the house and garden.
- 4.6) Goods and services for routine household maintenance.

For the third level of item 4.1 we have:

- 4.1.1) Furniture, furnishings and decoration
- 4.1.2) Carpets and other floor coverings
- 4.1.3) Repair of furniture, furnishings, decorations, carpets and other floor coverings

In this case the first two items differ from one another on the basis of the *sub-function* criterion (furnishings), the last on the basis of the *mode*: repair.

Item 4.3 goes to the third level and splits into:

- 4.3.1) Major household appliances
- 4.3.2) Small household appliances
- 4.3.3) Non-electric household appliances
- 4.3.4) Repair of household appliances

Here again, as for 4.1, the *sub-function* criterion (electric and non-electric appliances) is used for the first items and that of the *mode* (repair) for the last.

In item 4.5, that splits into:

- 4.5.1) Major tools and equipment
- 4.5.2) Small tools and miscellaneous accessories the criterion applied is that of the *sub-function*.

In the case of item 4.6,

- 4.6.1) Non-durable household goods
- 4.6.2) Domestic services
- 4.6.3) Home care services excluding domestic service several criteria are applied simultaneously: the *function* for the item 4.6.2 and the *mode* for the other two.

5) Health

In this case the first three items of the second level differ for the criterion of the *means* (shops, surgery and hospitals), the last for the criterion of *function*: insurance.

- 5.1) Medical and pharmaceutical products and therapeutic appliances and equipment
- 5.2) Non-hospital medical and paramedical services
- 5.3) Hospital services
- 5.4) Sickness and accident insurance services

Now for the third level.

Item 5.1) is structured as follows:

- 5.1.1) Medicines
- 5.1.2) Other pharmaceutical products
- 5.1.3) Therapeutic appliances and equipment

The criterion of the *sub-function* has been applied here.

The criterion of the *agent* has been applied in item 5.2 (general practitioners or specialists) to distinguish the third level:

- 5.2.1) Services of physicians
- 5.2.2) Dentistry
- 5.2.3) Medical analyses
- 5.2.4) Services of medical auxiliaries
- 5.2.5) Other non-hospital services

Item 5.3 adopts a functional criterion for all its parts: the *function* (indicated with F) for item 5.3.5 and the *sub-function* (indicated with S) for the others.

- 5.3.1) Basic hospital services (S)
- 5.3.2) Medical services for hospitalized persons (S)
- 5.3.3) Medical analyses for hospitalized persons (S)
- 5.3.4) Services of medical auxiliaries to hospitalized persons (S)
- 5.3.5) Food and drink for hospitalized persons (F)

Lastly the two items in which 5.4 is split differ, on the other hand, with the criterion of the *agent*: firms or institutions (Government and associations).

- 5.4.1) Private sickness and accident insurance services
- 5.4.2) Public sickness and accident insurance services

6) Transport

In distinguishing the second level items the *mode* criterion is taken:

- 6.1) Purchase of vehicles
- 6.2) Operation of personal transport equipment
- 6.3) Transport services

For the third level we have:

- item 6.1 in which the criterion used is that of the *sub-function*:
 - 6.1.1) Motor cars
 - 6.1.2) Cycles and motor cycles
- item 6.2 in which the first two items adopt the criterion of the *sub-function*, the others that of the *mode*.
 - 6.2.1) Spare parts and accessories
 - 6.2.2) Fuels and lubricants
 - 6.2.3) Maintenance and repairs
 - 6.2.4) Other services in respect of personal transport equipment
- and lastly item 6.3 in which the three items differ for the sub-function:
 - 6.3.1) Local transport
 - 6.3.2) Long-distance transport
 - 6.3.3) Removals and furniture storage

7) Leisure, entertainment and culture

For this item we have gone from the first to the second level applying the criterion of the *function* and of the *sub-function* to distinguish:

- 7.1) Equipment and accessories, including repairs
- 7.2) Recreational and cultural services
- 7.3) Newspapers, books and stationery

Considering item 7.1 the third level is constituted by the following items:

- 7.1.1) Equipment for receiving, recording and reproducting sound and pictures
- 7.1.2) Photographic and cinematographic equipment, optical instruments
- 7.1.3) Data processing equipment
- 7.1.4) Other major durables for leisure and culture
- 7.1.5) Games and toys; equipment for sports, camping and open-air recreation
- 7.1.6) Recording media for pictures and sound
- 7.1.7) Gardening and pets

that differ for the sub-function criterion, while the last item

7.1.8) Repair of equipment and accessories for leisure and culture differs for the *mode*.

Item 7.2 splits into:

- 7.2.1) Group recreational and cultural services
- 7.2.2) Other recreational and cultural services

These two items are very extensive and correspond to different needs, thus the criterion that prevails in the split is the *sub-function*.

Lastly, the criterion of function is adopted to distinguish item 7.3 into:

- 7.3.1) Books
- 7.3.2) Newspapers and miscellaneous printed matter
- 7.3.3) Stationery and drawing materials

8) Education

The criterion of the *mode* is applied here to go to the second level:

- 8.1) Educational services
- 8.2) Educational materials
- 8.3) Ancillary educational services

The third level is now analyzed:

- in item 8.1 the criterion used is that of the *clients*: persons, who have been divided into sub-groups according to age
 - 8.1.1) Pre-primary and primary education
 - 8.1.2) Secondary education
 - 8.1.3) Education at the third level
 - 8.1.4) Education not defined by level
- in item 8.3 items
 - 8.3.1) School canteens and university refectories
 - 8.3.2) Accommodation services
 - 8.3.3) Health care services
 - 8.3.4) Other ancillary educational services

differ for the function criterion.

9) Hotels, cafés and restaurants

In this case the criterion of *function* has been adopted in going from the first to the second level and the criterion of *means* to go from the second to the third; items are in fact as follows:

- 9.1) Catering
- 9.1.1) Restaurants and cafés
- 9.1.2) Canteens
- 9.2) Accommodation services

10) MIscellaneous goods and services

As a residual, this item contains a great many functions.

The function criterion is used to go to the second level:

- 10.1) Personal care
- 10.2) Personal effects n.e.c.
- 10.3) Communications
- 10.4) Social services
- 10.5) Financial services n.e.c.
- 10.6) Other services n.e.c.

The third level is formed as follows:

- items 10.1, 10.2 and 10.3 have subdivisions that differ according to the criterion of the *sub-function*, thus:
 - 10.1) Personal care
 - 10.1.1) Hairdressing salons and personal grooming establishments
 - 10.1.2) Electrical appliances for personal care
 - 10.1.3) Other articles for personal care; toiletries
 - 10.2) Personal effects n.e.c.
 - 10.2.1) Jewellery, clocks and watches
 - 10.2.2) Other personal effects
 - 10.3) Communications
 - 10.3.1) Postal services
 - 10.3.2) Telephone and telegraph
- but item 10.4 that is split into:
 - 10.4.1) Social welfare with accommodation
 - 10.4.2) Social welfare without accommodation
 - differs according to the criterion of the *location*: non-home residential and other.

3.3 Conclusion

The following table summarizes the criteria adopted in passing from the second to the third level.

Reference is made to each item of the first level (function criterion).

ITEMS	LEVEL II	LEVEL III
. 1	sub-function	sub-function
2	sub-function	sub-function + mode
		mode
3	mode	mode
	function	function
		sub-function
4	function	mode + sub-function
	sub-function	mode + function
	<u> </u>	sub-function
5	means	agent
	function	sub-function
		function + sub-function
6	mode	mode + sub-function
		sub-function
7	function	mode + sub-function
	sub-function	function
		sub-function
8	mode	client
		function
9	function	means
10	function	sub-function
		location

The symbol + indicates that the criteria it links have been used together in the subdivision of the same item.

As can be seen, to go from one level to the next the same criterion is not always adopted for all the items that characterize it.

This basically depends on the type of function of the first level.

If the function is complex, that is, it comprises within itself many needs to be met, and these are very different one from the other, then different criteria can, at the same level, be applied.

The multiplicity of criteria adopted at the same level is often due to items relating to repairs, maintenance or rent. In actual fact, these are some of the methods with which a function can be met and it could thus be possible to solve this problem by inserting the mode at an intermediate level.

In the case of the "housing" function, for example, both the building (purchase, rent, furnishing, ...) and the services it requires (gas, electricity, ...) should be taken into account.

It should also be considered that the last item of the classification is a residual item and it is obvious that it comprises a large number of functions very different from one another. Thus we range from personal articles to financial services; it would be more appropriate to increase the number of items by adding new ones.

4. IDENTIFICATION OF LINKS RELATED TO TOURISM

For the development of this part of the work we have used document "Proposal for a classification of products linked with tourism", a research on the comparison between the SICTA classification of tourist activities and the CPA and CPC product classifications, carried out by the Gruppo CLAS within the "Project on Services Classifications".

In that research the links between SICTA and CPC had been defined and, in good measure, they had allowed the identification of a list of CPC products linked with tourism.

On the basis of this list and within the CPC - COICOP links, those that involved services and products linked with tourism were highlighted, creating a link across the three classifications (enclosure 3):

- SICTA, with all activities linked with tourism;
- CPC, for the sub-group identifying products linked with tourism;
- COICOP, for the sub-group identifying the functions of family consumption linked with tourism.

The sub-group of the links between COICOP and CPC related to tourism is shown in enclosure 4 and includes 233 correspondences involving 72 COICOP items and 107 CPC items with 5 digits.

The list of COICOP items linked with tourism is given in enclosure 5. Similarly, the corresponding CPC items are given in enclosure 6.

Hereafter follow enclosures 2 and 6.

The following enclosures can be obtained on request:

ENCLOSURE 1: LINKS BETWEEN COICOP AND CPC

ENCLOSURE 3: LINKS BETWEEN COICOP, CPC AND SICTA

ENCLOSURE 4: LINKS BETWEEN COICOP AND CPC RELATED TO

TOURISM

ENCLOSURE 5: COICOP EXPENSES LINKED WITH TOURISM

ENCLOSURE 2

FUNCTIONS

1	NOURISHMENT
1.1	Food
1.2	Drink
1.3	Tobacco
2	APPAREL
2.1	Clothing
2.2	Accessories
2.3	Shoes
3	HEALTH - SOCIAL WORK - HYGIENE - BEAUTY
3.1	Health
3.2	Social work
3.2 3.3	Hygiene
3.4	Beauty
	•
4	PROFESSIONAL TRAINING Institutional
4.1	***
4.2	Non-institutional
5	CULTURE RECREATION LEISURE
5.1	Games
5.2	Music
5.3	Dancing
5.4	Sports activities
5.5	Cinema
5.6	Theatre
5.7	Reading
5.8	Hobbies
5.9	Other leisure
6	RELIGION
7	FUNERAL SERVICES
7.1	Cemeteries
7.2	Burials
8	DOMESTIC SERVICES
9	HOUSING/BUILDING
9.1	Building
9.2	Furnishings
9.3	Supplies and utilities
10	INFORMATION TECHNOLOGY SYSTEM
10.1	Hardware
10.2	Software
10.3	Data banks
10.4	Printing
10.5	Information technology systems
11	POSTS AND TELECOMMUNICATIONS
11.1	Posts
11.2	Telephones
11.3	Telecommunications
12	FINANCIAL AND AUXILIARY SERVICES

13	INSURANCE
13.1	Insurance
13.2	Pension funds
13.3	Auxiliary
14	TRANSPORT AND AUXILIARY SERVICES
14.1	Transport
14.2	Auxiliary services
14.3	Means of transport
14.4	Parts and accessories of means of transport
14.5	Fuel
15	COMMERCIAL
15.1	Advertising
15.2	Marketing
15.3	Public relations
15.4	Sales
15.5	Promotions
16	TECHNOLOGY
16.1	Equipment
16.2	Materials
16.3	Know-how
16.4	Patents
17	LABOUR
17.1	Managers
17.2	Staff
17.3	Temporary staff
18	ADMINISTRATION
18.1	Management control
18.2	Accounting
18.3	Financial
18.4	Tax
18.5	Legal
18.6	Real estate
19	EXECUTIVE GOVERNMENT JUSTICE
20 20.1	Courts of law
20.1	Convicts
20.2	DEFENCE SECURITY ENVIRONMENT
21.1	Defence
21.2	
21.2	Environment
22	PRODUCTION OF GOODS AND/OR SERVICES
23	LAND AND BUILDINGS

PLACE

- 1 INFRAMOENIA
- 2 EXTRAMOENIA
- 2.1 Fixed
- 2.2 Hawkers

WAY OF ACQUISITION OF

1	DURABLE AND SEMI-DURABLE MATERIAL GOOD
1.1	Purchase
1.2	Lease
1.3	Hire and rent ¹
2	NON-DURABLE MATERIAL GOODS
2.1	Purchase
3	INTANGIBLE GOODS
3.1	Purchase
3.2	Licenses, copyright, etc
4	SERVICES
4.1	Brokering
4.2	Consultancy services and teaching
4.3	Studies, research and projects
4.4	Interventions on the image
4.5	Interventions on the organization
4.6	Interventions on the body
4.7	Repairs, maintenance and installation
4.8	Cleaning
4.9	Safekeeping
4.10	Packaging
4.11	Collection
5	CONTROLS, PERMITS, AUTHORIZATIONS AND
LICENCES	
5.1	Inspections
5.2	· · · · · · · · · · · · · · · · · · ·
5.3	Certification
5.4	Permits, authorizations and licences

¹ This includes the hire of goods without an operator, otherwise the code number is followed by an asterisk (*)

MEANS

1	COMMERCIAL BUSINESS
1.1	Specialized business
1.2	Non-specialized business
2	CATERING AND ACCOMMODATION BUSINESS
2.1	Accommodation
2.2	Catering
3	MEANS OF TRANSPORT
3.1	Rail transport
3.2	Funiculars, cableways and chair-lifts
3.3	Road transport
3.4	Animal-drawn vehicles
3.5	Pipelines
3.6	Water-borne transport
3.7	Air-borne transport
4	HEALTH SERVICES
4.1	Hospitals
4.2	Medical laboratories
4.3	Nursing homes, old-age homes and spas
4.4	Blood-, sperm- and organ-banks
4.5	Ambulances
4.6	Institutions
5	MEANS OF MONETARY BROKERING
5.1	Banks
5.2	Stockbrokers
5.3	Pawnbrokers
6	SPORTS MEANS
6.1	Installations

SUBJECTS

1	FIRMS
1.1	Companies
1.2	Professionals
2	INSTITUTIONS
2.1	Government
2.2	Social
3	INDIVIDUALS
4	FIRMS, INSTITUTIONS AND PERSONS
5	COMMUNITIES

The subjects can play the role of **recipients** or of **agents**.

OBJECTS

1	MATERIAL
2	INTANGIBLE
2.1	Sciences (divided by areas of knowledge)
2.1.1	Formal sciences
2.1.2	Natural sciences
2.1.3	Technological sciences
2.1.4	Social sciences
2.1.5	Classical sciences
2.2	Arts and entertainment

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- 6) TRADE SERVICES; HOTELS AND RESTAURANT SERVICES
- 61) SALE, MAINTENANCE AND REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES
- 611) Sale, maintenance and repair services of motor vehicles; sales of related parts and accessories
- 61112) Retail sales of motor vehicles
- 61120) Maintenance and repair services of motor vehicles
- 81130) Sales of parts and accessories of motor vehicles
- 812) Sale, maintenance and repair services of motorcycles and snowmobiles, sales of related parts and accessories
- 61210) Sales of motorcycles and snowmobiles and related parts and accessories
- 61220) Maintenance and repair services of motorcycles and snowmobiles
- 613) Retail sale of motor fuel
- 61300) Retail sale of motor fuel
- 63) RETAIL TRADE SERVICES; REPAIR SERVICES OF PERSONAL AND HOUSEHOLD GOODS
- 631) Food retailing services
- 63101) Retail sales of fruit and vegetables
- 63102) Retail sales of dairy products and eggs
- 83103) Retail sales of meet (Incl. poultry) and meat products
- 63104) Retail sales of fish and other seafoods
- 63105) Retail sales of bread and flour confectionery
- 63106) Retail sales of sugar confectionery
- 63107) Retail sales of beverages not consumed on the spot
- 63108) Retail sales of tobacco products
- 63109) Specialized retail sales of food products n.e.c.
- 832) Non-food retailing services
- 63211) Retail sales of pharmaceutical, medical and orthopaedic goods
- 63222) Retail sales of articles of clothing, articles of fur and clothing accessories
- 63223) Retail sales of footwear
- 63224) Retail sales of leather goods and travel accessories
- 63254) Retail sales of photographic, optical and precision equipment
- 83292) Retail sales of watches, clocks and jewellery
- 63293) Retail sales of sports goods (Incl. bicycles)
- 63296) Retail sales of souvenirs
- 84) HOTEL AND RESTAURANT SERVICES
- 641) Hotel and other lodging services
- 84110) Hotel lodging services
- 64120) Motel lodging services
- 84191) Children's holiday camp services
- 54192) Holiday center and holiday home services
- 64193) Letting services of furnished accommodation
- 64194) Youth hostel and mountain shelter services
- 64195) Camping and caravaning site services
- 64196) Steeping car services and sleeping services in other transport media
- 84199) Other lodging services n.e.c.
- 642) Food services
- 64210) Meal serving services with full restaurant service
- 64220) Meal serving services in self-service facilities
- 64230) Caterer services, providing meals to outside
- 64290) Other food serving services
- 643) Beverage serving services for consumption on the premises
- 64310) Beverage serving services without entertainment
- 64320) Beverage serving services with entertainment
- 7) TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES

- 71) LAND TRANSPORT SERVICES
- 711) Transport services by railway
- 71111) Interurban passenger transportation
- 71112) Urban and suburban passenger transportation
- 712) Other land transport services
- 71211) Urban and suburban regular transportation
- 71212) Urban and suburban special transportation
- 71213) Interurban regular transportation
- 71214) Interurban special transportation
- 71219) Other scheduled passenger transportation n.e.c.
- 71221) Taxi services
- 71222) Rental services of passenger cars with operator
- 71223) Rental services of buses and coaches with operator
- 71224) Passenger transportation by man- or animal-drawn vehicles
- 71229) Other non-scheduled passenger transportation n.e.c.
- -72) WATER TRANSPORT SERVICES
- 721) Transport services by sea-going vessels
- 72111) Passenger transportation by ferries
- 72119) Other passenger transportation
- 722) Transport services by non-sea-going vessels
- 72211) Passenger transportation by ferries
- 72219) Other passenger transportation
- 72230) Rental services of non-sea-going vessels with operator
- 73) AIR TRANSPORT SERVICES
- 731) Passenger transportation by air
- 73110) Scheduled passenger transportation by air
- 73120) Non-scheduled passenger transportation by air
- 74) SUPPORTING AND AUXILIARY TRANSPORT SERVICES
- 744) Supporting services for road transport
- 74410) Bus station services
- 74420) Highway, bridge and tunnel operation services
- 74430) Parking services
- 74490) Other supporting services for road transport
- 745) Supporting services for water transport
- 74510) Port and waterway operation services (excl. cargo handling)
- 747) Travel agency, tour operator and tourist guide services
- 74710) Travel agency and tour operator services
- 74720) Tourist guide services
- 8) BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES
- 51) FINANCIAL INTERMEDIATION SERVICES AND AUXILIARY SERVICES THEREFOR
- 811) Financial intermediation services, except insurance and pension fund services
- 81133) Credit card services
- 812) Insurance (including reinsurance) and pension fund services, except compulsory social security services
- 81211) Life insurance services
- 81291) Accident and health insurance services
- 81292) Motor vehicle insurance services
- 81296) Pecuniary loss Insurance services
- 81299) Other insurance services n.e.c.
- 82) REAL ESTATE SERVICES
- 821) Real estate services involving own or leased property
- 82101) Renting or leasing services involving own or leased residential property
- 83) LEASING OR RENTAL SERVICES WITHOUT OPERATOR
- 831) Leasing or rental services concerning machinery and equipment without operator
- 83101) Leasing or rental services concerning private cars without operator

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83105) Leasing or rental services concerning other land transport equipment without operator
832) Leasing or rental services concerning personal and household goods
83204) Leasing or rental services concerning pleasure and leisure equipment
87) BUSINESS SERVICES n.e.o.
871) Advertising services
87190) Other advertising services
875) Photographic services
87501) Portrait photography services
9) COMMUNITY, SOCIAL AND PERSONAL SERVICES
92) EDUCATION SERVICES
923) Higher education services
92310) Post-secondary technical and vocational education services
92390) Other higher education services
924) Adult education services n.e.c.
92400) Adult education services n.e.c.
929) Other education services
92900) Other education services
95) SERVICES OF MEMBERSHIP ORGANIZATIONS
951) Services furnished by business, employers and professional organizations
95110) Services furnished by business and employers organizations
95120) Services furnished by professional organizations
952) Services furnished by trade unions
95200) Services furnished by trade unions
959) Services furnished by other membership organizations n.e.o.
95999) Other services provided by membership organizations n.e.c.
96) RECREATIONAL: CULTURAL AND SPORTING SERVICES
961) Motion picture, radio and television and other entertainment services
98121) Motion picture projection services
96122) Video tape projection services
98131) Radio services
96132) Television services
95133) Combined programme-making and broadcasting services
96191) Theatrical producers', singer groups', bands' and orchestras' entertainment services
96192) Services provided by authors, composers, ententainers and other individual artists
96193) Ancillary theatrical services n.e.c.
96194) Circus, amusement parks and similar attractions services
98195) Ballrooms, discotheques and dance instructors' services
96199) Other entertainment services n.e.c.
963) Library, archive, museum, and other cultural services
96311) Library services
96312) Archive services
96321) Museums services except for historical sites and buildings
96322) Preservation services of historical sites and buildings
96331) Botanical and zoological gardens services
96332) Nature reserves services including wildlife preservation services
964) Sporting and other recreational services
96412) Sports events organization services
96413) Sports facility operation services
96491) Recreation parks and beach services
96492) Gambling and betting services
98499) Other recreational services n.e.c.
97) OTHER SERVICES
970) Other services
97090) Other services n.e.c.
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