

# **VOORBURG GROUP ON SERVICE STATISTICS**

**Tenth Meeting**

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**Session 4:**

**Classifications**

**Trade services in a revised CPC -**

**Some further considerations**

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## **I. Introduction**

1. Current CPC distinguishes about 100 subclasses for wholesale and retail trade services (excluding motor vehicle sales and commission agents' services). These subclasses are defined by range of goods traded. Reference to ISIC Rev. 3 is only given for specialized trade, but not for non-specialized trade. CPA bases its elements on that of the CPC but has subdivided many CPC subclasses. Furthermore, CPA also introduced items for non-specialized and other forms of trade without further subdividing these items.
2. Both CPC and CPA label their trade items by using the term „services“ (wholesale trade services; retail sales or retailing services) without specifying how these services should be measured. From the national accounts point of view trade services are measured by the respective margins. However, in economic statistics one would primarily survey trade turnover, differentiated by wholesale and retail and by goods traded. Such data are also important for national accounts as they provide the basis for calculating the trade margins.
3. At its Ottawa meeting (April 1995) the CPC subgroup discussed the principal problems involved with a product classification for trade services and came to the conclusion that obviously two types of classifications should be distinguished:
  - classification of trade services
  - classification of goods traded.
4. Based on that principle the author was asked to elaborate a detailed proposal to be considered for the further work of the CPC subgroup. However, in the following just further considerations are presented. As the new approach would mean a total reorientation compared to current CPC, it seems desirable to have a broad discussion. This is the main reason why this interim report is addressed to the Voorburg Group.

## **II. Current CPC and CPA**

5. As already stated, current CPC distinguishes about 100 categories for trade. All subclasses have references to ISIC Rev. 3. However, there are no subclasses which are referenced to ISIC Rev. 3 5190 Other wholesale and to all classes of non-specialized retail trade (group 521). The introduction just states: „.....service catego-

ries refer to the specialized stores only, because such reference is more specific" (§ 27). No reason is given for not referencing to ISIC Rev. 3 5190, a class which - according to explanatory notes - includes specialized wholesale not covered in one of the previous categories.

6. It thus seems that the intention of CPC was to provide a classification of trade items which could be used for measuring trading by goods traded. All CPC subclasses are defined by listing the respective transportable goods. If that was the intention of CPC, it would have been more consistent not to refer to ISIC Rev. 3 at all. However, the CPC subclasses use the term „services“ by which one would be inclined to view these items as categories for measuring trade services (margins ?).
7. As elsewhere, CPA used also the CPC items as building blocks for the trade categories.<sup>1</sup> Contrary to CPC, each item is structurally linked to one of the trade activities of NACE Rev.1. As there were not CPC items for non-specialized trade, CPA introduced new ones. As a classification linked to activities, CPA intends to provide a classification to measure the products (i.e. trade services). However, the CPA categories should also be used for collecting data on goods traded and hence it was criticized that the items for non-specialized trade are insufficient for that purpose. Proposals are discussed to subdivide them. Clearly, the CPA approach is unsatisfactory as detailed subcategories are provided for specialized trade only. However, CPA had in mind that the trade margins are to be viewed as products of trade, thus, too much detail is inappropriate. Obviously, it follows that the subcategories for specialized trade are too disaggregated, as such items would only be useful if separate trading activities are existent.
8. Hence, neither the CPC nor the CPA approach is satisfactory: the CPC provides a classification for measuring trade revenues by goods rather than a classification of trade services, whereas the CPA uses a classification of goods traded as a classification of trade services. It has thus to be concluded that a revised CPC should include a classification of trade services and (as an annex) a classification of goods

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<sup>1</sup> Concerning CPA treatment see: N. Rainer, Classification of Products by Activity in the Services, Seventh Meeting of the Voorburg Group on Service Statistics, Williamsburg, October 1992.

traded.<sup>2</sup> For the latter one the current CPC items could serve as a basis. However, for the first type there is yet no (international) example.

### **III. Classification of trade services**

9. In elaborating a classification of trade services one has to ask about the criteria to distinguish different kinds of trading services. Obviously, one criteria would be whether the distribution service is oriented to retailers, to commercial, to industrial and to other institutional or professional business users on the one hand, or to private households on the other hand. Thus, it seems useful and applicable to distinguish between wholesale trade and retail trade services.
10. Within wholesale trade services the same question has to be raised: are there different types of wholesale trade services and if, how are they to be distinguished. Usually, one would take into consideration the (economic) nature of the services. By definition trade services are services providing transportable goods that were bought on the risk of the trader intended for resale without changing the physical nature of the good. The goods for resale may be bought at the domestic market or abroad, they may be intended for sale at the domestic market or abroad; they may also be bought abroad and sold abroad (transit trade).
11. Empirical evidence shows that the price of the wholesale trade services (margins) usually differ by goods traded. Hence, a classification of wholesale trade services could be elaborated along the current CPC lines. However, such a classification may not be as detailed as the current CPC, but should at least be as detailed as the class level of ISIC Rev. 3.
12. Clearly, there are other determinants of the wholesale price (import and export trade, trade specialization, size of the unit, integrated services, etc.). However it seems difficult to base a classification of general validity on such determinants.
13. Concerning retail trade services the most important determinant of the price refers to the distinction of specialized and non-specialized trade and within those catego-

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<sup>2</sup> It should be noted that the trade problems are similar to that of transport: transport services which are the products of transportations should be distinguished from goods transported. See: N. Rainer, Some Considerations Concerning Revision of CPC, Ninth Meeting of the Voorburg Group on Service Statistics, Sydney, October 1994.

ries to the kinds of goods traded. Again, these distinctions are already incorporated in ISIC Rev. 3. At the highest level this would result into three categories:

- Non-specialized retail trade services in stores
- Specialized retail trade services in stores
- Retail trade services not in stores.

However, the third category could be deleted as also retail trade services not in stores can be split in specialized and non-specialized ones.

14. The more or less strict alignment of the trade service categories to the structure of ISIC Rev. 3 may not be seen attractive from the merely product point of view. (CPC being different from the structure of ISIC.) However, it seems that the most important criteria can only be applied if variables of the units providing these services are taken into account, or more specifically, if the nature of the provision of trade services is considered rather than the kinds of goods involved only.<sup>3</sup>

#### **IV. Classification of goods traded**

15. The other classification concerning trade in a revised CPC would be a classification of goods traded. This classification would be a kind of an annex classification rather than part of the core of the system. As stated above, the current CPC items would be viewed as (or are intentionally) a classification of goods traded. However, the structure should be reviewed too.<sup>4</sup>

16. In elaborating a classification of products traded at least the following aspects have to be considered:
- such a classification should not be too detailed as it is intended for worldwide application;
  - the structure should be applicable for all trade branches, irrespective of specialized or non-specialized trade;

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<sup>3</sup> It should be noted that there are many other items in CPC which are defined by using criteria of the unit providing that services; e.g. 64210 Meal serving services with full restaurant service and 64220 Meal serving services in self-service facilities.

<sup>4</sup> See for instance W. Neece: Conceptual and Technical Issues in the CPC, with Emphasis on Wholesale and Retail Trade. Seventh Meeting of the Voorburg Group on Service Statistics, Williamsburg, October 1992.

- there should only be one classification of goods traded which could be applied both for the wholesale and for the retail trade branches (even if not all goods are traded in retail trade);
  - the structure should not necessarily be identical with the structure of the trade branches because not much insight into the product composition of the single trade branches would be gained (except concerning „non-characteristic“ products traded);
  - the classification should really be a „classification“, not only a list of goods; this would enable the user to apply different levels of the hierarchy in different trade branches and at the same time allow useful aggregation;
  - each transportable good should be attributed to one product group only (this is not the case in current CPC and may not be applicable in all cases);
  - in a classification of goods traded the classification elements should be labeled by their name as transportable goods (rather than as wholesale trade services of ... - or retail sales of ...).
17. One of the main problems of applying the current CPC items is that the content of each item is not always clearly defined and there are numerous cases of differences between the titles and the explanatory notes. In order to elaborate improved explanatory notes for the CPA trade items Eurostat organized a couple of meetings. The aim of these meetings was to attribute each transportable product category to one wholesale and one retail sale item of CPA. The result of that work („Trade defined by products traded“) - transformed to CPC items - can be found in **table 1**. In the left column of table 1 the CPC definition and in the right column the CPA definition of the CPC trade items are shown. As can be seen, the CPA definitions are much more specific than those of the CPC, but also the coverage of many items are seen differently. It also turned out that many CPC subclasses of transportable goods are not homogenous to attribute them to only one trade item. Those items are indicated in table 1 by an asterix. Obviously, if the current CPC trade items should serve as a basis for the classification of products traded the different interpretations have to be taken into account.
18. Testing the current CPC items with respect to structural symmetry between wholesale and retail trade shows that most of the items have the same coverage between

wholesale and retail trade (at least intentionally) (**table 2**). Problem areas are food products, non-electrical household equipment, stationery and office supplies (apart from 63244, 63296 and 63299). Some of the asymmetrical cases have already implicitly been solved by CPA as CPA is more detailed than CPC.

19. It thus seems that current CPC items would have to be restructured to a very considerable extent in order to yield the desired classification of goods traded. Nevertheless, it seems advisable to start with current CPC in the interpretation of its contents given by CPA. This would make sure that all transportable product categories would be considered.<sup>5</sup>

## V. Concluding remarks

20. The present paper is a report of work in progress (not only by the author). Discussions within the CPC subgroup and other contributions lead to the preliminary result that for trade in CPC two distinct classifications seems conceptually appropriate. In elaborating those two types of classifications the present state of work is as follows: a classification of trade services will be more directly linked to the activities (as defined in ISIC Rev. 3); a classification of goods traded should start with current CPC, however, a considerable restructuring seems necessary.
21. Considering that the new approach would mean a total reorientation, the Voorburg Group is asked to discuss the general principle as well as to give advice concerning classification structures and details. The Voorburg Group is also asked to provide information regarding country experience in collecting trade revenue data by products traded.<sup>6</sup>

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<sup>5</sup> If a similar approach will be applied for goods transportation too (classification of transport services and classification of goods transported), it seems advisable to design those classifications such that the classification of goods traded could be aligned with the classification of goods transported.

<sup>6</sup> The author was provided by a detailed list which the Bureau of the Census uses to collect product data on its Census of Retail Trade.

TABLE 1:

## Comparison of CPC and CPA definition of CPC trade items

CPC definition					CPA definition				
62211 Wholesale trade services of grain, oilseeds and oleaginous fruits, seeds and animal feed									
311	014	015	019	218	0119	0121*	0122*	0124*	0135*
233					014	0153	0154	0191	0194
					2114	21291	2181	2182	2313*
					2314*	2317*	2330*	3912*	3912*
					3913	3917			
62212 Wholesale trade services of flowers and plants									
015					0151	0152	0392		
62213 Wholesale trade services of unmanufactured tobacco									
017					0170				
62214 Wholesale trade services of live animals									
021					0211	0212	0294*		
62215 Wholesale trade services of hides and skins and of leather									
291	0297				0297	291			
62219 Wholesale trade services of agricultural raw materials n.e.c.									
018	019	029	03	04	018	0192	0193	0199	0298
					0299	0321	0322	0323*	0391
					0393	0492	0493	21299	3911*
					3915	3916			
62221 Wholesale trade services of fruit and vegetables									
012	013	213	215		0121*	0122*	0123	0124*	0131
					0132	0133	0134	0136*	213
					215				
62222 Wholesale trade services of dairy products, eggs and edible oils and fats									
022	029	216			0292	21611	2162	2163*	2164
					2165	2166	2167*	2168	2169
					221	2291	2292	2293	2294
					2295	2296	2298	2299	
62223 Wholesale trade services of meat, poultry and game									
211					0294*	2111	2112	2113	
62224 Wholesale trade services of fishery products									
04	212				041	042	212		
62225 Wholesale trade services of sugar, sugar and flour confectionery and bakery products									
232	234	235	236		2297	2321	234	235	236
					2366	2367			



**62226 Wholesale trade services of beverages**

214	24			2140	23914*	2413	2421	2412
				2431	2441	2449		

**62227 Wholesale trade services of coffee, tea, cocoa and spices**

016	236	2391		016	2361	2362	2363	2364
				23911	23912	23913	23914*	23999*

**62228 Wholesale trade services of tobacco products**

25				25	32199*			
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**62229 Wholesale trade services of food products n.e.c.**

162	231	237	2399	0114	0293	0295	0323*	161*
				2311	2312	2313*	2314*	2315
				2316	2317*	2318	2322	2323
				233*	237	23991	23992	23993
				23994	23995	23996	23999*	2432

**62231 Wholesale trade services of textiles**

2711	2713	2714	2715	2716	2631	2632	2633	2634*	2635*
2717	2718	2719	272	273	2637*	2638*	2641	2642*	2643*
279	281				2644*	2645	2646*	265	266
					2671	2672	2674	2675	2676
					2681	2689	2713	2714	2715
					2716	2718*	2719*	273	27911
					27912	27913	2792	27991*	27993
					27994	27995	27999	281	3625
					37121	38923	38924	42997*	

**62232 Wholesale trade services of household linens**

2712				2711	2712			
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**62233 Wholesale trade services of articles of clothing**

2821	2822	2823	28241	2825	2821	28221	28222	28223	28224
					28225	28226	28227	28228	28231
					28232	28233	28234	28235	28236
					28237	28241*	28243*	2825	32193*
					3626				

**62234 Wholesale trade services of fur articles**

28269	283			2831	2832*	2833		
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**62235 Wholesale trade services of footwear**

293	294	295	296	293	2942	2949	295	296
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**62236 Wholesale trade services of clothing accessories**

28242	2826	3892		28229	28237	28238	28242	28243*
				2826	2832*	32193*	3697	38921
				38922				

**62241 Wholesale trade services of household furniture**

3811	3813	3814	3815	3816	37116*	38111*	38112*	38119	3811
					3814*	3815	3816		

**62242 Wholesale trade services of household appliances**

448			43922*	44621*	44811	44812	44813
			44815	44816	44817	44818	44821
			44822	44824	44826	44831	44832
			44923*	4692*	4697*		

**62243 Wholesale trade services of cutlery, domestic metal ware and lighting articles and equipment**

4291	465		3696	37196	42912	42913	42914
			42915*	42916	4651*	46531*	46532
			46539*	46542			

**62244 Wholesale trade services of radio and television equipment, musical instruments and records, music scores and tapes**

3226	383	47	3226	383	47212*	4722*	4731
			4732	47331	47402	47403	4751
			4752*				

**62245 Wholesale trade services of glassware, china and pottery**

3719	372		37191	37193	37195*	37199*	3721
			37221	37222	37299	42911	

**62246 Wholesale trade services of wickerwork, cork goods, coopers' ware and other wooden ware**

317	319		317*	31911*	31912	31913	31914
			31921*	31922	31923		

**62247 Wholesale trade services of wallpaper and floor coverings**

272	316	3219	36910	272	32194	32195	32196	3627*
38930				3691	3893			

**62249 Wholesale trade services of household articles and equipment n.e.c.**

4292	4293	4294	4295	4299	31911*	32193*	3641*	3649*	3694
					3699*	38921	42921*	42922	4423
					4424*	44253	44254	46531*	48233*

**62251 Wholesale trade services of pharmaceutical and medical goods**

352					27991*	32193*	352	
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**62252 Wholesale trade services of surgical and orthopaedic instruments**

481					3627*	37195*	4812	4813	4814
					4815	4816*	4817	4818	48251*
					49922	49942*			

**62253 Wholesale trade services of perfumery, cosmetics and soaps**

3531	3532				35321	35323		
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**62261 Wholesale trade services of paper and paperboard**

321					3211	3212	3213	3214	32151
					32198				

**62262 Wholesale trade services of books, magazines, newspapers and stationery**

322	323	324	325	326	32152	32153	32191	32192	32197
3891					32199*	3221	3222	3223	3224
					3225	3230	3240	3252	3254
					3259	3260	3512	3514	3542*
					3627*	3699*	3891	42915*	42994
					42995	48233*			

**62263 Wholesale trade services of photographic and optical goods**

3894	3895	483			37194*	4652	48311*	48312	48313
					48314	48315*	4832	4833	4834
					4835				

**62264 Wholesale trade services of games and toys**

385					385				
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**62265 Wholesale trade services of watches, clocks and jewellery**

382	484				37194*	3822	3823	3824*	4841
					4842*	4843	4844	4849	

**62266 Wholesale trade services of sports goods (incl. bicycles)**

384	494	49921			2716	2717	2718*	2719*	28241*
					2941	36112	36114	384	38921
					4311*	4332*	4816*	4941	4949*
					4961	49921	49942*		

**62267 Wholesale trade services of leather goods and travel accessories**

292					2921	2922	2923	2929*	
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**62268 Wholesale trade services of cleaning materials**

3533					3531	35321	35322	3533	
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**62269 Wholesale trade services of miscellaneous consumer goods n.e.c.**

3896	3899				32199*	3825	3896	38972	38981
					38992	38993*	38994*	38995	38997
					38998	38999	42996		

**62271 Wholesale trade services of solid, liquid and gaseous fuels and related products**

11	12	13	33		0313	1101	1102	1103	1104*
					120	331	3331	3332	3333*
					3334	3335	3336	3337	3338
					334	3451*			

**62272 Wholesale trade services of metal ores and metals in primary forms**

14	41				130	141	142	3824*	3935
					4111	4112	4121	4122	4123
					4124	4125	41261*	41262*	41263
					41264*	41265*	41266	41271	41273
					41278	413	4141	4142	4143
					4144	41511	41512	41513	41514
					41515	4152	4153	4154	416

**62273 Wholesale trade services of wood in the rough and products of primary processing of wood**

03	31				0311	0312	0319	311	312
					313	314	315	316*	317*

**62274 Wholesale trade services of paints, varnishes and lacquers**

351					332	3333*	3511		
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**62275 Wholesale trade services of construction materials, fittings and fixtures and flat glass**

15	3711	373	374	375	151	152	1531	1532	154
376	387	421			1633	316*	3632	3633*	3639*
					3695*	37112	37113	37114	37115
					37116*	37117	37129	373	374
					3751*	3752	3753	3754	3755
					3756	3757	376	3793*	3790*
					387	41516	41543	421	42931*
					42942	42943	42944	42945	42941
					42992	42999	4324*	44823	44825
					44833				

**62276 Wholesale trade services of basic industrial chemicals, fertilizers, synthetic resins and plastics materials in primary forms**

16	34				1104*	161	162*	2167*	2411
					2412	335	336	3371	341
					342	343	344	3451*	3452
					3453	3454	3455	3456	3457
					346	347	348	3513	3541
					3542*	3543	3544	3545	3546
					3547	3549	3621	3622	3925
					3927				

**62277 Wholesale trade services of textile fibres**

21700	261	262	355		0296	217	261	262	355
					39213	39216*			

**62278 Wholesale trade services of waste and scrap and materials for recycling**

39					31921*	37111*	38971*	3911*	3912*
					3919	39211	39212	39214	39215
					39216*	39217	39218	3922	3923
					3924	3928	3931	3932	3933
					3934	3936			

**62279 Wholesale trade services of intermediate products, other than agricultural, n.e.c.**

16	218	32700	354	361	0491	1533	1631	1632	1639
362	363	379			21612	2162	2163*	2183	27946
					27997	3623	3631	3633*	3639*
					3649*	3692	37111*	3793*	3794
					3795	3796	3799*	3821	3914
					3918				

**62281 Wholesale trade services of agricultural machinery and equipment including tractors**

441					37291*	3799*	43123	441	492
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**62282 Wholesale trade services of transport equipment other than motor vehicles, motorcycles and bicycles**

493	495	496	499		3937	42998	4311*	4313	4315*
					43155	4633	4691*	4697*	4842*
					49221	493	4949*	4951	4952
					4953	4962	4963	4964	4993

**62283 Wholesale trade services of mining, construction and civil engineering machinery and equipment**

444		4322*	4351*	4441	44421	44422
		44423	44424	44425	44426	44427
		44429	4443*	4444	4445	4446

**62284 Wholesale trade services of office machinery and equipment including office furniture**

45		38111*	38112*	3812	3814*	42993
		451	452	4752*		

**62285 Wholesale trade services of machinery and equipment for the textile industry**

446		4461	44621*	4463	4464	44814
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**62286 Wholesale trade services of machinery and equipment for the wood and metal industry**

442	443		4421	4422	44232	4424*	44251
			44252	44255			

**62287 Wholesale trade services of machinery related and equipment supplies**

42	43	44		3270	3624	3627*	3699*	37121
				37192	37199*	37291	38971*	4222
				42921*	42941	4295	42997*	4311
				4332*	43924	4954		

**62289 Wholesale trade services of other machinery and equipment for use in industry and commerce, etc.**

364	38600	43	445	447	27998	2929*	3641*	3649*	3695*
449	46	482			3698	37197	37292	3791	3792
					3860	38996	4221*	423	42931*
					42932	4311*	4314	43153	43154
					43156	43211	43212	4322*	4323
					4324*	4325	4332*	4333	434
					4351*	4352	4353	4354	4355
					4356	4357	4391	43921	43922*
					43923	4393	4394	443	44428
					4443*	4451	4452	44622	447
					449	461	462	463	464
					4651*	46531*	46539*	46541	4651*
					4692*	4693	4694*	4695	4696
					4697*	471	47211	47212*	4722*
					47332	47401	4811	4816*	4821
					4822	48231	48232	4824	48251*
					48252	48253	4826	4827	4828
					48315*				

**63101 Retail sales of fruit and vegetables**

012	013	213	215		0112*	0121*	0123	0124	0131*
					0132*	0133*	0134	0135	

**63102 Retail sales of dairy products and eggs**

029	22				0292	221	2291	2292	2293
					2294	2295			

**63103 Retail sales of meat (incl. poultry) and meat products**

211					0294	2111	2112	2113	21111
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**63104 Retail sales of fish and other seafoods**

04	212				041	042	212		
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**63105 Retail sales of bread and flour confectionery**

234	234
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**63106 Retail sales of sugar confectionery**

236	2297	2366	2367
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**63107 Retail sales of beverages not consumed on the spot**

214	24	2140	23914*	2413	242	2431
		2441	2449			

**63108 Retail sales of tobacco products**

25	250	32199*	38994*	38995	38998
	38999*				

**63109 Specialized retail sales of food products n.e.c.**

011	014	016	029	162	0111*	0114	0122*	0131*	0132*
216	231	232	235	236	0136	0141	0142	0143*	0149*
237	239				01611	01613	0162	0293	0295
					0493	162	2131	2139	2151
					2152	2153	2155	2156	2162
					2163	2165	2166	2167	2168
					2169	2311	2312	2313	2314*
					2315	2316	2317*	2318	232
					235	2363	2364	237	23911
					23912	23913	23914*	23991	23992
					23993	23994	23995	23996	23999*
					2432				

**63211 Retail sales of pharmaceutical, medical and orthopaedic goods**

352	481	23999*	2411	27991*	32193*	3428*
		3526	3529*	3627*	4815	4816
		4817	48251*	49922	49942*	

**63212 Retail sales of perfumery articles, cosmetic articles and toilet soaps**

3532	0193*	0492	27991*	32193*	35321
	35323	38993*	38994*	42914	42915*

**63221 Retail sales of textiles**

26	27	02961	02963	2634*	2635	2636*
		2637*	2638*	2642*	2643*	2644*
		2646*	265	266	2673	2677
		2679*	2689	2711	2712	2714*
		2716*	2718*	2719*	2791	2792
		27992	27993	27994	27995	27997
		27999	281	3625	38923	42997

**63222 Retail sales of articles of clothing, articles of fur and clothing accessories**

28	3892	2821	28221	28222	28223	28224
		28225	28226	28227	28229	28231
		28232	28233	28234	28235	28236*
		28237	28238	28241*	28242	28243
		2825*	2826	283	32193*	3626
		3697*	38921*			

**63223 Retail sales of footwear**

293	294	295	296	2931*	2932*	2933	2934	2935
				296				

**63224 Retail sales of leather goods and travel accessories**

292	291	2921*	2922*	2929*
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**63231 Retail sales of household furniture**

3811	3813	3814	3815	3816	37116*	38111*	38112*	38119	3813
					3814*	3815	3816		

**63232 Retail sales of household appliances**

448	44612	44613	44621	4481	44831
	44923	46121*	46212	4632	4634
	4641	4642*	4692	4697*	

**63233 Retail sales of miscellaneous household utensils, cutlery, crockery, glassware, china and pottery**

3719	372	4291	3649*	3694*	3699*	37191	37193
			3722	42912	42913	42916	46531*

**63234 Retail sales of radio and television equipment, musical instruments and records, music scores and tapes**

3226	383	47	3226	383	47211	47212	4722
			4731	4732	47331	47332	47402
			47403	4751	4752*		

**63235 Retail sales of articles for lighting**

465	3696	37196	46122	4651*	46531*
	46532	46539*	46542		

**63236 Retail sales of curtains, net curtains and divers household articles of textile materials**

27	2713	2714*	27991*
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**63237 Retail sales of wood, cork goods and wickerwork goods**

314	315	316	317	319	319
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**63239 Retail sales of household appliances, articles and equipment n.e.c.**

4292	4293	4294	4295	4299	3641	3649*	3694*	3699*	38921*
					38993*	43922*	44821	44822	44824
					44826	44832			

**63241 Retail sales of hardware**

42	31911	41261*	41263	41266	41513
	41533	41541	41547	4292	42931*
	4294	4295	42991	42992*	42999
	4324	43254			

**63242 Retail sales of paints, varnishes and lacquers**

35110	2412	3320	3333*	34611	3511
	3542*	3549*	38993*		

**63243 Retail sales of glass**

3711	37112	37113	37114	37115	37116*
	37117*				

**63244 Retail sales of do-it-yourself materials and equipment**

321	351	354	36	371	4412	4414	4419	44213	44214
					44215	44216	44217*	4422	4423
					4424	48233			

**63245 Retail sales of construction materials n.e.c.**

15	311	312	313	373	0319	151	152	1531	15320
374	375	376	379		154*	1633	311	3121	3131
					314	315	316	3632	3633*
					3639*	3695*	37117*	37129	3721
					373	3741	3742	3744	3751*
					3752	3753*	3754	3755	3756*
					3757	3761	3769	3791	3793
					3794	3799*	387	41261*	41262*
					41264	41265	41272	41274	41275
					41276	41277	41278*	41512	41516
					41532	41542	41543	41545	41546
					4212	42911	44823	44825	

**63251 Retail sales of office supplies and equipment**

32	351	3812	3891	451	38111*	38112*	3812	3814*	42993
					451	48232	4833		

**63252 Retail sales of computers and non-customized software**

452	842				4521	4522	4524	4525	4526
					4527	4752*			

**63253 Retail sales of books, newspapers, magazines and stationery**

32					32122	32129*	32137	3214	32152
					32153	32191	32192	32197	32199*
					3221	3222	3223	3224	3225
					323	324	3252	3253	3254
					3259	326	3512	3514	3542*
					3627*	3692*	3699*	38911	38912
					42915*	42994	42995	48233	

**63254 Retail sales of photographic, optical and precision equipment**

3894	3895	482	483		37194*	4652	4821	48251*	4831
					4832	48341	48342	4835	

**63291 Retail sales of cleaning materials, wallpaper and floor coverings**

272	316	3219	3533		272	32194	32195	32196	3350*
36910	38930				3531	35321*	35322	3533	3627*
					3691	3893			

**63292 Retail sales of watches, clocks and jewellery**

163	382	484			2923	37194*	3821	3822	3827
					4841	4842*	4843	4849*	

**63293 Retail sales of sports goods (incl. bicycles)**

384	494	49921			2716*	2717	2718*	2719*	2721*
					2732*	28228	28236*	28241*	2825*
					2922*	2931*	2932*	294	3421*
					3425*	3546*	36112	36114	3691*
					384	38921*	42992*	42998	431
					4332*	4473	4474	4475	4816
					4822	4842*	494	4961	49921
					49942*				



**63294 Retail sales of games and toys**

385					3546*	385	38991
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**63295 Retail sales of flowers, paints, seeds, fertilizers and pet animals**

015	021	161	23300	346	0111*	0112*	0121*	0122*	0143*
					0149*	015	0193*	0194	02129
					0392	0393	1104*	1611	1612
					2313	2314*	2317*	233*	2921*
					3123	34612	34613	34614	34615
					34616	34617	34619	3462	37291*
					3799*				

**63296 Retail sales of souvenirs**

24	28	29	319	325
3532	362	369	3719	38

**63297 Retail sales of fuel oil, bottled gas, coal and wood**

03	11	12	31	33	0313	1101	1102	1103	1104*
345					1202	331	3333*	3335	3336
					3337	3341	3451		

**63299 Specialized retail sales of non-food products n.e.c.**

43	44	46	49		0491	1632	2715	2731*	2732*
					2929*	32151	32199*	3544	3633*
					3639*	3692*	37299	3825	3896
					38972	38992	38993*	38997	38999*
					3911*	41535	42996	4322	4323
					43923	4473			

TABLE 2:

## Comparison between wholesale trade and retail sales items of current CPC

Wholesale		Retail sale	
62211	Wholesale trade services of grain, oilseeds and oleaginous fruits, seeds and animal feed 011, 014, 015, 019, 218, 233		
62212	Wholesale trade services of flowers and plants 015	63295	Retail sales of flowers, plants, seeds, fertilizers and pet animals 015, 021, 161, 23300, 346
62214	Wholesale trade services of live animals 021		
62213	Wholesale trade services of unmanufactured tobacco 017		
62215	Wholesale trade services of hides and skins and of leather 0297, 291		
62219	Wholesale trade services of agricultural raw materials n.e.c. 018, 019, 029, 03, 04		
62221	Wholesale trade services of fruit and vegetables 012, 013, 213, 215	63101	Retail sales of fruit and vegetables 012, 013, 213, 215
62222	Wholesale trade services of dairy products, eggs and edible oils 029, 216, 22	63102	Retail sales of dairy products and eggs 029, 22
62225	Wholesale trade services of sugar, sugar and flour confectionery and bakery products 232, 234 - 236	63105	Retail sales of bread and flour confectionery 234
		63106	Retail sales of sugar confectionery 236
62227	Wholesale trade services of coffee, tea, cocoa and spices 016, 236, 2391		
62229	Wholesale trade services of food products n.e.c. 162, 231, 237, 2399	63109	Specialized retail sales of food products n.e.c. 011, 014, 016, 029, 162, 216, 231, 232, 235 - 239

<b>Wholesale</b>		<b>Retail sale</b>	
<b>62223</b>	Wholesale trade services of meat, poultry and game 211	<b>63103</b>	Retail sales of meat (incl. poultry) and meat products 211
<b>62224</b>	Wholesale trade services of fishery products 04, 212	<b>63104</b>	Retail sales of fish and other seafoods 04, 212
<b>62226</b>	Wholesale trade services of beverages 214, 24	<b>63107</b>	Retail sales of beverages not consumed on the spot 214, 24
<b>62228</b>	Wholesale trade services of tobacco products 25	<b>63108</b>	Retail sales of tobacco products 25
<b>62231</b>	Wholesale trade services of textiles 2711, 2713 - 2719, 272 - 279, 281	<b>63221</b>	Retail sales of textiles 26, 27
<b>62232</b>	Wholesale trade services of household linens 2712	<b>63236</b>	Retail sales of curtains, net curtains and divers household articles of textile materials 27
<b>62233</b>	Wholesale trade services of articles of clothing 2821 - 2823, 28241, 2825	<b>63222</b>	Retail sales of articles of clothing, articles of fur and clothing accessories 28, 2892
<b>62234</b>	Wholesale trade services of fur articles 283, 28269		
<b>62236</b>	Wholesale trade services of clothing accessories 28242, 2826, 3892		
<b>62235</b>	Wholesale trade services of footwear 293 - 296	<b>63223</b>	Retail sales of footwear 293 - 296
<b>62241</b>	Wholesale trade services of household furniture 3811, 3813 - 3816	<b>63231</b>	Retail sales of household furniture 3811, 3813 - 3816
<b>62242</b>	Wholesale trade services of household appliances 448	<b>63232</b>	Retail sales of household appliances 448

Wholesale		Retail sale	
62243	Wholesale trade services of cutlery, domestic metal ware and lighting articles and equipment 4291, 465	63235	Retail sales of articles for lighting 465
62245	Wholesale trade services of glassware, china and pottery 3719, 372	63233	Retail sales of miscellaneous household utensils, cutlery, crockery, glassware, china and pottery 3719, 372, 4291
62244	Wholesale trade services of radio and television equipment 3226, 383, 47	63234	Retail sales of radio and television equipment, musical instruments and records, music scores and tapes 3226, 383, 47
62246	Wholesale trade services of wickerwork, cork goods, coopers' and other wooden ware 317, 319	63237	Retail sales of wood, cork goods and wickerwork goods 314 - 319
62247	Wholesale services of wallpaper and floor coverings 272, 316, 3219, 36910, 38930	63291	Retail sales of cleaning materials, wallpaper and floor coverings 272, 316, 3219, 3533, 36910, 38930
62268	Wholesale trade services of cleaning materials 3533		
62249	Wholesale trade services of household articles and equipment n.e.c. 4292 - 4299	63239	Retail sales of household appliances, articles and equipment n.e.c. 4292 - 4299
62251	Wholesale trade services of pharmaceutical and medical goods 352	63211	Retail sales of pharmaceutical, medical and orthopaedic goods 352, 481
62252	Wholesale trade services of surgical and orthopaedic instruments and devices 481		
62253	Wholesale trade services of perfumery, cosmetics and soaps 3531, 3532	63212	Retail sales of perfumery articles, cosmetics and toilet soaps 3532
62261	Wholesale trade services of paper and paperboard 321	63253	Retail sales of books, newspapers, magazines and stationery 32
62262	Wholesale trade services of books, magazines, newspapers and stationery 322 - 326, 3891		

Wholesale		Retail sale	
62263	Wholesale trade services of photographic and optical goods 3894, 3895, 483	63254	Retail sales of photographic, optical and precision equipment 3894, 3895, 482, 483
62264	Wholesale trade services of games and toys 385	63294	Retail sales of games and toys 385
62265	Wholesale trade services of watches, clocks and jewellery 382, 484	63292	Retail sales of watches, clocks and jewellery 163, 382, 484
62266	Wholesale trade services of sport goods (incl. bicycles) 384, 494, 49921	63293	Retail sales of sports goods (incl. bicycles) 384, 494, 49921
62267	Wholesale trade services of leather goods and travel accessories 292	63224	Wholesale trade services of leather goods and travel accessories 292
62269	Wholesale trade services of miscellaneous consumer goods n.e.c. 3896, 3899		
62271	Wholesale trade services of solid, liquid and gaseous fuels 11 - 13, 33	63297	Retail sales of fuel oil, bottled gas, coal and wood 03, 11, 12, 31, 33, 345
62272	Wholesale trade services of metal ores and metal in primary forms 14, 41		
62273	Wholesale trade services of wood in the rough and products of primary processing of wood 03, 31		
62274	Wholesale trade services of paints, varnishes and lacquers 351	63242	Retail sales of paints, varnishes and lacquers 35110

Wholesale		Retail sale	
62275	Wholesale trade services of construction materials, fittings and fixtures and flat glass 15, 3711, 373 - 376, 387, 421	63243	Retail sales of glass 3711
		63241	Retail sales of hardware 42
		63245	Retail sales of construction materials n.e.c. 15, 311 - 313, 373 - 379, 421
62276	Wholesale trade services of basic industrial chemicals, fertilizers, synthetic and plastic materials in primary forms 16, 34		
62277	Wholesale trade services of textile fibres 21700, 261, 262, 355		
62279	Wholesale trade services of intermediate products, other than agricultural n.e.c. 16, 218, 32700, 354, 361 - 363, 379		
62281	Wholesale trade services of agricultural machinery and equipment including tractors 441		
62282	Wholesale trade services of transport equipment other than motor vehicles, motorcycles and bicycles 493, 495, 496, 499		
62283	Wholesale trade services of mining, construction and civil engineering machinery and equipment 444		
62284	Wholesale trade services of office machinery and equipment including office furniture 25	63251	Retail sales of office supplies and equipment 32, 351, 3812, 3891, 451
		63252	Retail sales of computers and non-customized software 452, 842

Wholesale		Retail sale	
62285	Wholesale trade services of machinery and equipment for the textile industry 446		
62286	Wholesale trade services of machinery and equipment for the wood and metal industries 442, 443		
62287	Wholesale trade services of machinery and equipment related supplies 42, 43, 44		
62289	Wholesale trade services of other machinery for use in industry, commerce, etc. 364, 38600, 43, 445, 447, 449, 46, 482		
		63244	Retail sales of do-it-yourself materials and equipment 321, 351, 354, 36, 371
		63296	Retail sales of souvenirs 319, 325, 3532, 3719, 38 but also 24, 28, 29, 362, 369
		63299	Specialized retail sales of non-food products n.e.c. 43, 44, 46, 49