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Annex A/Chapter 23

ANNEX A to the

Proposal for a

**REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**  
**on the European System of national and regional accounts in the European Union**

## **ANNEX A**

### **Chapter 23: Classifications**

#### **INTRODUCTION**

- 23.01 The classifications in the ESA are fully in line with the new coding of the 2008 SNA, the NACE Rev. 2, the CPA 2008 (at the levels of aggregation used in the transmission programme), COFOG, COICOP, COPNI and COPP. Only a very limited number of additional codes have been introduced.
- 23.02 The accounts are built around a small number of conceptual elements, in particular sectors, transactions and classifications of the items subject to transactions and other flows, especially assets and liabilities. For each of these elements, a hierarchical classification exists. Accounts can be compiled at greater or lesser degrees of detail by using higher or lower levels of these hierarchies.
- 23.03 The entries in the accounts are divided into types designated by one or two letters as follows:
- a) S codes relating to sectors,
  - b) P codes relating to transactions in products
  - c) NP codes relating to transactions in non-financial non-produced assets
  - d) D codes relating to distributive transactions
  - e) F codes relating to transactions in financial assets and liabilities
  - f) K codes relating to other changes in assets
  - g) B codes relating to balancing and net worth items,
  - h) L codes relating to balance sheet entries
  - i) AN codes relating to non-financial assets (both produced and non-produced),
  - j) AF codes relating to stocks of financial assets and liabilities.
- 23.04 In the context of a production approach of GDP, tables by industry and the input-output framework, use is also made of two European classifications: NACE Rev. 2 for economic activities and CPA 2008 for products by economic activities. NACE Rev. 2 is the European version of ISIC Rev. 4. Also, for an expenditure approach of GDP, CPA 2008, COFOG (classification of expenditure according to purpose: classification of the functions of government) and COICOP (classification of individual consumption according to purpose) are used; these two classifications are established by UN.

- 23.05 The functional classifications do not only include COFOG and COICOP, but also COPNI (classification of the purposes of non-profit institutions serving households) and COPP (classification of outlays of producers by purpose). These classifications are used for functional analysis of the expenditure by corporations, government, households and non-profit institutions serving households and for functional satellite accounts.

## Classification of institutional sectors (S)

|         |                                                                                 |
|---------|---------------------------------------------------------------------------------|
| S.1     | Total economy <sup>1</sup>                                                      |
| S.11    | Non financial corporations                                                      |
| S.11001 | Public non financial corporations                                               |
| S.11002 | National private non financial corporations                                     |
| S.11003 | Foreign controlled non financial corporations                                   |
| S.12    | Financial corporations                                                          |
| S.121   | Central bank <sup>2</sup> (public)                                              |
| S.122   | Deposit-taking corporations, except the Central Bank <sup>3</sup>               |
| S.12201 | Public                                                                          |
| S.12202 | National private                                                                |
| S.12203 | Foreign controlled                                                              |
| S.123   | Money market funds                                                              |
| S.12301 | Public                                                                          |
| S.12302 | National private                                                                |
| S.12303 | Foreign controlled                                                              |
| S.124   | Non-MMF investment funds                                                        |
| S.12401 | Public                                                                          |
| S.12402 | National private                                                                |
| S.12403 | Foreign controlled                                                              |
| S.125   | Other financial intermediaries, except insurance corporations and pension funds |
| S.12501 | Public                                                                          |

<sup>1</sup> For all codes in Sectors S.11 and S.12, the 5<sup>th</sup> digit 1/2/3 refer to Public/National private/foreign controlled.

<sup>2</sup> Central Bank (S.121) plus Deposit – taking corporations, except the Central Bank (S.122) correspond to S.12B.

<sup>3</sup> Central Bank (S.121) plus Deposit – taking corporations, except the Central Bank (S.122) correspond to S.12B.

|                   |                                                  |
|-------------------|--------------------------------------------------|
| S.12502           | National private                                 |
| S.12503           | Foreign controlled                               |
| S.126             | Financial auxiliaries                            |
| S.12601           | Public                                           |
| S.12602           | National private                                 |
| S.12603           | Foreign controlled                               |
| S.127             | Captive financial institutions and money lenders |
| S.12701           | Public                                           |
| S.12702           | National private                                 |
| S.12703           | Foreign controlled                               |
| S.128             | Insurance corporations <sup>4</sup>              |
| S.12801           | Public                                           |
| S.12802           | National private                                 |
| S.12803           | Foreign controlled                               |
| S.129             | Pension funds <sup>5</sup>                       |
| S.12901           | Public                                           |
| S.12902           | National private                                 |
| S.12903           | Foreign controlled                               |
| S.121+S.122+S.123 | Monetary financial institutions                  |
| S.13              | General government                               |
| S.1311            | Central government (excluding social security)   |
| S.1312            | State government (excluding social security)     |
| S.1313            | Local government (excluding social security)     |

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<sup>4</sup> Insurance corporations (S.128) plus pension funds (S.129) correspond to S.12I.

<sup>5</sup> Insurance corporations (S.128) plus pension funds (S.129) correspond to S.12I.

|         |                                                                         |
|---------|-------------------------------------------------------------------------|
| S.1314  | Social security funds                                                   |
| S.14    | Households                                                              |
| S.141   | Employers                                                               |
| S.142   | Own account workers                                                     |
| S.143   | Employees                                                               |
| S.144   | Recipients of property and transfer income                              |
| S.1441  | Recipients of property income                                           |
| S.1442  | Recipients of pensions                                                  |
| S.1443  | Recipients of other transfers                                           |
| S.15    | Non-profit institutions serving households                              |
| S.15002 | National private                                                        |
| S.15003 | Foreign controlled                                                      |
| S.2     | Rest of the world                                                       |
| S.21    | Member States and Institutions and Bodies of the European Union         |
| S.211   | Member States of the European Union                                     |
| S.2111  | Member States of the Euro Area                                          |
| S.2112  | Member States outside Euro Area                                         |
| S.212   | Institutions and Bodies of the European Union                           |
| S.2121  | The European Central Bank (ECB)                                         |
| S.2122  | European Institutions and Bodies, except the ECB                        |
| S.22    | Non-member countries and international organisations non resident of EU |

## **Classification of transactions and other flows**

### **Transactions in products (P)**

|        |                                                               |
|--------|---------------------------------------------------------------|
| P.1    | Output                                                        |
| P.11   | Market output                                                 |
| P.119  | Financial intermediation services indirectly measured (FISIM) |
| P.12   | Output for own final use                                      |
| P.13   | Non-market output                                             |
| P.2    | Intermediate consumption                                      |
| P.3    | Final consumption expenditure                                 |
| P.31   | Individual consumption expenditure                            |
| P.32   | Collective consumption expenditure                            |
| P.4    | Actual final consumption                                      |
| P.41   | Actual individual consumption                                 |
| P.42   | Actual collective consumption                                 |
| P.5    | Gross capital formation / P.5n Net capital formation          |
| P.51g  | Gross fixed capital formation                                 |
| P.511  | Acquisitions less disposals of fixed assets                   |
| P.5111 | Acquisitions of new fixed assets                              |
| P.5112 | Acquisitions of existing fixed assets                         |
| P.5113 | Disposals of existing fixed assets                            |
| P.512  | Costs of ownership transfer on non-produced assets            |
| P.51c  | Consumption of fixed capital (-)                              |
| P.51c1 | Consumption of fixed capital on gross operating surplus (-)   |
| P.51c2 | Consumption of fixed capital on gross mixed income (-)        |
| P.51n  | Net fixed capital formation                                   |
| P.52   | Changes in inventories                                        |
| P.53   | Acquisitions less disposals of valuables                      |

|      |                               |
|------|-------------------------------|
| P.6  | Exports of goods and services |
| P.61 | Exports of goods              |
| P.62 | Exports of services           |
| P.7  | Imports of goods and services |
| P.71 | Imports of goods              |
| P.72 | Imports of services           |

**Transactions in non-produced non-financial assets (NP)**

|      |                                                               |
|------|---------------------------------------------------------------|
| NP   | Acquisitions less disposals of non-produced assets            |
| NP.1 | Acquisitions less disposals of natural resources              |
| NP.2 | Acquisitions less disposals of contracts, leases and licences |
| NP.3 | Purchases less sales of goodwill and marketing assets         |

The codes used for transactions in non-produced non-financial assets can be further disaggregated if desired by appending the classification of non-produced non-financial assets, AN2.

**Distributive transactions (D)**

|        |                                              |
|--------|----------------------------------------------|
| D.1    | Compensation of employees                    |
| D.11   | Wages and salaries                           |
| D.12   | Employers' social contributions              |
| D.121  | Employers' actual social contributions       |
| D.1211 | Employers' actual pension contributions      |
| D.1212 | Employers' actual non-pension contributions  |
| D.122  | Employers' imputed social contributions      |
| D.1221 | Employers' imputed pension contributions     |
| D.1222 | Employers' imputed non-pension contributions |
| D.2    | Taxes on production and imports              |
| D.21   | Taxes on products                            |
| D.211  | Value added type taxes (VAT)                 |
| D.212  | Taxes and duties on imports excluding VAT    |
| D.2121 | Import duties                                |
| D.2122 | Taxes on imports excluding VAT and duties    |
| D.214  | Taxes on products except VAT and import      |

|        |                                                                           |
|--------|---------------------------------------------------------------------------|
|        | taxes                                                                     |
| D.29   | Other taxes on production                                                 |
| D.3    | Subsidies                                                                 |
| D.31   | Subsidies on products                                                     |
| D.311  | Import subsidies                                                          |
| D.319  | Other subsidies on products                                               |
| D.39   | Other subsidies on production                                             |
| D.4    | Property income                                                           |
| D.41   | Interest                                                                  |
| D.42   | Distributed income of corporations                                        |
| D.421  | Dividends                                                                 |
| D.422  | Withdrawals from income of quasi-corporations                             |
| D.43   | Reinvested earnings on foreign direct investment                          |
| D.44   | Other investment income                                                   |
| D.441  | Investment income attributable to insurance policy holders                |
| D.442  | Investment income payable on pension entitlements                         |
| D.443  | Investment income attributable to collective investment fund shareholders |
| D.4431 | Dividends attributable to collective investment fund shareholders         |
| D.4432 | Retained earnings attributable to collective investment fund shareholders |
| D.45   | Rent                                                                      |

### Current transfers in cash and kind (D.5-D.8)

|        |                                                         |
|--------|---------------------------------------------------------|
| D.5    | Current taxes on income, wealth, etc.                   |
| D.51   | Taxes on income                                         |
| D.59   | Other current taxes                                     |
| D.6    | Social contributions and benefits                       |
| D.61   | Net social contributions                                |
| D.611  | Employers' actual social contributions                  |
| D.6111 | Employers' actual pension contributions                 |
| D.6112 | Employers' actual non-pension contributions             |
| D.612  | Employers' imputed social contributions                 |
| D.6121 | Employers' imputed pension contributions                |
| D.6122 | Employers' imputed non-pension contributions            |
| D.613  | Households' actual social contributions                 |
| D.6131 | Households' actual pension contributions                |
| D.6132 | Households' actual non-pension contributions            |
| D.614  | Households' social contribution supplements             |
| D.6141 | Households' pension contribution supplements            |
| D.6142 | Households' non-pension contribution supplements        |
| D.61SC | Social insurance scheme service charges(-) <sup>6</sup> |
| D.62   | Social benefits other than social transfers in kind     |

<sup>6</sup> Employers' contributions appear in both the generation of income account and allocation of primary income account as payable by employers and receivable by employees. In the secondary distribution of income account, these amounts are payable by households and receivable by those administering social insurance schemes. In order to show exactly the same value in each case, the deduction of the charge that represents part of the output of the schemes and final consumption of the beneficiary households is also shown in the secondary distribution of income account as a separate item. The item social insurance scheme service charges (D.61SC) is thus an adjustment item only and not a distributive transaction in itself.

|        |                                                        |
|--------|--------------------------------------------------------|
| D.621  | Social security benefits in cash                       |
| D.6211 | Social security pension benefits in cash               |
| D.6212 | Social security non-pension benefits in cash           |
| D.622  | Other social insurance benefits                        |
| D.6221 | Other social insurance pension benefits                |
| D.6222 | Other social insurance non-pension benefits            |
| D.623  | Social assistance benefits in cash                     |
| D.63   | Social transfers in kind                               |
| D.631  | Social transfers in kind - non-market production       |
| D.632  | Social transfers in kind - purchased market production |
| D.7    | Other current transfers                                |
| D.71   | Net non-life insurance premiums                        |
| D.711  | Net non-life direct insurance premiums                 |
| D.712  | Net non-life re-insurance premiums                     |
| D.72   | Non-life insurance claims                              |
| D.721  | Non-life direct insurance claims                       |
| D.722  | Non-life re-insurance claims                           |
| D.73   | Current transfers within general government            |
| D.74   | Current international cooperation                      |
| D.75   | Miscellaneous current transfers                        |
| D.751  | Current transfers to NPISHs                            |
| D.752  | Current transfers between households                   |
| D.759  | Other miscellaneous current transfers                  |
| D.76   | VAT and GNI – based EU own resources                   |
| D.8    | Adjustment for the change in pension entitlements      |

|       |                                     |
|-------|-------------------------------------|
| D.9   | Capital transfers                   |
| D.9r  | Capital transfers, receivable       |
| D.91r | Capital taxes, receivable           |
| D.92r | Investment grants, receivable       |
| D.99r | Other capital transfers, receivable |
| D.9p  | Capital transfers, payable          |
| D.91p | Capital taxes, payable              |
| D.92p | Investment grants, payable          |
| D.99p | Other capital transfers, payable    |

### **Transactions in financial assets and liabilities (F)**

#### **(Net acquisition of financial assets/Net incurrence of liabilities)**

|       |                             |
|-------|-----------------------------|
| F.1   | Monetary gold and SDRs      |
| F.11  | Monetary gold               |
| F.12  | SDRs                        |
| F.2   | Currency and deposits       |
| F.21  | Currency                    |
| F.22  | Transferable deposits       |
| F.221 | Inter-bank positions        |
| F.229 | Other transferable deposits |
| F.29  | Other deposits              |
| F.3   | Debt securities             |
| F.31  | Short-term                  |
| F.32  | Long-term                   |
| F.4   | Loans <sup>7</sup>          |
| F.41  | Short-term                  |

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<sup>7</sup> Memo item: Foreign direct investment (add code FDI).

|       |                                                                         |
|-------|-------------------------------------------------------------------------|
| F.42  | Long-term                                                               |
| F.5   | Equity and investment fund shares/units                                 |
| F.51  | Equity                                                                  |
| F.511 | Listed shares                                                           |
| F.512 | Unlisted shares                                                         |
| F.519 | Other equity                                                            |
| F.52  | Investment fund shares/units                                            |
| F.521 | Money Market Fund shares/units                                          |
| F.529 | Non-MMF investment fund shares/units                                    |
| F.6   | Insurance, pension and standardised guarantee schemes                   |
| F.61  | Non-life insurance technical reserves                                   |
| F.62  | Life insurance and annuity entitlements                                 |
| F.63  | Pension entitlements                                                    |
| F.64  | Claims of pension funds on pension managers                             |
| F.65  | Entitlements to non-pension benefits                                    |
| F.66  | Provisions for calls under standardised guarantees                      |
| F.7   | Financial derivatives and employee stock options                        |
| F.71  | Financial derivatives                                                   |
| F.711 | Options                                                                 |
| F.712 | Forwards                                                                |
| F.72  | Employee stock options                                                  |
| F.8   | Other accounts receivable/payable                                       |
| F.81  | Trade credits and advances                                              |
| F.89  | Other accounts receivable/payable, excluding trade credits and advances |

**Other flows (K)**

|       |                                                     |
|-------|-----------------------------------------------------|
| K.1-5 | Total changes in volume                             |
| K.1   | Economic appearance of assets                       |
| K.2   | Economic disappearance of non-produced assets       |
| K.21  | Depletion of natural resources                      |
| K.22  | Other economic disappearance of non-produced assets |
| K.3   | Catastrophic losses                                 |
| K.4   | Uncompensated seizures                              |
| K.5   | Other changes in volume n.e.c.                      |
| K.6   | Changes in classification                           |
| K.61  | Changes in sector classification and structure      |
| K.62  | Changes in classification of assets and liabilities |
| K.7   | Nominal holding gains and losses                    |
| K.71  | Neutral holding gains and losses                    |
| K.72  | Real holding gains and losses                       |

**Classification of balancing items and net worth (B)<sup>8</sup>**

|      |                                                            |
|------|------------------------------------------------------------|
| B.1g | Value added, gross / Gross domestic product                |
| B.2g | Operating surplus, gross                                   |
| B.3g | Mixed income, gross                                        |
| B.4g | Entrepreneurial income, gross                              |
| B.5g | Balance of primary incomes, gross / National income, gross |
| B.6g | Disposable income, gross                                   |

<sup>8</sup> All balancing items can be measured gross or net of consumption of fixed capital. The code for gross balancing items is constituted of the code of the item plus the letter 'g'. Similarly, the letter 'n' attached to a code indicates the net value.

|        |                                                                           |
|--------|---------------------------------------------------------------------------|
| B.7g   | Adjusted disposable income, gross                                         |
| B.8g   | Saving, gross                                                             |
| B.9    | Net lending (+) / net borrowing (–)                                       |
| B.9N   | Net lending (+)/ net borrowing (–) of the non-financial accounts          |
| B.9F   | Net lending (+)/ net borrowing (–) of the financial accounts              |
| B.10   | Changes in net worth                                                      |
| B.101  | Changes in net worth due to saving and capital transfers <sup>9, 10</sup> |
| B.102  | Changes in net worth due to other changes in volume of assets             |
| B.103  | Changes in net worth due to nominal holding gains and losses              |
| B.1031 | Changes in net worth due to neutral holding gains and losses              |
| B.1032 | Changes in net worth due to real holding gains and losses                 |
| B.11   | External balance of goods and services                                    |
| B.12   | Current external balance                                                  |
| B.90   | Net worth                                                                 |
| BF. 90 | Financial net worth                                                       |

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<sup>9</sup> This is not a balancing item in the structure of the accounting system. It is the total of the right-hand side of the capital account. However, as a significant component of changes in net worth, it is coded with the other components of the latter.

<sup>10</sup> For the rest of the world, this refers to changes in net worth due to current external balance and capital transfers.

## Classification of balance sheet entries (L)

For a single balance sheet, as for the financial account, the only codes necessary are those giving the details of assets by type, using AN and AF codes. However, an account can be drawn up showing the stock levels at the start (LS) and end (LE) of a period, and the total changes between them (LX). All three codes need to be qualified by asset types. The LX entries are the sum of the entries of P.5, NP, F and K codes for the assets in question for the period covered.

From the entries in the opening balance sheet a value of net worth (B.90) can be calculated. The difference between this and the value of B.90 in the closing balance sheet must be equal to the balance of all the LX codes, which must also be equal to the value for B.10.

|    |                          |
|----|--------------------------|
| LS | Opening balance sheet    |
| LX | Changes in balance sheet |
| LE | Closing balance sheet    |

## Classification of assets (A)

### Non-financial assets (AN)

|          |                                                                    |
|----------|--------------------------------------------------------------------|
| AN.1     | Produced non-financial assets                                      |
| AN.11    | Fixed assets by type of asset                                      |
| AN.111   | Dwellings                                                          |
| AN.112   | Other buildings and structures                                     |
| AN.1121  | Buildings other than dwellings                                     |
| AN.1122  | Other structures                                                   |
| AN.1123  | Land improvements                                                  |
| AN.113   | Machinery and equipment                                            |
| AN.1131  | Transport equipment                                                |
| AN.1132  | ICT equipment                                                      |
| AN.1139  | Other machinery and equipment                                      |
| AN.114   | Weapons systems                                                    |
| AN.115   | Cultivated biological resources                                    |
| AN.1151  | Animal resources yielding repeat products                          |
| AN.1152  | Tree, crop and plant resources yielding repeat products            |
| (AN.116) | (Costs of ownership transfer on non-produced assets) <sup>11</sup> |
| AN.117   | Intellectual property products                                     |
| AN.1171  | Research and development                                           |
| AN.1172  | Mineral exploration and evaluation                                 |
| AN.1173  | Computer software and databases                                    |

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<sup>11</sup> Costs of ownership transfer on non-produced assets (AN.116) are treated as part of fixed capital formation, that is the acquisition of fixed assets. However, when stock levels are itemized, the value of these costs of ownership transfer is included with the non-produced assets to which they refer and so are not shown separately as part of AN.11. The item is included in the full list, shown below, for presentation purposes only.

|          |                                                  |
|----------|--------------------------------------------------|
| AN.11731 | Computer software                                |
| AN.11732 | Databases                                        |
| AN.1174  | Entertainment, literary or artistic originals    |
| AN.1179  | Other intellectual property products             |
| AN.12    | Inventories by type of inventory                 |
| AN.121   | Materials and supplies                           |
| AN.122   | Work-in-progress                                 |
| AN.1221  | Work-in-progress on cultivated biological assets |
| AN.1222  | Other work-in-progress                           |
| AN.123   | Finished goods                                   |
| AN.124   | Military inventories                             |
| AN.125   | Goods for resale                                 |
| AN.13    | Valuables                                        |
| AN.131   | Precious metals and stones                       |
| AN.132   | Antiques and other art objects                   |
| AN.133   | Other valuables                                  |
| AN.2     | Non-produced non-financial assets                |
| AN.21    | Natural resources                                |
| 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   | Mineral and energy reserves                      |
| AN.213   | Non-cultivated biological resources              |

|         |                                                                |
|---------|----------------------------------------------------------------|
| AN.214  | Water resources                                                |
| AN.215  | Other natural resources                                        |
| AN.2151 | Radio spectra                                                  |
| AN.2159 | Other                                                          |
| AN.22   | Contracts, leases and licences                                 |
| AN.221  | Marketable operating leases                                    |
| AN.222  | Permits to use natural resources                               |
| AN.223  | Permits to undertake specific activities                       |
| AN.224  | Entitlement to future goods and services on an exclusive basis |
| AN.23   | Purchases less sales of goodwill and marketing assets          |

## Financial assets (AF)

There is a one-to-one match between the codes shown for transactions in financial assets and liabilities (F codes) and those for stock levels or positions (AF codes) for the same assets and liabilities. In practice, though, balance sheet data may be less detailed and not exist beyond the first-level breakdown, shown below. If desired, the AF codes can be disaggregated in line with the detail provided for F codes, as follows:

|        |                                         |
|--------|-----------------------------------------|
| AF.1   | Monetary gold and SDRs                  |
| AF.11  | Monetary gold                           |
| AF.12  | SDRs                                    |
| AF.2   | Currency and deposits                   |
| AF.21  | Currency                                |
| AF.22  | Transferable deposits                   |
| AF.221 | Inter-bank positions                    |
| AF.229 | Other transferable deposits             |
| AF.29  | Other deposits                          |
| AF.3   | Debt securities                         |
| AF.31  | Short-term                              |
| AF.32  | Long-term                               |
| AF.4   | Loans <sup>12</sup>                     |
| AF.41  | Short-term                              |
| AF.42  | Long-term                               |
| AF.5   | Equity and investment fund shares/units |
| AF.51  | Equity                                  |
| AF.511 | Listed shares                           |
| AF.512 | Unlisted shares                         |
| AF.519 | Other equity                            |

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<sup>12</sup> Memo item: Foreign direct investment (add code FDI).

|        |                                                                         |
|--------|-------------------------------------------------------------------------|
| AF.52  | Investment fund shares/units                                            |
| AF.521 | Money Market Fund shares/units                                          |
| AF.529 | Non – MMF investment fund shares/units                                  |
| AF.6   | Insurance, pension and standardised guarantee schemes                   |
| AF.61  | Non-life insurance technical reserves                                   |
| AF.62  | Life insurance and annuity entitlements                                 |
| AF.63  | Pension entitlements                                                    |
| AF.64  | Claims of pension funds on pension managers                             |
| AF.65  | Entitlements to non-pension benefits                                    |
| AF.66  | Provisions for calls under standardised guarantees                      |
| AF.7   | Financial derivatives and employee stock options                        |
| AF.71  | Financial derivatives                                                   |
| F.711  | Options                                                                 |
| F.712  | Forwards                                                                |
| AF.72  | Employee stock options                                                  |
| AF.8   | Other accounts receivable/payable                                       |
| AF.81  | Trade credits and advances                                              |
| AF.89  | Other accounts receivable/payable, excluding trade credits and advances |

## Classification of supplementary items

A general convention is that a supplementary code begins with X and is linked to the code of a standard item by building on the code of that item.

### 1 Non-performing loans

The following codes apply to stocks and flows of non-performing loans. Since loans have the code AF.4 and F.4, the supplementary codes begin XAF4 for stocks and XF4 for flows.

The codes for stocks are:

|          |                                      |
|----------|--------------------------------------|
| XAF4_NNP | Loans: nominal value, non-performing |
| XAF4_MNP | Loans: market value, non-performing  |

and the associated flows

|         |                                      |
|---------|--------------------------------------|
| XF4_NNP | Loans: nominal value, non-performing |
| XF4_MNP | Loans: market value, non-performing  |

In both sets of codes, the underscore is a placeholder for the detailed codes for loans where relevant, for example, on the balance sheet

|          |                                                 |
|----------|-------------------------------------------------|
| XAF41NNP | Short-term loans: nominal value, non-performing |
| XAF42MNP | Long-term loans: market value, non-performing   |

### 2 Capital services

The following codes apply to capital services.

|        |                                                         |
|--------|---------------------------------------------------------|
| XCS    | Capital services                                        |
| XCSC   | Capital services – Corporations                         |
| P.51c1 | Consumption of fixed capital on gross operating surplus |
| XRC    | Return to capital - Corporations                        |
| XOC    | Other costs of capital - Corporations                   |
| XCSU   | Capital services – Unincorporated enterprises           |
| P.51c2 | Consumption of fixed capital on gross mixed             |

|     |                                                     |
|-----|-----------------------------------------------------|
|     | income                                              |
| XRU | Return to capital –Unincorporated enterprises       |
| XOU | Other costs of capital – Unincorporated enterprises |

### 3 Pensions table

The following codes apply to the supplementary table described in the chapter on Pensions. Different codes are proposed for the columns and rows of the table.

#### Columns

In the Column description the letter "W" corresponds to "non-government" and the numbers in these codes refer to the corresponding institutional sectors.

#### a) Liabilities recorded in the main sequence of accounts

Schemes where responsibility for the design and implementation lies outside general government

|        |                              |
|--------|------------------------------|
| XPC1W  | Defined contribution schemes |
| XPB1W  | Defined benefit schemes      |
| XPCB1W | Total                        |

Schemes where responsibility for the design and implementation lies within general government

|      |                              |
|------|------------------------------|
| XPCG | Defined contribution schemes |
|------|------------------------------|

#### General government employee defined benefit schemes

|        |                                      |
|--------|--------------------------------------|
| XPBG12 | In the financial corporations sector |
| XPBG13 | In the general government sector     |

#### b) Liabilities not recorded in the main sequence of accounts

|          |                                   |
|----------|-----------------------------------|
| XPBOUT13 | In the general government sector  |
| XP1314   | Social security pension schemes   |
| XPTOT    | Total pension schemes             |
| XPTOTNRH | Of which: Non-resident households |

#### Rows

#### a) Opening balance sheet

|         |                      |
|---------|----------------------|
| XAF63LS | Pension entitlements |
|---------|----------------------|

b) Transactions

|        |                                                                                 |
|--------|---------------------------------------------------------------------------------|
| XD61p  | Special contributions relating to pension schemes                               |
| XD6111 | Employer actual social contributions                                            |
| XD6121 | Employer imputed social contributions                                           |
| XD6131 | Household actual social contributions                                           |
| XD6141 | Household social contribution supplements                                       |
| XD619  | Other (actuarial) accumulation of pension entitlements in social security funds |
| XD62p  | Pension benefits                                                                |
| XD8    | Adjustment for the change in pension entitlements                               |
| XD81   | Change in pension entitlements due to transfers of entitlements                 |
| XD82   | Change in entitlements due to negotiated changes in scheme structure            |

c) Other economic flows

|     |                         |
|-----|-------------------------|
| XK7 | Revaluations            |
| XK5 | Other changes in volume |

d) Closing balance sheet

|         |                      |
|---------|----------------------|
| XAF63LE | Pension entitlements |
|---------|----------------------|

e) Related indicators

|      |                                            |
|------|--------------------------------------------|
| XP1  | Output                                     |
| XAFN | Assets held by pension schemes at end-year |

#### 4 Consumer durables

Consumer durables are coded using X as a prefix plus DHHCE (durable household consumption expenditure) plus a one digit affix for subgroups and two digits for the items. The corresponding COICOP numbers are also provided.

| COICOP | SNA codes |                                                                               |
|--------|-----------|-------------------------------------------------------------------------------|
|        | XDHHCE1   | Furniture and household appliances                                            |
| 05.1.1 | XDHHCE11  | Furniture and furnishings                                                     |
| 05.1.2 | XDHHCE12  | Carpets and other floor coverings                                             |
| 05.3.1 | XDHHCE13  | Major household appliances whether electric or not                            |
| 05.5.1 | XDHHCE14  | Major tools and equipment for house and garden                                |
|        | XDHHCE2   | Personal transport equipment                                                  |
| 07.1.1 | XDHHCE21  | Motor cars                                                                    |
| 07.1.2 | XDHHCE22  | Motor cycles                                                                  |
| 07.1.3 | XDHHCE23  | Bicycles                                                                      |
| 07.1.4 | XDHHCE24  | Animal drawn vehicles                                                         |
|        | XDHHCE3   | Recreational and entertainment goods                                          |
| 08.2.0 | XDHHCE31  | Telephone and telefax equipment                                               |
| 09.1.1 | XDHHCE32  | Equipment for the reception, recording and reproduction of sound and pictures |
| 09.1.2 | XDHHCE33  | Photographic and cinematographic equipment and optical instruments            |
| 09.1.3 | XDHHCE34  | Information processing equipment                                              |
| 09.2.1 | XDHHCE35  | Major durables for outdoor recreation                                         |

|        |          |                                                              |
|--------|----------|--------------------------------------------------------------|
| 09.2.2 | XDHHCE36 | Musical instruments and major durables for indoor recreation |
|        | XDHHCE4  | Other durable goods                                          |
| 12.3.1 | XDHHCE41 | Jewellery, clocks and watches                                |
| 06.1.3 | XDHHCE42 | Therapeutic medical appliances and equipment                 |

## 5 Foreign direct investment

Supplementary items for foreign direct investment (FDI) can be coded with X as prefix plus the F or AF code plus a FDI suffix, for example:

|         |                                                              |
|---------|--------------------------------------------------------------|
| XF42FDI | for foreign direct investment transaction in long term loans |
|---------|--------------------------------------------------------------|

## 6 Contingent positions

Supplementary codes for contingent positions are coded with X as prefix plus the AF code plus a CP suffix, for example:

|         |                                                                              |
|---------|------------------------------------------------------------------------------|
| XAF11CP | when the pledge of monetized gold may affects its usability as reserve asset |
|---------|------------------------------------------------------------------------------|

## 7 Currency and deposits

Supplementary items for the classification of national and foreign denominated currency and deposits are coded with X as prefix plus the F or AF code plus a suffix NC indicating currency and deposits in national currency or an affix FC with and international currency code indicating currency and deposits in foreign currency, for example:

For transactions

|        |                                |
|--------|--------------------------------|
| XF21NC | local currency notes and coins |
| XF22FC | deposits in foreign currency   |

For stocks

|         |                                |
|---------|--------------------------------|
| XAF21NC | local currency notes and coins |
| XAF22FC | deposits in foreign currency.  |

## 8 Classification of debt securities according to outstanding maturity

It is suggested to classify debt securities according to outstanding maturity. This can be achieved by using an X prefix plus the AF code plus a suffix indicating a maturity date, for example:

|          |                                      |
|----------|--------------------------------------|
| XAF32Y20 | for debt securities maturing in 2020 |
|----------|--------------------------------------|

## 9 Listed and unlisted debt securities

Supplementary items on debt securities are coded with X as prefix plus the F or AF code plus a 1 for listed and 2 for unlisted, for example:

For transactions

|       |                                                        |
|-------|--------------------------------------------------------|
| XF321 | for transactions in listed long-term debt securities   |
| XF322 | for transactions in unlisted long-term debt securities |

For stocks

|        |                                                  |
|--------|--------------------------------------------------|
| XAF321 | for stocks of listed long-term debt securities   |
| XAF322 | for stocks of unlisted long-term debt securities |

## 10 Long term loans with outstanding maturity of less than one year and long term loans secured by mortgage

Long term loans with outstanding maturity of less than one year and long term loans secured by mortgage are coded with X as prefix plus the F or AF code plus an affix L1 indicating outstanding maturity of less than one year and a suffix LM indicating loans secured by mortgage, for example:

For transactions

|        |                                                                     |
|--------|---------------------------------------------------------------------|
| XF42L1 | for long term loans with outstanding maturity of less than one year |
| XF42LM | for long term loans secured by mortgage                             |

For stocks

|         |                                                                     |
|---------|---------------------------------------------------------------------|
| XAF42L1 | for long term loans with outstanding maturity of less than one year |
| XAF42LM | for long term loans secured by mortgage                             |

## 11 Listed and unlisted investment shares

Listed and unlisted investment fund shares are coded with X as prefix plus the F or AF code plus 1 for listed and 2 for unlisted, for example:

For transactions

|        |                                                             |
|--------|-------------------------------------------------------------|
| XF5291 | for transactions in listed non-MMF investment fund shares   |
| XF5292 | for transactions in unlisted non-MMF investment fund shares |

For stocks

|         |                                                       |
|---------|-------------------------------------------------------|
| XAF5291 | for stocks of listed non-MMF investment fund shares   |
| XAF5292 | for stocks of unlisted non-MMF investment fund shares |

## 12. Arrears in interest and repayments

Arrears in interest and repayments are coded with X as prefix plus the AF code plus an IA affix for interest arrears and PA affix for repayment arrears, for example:

|         |                                              |
|---------|----------------------------------------------|
| XAF42IA | for interest arrears on long term loans; and |
| XAF42PA | for repayment arrears on long term loans.    |

## 13. Personal and total remittances

Personal remittances and total remittances between resident and non-resident households are coded with X as prefix plus the current transfer code plus a suffix PR for personal remittances and TR for total remittances, as follows:

|          |                                                                       |
|----------|-----------------------------------------------------------------------|
| XD5452PR | for personal remittances between resident and non-resident households |
| XD5452TR | for total remittances between resident and non-resident households    |

## Regrouping and coding of industries (A) and products (P)

The classifications of activities and products to be used are NACE Rev. 2 and CPA 2008. The corresponding aggregations for the ESA Transmission Programme are being adopted via a Commission Regulation. They are A\*3, A\*10, A\*21, A\*38 and A\*64 for economic activities and P\*3, P\*10, P\*21, P\*38 and P\*64 for products. While not used in the ESA Transmission Programme, the levels A\*88 (NACE Rev.2) and P\*88 (CPA) are also presented in this chapter.

In the following, the new aggregations are presented.

### A\*3

| Seq. No. | NACE Rev. 2 sections                           | Description                                                                                                                                                                 |
|----------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1        | A                                              | Agriculture, forestry and fishing                                                                                                                                           |
| 2        | B, C, D, E and F                               | Mining and quarrying; manufacturing; electricity, gas, steam and air conditioning supply; water supply; sewerage, waste management and remediation activities, construction |
| 3        | G, H, I, J, K, L, M, N, O, P, Q, R, S, T and U | Services                                                                                                                                                                    |

## A\*10

| Seq. No. | NACE Rev. 2 sections | Description                                                                                                                                                                                                                                       |
|----------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1        | A                    | Agriculture, forestry and fishing                                                                                                                                                                                                                 |
| 2        | B, C, D and E        | Mining and quarrying; manufacturing; electricity, gas, steam and air conditioning supply; water supply; sewerage, waste management and remediation activities                                                                                     |
| 2a       | C                    | Of which: manufacturing                                                                                                                                                                                                                           |
| 3        | F                    | Construction                                                                                                                                                                                                                                      |
| 4        | G, H and I           | Wholesale and retail trade; repair of motor vehicles and motorcycles; transportation and storage; accommodation and food service activities                                                                                                       |
| 5        | J                    | Information and communication                                                                                                                                                                                                                     |
| 6        | K                    | Financial and insurance activities                                                                                                                                                                                                                |
| 7        | L                    | Real estate activities                                                                                                                                                                                                                            |
| 8        | M and N              | Professional, scientific and technical activities; administrative and support service activities                                                                                                                                                  |
| 9        | O, P, and Q          | Public administration and defence; compulsory social security; education; human health and social work activities                                                                                                                                 |
| 10       | R, S, T and U        | Arts, entertainment and recreation; other service activities; activities of households as employers; undifferentiated goods- and services-producing activities of households for own use; activities of extraterritorial organizations and bodies |

A\*21

| Seq. No. | NACE<br>Rev. 2<br>section | NACE<br>Rev. 2<br>division | Description                                                                                                                |
|----------|---------------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------|
| 1        | A                         | 01-03                      | Agriculture, forestry and fishing                                                                                          |
| 2        | B                         | 05-09                      | Mining and quarrying                                                                                                       |
| 3        | C                         | 10-33                      | Manufacturing                                                                                                              |
| 4        | D                         | 35                         | Electricity, gas, steam and air conditioning supply                                                                        |
| 5        | E                         | 36-39                      | Water supply; sewerage, waste management and remediation activities                                                        |
| 6        | F                         | 41-43                      | Construction                                                                                                               |
| 7        | G                         | 45-47                      | Wholesale and retail trade; repair of motor vehicles and motorcycles                                                       |
| 8        | H                         | 49-53                      | Transportation and storage                                                                                                 |
| 9        | I                         | 55-56                      | Accommodation and food service activities                                                                                  |
| 10       | J                         | 58-63                      | Information and communication                                                                                              |
| 11       | K                         | 64-66                      | Financial and insurance activities                                                                                         |
| 12       | L                         | 68                         | Real estate activities                                                                                                     |
| 13       | M                         | 69-75                      | Professional, scientific and technical activities                                                                          |
| 14       | N                         | 77-82                      | Administrative and support service activities                                                                              |
| 15       | O                         | 84                         | Public administration and defence; compulsory social security                                                              |
| 16       | P                         | 85                         | Education                                                                                                                  |
| 17       | Q                         | 86-88                      | Human health and social work activities                                                                                    |
| 18       | R                         | 90-93                      | Arts, entertainment and recreation                                                                                         |
| 19       | S                         | 94-96                      | Other service activities                                                                                                   |
| 20       | T                         | 97-98                      | Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use |
| 21       | U                         | 99                         | Activities of extraterritorial organizations and bodies                                                                    |

| Seq. No. | NACE Rev. 2 divisions | Description                                                                                       |
|----------|-----------------------|---------------------------------------------------------------------------------------------------|
| 1        | 01-03                 | Agriculture, forestry and fishing                                                                 |
| 2        | 05-09                 | Mining and quarrying                                                                              |
| 3        | 10-12                 | Manufacture of food products, beverages and tobacco products                                      |
| 4        | 13-15                 | Manufacture of textiles, wearing apparel and leather products                                     |
| 5        | 16-18                 | Manufacture of wood and paper products, and printing                                              |
| 6        | 19                    | Manufacture of coke and refined petroleum products                                                |
| 7        | 20                    | Manufacture of chemicals and chemical products                                                    |
| 8        | 21                    | Manufacture of basic pharmaceutical products and pharmaceutical preparations                      |
| 9        | 22-23                 | Manufacture of rubber and plastics products, and other non-metallic mineral products              |
| 10       | 24-25                 | Manufacture of basic metals and fabricated metal products, except machinery and equipment         |
| 11       | 26                    | Manufacture of computer, electronic and optical products                                          |
| 12       | 27                    | Manufacture of electrical equipment                                                               |
| 13       | 28                    | Manufacture of machinery and equipment n.e.c.                                                     |
| 14       | 29-30                 | Manufacture of transport equipment                                                                |
| 15       | 31-33                 | Manufacture of furniture; other manufacturing; repair and installation of machinery and equipment |
| 16       | 35                    | Electricity, gas, steam and air-conditioning supply                                               |
| 17       | 36-39                 | Water supply; sewerage, waste management                                                          |

|     |       |                                                                                                                                                                         |
|-----|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |       | and remediation activities                                                                                                                                              |
| 18  | 41-43 | Construction                                                                                                                                                            |
| 19  | 45-47 | Wholesale and retail trade, repair of motor vehicles and motorcycles                                                                                                    |
| 20  | 49-53 | Transportation and storage                                                                                                                                              |
| 21  | 55-56 | Accommodation and food service activities                                                                                                                               |
| 22  | 58-60 | Publishing, audiovisual and broadcasting activities                                                                                                                     |
| 23  | 61    | Telecommunications                                                                                                                                                      |
| 24  | 62-63 | Computer programming, consultancy and related activities; information service activities                                                                                |
| 25  | 64-66 | Financial and insurance activities                                                                                                                                      |
| 26  | 68    | Real estate activities                                                                                                                                                  |
| 26a |       | Of which: imputed rents of owner-occupied dwellings                                                                                                                     |
| 27  | 69-71 | Legal and accounting activities; activities of head offices; management consultancy activities; architecture and engineering activities; technical testing and analysis |
| 28  | 72    | Scientific research and development                                                                                                                                     |
| 29  | 73-75 | Advertising and market research; other professional, scientific and technical activities; veterinary activities                                                         |
| 30  | 77-82 | Administrative and support service activities                                                                                                                           |
| 31  | 84    | Public administration and defence; compulsory social security                                                                                                           |
| 32  | 85    | Education                                                                                                                                                               |
| 33  | 86    | Human health activities                                                                                                                                                 |
| 34  | 87-88 | Social work activities                                                                                                                                                  |
| 35  | 90-93 | Arts, entertainment and recreation                                                                                                                                      |
| 36  | 94-96 | Other service activities                                                                                                                                                |

|    |       |                                                                                                                                          |
|----|-------|------------------------------------------------------------------------------------------------------------------------------------------|
| 37 | 97-98 | Activities of households as employers of domestic personnel and undifferentiated goods and services production of households for own use |
| 38 | 99    | Activities of extra-territorial organizations and bodies                                                                                 |

| Seq. No. | NACE<br>Rev. 2<br>divisions | Description                                                                                                                     |
|----------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| 1        | 01                          | Crop and animal production, hunting and related service activities                                                              |
| 2        | 02                          | Forestry and logging                                                                                                            |
| 3        | 03                          | Fishing and aquaculture                                                                                                         |
| 4        | 05-09                       | Mining and quarrying                                                                                                            |
| 5        | 10-12                       | Manufacture of food products, beverages and tobacco products                                                                    |
| 6        | 13-15                       | Manufacture of textiles, wearing apparel and leather products                                                                   |
| 7        | 16                          | Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials |
| 8        | 17                          | Manufacture of paper and paper products                                                                                         |
| 9        | 18                          | Printing and reproduction of recorded media                                                                                     |
| 10       | 19                          | Manufacture of coke and refined petroleum products                                                                              |
| 11       | 20                          | Manufacture of chemicals and chemical products                                                                                  |
| 12       | 21                          | Manufacture of basic pharmaceutical products and pharmaceutical preparations                                                    |
| 13       | 22                          | Manufacture of rubber and plastics products                                                                                     |
| 14       | 23                          | Manufacture of other non-metallic mineral products                                                                              |
| 15       | 24                          | Manufacture of basic metals                                                                                                     |
| 16       | 25                          | Manufacture of fabricated metal products, except machinery and equipment                                                        |
| 17       | 26                          | Manufacture of computer, electronic and optical products                                                                        |
| 18       | 27                          | Manufacture of electrical equipment                                                                                             |
| 19       | 28                          | Manufacture of machinery and equipment n.e.c.                                                                                   |

|    |       |                                                                                                                                                     |
|----|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| 20 | 29    | Manufacture of motor vehicles, trailers and semi-trailers                                                                                           |
| 21 | 30    | Manufacture of other transport equipment                                                                                                            |
| 22 | 31-32 | Manufacture of furniture; other manufacturing                                                                                                       |
| 23 | 33    | Repair and installation of machinery and equipment                                                                                                  |
| 24 | 35    | Electricity, gas, steam and air conditioning supply                                                                                                 |
| 25 | 36    | Water collection, treatment and supply                                                                                                              |
| 26 | 37-39 | Sewerage; waste collection, treatment and disposal activities; materials recovery; remediation activities and other waste management services       |
| 27 | 41-43 | Construction                                                                                                                                        |
| 28 | 45    | Wholesale and retail trade and repair of motor vehicles and motorcycles                                                                             |
| 29 | 46    | Wholesale trade, except of motor vehicles and motorcycles                                                                                           |
| 30 | 47    | Retail trade, except of motor vehicles and motorcycles                                                                                              |
| 31 | 49    | Land transport and transport via pipelines                                                                                                          |
| 32 | 50    | Water transport                                                                                                                                     |
| 33 | 51    | Air transport                                                                                                                                       |
| 34 | 52    | Warehousing and support activities for transportation                                                                                               |
| 35 | 53    | Postal and courier activities                                                                                                                       |
| 36 | 55-56 | Accommodation; food and beverage service activities                                                                                                 |
| 37 | 58    | Publishing activities                                                                                                                               |
| 38 | 59-60 | Motion picture, video and television programme production, sound recording and music publishing activities; programming and broadcasting activities |
| 39 | 61    | Telecommunications                                                                                                                                  |
| 40 | 62-63 | Computer programming, consultancy and related activities; information service activities                                                            |
| 41 | 64    | Financial service activities, except insurance and                                                                                                  |

|     |       |                                                                                                                                                         |
|-----|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |       | pension funding                                                                                                                                         |
| 42  | 65    | Insurance, reinsurance and pension funding, except compulsory social security                                                                           |
| 43  | 66    | Activities auxiliary to financial services and insurance activities                                                                                     |
| 44  | 68    | Real estate activities                                                                                                                                  |
| 44a |       | of which: imputed rents of owner-occupied dwellings                                                                                                     |
| 45  | 69-70 | Legal and accounting activities; activities of head offices; management consultancy activities                                                          |
| 46  | 71    | Architecture and engineering activities; technical testing and analysis                                                                                 |
| 47  | 72    | Scientific research and development                                                                                                                     |
| 48  | 73    | Advertising and market research                                                                                                                         |
| 49  | 74-75 | Other professional, scientific and technical activities; veterinary activities                                                                          |
| 50  | 77    | Rental and leasing activities                                                                                                                           |
| 51  | 78    | Employment activities                                                                                                                                   |
| 52  | 79    | Travel agency, tour operator reservation service and related activities                                                                                 |
| 53  | 80-82 | Security and investigation activities; services to buildings and landscape activities; office administrative, office support and other business support |
| 54  | 84    | Public administration and defence; compulsory social security                                                                                           |
| 55  | 85    | Education                                                                                                                                               |
| 56  | 86    | Human health activities                                                                                                                                 |
| 57  | 87-88 | Social work activities                                                                                                                                  |
| 58  | 90-92 | Creative, arts and entertainment activities; libraries, archives, museums and other cultural activities; gambling and betting activities                |
| 59  | 93    | Sports activities and amusement and recreation activities                                                                                               |

|    |       |                                                                                                                                          |
|----|-------|------------------------------------------------------------------------------------------------------------------------------------------|
| 60 | 94    | Activities of membership organisations                                                                                                   |
| 61 | 95    | Repair of computers and personal and household goods                                                                                     |
| 62 | 96    | Other personal service activities                                                                                                        |
| 63 | 97-98 | Activities of households as employers of domestic personnel and undifferentiated goods and services production of households for own use |
| 64 | 99    | Activities of extraterritorial organizations and bodies                                                                                  |

A\*88

| Seq. No. | NACE<br>Rev. 2<br>divisions | Description                                                                                                                     |
|----------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| 1        | 01                          | Crop and animal production, hunting and related service activities                                                              |
| 2        | 02                          | Forestry and logging                                                                                                            |
| 3        | 03                          | Fishing and aquaculture                                                                                                         |
| 4        | 05                          | Mining of coal and lignite                                                                                                      |
| 5        | 06                          | Extraction of crude petroleum and natural gas                                                                                   |
| 6        | 07                          | Mining of metal ores                                                                                                            |
| 7        | 08                          | Other mining and quarrying                                                                                                      |
| 8        | 09                          | Mining support service activities                                                                                               |
| 9        | 10                          | Manufacture of food products                                                                                                    |
| 10       | 11                          | Manufacture of beverages                                                                                                        |
| 11       | 12                          | Manufacture of tobacco products                                                                                                 |
| 12       | 13                          | Manufacture of textiles                                                                                                         |
| 13       | 14                          | Manufacture of wearing apparel                                                                                                  |
| 14       | 15                          | Manufacture of leather and related products                                                                                     |
| 15       | 16                          | Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials |
| 16       | 17                          | Manufacture of paper and paper products                                                                                         |
| 17       | 18                          | Printing and reproduction of recorded media                                                                                     |
| 18       | 19                          | Manufacture of coke and refined petroleum products                                                                              |
| 19       | 20                          | Manufacture of chemicals and chemical products                                                                                  |
| 20       | 21                          | Manufacture of basic pharmaceutical products and pharmaceutical preparations                                                    |
| 21       | 22                          | Manufacture of rubber and plastic products                                                                                      |

|    |    |                                                                          |
|----|----|--------------------------------------------------------------------------|
| 22 | 23 | Manufacture of other non-metallic mineral products                       |
| 23 | 24 | Manufacture of basic metals                                              |
| 24 | 25 | Manufacture of fabricated metal products, except machinery and equipment |
| 25 | 26 | Manufacture of computer, electronic and optical products                 |
| 26 | 27 | Manufacture of electrical equipment                                      |
| 27 | 28 | Manufacture of machinery and equipment n.e.c.                            |
| 28 | 29 | Manufacture of motor vehicles, trailers and semi-trailers                |
| 29 | 30 | Manufacture of other transport equipment                                 |
| 30 | 31 | Manufacture of furniture                                                 |
| 31 | 32 | Other manufacturing                                                      |
| 32 | 33 | Repair and installation of machinery and equipment                       |
| 33 | 35 | Electricity, gas, steam and air conditioning supply                      |
| 34 | 36 | Water collection, treatment and supply                                   |
| 35 | 37 | Sewerage                                                                 |
| 36 | 38 | Waste collection, treatment and disposal activities; materials recovery  |
| 37 | 39 | Remediation activities and other waste management services               |
| 38 | 41 | Construction of buildings                                                |
| 39 | 42 | Civil engineering                                                        |
| 40 | 43 | Specialised construction activities                                      |
| 41 | 45 | Wholesale and retail trade and repair of motor vehicles and motorcycles  |
| 42 | 46 | Wholesale trade, except of motor vehicles and motorcycles                |
| 43 | 47 | Retail trade, except of motor vehicles and motorcycles                   |

|     |    |                                                                                                            |
|-----|----|------------------------------------------------------------------------------------------------------------|
| 44  | 49 | Land transport and transport via pipelines                                                                 |
| 45  | 50 | Water transport                                                                                            |
| 46  | 51 | Air transport                                                                                              |
| 47  | 52 | Warehousing and support activities for transportation                                                      |
| 48  | 53 | Postal and courier activities                                                                              |
| 49  | 55 | Accommodation                                                                                              |
| 50  | 56 | Food and beverage service activities                                                                       |
| 51  | 58 | Publishing activities                                                                                      |
| 52  | 59 | Motion picture, video and television programme production, sound recording and music publishing activities |
| 53  | 60 | Programming and broadcasting activities                                                                    |
| 54  | 61 | Telecommunications                                                                                         |
| 55  | 62 | Computer programming, consultancy and related activities                                                   |
| 56  | 63 | Information service activities                                                                             |
| 57  | 64 | Financial service activities, except insurance and pension funding                                         |
| 58  | 65 | Insurance, reinsurance and pension funding, except compulsory social security                              |
| 59  | 66 | Activities auxiliary to financial services and insurance activities                                        |
| 60  | 68 | Real estate activities                                                                                     |
| 60a |    | of which: imputed rents of owner-occupied dwellings                                                        |
| 61  | 69 | Legal and accounting activities                                                                            |
| 62  | 70 | Activities of head offices; management consultancy activities                                              |
| 63  | 71 | Architectural and engineering activities; technical testing and analysis                                   |
| 64  | 72 | Scientific research and development                                                                        |

|    |    |                                                                             |
|----|----|-----------------------------------------------------------------------------|
| 65 | 73 | Advertising and market research                                             |
| 66 | 74 | Other professional, scientific and technical activities                     |
| 67 | 75 | Veterinary activities                                                       |
| 68 | 77 | Rental and leasing activities                                               |
| 69 | 78 | Employment activities                                                       |
| 70 | 79 | Travel agency, tour operator reservation service and related activities     |
| 71 | 80 | Security and investigation activities                                       |
| 72 | 81 | Services to buildings and landscape activities                              |
| 73 | 82 | Office administrative, office support and other business support activities |
| 74 | 84 | Public administration and defence; compulsory social security               |
| 75 | 85 | Education                                                                   |
| 76 | 86 | Human health activities                                                     |
| 77 | 87 | Residential care activities                                                 |
| 78 | 88 | Social work activities without accommodation                                |
| 79 | 90 | Creative, arts and entertainment activities                                 |
| 80 | 91 | Libraries, archives, museums and other cultural activities                  |
| 81 | 92 | Gambling and betting activities                                             |
| 82 | 93 | Sports activities and amusement and recreation activities                   |
| 83 | 94 | Activities of membership organisations                                      |
| 84 | 95 | Repair of computers and personal and household goods                        |
| 85 | 96 | Other personal service activities                                           |
| 86 | 97 | Activities of households as employers of domestic personnel                 |
| 87 | 98 | Undifferentiated goods- and services-producing                              |

|    |    |                                                         |
|----|----|---------------------------------------------------------|
|    |    | activities of private households for own use            |
| 88 | 99 | Activities of extraterritorial organizations and bodies |

P\*3

| Seq. No. | CPA 2008 sections                              | Description                                                                                                                    |
|----------|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| 1        | A                                              | Products of agriculture, forestry and fishing                                                                                  |
| 2        | B, C, D, E and F                               | Mining and quarrying; manufactured products; electricity, gas, water and waste management; constructions and construction work |
| 3        | G, H, I, J, K, L, M, N, O, P, Q, R, S, T and U | Services                                                                                                                       |

P\*10

| Seq. No. | CPA 2008 sections | Description                                                                                                                                                  |
|----------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1        | A                 | Products of agriculture, forestry and fishing                                                                                                                |
| 2        | B, C, D and E     | Mining and quarrying; manufactured products; electricity, gas, water and waste management                                                                    |
| 2a       | C                 | Of which: manufactured products                                                                                                                              |
| 3        | F                 | Constructions and construction work                                                                                                                          |
| 4        | G, H and I        | Wholesale and retail trade services; repair of motor vehicles and motorcycles services; transportation and storage services; accommodation and food services |
| 5        | J                 | Information and communication services                                                                                                                       |
| 6        | K                 | Financial and insurance services                                                                                                                             |
| 7        | L                 | Real estate services                                                                                                                                         |
| 8        | M and N           | Professional, scientific and technical services; administrative and support service services                                                                 |
| 9        | O, P, and Q       | Public administration and defence services; compulsory social security services; education; human health and social work services                            |
| 10       | R, S, T and U     | Arts, entertainment and recreation services, repair of household goods and other services                                                                    |

| Seq. No. | CPA<br>2008<br>section | CPA<br>2008<br>division | Description                                                                                                 |
|----------|------------------------|-------------------------|-------------------------------------------------------------------------------------------------------------|
| 1        | A                      | 01-03                   | Products of agriculture, forestry and fishing                                                               |
| 2        | B                      | 05-09                   | Mining and quarrying                                                                                        |
| 3        | C                      | 10-33                   | Manufactured products                                                                                       |
| 4        | D                      | 35                      | Electricity, gas, steam and air conditioning                                                                |
| 5        | E                      | 36-39                   | Water supply; sewerage, waste management and remediation services                                           |
| 6        | F                      | 41-43                   | Constructions and construction works                                                                        |
| 7        | G                      | 45-47                   | Wholesale and retail trade services; repair services of motor vehicles and motorcycles                      |
| 8        | H                      | 49-53                   | Transportation and storage services                                                                         |
| 9        | I                      | 55-56                   | Accommodation and food services                                                                             |
| 10       | J                      | 58-63                   | Information and communication services                                                                      |
| 11       | K                      | 64-66                   | Financial and insurance services                                                                            |
| 12       | L                      | 68                      | Real estate services                                                                                        |
| 13       | M                      | 69-75                   | Professional, scientific and technical services                                                             |
| 14       | N                      | 77-82                   | Administrative and support services                                                                         |
| 15       | O                      | 84                      | Public administration and defence services; compulsory social security services                             |
| 16       | P                      | 85                      | Education services                                                                                          |
| 17       | Q                      | 86-88                   | Human health and social work services                                                                       |
| 18       | R                      | 90-93                   | Arts, entertainment and recreation services                                                                 |
| 19       | S                      | 94-96                   | Other services                                                                                              |
| 20       | T                      | 97-98                   | Services of households as employers; undifferentiated goods and services produced by households for own use |

|    |   |    |                                                                |
|----|---|----|----------------------------------------------------------------|
| 21 | U | 99 | Services provided by extraterritorial organizations and bodies |
|----|---|----|----------------------------------------------------------------|

| Seq. No. | CPA 2008 divisions | Description                                                                                      |
|----------|--------------------|--------------------------------------------------------------------------------------------------|
| 1        | 01-03              | Products of agriculture, forestry and fishing                                                    |
| 2        | 05-09              | Mining and quarrying                                                                             |
| 3        | 10-12              | Food products, beverages and tobacco products                                                    |
| 4        | 13-15              | Textiles, wearing apparel and leather products                                                   |
| 5        | 16-18              | Wood and paper products, and printing services                                                   |
| 6        | 19                 | Coke and refined petroleum products                                                              |
| 7        | 20                 | Chemicals and chemical products                                                                  |
| 8        | 21                 | Basic pharmaceutical products and pharmaceutical preparations                                    |
| 9        | 22-23              | Rubber and plastics products, and other non-metallic mineral products                            |
| 10       | 24-25              | Basic metals and fabricated metal products, except machinery and equipment                       |
| 11       | 26                 | Computer, electronic and optical products                                                        |
| 12       | 27                 | Electrical equipment                                                                             |
| 13       | 28                 | Machinery and equipment n.e.c.                                                                   |
| 14       | 29-30              | Transport equipment                                                                              |
| 15       | 31-33              | Furniture; other manufactured goods; repair and installation services of machinery and equipment |
| 16       | 35                 | Electricity, gas, steam and air-conditioning                                                     |
| 17       | 36-39              | Water supply; sewerage, waste management and remediation services                                |
| 18       | 41-43              | Constructions and construction works                                                             |
| 19       | 45-47              | Wholesale and retail trade services; repair services of motor vehicles and motorcycles           |
| 20       | 49-53              | Transportation and storage services                                                              |
| 21       | 55-56              | Accommodation and food services                                                                  |

|     |       |                                                                                                                                                                           |
|-----|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 22  | 58-60 | Publishing, audiovisual and broadcasting services                                                                                                                         |
| 23  | 61    | Telecommunications services                                                                                                                                               |
| 24  | 62-63 | Computer programming, consultancy and related services; information services                                                                                              |
| 25  | 64-66 | Financial and insurance services                                                                                                                                          |
| 26  | 68    | Real estate services                                                                                                                                                      |
| 26a |       | Of which: imputed rents of owner-occupied dwellings                                                                                                                       |
| 27  | 69-71 | Legal and accounting services; services of head offices; management consultancy services; architectural and engineering services; technical testing and analysis services |
| 28  | 72    | Scientific research and development services                                                                                                                              |
| 29  | 73-75 | Advertising and market research services; other professional, scientific and technical services; veterinary services                                                      |
| 30  | 77-82 | Administrative and support services                                                                                                                                       |
| 31  | 84    | Public administration and defence services; compulsory social security services                                                                                           |
| 32  | 85    | Education services                                                                                                                                                        |
| 33  | 86    | Human health services                                                                                                                                                     |
| 34  | 87-88 | Social work services                                                                                                                                                      |
| 35  | 90-93 | Arts, entertainment and recreation services                                                                                                                               |
| 36  | 94-96 | Other services                                                                                                                                                            |
| 37  | 97-98 | Services of households as employers; undifferentiated goods and services produced by households for own use                                                               |
| 38  | 99    | Services provided by extraterritorial organizations and bodies                                                                                                            |

| Seq. No. | CPA<br>2008<br>divisions | Description                                                                                    |
|----------|--------------------------|------------------------------------------------------------------------------------------------|
| 1        | 01                       | Products of agriculture, hunting and related services                                          |
| 2        | 02                       | Products of forestry, logging and related services                                             |
| 3        | 03                       | Fish and other fishing products; aquaculture products; support services to fishing             |
| 4        | 05-09                    | Mining and quarrying                                                                           |
| 5        | 10-12                    | Food products; beverages; tobacco products                                                     |
| 6        | 13-15                    | Textiles; wearing apparel; leather and related products                                        |
| 7        | 16                       | Wood and products of wood and cork, except furniture; articles of straw and plaiting materials |
| 8        | 17                       | Paper and paper products                                                                       |
| 9        | 18                       | Printing and recording services                                                                |
| 10       | 19                       | Coke and refined petroleum products                                                            |
| 11       | 20                       | Chemicals and chemical products                                                                |
| 12       | 21                       | Basic pharmaceutical products and pharmaceutical preparations                                  |
| 13       | 22                       | Rubber and plastics products                                                                   |
| 14       | 23                       | Other non-metallic mineral products                                                            |
| 15       | 24                       | Basic metals                                                                                   |
| 16       | 25                       | Fabricated metal products, except machinery and equipment                                      |
| 17       | 26                       | Computer, electronic and optical products                                                      |
| 18       | 27                       | Electrical equipment                                                                           |
| 19       | 28                       | Machinery and equipment n.e.c.                                                                 |
| 20       | 29                       | Motor vehicles, trailers and semi-trailers                                                     |
| 21       | 30                       | Other transport equipment                                                                      |

|    |       |                                                                                                                                                                   |
|----|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 22 | 31-32 | Furniture; other manufactured goods                                                                                                                               |
| 23 | 33    | Repair and installation services of machinery and equipment                                                                                                       |
| 24 | 35    | Electricity, gas, steam and air conditioning                                                                                                                      |
| 25 | 36    | Natural water; water treatment and supply services                                                                                                                |
| 26 | 37-39 | Sewerage services; sewage sludge; waste collection, treatment and disposal services; materials recovery; remediation services and other waste management services |
| 27 | 41-43 | Constructions and construction works                                                                                                                              |
| 28 | 45    | Wholesale and retail trade and repair services of motor vehicles and motorcycles                                                                                  |
| 29 | 46    | Wholesale trade services, except of motor vehicles and motorcycles                                                                                                |
| 30 | 47    | Retail trade services, except of motor vehicles and motorcycles                                                                                                   |
| 31 | 49    | Land transport services and transport services via pipelines                                                                                                      |
| 32 | 50    | Water transport services                                                                                                                                          |
| 33 | 51    | Air transport services                                                                                                                                            |
| 34 | 52    | Warehousing and support services for transportation                                                                                                               |
| 35 | 53    | Postal and courier services                                                                                                                                       |
| 36 | 55-56 | Accommodation and food services                                                                                                                                   |
| 37 | 58    | Publishing services                                                                                                                                               |
| 38 | 59-60 | Motion picture, video and television programme production services, sound recording and music publishing; programming and broadcasting services                   |
| 39 | 61    | Telecommunications services                                                                                                                                       |
| 40 | 62-63 | Computer programming, consultancy and related services; information services                                                                                      |
| 41 | 64    | Financial services, except insurance and pension funding                                                                                                          |

|     |       |                                                                                                                                                     |
|-----|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| 42  | 65    | Insurance, reinsurance and pension funding services, except compulsory social security                                                              |
| 43  | 66    | Services auxiliary to financial services and insurance services                                                                                     |
| 44  | 68    | Real estate services                                                                                                                                |
| 44a |       | of which: imputed rents of owner-occupied dwellings                                                                                                 |
| 45  | 69-70 | Legal and accounting services; services of head offices; management consulting services                                                             |
| 46  | 71    | Architecture and engineering services; technical testing and analysis services                                                                      |
| 47  | 72    | Scientific research and development services                                                                                                        |
| 48  | 73    | Advertising and market research services                                                                                                            |
| 49  | 74-75 | Other professional, scientific and technical services; veterinary services                                                                          |
| 50  | 77    | Rental and leasing services                                                                                                                         |
| 51  | 78    | Employment services                                                                                                                                 |
| 52  | 79    | Travel agency, tour operator and other reservation services and related services                                                                    |
| 53  | 80-82 | Security and investigation services; services to buildings and landscape; office administrative, office support and other business support services |
| 54  | 84    | Public administration and defence services; compulsory social security services                                                                     |
| 55  | 85    | Education services                                                                                                                                  |
| 56  | 86    | Human health services                                                                                                                               |
| 57  | 87-88 | Residential care services; social work services without accommodation                                                                               |
| 58  | 90-92 | Creative, arts and entertainment services; library, archive, museum and other cultural services; gambling and betting services                      |
| 59  | 93    | Sporting services and amusement and recreation services                                                                                             |

|    |       |                                                                                                                                              |
|----|-------|----------------------------------------------------------------------------------------------------------------------------------------------|
| 60 | 94    | Services furnished by membership organisations                                                                                               |
| 61 | 95    | Repair services of computers and personal and household goods                                                                                |
| 62 | 96    | Other personal services                                                                                                                      |
| 63 | 97-98 | Services of households as employers of domestic personnel and undifferentiated goods and services produced by private households for own use |
| 64 | 99    | Services provided by extraterritorial organizations and bodies                                                                               |

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| Seq. No. | CPA<br>2008<br>divisions | Description                                                                                    |
|----------|--------------------------|------------------------------------------------------------------------------------------------|
| 1        | 01                       | Products of agriculture, hunting and related services                                          |
| 2        | 02                       | Products of forestry, logging and related services                                             |
| 3        | 03                       | Fish and other fishing products; aquaculture products; support services to fishing             |
| 4        | 05                       | Coal and lignite                                                                               |
| 5        | 06                       | Crude petroleum and natural gas                                                                |
| 6        | 07                       | Metal ores                                                                                     |
| 7        | 08                       | Other mining and quarrying products                                                            |
| 8        | 09                       | Mining support services                                                                        |
| 9        | 10                       | Food products                                                                                  |
| 10       | 11                       | Beverages                                                                                      |
| 11       | 12                       | Tobacco products                                                                               |
| 12       | 13                       | Textiles                                                                                       |
| 13       | 14                       | Wearing apparel                                                                                |
| 14       | 15                       | Leather and related products                                                                   |
| 15       | 16                       | Wood and products of wood and cork, except furniture; articles of straw and plaiting materials |
| 16       | 17                       | Paper and paper products                                                                       |
| 17       | 18                       | Printing and recording services                                                                |
| 18       | 19                       | Coke and refined petroleum products                                                            |
| 19       | 20                       | Chemicals and chemical products                                                                |
| 20       | 21                       | Basic pharmaceutical products and pharmaceutical preparations                                  |
| 21       | 22                       | Rubber and plastics products                                                                   |
| 22       | 23                       | Other non-metallic mineral products                                                            |

|    |    |                                                                                  |
|----|----|----------------------------------------------------------------------------------|
| 23 | 24 | Basic metals                                                                     |
| 24 | 25 | Fabricated metal products, except machinery and equipment                        |
| 25 | 26 | Computer, electronic and optical products                                        |
| 26 | 27 | Electrical equipment                                                             |
| 27 | 28 | Machinery and equipment n.e.c.                                                   |
| 28 | 29 | Motor vehicles, trailers and semi-trailers                                       |
| 29 | 30 | Other transport equipment                                                        |
| 30 | 31 | Furniture                                                                        |
| 31 | 32 | Other manufactured goods                                                         |
| 32 | 33 | Repair and installation services of machinery and equipment                      |
| 33 | 35 | Electricity, gas, steam and air conditioning                                     |
| 34 | 36 | Natural water; water treatment and supply services                               |
| 35 | 37 | Sewerage services; sewage sludge                                                 |
| 36 | 38 | Waste collection, treatment and disposal services; materials recovery services   |
| 37 | 39 | Remediation services and other waste management services                         |
| 38 | 41 | Buildings and building construction works                                        |
| 39 | 42 | Constructions and construction works for civil engineering                       |
| 40 | 43 | Specialised construction works                                                   |
| 41 | 45 | Wholesale and retail trade and repair services of motor vehicles and motorcycles |
| 42 | 46 | Wholesale trade services, except of motor vehicles and motorcycles               |
| 43 | 47 | Retail trade services, except of motor vehicles and motorcycles                  |
| 44 | 49 | Land transport services and transport services via pipelines                     |

|     |    |                                                                                                          |
|-----|----|----------------------------------------------------------------------------------------------------------|
| 45  | 50 | Water transport services                                                                                 |
| 46  | 51 | Air transport services                                                                                   |
| 47  | 52 | Warehousing and support services for transportation                                                      |
| 48  | 53 | Postal and courier services                                                                              |
| 49  | 55 | Accommodation services                                                                                   |
| 50  | 56 | Food and beverage serving services                                                                       |
| 51  | 58 | Publishing services                                                                                      |
| 52  | 59 | Motion picture, video and television programme production services, sound recording and music publishing |
| 53  | 60 | Programming and broadcasting services                                                                    |
| 54  | 61 | Telecommunications services                                                                              |
| 55  | 62 | Computer programming, consultancy and related services                                                   |
| 56  | 63 | Information services                                                                                     |
| 57  | 64 | Financial services, except insurance and pension funding                                                 |
| 58  | 65 | Insurance, reinsurance and pension funding services, except compulsory social security                   |
| 59  | 66 | Services auxiliary to financial services and insurance services                                          |
| 60  | 68 | Real estate services                                                                                     |
| 60a |    | of which: imputed rents of owner-occupied dwellings                                                      |
| 61  | 69 | Legal and accounting services                                                                            |
| 62  | 70 | Services of head offices; management consulting services                                                 |
| 63  | 71 | Architectural and engineering services; technical testing and analysis services                          |
| 64  | 72 | Scientific research and development services                                                             |
| 65  | 73 | Advertising and market research services                                                                 |

|    |    |                                                                                  |
|----|----|----------------------------------------------------------------------------------|
| 66 | 74 | Other professional, scientific and technical services                            |
| 67 | 75 | Veterinary services                                                              |
| 68 | 77 | Rental and leasing services                                                      |
| 69 | 78 | Employment services                                                              |
| 70 | 79 | Travel agency, tour operator and other reservation services and related services |
| 71 | 80 | Security and investigation services                                              |
| 72 | 81 | Services to buildings and landscape                                              |
| 73 | 82 | Office administrative, office support and other business support services        |
| 74 | 84 | Public administration and defence services; compulsory social security services  |
| 75 | 85 | Education services                                                               |
| 76 | 86 | Human health services                                                            |
| 77 | 87 | Residential care services                                                        |
| 78 | 88 | Social work services without accommodation                                       |
| 79 | 90 | Creative, arts and entertainment services                                        |
| 80 | 91 | Library, archive, museum and other cultural services                             |
| 81 | 92 | Gambling and betting services                                                    |
| 82 | 93 | Sporting services and amusement and recreation services                          |
| 83 | 94 | Services furnished by membership organisations                                   |
| 84 | 95 | Repair services of computers and personal and household goods                    |
| 85 | 96 | Other personal services                                                          |
| 86 | 97 | Services of households as employers of domestic personnel                        |
| 87 | 98 | Undifferentiated goods and services produced by private households for own use   |
| 88 | 99 | Services provided by extraterritorial organizations                              |

|  |  |            |
|--|--|------------|
|  |  | and bodies |
|--|--|------------|

### Classification of the functions of the government (COFOG)

|      |                                                                                  |
|------|----------------------------------------------------------------------------------|
| 01   | General public services                                                          |
| 01.1 | Executive and legislative organs, financial and fiscal affairs, external affairs |
| 01.2 | Foreign economic aid                                                             |
| 01.3 | General services                                                                 |
| 01.4 | Basic research                                                                   |
| 01.5 | R&D General public services                                                      |
| 01.6 | General public services n.e.c.                                                   |
| 01.7 | Public debt transactions                                                         |
| 01.8 | Transfers of a general character between different levels of government          |
| 02   | Defence                                                                          |
| 02.1 | Military defence                                                                 |
| 02.2 | Civil defence                                                                    |
| 02.3 | Foreign military aid                                                             |
| 02.4 | R&D Defence                                                                      |
| 02.5 | Defence n.e.c.                                                                   |
| 03   | Public order and safety                                                          |
| 03.1 | Police services                                                                  |
| 03.2 | Fire-protection services                                                         |
| 03.3 | Law courts                                                                       |
| 03.4 | Prisons                                                                          |
| 03.5 | R&D Public order and safety                                                      |
| 03.6 | Public order and safety n.e.c.                                                   |
| 04   | Economic affairs                                                                 |
| 04.1 | General economic, commercial and labour affairs                                  |

|      |                                            |
|------|--------------------------------------------|
| 04.2 | Agriculture, forestry, fishing and hunting |
| 04.3 | Fuel and energy                            |
| 04.4 | Mining, manufacturing and construction     |
| 04.5 | Transport                                  |
| 04.6 | Communication                              |
| 04.7 | Other industries                           |
| 04.8 | R&D Economic affairs                       |
| 04.9 | Economic affairs n.e.c.                    |
| 05   | Environmental protection                   |
| 05.1 | Waste management                           |
| 05.2 | Waste water management                     |
| 05.3 | Pollution abatement                        |
| 05.4 | Protection of biodiversity and landscape   |
| 05.5 | R&D Environmental protection               |
| 05.6 | Environmental protection n.e.c.            |
| 06   | Housing and community amenities            |
| 06.1 | Housing development                        |
| 06.2 | Community development                      |
| 06.3 | Water supply                               |
| 06.4 | Street lighting                            |
| 06.5 | R&D Housing and community amenities        |
| 06.6 | Housing and community amenities n.e.c.     |
| 07   | Health                                     |
| 07.1 | Medical products, appliances and equipment |
| 07.2 | Outpatient services                        |
| 07.3 | Hospital services                          |

|      |                                         |
|------|-----------------------------------------|
| 07.4 | Public health services                  |
| 07.5 | R&D Health                              |
| 07.6 | Health n.e.c.                           |
| 08   | Recreation, culture and religion        |
| 08.1 | Recreational and sporting services      |
| 08.2 | Cultural services                       |
| 08.3 | Broadcasting and publishing services    |
| 08.4 | Religious and other community services  |
| 08.5 | R&D Recreation, culture and religion    |
| 08.6 | Recreation, culture and religion n.e.c. |
| 09   | Education                               |
| 09.1 | Pre-primary and primary education       |
| 09.2 | Secondary education                     |
| 09.3 | Post-secondary non-tertiary education   |
| 09.4 | Tertiary education                      |
| 09.5 | Education not definable by level        |
| 09.6 | Subsidiary services to education        |
| 09.7 | R&D Education                           |
| 09.8 | Education n.e.c.                        |
| 10   | Social protection                       |
| 10.1 | Sickness and disability                 |
| 10.2 | Old age                                 |
| 10.3 | Survivors                               |
| 10.4 | Family and children                     |
| 10.5 | Unemployment                            |
| 10.6 | Housing                                 |

|      |                          |
|------|--------------------------|
| 10.7 | Social exclusion n.e.c.  |
| 10.8 | R&D Social protection    |
| 10.9 | Social protection n.e.c. |

## Classification of individual consumption by purpose (COICOP)

### 01-12 Individual consumption expenditure of households

|      |                                                                    |
|------|--------------------------------------------------------------------|
| 01   | Food and non-alcoholic beverages                                   |
| 01.1 | Food                                                               |
| 01.2 | Non-alcoholic beverages                                            |
| 02   | Alcoholic beverages, tobacco and narcotics                         |
| 02.1 | Alcoholic beverages                                                |
| 02.2 | Tobacco                                                            |
| 02.3 | Narcotics                                                          |
| 03   | Clothing and footwear                                              |
| 03.1 | Clothing                                                           |
| 03.2 | Footwear                                                           |
| 04   | Housing, water, electricity, gas and other fuels                   |
| 04.1 | Actual rentals for housing                                         |
| 04.2 | Imputed rentals for housing                                        |
| 04.3 | Maintenance and repair of the dwelling                             |
| 04.4 | Water supply and miscellaneous services relating to the dwelling   |
| 04.5 | Electricity, gas and other fuels                                   |
| 05   | Furnishings, household equipment and routine household maintenance |
| 05.1 | Furniture and furnishings, carpets and other floor coverings       |
| 05.2 | Household textiles                                                 |
| 05.3 | Household appliances                                               |
| 05.4 | Glassware, tableware and household utensils                        |
| 05.5 | Tools and equipment for house and garden                           |

|      |                                                                 |
|------|-----------------------------------------------------------------|
| 05.6 | Goods and services for routine household maintenance            |
| 06   | Health                                                          |
| 06.1 | Medical products, appliances and equipment                      |
| 06.2 | Outpatient services                                             |
| 06.3 | Hospital services                                               |
| 07   | Transport                                                       |
| 07.1 | Purchase of vehicles                                            |
| 07.2 | Operation of personal transport equipment                       |
| 07.3 | Transport services                                              |
| 08   | Communication                                                   |
| 08.1 | Postal services                                                 |
| 08.2 | Telephone and telefax equipment                                 |
| 08.3 | Telephone and telefax services                                  |
| 09   | Recreation and culture                                          |
| 09.1 | Audio-visual, photographic and information processing equipment |
| 09.2 | Other major durables for recreation and culture                 |
| 09.3 | Other recreational items and equipment, gardens and pets        |
| 09.4 | Recreational and cultural services                              |
| 09.5 | Newspapers, books and stationery                                |
| 09.6 | Package holidays                                                |
| 10   | Education                                                       |
| 10.1 | Pre-primary and primary education                               |
| 10.2 | Secondary education                                             |
| 10.3 | Post-secondary non-tertiary education                           |

|      |                                                                                           |
|------|-------------------------------------------------------------------------------------------|
| 10.4 | Tertiary education                                                                        |
| 10.5 | Education not definable by level                                                          |
| 11   | Restaurants and hotels                                                                    |
| 11.1 | Catering services                                                                         |
| 11.2 | Accommodation services                                                                    |
| 12   | Miscellaneous goods and services                                                          |
| 12.1 | Personal care                                                                             |
| 12.2 | Prostitution                                                                              |
| 12.3 | Personal effects n.e.c.                                                                   |
| 12.4 | Social protection                                                                         |
| 12.5 | Insurance                                                                                 |
| 12.6 | Financial services n.e.c.                                                                 |
| 12.7 | Other services n.e.c.                                                                     |
| 13   | Individual consumption expenditure of non-profit institutions serving households (NPISHs) |
| 13.1 | Housing                                                                                   |
| 13.2 | Health                                                                                    |
| 13.3 | Recreation and culture                                                                    |
| 13.4 | Education                                                                                 |
| 13.5 | Social protection                                                                         |
| 13.6 | Other services                                                                            |
| 14   | Individual consumption expenditure of general government                                  |
| 14.1 | Housing                                                                                   |
| 14.2 | Health                                                                                    |
| 14.3 | Recreation and culture                                                                    |
| 14.4 | Education                                                                                 |

|      |                   |
|------|-------------------|
| 14.5 | Social protection |
|------|-------------------|

### Classification of the Purposes of Non-Profit Institutions serving Households (COPNI)

|      |                                                          |
|------|----------------------------------------------------------|
| 01   | Housing                                                  |
| 02.  | Health                                                   |
| 02.1 | Medical products, appliances and equipment               |
| 02.2 | Outpatient services                                      |
| 02.3 | Hospital services                                        |
| 02.4 | Public health services                                   |
| 02.5 | R&D health                                               |
| 02.6 | Other health services                                    |
| 03   | Recreation and culture                                   |
| 03.1 | Recreational and sporting services                       |
| 03.2 | Cultural services                                        |
| 04   | Education                                                |
| 04.1 | Pre-primary and primary education                        |
| 04.2 | Secondary education                                      |
| 04.3 | Post-secondary non-tertiary education                    |
| 04.4 | Tertiary education                                       |
| 04.5 | Education not definable by level                         |
| 04.6 | R&D education                                            |
| 04.7 | Other educational services                               |
| 05   | Social protection                                        |
| 05.1 | Social protection services                               |
| 05.2 | R&D Social protection                                    |
| 06   | Religion                                                 |
| 07   | Political parties, labour and professional organisations |
| 07.1 | Services of political parties                            |

|      |                                        |
|------|----------------------------------------|
| 07.2 | Services of labour organisations       |
| 07.3 | Services of professional organisations |
| 08   | Environmental protection               |
| 08.1 | Environmental protection services      |
| 08.2 | R&D Environmental protection           |
| 09   | Services n.e.c.                        |
| 09.1 | Services n.e.c. (excluding R&D)        |
| 09.2 | R&D services n.e.c.                    |

### Classification of Outlays of Producers by Purpose (COPP)

|      |                                                                                      |
|------|--------------------------------------------------------------------------------------|
| 01   | Outlays on infrastructure                                                            |
| 01.1 | Outlays on road and land construction and improvement                                |
| 01.2 | Outlays on engineering and related technological work                                |
| 01.3 | Outlays on information management                                                    |
| 02   | Outlays on research and development                                                  |
| 02.1 | Outlays on research and experimental development on natural sciences and engineering |
| 02.2 | Outlays on research and experimental development on social sciences and humanities   |
| 03   | Outlays on environmental protection                                                  |
| 03.1 | Outlays on protection of ambient air and climate                                     |
| 03.2 | Outlays on waste water management                                                    |
| 03.3 | Outlays on waste management                                                          |
| 03.4 | Outlays on protection of soil and groundwater                                        |
| 03.5 | Outlays on noise and vibration abatement                                             |
| 03.6 | Outlays on protection of biodiversity and landscape                                  |
| 03.7 | Outlays on environmental protection n.e.c.                                           |
| 04   | Outlays on marketing                                                                 |
| 04.1 | Outlays on direct sales effects                                                      |
| 04.2 | Outlays on advertising                                                               |
| 04.3 | Outlays on marketing n.e.c.                                                          |
| 05   | Outlays on human resource development                                                |
| 05.1 | Outlays on education and training                                                    |

|      |                                                                            |
|------|----------------------------------------------------------------------------|
| 05.2 | Outlays on health                                                          |
| 05.3 | Outlays on social services                                                 |
| 06   | Outlays on current production programmes,<br>administration and management |
| 06.1 | Outlays on current production programmes                                   |
| 06.2 | Outlays on external transportation                                         |
| 06.3 | Outlays on safety and security                                             |
| 06.4 | Outlays on management and administration                                   |