



2024/3159

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COMMISSION DELEGATED REGULATION (EU) 2024/3159

of 2 September 2024

amending Regulation (EU) 2016/792 of the European Parliament and of the Council on harmonised indices of consumer prices and the house price index as regards the classification of consumption and the inclusion of games of chance

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2016/792 of the European Parliament and of the Council of 11 May 2016 on harmonised indices of consumer prices and the house price index, and repealing Council Regulation (EC) No 2494/95 ⁽¹⁾, and in particular Articles 4(3) and 5(8) thereof,

Whereas:

- (1) Article 4(3) of Regulation (EU) 2016/792 empowers the Commission to adopt delegated acts in accordance with Article 10 for the amendment of Annex I, in order to ensure comparability of the harmonised indices at international level in accordance with changes to the United Nations Classification of Individual Consumption according to purpose (UN COICOP).
- (2) The 49th session of the United Nations Statistical Commission considered and endorsed a revised version of the UN COICOP as the internationally accepted standard. In order to align the European classification of individual consumption according to purpose (ECOICOP) with the revised UN COICOP, Annex I to Regulation (EU) 2016/792 should be amended. The revised classification reflects the significant changes in the nature of consumption patterns of households that have occurred since the original UN COICOP from 1999.
- (3) Methodological guidelines have been produced by the Commission (Eurostat) that should ensure a sufficient degree of harmonisation for the compilation of a sub-index for games of chance. Therefore, games of chance should be included in the harmonised indices of consumer prices (HICP) and the harmonised indices of consumer prices at constant tax rates (HICP-CT).
- (4) Due to the amendment to the classification in Annex I to Regulation (EU) 2016/792 and to ensure consistency between that classification and the table in Article 5(8) of that Regulation, the table should be understood as referring to the amended classification as regards the products listed in the table.
- (5) Regulation (EU) 2016/792 should be amended accordingly.

⁽¹⁾ OJ L 135, 24.5.2016, p. 11.

- (6) To allow time to implement the new classification in Member States' systems, the regulation should apply to the transmission of HICP and HICP-CT data to the Commission (Eurostat) from reference month January 2026 onward,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EU) 2016/792 is amended as follows:

- (1) in Article 5, paragraph 8 is replaced by the following:

‘8. Member States shall not be required to produce the following sub-indices or parts of sub-indices of ECOICOP, either because they are not included in the household final monetary consumption expenditure or because the degree of methodological harmonisation is not yet sufficient:

02.3. Narcotics;

12.2. Prostitution;

12.5.1. Life insurance;

12.6.1. FISIM.

The Commission shall be empowered to adopt delegated acts in accordance with Article 10 to modify the list set out in this paragraph in order to include games of chance in the HICP and the HICP-CT.’;

- (2) Annex I is replaced by the text in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply to the transmission of harmonised indices of consumer prices (HICP) and harmonised indices of consumer prices at constant tax rates (HICP-CT) data to the Commission (Eurostat) from reference month January 2026.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 2 September 2024.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

‘ANNEX I

**EUROPEAN CLASSIFICATION OF INDIVIDUAL CONSUMPTION ACCORDING TO PURPOSE (ECOICOP)
version 2**

ECOICOP version 2 is identical to UN COICOP 2018.

ND: Non-durable good
SD: Semi-durable good
D: Durable good
S: Service

- 01 Food and non-alcoholic beverages
 - 01.1 Food
 - 01.1.1 Cereals and cereal products (ND)
 - 01.1.1.1 Cereals (ND)
 - 01.1.1.2 Flour of cereals (ND)
 - 01.1.1.3 Bread and bakery products (ND)
 - 01.1.1.4 Breakfast cereals (ND)
 - 01.1.1.5 Macaroni, noodles, couscous and similar pasta products (ND)
 - 01.1.1.9 Other milled cereal and grain products (ND)
 - 01.1.2 Live animals, and meat and other parts of slaughtered land animals (ND)
 - 01.1.2.1 Live land animals (ND)
 - 01.1.2.2 Meat, fresh, chilled or frozen (ND)
 - 01.1.2.3 Meat, dried, salted, in brine or smoked (ND)
 - 01.1.2.4 Offal, blood and other parts of slaughtered animals, fresh, chilled or frozen, dried, salted, in brine or smoked (ND)
 - 01.1.2.5 Preparations of meat, offal, blood and other parts of slaughtered animals (ND)
 - 01.1.3 Fish and other seafood (ND)
 - 01.1.3.1 Fish, live, fresh, chilled or frozen (ND)
 - 01.1.3.2 Fish, dried, salted, in brine or smoked (ND)
 - 01.1.3.3 Fish preparations (ND)
 - 01.1.3.4 Other seafood, live, fresh, chilled or frozen (ND)
 - 01.1.3.5 Other seafood, dried, salted, in brine or smoked (ND)
 - 01.1.3.6 Other seafood preparations (ND)
 - 01.1.3.7 Livers, roes and other offal of fish and of other seafood in all forms (ND)
 - 01.1.4 Milk, other dairy products and eggs (ND)
 - 01.1.4.1 Raw and whole milk (ND)
 - 01.1.4.2 Skimmed milk (ND)
 - 01.1.4.3 Other milk and cream (ND)
 - 01.1.4.4 Non-animal milk (ND)
 - 01.1.4.5 Cheese (ND)

- 01.1.4.6 Yoghurt and similar products (ND)
- 01.1.4.7 Milk-based dessert and beverages (ND)
- 01.1.4.8 Eggs (ND)
- 01.1.4.9 Other dairy products (ND)
- 01.1.5 Oils and fats (ND)
 - 01.1.5.1 Vegetable oils (ND)
 - 01.1.5.2 Butter and other oils and fats derived from milk (ND)
 - 01.1.5.3 Margarine and similar preparations (ND)
 - 01.1.5.9 Other animal oils and fats (ND)
- 01.1.6 Fruits and nuts (ND)
 - 01.1.6.1 Dates, figs and tropical fruits, fresh (ND)
 - 01.1.6.2 Citrus fruits, fresh (ND)
 - 01.1.6.3 Stone fruits and pome fruits, fresh (ND)
 - 01.1.6.4 Berries, fresh (ND)
 - 01.1.6.5 Other fruits, fresh (ND)
 - 01.1.6.6 Fruits, frozen (ND)
 - 01.1.6.7 Fruits, dried and dehydrated (ND)
 - 01.1.6.8 Nuts, in shell or shelled (ND)
 - 01.1.6.9 Fruits and nuts, ground, and in other preparations (ND)
- 01.1.7 Vegetables, tubers, plantains, cooking bananas and pulses (ND)
 - 01.1.7.1 Leafy or stem vegetables, fresh or chilled (ND)
 - 01.1.7.2 Fruit-bearing vegetables, fresh or chilled (ND)
 - 01.1.7.3 Green leguminous vegetables, fresh or chilled (ND)
 - 01.1.7.4 Other vegetables, fresh or chilled (ND)
 - 01.1.7.5 Tubers, plantains and cooking bananas, fresh or chilled (ND)
 - 01.1.7.6 Pulses (ND)
 - 01.1.7.7 Other vegetables, tubers, plantains and cooking bananas, dried and dehydrated (ND)
 - 01.1.7.8 Vegetables, tubers, plantains and cooking bananas, frozen (ND)
 - 01.1.7.9 Vegetables, tubers, plantains, cooking bananas and pulses, ground, and in other preparations (ND)
- 01.1.8 Sugar, confectionery and desserts (ND)
 - 01.1.8.1 Cane sugar and beet sugar (ND)
 - 01.1.8.2 Other sugars and sugar substitutes (ND)
 - 01.1.8.3 Jams, marmalades, fruit jellies, purées and pastes, and honey (ND)
 - 01.1.8.4 Nut purées, nut butters and nut pastes (ND)
 - 01.1.8.5 Chocolate, cocoa and cocoa-based food products (ND)
 - 01.1.8.6 Ice, ice cream and sorbets (ND)
 - 01.1.8.9 Other sugar confectionery and desserts n.e.c. (ND)
- 01.1.9 Ready-made food and other food products (ND)
 - 01.1.9.1 Ready-made food (ND)
 - 01.1.9.2 Baby food (ND)

01.1.9.3	Salt, condiments and sauces (ND)
01.1.9.4	Spices, culinary herbs and seeds (ND)
01.1.9.9	Other food products n.e.c. (ND)
01.2	Non-alcoholic beverages
01.2.1	Fruit and vegetable juices (ND)
01.2.1.0	Fruit and vegetable juices (ND)
01.2.2	Coffee and coffee substitutes (ND)
01.2.2.0	Coffee and coffee substitutes (ND)
01.2.3	Tea, maté and other plant-derived products for infusion (ND)
01.2.3.0	Tea, maté and other plant-derived products for infusion (ND)
01.2.4	Cocoa drinks (ND)
01.2.4.0	Cocoa drinks (ND)
01.2.5	Water (ND)
01.2.5.0	Water (ND)
01.2.6	Soft drinks (ND)
01.2.6.0	Soft drinks (ND)
01.2.9	Other non-alcoholic beverages (ND)
01.2.9.0	Other non-alcoholic beverages (ND)
01.3	Services for processing primary goods for food and non-alcoholic beverages
01.3.0	Services for processing primary goods for food and non-alcoholic beverages (S)
01.3.0.0	Services for processing primary goods for food and non-alcoholic beverages (S)
02	Alcoholic beverages, tobacco and narcotics
02.1	Alcoholic beverages
02.1.1	Spirits and liquors (ND)
02.1.1.0	Spirits and liquors (ND)
02.1.2	Wine (ND)
02.1.2.1	Wine from grapes (ND)
02.1.2.2	Wine from other sources (ND)
02.1.3	Beer (ND)
02.1.3.0	Beer (ND)
02.1.9	Other alcoholic beverages (ND)
02.1.9.0	Other alcoholic beverages (ND)
02.2	Alcohol production services
02.2.0	Alcohol production services (S)
02.2.0.0	Alcohol production services (S)
02.3	Tobacco
02.3.0	Tobacco (ND)
02.3.0.1	Cigarettes (ND)
02.3.0.2	Cigars (ND)
02.3.0.9	Other tobacco products (ND)
02.4	Narcotics

02.4.0	Narcotics (ND)
02.4.0.0	Narcotics (ND)
03	Clothing and footwear
03.1	Clothing
03.1.1	Clothing materials (SD)
03.1.1.0	Clothing materials (SD)
03.1.2	Garments (SD)
03.1.2.1	Garments for men or boys (SD)
03.1.2.2	Garments for women or girls (SD)
03.1.2.3	Garments for infants (under 2 years of age) (SD)
03.1.2.4	School uniforms (SD)
03.1.3	Other articles of clothing and clothing accessories (SD)
03.1.3.1	Other articles of clothing (SD)
03.1.3.2	Clothing accessories (SD)
03.1.4	Cleaning, repair, tailoring and hire of clothing (S)
03.1.4.1	Cleaning of clothing (S)
03.1.4.2	Repair, tailoring and hire of clothing (S)
03.2	Footwear
03.2.1	Shoes and other footwear (SD)
03.2.1.1	Footwear for men (SD)
03.2.1.2	Footwear for women (SD)
03.2.1.3	Footwear for infants and children (SD)
03.2.2	Cleaning, repair and hire of footwear (S)
03.2.2.0	Cleaning, repair and hire of footwear (S)
04	Housing, water, electricity, gas and other fuels
04.1	Actual rental payments made for housing
04.1.1	Actual rental payments made by tenants for main residence (S)
04.1.1.0	Actual rental payments made by tenants for main residence (S)
04.1.2	Other actual rental payments (S)
04.1.2.1	Actual rental payments made by tenants for secondary residences (S)
04.1.2.2	Garage rental payments and other rental payments made by tenants (S)
04.2	Imputed rental payments for housing
04.2.1	Imputed rental payments of owner-occupiers for their main residence (S)
04.2.1.0	Imputed rental payments of owner-occupiers for their main residence (S)
04.2.2	Other imputed rentals (S)
04.2.2.0	Other imputed rentals (S)
04.3	Maintenance, repair and security of the dwelling
04.3.1	Security equipment and materials for dwelling maintenance and repair
04.3.1.1	Materials for the maintenance and repair of the dwelling (ND)
04.3.1.2	Security equipment (SD)
04.3.2	Services for the maintenance, repair and security of the dwelling (S)

- 04.3.2.0 Services for the maintenance, repair and security of the dwelling (S)
- 04.4 Water supply and miscellaneous services relating to the dwelling
- 04.4.1 Water supply (ND)
- 04.4.1.1 Water supply delivered through network systems (ND)
- 04.4.1.2 Water supply delivered through other systems (ND)
- 04.4.2 Refuse collection (S)
- 04.4.2.0 Refuse collection (S)
- 04.4.3 Sewage collection (S)
- 04.4.3.1 Sewage collection through sewer systems (S)
- 04.4.3.2 Sewage collection through on-site sanitation systems (S)
- 04.4.4 Other services related to the dwelling (S)
- 04.4.4.1 Charges for maintenance of multi-occupied buildings (S)
- 04.4.4.9 Other services related to the dwelling n.e.c. (S)
- 04.5 Electricity, gas and other fuels
- 04.5.1 Electricity (ND)
- 04.5.1.0 Electricity (ND)
- 04.5.2 Gas (ND)
- 04.5.2.1 Natural gas through networks (ND)
- 04.5.2.2 Liquefied hydrocarbons (ND)
- 04.5.3 Liquid fuels (ND)
- 04.5.3.0 Liquid fuels (ND)
- 04.5.4 Solid fuels (ND)
- 04.5.4.1 Coal, coal briquettes, peat and peat briquettes (ND)
- 04.5.4.2 Wood fuel, including pellets and briquettes (ND)
- 04.5.4.3 Charcoal (ND)
- 04.5.4.9 Other solid fuels (ND)
- 04.5.5 Other energy for heating and cooling (ND)
- 04.5.5.0 Other energy for heating and cooling (ND)
- 05 Furnishings, household equipment and routine household maintenance
- 05.1 Furniture, furnishings, and loose carpets
- 05.1.1 Furniture, furnishings and loose carpets (D)
- 05.1.1.1 Household furniture (D)
- 05.1.1.2 Garden and camping furniture (D)
- 05.1.1.3 Lighting equipment (D)
- 05.1.1.4 Furnishings, loose carpets and rugs (D)
- 05.1.2 Repair, installation and hire of furniture, furnishings and loose carpets (S)
- 05.1.2.0 Repair, installation and hire of furniture, furnishings and loose carpets (S)
- 05.2 Household textiles
- 05.2.1 Household textiles (SD)
- 05.2.1.1 Furnishing fabrics and curtains (SD)
- 05.2.1.2 Bed linen and bedding (SD)

- 05.2.1.3 Table linen and bathroom linen (SD)
- 05.2.1.9 Other household textiles (SD)
- 05.2.2 Repair, hire and sewing services of household textiles (S)
- 05.2.2.0 Repair, hire and sewing services of household textiles (S)
- 05.3 Household appliances
- 05.3.1 Major electric and other household appliances (D)
- 05.3.1.1 Major kitchen appliances (D)
- 05.3.1.2 Major laundry appliances (D)
- 05.3.1.3 Heaters and air conditioners (D)
- 05.3.1.4 Cleaning equipment (D)
- 05.3.1.9 Other major household appliances (D)
- 05.3.2 Small household appliances (SD)
- 05.3.2.1 Small appliances for the cooking and processing of food (SD)
- 05.3.2.2 Small appliances for the preparation of beverages (SD)
- 05.3.2.9 Other small household appliances (SD)
- 05.3.3 Repair, installation and hire of household appliances (S)
- 05.3.3.0 Repair, installation and hire of household appliances (S)
- 05.4 Glassware, tableware and household utensils
- 05.4.0 Glassware, tableware and household utensils (SD)
- 05.4.0.1 Glassware, crystal ware, ceramic ware and china ware (SD)
- 05.4.0.2 Cutlery, flatware and silverware (SD)
- 05.4.0.3 Kitchen utensils and articles (SD)
- 05.4.0.4 Repair and hire of glassware, tableware and household utensils (S)
- 05.5 Tools and equipment for house and garden
- 05.5.1 Motorized tools and equipment (D)
- 05.5.1.0 Motorized tools and equipment (D)
- 05.5.2 Non-motorized tools and miscellaneous accessories (SD)
- 05.5.2.1 Non-motorized tools (SD)
- 05.5.2.2 Miscellaneous accessories (SD)
- 05.5.3 Repair and hire of motorized and non-motorized tools and equipment (S)
- 05.5.3.0 Repair and hire of motorized and non-motorized tools and equipment (S)
- 05.6 Goods and services for routine household maintenance
- 05.6.1 Non-durable household goods (ND)
- 05.6.1.1 Household cleaning and maintenance products (ND)
- 05.6.1.9 Other non-durable household goods (ND)
- 05.6.2 Domestic services and household services (S)
- 05.6.2.1 Domestic services provided by paid staff (S)
- 05.6.2.9 Other household services (S)
- 06 Health
- 06.1 Medicines and health products
- 06.1.1 Medicines (ND)

- 06.1.1.1 Medicines, vaccines and other pharmaceutical preparations (ND)
- 06.1.1.2 Herbal medicines and homeopathic products (ND)
- 06.1.2 Medical products (ND)
- 06.1.2.1 Medical diagnostic products (ND)
- 06.1.2.2 Preventive and protective devices (ND)
- 06.1.2.3 Treatment devices for personal use (ND)
- 06.1.3 Assistive products (D)
- 06.1.3.1 Assistive products for vision (D)
- 06.1.3.2 Assistive products for hearing and communication (D)
- 06.1.3.3 Assistive products for mobility and daily living (D)
- 06.1.4 Repair, rental and maintenance of medical and assistive products (S)
- 06.1.4.0 Repair, rental and maintenance of medical and assistive products (S)
- 06.2 Outpatient care services
- 06.2.1 Preventive care services (S)
- 06.2.1.1 Immunization services (S)
- 06.2.1.9 Other preventive care services (S)
- 06.2.2 Outpatient dental services (S)
- 06.2.2.1 Dental preventive services (S)
- 06.2.2.9 Other outpatient dental services (S)
- 06.2.3 Other outpatient care services (S)
- 06.2.3.1 Outpatient curative and rehabilitative services (S)
- 06.2.3.2 Outpatient long-term care services (S)
- 06.3 Inpatient care services
- 06.3.1 Inpatient curative and rehabilitative services (S)
- 06.3.1.0 Inpatient curative and rehabilitative services (S)
- 06.3.2 Inpatient long-term care services (S)
- 06.3.2.0 Inpatient long-term care services (S)
- 06.4 Other health services
- 06.4.1 Diagnostic imaging services and medical laboratory services (S)
- 06.4.1.0 Diagnostic imaging services and medical laboratory services (S)
- 06.4.2 Patient emergency transportation and emergency rescue services (S)
- 06.4.2.0 Patient emergency transportation and emergency rescue services (S)
- 07 Transport
- 07.1 Purchase of vehicles
- 07.1.1 Motor cars (D)
- 07.1.1.1 New motor cars (D)
- 07.1.1.2 Second-hand motor cars (D)
- 07.1.2 Motorcycles (D)
- 07.1.2.0 Motorcycles (D)
- 07.1.3 Bicycles (D)
- 07.1.3.0 Bicycles (D)

- 07.1.4 Animal-drawn vehicles (D)
- 07.1.4.0 Animal-drawn vehicles (D)
- 07.2 Operation of personal transport equipment
- 07.2.1 Parts and accessories for personal transport equipment (SD)
 - 07.2.1.1 Tyres (SD)
 - 07.2.1.2 Parts for personal transport equipment (SD)
 - 07.2.1.3 Accessories for personal transport equipment (SD)
- 07.2.2 Fuels and lubricants for personal transport equipment (ND)
 - 07.2.2.1 Diesel (ND)
 - 07.2.2.2 Petrol (ND)
 - 07.2.2.3 Other fuels for personal transport equipment (ND)
 - 07.2.2.4 Lubricants (ND)
- 07.2.3 Maintenance and repair of personal transport equipment (S)
 - 07.2.3.0 Maintenance and repair of personal transport equipment (S)
 - 07.2.4 Other services related to personal transport equipment (S)
 - 07.2.4.1 Parking services (S)
 - 07.2.4.2 Toll facilities (S)
 - 07.2.4.3 Driving lessons, tests, licences and roadworthiness tests (S)
 - 07.2.4.4 Hire of personal transport equipment without driver (S)
- 07.3 Passenger transport services
 - 07.3.1 Passenger transport by railway (S)
 - 07.3.1.1 Passenger transport by train (S)
 - 07.3.1.2 Passenger transport by rapid transit and tram (S)
 - 07.3.2 Passenger transport by road (S)
 - 07.3.2.1 Passenger transport by bus and coach (S)
 - 07.3.2.2 Passenger transport by taxi and hired vehicle with driver (S)
 - 07.3.2.3 Passenger transport for students to and from school (S)
 - 07.3.2.9 Other passenger transport by road (S)
 - 07.3.3 Passenger transport by air (S)
 - 07.3.3.1 Passenger transport by air, domestic (S)
 - 07.3.3.2 Passenger transport by air, international (S)
 - 07.3.4 Passenger transport by sea and inland waterway (S)
 - 07.3.4.0 Passenger transport by sea and inland waterway (S)
 - 07.3.5 Combined passenger transport (S)
 - 07.3.5.0 Combined passenger transport (S)
 - 07.3.6 Other passenger transport services (S)
 - 07.3.6.0 Other passenger transport services (S)
- 07.4 Transport services for goods
 - 07.4.1 Postal and courier services (S)
 - 07.4.1.1 Letter handling services (S)
 - 07.4.1.2 Courier and parcel delivery services (S)

07.4.9	Other transport of goods (S)
07.4.9.1	Removal and storage services (S)
07.4.9.2	Delivery of goods (S)
08	Information and communication
08.1	Information and communication equipment
08.1.1	Fixed telephone equipment (D)
08.1.1.0	Fixed telephone equipment (D)
08.1.2	Mobile telephone equipment (D)
08.1.2.0	Mobile telephone equipment (D)
08.1.3	Information processing equipment (D)
08.1.3.1	Computers, laptops and tablets (D)
08.1.3.2	Peripheral equipment and its consumable components (D)
08.1.4	Equipment for the reception, recording and reproduction of sound and vision (D)
08.1.4.0	Equipment for the reception, recording and reproduction of sound and vision (D)
08.1.5	Unrecorded recording media (SD)
08.1.5.0	Unrecorded recording media (SD)
08.1.9	Other information and communication equipment and accessories (D)
08.1.9.1	Other information and communication equipment (D)
08.1.9.2	Other information and communication accessories (SD)
08.2	Software, excluding games
08.2.0	Software, excluding games (S)
08.2.0.0	Software, excluding games (S)
08.3	Information and communication services
08.3.1	Fixed communication services (S)
08.3.1.0	Fixed communication services (S)
08.3.2	Mobile communication services (S)
08.3.2.0	Mobile communication services (S)
08.3.3	Internet access provision services and online storage services (S)
08.3.3.0	Internet access provision services and online storage services (S)
08.3.4	Bundled telecommunication services (S)
08.3.4.0	Bundled telecommunication services (S)
08.3.5	Repair and rental of information and communication equipment (S)
08.3.5.0	Repair and rental of information and communication equipment (S)
08.3.9	Other information and communication services (S)
08.3.9.1	Television and radio licences and fees (S)
08.3.9.2	Subscriptions to audiovisual streaming services and rental of audiovisual content (S)
08.3.9.9	Other information and communication services n.e.c. (S)
09	Recreation, sport and culture
09.1	Recreational durables
09.1.1	Photographic and cinematographic equipment and optical instruments (D)

- 09.1.1.1 Cameras (D)
- 09.1.1.2 Accessories for photographic and cinematographic equipment (D)
- 09.1.1.3 Optical instruments (D)
- 09.1.2 Major recreational durables (D)
 - 09.1.2.1 Camper vans, caravans and trailers (D)
 - 09.1.2.2 Aeroplanes, microlight aircraft, gliders, hang gliders and hot-air balloons (D)
 - 09.1.2.3 Boats, yachts, outboard motors and other water-sport equipment (D)
 - 09.1.2.4 Horses, ponies, camels and dromedaries and accessories (D)
 - 09.1.2.9 Other major recreational durables (D)
- 09.2 Other recreational goods
 - 09.2.1 Games, toys and hobby-related articles (SD)
 - 09.2.1.1 Video game computers, consoles, game applications and software (SD)
 - 09.2.1.2 Other games, toys and hobby-related articles (SD)
 - 09.2.1.3 Celebration articles (ND)
 - 09.2.2 Sporting, camping and open-air recreation equipment (SD)
 - 09.2.2.1 Sporting equipment (SD)
 - 09.2.2.2 Camping and open-air recreation equipment (SD)
- 09.3 Garden products and pets
 - 09.3.1 Garden products, plants and flowers (ND)
 - 09.3.1.1 Garden products (ND)
 - 09.3.1.2 Plants, seeds and flowers (ND)
 - 09.3.2 Pets and pet products (D)
 - 09.3.2.1 Pets (D)
 - 09.3.2.2 Products for pets and other household animals (ND)
- 09.4 Recreational services
 - 09.4.1 Hire and repair of photographic and cinematographic equipment and optical instruments (S)
 - 09.4.1.0 Hire and repair of photographic and cinematographic equipment and optical instruments (S)
 - 09.4.2 Hire, maintenance and repair of major recreational durables (S)
 - 09.4.2.1 Hire, maintenance and repair of camper vans and caravans (S)
 - 09.4.2.2 Hire, maintenance and repair of other major recreational durables (S)
 - 09.4.3 Hire and repair of games, toys and hobby-related articles (S)
 - 09.4.3.1 Hire of game software and subscription to online games (S)
 - 09.4.3.2 Hire and repair of other games, toys and hobby-related articles (S)
 - 09.4.4 Hire and repair of sporting, camping and open-air recreational equipment (S)
 - 09.4.4.0 Hire and repair of sporting, camping and open-air recreational equipment (S)
 - 09.4.5 Veterinary and other services for pets (S)
 - 09.4.5.0 Veterinary and other services for pets (S)
 - 09.4.6 Recreational and sporting services (S)
 - 09.4.6.1 Recreational and leisure services (S)
 - 09.4.6.2 Services associated with the practice of sports (S)

09.4.6.3	Services associated with attendance at sporting events (S)
09.4.7	Games of chance (S)
09.4.7.0	Games of chance (S)
09.5	Cultural goods
09.5.1	Musical instruments (D)
09.5.1.0	Musical instruments (D)
09.5.2	Audiovisual media (SD)
09.5.2.0	Audiovisual media (SD)
09.6	Cultural services
09.6.1	Services provided by cinemas, theatres and concert venues (S)
09.6.1.0	Services provided by cinemas, theatres and concert venues (S)
09.6.2	Services provided by museums, libraries and cultural sites (S)
09.6.2.0	Services provided by museums, libraries and cultural sites (S)
09.6.3	Photographic services (S)
09.6.3.0	Photographic services (S)
09.6.9	Other cultural services (S)
09.6.9.0	Other cultural services (S)
09.7	Newspapers, books and stationery
09.7.1	Books (SD)
09.7.1.1	Educational books and textbooks (SD)
09.7.1.9	Other books (SD)
09.7.2	Newspapers and periodicals (ND)
09.7.2.1	Newspapers (ND)
09.7.2.2	Magazines and periodicals (ND)
09.7.3	Miscellaneous printed matter (ND)
09.7.3.0	Miscellaneous printed matter (ND)
09.7.4	Stationery and drawing materials (ND)
09.7.4.0	Stationery and drawing materials (ND)
09.8	Package holidays
09.8.0	Package holidays (S)
09.8.0.0	Package holidays (S)
10	Education services
10.1	Early childhood and primary education
10.1.0	Early childhood and primary education (S)
10.1.0.1	Early childhood education (S)
10.1.0.2	Primary education (S)
10.2	Secondary education
10.2.0	Secondary education (S)
10.2.0.0	Secondary education (S)
10.3	Post-secondary non-tertiary education
10.3.0	Post-secondary non-tertiary education (S)

10.3.0.0	Post-secondary non-tertiary education (S)
10.4	Tertiary education
10.4.0	Tertiary education (S)
10.4.0.0	Tertiary education (S)
10.5	Education not defined by level
10.5.0	Education not defined by level (S)
10.5.0.1	Tutoring (S)
10.5.0.9	Other education not defined by level (S)
11	Restaurants and accommodation services
11.1	Food and beverage serving services
11.1.1	Restaurants, cafés and the like (S)
11.1.1.1	Restaurants, cafés and the like – with full service (S)
11.1.1.2	Restaurants, cafés and the like – with limited service (S)
11.1.2	Canteens, cafeterias and refectories (S)
11.1.2.1	Canteens and cafeterias of universities, schools and kindergartens (S)
11.1.2.9	Other canteens, cafeterias and refectories (S)
11.2	Accommodation services
11.2.0	Accommodation services (S)
11.2.0.1	Hotels, motels, inns and similar accommodation services (S)
11.2.0.2	Holiday centres, camping sites, youth hostels and similar accommodation services (S)
11.2.0.3	Accommodation services of boarding schools, universities and other educational establishments (S)
11.2.0.9	Other accommodation services (S)
12	Insurance and financial services
12.1	Insurance
12.1.1	Life and accident insurance (S)
12.1.1.0	Life and accident insurance (S)
12.1.2	Insurance connected with health (S)
12.1.2.0	Insurance connected with health (S)
12.1.3	Insurance connected with dwellings (S)
12.1.3.0	Insurance connected with dwellings (S)
12.1.4	Insurance connected with transport (S)
12.1.4.1	Personal transport insurance (S)
12.1.4.2	Travel insurance (S)
12.1.9	Other insurance (S)
12.1.9.0	Other insurance (S)
12.2	Financial services
12.2.1	Financial intermediation services indirectly measured (S)
12.2.1.0	Financial intermediation services indirectly measured (S)
12.2.2	Explicit charges by deposit-taking corporations (S)
12.2.2.0	Explicit charges by deposit-taking corporations (S)

12.2.9	Other financial services (S)
12.2.9.1	Remittances fees (S)
12.2.9.9	Other financial services n.e.c. (S)
13	Personal care, social protection and miscellaneous goods and services
13.1	Personal care
13.1.1	Electric appliances for personal care (SD)
13.1.1.1	Purchase of electric appliances for personal care (SD)
13.1.1.2	Repair of electric appliances for personal care (S)
13.1.2	Other appliances, articles and products for personal care (ND)
13.1.2.0	Other appliances, articles and products for personal care (ND)
13.1.3	Hairdressing salons and personal grooming establishments (S)
13.1.3.1	Hairdressing (S)
13.1.3.2	Personal grooming treatments (S)
13.2	Other personal effects
13.2.1	Jewellery and watches (D)
13.2.1.1	Purchase of jewellery and watches (D)
13.2.1.2	Repair and hire of jewellery, clocks and watches (S)
13.2.2	Devotional articles and articles for religious and ritual celebrations (SD)
13.2.2.0	Devotional articles and articles for religious and ritual celebrations (SD)
13.2.9	Other personal effects n.e.c. (SD)
13.2.9.1	Travel goods, baby articles and other personal effects n.e.c. (SD)
13.2.9.2	Repair and hire of other personal effects (S)
13.3	Social protection
13.3.0	Social protection (S)
13.3.0.1	Childcare services (S)
13.3.0.2	Retirement homes for elderly persons and residences for disabled persons, not providing medical care (S)
13.3.0.3	Home care services for elderly and disabled (S)
13.3.0.9	Other social protection services (S)
13.9	Other services
13.9.0	Other services (S)
13.9.0.1	Prostitution (S)
13.9.0.2	Religious services (S)
13.9.0.9	Other services n.e.c. (S)