

# **THE SCOPE AND COVERAGE OF THE CPC**

## **AN ATTACHMENT TO "RECOMMENDATIONS FOR CHANGES TO THE PROVISIONAL CPC (INTERIM REPORT)"**

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## The Scope and Coverage of the CPC

The Introduction to the CPC states in para 13 “(the) CPC includes categories for all products that can be the object of a domestic or international transaction or that can be entered into stocks. Furthermore, not only products that are an output of economic activity are represented, including transportable goods and non-transportable goods and services, but also non-produced assets, including land and assets that arise from legal contracts, such as patents, licences, trademarks and copyrights (intangible assets). Although the non-produced assets are not regarded as products in the System of National Accounts (SNA), it was considered useful to include them in the CPC because there is substantial national and international trade in them, and many users are interested in such data.”

There are two questions which the Classification Subgroup would like the Voorburg Group to address.

What should be the scope and coverage of the CPC?

*Should it continue to consist of goods and services, non transportable tangible assets, and intangible assets?*

or

*should the CPC only be a list of goods and services?*

If it is agreed that it should consist of all three,

*should the three categories of products be placed in that order within the CPC ?*

Presently certain assets are included within the structure of the CPC. Constructions is Division 52 of the CPC and Land is Division 53 and both are found with Construction work which is Division 51 in category 5. Intangible Assets is Division 89 in category 8 which is composed of Business Services; and Agricultural, Mining and Manufacturing Services.

Many users find confusing, the present placement of these non-transportable tangible assets (Constructions and Land) and intangible assets, within the structure of the CPC in the midst of goods and services.

Again, if it is agreed that these different categories of products should be placed in that order, the next question to be addressed is

*should the numbering system of the CPC cover all three categories of products?*

or

*should the non-transportable assets together with the intangible assets be in an annex to the*

*goods and services part of the CPC with an independent numbering system?*

Whether or not they are an annex with an independent numbering system or are part of the numbering system of the goods and services part of the CPC, if it is decided that assets should be separated from goods and services, the question arises,

*should only non-transportable assets and intangible assets be included or should all assets be included ?*

The SNA 1993 has now created a Classification of assets consisting of Non-financial assets that includes Produced assets, Inventories and Non-produced assets as well as Financial assets.

*Should the SNA 1993 classification  
be elaborated and reproduced as part of the CPC ?*

Copies of the relevant sections from the CPC and SNA 1993 are attached.

# PROVISIONAL CENTRAL PRODUCT CLASSIFICATION

CPC

| Group       | Class | Subclass | Title  | Corresponding<br>ISIC |
|-------------|-------|----------|--|-----------------------|
| DIVISION 52 |       |          | CONSTRUCTIONS  |                       |
| 521         |       |          | Buildings  |                       |
|             | 5211  |          | Residential buildings  |                       |
|             |       | 52111    | One- and two-dwelling buildings  | 4520                  |
|             |       | 52119    | Other residential buildings  | 4520                  |
|             | 5212  |          | Non-residential buildings  |                       |
|             |       | 52121    | Warehouses and industrial buildings  | 4520                  |
|             |       | 52122    | Commercial buildings   | 4520                  |
|             |       | 52123    | Buildings for public entertainment   | 4520                  |
|             |       | 52124    | Hotel, restaurant and similar buildings  | 4520                  |
|             |       | 52125    | Educational buildings  | 4520                  |
|             |       | 52126    | Health buildings   | 4520                  |
|             |       | 52129    | Other buildings  | 4520                  |
| 522         |       |          | Civil engineering works  |                       |
|             | 5221  |          | Highways (except elevated highways), streets, roads, railways, airfield runways            |                       |
|             |       | 52211    | Highways (except elevated highways), streets, roads  | 4520                  |
|             |       | 52212    | Railways   | 4520                  |
|             |       | 52213    | Airfield runways   | 4520                  |
|             | 5222  |          | Bridges, elevated highways, tunnels and subways  |                       |
|             |       | 52221    | Bridges  | 4520                  |
|             |       | 52222    | Elevated highways  | 4520                  |
|             |       | 52223    | Tunnels  | 4520                  |
|             |       | 52224    | Subways  | 4520                  |
|             | 5223  |          | Waterways, harbours, dams and other waterworks   |                       |
|             |       | 52231    | Aqueducts and other water supply conduits, except pipelines                                | 4520                  |
|             |       | 52232    | Harbours, rivers, canals, and related facilities   | 4520                  |
|             |       | 52233    | Dams   | 4520                  |
|             |       | 52234    | Irrigation and flood control waterworks  | 4520                  |
|             | 5224  |          | Long distance pipelines, communication and power lines (cables)                            |                       |
|             |       | 52241    | Long distance pipelines  | 4520                  |
|             |       | 52242    | Communication lines (television, radio, telegraph, telephone and other transmission lines) | 4520                  |
|             |       | 52243    | Power lines (cables)   | 4520                  |
|             | 5225  | 52250    | Local pipelines and cables; ancillary works  | 4520                  |

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| Group       | Class | Subclass | Title   | Corresponding<br>ISIC |
|-------------|-------|----------|---|-----------------------|
|             | 5226  |          | Constructions for mining and manufacture  |                       |
|             |       | 52261    | Mining constructions  | 4520                  |
|             |       | 52262    | Power plant constructions   | 4520                  |
|             |       | 52263    | Chemical and related facilities   | 4520                  |
|             |       | 52269    | Other constructions for manufacture   | 4520                  |
|             | 5227  |          | Constructions for sport and recreation  |                       |
|             |       | 52271    | Stadia, sports grounds  | 4520                  |
|             |       | 52279    | Other sport and recreation installations<br>(e.g. swimming pools, tennis courts,<br>golf courses) | 4520                  |
|             | 5229  | 52290    | Other civil engineering works   | 4520                  |
| DIVISION 53 |       |          | LAND  |                       |
| 531         | 5310  | 53100    | Agricultural land, forest and other wooded land   |                       |
| 532         | 5320  | 53200    | Built-up and related land   |                       |
| 533         | 5330  | 53300    | Recreational and other open land  |                       |
| 539         | 5390  | 53900    | Other land  |                       |

| Group       | Class | Subclass | Title                                 | Corresponding<br>ISIC |
|-------------|-------|----------|---------------------------------------|-----------------------|
| DIVISION 89 |       |          | INTANGIBLE ASSETS                     |                       |
| 891         | 8910  | 89100    | Financial assets and liabilities      | 65                    |
| 892         |       |          | Non-financial intangible assets       |                       |
|             | 8921  | 89210    | Patents                               | 7310                  |
|             | 8922  | 89220    | Trademarks                            |                       |
|             | 8923  | 89230    | Copyrights                            |                       |
|             | 8929  | 89290    | Other non-financial intangible assets |                       |

## D. Classification of assets

## 1. Non-financial assets (AN)

## AN.1 Produced assets

AN.11 Fixed assets<sup>h</sup>AN.111 *Tangible fixed assets*

## AN.1111 Dwellings

## AN.1112 Other buildings and structures

## AN.11121 Non-residential buildings

## AN.11122 Other structures

## AN.1113 Machinery and equipment

## AN.11131 Transport equipment

## AN.11132 Other machinery and equipment

## AN.1114 Cultivated assets

## AN.11141 Livestock for breeding, dairy, draught, etc.

## AN.11142 Vineyards, orchards and other plantations of trees yielding repeat products.

AN.112 *Intangible fixed assets*

## AN.1121 Mineral exploration

## AN.1122 Computer software

## AN.1123 Entertainment, literary or artistic originals

## AN.1129 Other intangible fixed assets

## AN.12 Inventories

AN.121 *Materials and supplies*AN.122 *Work in progress*

## AN.1221 Work in progress on cultivated assets

## AN.1222 Other work in progress

AN.123 *Finished goods*AN.124 *Goods for resale*

## AN.13 Valuables

AN.131 *Precious metals and stones*AN.132 *Antiques and other art objects*AN.139 *Other valuables*

## AN.2 Non-produced assets

## AN.21 Tangible non-produced assets

AN.211 *Land*

## AN.2111 Land underlying buildings and structures

## AN.2112 Land under cultivation

## AN.2113 Recreational land and associated surface water

## AN.2119 Other land and associated surface water

AN.212 *Subsoil assets*

## AN.2121 Coal, oil and natural gas reserves

## AN.2122 Metallic mineral reserves

## AN.2123 Non-metallic mineral reserves

AN.213 *Non-cultivated biological resources*AN.214 *Water resources*

## AN.22 Intangible non-produced assets

AN.221 *Patented entitlements*AN.222 *Leases and other transferable contracts*AN.223 *Purchased goodwill*AN.229 *Other intangible non-produced assets*

## 2. Financial assets/liabilities (AF)

## AF.1 Monetary gold and SDRs

AF.2 Currency and deposits<sup>ij</sup>

## AF.21 Currency

## AF.22 Transferable deposits

## AF.29 Other deposits

AF.3 Securities other than shares<sup>j</sup>

## AF.31 Short-term

## AF.32 Long-term

AF.4 Loans<sup>jk</sup>

## AF.41 Short-term

## AF.42 Long-term

AF.5 Shares and other equity<sup>k</sup>

## AF.6 Insurance technical reserves

## AF.61 Net equity of households on life insurance reserves and on pension funds

## AF.62 Prepayment of premiums and reserves against outstanding claims

AF.7 Other accounts receivable/payable<sup>k</sup>

## AF.71 Trade credits and advances

## AF.79 Other accounts receivable/payable, except trade credits and advances