

(OVS)

**Expenditure & Food Survey
2005-2006**

**VOLUME 4
Expenditure Codes**

Source: Expenditure and Food Survey, National Statistics

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EXPENDITURE CODES

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EXPENDITURE CODES**Explanatory Notes**

See Volume 1, Part 3 - Database Definitions - for definitions of terms used

Expenditure codes

In the Expenditure and Food Survey, information about expenditure is collected at a detailed level. It is collected through both the diary (which respondents fill in daily for a fortnight) and through the Household Questionnaire. The current coding structure is based on a European classification, 'The Classification Of Individual Consumption by Purpose' (COICOP). This differs from the previous coding used in the Family Expenditure Survey.

Items of expenditure are assigned a five digit code which represents the type of expenditure (the code might represent 'bread', 'mortgage payments' or 'visits to the cinema', for example). These five digit codes are listed in Part 1 of this volume - **Expenditure Codes: Summary**. There are 12 main categories of expenditure plus an extra category for 'Non-consumption' expenditure. This extra 'Non-consumption' category is not covered by COICOP. The EFS categories are:

01	Food and Non-Alcoholic Drinks
02	Alcoholic Drinks, Tobacco and Narcotics
03	Clothing and Footwear
04	Housing, Water, Electricity, Gas and Other Fuels
05	Furnishings, Household Equipment and Routine Maintenance of the House
06	Health
07	Transport
08	Communication
09	Recreation
10 (A)	Education
11 (B)	Restaurant and Hotels
12 (C)	Miscellaneous Goods and Services
20 (K)	Non-Consumption Expenditure

COICOP has four levels of detail, which are referred as follows:

01	Division
01.1	Group
01.1.1	Class
01.1.1.1	COICOP expenditure code

For EFS, coding has an extra level called COICOP-plus which allows for more detailed recording of expenditure items.

EXPENDITURE CODES

Part 2 of this volume - **Expenditure Codes: Detail** - is the 'data dictionary'. It gives an indication of the types of items to be found under each expenditure code, but it should be remembered that the list is not exhaustive.

The flow diagram in Volume 1 of the User Documentation gives a useful outline of the flow of data between the different parts of the dataset. It indicates the tables in which expenditure codes are used.

The expenditure code can be used as either a row label or a column label within the dataset. This is explained further below.

The COICOP-PLUS codes used as a 'value'

When the diary data are entered into the computer, each item purchased is allocated a code. The lists in this volume of the User Documentation show the codes in the form

A.B.C.D.E

This emphasises the hierarchical nature of the codes where each letter represents a number, for example 09.3.3.1.01. When the number at "A" is 10 or more, this may appear as a letter in the dataset. That is, for divisions 10, 11, 12 and 20, the code in the dataset may be in the form

A.1.1.1.1
B.1.1.1.1
C.1.1.1.1
K.1.1.1.1

These codes define 'rows' within certain tables (e.g. SET114): that is, the codes don't represent variables in their own right but 'values' within variables. The row might show the person number, the expenditure code and the amount spent on that item, for instance. Where this is the case, the expenditure codes effectively represent a 'coding frame' and as such they are included, as appropriate, in the raw table definitions in **Volume 2, Part 1** of the User Documentation.

In SET89 variables from the questionnaire are also allocated an expenditure code and are combined with the diary data. This includes expenditure through loans and hire purchase recorded in the Household Questionnaire. To avoid duplication, diary items that are also covered in the questionnaire do not go through to SET89 but are re-directed to SET900 and are not used in any further tables.

The COICOP-PLUS code used as a variable

In some derived tables, the expenditure codes define columns within the table and then the COICOP-PLUS code is pre-fixed 'C' and the point "." is dropped, for example CC1312 in the household derived dataset (dvhh) refers to household expenditure on toiletries (12.1.3.1.02). Here the codes represent variables in their own right. Therefore, the C-codes are included in User Documentation **Volume 3 - The Derived Database**.

1 FOOD AND NON-ALCOHOLIC BEVERAGES

1.1 Food**01.1.1 Bread and cereals**

- 01.1.1.1 Rice
- 01.1.1.2 Bread
- 01.1.1.3 Pasta products
- 01.1.1.4 Pastry-cook products
- 01.1.1.5 Other products

01.1.2 Meat

- 01.1.2.1 Fresh, chilled or frozen meat of bovine animals
- 01.1.2.2 Fresh, chilled or frozen meat of swine
- 01.1.2.3 Fresh, chilled or frozen meat of sheep and goat
- 01.1.2.4 Fresh, chilled or frozen meat of poultry
- 01.1.2.5 Dried, salted or smoked meat and edible meat offal
- 01.1.2.6 Other preserved or processed meat and meat preparations
- 01.1.2.7 Other fresh, chilled or frozen edible meat

01.1.3 Fish

- 01.1.3.1 Fresh, chilled or frozen fish
- 01.1.3.2 Fresh, chilled or frozen seafood
- 01.1.3.3 Dried, smoked or salted fish and seafood
- 01.1.3.4 Other preserved or processed fish and seafood and fish and seafood preparations

01.1.4 Milk, cheese and eggs

- 01.1.4.1 Whole milk
- 01.1.4.2 Low fat milk
- 01.1.4.3 Preserved milk
- 01.1.4.4 Yoghurt
- 01.1.4.5 Cheese and curd
- 01.1.4.6 Other milk products
- 01.1.4.7 Eggs

01.1.5 Oils and fats

- 01.1.5.1 Butter
- 01.1.5.2 Margarine and other vegetable fats
- 01.1.5.3 Olive oil
- 01.1.5.4 Edible oils
- 01.1.5.5 Other edible animal fats

01.1.6 Fruit

- 01.1.6.1 Citrus fruits - fresh
- 01.1.6.2 Bananas - fresh
- 01.1.6.3 Apples - fresh
- 01.1.6.4 Pears - fresh
- 01.1.6.5 Stone fruits - fresh
- 01.1.6.6 Berries - fresh
- 01.1.6.7 Other fresh, chilled or frozen fruits
- 01.1.6.8 Dried fruit and nuts
- 01.1.6.9 Preserved fruit and fruit-based products

01.1.7 Vegetables

- 01.1.7.1 Leaf and stem vegetables (fresh or chilled)
- 01.1.7.2 Cabbages (fresh or chilled)
- 01.1.7.3 Vegetable grown for their fruit (fresh, chilled or frozen)
- 01.1.7.4 Root crops, non-starchy bulbs and mushrooms (fresh, chilled or frozen)

1 FOOD AND NON-ALCOHOLIC BEVERAGES

- 01.1.7.5 Dried vegetables
- 01.1.7.6 Other preserved or processed vegetables
- 01.1.7.7 Potatoes
- 01.1.7.8 Other tubers and products of tuber vegetables

01.1.8 Sugar, jam, honey, chocolate and confectionery

- 01.1.8.1 Sugar
- 01.1.8.2 Jams, marmalades
- 01.1.8.3 Chocolate
- 01.1.8.4 Confectionery products
- 01.1.8.5 Edible ices and ice cream
- 01.1.8.6 Other sugar products

01.1.9 Food products nec

- 01.1.9.1 Sauces, condiments
- 01.1.9.2 Salt, spices and culinary herbs
- 01.1.9.3 Baker's yeast, dessert preparations, soups
- 01.1.9.4 Other food products nec

1.2 Non-alcoholic beverages**01.2.1 Coffee, tea and cocoa**

- 01.2.1.1 Coffee
- 01.2.1.2 Tea
- 01.2.1.3 Cocoa and powdered chocolate

01.2.2 Mineral waters, soft drinks, fruit and vegetable juices

- 01.2.2.1 Mineral or spring waters
- 01.2.2.2 Soft drinks
- 01.2.2.3 Fruit juices
- 01.2.2.4 Vegetable juices

2 ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS

2.1 Alcoholic Beverages**02.1.1 Spirits**

02.1.1.1 Spirits and liqueurs

02.1.2 Wine

02.1.2.1 Wine from grape or other fruit

02.1.2.2 Other

02.1.3 Beer

02.1.3.1 Beer

2.2 Tobacco**02.2.1 Tobacco**

02.2.1.1 Cigarettes

02.2.1.2 Cigars

02.2.1.3 Other tobacco

2.3 Narcotics**02.3.1 Narcotics**

02.3.1.1 Narcotics

3 CLOTHING AND FOOTWEAR

3.1 Clothing**03.1.1 Clothing materials**

03.1.1.1 Clothing materials

03.1.2 Garments

03.1.2.1 Garments for men

03.1.2.2 Garments for women

03.1.2.3 Garments for children (5 to 15 years) and infants (Under 5 years)

03.1.3 Other articles of clothing, clothing accessories and haberdashery

03.1.3.1 Other articles of clothing, clothing accessories and haberdashery

03.1.4 Cleaning, repair and hire of clothing

03.1.4.1 Cleaning, repair and hire of clothing

3.2 Footwear**03.2.1 Shoes and other footwear**

03.2.1.1 Footwear for men

03.2.1.2 Footwear for women

03.2.1.3 Footwear for children (5 to 15 years) and infants (Under 5 years)

03.2.2 Repair and hire of footwear

03.2.2.1 Repair and hire of footwear

4 HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS

4.1 Actual rentals for housing**04.1.1 Actual rentals paid by tenants**

04.1.1.1 Actual rentals paid by tenants

04.1.2 Other actual rentals

04.1.2.1 Other actual rentals

4.2 Imputed rentals for housing**04.2.1 Imputed rental for owner-occupiers**

04.2.1.1 Imputed rental for owner-occupiers

04.2.2 Other imputed rentals

04.2.2.1 Imputed rentals of households housed free

04.2.2.2 Imputed rentals for secondary residences

4.3 Maintenance and repair of the dwelling**04.3.1 Materials for maintenance and repair of the dwelling**

04.3.1.1 Materials for maintenance and repair of the dwelling

04.3.2 Services for maintenance and repair of the dwelling

04.3.2.1 Services for maintenance and repair of the dwelling

4.4 Water supply and miscellaneous services relating to the dwelling**04.4.1 Water supply**

04.4.1.1 Water supply

04.4.2 Refuse collection

04.4.2.1 Refuse collection

04.4.3 Sewerage collection

04.4.3.1 Sewerage collection

04.4.4 Other services relating to the dwelling nec

04.4.4.1 Other services relating to the dwelling nec

4.5 Electricity, gas and other fuels**04.5.1 Electricity**

04.5.1.1 Electricity.

04.5.2 Gas

04.5.2.1 Town gas and natural gas

04.5.2.2 Bottled gas

04.5.3 Liquid fuels

04.5.3.1 Liquid fuels

04.5.4 Solid fuels

04.5.4.1 Solid fuels

04.5.5 Heat energy

04.5.5.1 Hot water , steam and ice

5 FURNISHINGS, HOUSEHOLD EQUIPMENT and ROUTINE MAINTENANCE OF HOUSE

5.1 Furniture, furnishings carpets and other floor coverings

05.1.1 Furniture and furnishings

05.1.1.1 Furniture and furnishings (Household and garden)

05.1.2 Carpets and other floor coverings

05.1.2.1 Carpets and other floor coverings

05.1.3 Repair of furniture, furnishings and floor coverings

05.1.3.1 Repair of furniture, furnishings and floor coverings.

5.2 Household Textiles

05.2.1 Household textiles

05.2.1.1 Household textiles

5.3 Household appliances

05.3.1 Major household appliances whether electric or not

05.3.1.1 Refrigerators, freezers and fridge-freezers

05.3.1.2 Clothes washing-machines, clothes drying machines and dish washing machines

05.3.1.3 Cookers

05.3.1.4 Heaters, air conditioners

05.3.1.5 Cleaning equipment

05.3.1.6 Sewing and knitting machines

05.3.1.7 Other major household appliances

05.3.2 Small electric household appliances

05.3.2.1 Small electric household appliances

05.3.3 Repair of household appliances

05.3.3.1 Repair of household appliances

5.4 Glassware, tableware and household utensils

05.4.1 Glassware, tableware and household utensils

05.4.1.1 Glass and crystal-ware, tableware

05.4.1.2 Cutlery, flatware and silverware

05.4.1.3 Household utensils

05.4.1.4 Repair of glassware, tableware and household utensils

5.5 Tools and equipment for house and garden

05.5.1 Major tools and equipment

05.5.1.1 Major tools and equipment

05.5.2 Small tools and miscellaneous accessories

05.5.2.1 Small tools and miscellaneous accessories

**5 FURNISHINGS, HOUSEHOLD EQUIPMENT and ROUTINE
MAINTENANCE OF HOUSE**

5.6 Goods and services for routine household maintenance

05.6.1 Non-durable household goods

05.6.1.1 Cleaning and maintenance products

05.6.1.2 Other non-durable household articles

5.6.2 Domestic services and household services

05.6.2.1 Domestic services

05.6.2.2 Household services

6 HEALTH

6.1 Medical products appliances and equipment**06.1.1 Pharmaceutical products**

06.1.1.1 Pharmaceutical products

06.1.2 Other medical products

06.1.2.1 Other medical products

06.1.3 Therapeutic appliances and equipment

06.1.3.1 Therapeutic appliances and equipment

6.2 Out-patient services**06.2.1 Medical services**

06.2.1.1 Medical and optical services

06.2.2 Dental services

06.2.2.1 Dental services

06.2.3 Paramedical services

06.2.3.1 Services of medical analysis laboratories and X-ray centres;

06.2.3.2 Services of medical auxiliaries

06.2.3.3 Other non-hospital services

6.3 Hospital services**06.3.1 Hospital services**

06.3.1.1 Hospital services

7 TRANSPORT

7.1 Purchase of vehicles**07.1.1 Motor cars**

07.1.1.1 Purchase of new motor cars

07.1.1.2 Purchase of second hand motor cars

07.1.2 Motor cycles

07.1.2.1 Motor cycles of all types, scooters and powered bicycles.

07.1.3 Bicycles

07.1.3.1 Bicycles

07.1.4 Animal drawn vehicles

07.1.4.1 Animal drawn vehicles.

7.2 Operation of personal transport equipment**07.2.1 Spare parts and accessories for personal transport equipment**

07.2.1.1 Spare parts and accessories

07.2.2 Fuels and lubricants

07.2.2.1 Fuels and lubricants

07.2.3 Maintenance and repair of personal transport equipment

07.2.3.1 Maintenance and repairs

07.2.4 Other services in respect of personal transport equipment

07.2.4.1 Other services in respect of personal transport equipment

7.3 Transport Services**07.3.1 Passenger transport by railway**

07.3.1.1 Passenger transport by railway and tube (excluding school travel)

07.3.2 Passenger transport by road

07.3.2.1 Passenger transport by road (excluding school travel)

07.3.3 Passenger transport by air

07.3.3.1 Passenger transport by air

07.3.4 Passenger transport by sea and inland waterway

07.3.4.1 Passenger transport by sea and inland waterway

07.3.5 Combined passenger transport

07.3.5.1 Combined passenger transport and school travel

07.3.6 Other purchased transport services

07.3.6.1 Other purchased transport services

8 COMMUNICATION

8.1 Postal services

08.1.1 Postal services
08.1.1.1 Postal services

8.2 Telephone and telefax equipment

08.2.1 Telephone and telefax equipment
08.2.1.1 Telephone and telefax equipment

8.3 Telephone and telefax services

08.3.1 Telephone and telefax services
08.3.1.1 Telephone and telefax services

9 RECREATION and CULTURE

9.1 Audio visual, photographic and information processing equipment

09.1.1 Equipment for the reception, recording and reproduction of sound and pictures

09.1.1.1 Equipment for the reception, recording and reproduction of sound

09.1.1.2 Television sets, video-cassette players and recorders

09.1.2 Photographic and cinematographic equipment and optical instruments

09.1.2.1 Photographic and cinematographic equipment

09.1.2.2 Optical instruments

09.1.3 Information processing equipment

09.1.3.1 Information processing equipment

09.1.4 Recording media

09.1.4.1 Recording media for pictures and sound

09.1.5 Repair of audio-visual, photographic and information processing equipment

09.1.5.1 Repair of audio-visual, photographic and information processing equipment.

9.2 Other major durables for recreation and culture

09.2.1 Major durables for outdoor recreation

09.2.1.1 Major durables for outdoor recreation

09.2.2 Musical instruments and major durables for indoor recreation

09.2.2.1 Musical instruments

09.2.2.2 Major durables for indoor recreation

09.2.3 Maintenance and repair of other major durables for recreation and culture

09.2.3.1 Maintenance and repair of other major durables for recreation and culture.

9.3 Other recreational items and equipment, gardens and pets

09.3.1 Games, toys and hobbies

09.3.1.1 Games, toys and hobbies

09.3.2 Equipment for sport, camping and open air recreation

09.3.2.1 Equipment for sport, camping and open air recreation

09.3.3 Gardens, plants and flowers

09.3.3.1 Gardens, plants and flowers

09.3.4 Pets and related products

09.3.4.1 Pets and related products

09.3.5 Veterinary and other services for pets

09.3.5.1 Veterinary and other services for pets e.g. grooming, boarding, tattooing and training.

9 RECREATION and CULTURE

9.4 Recreational and cultural services**09.4.1 Recreational and sporting services**

09.4.1.1 Recreational and sporting services

09.4.2 Cultural services

09.4.2.1 Cinemas, theatres, concerts

09.4.2.2 Museums, zoological gardens and the like

09.4.2.3 Television and radio taxes and hire of equipment

09.4.2.4 Other services

09.4.3 Games of chance

09.4.3.1 Games of chance

9.5 Newspapers, books and stationery**09.5.1 Books**

09.5.1.1 Books

09.5.2 Newspapers and periodicals

09.5.2.1 Newspapers, magazines and periodicals

09.5.3 Miscellaneous printed matter

09.5.3.1 Miscellaneous printed matter

09.5.4 Stationery and drawing materials

09.5.4.1 Stationery and drawing materials

9.6 Package holidays**09.6.1 Package holidays**

09.6.1.1 Package holidays

10 EDUCATION

10.1 Pre-primary and primary education**10.1.1 Pre-primary and primary education**

10.1.1.1 Pre-primary and primary education

10.2 Secondary education**10.2.1 Secondary education**

10.2.1.1 Secondary education

10.3 Post-secondary non-tertiary education**10.3.1 Post-secondary non-tertiary education**

10.3.1.1 Post-secondary non-tertiary education

10.4 Tertiary education**10.4.1 Tertiary education**

10.4.1.1 Tertiary education

10.5 Education not definable by level**10.5.1 Education not definable by level**

10.5.1.1 Education not definable by level

11 RESTAURANTS AND HOTELS

11.1 Catering services

11.1.1 Restaurants, cafes and the like

11.1.1.1 Restaurants

11.1.1.2 Cafes, bars and the like

11.1.2 Canteens

11.1.2.1 Canteens

11.2 Accommodation services

11.2.1 Accommodation services

11.2.1.1 Accommodation services

12 MISCELLANEOUS GOODS and SERVICES

12.1 Personal Care**12.1.1 Hairdressing, salons and personal grooming establishment**

12.1.1.1 Hairdressing, salons and personal grooming establishment

12.1.2 Electrical appliances for personal care

12.1.2.1 Electrical appliances for personal care

12.1.3 Other appliances, articles and products for personal care

12.1.3.1 Other appliances, articles and products for personal care

12.2 Prostitution**12.2.1 Prostitution**

12.2.1.1 Prostitution

12.3 Personal effects nec**12.3.1 Jewellery, clocks and watches**

12.3.1.1 Jewellery, clocks and watches

12.3.2 Other personal effects

12.3.2.1 Travel goods and other carriers

12.3.2.2 Other personal effects

12.4 Social Protection**12.4.1 Social protection services**

12.4.1.1 Social protection services

12.4.1.2 Crèches, nurseries

12.5 Insurance**12.5.1 Life insurance**

12.5.1.1 Life insurance

12.5.2 Insurance connected with the dwelling

12.5.2.1 Insurance connected with the dwelling

12.5.3 Insurance connected with health

12.5.3.1 Insurance connected with health

12 MISCELLANEOUS GOODS and SERVICES**12.5.4 Insurance connected with transport**

12.5.4.1 Insurance connected with transport

12.5.5 Other insurance

12.5.5.1 Other insurance

12.6 Financial Services NEC**12.6.1 Financial intermediation services indirectly measured (FISIM)**

12.6.1.1 Financial intermediation services indirectly measured (FISIM)

12.6.2 Financial services nec

12.6.2.1 Financial services

12.7 Other services nec**12.7.1 Other services nec**

12.7.1.1 Other services nec

20 NON-CONSUMPTION EXPENDITURE

20.1 Housing: accommodation costs, repairs and improvements**20.1.1 Mortgages and housing costs**

20.1.1.1 Mortgages and housing costs

20.1.2 Purchase of a main dwelling

20.1.2.1 Purchase of a main dwelling

20.1.3 Capital improvements main and second dwelling

20.1.3.1 Capital improvements main and second dwelling

20.1.4 Second dwelling costs

20.1.4.1 Second dwelling costs

20.2 Non-consumption food related expenditure**20.2.1 Food stamps, other food related expenditure**

20.2.1.1 Food stamps, other food related expenditure

20.3 Licences, fines and transfers**20.3.1 Licences, fines and transfers**

20.3.1.1 Licences, fines and transfers

20.4 Holiday Spending**20.4.1 Holiday spending**

20.4.1.1 Holiday spending

20.5 Savings, Investments, Money Transfers, Credit**20.5.1 Savings, pension contributions**

20.5.1.1 Savings, pension contributions

20.5.2 Gifts, allowances and donations

20.5.2.1 Money given to other household members (adults or children)

20.5.2.2 Other gifts, allowances, donations

20.5.3 Credit payments

20.5.3.1 Credit payments

20.5.4 Income tax and National Insurance Payments

20.5.4.1 Income tax and National Insurance Payments

20.5.5 Other household expenditure

20.5.5.1 Other household expenditure

1 FOOD AND NON-ALCOHOLIC BEVERAGES

1.1 Food

01.1.1 Bread and cereals

Includes: couscous and similar farinaceous products prepared with meat, fish, seafood or vegetables (01.1.1.5); mixes and doughs for the preparation of bakery products or pastry-cook products (01.1.1.5)

Excludes: meat pies (01.1.2); fish pies (01.1.3); sweetcorn (01.1.7)

01.1.1.1 Rice

01.1.1.1.1 Rice

cooked rice, dried ground rice, dried flaked rice, dried rice, microwavable rice, rice, flavoured rice, fried rice (ready to eat), pilau rice, savoury rice, Uncle Ben's rice, egg fried rice, rice salad

01.1.1.2 Bread

01.1.1.2.1 Bread

bagels, bagels (filled), baguette (filled), baguette (unfilled), baps, batches, baton, beef sandwich, bloomer, bread, breadcakes, bread roll, brown bread, buns (bread), currant buns, chapatties, cheese sandwich, cheese topped bread and rolls, chicken sandwich, ciabatta, cobs, Country Bran bread, egg sandwich, filled croissants, filled wrap (sandwich), French bread, French stick, fruit bread, fruit loaf, finger rolls, focaccia bread, Fugasse bread, Gallego bread, garlic bread, granary bread, granary loaf, ham sandwich, Hovis bread, loaf, loaves, malt bread, malt cake, malt loaf, Mighty White, milk bread, morning rolls, nan bread, Nimble loaf, pan loaf, pitta bread, pitta bread (filled), potato bread, potato farls, prawn sandwich, raisin loaf, rolls (unfilled), rolls (filled), rye bread, salad sandwich, sandwiches, sandwich loaf, Slimcea bread, slimming breads, soda bread, soda farls, starch-reduced bread, tuna sandwich, Vienna bread, walnut bread, wheatgerm bread, white bread-sliced, white bread-unsliced, white loaf-sliced, white loaf-unsliced, wholemeal bread, wholemeal loaf

01.1.1.2.2 Buns, crispbread and biscuits

barm cakes, biscuits, Blue riband, bourbon biscuits, brandy snaps, breadsticks, Breakaway, caramel crisp, caramel wafer, cereal bar, cheddars (biscuits), choc chip cookies, chocolate biscuits, chocolate digestives, chocolate dips, chorley cakes (biscuits), chunky Kit Kat, Club, coconut rings, coconut mallows, cookies, country crunch, cracker bread, cream crackers, crispbread, croissants, croutons, custard creams, digestives, English muffins, fig rolls, french toast (crispbread), Frosties cereal bar, fruit-filled crepes, fruit-filled pancakes, Frusli bars, garibaldi biscuits, ginger biscuits, gingerbread man, gingernuts, Go Ahead cereal bars, golden moments, gridlecakes, grissini, Harvest Crunch, Hob-nobs, hot cross buns, Hovis crackers, ice cream wafers, iced fingers, jam rings, krackwheat, Kit Kat, Krisp rolls (crispbread), macarons, malted milk biscuits, marshmallows, Matzos, melba toast, mini cheddars, mint yoyo, Mr Pilsbury drums, Penguins, pikelets, pretzels, rice cakes, rice crackles, rice crispy squares, rich tea, Ritz biscuits, Rusks, Ryvita, savoury biscuits, Secret, shortbread, shortcake, syrup & sultana pancakes, Tracker bar, Tuc biscuits, Viscount, wafers, Wagon wheels, water biscuits, Yo-yos, barn brack, cheese scones, crumpets, dough cakes, Jaffa cakes, Jaffa cake bars, lardy cake, muffins, pancakes (sweet), scotch pancakes, scones, teabread, teacakes

01.1.1.3 Pasta products

1 FOOD AND NON-ALCOHOLIC BEVERAGES

01.1.1.3.1	Pasta products	conchiglie (dried), conchiglie (fresh), egg noodles, lasagne (fresh), lasagne (dried), macaroni, noodles, pasta (dried), pasta (fresh), pasta nests, pasta shells, pasta twists, ravioli fresh, rice noodles, spaghetti, spaghetti strands, tagliatelli, tortellini, pasta (tinned), pasta salad ready mixed, ravioli (tinned), pasta salad, penne, spaghetti & sausages (tinned), spaghetti hoops (tinned), spaghetti loops (tinned), spaghetti in tomato sauce (tinned), spaghetti (tinned), spaghetti rings (tinned), spaghetti shapes (tinned), pasta 'n' sauce, supernoodles
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01.1.1.4 Pastry-cook products		
01.1.1.4.1	Cakes and puddings	apple crumble, apple pie, apple turnovers, apple strudel, baked jam roll, bakewell tart, battenberg tarts, black forest gateau, blackberry & apple pie, birthday cake, bread and butter pudding, bread pudding, brownies (cakes), buns (sweet), cakes, cake bars, cheesecake (frozen), cherry slices, chocolate gateau, chocolate roll, chocolate slices, chocolate sponge, chocolate sandwich, chocolate vanilla slice, choux buns, Christmas cake, Christmas pudding, coconut tarts, congress tarts, cream buns, cream sponge, cream cakes, crepe suzette, cup cakes, custard tart, danish pastries, donuts, doughnuts, Eccles cakes, eclairs, eves pudding, fairy cakes, flapjacks, fondant novelties, franzipan, frozen sponge, fruit cake, fruit pies, fruit pie, fruit pudding, fruit tart, fudge fingers, gateau, Genoa fruit cake, ginger cake, gravy rings (doughnuts), jam roly poly, jam tarts, jam doughnuts, jam roll, lemon meringue pie, madeira cake, meringues, mince pies (sweet), mini rolls (chocolate), pain au chocolat, parkin (cake), pastries, pavlova (chilled), pop tarts, profiteroles, pudding, rhubarb crumble, rum baba, sandwich (cake), snowballs, sponge cake, sponge pudding, spotted dick, strudel, suet pudding, swiss roll, syrup puddings, tarts (sweet), torte, treacle pudding, trifle sponges, waffles, walnut cake, yule log
01.1.1.4.2	Pastry (savoury)	cheese flan, flans (savoury), french bread pizza, meat quiche, pizza, pizza (frozen), pizza slices, quiches (savoury), Quiche Lorraine, salmon quiche, vegetable quiche
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01.1.1.5 Other products		

1 FOOD AND NON-ALCOHOLIC BEVERAGES

01.1.1.5.1	Other breads and cereals	All bran, Alpen, bran flakes, breadsticks with creamed cheese, breakfast cereal, canned milk puddings, cereal, chapatti flour, cheese sauce mix, chipsticks, coco pops, cornflakes, cornmeal, corn pops, country store cereal, creamed macaroni, creamed rice, crunchies cereal, crunchy nut cornflakes, curry sauce mix, dipsticks, dumpling mix, enchilada, felafel mix, filopastry, frosties, fruit & nut muesli, fruit & fibre cereal, golden crackles cereal, golden grahams, grape nuts, hawaiian crunch, hi bran, honey nut loops, honey nut cereal, hot oat cereal, macaroni pie, macaroni cheese, multi cheerios, muesli, Nestle cheerios, oatbran, oatcakes, oatflakes, oatmeal, omlettes (frozen), pasta and cheese salad, pasta salad with egg, parsley sauce mix, pastry mix, pizza mix, popcorn (puffed), porridge oats, pot noodles, pot savouries, puff pastry, puffed wheat, ready brek, rice krispies, rice pudding (tinned), rolled oats, savoury sauce mixes, semolina pudding (tinned), snackpots, Shredded wheat, shreddies, Special K, start, stewed dumplings (frozen), sugar puffs, tinned milk puddings, veggie dumpling mix, Vol-au-vent cases, Weetabix, wheatgerm, bran, broth cereals, bulgar wheat, couscous, cracked wheat, flour, pearl barley, polenta, pudding rice, sago, self raising flour, semolina (dry ingredient), soya flour, tapioca, bread sauce mix, breadcrumbs casserole mix, chicken chasseur mix, chilli mix, chilli con carne mix, sauce mix, spaghetti sauce mix, taco mix, bombay mix, cereal snacks, cheese puffs, cheese straws, cheese moments, corn snacks, crisps (corn), Dairy Lea handy snacks, Doritos, Frazzles, Monster munch, nachips, nik naks, onion rings, poppadums, prawn crackers, puffs (cheese), skips, taco shells, tortilla chips, Twiglets, Wotsits, yorkshire pudding, cheese pancakes, pancake mix, pancake rolls, pancakes (not otherwise specified), pizza bases, enchilada, Farex, Farlene, Farleys rusks, Infant cereal foods, Infant rusk, Ovaltine rusks, Yorkshire pudding mix
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01.1.2	Meat	<p><i>Includes:</i> meat and edible offal of marine mammals (seals, walruses, whales, etc / 01.1.2.7) and exotic animals (kangaroo, ostrich, alligator, etc), animals and poultry purchased live for consumption as food.</p> <p><i>Excludes:</i> farinaceous products containing meat (01.1.1); frogs, land and sea snails (01.1.3); soups containing meat (01.1.9); lard and other edible animal fats (01.1.5)</p>
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01.1.2.1	Fresh, chilled or frozen meat of bovine animals	
01.1.2.1.1	Beef (fresh, chilled or frozen)	beef mince, beef, braising steak, brisket, chuck steak, chump steak, grill steaks, ground beef, joint beef, mince, minced beef, minced meat, rib steaks, rump steak, shin of beef, silverside beef, sirloin steak, steak, stewing steak, topside, veal
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01.1.2.2	Fresh, chilled or frozen meat of swine	
01.1.2.2.1	Pork (fresh, chilled or frozen)	polony, pork belly, pork ribs, pork joint, pork steaks, pork leg, pork tenderloin, pork, pork fillet, pork mince, pork spare ribs, pork shoulder, pork chops, spare ribs
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01.1.2.3	Fresh, chilled or frozen meat of sheep and goat	
01.1.2.3.1	Lamb (fresh, chilled or frozen)	gigot, kebabs (unspecified), lamb chops, lamb cutlets, lamb kebabs, lamb leg, lamb breast, lamb steaks, lamb, lamb fillet, leg of lamb, loin chops, minced lamb, shoulder of lamb, stewing lamb
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01.1.2.4	Fresh, chilled or frozen meat of poultry	

1 FOOD AND NON-ALCOHOLIC BEVERAGES

01.1.2.4.1	Poultry (fresh, chilled or frozen)	chicken legs, chicken pieces, chicken (frozen), chicken, chicken joints, chicken breasts, chicken stirfry (uncooked), chicken wings, duck, grouse, goose, guinea fowl, ostrich, partridge, pheasant, pigeon, quail, turkey steaks, turkey, turkey mince, turkey escalopes
01.1.2.5	Dried, salted or smoked meat and edible meat offal	
01.1.2.5.1	Sausages	beef sausages, cumberland sausage, deli type sausages, garlic sausage, kabanos (peppery sausage), polony (spicy sausages), pork sausage, pork chipolatas, sausage meat, sausages (frozen), sausages, Wallbangers (sausages), bierwurst, chorizos, frankfurters (vacuum packed), german sausage, hotdog sausages, liver sausage, salami, saveloys
01.1.2.5.2	Bacon and Ham	bacon rashers, bacon, bacon chops, bacon joint, forehock joint, gammon steaks, gammon, ham
01.1.2.5.3	Offal, pate etc	beef paste, beef spread, chicken pate (not canned), chicken paste, chicken spread, chicken tikka spread, Country pate (not canned), Farmhouse pate (not canned), ham and beef paste, ham paste, meat paste, meat pate (not canned), pate (not otherwise specified) (not canned), pork pate (not canned), cows foot, heart, kidney, lamb hearts, liver (fresh), liver, offal, oxtail, pig's fry, potted beef, steak & kidney, tongue, tripe, trotters

01.1.2.6 Other preserved or processed meat and meat preparations

1 FOOD AND NON-ALCOHOLIC BEVERAGES

01.1.2.6.1	Other preserved or processed meat and meat preparations	<p>bacon & ham (canned), bacon burgers, baked beans & burgers (tinned), beans & baconburgers, beef (canned), beefburgers, burgers, cheeseburgers, chicken (tinned), chicken burgers, corned beef, cottage pie, dale steaks, frankfurters (tinned), frozen burgers, ham & pork (tinned), ham (tinned), hamburgers, hot dogs (tinned), lamb burgers, luncheon meat, meat (tinned), meat balls, meat pate (tinned), meat pie fillings (tinned), pork burgers, poultry (tinned), sausages (tinned), sausage & beans (tin), sausage burgers, shepherd's pie, sheppie, spam, steakburgers, steaklets, stewed steak (canned), tinned meat, toast toppers, turkey (tinned), turkey burgers, bacon turnover, beef & vegetable pie, beef & onion pie, beefsteak pie, chicken & mushroom pie, chicken pie, chicken & vegetable pies, cornish pasties, cumberland pie, McColgans (Northern Ireland meat pies), meat pudding, meat pastie, meat & potato pie, meat pie, meat samosa, Melton Mowbray pie, mince pie (meat), minced beef & onion pie, pastie, pork pie, sausage pie, sausage rolls, sausage & onion pie, steak pudding, steak & mushroom pie, steak pie, steak pie (tinned), steak & kidney pie, veal & ham pie, bacon and ham (cooked), bacon joints (cooked), beef (cooked), brisket (cooked), chicken (cooked), chicken (smoked), cold meat (cooked), cooked meat, corned beef, crunchy chicken, Danish ham (cooked), gammon (cooked), garlic ham, ham (sliced), ham (baked), ham (cooked), ham (unspecified), ham (boiled), ham (smoked), ham (roast), honey roast ham (cooked), lunch tongue, luncheon meat, parma ham (cooked), pastrami, pepperoni, pork (cooked), pork slices, pork luncheon meat, pork roll, pork and ham roll, pressed tongue, salt beef (pre-packed), turkey (roast), turkey (cooked), turkey (sliced), turkey ham, turkey roll, turkey and bacon loaf, veal (cooked), beef chow mein, beef curry, beef goulash (frozen), beef hotpot, beef risotto, beef stroganoff (frozen), black pudding, burger in a bap, cannelloni, chicken tikka (cooked), chicken/broccoli ready meal, chicken casserole, chicken chasseur, chicken chow mein, chicken en croute, chicken & veg roll (frozen), chicken masala (cooked), chicken curry (cooked), chicken dippers, chicken in white sauce, chicken pasta (ready to eat), chicken stir fry (ready meal), chicken supreme, chicken curry (ready to eat), chicken in sauce (cooked), chicken & mushroom golden moments, chicken noodles, chilli con carne, corn beef hash, crispy pancakes with meat, faggots, haggis, ham & cheese savoury bakes, haslet, hot pot (ready meal), irish stew, kebabs, lasagne (ready to eat), lasagne (frozen), meat balls, meat based ready meals, meat curry, meat loaf, meat salads (pre-packed), meat stirfry, mince ready meal, minced beef frizbees (frozen), minced beef casserole, moussaka, pepperami roll, pork scratchings, potato chicken & broccoli meal, ready made chicken & orange, roast beef in gravy, sausages & mash, savoury duck, scotch eggs, Southern fried chicken, spaghetti bolognese, sweet & sour pork, tagliatelle carbonara, toad in the hole, vienna steak, white puddings in batter, potato chicken & broccoli meal, ready made chicken & orange, roast beef in gravy, sausages & mash, savoury duck, scotch eggs, Southern fried chicken, spaghetti bolognese, sweet & sour pork, tagliatelle carbonara, toad in the hole, vienna steak, white puddings in batter, cajun chicken, chicksticks, chicken drumsticks, chicken nuggets, chicken kiev, chicken nibbles, chicken fingers, chicken in sauce, golden drummers, pasta and ham salad</p>
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1 FOOD AND NON-ALCOHOLIC BEVERAGES

01.1.2.7	Other fresh, chilled or frozen edible meat	
01.1.2.7.1	Other fresh, chilled or frozen edible meat	goats meat, hare meat, horse meat, kangaroo meat, rabbit, venison
01.1.3	Fish	<i>Includes:</i> fish and seafood purchased live for consumption as food. <i>Excludes:</i> farinaceous products containing fish (01.1.1); fish soups (01.1.9)
01.1.3.1	Fresh, chilled or frozen fish	
01.1.3.1.1	Fresh, chilled or frozen fish	cod (frozen), cod fillet (uncooked), cod steaks (uncooked), cod pieces (uncooked), coley (uncooked), conger eel fish (uncooked), eel fish (uncooked), fish (frozen), fish (fresh), fish (uncooked), haddock (uncooked), herrings (uncooked), lemon sole (uncooked), ling fish (uncooked), mackerel (uncooked), plaice (uncooked), red mullet (uncooked), roe fish (uncooked), salmon (uncooked), saithe (uncooked), sardines (fresh), skate fish (uncooked), snapper (uncooked), sole fish (uncooked), sprats fish (uncooked), trout (fresh or frozen), tuna (fresh), tuna steaks (uncooked), whiting (uncooked)
01.1.3.2	Fresh, chilled or frozen seafood	
01.1.3.2.1	Fresh, chilled or frozen seafood	clams (uncooked), cockles, crabs (uncooked), lobster (uncooked), mussels (fresh), prawns, prawn (frozen), oysters (uncooked), scallops, shellfish (fresh or frozen), shrimps (uncooked), squid (uncooked), whelks (uncooked), winkles (uncooked)
01.1.3.3	Dried, smoked or salted fish and seafood	
01.1.3.3.1	Dried, smoked or salted fish and seafood	anchovies, bloaters fish, cod (smoked), cod's roe (smoked), crabsticks, fish (salted), fish (smoked), fish (dried), haddock (smoked), herrings (pickled), jellied eels, kippers, mackerel (smoked), mussels (smoked), rollmop herrings, salmon (smoked), seaweeds, smoked fish, soured fish, trout (smoked)
01.1.3.4	Other preserved or processed fish and seafood and fish and seafood preparations	
01.1.3.4.1	Other preserved or processed fish and seafood and fish and seafood preparations	anchovies (tinned), brisling (tinned), calamari (tinned), caviar, crab (tinned), fish (tinned), fish (bottled), mackerel (tinned), mussels (tinned), pilchards (tinned), prawns (tinned), roe (jar), salmon (tinned), sardines (tinned), shrimps (tinned), sild (tinned), tuna paste, tuna pate, tuna (tinned), cod fries, fish cakes, fish cakes (frozen), fish crumble, fish fingers, fish in sauce, fish paste, fish pate, ocean pie, pasta and fish salad, prawn salad, prawn cocktail, salmon spread, salmon tortellini, salmon mousse, salmon paste, scampi (breaded – frozen and fresh or chilled), seafood chow mein, seafood pasta, smoked salmon pate, smoked mackerel pate, stirfry with fish, taramasalata, tuna and pasta bake, cod mornay, cod in sauce, fish in bag (frozen), fish meal ready to eat, fish pie, fisherman's pie, haddock kiev, pasta and fish dish, plaice en croute, prawn curry, prawn curry (frozen), prawn creole with rice, salmon en croute, seafood lasagne, sushi, tuna salad, cod (breaded), cod (battered), fish in batter, haddock (breaded), scampers (breaded fish bits), whiting (breaded)
01.1.4	Milk, cheese and eggs	<i>Includes:</i> milk, cream and yoghurt containing sugar, cocoa, fruit or flavourings, dairy products not based on milk such as soya milk <i>Excludes:</i> butter and butter products (01.1.5).
01.1.4.1	Whole milk	

1 FOOD AND NON-ALCOHOLIC BEVERAGES

01.1.4.1.1	Whole milk	milk whole, milk long life, milk, milk UHT, milk sterilised, milk fresh, milk bill, milk pasteurised, milk homogenised, school milk, welfare milk
01.1.4.2	Low fat milk	
01.1.4.2.1	Low fat milk	fresh 'n lo milk, skimmed milk, milk skimmed, milk half fat, milk semi-skimmed, shape milk, trimilk, unigate balance milk, virtually fat free milk, vitapint
01.1.4.3	Preserved milk	
01.1.4.3.1	Preserved milk	baby milk, baby milk powder, baby soya milk, condensed milk, Cow & Gate, evaporated milk, ideal milk, infants milk, instant milk, liquid milk concentrate, Marvel, milk (tinned), milk (powdered), milk dried, Milupa, SMA
01.1.4.4	Yoghurt	
01.1.4.4.1	Yoghurt	banana crunch, bio yoghurts, diet yoghurts, drinking yoghurt, flavoured yoghurts, fruit corner, fruit yoghurts, greek yoghurt, low fat yoghurts, shape yoghurt, ski yoghurt, split twin pots, tofu yoghurt, tumble (yoghurt), yoghurts, Yop
01.1.4.5	Cheese and curd	
01.1.4.5.1	Cheese and curd	Babybel cheese, boursin cheese, bresse bleu cheese, brie cheese, Caerphilly cheese, cambazola, camembert, cheese alternative, cheddar cheese, cheese dips, cheese products, cheese spread, cheese slices, cheese substitute, cheese, cheese grills, Cheshire cheese, coleraine cheese (Northern Irish cheese), cottage cheese, cracker barrel cheese, cream cheese, curd cheese, Dairylea spread, danish blue, double gloucester, Edam, goats cheese, gorgonzola, Gouda, Gruyere, Haloumi, Havarti, Kraft slices, lactic cheese, lancashire cheese, leicester cheese, Manchego, mascarpone, mini roule, monterey jack cheese, mozzarella cheese, parmesan cheese, Philadelphia cheese spread, pick and mix cheese, Port Salut, Primula, processed cheese, ricotta, Roquefort, quark, smoked cheese, Stilton cheese, vegetarian cheese, Wensleydale cheese
01.1.4.6	Other milk products	
01.1.4.6.1	Other milk products	Aero milk drink, Build up, Cadbury's flake twinpot, canned custard, cheesecake, chilled dairy desserts (not frozen), chocolate milk, chocolate surprise, chocolate mousse, chocolate supremes (puds), clotted cream, coconut milk, Complian, cream (frozen), cream dessert, crème caramel, custard-ready to heat, Danone fromage frais, desserts, egg custard, flavoured milk, fools, fresh custard, fromage frais, goats milk, malted milk, milk shake (ready to drink), milkshake mixes (powdered), milky bar dessert, mousse, Muller rice, Nesquick, Olympian Body shaper, Petit filous fromage frais, Rolo dessert, souffle, sour cream & chive dip, sour milk, soya milk, strawberry milk, tiramisu dessert, trifle, Tzatziki, Yakult, buttermilk, cream (fresh), cream (tinned), cream (UHT), cream, crème fraiche, double cream, long life cream, single cream, smatana, soured cream, whipping cream, flavoured semi-skimmed milk
01.1.4.7	Eggs	
01.1.4.7.1	Eggs	eggs
01.1.5	Oils and fats	
		<i>Excludes:</i> cod or halibut liver oil (06.1.1)
01.1.5.1	Butter	
01.1.5.1.1	Butter	butter

1 FOOD AND NON-ALCOHOLIC BEVERAGES

01.1.5.2 Margarine and other vegetable fats

01.1.5.2.1 Margarine and other vegetable fats aerosol cream, brandy butter, cream topping, Clover margarine, coconut cream, creamed coconut, Coffeemate, coffee whitener, dairy spread, Delight cream, delight margarine, Elmlea, Flora, garlic butter, ghee (clarified butter), gold, Golden churn, herb butter, I can't believe it's not butter, imitation cream, Krona margarine, low fat spread, margarine, mono-spread, shape spread, Simply double cream, soft margarine, soya cream, soya margarine, St Ivel gold, Stork margarine, substitute cream, sunflower spread, Tip top cream, Utterly butterly, Vitalite

01.1.5.2.2 Peanut butter peanut butter

01.1.5.3 Olive oil

01.1.5.3.1 Olive oil olive oil

01.1.5.4 Edible oils

01.1.5.4.1 Edible oils corn oil, salad oil, soya oil, sunflower oil, vegetable oil

01.1.5.5 Other edible animal fats

01.1.5.5.1 Other edible animal fats chicken fat, Cookeen, cooking oil, cooking fat, Crisp 'n' dry oil, dripping, lard, Spry oil, suet, Trex fat

01.1.6 Fruit

Excludes: vegetables grown for their fruit such as tomatoes, cucumbers and aubergines (01.1.7); jams, marmalades, compotes, jellies, fruit purees and pastes (01.1.8); parts of plants preserved in sugar (01.1.8); fruit juices (01.2.2); fruit concentrates and syrups for culinary (01.1.9) or for the preparation of beverages (01.2.2)

01.1.6.1 Citrus fruits - fresh

01.1.6.1.1 Citrus fruits - fresh citrus fruits, clementines, grapefruit, kumquat, lemon, lime, mandarins, minneola, oranges, ortaniques, satsumas, tangerines, ugli fruit

01.1.6.2 Bananas - fresh

01.1.6.2.1 Bananas - fresh bananas

01.1.6.3 Apples - fresh

01.1.6.3.1 Apples - fresh apples, cooking apples, toffee apples

01.1.6.4 Pears - fresh

01.1.6.4.1 Pears - fresh pears

01.1.6.5 Stone fruits - fresh

01.1.6.5.1 Stone fruits - fresh apricots, avocados, cherries, damsons, dates, greengages, lychees, mango, nectarines, peaches, plums, stuffed olives

01.1.6.6 Berries - fresh

01.1.6.6.1 Berries - fresh blackberries, blackcurrants, blueberries, cranberries, gooseberries, grapes, loganberries, mulberries, raspberries, red currants, strawberries, tayberries

01.1.6.7 Other fresh, chilled or frozen fruits

01.1.6.7.1 Other fresh, chilled or frozen fruits figs, fresh fruit salad, fruit, fruit (frozen), fruit products (frozen), guava, kiwi fruit, melon, melon balls (frozen), papaya, passion fruit, paw-paw, peach halves (frozen), persimmon, pineapple, pomegranates, prickly pear, quinces, raspberries (frozen), rhubarb, sharon fruit, star fruit, strawberries (frozen), watermelons

01.1.6.8 Dried fruit and nuts

1 FOOD AND NON-ALCOHOLIC BEVERAGES

01.1.6.8.1	Dried fruit and nuts	almonds (flaked/ground/whole), almond paste, apricots (dried), bananas (dried), brazil nuts, capers, cashew nuts, cherries (glace), chestnuts, chestnut puree, chopped nuts, cob nuts, coconut (fresh), currants (dried), crystallised fruit, dates (dried), dried figs, dried fruit and nuts, dried mixed fruit, fruit (dried), edible seeds, hazelnuts, nuts & raisins, nuts, peanuts salted/dry/roasted, peaches (dried), pineapple rings (dried), pine kernels, pistachios, prunes (dried), pumpkin seeds, raisins (dried), salted nuts, Savour Mince, sultanas (dried), tahini (nuts), vegetarian nut products, walnuts, water chestnuts, mincemeat, dessicated coconut, ground almonds, marzipan, sesame seeds, sunflower seeds
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01.1.6.9 Preserved fruit and fruit-based products		
01.1.6.9.1	Preserved fruit and fruit-based products	apricots (tinned), blackcurrants (tinned), Bonne Maman, cherries (tinned), fruit cocktail (tinned), fruit (bottled), fruit compote, fruit (tinned), fruit pie fillings, fruit salad (tinned), glace cherries, grapefruit (tinned), mandarins (tinned), olives (bottled), peaches (tinned), pears (tinned), pie fillings, pineapple (tinned), prunes (tinned), rhubarb (tinned), satsumas (tinned), stem ginger (tinned), strawberries (tinned)
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01.1.7	Vegetables	<i>Includes:</i> olives, garlic, pulses, sweetcorn, sea fennel and other edible seaweed, mushrooms and other edible fungi (01.1.7.4) <i>Excludes:</i> potato starch, tapioca, sago and other starches (01.1.1); soups, broths and stocks (01.1.9); ginger, pimento and other spices and condiments, culinary herbs (parsley, rosemary, thyme, etc) (01.1.9); vegetable juices (01.2.2)
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01.1.7.1 Leaf and stem vegetables (fresh or chilled)		
01.1.7.1.1	Leaf and stem vegetables (fresh or chilled)	artichokes, globe artichokes, asparagus, bamboo shoots, beansprouts, celeriac, celery, chicory, corn on the cob, cos lettuce, cress, crispy seaweed, endive lettuce, iceberg lettuce, leafy salads, lettuce, little gem lettuce, mustard and cress, radicchio lettuce, salad-mixed, spinach, spinach beet, sprouting broccoli, sweetcorn, turnip tops, vine leaves, watercress, web lettuce, basil (fresh), clove of garlic (fresh), coriander (fresh), herbs (fresh/potted), garlic (fresh), lemongrass (fresh), mint (fresh), parsley (fresh), pimentoes, rosemary (fresh), sage (fresh), thyme (fresh)
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01.1.7.2 Cabbages (fresh or chilled)		
01.1.7.2.1	Cabbages (fresh or chilled)	broccoli, brussel sprouts, cabbages, calabreses, cauliflower, chinese leaves, greens, headed broccoli, kale, pak choi (chinese cabbage), red cabbage, savoy cabbage, sea kale, spring cabbage, spring greens, sprouts, white cabbage
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01.1.7.3 Vegetable grown for their fruit (fresh, chilled or frozen)		
01.1.7.3.1	Vegetable grown for their fruit (fresh, chilled or frozen)	aubergine, beans, broad beans, capsicums, chillis, courgettes, cucumber, french beans, green bananas, green beans, green peppers, ladies fingers, mange tout(peas), marrow, mixed peppers, okra, peas, peppers, plantains, pumpkin, red peppers, runner beans, sugar snap (peas), tomatoes, beans (frozen), broad beans (frozen), cut beans (frozen), mange tout (frozen), mushy peas (frozen), peas (frozen), petit-pois (frozen), sliced beans (frozen)
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01.1.7.4	Root crops, non-starchy bulbs and mushrooms (fresh, chilled or frozen)	

1 FOOD AND NON-ALCOHOLIC BEVERAGES

01.1.7.4.1	Root crops, non-starchy bulbs and mushrooms (fresh, chilled or frozen)	Jerusalem artichoke, beetroot (raw), beetroot (cooked), carrots, cassava, crudites, fennel, fresh vegetables (not specified), ginger (fresh), horseradish, leeks, mixed vegetables, mushrooms, onions, oyster mushrooms, parsnips, radishes, root ginger, scallions, shallots, spring onions, stewpack (mixed vegetables), stir-fry mix, sweet potatoes, swedes, syboes, turnips, vegetables, yams, asparagus (frozen), beansprouts (frozen), broccoli (frozen), brussel sprouts (frozen), cabbage (frozen), carrots (frozen), cauliflower (frozen), corn on the cob (frozen), frozen herbs, mix fantastic (frozen) in NI, mixed vegetables (frozen), mixed peppers (frozen), mushrooms (frozen), onion rings (frozen), parsley (frozen), ratatouille (frozen), spinach (frozen), sprouts (frozen), stir-fry vegetables (frozen), swede (frozen), sweetcorn (frozen), vegetables (frozen)
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01.1.7.5 Dried vegetables		
01.1.7.5.1	Dried vegetables	aduki beans (dried), air-dried peppers, bean mix (dried), black-eyed beans (dried), broth mix, butter beans (dried), chick pea flour, dahl (dried), haricot beans (dried), kidney beans (dried), lentils (dried), marrowfat peas (dried), masoor, mixed barley, peas (dried), pulses, soya beans, split peas (dried), sundried tomatoes (not in oil), vegetables (dried)
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01.1.7.6 Other preserved or processed vegetables		
01.1.7.6.1	Other preserved or processed vegetables	artichoke (hearts, tinned, jarred, other processed), asparagus (tinned), avocado dip (frozen), bamboo shoots (tinned), beansprouts (tinned), beetroot (pickled), broccoli & cheese bake, carrots (tinned), celery (tinned), chestnuts (canned), chopped tomatoes, corn niblets, creamed mushrooms, creamed tomatoes, dahl (ready to eat), florida salad, garlic pate, garlic puree, gherkins, green beans (tinned), guacamole, lava bread, leek & mushroom pasta, mixed vegetables (tinned), mushrooms (tinned), mushroom pate, mushroom ravioli, passata (tomato), peas (tinned), pease meal, pickled cucumbers, pickled onions, pickles, processed peas (tinned), pulses (tinned), red cabbage (jar), sauerkraut, sundried tomatoes in oil, sweetcorn (tinned), tomatoes (bottled), tomatoes (tinned), tomato puree, vegetable curry & rice, vegetable lasagne, vegetable salad (tinned), vegetables (tinned), vegetables (bottled), vegetable based frozen ready meals, vegetable spring rolls, vegetable stirfry, vegetable products (frozen), vegetable purees, vegetable slices, water chestnuts (tinned), baked beans (tinned), beanfeast, beans (tinned), beans cuisine (tinned), boiled beans (tinned), broad beans (tinned), butter beans (tinned), chick peas (tinned), chilli beans (tinned), falafel, houmous, hummus, kidney beans (tinned), lentils (tinned), lima beans (tinned), marrowfat peas (tinned), mushy peas (tinned), pease pudding, refried beans, cauliflower cheese, cheese & vegetable roll, cheese salad, coleslaw, egg salad, nut salad, potatoes & bean fritter, ratatouille (ready to eat), three bean salad, vegetable crowns, vegetable curry (tinned), vegetable lasagne (frozen), vegetable pate, vegetable pie, vegetable hot-pot, cheese & onion bakes, cheese & onion fingers, cheese pasties, leek & mushroom pie, vegetable and pasta salad, vegetable samosa, vegetarian pasties, bean curd, miso, nut cutlets, Nuttolene, powdered vegetable burger mix, Quorn, Quorn crispbakes, soya mince, soya protein, tofu, veda, vegebangers, vegeburgers, vegerissoles, vegetable mince, vegetable sausages, vegetarian mince, vegetarian sausages, vegetarian mixes, onion bhaji, pakoras, spring rolls, rice and vegetables, pickled eggs

1 FOOD AND NON-ALCOHOLIC BEVERAGES

01.1.7.7	Potatoes	
01.1.7.7.1	Potatoes	baking potatoes, new potatoes, potatoes (fresh)
01.1.7.8	Other tubers and products of tuber vegetables	
01.1.7.8.1	Other tubers and products of tuber vegetables	american fries, chips, croquette potatoes, fries (frozen), frozen chips, frozen roast potatoes, hash browns, instant potato, jacket potatoes (ready to heat), jacket scollops, oven chips, potato (dried), potato fritters, potato pies, potato rings, potato salad, potato croquettes, potato waffles, potato scones, potato skins, potato cakes, potatoes (bottled), potatoes (tinned), potatoes (sauteed), Smash, southern fries, crisps (potato sticks), crisps, Hula Hoops, Kettle chips, mini chips, Pringles, potato crisps, potato snacks, potato squares, potato crunchies, Quavers, salt and shake, stackers
01.1.8	Sugar, jam, honey, chocolate and confectionery	
		<i>Includes:</i> artificial sugar substitutes (01.1.8.1) <i>Excludes:</i> cocoa and chocolate-based powder (01.2.1); syrups for the preparation of beverages (01.2.2)
01.1.8.1	Sugar	
01.1.8.1.1	Sugar	artificial sweeteners, brown sugar, Canderel, caster sugar, demerara sugar, granulated sugar, glucose, Hermesetas, icing sugar, ready to roll icing, Saccharine, sugar, sweetner, sweetex
01.1.8.2	Jams, marmalades	
01.1.8.2.1	Jams, marmalades	comfiture, fruit curds, fruit spread, ginger preserve, golden shred, honey, honeymalt, jam, jelly, jelly powder, lemon curd, lemon cheese, made-up jellies, marmalade, preserves, table jelly crystals
01.1.8.3	Chocolate	
01.1.8.3.1	Chocolate	Aero, Black magic, Boost bar, Bounty bar, Browser bar, buttons (chocolate), Caramac, caramel bar, caramel eggs, chocolate, chocolate bar, chocolate brazil nuts, chocolate buttons, chocolate (cooking), chocolate Easter eggs, chocolate liqueurs, chocolate orange, chocolate peanuts, chocolate raisins, Chomp bars, creme eggs, crispy fudge bars, Crunchies, curley-wurley, diabetic chocolate, delissimo, Dairy Milk, Drifter, Easter egg, Flake, fruit nut chocolate, Galaxy bar, Kinder surprise, lion bar, liqueur chocolates, M&M's, Mars snack bars, Maltesers, Marathon bar, Mars bar, Matchmakers, Milk tray, Milky bar, Milky way, Mini eggs, Minstrels, mint crisps, Moments, Munchies, Picnic bar, Quality Street, Revels, Rolo eggs, Rolos, Roses, rum truffles, Secret bar, Smarties, Snickers bar, Sparks bar, Time out, Toblerone, toffee crisp, Topic bar, Treats, turkish delight, Twirl, Twix, Vice versa, Walnut whip, white chocolate, Wildlife bar, Wispa bar, Yorkie bar
01.1.8.4	Confectionery products	
01.1.8.4.1	Confectionery products	Black Jacks, boiled sweets, bubble gum, buttermints, butterscotch, candies, candyfloss, candy sticks (sweets), caramels, chewing gum, Chewitts, chocolate eclairs, confectionery, crystallised ginger, Fisherman's Friends, Fizzballs, fruit drops, fruit gums, fruit pastilles, fruit sherberts, fruit polos, fudge, honeycomb, Hubba Bubba, humbugs, jelly babies, jelly beans, jelly tots, liquorice, Liquorice Allsorts, lollipops, marshmallows (sweets), Mintoes, mints, nougat, Opal fruits, peppermints, pick'n'mix sweets, Polos, Refreshers, sticks of rock, sweet lolly, sweets, toffee, wine gums
01.1.8.5	Edible ices and ice cream	

1 FOOD AND NON-ALCOHOLIC BEVERAGES

01.1.8.5.1	Edible ices and ice cream	Arctic roll, Ben & jerry's ice cream, Bounty ice cream, Carte D'or ice cream, choc ices, Cornetto ice creams, Crunchie ice cream, dairy caramel bars, frozen mousse, frozen yoghurt, Haagen Daz, ice lollies, ice cream desserts, ice cubes, ice cream, ice pops, lollies (frozen), Mars ice cream, Magnum ice cream, milk ice lollies, raspberry ripple (ice cream), Snickers ice cream, sorbets, splits (ice cream), sundaes (ice cream), Viennetta (ice cream).
01.1.8.6	Other sugar products	
01.1.8.6.1	Other sugar products	cake decorations (edible), chocolate flakes, chocolate leaves, chocolate sauce, chocolate spread, chocolate strands, chocolate syrup, golden syrup, hundreds & thousands, ice-cream sauce, instant icing, maple syrup, molasses, rum butter, syrup, treacle
01.1.9	Food products n.e.c	Excludes: milk-based dessert (01.1.4); soya milk (01.1.4); artificial sugar substitute and cocoa-based dessert preparations (01.1.8)
01.1.9.1	Sauces, condiments	apple sauce, barbecue beef sauce, bbq sauce, bolognese sauce, Bon Appetite (bolognese sauce), Branston pickle, brown sauce, carbonara sauce, cheese and biscuit dip, cheese and chive dip, cheese sauce, cheese and ham spread, Chicken Tonight, chicken sauce (tin), chilli sauce, chutney, cook in sauce, corn relish, cranberry sauce, curry sauce, Daddies sauce, Dhansak (lentil curry sauce), dips, Dolmio sauce, egg mayonnaise, garlic spread, horseradish sauce, HP sauce, island dressing, italian sauce, ketchup, korma sauce, marinade, masala sauce, mayonnaise, mint sauce, oil dressing, olive paste, onion and garlic dip, onion and herb dip, oyster sauce, pasta sauce, pesto sauce, piccalilli, pickle, raita, relish, salad seasoning, salad dressing, salad cream, salsa, sandwich filler, sandwich spread, satay sauce, sauce, savoury spread, soy sauce, spare rib sauce, stir fry sauce, sweet & sour sauce jar, sweet pickle, tabasco, tartare sauce, thousand island dressing, tikka paste, tomato sauce, tomato ketchup, tzatsiki dip, vinegar, vinaigrette, vinegar dressing, worcester sauce
01.1.9.2	Salt, spices and culinary herbs	
01.1.9.2.1	Salt, spices and culinary herbs	basil (dried), bay leaves, cardamon spice, chilli powder, cinnamon, cloves, coriander (dried), curry powder, garlic seasoning, ginger (dried), herbs (dried), Low-Low salt, mint (dried), mixed spices, mixed herbs, mustard, nutmeg, oregano, paprika, parsley (dried), pepper, rosemary (dried), saffron, sage (dried), salt, seasoning, season mix, spices, sea salt, table salt, thyme (dried), turmeric, vanilla pod (fresh)
01.1.9.3	Baker's yeast, dessert preparations, soups	

1 FOOD AND NON-ALCOHOLIC BEVERAGES

01.1.9.3.1	Baker's yeast, dessert preparations, soups	angel delight, angelica, arrowroot, baking powder, bicarbonate of soda, Bisto gravy mix, blancmange powder, Bovril, certo (liquid pectin), cochineal, colouring, cornflour, custard powder, flavouring, food colouring, gelatine, glycerine, golden granules, gravy granules, gravy powder, gravy mix, instant custard, instant whip, jif lemon (flavouring), malt, Marmite, meat extract, mint jelly, mixed peel, Oxo, potato flour, potato starch, rennet, sage and onion stuffing, slimming drink, stock cubes, stuffing mix, vanilla essence, vecon gravy, yeast extract, yeast, condensed soup, Cup-a-soup, soup, soup broth, soup (packet), soup (tinned), soup (fresh), Bengers, cereal based invalid foods, diet foods, Limmits, power malt drink, sports foods, super malt drink, Trimmits, baby foods (tinned), baby foods (jars), baby fruit juice, baby foods (dried), batter mix, betabake, bread mix, cake mix, cheesecake mix, crumble mix, dessert mix, dried egg whites, flan case, pastry (frozen), pastry ready made, pudding mix, shortcake mix, sponge mix, trifle mix
01.1.9.4	Other food products n.e.c	
01.1.9.4.1	Other food products	Christmas hamper (outright purchase only), food hamper (outright purchase only), Wine/beer making kits
1.2	Non-alcoholic beverages	
01.2.1	Coffee, tea and cocoa	
		<i>Includes:</i> preparations for beverages containing cocoa, milk, malt, etc.; coffee and tea substitutes; extracts and essences of coffee and tea
01.2.1.1	Coffee	
01.2.1.1.1	Coffee	Alta rica, cappuccino, caro, coffee decaffeinated, coffee essences, coffee (ground), coffee (instant), coffee beans, coffee (jar), coffee, coffee granules, filter coffee, freeze-dried coffee, Gold blend, Maxwell house, Nescafe
01.2.1.2	Tea	
01.2.1.2.1	Tea	fruit tea bags, herbal tea, instant tea, lemon tea, peppermint tea, rosehip tea, tea bags, tea, tea (jars)
01.2.1.3	Cocoa and powdered chocolate	
01.2.1.3.1	Cocoa and powdered chocolate	Aero drink, Bournvita, chocolate powder, chocolate drink, chocolate break, cocoa, drinking chocolate, Galaxy drink, Horlicks, hot chocolate, infant health drink, malted drink, Options, Ovaltine
01.2.2	Mineral waters, soft drinks, fruit and vegetable juices	
01.2.2.1	Mineral or spring waters	
01.2.2.1.1	Mineral or spring waters	bottled water, Evian, Highland Spring, mineral water, Pennine water, Perrier water, spring water, Vittel, water
01.2.2.2	Soft drinks	
01.2.2.2.1	Soft drinks	apple juice (ready to drink), Appletise, bitter lemon, capri sun drinks, cherry pop, cherry coke, cherryyade, citrus spring drink, Coca cola, Coke (drink), cola, cream soda, dandelion & burdock, Diet coke, Diet Pepsi, Diet 7up, Dr Pepper, Fanta, Five Alive, fizzy pop, flavoured water, ginger ale, Hubba bubba drink, Irn bru, lemonade, Lilt, limeade, Lucozade, oasis, orangeade, peach water, pear water, Pepsi cola, Pepsi, Ribena (ready to drink), 7up, shandy (soft drink), Snapple, soda water, soft drinks, Sunny delight, Tango, Tizer, tonic water, twist squeeze, Vimto

1 FOOD AND NON-ALCOHOLIC BEVERAGES

01.2.2.3 Fruit juices

01.2.2.3.1 Fruit juices

apple & blackcurrant squash, pure apple juice, apple & blackcurrant juice (concentrated), barley water, blackcurrant drink (concentrated), blackcurrant juice (concentrated), Britvic fruit juice (concentrated), cordial, pure cranberry juice, fruit squash, fruit drink (concentrated), fruit cordial, fruit juice (fresh), pure grape juice, pure grapefruit juice, Kia-ora, lemon juice (concentrated), lemon drink (concentrated), lemon and lime drink (concentrated), lemon squash, norfolk punch, orange squash, orange cordial, orange drink (concentrated), pure fruit smoothie, pure orange juice, orange barley water, pure pineapple juice, pineapple drink (concentrated), pure fruit juice, soda stream concentrate, squash (drink), pure tropical fruit juice, tropical fruit drink (concentrated)

01.2.2.4 Vegetable juices

01.2.2.4.1 Vegetable juices

carrot juice, tomato juice

2 ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS

2.1 Alcoholic beverages

02.1.1 Spirits

02.1.1.1 Spirits and liqueurs

02.1.1.1.1 Spirits and liqueurs (brought home) Advocaat, Baileys Irish Cream, Brandy, Gin, Irish Whiskey, Jack Daniels, Malibu, Pimms, raki, rum, Southern comfort, Spirits, Tia Maria, Vodka, Whiskey

02.1.2 Wine

02.1.2.1 Wine from grape or other fruit

02.1.2.1.1 Wine from grape or other fruit (brought home) Lambrusco wine, Low alcohol wine, Red wine, Rose wine, White wine, wine

02.1.2.1.2 Fortified wine (brought home) aperitif, Cherry B, Cinzano, Dubonnet, Martini, Port, Sherry, Vermouth, Whiskey mac

02.1.2.1.3 Ciders and Perry (brought home) Babycham, Cider, Diamond white, Scrumpy jack

02.1.2.1.4 Alcopops (brought home) alcoholic lemonade/cola, decoda soda, diamond zest, Hooch, hoolahans, jammins, jealous lover, jetts lime clear beer, mao macaulays, max black, max citrus, mog, puckers alcoholic lemonade/citrus brew, schotts cranberry charge, shotts vanilla, shooter, skinny puckers, snakebite black, sunstroke, 20/20, two dogs, tnt cider, white lightning, woodys

02.1.2.2 Other

02.1.2.2.1 Champagne and sparkling wines (brought home) Asti spumante, Bucks Fizz, Champagne, Sparkling wine

02.1.3 Beer

02.1.3.1 Beer

02.1.3.1.1 Beer and lager (brought home) ale, barley wine, Beamish, beer, bitter, brown ale, Guinness, L A lager, lager, low alcohol lager, Newcastle brown ale, Pils lager, shandy, John Smiths, stout, Theakstons

2.2 Tobacco

02.2.1 Tobacco

02.2.1.1 Cigarettes

02.2.1.1.1 Cigarettes Benson & Hedges, Camel, Cigarettes, cigarette papers, Embassy, John Player Specials, Lambert and Butler, Marlboro, More, Rizlas, Rothmans, Superkings, Silk cut

02.2.1.2 Cigars

02.2.1.2.1 Cigars cigars, Manikins, Hamlet, snuff

02.2.1.3 Other tobacco

02.2.1.3.1 Other tobacco Condor, chewing tobacco, Drum, Golden Virginia, hand-rolled tobacco, pipe tobacco, Old Holborn, St. Bruno, tobacco

2.3 Narcotics

02.3.1 Narcotics

02.3.1.1 Narcotics

02.3.1.1.1 Narcotics

3 CLOTHING AND FOOTWEAR

3.1 Clothing

03.1.1 Clothing materials

Excludes: furnishing fabrics (05.2.1).

03.1.1.1 Clothing materials

03.1.1.1.01 Clothing materials cloth, dress material, fabric, length of material, material, satin crepe fabric

03.1.2 Garments

Excludes: articles of medical hosiery such as elasticated stockings (06.1.2); babies' napkins (12.1.3).

03.1.2.1 Garments for men

03.1.2.1.01 Men's outer garments anorak mens, blazer mens, cardigan mens, cape, clothes men's, coat mens, cricket flannels, dressing gown mens, dressmaking charge men's, duffle coat mens, kilt, flannels, football shirt, jacket mens, jeans mens, jersey, jogging suit mens, jogging trousers mens, jumper mens, leather jacket mens, lounge suit, macintosh mens, mac, men's top, outerwear mens, overalls mens, overcoat mens, polo top mens, raincoat mens, rugby shirt, shirt mens, shorts men, ski suit mens, ski pants mens, sportswear mens, suit mens, sweater mens, sweatshirt mens, swimming trunks mens, t-shirt mens, teeshirt mens, top mens, tracksuit mens, trousers mens, waistcoat mens, waterproofs mens, parka, blousons, costumes (purchased not hired), tailored suits, pullover, bathrobe

03.1.2.1.02 Men's under garments boxer shorts mens, briefs mens, pants mens, pyjamas mens, socks mens, underpants mens, underwear mens, vest mens

03.1.2.2 Garments for women

03.1.2.2.01 Women's outer garments aerobics top womens, anorak womens, blazer womens, blouse, blouse womens, bodice top womens, bodice womens, bodysuit womens, bridesmaid dress womens, bridal gown womens, cardigan womens, clothes women's, coat womens, costume womens (purchase not hire), dress womens, dressing gown womens, dressmaking charge women's, duffle coat womens, gown, fleece jacket womens, jacket womens, jeans womens, jersey womens, jogging suit womens, jogging trousers womens, jumper womens, leather coat womens, leggings womens, leotard womens, maternity trousers, maternity outfit, macintosh womens, outerwear womens, overalls womens, overcoat womens, polo top womens, rain-cape womens, raincoat womens, sari womens, shirt womens, ski suit womens, shorts womens, ski pants womens, skirt womens, slacks womens, suit womens, sweater womens, sweatshirt womens, t-shirt womens, tracksuit womens, swimming costume womens, teeshirt womens, top womens, trousers womens, waistcoat womens, wedding dress, waterproofs womens

03.1.2.2.02 Women's under garments all in one, body stocking womens, bra womens, brassiere womens, hosiery womens, knickers womens, leg warmers womens, lingerie, lycra tights, maternity bra, night dress womens, negligee, panties womens, petticoat womens, pop socks, pyjamas womens, socks womens, sox female, stockings womens, support tights, suspenders, thermal vest womens, tights womens, underwear womens, vest womens

03.1.2.3 Garments for children (5 to 15 years) and infants (Under 5 years)

3 CLOTHING AND FOOTWEAR

03.1.2.3.01	Boys' outer garments (5-15)	anorak boys, blazer boys, cardigan boys, clothes boy's, coat boys, dressing gown boys, dressmaking charge boy's, cricket flannels, football jersey boys, football strip boys, football shorts boys, jacket boys, jeans boys, jersey boys, jumper boys, macintosh boys, mac boys, outerwear boys, overcoat boys, raincoat boys, rugby shirt boys, school trousers boys, school uniform boys, shirt boys, shorts boys, sportswear boys, sweatshirt boys, swimming trunks boys, t-shirt boys, teeshirt boys, trousers boys, waterproofs boys
03.1.2.3.02	Girls' outer garments (5-15)	blazer girls, blouse girls, bodice top girls, bodice girls, bridesmaid dress girls, cardigan girls, clothes girls, dressmaking charge girls, coat girls, dress girls, dressing gown girls, duffle coat girls, gown girls, jacket girls, jeans girls, jersey girls, jumper girls, leggings girls, leotard girls, macintosh girls, outerware girls, overcoat girls, raincoat girls, sari girls, school uniform girls, shirt girls, ski suit girls, shorts girls, skirt girls, sweater girls, sweatshirt girls, swimming costume girls, t-shirt girls, teeshirt girls, tracksuit girls, top girls, trousers girls, waterproofs girls
03.1.2.3.03	Infants' outer garments (Under5)	babies jacket, baby clothes, baby cotton suit, baby romper, baby slippers (if made entirely from fabric), babysuit, baby t-shirt, baby trousers, babywear, coat babies, dressing gown babies, jumper babies, snowsuit for baby, suit babies, t-shirt babies, teeshirt babies, baby napkins (made of fabric) baby napkins (made of fabric)
03.1.2.3.04	Children's under garments (Under 16)	boxer shorts boys, briefs boys, pants boys, pyjamas boys, underpants boys, socks boys, school socks boys, vest boys, bra girls, brassiere girls, knickers girls, leg warmers girls, nightdress girls, panties girls, petticoat girls, pyjamas girls, socks girls, sox girls, school socks girls, stockings girls, tights girls, vest girls, baby sleep suit, bedsuits babies, knickers babies, pants babies, pyjamas babies, socks babies, tights babies, underwear babies, vest babies
03.1.3	Other articles of clothing, clothing accessories and haberdashery	<i>Includes:</i> gardening gloves and working gloves. <i>Excludes:</i> gloves and other articles made of rubber (05.6.1); pins, sewing and knitting needles, thimbles (05.6.1); protective headgear for sports (such as those used in ice hockey, American football, baseball, cricket, cycling, boxing, etc) (09.3.2); other protective gear for sports such as life jackets, boxing gloves, shin-guards, pads and padding, goggles, belts, etc (09.3.2); paper handkerchiefs (12.1.3); watches, jewellery, cufflinks, tie-pins (12.3.1); walking sticks and canes, umbrellas, fans, key rings (12.3.2)
03.1.3.1	Other articles of clothing, clothing accessories and haberdashery	
03.1.3.1.01	Men's accessories	apron men's, belt mens, beret mens, boot lace mens, bow tie mens, braces mens, cap mens, garden gloves men's, garters mens, gloves mens, handkerchief mens, hat mens, scarf mens, shoe lace mens, tie mens, baseball cap
03.1.3.1.02	Women's accessories	apron women's, belt womens, beret womens, bow womens, garden gloves women's, garters womens, gloves womens, handkerchief womens, hairband womens, hat womens, headband womens, scarf womens, shoe lace womens, smock women's
03.1.3.1.03	Children's' accessories	apron boys, apron girls, baby's mittens, belt childs, beret childs, bib, bow childs, cap childs, gloves childs, handkerchief childs, hat childs, headband childs, scarf childs, shoe lace childs, tie childs, hairband childs, mitten's childs, muffs childs, bonnet

3 CLOTHING AND FOOTWEAR

03.1.3.1.04	Haberdashery	balls of wool, bias binding, buckle, buttons, cone of wool, cotton for sewing, darners, dressmaking equipment, elastic, embroidery silk, haberdashery, knitting patterns, knitting wool, lace, lace ribbon, machine threads, metallic thread, needlework frame, pattern, reels of cotton, Sylko, thread, webbing, zip, press studs, ribbon
03.1.3.1.05	Protective headgear (crash helmets)	motorcycle helmet, crash helmet (motorcycle), bicycle helmet

03.1.4 Cleaning, repair and hire of clothing

Includes: total value of the repair services (that is, both the cost of labour and the cost of materials are covered).

Excludes: material, threads, accessories, etc. purchased by household with the intention of undertaking the repairs themselves (03.1.1) or (03.1.3); repair of household linen and other household textiles (05.2.1); dry-cleaning, laundering and dyeing of household linen and household textiles (05.6.2); hire of household linen (05.6.2)

03.1.4.1	Cleaning, repair and hire of clothing	
03.1.4.1.01	Clothing hire	clothing hire, fancy dress hire, suit/dinner jacket hire, costume hire
03.1.4.1.02	Dry cleaners and dyeing	cleaners (dry), dry cleaning, dyeing (not linen), garment repair, clothes alterations, mending clothes, skirt alteration
03.1.4.1.03	Laundry, launderettes	laundry, laundrette, bagwash

3.2 Footwear

03.2.1 Shoes and other footwear

Includes: gaiters, leggings and similar articles; accessories for footwear such as shoetrees and stretchers.

Excludes: babies' booties made of fabric (03.1.2); orthopaedic footwear (06.1.3); game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc.) (09.3.2); shin-guards, cricket pads and other such protective apparel for sport (09.3.2).

03.2.1.1	Footwear for men	
03.2.1.1.01	Footwear for men	Adidas mens, boots mens, Dr Marten boots mens, insoles men's, Nike training shoes mens, pair of shoes mens, plimsolls mens, Reeboks mens, sandals mens, shoes mens, slippers mens, training shoes mens, trainers mens, wellingtons mens, shoetrees, stretchers, footwear accessories
03.2.1.2	Footwear for women	
03.2.1.2.01	Footwear for women	Adidas womens, boots womens, Dr Marten boots womens, insoles women's, Nikes womens, plimsolls womens, Reeboks womens, sandals womens, shoes womens, slippers womens, stilettoes womens, trainers womens, wellingtons womens, shoetrees, stretchers, footwear accessories
03.2.1.3	Footwear for children (5 to 15 years) and infants (Under 5 years)	
03.2.1.3.01	Footwear for children (5 to 15 years) and infants (Under 5 years)	baby boots, baby shoes, baby slippers (not made entirely of fabric), boots child's, sandals child's, shoes child's, slippers child's, plimsolls babies, plimsolls child's, trainers babies, trainers child's, daps, wellingtons children's, insoles children's, shoe horn, shoe stretcher, shoetrees, footwear accessories

03.2.2 Repair and hire of footwear

Includes: total value of the repair service (that is, both the cost of labour and the cost of materials are covered).

3 CLOTHING AND FOOTWEAR

Excludes: parts of footwear, such as heels, soles, etc., purchased by households with the intention of undertaking the repair themselves (03.2.1); polishes, creams and other shoe-cleaning articles (05.6.1); repair (09.3.2) or hire (09.4.1) of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc.).

03.2.2.1 Repair and hire of footwear

03.2.2.1.01	Repair and hire of footwear	footwear repairs, shoe repairs, shoe cleaning service, footwear hire (not sports footwear)
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4 HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS

4.1 Actual rentals for housing

04.1.1 Actual rentals paid by tenants

Includes: payment for the use of the furniture in the case of dwellings let furnished; payments by households occupying a room in a hotel or boarding house as their main residence.

Excludes: rentals for garages or parking spaces not providing parking in connection with the dwelling (07.2.4); accommodation services of educational establishments and hostels (11.2.1) and of retirement homes for elderly persons (12.4.1).

04.1.1.1 Actual rentals paid by tenants

04.1.1.1.01 Rent rent

04.1.1.1.02 Ground rent Ground rent, site rent (caravan) where primary residence

04.1.2 Other actual rentals

Includes: payment for the use of furniture in the case of dwellings let furnished.

Excludes: accommodation services of holiday villages and holiday centres (11.2.1); rentals for garages or parking spaces not providing parking in connection with the dwelling (07.2.4)

04.1.2.1 Other actual rentals

04.1.2.1.01 Second dwelling: rent Second dwelling rent, site rent (caravan) where secondary residence, timeshare overseas (second dwelling)

4.2 Imputed rentals for housing

04.2.1 Imputed rental for owner-occupiers

04.2.1.1 Imputed rental for owner-occupiers

04.2.2 Other imputed rentals

04.2.2.1 Imputed rentals of households housed free

04.2.2.2 Imputed rentals for secondary residences

4.3 Maintenance and repair of the dwelling

04.3.1 Materials for maintenance and repair of the dwelling (ND)

Excludes: fitted carpets and linoleum (05.1.2); hand tools, door fittings, power sockets, wiring flex and lamp bulbs (05.5.2); brooms, scrubbing brushes, dusting brushes and cleaning products (05.6.1); products, materials and fixtures used for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).

04.3.1.1 Materials for maintenance and repair of the dwelling

04.3.1.1.01 Paint, wallpaper, timber Artex, border wallpaper, coving, Dadoline, decorative border, emulsion, fablon, gloss, paint (house), plaster (decorating), plasterboard, plinth, plywood, shelf, spray paint, timber, trellis wood, wallpaper, weatherboarding, wood (timber)

04.3.1.1.02 Equipment hire, small materials cement, ceramic tiles, creosote, Cuprinol, dowel (plug), draught excluder, emery paper, filler, grouting, hire tools, Isoflex (roof repair), liquid sander, mortar, paint remover, paint stripper, pane of glass, paste, polyfiller, polygrip, putty, rawl plug, rubber ferrule, sand paper, sanding block, sealant, Solvite, stainer, studding, tile adhesive, tile cement, varnish, vinyl adhesive, wallpaper adhesive, water tank valve, window glass, shingle (building), plumbing pipes, window panes fitted by self, plumbing joints, floor boards, sand

4 HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS

04.3.2 Services for maintenance and repair of the dwelling

Includes: total value of the service (that is, both the cost of labour and the cost of materials are covered).

Excludes: separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (04.3.1); services engaged for major maintenance and repair (intermediate consumption) or for extension and conversion of the dwelling (capital formation).

04.3.2.1 Services for maintenance and repair of the dwelling

04.3.2.1.01 Central heating maintenance central heating maintenance (contractor), replacement room thermostat

04.3.2.1.02 Other services for maintenance and repair of the dwelling painting (contractor), decorating (contractor), guttering (contractor), roof repairs (contractor), windows (contractor), stucco (contractor), brickwork (contractor), plumbing (contractor), rewiring (contractor), plastering (contractor), woodwork (contractor), window panes fitted by glazier, electrician (contractor), glazier (contractor), floor polisher (contractor)

4.4 Water supply and miscellaneous services relating to the dwelling

04.4.1 Water supply (ND)

Includes: associated expenditure such as hire of meters, reading of meters, standing charges, etc.

Excludes: drinking water sold in bottles or containers (01.2.2); hot water or steam purchased from district heating plants (04.5.5).

04.4.1.1 Water supply

04.4.1.1.01 Water supply water rates (England & Wales), council water charge (Scotland), water tokens, water charges (metered)

04.4.1.1.02 Second dwelling water supply water rates (second dwelling), water charges metered (second dwelling)

04.4.2 Refuse collection

04.4.2.1 Refuse collection

04.4.2.1.01 Refuse collection, including skip hire skip hire

04.4.3 Sewerage collection

04.4.3.1 Sewerage collection

04.4.3.1.01 Sewerage collection and disposal sewerage charges, cesspit charges, cesspit emptying, septic tank clearance

04.4.4 Other services relating to the dwelling nes

Excludes: household services such as window cleaning, disinfecting, fumigation and pest extermination (05.6.2); bodyguards (12.7.1).

04.4.4.1 Other services relating to the dwelling nes

04.4.4.1.01 Other services relating to the dwelling n.e.s chimney sweep, factoring, feu duty, security alarm services, service charge, caretaking, gardening (communal), stairwell cleaning, maintenance of lifts, security services, snow removal

4 HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS**4.5 Electricity, gas and other fuels****04.5.1 Electricity (ND)**

Includes: associated expenditure such as hire of meters, reading of meters, standing charges, etc.

04.5.1.1 Electricity.

04.5.1.1.01 Electricity account payment Electricity account, electricity stamps

04.5.1.1.02 Second dwelling: electricity account payments Electricity account second dwelling

04.5.1.1.03 Electricity board budgeting payments Electricity board budgeting, NIES (Northern Ireland electricity)

04.5.1.1.04 Electricity slot meter payment Electric key, electric meter, electric token, electricity card, electricity slot meter, power key, powercards

04.5.2 Gas (ND)

Includes: associated expenditure such as hire of meters, reading of meters, storage containers, standing charges, etc.

04.5.2.1 Town gas and natural gas

04.5.2.1.01 Gas account payment Gas account, gas bill, gas stamps

04.5.2.1.02 Second dwelling: gas account payment Gas account second dwelling

04.5.2.1.03 Gas board budgeting payments Gas board budgeting

04.5.2.1.04 Gas slot meter payment Gas card, gas key, gas meter, gas slot meter, gas token, power key gas

04.5.2.2 Bottled gas

04.5.2.2.01 Bottled gas for central heating bottled gas for central heating

04.5.2.2.02 Bottled gas - other bottled gas, calor gas

04.5.3 Liquid fuels (ND)**04.5.3.1 Liquid fuels**

04.5.3.1.01 Central heating oil Central heating oil

04.5.3.1.02 Paraffin paraffin

04.5.4 Solid fuels (ND)**04.5.4.1 Solid fuels**

04.5.4.1.01 Coal and coke Barbecue fuel, barbecue briquettes, beans (coal), Burnbrite, charcoal, coal, Coalite, coke (coal), ovoids, smokeless fuel, stove nuts

04.5.4.1.02 Wood and peat firewood, kindling wood, logs, peat briquettes

04.5.5 Heat energy (ND)

Includes: associated expenditure such as hire of meters, reading of meters, standing charges, etc.; ice used for cooling and refrigeration purposes.

04.5.5.1 Hot water, steam and ice

04.5.5.1.01 Ice ice

5 FURNISHINGS, HOUSEHOLD EQUIPMENT and ROUTINE MAINTENANCE OF HOUSE

5.1 Furniture, furnishings carpets and other floor coverings

05.1.1 Furniture and furnishings

Includes: delivery and installation when applicable; base-mattresses, tatamis; bathroom cabinets; baby furniture such as cradles, high-chairs & play-pens; blinds with the exception of fabric blinds (05.2.1); camping & garden furniture with exception of sunshades (05.2.1); mirrors, candle-holders & candlesticks.
Excludes: safes (05.3.1); ornamental glass & ceramic articles (05.4.1); clocks (12.3.1); wall thermometers & barometers (12.3.2); carry cots & push-chairs (12.3.2); works of art & antique furniture acquired primarily as stores of value (capital formation).

05.1.1.1 Furniture and furnishings (Household and garden)

05.1.1.1.01	Household furniture and furnishings	armchair, bed, bedroom suite, bookcase, bunk bed, cabinet, cassette racks, cassette cases, CD stand, compact disc stand, chair, chandelier, chest of drawers, cot, cot mattress, couch, cupboard, dining table, divan, dresser, dressing table, fireguard, furniture delivery charges (items from shops), hall stand, inflatable chair, kitchen cabinet, lamp, lampshade, lightshade, mattress, night light, noticeboard, playpen, pouffé, pram mattress, settee, sideboard, sofa, sofabed, stool, suite of furniture, table, three piece suite, TV cabinet, transport of furniture, uplighter, umbrella stand, video cabinet, wall unit, wardrobe, ceiling light, globe lights, screens, folding partitions, bathroom cabinet, cradle, high-chair, venetian blinds, futon, repair of lighting equipment
05.1.1.1.03	Fancy/decorative goods	bric-a-brac, cake decorations (inedible), candlesticks, candles (scented), candles (ornamental), framed print, globe, horse brass, mirror, painting, photo frame, picture, picture frame, vase, jardiniere, fridge magnet, knick-knacks, name plate, ornament, paperweight, pottery ornament, sculpture, engravings, tapestries, art objects (excludes capital formation), candle holders
05.1.1.1.04	Garden furniture	garden furniture, patio furniture, garden bench, garden table, deck chair, garden chair, picnic table, camping furniture, garden hammock, garden furniture delivery

05.1.2 Carpets and other floor coverings

Includes: laying of floor coverings.
Excludes: bathroom mats, rush mats and door mats (05.2.1); antique floor coverings acquired primarily as stores of value (capital formation).

05.1.2.1 Carpets and other floor coverings

05.1.2.1.01	Carpets and rugs	carpet, carpet tiles, carpet fitting charge, carpet rods, carpeting, rug, sheepskin rug, underlay
05.1.2.1.02	Hard floor coverings	flooring tiles, linoleum, vinyl floor covering, wood floor fitting charge, wood floor strips, laminated flooring, wood flooring

05.1.3 Repair of furniture, furnishings and floor coverings

Includes: total value of the service (that is, both the cost of labour and the cost of materials are covered); restoration of works of art, antique furniture and antique floor coverings other than those acquired primarily as stores of value (capital formation).
Excludes: installation (05.1.1) or (05.1.2), separate purchases of materials made by households with the intention of undertaking the repair themselves (05.1.1) or (05.1.2); drycleaning of carpets (05.6.2)

5 FURNISHINGS, HOUSEHOLD EQUIPMENT and ROUTINE MAINTENANCE OF HOUSE

05.1.3.1 Repair of furniture, furnishings and floor coverings.

05.1.3.1.01 Repair of furniture, furnishings and floor coverings. furniture recovering and floor coverings.

5.2 Household Textiles

05.2.1 Household textiles

Includes: cloth bought by the piece; oilcloth; bathroom mats, rush mats and door mats.

Excludes: fabric wall coverings (04.3.1); tapestries (05.1.1); floor coverings such as carpets and fitted carpets (05.1.2); electric blankets (05.3.2); hire of household linen (05.6.2); covers for motor cars, motor cycles, etc. (07.2.1); air mattresses and sleeping bags (09.3.2).

05.2.1.1 Household textiles

05.2.1.1.01 Bedroom textiles including duvets and pillows

bed cover, bedding for baby, bed linen, bedspread, blanket, bolster, continental quilt, cover for carry chair, duvet, eiderdown, pillow, pillowcase, quilt, sheet, waterproof bed cover, mattress cover, sheet (bed linen), bedroom textiles repair, travel rug, plaids, mosquito nets

05.2.1.1.02 Other household textiles, including cushions, towels, curtains

bath mat set, bath towel, beach towel, cotton tea-cloths, curtain cord, curtains, curtain material, cushion, doormat, furnishing material, furniture fabric, linen table napkin, mat, net curtain, peg bag, shopping bag, tea cosy, towel, window roller blind, tea towel, tablecloth, furnishing fabrics, household textiles repair, household linen repair, fabric blind, napkins, face-cloth, flannel, laundry bags, shoe bags, furniture covers, flags, sunshades

5.3 Household appliances

05.3.1 Major household appliances whether electric or not

Includes: delivery and installation of the appliances when applicable.

Excludes: such appliances that are built into the structure of the building (capital formation).

05.3.1.1 Refrigerators, freezers and fridge-freezers

05.3.1.1.01 Refrigerators, freezers and fridge-freezers

freezer electric, refrigerator electric, fridge freezer electric, fridge freezer appliances

05.3.1.2 Clothes washing-machines, clothes drying machines and dish washing machines

05.3.1.2.01 Clothes washing machines and clothes drying machines

washing machine, spin dryer, tumble dryer, tumble dryer delivery, washing machine delivery

05.3.1.2.02 Dish washing machines

Dishwasher, dishwasher delivery

05.3.1.3 Cookers

05.3.1.3.01 Gas cookers

gas cooker, gas stove, gas hob installation

05.3.1.3.02 Electric cookers and combined electric/gas cookers

electric cooker, cooker, electric and gas cooker, electric stove, spit roaster

05.3.1.3.03 Microwave ovens

microwave oven

05.3.1.4 Heaters, air conditioners

05.3.1.4.01 Heaters, air conditioners, shower units

air vent cover, anti-frost heater, electric water heater, electric fire, electric boiler, electric shower unit, extractor fan, gas shower unit, gas water heater, gas boiler, gas fire, paraffin heater, air conditioner, humidifier, ventilator, extractor hood, greenhouse heater, solar shower

5 FURNISHINGS, HOUSEHOLD EQUIPMENT and ROUTINE MAINTENANCE OF HOUSE

05.3.1.5	Cleaning equipment	
05.3.1.5.01	Vacuum cleaners and steam cleaners	Hoover, steam carpet cleaner, vacuum cleaner, steam-cleaning machines, carpet shampooing machine, floor waxing and polishing machines
05.3.1.6	Sewing and knitting machines	
05.3.1.6.01	Sewing and knitting machines	sewing machine, knitting machine
05.3.1.7	Other major household appliances	
05.3.1.7.01	Fire extinguisher, water softener, safes etc	fire extinguisher, free standing safe, water softener
05.3.2	Small electric household appliances	<i>Excludes:</i> small non-electric household articles and kitchen utensils (05.4.1); household scales (05.4.1); personal weighing machines and baby scales (12.1.3).
05.3.2.1	Small electric household appliances	
05.3.2.1.01	Small electric household appliances, excluding hairdryers	coffee maker, electric blanket, electric kettle, espresso maker, toaster, iron, food mixer, electric coffee mills, juice extractors, electric can openers, deep fryer, grills, electric knives, ice cream and sorbet makers, yoghurt makers, hotplates, electric household scales
05.3.3	Repair of household appliances	<i>Includes:</i> total value of the service (that is, both the cost of labour and the cost of materials are covered); charges for the leasing or rental of major household appliances. <i>Excludes:</i> separate purchases of materials made by households with the intention of undertaking the repair themselves (05.3.1) or (05.3.2)
05.3.3.1	Repair of household appliances	
05.3.3.1.01	Spare parts: gas and electric appliances	gas appliance spare parts, electric appliance spare parts
05.3.3.1.02	Electrical appliance repairs	alarm system repair, electric appliance maintenance, repairs to electric appliances
05.3.3.1.03	Gas appliance repairs	boiler maintenance, gas appliance maintenance, gas fire servicing, repairs gas appliances
05.3.3.1.04	Rental/hire of major household appliances	washing machine rental, dishwasher rental, tumble dryer rental, electric/gas cooker rental, carpet cleaner rental, steam cleaning machine hire
5.4	Glassware, tableware and household utensils	
05.4.1	Glassware, tableware and household utensils	<i>Excludes:</i> lighting equipment (05.1.1); electric household appliances (05.3.1) or (05.3.2); cardboard tableware (05.6.1); personal weighing machines and baby scales (12.1.3).
05.4.1.1	Glass and crystal-ware, tableware	
05.4.1.1.01	Glassware, china and pottery	antique glass, beaker, bowl, china, coffee pot, cup, cut glass, dinner set, dish, drinking glasses, glasses (drinking), jugs (other than plastic), milk jug, mug, plates, Pyrex, soup dishes, teapot, tureen, porcelain, ceramic, stoneware, terra-cotta
05.4.1.2	Cutlery, flatware and silverware	

5 FURNISHINGS, HOUSEHOLD EQUIPMENT and ROUTINE MAINTENANCE OF HOUSE

05.4.1.2.01 Cutlery and silverware carving knife, kitchen knife, kitchen spoon, kitchen fork, knife (cutlery), fork (cutlery), spoon (cutlery), cutlery (not plastic), fish knife, silver cutlery, silver tea service, silverware, soup spoon, cutlery

05.4.1.3 Household utensils

05.4.1.3.01 Kitchen utensils biscuit cutter, biscuit tin, bottle brush, bread bin, cake board, cake stand, bread board, chopping board, cake tin, can opener, colander, corkscrew, chip pan, cutlery (not silver), draining rack, egg slicer, egg timer, egg poacher, fining gel winemaking, food bowl, fondue set, freezer blocks, frying pan, funnel, grater, hand whisk, home brew kit, ice bucket, kitchen scales, measuring jug, meat skewers, micro/freezer box, microwave dish, milk pan, milk cooler, mug tree, nut crackers, oven dish, plastic jug, plastic bowl, plastic container, potato peeler, pressure cooker, roasting tin, rolling pin, rotary whisk, salad bowl, sandwich box, saucepan, soda stream cylinders, spice rack, strainer, tea strainer, tin opener, tray, Tupperware, washing bowl, wine cooler, wine making kit, wine saver, stewpots, coffee mills, puree-maker, mincer

05.4.1.3.02 Storage and other durable household articles coasters, cool bag, demi-john, gas lighter, ironing board, ironing board cover, kitchen roll holder, laundry basket, lift top bin, pail, paper basket, place mat, sink plug, soap holder, storage boxes, table mat, toothbrush holder, towel rail, toy box, vacuum flask, vegetable rack, waste paper basket, water filter (appliance), wicker basket, wine rack, portable money boxes, bottle rack, thermos flask, ice box, letter boxes, empty CD cases

05.4.1.4 Repair of glassware, tableware and household utensils

05.4.1.4.01 Repair of glassware, tableware and household utensils Repair of glassware, tableware and household utensils

5.5 Tools and equipment for house and garden

05.5.1 Major tools and equipment

Includes: charges for the leasing or rental of do-it-yourself machinery and equipment.

05.5.1.1 Major tools and equipment

05.5.1.1.01 Electrical tools circular saw, electric drill, paint stripper (tool), sander, electric saw, hedge cutter, hedge trimmer, strimmer, metal detector, garden tractors, chain saw, hire of electrical tools, repair of electrical tools, cultivator, water pumps

05.5.1.1.02 Lawn mowers and related accessories lawn mowers, lawnmowers manual, non-electric rotorvator, lawnmower powered (non-electric), electric lawnmower, lawnmower cable, rotary blade grass cutter, lawnmower repairs, lawnmower service, motor-driven lawn mowers

05.5.2 Small tools and miscellaneous accessories

05.5.2.1 Small tools and miscellaneous accessories

05.5.2.1.01 Small tools Chisel, drill bit, gas poker, hacksaw, hacksaw blades, hammer, mallet, mousetrap, paint brush, plumbers mate, roller (paint), saw (manual), screwdriver, scraper, spanners, stepladder, tools, tool box, vice, wrench, Workmate, pliers, stanley knives, files, extension ladder, fire escape ladder

5 FURNISHINGS, HOUSEHOLD EQUIPMENT and ROUTINE MAINTENANCE OF HOUSE

05.5.2.1.02	Door, electrical and other fittings	bell push, brass hooks, ceiling switch cord, cup hooks, curtain hooks, doorstop, door locks, door vent, electric cable, electric socket, electrical fittings, fireplace fittings, hinges, junction box, light fitting, light switch surround, light switch plates, outside light, picture hooks, picture light, plate hangers, screw hooks, socket, socket cover, spot lights, stair gate, starter switch, wall lamps, door letter box, handles, radiator fittings, curtain rails, curtain rods, power sockets, switches, alarm bell
05.5.2.1.03	Garden tools and equipment	Bio coolglas, garden hose, garden rake, garden roller, garden sprayer, garden tools, hedge clippers, garden hoe, hose connector, lawn spreader, magnet, padlock, plant support, polythene sheeting (garden use), secateurs, shears, trowel, watering can, wheelbarrow, spade, shovel, fork, scythes, sickles, garden chain
05.5.2.1.04	Electrical consumables	adapter, batteries, Duracell, electric bulb, electric plug, extension cable, fuse, fusewire, light bulb, pin plug, watch batteries, battery charger, burglar alarm, smoke alarm, time switch, voltmeter, baby listening monitor, torch, fluorescent lighting tubes, flashlight, hand-lamps

5.6 Goods and services for routine household maintenance

05.6.1 Non-durable household goods (ND)

Includes: polishes, creams and other shoe-cleaning articles.

Excludes: products for the upkeep of ornamental gardens (09.3.3); paper handkerchiefs, toilet paper, toilet soaps and other products for personal hygiene (12.1.3)

05.6.1.1 Cleaning and maintenance products

05.6.1.1.01	Detergents, washing-up liquid, washing powder	Ace bleach, Ariel, bleach washing powder, Bold, Daz, detergent, dishwasher liquid, dishwasher powder, Dreft, Fairy liquid, lemon washing up liquid, Morning fresh, Persil, Radion, soap powder, Squeezy liquid, Stergene, Surf, washing up liquid, washing powder.
05.6.1.1.02	Disinfectants, polishes, other cleaning materials and some pest control products	Acdo whitener, air freshener, air spray, Airwick, Ajax, amtray, ammonia, ant spray, bath cleaner, beeswax furniture polish, Biotex, bleach, Blue toilet flush, Brasso, carpet cleaner, carpet freshener, caustic soda, chrome cleaner, cistern fresh, cleaning materials, Comfort, Comfort refill, cream cleaner, Dettox, dishwasher rinse aid, dishwasher salt, disinfectant, distilled water, Domestos, fabric conditioner/softener, fabric dyes, Flash, floor cleaner, fly killer, fly spray, Frish, furniture polish, Harpic, Haze air freshener insect repellent, Jeyes, Jif, Keba cleaner, kettle descaler, lavatory cleaner, lavatory fresh, Lenor, Lenor refill, lime descaler, methylated spirits, mothballs, Mr Sheen, mouse poison, oven cleaner, Febreze carpet freshner (spray), Parazone, pine, Pledge, polish, plug in (air freshener), scouring powder, Shake'n'Vac, shoe polish, soap pads, soda (cleaning), sponge pan cleaners, stain remover, starch, star drops cleaning fluid, Swarfega, three in one oil, toilet blue, toilet cleaner, Toilet Duck, toilet flush, tumble care, tumble dryer sheets, tumble fresh, turps, turpentine, Vanish, Viakal, Vim, waterproofing spray, water softener, wax polish, WD40, Whisk (fabric conditioner), white spirit, Windolene, window cleaning fluid, wood polish, Zoflora, unblocking agents, insecticides, fungicides

5 FURNISHINGS, HOUSEHOLD EQUIPMENT and ROUTINE MAINTENANCE OF HOUSE

05.6.1.2 Other non-durable household articles

05.6.1.2.01	Kitchen disposables	Bacofoil, bakewell (greaseproof paper), baking cases, baking roll parchment, bendy straws, bin liners, black bags, candles, cling film, cocktail sticks, coffee filter papers, cooking foil, corks, doily, dustbin bags, foil, food bags, freezer bags, jam pot covers, kitchen foil, kitchen roll, kitchen towels, paper cutlery, paper napkins, paper plates, paper serviettes, party bags, party cups, plastic carrier bag, plastic cutlery, refuse bags, rubbish sacks, sandwich bags, toothpicks, water filter (disposable), shelf paper (decorative), filter papers, paper tablecloth, kitchen paper, cardboard tableware, aluminium foil
05.6.1.2.02	Household hardware and appliances, matches	broom, brush, bucket, carpet sweeper, chamois leather, clothes brush, clothes line, clothes peg, coat hanger, dustbin, duster, dustpan, dusting brush, firelighters, Hoover bags, incense and frankincense, joss sticks, lens cloth, matches, mop, mop head, pegs, polythene sheet, rope, scissors, shoe shine sets, shirt hangers, vacuum cleaner bags, washing line, wick for paraffin heater, wire brush, shoe polish, shoe cream polish, scrubbing brush, lamp wicks, string, twine
05.6.1.2.03	Kitchen gloves, cloths etc	oven gloves, kitchen gloves, cleaning cloth, dishcloth, J cloths, pan scourer, rubber gloves, scouring pads, sponge cloth, steel wool, Brillo pads, kitchen sponges
05.6.1.2.04	Pins, needles and tape measure	knitting needles, needles for sewing, pins, safety pins, sewing machine needle, tape measure, sewing set, thimble
05.6.1.2.05	Nails, nuts, bolts, washers, tape and glue etc	camp bolts, cap bolts, nails, nuts and bolts, superglue, fixing tape, masking tape, screws, washers, tap washers, drawing pins, tacks, glue, adhesive tape

5.6.2 Domestic services and household services

Excludes: dry-cleaning, laundering and dyeing of garments (03.1.4); payments by tenants of furnished accommodation for the use of furniture (04.1.1) refuse collection (04.4.2); sewerage services (04.4.3); caretaking, gardening, stairwell cleaning, heating and lighting, maintenance of lifts and refuse disposal chutes in multi-occupied buildings (04.4.4); security services (04.4.4); snow removal and chimney sweeping (04.4.4); removal and storage services (07.3.6); services of wet-nurses, crèches, day-care centres and other child-minding facilities (12.4.1); bodyguards (12.7.1).

05.6.2.1 Domestic services

05.6.2.1.01	Domestic services, including cleaners, gardeners, au pairs	au pair wages, cat minder's money, cleaner (person), cleaning lady, domestic help, gardener, tree surgeon, tree surgery, butler, cook, maid, driver
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05.6.2.2 Household services

05.6.2.2.01	Cleaning of carpets, curtains and household linen	carpet cleaning, dry-cleaning household linen, dry-cleaning household textiles, laundering household linen, laundering household textiles, dyeing household linen, dyeing household textiles, curtain cleaning
05.6.2.2.02	Other household services	ironing service, window cleaner, disinfecting service, fumigation service, pest extermination service
05.6.2.2.03	Hire of household furniture and furnishings	household linen hire, furniture hire, hire of furnishings, carpet hire

6 HEALTH**6.1 Medical products appliances and equipment****06.1.1 Pharmaceutical products (ND)**

Excludes: veterinary products (09.3.4); articles for personal hygiene such as medicinal soaps (12.3.1)

06.1.1.1 Pharmaceutical products

06.1.1.1.01	NHS prescription charges/paymnts	doctors prescription NHS, prescription charge NHS
06.1.1.1.02	Medicines and medical goods (not NHS)	Alka Seltzers, Anadin tablets, Andrews, antiseptic cream, aqueous cream, aspirin, baby medicines (not NHS), Beechams capsules / powders, Benylin, Bisodol, calamine lotion, Calpol, chest rub, Clareto, Clorets, cod liver oil, codeine, cold capsules, cold powders, cold sore cream, cough medicine / mixture / sweets, cream (dermatological), day & night tablets, Dettol, Disprin, ear drops, entrosan tabs chemist, eucalyptus oil, eury hydrocortisone cream, eye drops, Fishermen's Friends, foot powder, garlic tablets, Haliborange, hay fever nose spray, health salts, Hedex, herbal capsules, herbal tablets, honey & lemon throat pastel, indigestion tablets, Karvol, laxative, Lemsip, liquid paraffin, Listerine, liver salts, Locketts (cough sweet), medication not NHS prescription, medicine not NHS, menopace, menthol sweets, mentholypus, milk of magnesia, mouth ulcer lotion, muscular spray, Nestlé build-up, Nicorettes, Nicotinell patches, Night Nurse, nose spray, Nurden tablets, Nurofen, Optrex, packet of tunes, pain relief gel, Panadol rub, Panadol tablets, paracetamol, paracodols, pholcodine linctus, Radian backrub, Rennies, Royal jelly (capsule), Savlon, Scholl callous pads, selenium ace, Settlers, Strepsils, syrup of figs medicine, TCP ointment, Terfenadine tablets, throat drops, throat pastilles/sweets, toothache tincture, travel sickness tablets, Tunes, vapour rub, Vaseline, Vick, vitamin C drinks, vitamin tablets, witch hazel, Wrights vaporizing fluid, zinc & castor oil cream, Zovirax (cold sore cream), medicinal preparations, medicinal drugs, patent medicines, serums, vaccines, vitamins and minerals, halibut liver oil, oral contraceptives, measles injections

06.1.2 Other medical products (ND)**06.1.2.1 Other medical products**

06.1.2.1.01	Other medical products (eg plasters, condoms, hot water bottle, tubigrip)	adhesive plaster, bandages, condoms, fabric plaster, hot water bottle, micropore plasters, plasters, surgical tape, tubigrip, incontinence pads, pregnancy testing kit, Elastoplast, medical hosiery (elasticated stockings), clinical thermometers, hypodermic syringes, first aid kits, mechanical contraceptive devices
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06.1.3 Therapeutic appliances and equipment

Includes: dentures but not fitting costs.

Excludes: hire of therapeutic equipment (06.2.3); protective goggles, belts and supports for sport (09.3.2); sun-glasses not fitted with corrective lenses (12.3.2).

06.1.3.1 Therapeutic appliances and equipment

06.1.3.1.01	Purchase of spectacles, lenses, prescription sunglasses	contact lenses, glasses new frames, reading glasses, spectacles, sunglasses (prescription), prescription glasses
06.1.3.1.02	Accessories/repairs to spectacles and lenses	contact lenses solution, contact lenses cleaning fluid, spectacle repair

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6 HEALTH

06.1.3.1.03	Non optical appliances and equipment (eg wheelchairs, batteries for hearing aids, shoe build up)	batteries for hearing aids, shoe build up, heat pads (medical product), wheelchairs, orthopaedic footwear, hearing aids, glass eyes, artificial limbs, prosthetic devices, surgical belts, neck braces, crutches, blood pressure monitor, invalid carriages
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6.2 Out-patient services

06.2.1 Medical services

Includes: services of orthodontic specialists.
Excludes: services of medical analysis laboratories and X-ray centres (06.2.3); services of practitioners of traditional medicine (06.2.3).

06.2.1.1 Medical and optical services

06.2.1.1.01	NHS medical services	NHS fees (medical)
06.2.1.1.02	Private medical services	medical certificate, physiotherapist fee, works certificate
06.2.1.1.03	NHS optical services	optician (NHS), eye test (NHS)
06.2.1.1.04	Private optical services	private optician, eye test (private)

06.2.2 Dental services

Includes: fitting costs of dentures.
Excludes: dentures (06.1.3); services of orthodontic specialists (06.2.1); services of medical analysis laboratories and X-ray centres (06.2.3).

06.2.2.1 Dental services

06.2.2.1.01	NHS dental services	dental charges NHS, dentist NHS, NHS fees (dental)
06.2.2.1.02	Private dental services	dental charges private, dentist private

06.2.3 Paramedical services

Includes: traditional medicine.

06.2.3.1 Services of medical analysis laboratories and X-ray centres;

06.2.3.2 Services of medical auxiliaries

06.2.3.2.01	Services of NHS medical auxiliaries	NHS fees (medical auxiliaries)
06.2.3.2.02	Services of private medical auxiliaries	chiropractor, osteopath, chiropractor, homeopaths, reflexologist, optometrist, physiotherapist, speech therapist, acupuncturist, counsellor

06.2.3.3 Other non-hospital services

06.2.3.3.01	Non-hospital ambulance services etc.	non-hospital ambulance services, hire of therapeutic equipment, non-hospital services
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6.3 Hospital services

06.3.1 Hospital services

06.3.1.1 Hospital services

06.3.1.1.01	Hospital services	Hospital services
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7 TRANSPORT

7.1 Purchase of vehicles

07.1.1 Motor cars

Excludes: invalid carriages (06.1.3); camper vans (09.2.1); golf carts (09.2.1).

07.1.1.1 Purchase of new motor cars

07.1.1.1.01 Outright purchase of new car/van car new, van new, van purchase new (diary), car purchase new (diary)

07.1.1.1.02 Loan/HP purchase of new car/van car new (loan/HP questions), Jeep new (Loan/HP questions), van new (Loan/HP questions), lorry private use new (Loan/HP questions), Landrover new (Loan/HP questions)

07.1.1.2 Purchase of second hand motor cars

07.1.1.2.01 Outright purchase of second-hand car/van second hand car (diary), second hand van (from diary), car purchase second hand (diary), van purchase second hand (diary)

07.1.1.2.02 Loan/HP purchase of second-hand car/van car second hand (loan/HP questions), Jeep second hand (Loan/HP questions), van second hand (Loan/HP questions), lorry private use second hand (Loan/HP questions), Landrover second hand (Loan/HP questions)

07.1.2 Motor cycles

Includes: side cars; snowmobiles.

Excludes: invalid carriages (06.1.3); golf carts (09.2.1).

07.1.2.1 Motor cycles of all types, scooters and powered bicycles.

07.1.2.1.01 Outright purchase of new/second hand motor cycle new motor bike (diary), new motor cycle (diary), motor bike purchase new (diary), motor cycle purchase new (diary), motor bike purchase second hand (diary), motor cycle purchase second hand (diary), scooter (outright purchase)

07.1.2.1.02 Loan/HP purchase of new/second hand motor cycle motor bike (Loan/HP questions), motorcycle (Loan/HP questions), moped (Loan/HP questions), scooter (Loan/HP questions)

07.1.3 Bicycles

Excludes: toy bicycles and toy tricycles (09.3.1).

07.1.3.1 Bicycles

07.1.3.1.01 Purchase of bicycle Bicycle (purchase only), tricycles (not toy), rickshaws

07.1.4 Animal drawn vehicles

Includes: animals required to draw the vehicles and related equipment (yokes, collars, harnesses, bridles, reins, etc.).

Excludes: horses and ponies, horse or pony drawn vehicles and related equipment purchased for recreational purposes (09.2.1).

07.1.4.1 Animal drawn vehicles.

07.1.4.1.01 Animal drawn vehicles. Animal drawn vehicles, yokes, collars, harnesses, bridles, reins

7.2 Operation of personal transport equipment

07.2.1 Spare parts and accessories for personal transport equipment

Includes: products specifically for the cleaning and maintenance of transport equipment such as paints, chrome cleaners, sealing compounds and bodywork polishes; covers for motor cars, motor cycles, etc.

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Excludes: crash helmets for motor cycles and bicycles (03.1.3); non-specific products for cleaning and maintenance such as distilled water, household sponges, chamois leathers, detergents, etc. (05.6.1); charges for the fitting of spare parts and accessories and for the painting, washing and polishing of bodywork (07.2.3); radio- telephones (08.2); car radios (09.1.1); baby-seats for cars (12.3.2).

07.2.1.1	Spare parts and accessories	
07.2.1.1.01	Car/van accessories and fittings	L' plates, number plate, seat covers, axle stands for car, car jack, footpump, jack, car tools, petrol can
07.2.1.1.02	Car/van spare parts	air filter, car battery, car brake shoes, headlamp bulbs, car coil + electronics unit, exhaust pipe / system, car mirrors, car exhaust, car parts, car spares, car starter motor, car throttle clip, car track rods, dust caps, electrical points, gas regulator, gearbox, Gun Gum exhaust repair paste, headlamp converter, heater cable, key for car, oil filter, replacement wheel cylinders, spark plugs, steering wheel lock, timing belt, windscreen wiper, set of new tyres, spare tyre, shock absorbers
07.2.1.1.03	Motor cycle accessories and spare parts	motorbike/cycle accessories, motor bike/cycle battery, motor bike/cycle spare parts, motorcycle cover
07.2.1.1.04	Anti-freeze, battery water, Cleaning materials	air for tyres, anti freeze, battery water, bottled water (car), brake fluid, car air freshener, car body filler, car paint, car polish, car shampoo, car sponge, coolant, damp start, de-icer, grease for car, screen wash (materials), screen wipes, transmission fluid, underseal
07.2.1.1.05	Bicycle accessories, repairs, Other costs	bicycle accessories, bicycle lights, bicycle lock, puncture repair kit, bicycle spare parts, inner tube (bicycle), mud guards (bicycle), bicycle repair kit
07.2.2	Fuels and lubricants (ND)	
		<i>Includes:</i> fuel for major tools and equipment covered under (05.5.1) and recreational vehicles covered under (09.2.1). <i>Excludes:</i> charges for oil changes and greasing (07.2.3).
07.2.2.1	Fuels and lubricants	
07.2.2.1.01	Petrol	petrol
07.2.2.1.02	Diesel	diesel, derv
07.2.2.1.03	Other motor oils	car oil, chain oil, Castrol GTX motor oil, motor oil, stroke oil, Duckham's Q20/50 motor oil
07.2.3	Maintenance and repair of personal transport equipment	
		<i>Includes:</i> total value of the service (that is both the cost of labour and the cost of materials are covered). <i>Excludes:</i> separate purchases of spare parts, accessories or lubricants made by households with the intention of undertaking the maintenance or repair themselves (07.2.1) or (07.2.2); road worthiness tests (07.2.4).
07.2.3.1	Maintenance and repairs	
07.2.3.1.01	Car or van repairs and servicing	car maintenance, car repair, car service, engine tune, garage repair bill, wheel balancing, technical inspection, oil changes
07.2.3.1.02	Motor cycle repairs and service	motor bike/cycle repair, motorbike/cycle servicing
07.2.3.1.03	Motoring organisation Subscription (eg AA and RAC)	AA subs, motoring organisation, RAC subs/membership
07.2.3.1.04	Car washing and breakdown services	automatic carwash, car vacuum, car wash, screen washed (service), car towing charge, breaker's yard charge, breakdown charge
07.2.4	Other services in respect of personal transport equipment	

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Excludes: hire of a car with driver (07.3.2); service charges for insurance in respect of personal transport equipment (12.5.4).

07.2.4.1	Other services in respect of personal transport equipment	
07.2.4.1.01	Parking fees, tolls and permits (excluding motoring fines)	bridge toll, car park, park & ride, parking, parking fee, parking meter fee
07.2.4.1.02	Garage rent, MOT etc	International driver licence, MOT, MOT test (car), MOT test (motorbike), garage rents, road worthiness test
07.2.4.1.03	Driving lessons	driving lessons
07.2.4.1.04	Hire of self-drive cars and vans and bicycles	car hire, van hire for DIY furniture removal, van hire, cycle hire
07.2.4.1.05	Car leasing payments	car leasing, Ford Options scheme (car leasing)

7.3 Transport Services

07.3.1 Passenger transport by railway

Includes: transport of private vehicles.
Excludes: funicular transport (07.3.6).

07.3.1.1	Passenger transport by railway and tube (excluding school travel)	
07.3.1.1.01	Railway and tube season tickets	train season ticket, tube season ticket, school train fare - season ticket
07.3.1.1.02	Rail and tube fares other than season tickets	Metro fare, Network railcard, OAP railcard, student railcard, le shuttle, train fare, tube fare, single train ticket, underground fare, rail fare, rail travel, British rail fare, school train fare - not season ticket, tram fares

07.3.2 Passenger transport by road

Includes: transport of private vehicles.

07.3.2.1	Passenger transport by road (excluding school travel)	
07.3.2.1.01	Bus and coach season tickets	bus season ticket, coach season ticket, school bus - season ticket
07.3.2.1.02	Bus and coach fares other than season tickets	concessionary bus tickets, OAP concessionary bus pass, bus fare, coach ticket, school bus fare - not season ticket
07.3.2.1.03	Taxis and hired cars with drivers	Black cab, mini cab, cab, taxi fare, car hire with driver
07.3.2.1.04	Other personal travel	coach tour, coach trips, Dial-a-ride, payment for lift, petrol to friend, lift contributions

07.3.3 Passenger transport by air

07.3.3.1 Passenger transport by air

07.3.3.1.01	Air fares (within UK)	plane (UK), air ticket (UK), air fare (UK), helicopter flight (as a means of transport)
07.3.3.1.02	Air fares (international)	plane (international), air ticket (international), air fare (international)

07.3.4 Passenger transport by sea and inland waterway

07.3.4.1 Passenger transport by sea and inland waterway

07.3.4.1.01	Water travel	boat trip, car ferry, Hovercraft, river bus, ferry, water travel
07.3.4.1.02	Water travel season tickets	water travel season tickets

07.3.5 Combined passenger transport

Includes: transport of private vehicles.
Excludes: package holidays (09.6.1).

07.3.5.1	Combined passenger transport and school travel	
07.3.5.1.01	Combined fare season tickets	combined season ticket, travelcard season ticket
07.3.5.1.02	Combined fares other than season tickets	tube pass one day, bus + train, travelcard one day, day ticket rover, bus + train fare

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07.3.5.1.03 School travel school bus, school train fare

07.3.6 Other purchased transport services

Excludes: cable-car and chair-lift transport at ski resorts and holiday centres (09.4.1).

07.3.6.1 Other purchased transport services

07.3.6.1.01 Delivery charges & other transport services home delivery charges, delivery charges (items from shops), left-luggage services, luggage forwarding services, cable car transport, funicular transport

Expenditure and Food Survey

8 COMMUNICATION

8.1 Postal services

08.1.1 Postal services

Includes: all purchases of new postage stamps, pre-franked postcards and aerogrammes; private mail and parcel delivery.
Excludes: purchase of used or cancelled postage stamps (09.3.1); financial services of post offices (12.6.2).

08.1.1.1 Postal services

08.1.1.1.01 Postage and poundage aerogram, air mail letters, air mail postage, book of stamps, parcel post, post office, poundage, stamps, postage, recorded envelope, recorded letter, registered envelope, registered letter, postal order

8.2 Telephone and telefax equipment

08.2.1 Telephone and telefax equipment

Excludes: telefax and telephone answering facilities provided by personal computers (09.1.3).

08.2.1.1 Telephone and telefax equipment

08.2.1.1.01 Telephone purchase adaptor for phone, telephone purchase

08.2.1.1.02 Mobile phone purchase car phone purchase, mobile phone purchase

08.2.1.1.03 Answering machine, fax machine, modem purchase answering machine, answer machine, answer phone, fax machine, modem, tele-fax machine

8.3 Telephone and telefax services

08.3.1 Telephone and telefax services

Includes: radiotelephony, radiotelegraphy and radiotelex; telephone calls in hotels, cafes or restaurants; hire of telephones, telefax machines, telephone answering machines and telephone loudspeakers; internet connection services.

Excludes: purchases of telephones, telefax machines, telephone answering machines and telephone loudspeakers (08.2.1)

08.3.1.1 Telephone and telefax services

08.3.1.1.01 Telephone account payment telephone account, telephone budgeting, telephone stamp, telephone installation

08.3.1.1.02 Telephone coin and other payment payphone, phone call, telephone card

08.3.1.1.03 Mobile phone account payments car phone account, mobile phone account

08.3.1.1.04 Mobile phone - other payments mobile top up cards, pay as you go card, pre-paid card

08.3.1.1.05 Second dwelling: telephone Telephone account (second dwelling), overseas telephone account account payments

9 RECREATION and CULTURE

9.1 Audio visual, photographic and information processing equipment

9.1.1 Equipment for the reception, recording and reproduction of sound and pictures

Excludes: video cameras, cam-corders and sound-recording cameras (09.1.2); repair of such equipment (09.1.5); hire of such equipment, licence fees and taxes on audio-visual equipment, subscriptions to private television networks (09.4.2).

9.1.1.1 Equipment for the reception, recording and reproduction of sound

09.1.1.1.01 Audio equipment, CD players amplifier, cassette recorder, compact disc player, cd player, hifi, music centre, personnel stereo, radio, speakers, stereo, tuner, Walkman, recording studio time, radio alarm clock, gramophone, mini-disc player, MD player, MP3 player, turntables, guitar chromatic digital tuner

09.1.1.1.02 Audio equipment - in car car radio, in car entertainment, speakers for car, cd changer, car stereo, face-off stereo

09.1.1.1.03 Accessories for audio equipment - headphones etc Headphones, microphones, earphones

9.1.1.2 Television sets, video-cassette players and recorders

09.1.1.2.01 Television set purchase television purchase, tv purchase

09.1.1.2.02 Satellite dish purchase satellite dish purchase

09.1.1.2.03 Satellite dish installation satellite dish installation

09.1.1.2.04 Video recorder purchase video recorder, DVD recorder, DVD player

09.1.1.2.05 Purchase of digital TV decoder digital TV decoder

09.1.1.2.06 Spare parts for TV, video, audio aerial splitter, microphone adaptor, video cable, tv spare parts, television spare parts, video spare parts, audio spare parts

09.1.1.2.07 Cable TV connection cable TV installation, cable television connection

09.1.1.2.08 DVD player/recorder purchase Purchased by adults, children and on the internet

9.1.2 Photographic and cinematographic equipment and optical instruments

9.1.2.1 Photographic and cinematographic equipment

09.1.2.1.01 Photographic and cinematographic equipment batteries for camera, camcorder, camera, camera second hand, OHP transparencies, video camera, slide projectors, screens, lenses, flash attachments

9.1.2.2 Optical instruments

09.1.2.2.01 Optical instruments, binoculars, telescope, microscope binoculars, microscopes, telescopes and compasses.

9.1.3 Information processing equipment

Includes: telefax and telephone answering facilities provided by personal computers.

Excludes: video-game software (09.3.1); video-game computers that plug into a television set (09.3.1); typewriter ribbons (09.5.4); slide rules (09.5.4).

9.1.3.1 Information processing equipment

09.1.3.1.01 Personal computers, printers, calculators calculator, PC, Personal Computer, printer, word processor, ink cartridges, typewriter, computer mouse mat, joystick, mouse (computer), soundcard, computer parts, hard drive

9.1.4 Recording media

Includes: photographic supplies such as paper and flash bulbs; unexposed film the price of which includes the cost of processing without separately identifying it.

9 RECREATION and CULTURE

Excludes: batteries (05.5.2); computer software (09.1.3); video-game software, video-game cassettes and video-game CD-ROMs (09.3.1); development of films and printing of photographs(09.4.2).

09.1.4.1 Recording media for pictures and sound

09.1.4.1.01	Records, CD's, audio cassettes	album, cassette tape (audio), CD purchase, compact disc, music tape, single record, tape for answer phone, CD-Rom, computer discs, CD voucher, music voucher, record token
09.1.4.1.02	Blank and pre-recorded video cassettes	home video, video cassette, video tape, video CD's, VCD's
09.1.4.1.03	Camera films	camcorder tape, camera films
09.1.4.1.04	DVDs	DVDs, blank and recorded DVDs

09.1.5 Repair of audio-visual, photographic and information processing equipment

Includes: total value of the service (that is, both the cost of labour and the cost of materials are covered).

Excludes: separate purchases of materials made by households with the intention of undertaking the repair themselves (09.1.1), (09.1.2) or (09.1.3).

09.1.5.1 Repair of audio-visual, photographic and information processing equipment.

09.1.5.1.01	Repair of audio-visual, photographic and information processing equipment.	audio equipment maintenance, computer drive repaired, TV maintenance, television maintenance, TV repair, television repair, video equipment maintenance, camera repairs, computer head cleaner, transistor, valves
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9.2 Other major durables for recreation and culture

09.2.1 Major durables for outdoor recreation

Includes: fitting out of boats, camper vans, caravans, etc.

Excludes: horses and ponies, horse or pony drawn vehicles and related equipment purchased for personal transport (07.1.4); inflatable boats, rafts and swimming pools (09.3.2).

09.2.1.1 Major durables for outdoor recreation

09.2.1.1.01	Purchase of boats, trailers and horses	canoes, trailers, boats, horses (not bought as a means of transport), aeroplanes, golf carts, microlight aircraft, glider, wind-surfing boards, canoes, kayaks, diving equipment, racehorse purchase
09.2.1.1.02	Purchase of caravans, mobile homes (incl decoration)	caravan decoration, caravan purchase, mobile home purchase, mobile home decoration, camper vans
09.2.1.1.03	Purchase of motor caravan (new) - outright	new motor caravan (outright purchase)
09.2.1.1.04	Purchase of motor caravan (new) - loan/HP	new motor caravan (loan/HP)
09.2.1.1.05	Purchase of motor caravan (second-hand) - outright	second hand motor caravan (outright purchase)
09.2.1.1.06	Purchase of motor caravan (second-hand) - loan/HP	second hand motor caravan (loan/HP)
09.2.1.1.07	Accessories for boats, horses, caravans, motor caravans	browband for horse, horse lead, saddle, saddle soap, hitchlock for caravan, outboard motor, sails, harnesses, bridles, reins

09.2.2 Musical instruments and major durables for indoor recreation

Excludes: toys (09.3.1).

09.2.2.1 Musical instruments

9 RECREATION and CULTURE

09.2.2.1.01 Musical instruments (purchase and hire) bassoon, cello, clarinet, cymbals, drums, drum sticks, guitar, guitar string, hire of instrument, piano, plectrums, thumb rest for oboe, trombone, viola, violin, saxophone stand, music stand

09.2.2.2 Major durables for indoor recreation

09.2.2.2.01 Major durables for indoor recreation (eg snooker tables, gaming machines) snooker tables, billiard tables, ping-pong tables, pin-ball machines, gaming machines, gambling machine, etc.

09.2.3 Maintenance and repair of other major durables for recreation and culture

Includes: total value of the service (that is, both the cost of labour and the cost of materials are covered); laying up for winter of boats, camper vans, caravans, etc.; hanger services for private planes; marina services for boats.

Excludes: fuel for recreational vehicles (07.2.2); separate purchases of materials made by households with the intention of undertaking the maintenance or repair themselves (09.2.1) or (09.2.2); veterinary services (09.3.5).

09.2.3.1 Maintenance and repair of other major durables for recreation and culture.

09.2.3.1.01 Maintenance and repair of other major durables for recreation and culture. boathouse hire, repair of camper vans, repair of aeroplanes, repair of boats, repair of canoes, repair of musical instruments, blacksmith fees, horse stable rent, hanger services for private planes, marina services for boats, racehorse maintenance

9.3 Other recreational items and equipment, gardens and pets

09.3.1 Games, toys and hobbies

Includes: video-game software; video-game computers that plug into a television set; video-game cassettes and video-game CD-ROMs.

Excludes: collectors' items falling into the category of works of art or antiques (05.1.1); unused postage stamps (08.1.1); Christmas trees (09.3.3); children's scrapbooks (09.5.1).

09.3.1.1 Games, toys and hobbies

09.3.1.1.01 Games, toys and hobbies (excluding artists materials) Action man, balloons, Barbie doll, bow & arrow, brazier game, Corgi fire engine, cuddly toy, doll, fireworks, game, hug toy, jigsaw puzzle, Lego, model car, plastic toy, playing cards, pog, pogs, polly pocket, play dough, Sindy doll, teddy bear, teletubbies, thunderbird, toy, troll, video game, photo album, crossword puzzle, puzzle book, party poppers, card games, chess sets, toy car, toy train, toy bicycles, toy tricycles, toy construction sets, puzzles, plasticine, electronic games, masks, disguises, jokes, novelties, walkie talkies

09.3.1.1.02 Computer software and games cartridges computer game cartridges, computer software, computer game software, computer game rental, Mortal Kombat (software), Nintendo game (software), Sega game (software), Sega game rental, Sonic the hedgehog, Super Mario (software).

09.3.1.1.03 Computer game console computer game console, Nintendo, (computer game hardware), Sega (computer game hardware).

09.3.1.1.04 Games toys etc (misc fancy, decorative) Christmas crackers, Christmas decorations, Christmas tree lights, perfumed crackers, tinsel, christmas tree decorations

09.3.2 Equipment for sport, camping and open air recreation

9 RECREATION and CULTURE

Includes: game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc.); protective headgear for sports; other protective gear for sports such as life jackets, boxing gloves, body padding, shin-guards, goggles, belts, supports, etc.

Excludes: crash helmets for motor cycles and bicycles (03.1.3); camping and garden furniture (05.1.1).

09.3.2.1 Equipment for sport, camping and open air recreation

09.3.2.1.01 Equipment for sport, camping and open air recreation arm bands (swimming), bait, ball, camping equipment, cricket ball/bat, dartboard, darts, fishing bait, fishing net, fishing tackle, flippers, football (equipment), gloves (sports), golf balls, golf clubs (equipment), maggots, roller blades, roller skates, squash ball, stop watch, swimming aids, swimming float, swimming goggles, tennis balls, tennis racket, tent, tent pegs, weight lifting gloves, micro scooters, sleeping bag, football boots/studs, paddling pool, protective goggles, sport headgear, life jackets, boxing gloves, shin guards, sport pads and padding, bowling shoes, golfing shoes, running spikes, ski boots, ice skates, cricket pads, protective apparel for sports, repair of sports footwear, air mattress, sleeping bag, inflatable boats, rafts, shuttlecocks, nets, rackets, bats, skis, foils, sabres, poles, weights, javelins, dumb-bells, body-building equipment, parachutes, sky-diving equipment, firearms, ammunition, frisbee, beach-ball, back-pack, camping stove, game specific footwear, tap-dancing shoes

09.3.2.1.02 BBQ and swings barbecue, garden swing, barbecue skewer, barbecue tongs, disposable barbecue

09.3.3 Gardens, plants and flowers (ND)

Includes: natural and artificial Christmas trees; delivery charges for flowers and plants.

Excludes: gardening gloves (03.1.3); gardening services (04.4.4) or (05.6.2); gardening equipment (05.5.1); gardening tools (05.5.2).

09.3.3.1 Gardens, plants and flowers

09.3.3.1.01 Plants, flowers, seeds, fertilisers, insecticides allotment rent, begonia plant, Bio bone meal, fish blood & bone fertiliser, bonemeal fertiliser, bulbs, bunch of flowers, carnations, chrysanthemums, collection for wreath, compost, conifers, daffodils, dahlias, fertiliser for garden, flower planter tub, flower pot tray, flower pot, flowers, flowers for funeral, freesias, garden plants, growbags, Growmore fertiliser, hanging basket, house plant, insecticide, Interflora, lawn turf, manure, marigolds, mistletoe, oasis, peat, plant, plant food, plant pot, pot plant, rose, seed potatoes, seeds, Sequestrian, slug pellets, snowdrops, sodium potash bag, sulphate of ammonia, Tomorite, tomato feed (fertilizer), tree ties, tree, tulips, vegetable seeds, Weed & feed, weed killer, wreath, Christmas tree (artificial), foliage, shrub, Christmas tree (natural), delivery charges for flowers and plants

09.3.3.1.02 Garden decorative garden gnome, stone garden rabbit

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09.3.3.1.03	Artificial flowers, pot pourri	plastic flowers, silk flowers, pot pourri, pot pourri oil, dried flower arrangements, artificial flowers
09.3.4	Pets and related products (ND)	<i>Excludes:</i> horses and ponies (07.4.1) or (09.2.1); veterinary services (09.3.5).
09.3.4.1	Pets and related products	Arthurs cat food, bird nuts, bird seed, Bonio dog biscuits, Bonus, bran for dogs, canned dog meat, carrots for horses, cat biscuits, cat food, chew sticks for dog, Choosy cat food, Chum dog food, Chunky dog food, dog biscuits, dog bone, dog chew, dog food, dog meat tin, dog mixer, dog strips, dog treats, feed for horses, Felix, Go-Cat, Good boy choc drops, Good life dog food, guinea pig food, hamster food, horse food, Kit-e-Kat, marrowbone dog biscuits
09.3.4.1	Pets and related products (continued)	mini chops for dog, mixameal dog food, PAL, peanuts for bird, Pedigree Chum, Pedigree markies, pet food, rabbit food, schmackos, Shapes, dog biscuits, Supa fish food, Supreme cat food, Weebox dog food, Whiskas, wild bird food, Winalot
09.3.4.1.01	Pet food	
09.3.4.1.02	Pet purchase and accessories	bird (purchase), bird cage, bird grit, cat (purchase), cat collar, cat dish, cat litter, cat worm tablets, dog (purchase), dog collar, dog lead, dog mat, dog shampoo, fish as pet, fish tank, flea collar, flea powder, flea spray, food bowl (pets), gold fish, gravel, hay, litter tray, perch covers, pet (purchase), pet care product, sawdust for cage, shampoo animal, straw, toy for pet, tropical fish, kennel, grooming brush
09.3.5	Veterinary and other services for pets	
09.3.5.1	Veterinary and other services for pets e.g. grooming, boarding, tattooing and training.	
09.3.5.1.01	Veterinary and other services for pets identified separately	vet's bill, dog hair cut, kennel fees, pigeon loft rent, dog training classes
9.4	Recreational and cultural services	
09.4.1	Recreational and sporting services	<i>Includes;</i> hire of game-specific footwear (ski boots, football boots, golfing shoes and other such footwear fitted with ice skates, rollers, spikes, studs, etc.). <i>Excludes:</i> cable-car and chair-lift transport not at ski resorts or holiday centres (07.3.6).
09.4.1.1	Recreational and sporting services	
09.4.1.1.01	Spectator sports – admission charges	athletics (spectator), cricket entry (spectator), football tickets (spectator), football admission (spectator), golf tournament (spectator), horse racing (spectator), motor racing (spectator), racecourse (spectator), rugby match (spectator), speedway (spectator), tennis tournament (spectator), race entry fee (spectator)

9 RECREATION and CULTURE

09.4.1.1.02	Participant sports (excluding subscriptions)	aerobics (participant), badminton (participant), balloon flight (participant), baseball (participant), basketball (participant), bowling (participant), bowls (participant), bridge, clay pigeon shooting (participant), climbing wall (participant), darts (participant), dominoes (participant), exercise class (participant), fishing permit (participant), football (participant), Go-karting (participant), golf (participant), golf range (participant), green fees, gym (participant), gymkhana (participant), health club (participant), hockey (participant), horse riding (participant), ice skating (participant), keep fit (participant), kick boxing (participant), netball (participant), paintballing (participant), pigeon racing (participant), pitch & putt (participant), pool (participant), putting (participant), Quasar, round of golf, rugby (participant), running meeting (participant), ski lift, skittles (participant), slimming club (participant), snooker (participant), sports club (participant), squash (participant), step class (participant), Subbuteo club (participant), swimming (participant), Ten pin bowling (participant), track athletics (participant), weight training (participant), weightwatchers (participant), cable car ride (only at holiday centres)
09.4.1.1.03	Subscriptions to sports and social clubs	Acorn club (subs), aerobics (subs), archery (subs), badminton club (subs), bowling (subs), bowls (subs), camping club (subs), Caravan club (subs), choir (subs), clay pigeon shooting (subs), climbing wall club (subs), club (subs), darts club (subs), embroidery group (subs), fishing (subs), football (subs), football practice (subs), friendship club (subs), go karting (subs), golf (subs), gym club (subs), gymkhana (subs), gymnasium (subs), hockey (subs), horse riding (subs), ice skating (subs), keep fit (subs), lace society (subs), leek club (subs), netball (subs), pool club (subs), race entry (subs), Rainbow club (subs), rugby (subs), running (subs), sailing (subs), skittles (subs), slimming club (subs), snooker club (subs), sports club (subs), squash (subs), social club (subs), Subbuteo club (subs), swimming (subs), ten pin bowling (subs), tennis club (subs), track athletics (subs), weight training (subs), yachting (subs), Young Farmers club (subs)
09.4.1.1.04	Fees for leisure classes	art class, cricket coaching, dancing lessons, golf lessons, gym lessons, horse riding lessons, leisure class, music lessons, piano lessons, skiing lessons, sports lessons, summer scheme (child), swimming lessons, table tennis lessons, tai kwon do lessons, tennis coaching, tennis lessons, yoga, piano examination entry fee
09.4.1.1.05	Hire of equipment and accessories for sport and open-air recreation	hire of sports footwear, hire of bowling shoes, hire of ice skates, hire of football boots, hire of golfing shoes, hire of ski boots, hire of roller blades, hire of roller skates, hire of aeroplane, hire of boat, ski hire, camping equipment hire, racket hire, golf clubs hire, bouncy castle hire, hire of golf trolley
09.4.2	Cultural services	
09.4.2.1	Cinemas, theatres, concerts	
09.4.2.1.01	Cinemas	cinema, cinema ticket, film (cinema), pictures (cinema)
09.4.2.1.02	Live entertainment: theatre, concerts, shows	ballet, circus, concert ticket, concert, live band, magic show, opera, pantomime, theatre
09.4.2.2	Museums, zoological gardens and the like	
09.4.2.2.01	Museums, zoological gardens, theme parks, houses and gardens	museums, art galleries, exhibitions, historic monuments, national parks, zoological and botanical gardens, aquaria, museum entrance fee, theme park entrance fee, zoos
09.4.2.3	Television and radio taxes and hire of equipment	

9 RECREATION and CULTURE

09.4.2.3.01	TV licence payments	TV licence, television licence, television licence stamps, TV licence stamps
09.4.2.3.02	TV licence payments (second dwelling)	TV licence second dwelling, television licence second dwelling
09.4.2.3.03	Satellite TV subscription	satellite television subscription
09.4.2.3.05	Cable TV subscription	cable television subscription, cable TV connection
09.4.2.3.06	TV slot meter payments	television slot meter, TV slot meter
09.4.2.3.07	TV, video recorder and satellite TV rental	TV rental, video recorder rental, television rental, satellite TV rental
09.4.2.3.08	Video cassette rental	video cassette rental, video cassette hire, rent video tape
09.4.2.3.09	Cassette hire (library), CD hire (library)	cassette hire (library), CD hire (library), compact disc hire (library)
09.4.2.4	Other services	
09.4.2.4.01	Admissions to clubs, dances, discos, bingo	admission to night club, amusements, arcade game, Bingo admission, Bouncy castle, childrens ride, comedy club entrance fee, Crazy golf game, dance entrance fee, dinner dance tickets, disco ticket, entrance fee, entrance into nightclub, fair admission, funfair, games machines, horse & carriage ride, juke box, night club, party ticket, pin ball, pub quiz, quiz night, rock club entrance fee, ticket to party.
09.4.2.4.02	Social events and gatherings	admission to dog show, car boot sale (entrance / participant), children's party (entertainer), church meeting, club - social - entrance, disc jockey hire, Family history society, Friendship club social, kiss o gram, Ladies club, Mother and toddler group, school fete entrance, WRVS club, whist drive, Womens Guild, Womens institute (WI), youth club
09.4.2.4.03	Subscriptions for leisure activities	English Heritage, IFAW, National trust, National Trust for Scotland, RSPB, World Wildlife Fund
09.4.2.4.04	Other subscriptions	Beavers (subs), Boys Brigade (subs), Brownies (subs), common room fee, community centre (subs), Cubs (subs), Girls Brigade (subs), Guides, library subscriptions (subs), Masons (subs), residents associations (subs), political party (subs), Scouts (subs)
09.4.2.4.05	Internet subscription fees	Internet subscription fees, Demon internet, BT internet, Compuserve, AOL, Hotmail, Netscapeonline, internet charge, on-line internet charge, internet, e mail fee, world wide web fee
09.4.2.4.06	Development of film, deposit for film development, passport photos, holiday and school photos	deposit for film development, development of film, film develop, film processing, holiday photographs, photograph enlargement, photos developed, passport photos, photos, school photos, snapshots, portrait photo, wedding photos
09.4.3	Games of chance	
09.4.3.1	Games of chance	
09.4.3.1.01	Football pools stakes	coupon money, football coupon, football pools, football syndicate, pools
09.4.3.1.02	Bingo stakes excluding admission	bingo (stakes)
09.4.3.1.03	Lottery (not National/Irish Lottery) stakes	domino cards, football card (lottery), lottery (NOT National lottery)
09.4.3.1.04	Bookmaker, tote, other betting stakes	bandit - pub machine, bet, bet horse racing, betting shop, betting stake, bonus ball, bookie, bookmaker, fantasy football, football draw, fruit machine, Gael Linn (raffle ticket in NI), greyhound betting, horse betting, horse racing, one armed bandit, pontoon, raffle tickets, roulette, scratch card/scratchcard (not National Lottery), spot-the-ball, sweep stake, ticket draw, Tombola, Tote double
09.4.3.1.05	Irish Lottery Stakes	lottery (Irish - so described)

9 RECREATION and CULTURE

09.4.3.1.06	National Lottery Instants, scratchcards	Instants (National Lottery), scratchcards (National Lottery), scratchcard (not specified), National Lottery scratchcard.
09.4.3.1.09	National Lottery stakes	National Lottery stakes, National Lottery draw, National Lottery syndicate
09.4.3.1.10	Football pools winnings	football pools winnings, pools winnings
09.4.3.1.11	Bingo winnings	bingo winnings
09.4.3.1.12	Lottery (not National/Irish Lottery) winnings	lottery winnings (not National/Irish Lottery)
09.4.3.1.13	Bookmaker, tote, other betting winnings	betting shop winnings, horse racing winnings, raffle winnings, sweep stake winnings, pub quiz winnings
09.4.3.1.14	Irish Lottery Winnings	Irish Lottery winnings
09.4.3.1.15	National Lottery instants. Scratchcards winnings	Instants (National Lottery) scratchcard winnings, scratchcards (National Lottery) winnings, scratchcard (not specified) winnings
09.4.3.1.19	National Lottery winnings	National Lottery winnings, National Lottery winnings draw, National Lottery winnings syndicate

9.5 Newspapers, books and stationery**9.5.1 Books**

Includes: scrapbooks and albums for children; book binding.
Excludes: stamp albums (09.3.1).

9.5.1.1 Books

09.5.1.1.01	Books	baby book, book club, books, book token, car manual, dictionary, gardening book, highway code, map, novel, paper back, programme, sheet music, atlases, encyclopaedias, text books, guide books, travel books, musical scores, scrap book, book binding
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9.5.2 Newspapers and periodicals (ND)**9.5.2.1 Newspapers, magazines and periodicals**

09.5.2.1.01	Newspapers	daily express, daily mail, daily mirror, daily newspaper, daily record, daily star, daily telegraph, evening gazette, evening paper, evening post, evening standard, financial times, gazette, guardian, independent, local paper, Manchester evening news, news of the world, newspaper, newspaper bill, northern echo, observer, paper, paper bill, paper delivery, racing post, scotsman, sports paper, sporting life, sun, Sunday mail, Sunday mirror, Sunday paper, Sunday people, Sunday post, telegraph, the people newspaper, weekly newspaper, the scotsman, the times, today, Yorkshire evening post, Yorkshire post
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9 RECREATION and CULTURE

09.5.2.1.02 Magazines and periodicals amateur gardening, amateur photographer, annabel, annual subscription to magazine, auto trader, Beano, Bella magazine, Best magazine, boot magazine, car finder, car magazine, chat magazine, church magazine, cosmopolitan, comic, country homes, creative cross stitch magazine, crossword puzzle magazine, Dandy, dinosaur magazine, essentials magazine, family circle, farmers weekly, football magazines, football programme, garden magazine, health file, horse + pony magazine, ideal home mag, jobs northwest, just like that, me magazine, magazine, motor exchange, my weekly, our dogs, peoples friend, Practical PC, private eye, Radio times, real life crimes, slimming world, stage newspaper, take a break, this england magazine, timeout, todays golfer, trout & salmon magazine, tv quick, tv times, viz comic, vogue, what's on tv, woman weekly, womans own

09.5.3 Miscellaneous printed matter (ND)

Excludes: pre-franked postcards and aerogrammes (08.1.1); stamp albums (09.3.1).

09.5.3.1 Miscellaneous printed matter

09.5.3.1.01 Cards, calendars, posters and other printed matter address cards, advent calendar, birthday cards, calendar, catalogue, Christmas card, cookery cards, gift tags, gift wrap, greetings card, postcards, poster, wedding invitations, wine labels, wrapping paper, bookmark, confetti, swimming certificate, road maps, world maps, globes

09.5.4 Stationery and drawing materials

Includes: educational materials such as exercise books, slide rules, geometry instruments, slates, chalks and pencil boxes.

Excludes: pocket calculators (09.1.3).

09.5.4.1 Stationery and drawing materials

09.5.4.1.01 Stationery, diaries, address books, art materials A4 pad, address book, art materials, ballpoint, biro, blotting paper, Blu Tack, chalk, colouring book, coloured drawing paper, colouring pens, crayons, diary, drawing pins, envelopes, eraser, folder, glue, graph paper, ink, jiffy bag, marker pen, notebook, paint (artist materials), paper clips, paper ribbon, pen, pen cartridges, pencils, pencil case, pencil leads, poster paints, Pritt Stick, ring-binder file, roll of brown tape, rubber, ruler, scrapbook, Sellotape, stapler, staples, stationery, stencil, stickers, string, telephone index, Tippex, typewriter ribbons, writing pad, year planner, account books, fountain pens, felt-tip pens, pencil sharpener, carbon paper, ink pad, correcting fluid, hole puncher, paper scissors, canvas, paper, card

9.6 Package holidays

09.6.1 Package holidays

9 RECREATION and CULTURE

Includes: half-day and one-day excursion tours; pilgrimages.

09.6.1.1	Package holidays	
09.6.1.1.01	Package holidays in the UK, accommodation	holiday deposit UK, package holiday UK, all-inclusive holiday UK, all-inclusive excursion tours UK, pilgrimages UK
09.6.1.1.02	Package holidays abroad, accommodation	holiday deposit abroad, package holiday abroad, all-inclusive holiday abroad, all-inclusive excursion tours abroad, pilgrimages abroad

Expenditure and Food Survey

10 EDUCATION

10.1 Pre-primary and primary education

10.1.1 Pre-primary and primary education

Includes: literacy programmes for students too old for primary school

10.1.1.1 Pre-primary and primary education

10.1.1.1.01 Pre-primary and primary education: (Fees/maintenance for Educational courses) course fees, school fees, school maintenance

10.1.1.1.02 Pre-primary and primary education: (Fees/maintenance for non-household member) course fees, school fees

10.1.1.1.03 Pre-primary and primary education: (payments for school trips, other ad hoc school expenditure) baking ingredients money (school), money for school trip, school trip, sunday school trip, tutor

10.2 Secondary education

10.2.1 Secondary education

Includes: out of school secondary education for adults and young people

10.2.1.1 Secondary education

10.2.1.1.01 Secondary education: (Fees/maintenance for educational courses) course fees, school fees, school maintenance, conference fees

10.2.1.1.02 Secondary education: (Fees/maintenance for non-household member) course fees, school fees

10.2.1.1.03 Secondary education: (payments for school trips, other ad hoc school expenditure) baking ingredients money (school), money for school trip, school trip, sunday school trip, tutor

10.3 Post-secondary non-tertiary education

10.3.1 Post-secondary non-tertiary education

Includes: out-of-school post-secondary non-tertiary education for adults and young people.

10.3.1.1 Post-secondary non-tertiary education

10.3.1.1.01 Further education: (Fees/maintenance for educational courses) course fees, school fees, college fees, school maintenance, college maintenance, conference fees

10.3.1.1.02 Further education: (Fees/maintenance for non-household member) course fees, school fees, college fees

10.3.1.1.03 Further education: (payments for school trips, other ad hoc school expenditure) baking ingredients money (school), money for school trip, school trip, sunday school trip, tutor

Expenditure and Food Survey

10 EDUCATION

10.4 Tertiary education

10.4.1 Tertiary education

10.4.1.1 Tertiary education

10.4.1.1.01	Higher education: (Fees/maintenance for educational courses)	course fees, university fees, university maintenance, conference fees
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10.4.1.1.02	Higher education: (Fees/maintenance for non-household member)	course fees, university fees
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10.4.1.1.03	Higher education: (payments for school trips, other ad hoc school expenditure)	baking ingredients money (school), money for school trip, school trip, sunday school trip, tutor
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10.5 Education not definable by level

10.5.1 Education not definable by level

Excludes: driving lessons (07.2.4); recreational training courses such as sport or bridge lessons given by independent teachers (09.4.1).

10.5.1.1 Education not definable by level

10.5.1.1.01	Education not definable by level: (Fees/maintenance for educational courses)	course fees, university fees, college fees, university maintenance, college maintenance, conference fees
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10.5.1.1.02	Education not definable by level: (Fees/maintenance for non-household member)	course fees, university fees, college fees
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10.5.1.1.03	Education not definable by level: (payments for school trips, other ad hoc school expenditure)	baking ingredients money (school), money for school trip, school trip, sunday school trip, tutor
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11 RESTAURANTS AND HOTELS**11.1 Catering services****11.1.1 Restaurants, cafes and the like***Includes:* tips*Excludes:* tobacco purchases (02.2.1), telephone calls (08.3.1)

11.1.1.1 Restaurants		
11.1.1.1.01	Catered food/non-alcoholic drink eaten/drunk on premises	confectionery, ice cream, soft drinks, all other food
11.1.1.1.02	Confectionery eaten off premises	confectionery
11.1.1.1.03	Ice-cream eaten off premises	ice cream
11.1.1.1.04	Soft drinks drunk off premises	soft drinks
11.1.1.1.05	Hot food eaten off premises	all hot food
11.1.1.1.06	Cold food eaten off premises	all cold food
11.1.1.1.07c	Confectionery (child)	confectionery
11.1.1.1.08c	Ice-cream (child)	ice cream
11.1.1.1.09c	Soft drinks (child)	soft drinks
11.1.1.1.10c	Hot food (child)	all hot food
11.1.1.1.11c	Cold food (child)	all cold food
11.1.1.1.12	Spirits and liqueurs (away from home)	Advocaat, Bailey's Irish cream, Brandy, cocktail, Gin, gin & tonic, Harvey wallbanger, Jack Daniels, Malibu, margarita, Pimms, raki, sake, screwdriver, Southern Comfort, Spirits, tequila sunrise, Vodka, vodka & orange, Whiskey, whiskey & lemonade, short
11.1.1.1.13	Wine from grape or other fruit (away from home)	Lambrusco wine, Low alcohol wine, Red wine, Rose wine, White wine, wine
11.1.1.1.14	Fortified wine (away from home)	aperitif, Cherry B, Cinzano, Dubonnet, Martini, Port, Sherry, Vermouth, Whiskey mac
11.1.1.1.15	Ciders and Perry (away from home)	Babycham, Scrumpy Jack, Cider, Diamond White
11.1.1.1.16	Alcopop (away from home)	alcoholic lemonade, alcoholic spring water, alcola, decoda soda, diamond zest, Hooch, hoolahans, hoopers ginger beer, jammins, jealous lover, jetts lime clear beer, mao macaulays, max black, max citrus, mog, puckers alcoholic lemonade/citrus brew, pulse cider, schotts cranberry charge, shock cider, schotts vanilla, shooter, skinny puckers, snakebite, sunstroke, 20/20, two dogs, white lightning, woodys alcoholic lemonade, woodys pink grapefruit
11.1.1.1.17	Champagne and sparkling wines (away from home)	Champagne, Sparkling wine, Bucks Fizz
11.1.1.1.18	Beer and lager (away from home)	ale, barley wine, Beamish, beer, bitter, brown ale, Guinness, L A lager, lager, low alcohol lager, Newcastle brown ale, Pils lager, shandy, John Smiths, stout, Theakstons
11.1.1.1.19	Round of drinks (away from home)	round of drinks, alcohol not otherwise specified
11.1.1.2 Cafes, bars and the like		
11.1.1.2.1	Food/non-alcoholic drinks eaten/drunk on premises	confectionery, ice cream, soft drinks, all other food
11.1.1.2.2	Confectionery	confectionery
11.1.1.2.3	Ice cream	ice cream
11.1.1.2.4	Soft drinks	soft drinks
11.1.1.2.5	Hot food	all hot food
11.1.1.2.6	Cold food	all cold food

11 RESTAURANTS AND HOTELS

11.1.1.2.7	Hot take-away food/drink consumed at home	chicken as in 'chicken & chips'; chicken pieces, chicken nuggets, battered chicken (e.g. from KFC), meat pies & pasties, fish e.g. battered fish from fish 'n' chip shop, fish cakes from chip shop, scampi, fish burgers, chips, rice, pasta & noodles, hamburger, cheeseburger, chicken burger, kebabs, sausages & saveloys, meat & fish based meals incl. Indian & Chinese take-aways e.g. beef curry, chicken curry, prawn curry, chicken tikka, chow mein, all vegetable take-away products e.g. veg curry, onion bhajis, spring rolls, veg samosas, pizza incl. home delivered pizza, meals on wheels, tea & coffee
11.1.1.2.8	Other takeaway food (Cold take-away meal eaten at home)	Sandwiches
11.1.1.2.11	Contract catering (food)	Contract catering (wedding) contract catering (birthdays), contract catering (funerals)
11.1.2	Canteens	<i>Includes:</i> university refectories, military messes and wardrooms <i>Excludes:</i> food and drink provided to hospital in-patients (06.3.1)
11.1.2.1	Canteens	
11.1.2.1.1	Meals bought and eaten at school	confectionery, ice cream, soft drinks, all other food
11.1.2.1.2c	School dinner	dinner money, school dinner
11.1.2.1.3	Meals bought and eaten at workplace	
11.2	Accommodation services	
11.2.1	Accommodation services	<i>Includes:</i> tips, porters. <i>Excludes:</i> payments of households occupying a room in a hotel or boarding house as their main residence (04.1.1); rentals paid by households for a secondary residence for the duration of a holiday (04.1.2); telephone calls (08.3.1); catering services in such establishments except for breakfast or other meals included in the price of the accommodation (11.1.1); housing in orphanages, homes for disabled or maladjusted persons (12.4.1).
11.2.1.1	Accommodation services	
11.2.1.1.01	Holidays in UK (accommodation), excluding timeshares	campsite fees, holiday in UK (accommodation), hotel, money to friend for holiday accommodation, site rent (caravan) where holiday accommodation, boarding house accommodation UK, bed & breakfast UK, motels, hostels
11.2.1.1.02	Holidays abroad (accommodation), excluding timeshares	campsite fees, holiday abroad (accommodation), hotel abroad, money to friend for holiday accommodation, site rent (caravan) where holiday accommodation, boarding house abroad, bed & breakfast abroad, motel abroad, hostels abroad
11.2.1.1.03	Timeshares/holiday homes overseas (purchase and running costs)	timeshare overseas
11.2.1.1.04	Room hire	band room hire, function room hire, stall hire, stand booking for fair, marquee hire

12 MISCELLANEOUS GOODS and SERVICES

12.1 Personal Care

12.1.1 Hairdressing, salons and personal grooming establishment

Includes: bodycare, depilation and the like.

Excludes: spas (06.2.3) or (06.3.1); fitness centres (09.4.1).

12.1.1.1 Hairdressing, salons and personal grooming establishment

12.1.1.1.01	Hairdressing, salons and personal grooming establishment (excluding health and slimming clubs)	aromatherapist, barber, beauty treatments, body piercing, cut & blow dry, ear piercing, false nails and glue, haircut, hairdressers, hair extensions, hair permed, hairpieces, hair set (service), manicure, perm (service), sauna, sunbed hire, sun bed session, tattoo, wig, pedicure, Turkish baths, solariums, non-medical massage, nail art
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12.1.2 Electrical appliances for personal care

12.1.2.1 Electrical appliances for personal care

12.1.2.1.01	Electrical appliances for personal care, including hair dryers, shavers etc	electric toothbrush, hair styler, hair dryer, shaver, sunbeds, electric razor, hair trimmer, curling tongs, styling combs, sun lamps, vibrators
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12.1.3 Other appliances, articles and products for personal care (ND)

Excludes: babies' napkins made of fabric (03.1.2); handkerchiefs made of fabric (03.1.3)

12.1.3.1 Other appliances, articles and products for personal care

12.1.3.1.01	Toilet paper	toilet paper, Andrex toilet rolls, bathroom tissue, JS toilet tissue, Kleenex velvet toilet, lavatory paper, loo paper, toilet tissue
12.1.3.1.02	Toiletries (disposable including tampons, lipsyl, toothpaste, deodorant, paper handkerchiefs)	Always Ultra towels, Andrex paper tissues, anti perspirant, breast pads, Colgate toothpaste, cotton buds, cotton wool, dental floss, denture powder, denture tablets, deodorant, Insignia deodorant, Kleenex, Libra purse pack towels, Lillies, lipsyl, Macleans toothpaste, maternity pads, mouth freshener tabs, mouth gel, mouth wash, natural wipes, nursing pads, odour eaters, panty liners, panty shield, paper handkerchiefs, paper tissues, poligrip (for dentures), press on towels, sanitary towels, sensodene toothpaste, shaving cream, shaving foam, shaving gel, shaving soap, shaving stick, Signal toothpaste, Soft & Gentle, Steradent, Tampax, Tampons, tissues, toiletries, toothpaste, toothpowder, Wet Ones
12.1.3.1.03	Bar of soap, liquid soap, shower gel etc	Asda soap, Camay soap, Cidal medic soap, coconut soap, Fairy toilet soap, honey & almond soap, Imperial Leather, liquid soap, Palmolive soap, pearl soap, Shield soap, shower gel, soap, toilet soap, Ulay pink bar, Wrights coal tar soap, medicinal soap
12.1.3.1.04	Toilet requisites (durable including razors, hairbrushes, toothbrushes, face cloths, scales etc)	bathbrush, bathroom scales, bath sponge, Bic razors, comb, emery boards, face cloth, face flannels, hair bands, hair bobble, hair brush, hair brush refill (gas), hair grips, hair slide, hair pins, nailbrush, nail clippers, nail file, razor, razor blades, rough skin remover, soap dish, sponge, toilet bag, toothbrush, tweezers (cosmetic), compact mirror, cosmetic brush
12.1.3.1.05	Hair products	All clear shampoo, Brylcream, hair colour, hair conditioner, hair dye, hair gel, hair lacquer, hair lotion, hair mousse, hair oil, hairset (product), hair wax, hairspray, Head and Shoulders, home perm kit, shampoo, styling mousse, Timotei conditioner, Vosene shampoo, Wash & Go

12 MISCELLANEOUS GOODS and SERVICES

12.1.3.1.06 Cosmetics and related accessories after shave, after sun lotion, aromatherapy oils, Avon make up, bath oil, balls and salts, blusher, body spray, Brut splash, bubble bath, buf puffs, cocobutter cream, concealing stick, cosmetics, cream bath, creme powder, drapolene cream, dry skin lotion, essential oils, eye liner pencil, eyeshadow, face cleanser, face cream, facial powder (foundation), facial wash, foam bath, foot spray, gel, Gillette aftershave, hair removing cream, hand cream, Impulse body spray, lip gloss, lipstick, Lynx mens body spray, make up, makeup remover, mascara, massage oil, moisturiser, nail varnish, Nivea, oxyten face wipes, perfume, powder puff, Radox bath salts, Rimmel make up, Royal jelly (moisturising cream), skin toner, spot cream, sun block, sun tan cream, sun tan lotion, talc, talcum powder, oxyten antiseptic cream, clearasil antiseptic cream

12.1.3.1.07 Baby toiletries and accessories (disposable) babies nappies disposable, babies sterilizing lotion, babies sterilizing solution, baby accessories, baby bottle, baby bottle teats, baby bubble bath, drinking/feeding bottle, baby feeding set, baby gripe, baby lotion, baby oil, baby powder, baby shampoo, baby toothpaste, baby wash soap, baby wipes, double maxim (baby nappies), dummy, nappy sacks, nursery bags, pampers nappies, plastic pants for baby, Sudocrem baby cream.

12.2 Prostitution

12.2.1 Prostitution

12.2.1.1 Prostitution

12.2.1.1.01 Prostitution prostitution

12.3 Personal effects nec

12.3.1 Jewellery, clocks and watches

Includes: travelling alarm clocks

Excludes: ornaments (05.1.1) or (05.4.1); radio clocks (09.1.1); precious stones and metals and jewellery fashioned out of such stones and metals acquired primarily as stores of value (capital formation).

12.3.1.1 Jewellery, clocks and watches

12.3.1.1.01 Jewellery, clocks and watches bangle, bracelet, brooch, clock, ear rings, jewellery, lighter, necklace, pendant, ring, string of beads, watch, watch strap, pair of ear rings, cufflinks, tie-pins, precious stones, costume jewellery, alarm clock, travelling alarm clock

12.3.1.1.02 Repairs to personal goods bag repair, jewellery repairs, watch repairs, clock repairs

12.3.2 Other personal effects

Includes: wall thermometers and barometers.

Excludes: baby furniture (05.1.1); shopping bags (05.2.1); feeding bottles (05.4.1), pencil boxes (09.5.4).

12.3.2.1 Travel goods and other carriers

12.3.2.1.01 Leather and travel goods (excluding baby items) bum bag, handbag, holdall, jewellery box, licence holder, makeup bag, purse, rucksack, sports bag, suitcase, travel bag, trolley bag, wallet, trunk, attache case, satchel, credit card holder, coin pouch

12.3.2.2 Other personal effects

12 MISCELLANEOUS GOODS and SERVICES

12.3.2.2.01	Other personal effects n.e.c	ash tray, badge, barometer, cigarette lighter, first aid badge, key, key cutting, key ring, lighter flints, pipe (smoking), lighter fuel, penknife, pipe cleaners, gas lighter refill, zippo lighter fuel swan gas lighter refill, swimming badge, thermometer, fans, wall thermometer, cigarette case, cigar cutter, umbrella, walking stick, cane
12.3.2.2.02	Baby equipment (excluding prams and pushchairs)	baby bouncer, child car seat, carrycot, child's potty, baby carriage, back carrier
12.3.2.2.03	Prams, pram accessories and pushchairs	prams, pram accessories, pushchairs, baby buggy, pram straps
12.3.2.2.04	Sunglasses (non-prescription)	Sunglasses (non-prescription)

12.4 Social Protection**12.4.1 Social protection services****12.4.1.1 Social protection services**

12.4.1.1.01	Residential homes	residential fees for sick and elderly, fees for old people's home, residential home (blind / sick / elderly)
12.4.1.1.02	Home help	home care assistant, home help, home help weekly stamp
12.4.1.2 Creches, nurseries		
12.4.1.2.01	Nursery, crèche and playschool	crèche, nursery fees, nursery school, play school, playgroup, nursery class
12.4.1.2.02	Child care payments	babysitter, childcare, child minder, nanny wages

12.5 Insurance**12.5.1 Life insurance****12.5.1.1 Life insurance**

12.5.1.1.01	Life, death, non-house endowment	life insurance, death insurance, endowment (not mortgage)
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12.5.2 Insurance connected with the dwelling

Excludes: service charges paid by owner-occupiers for the kinds of insurance typically taken out by landlords (intermediate consumption).

12.5.2.1 Insurance connected with the dwelling

12.5.2.1.01	Structural Insurance	Structural Insurance, house insurance (primary dwelling)
12.5.2.1.02	Contents insurance	contents insurance (primary dwelling), personal possessions insurance eg jewellery, TV, video, houseboat insurance
12.5.2.1.03	Insurance for household appliances	freezer insurance, insurance premium gas cooker, washing machine insurance, extended warranty, camcorder insurance, extended TV warranty

12.5.3 Insurance connected with health**12.5.3.1 Insurance connected with health**

12.5.3.1.01	Private medical insurance	medical insurance, BUPA, dental plan, dental insurance, HCS, PPA, WPA
12.5.3.1.02	Accident, sickness, redundancy, animal insurance etc.	accident insurance, animal insurance, credit card protection, Friendly Society insurance, sickness insurance, horse insurance, Hospital Savings Association (HSA), loss of salary insurance, permanent health insurance, redundancy insurance, Sentinel, sickness insurance, sports insurance, work sick club, credit card security

12.5.4 Insurance connected with transport**12.5.4.1 Insurance connected with transport**

12 MISCELLANEOUS GOODS and SERVICES

12.5.4.1.01	Vehicle insurance	Car/vehicle insurance
12.5.4.1.02	Boat insurance (not home)	boat insurance (not home)
12.5.4.1.03	Non-package holiday, other travel insurance	travel insurance, holiday insurance (not package)
12.5.5	Other insurance	
		<i>Excludes:</i> civil liability or damage to third parties or their property arising from the operation of personal transport equipment (12.5.4).
12.5.5.1	Other insurance	
12.5.5.1.01	Other insurance	hearing aid guarantee
12.6	Financial Services NEC	
12.6.1	Financial intermediation services indirectly measured (FISIM)	
12.6.1.1	Financial intermediation services indirectly measured (FISIM)	
12.6.2	Financial services nec	
12.6.2.1	Financial services	
12.6.2.1.01	Bank service charges	bank service charge, building society penalty
12.6.2.1.02	Bank and Post Office counter charges	bank counter charge, post office counter charge, bank document storage
12.6.2.1.03	Credit card etc annual standing charge payment	Access (standing charge payment), American Express (standing charge payment), Barclaycard (standing charge payment), credit card (standing charge payment), charge card (standing charge payment), Diners Club (standing charge payment), Frasercard (standing charge payment), gold card (standing charge payment), John Lewis card (standing charge payment), Marks and Spencer card (standing charge payment), shop card (standing charge payment), store card (standing charge payment), Trustcard (standing charge payment), Visa (standing charge payment)
12.6.2.1.04	Commission travellers' cheques and currency	commission travellers cheques, commission foreign currency
12.7	Other services nec	
12.7.1	Other services nec	
12.7.1.1	Other services nec	
12.7.1.1.01	Legal fees paid to banks	bank legal fees
12.7.1.1.02	Legal fees paid to solicitors	solicitors legal fees, land registry, search fee
12.7.1.1.03	Other payments for services eg photocopying	advertising, advert in newspaper, cloakroom, deck chair hire, fax charge, fortune teller, internet café, laboratory fee, laser copy printing, newspaper advert, photocopies, public toilets, tipping fees, shopping order charge, astrologer
12.7.1.1.04	Funeral expenses	funeral expenses, grave maintenance, undertaker, urns, coffins, gravestones
12.7.1.1.05	Other professional fees incl court fines	accountants fees, bill paying service, court fine, repossession debt, secretarial services, secure homes (management fee only), transport fines, bodyguards, private detectives, marriage guidance counsellors
12.7.1.1.06	TU and professional organisations	professional association fee, union subscription
12.7.1.1.07	Conveyancing, estate agents, surveyors	conveyancing fees, estate agents fees, surveyors fees, moving house fees, furniture removal contractor, storage of furniture (moving house)

12 MISCELLANEOUS GOODS and SERVICES

20 NON-CONSUMPTION EXPENDITURE**20.1 Housing: accommodation costs, repairs and improvements****20.1.1 Mortgages and housing costs****20.1.1.1 Mortgages and housing costs**

20.1.1.1.01	Mortgage instalment payment	Mortgage instalment payment (primary dwelling)
20.1.1.1.02	Mortgage endowment payment	Mortgage endowment payment (primary dwelling)
20.1.1.1.03	Mortgage protection policy	Mortgage protection policy (primary dwelling)
20.1.1.1.04	Council Tax (GB), Rates (NI)	council tax, rates (primary dwelling)

20.1.2 Purchase of a main dwelling**20.1.2.1 Purchase of a main dwelling**

20.1.2.1.01	Outright purchase of deposit on main dwelling	bridging loan (house purchase), deposit main dwelling, plot of land, purchase main dwelling, self-build association
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20.1.3 Capital improvements main and second dwelling**20.1.3.1 Capital improvements main and second dwelling**

20.1.3.1.01	Central heating installation (contractor)	central heating installation (contractor), radiators and hot air systems (contractor)
20.1.3.1.02	Capital improvements (contractor)	home improvements (contractor), fitted bathroom (contractor), fitted bedroom (contractor), kitchen units (contractor), fitted kitchen (contractor), car port (contractor), garage (contractor), conservatory (contractor), double glazing (contractor), shed (contractor), solar heating installation (contractor), patio (contractor), wall installation (contractor), extension (contractor), room conversion (contractor), driveway (contractor), fence (contractor), house improvements (contractor), joiner (contractor)
20.1.3.1.03	Central heating installation (DIY)	central heating installation (DIY)
20.1.3.1.04	Double Glazing, Kitchen Units, Sheds etc (DIY)	double glazing (DIY), fence (DIY), fence post (DIY), flat packs (DIY), kitchen units (DIY), pond liner (DIY), replacement door (capital investment), replacement windows (capital investment), sheds (DIY), wall post (DIY), kitchen sink
20.1.3.1.05	Purchase of materials for Capital Improvements	bricks, hardcore for paths, loft insulation, paving slabs, roof slates, bricks, hardcore for paths, loft insulation, paving slabs, roof slates, sand
20.1.3.1.06	Bathroom fittings	bathroom fittings, bathroom suite, bath, bathroom door, taps, sinktop & taps, toilet seat, shower hose, shower head

20.1.4 Second dwelling costs**20.1.4.1 Second dwelling costs**

20.1.4.1.01	Purchase of second dwelling	purchase of second dwelling
20.1.4.1.02	Council tax, mortgage, insurance (secondary dwelling)	council tax, mortgage, endowment, structural insurance, contents insurance

20.2 Non-consumption food related expenditure**20.2.1 Food stamps, other food related expenditure****20.2.1.1 Food stamps, other food related expenditure**

20.2.1.1.01	Food stamps, other food related expenditure	food stamps, tea and coffee kitty, Christmas meal fund, Christmas hamper fund, deposit for christmas turkey
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20.3 Licences, fines and transfers**20.3.1 Licences, fines and transfers****20.3.1.1 Licences, fines and transfers**

20 NON-CONSUMPTION EXPENDITURE

20.3.1.1.01	Stamp duty, licences and fines (excluding motoring fines)	birth certificate, boat licence, chainsaw licence, customs charges, death certificate, driving licence, driving test, gun licence, import duty, marriage certificate, passport, stamp duty, library fine, overdue book charges, international driver licence, digital ID certificate
20.3.1.1.02	Motoring Fines	speeding fine, parking fine, wheel clamp removal fee
20.3.1.1.03	Vehicle tax	car/vehicle tax, road tax, car tax, car tax stamp

20.4 Holiday Spending**20.4.1 Holiday spending****20.4.1.1 Holiday spending**

20.4.1.1.01	Money spent abroad	duty free abroad, foreign currency, items bought abroad, money spent abroad, travellers cheques
20.4.1.1.02	Duty free goods bought in UK	duty free UK (ports/ships/planes/trains)

20.5 Savings, Investments, Money Transfers, Credit**20.5.1 Savings, pension contributions****20.5.1.1 Savings, pension contributions**

20.5.1.1.01	Savings, investments (exc AVCs)	bank savings, building society, cash into bank, Christmas savings club, final payment purchase of shares, PEP, Premium bonds, savings account, saving stamps (not food stamps), shares, TESSA, Xmas club, Xmas vouchers (savings), credit union, ISA
20.5.1.1.02	Private personal pension	private personal pension
20.5.1.1.03	Additional Voluntary Contributions	AVCs, Additional Voluntary Contribution
20.5.1.1.04	Money set aside for payment of bills	money set aside for payment of bills
20.5.1.1.05	Superannuation deduct subsidiary employee job	Superannuation deduct subsidiary employee job
20.5.1.1.06	Widow's/Dependant's/Orphan's fund	Widow's and orphans's fund (pay deduction), dependant's fund

20.5.2 Gifts, allowances and donations**20.5.2.1 Money given to other household members (adults or children)**

20.5.2.1.01	Money to other spenders ie to adults inside the household	board and lodgings, household contribution, money to other spenders
20.5.2.1.02	Money given to children for specific purposes: pocket money	child's allowance, pocket money to children, spending money (child), child's pocket money
20.5.2.1.03	Money given to children for specific purposes: school dinner	school dinner money
20.5.2.1.04	Money given to children for specific purposes: school travel	child's school travel money
20.5.2.1.05	Money given to children for specific purposes: other	money given to children for specific purpose -other
20.5.2.1.06	Cash gifts to children (ie no specific purpose)	cash gift to child -no specific purpose

20.5.2.2 Other gifts, allowances, donations

20 NON-CONSUMPTION EXPENDITURE

20.5.2.2.01	Money given to those outside the household	birthday money (person outside household), cash gift (person outside household), child's pocket money (person outside household), gift token, gift voucher, leaving box, collection (for gift), tip money, donation
20.5.2.2.02	Present - not specified	birthday present (person outside household), farewell gift, present - not otherwise specified (person outside household),
20.5.2.2.03	Charitable donations and subscriptions	animal charity, Big issue, blind box, cancer league, candles (church), carol singers, charity collection, church collection, donation to charity, Gold Heart, Marie Curie memorial fund, missionary box, mothers union collection, Poppy (charity), Red Cross donation, rugby lifeline, Salvation army, school fund, sponsor money, Sunday school collection
20.5.2.2.04	Money sent abroad	money sent abroad
20.5.2.2.05	Maintenance or separation allowance	child maintenance, Child Support Agency, maintenance allowance, separation allowance
20.5.3	Credit payments	
20.5.3.1	Credit payments	
20.5.3.1.01	Credit, charge, store card account payment	Access (account payment), American Express (account payment), Barclaycard (account payment), credit card (account payment), charge card (account payment), Diners Club (account payment), Frasercard (account payment), gold card (account payment), John Lewis card (account payment), Marks and Spencer card (account payment), shop card (account payment), store card (account payment), Trustcard (account payment), Visa (account payment)
20.5.3.1.02	Credit, charge, store card interest payment	Access (interest payment), American Express (interest payment), Barclaycard (interest payment), credit card (interest payment), charge card (interest payment), Diners Club (interest payment), Frasercard (interest payment), gold card (interest payment), John Lewis card (interest payment), Marks and Spencer card (interest payment), shop card (interest payment), store card (interest payment), Trustcard (interest payment), Visa (interest payment)
20.5.3.1.03	Loan instalment payment	loan repayment
20.5.3.1.04	Hire purchase instalment payment	Hire purchase instalment payment
20.5.3.1.05	Club instalment payment	budget account payment, cash loan repayment, catalogue payment, check trader, loan repayment to friend, mail order payment, Provident club payment, Tallyman
20.5.3.1.06	Pay off loan to clear other debt	loan to clear debt (Loan question only)
20.5.4	Income tax and National Insurance Payments	
20.5.4.1	Income tax and National Insurance Payments	
20.5.4.1.01	Income tax payment	Income tax payment
20.5.4.1.02	National insurance contribution	National insurance contribution
20.5.5	Other household expenditure	
20.5.5.1	Other household expenditure	
20.5.5.1.01	Household items and bills, nos, overdrafts	household bills (unspecified), overdraft