

Appendix 1

Classification of income

CODE	ITEM
0100	INCOME FROM WAGE LABOUR
0101	Compensation for labour (wage, salary, advance, premium) from the main job
0102	Compensation for labour (wage, salary, advance, premium) from second job
0103	Holiday pay
0104	Unused amount of business trip allowance
0200	ENTREPRENEURSHIP AND SELF-EMPLOYMENT
0201	Royalty, contract fee
0202	Income from registered self-employment
0203	Rendering of paid private services to other persons
0204	Income from own-produced consumer goods
0205	Income from own-produced articles of food
0300	HOUSEHOLD'S ACTIVITY IN AGRICULTURE, FORESTRY AND FISHING
0301	Sale of garden products (berries, vegetables, etc.)
0302	Sale of agricultural produce (potatoes, grain, etc.)
0303	Sale of livestock and poultry
0304	Sale of produce of animal husbandry, poultry breeding and sale of fish
0305	Sale of apicultural produce
0306	Sale of timber (firewood, building materials, etc.)
0307	Other income (e.g. sale of berries, mushrooms)
0308	Sale of agricultural machines, buildings
0400	INCOME FROM COMMERCIAL AND INTERMEDIATE ACTIVITY
0401	Intermediate sale of food products
0402	Intermediate sale of consumer goods
0403	Income from the mediation of services
0404	Income from financial intermediation
0405	Other income from commercial activity
0500	PROPERTY INCOME
0501	Property sale (flats, houses, summer cottages)
0502	Income from renting out and letting property
0503	Income from interests on deposit
0504	Income from interests on securities (stocks, bonds)
0505	Income from the sale of securities (stocks, bonds)
0506	Income from the sale of public capital bonds and privatisation vouchers
0507	Income from intellectual property (copyright, etc.)
0508	Compensation for illegally expropriated property
0509	Sale of personal belongings (exc. car)
0510	Sale of car
0512	Other property income
0513	Sale of land
0514	Income from land rent
0600	STIPENDS AND GRANTS
0601	Stipend paid by the state
0602	Stipend or grant of a foundation or organisation based in Estonia

0603	Stipend or grant of a foreign country
0604	Other grant for self-education, development of production activity
0700	INCOME FROM SOCIAL ASSISTANCE, SOCIAL SECURITY
0701	Sick pay
0702	Maternity leave allowance
0703	Maintenance benefit for child
0704	Child benefit, school benefit
0705	Child benefit for single parents
0706	Unemployment benefit
0707	Retraining allowance for the unemployed
KOOD	
0708	Old-age pension
0709	Disablement pension
0710	Survivor's pension
0711	Means-tested benefit (incl. housing benefit)
0712	Other state or municipal subsidy
0713	Financial social assistance from enterprise, church or charity
0714	Pension of a foreign country
0800	ALIMONY AND ALLOWANCE FOR SEPARATED PARENT
0801	Alimony for the child adjudged by the court
0802	Voluntary allowance paid by separated/divorced spouse to the child
0803	Maintenance allowance paid to the spouse (alimony)
0804	Voluntary allowance paid by separated/divorced spouse
0805	Allowance received from private person
0900	SETTLEMENTS OF ACCOUNTS, REBATES, LOANS, DEBTS, USE OF SAVINGS DEPOSITS
0901	Income tax rebate
0902	Rebate of other taxes (settlement of accounts)
0903	Obtainment of a student loan
0904	Obtainment of other bank loan
0905	Pawning
0906	Making a loan from private person
0907	Recovery of loan from private person
0908	Use of private deposits
0909	Return of insurance premium
0920	OTHER INCOME
0922	Money received as a gift
0923	Lottery prizes
0924	Other income

Classification of expenditure

CODE	ITEM	CODE ENTERED TO THE COMPUTER
01	FOOD AND NON- ALCOHOLIC BEVERAGES	
011	Food	
0111	<i>Bread and cereals (flour, flour products and cereals)</i>	
01111	<i>Rice</i>	
0111101	Rice	5
01112	<i>Bread and other bakery products</i>	
0111201	Bread	7
0111202	White bread	8
0111203	Graham-bread	9
0111204	Crispbread	10
0111205	Biscuits	11
0111206	Wafers	12
0111207	Other bread and bakery products	13
01113	<i>Pasta products</i>	
0111301	Pasta products	15
01114	<i>Pastry-cook products</i>	
0111401	Tarts	17
0111402	Cakes	18
0111403	Pound cakes	19
0111404	Plaited cakes	20
0111405	Muffins	21
0111406	Pies (excludes meat pies)	22
0111407	Pizzas	23
01115	<i>Other cereal sand meal products</i>	
0111501	Semolina	25
0111502	Oat-flakes	26
0111503	Buckwheat	27
0111504	Cereals	28
0111505	Other cereals	29
0111506	Corn flakes, pop-corn	30
0111507	Muesli	31
0111508	Sprouts	32
0111509	Starch	33
0111510	Baby food (containing flour or cereal products)	34
0111511	Other flour and cereal products (porridges)	35
0111512	Wheat flour	36
0111513	Other flour	37
0111514	Dough's	38
0111515	Other dough products	39
0112	Meat	
01121	<i>Fresh, chilled or frozen meat of bovine animals</i>	
0112101	Fresh, chilled or frozen meat of bovine animals	42
01122	<i>Fresh, chilled or frozen meat of swine</i>	
0112201	Fresh, chilled or frozen meat of swine	44
01123	<i>Fresh, Other chilled or frozen meat of sheep and goat</i>	
0112301	Fresh, chilled or frozen meat of sheep and goat	46
01124	<i>Fresh, chilled or frozen meat of poultry</i>	

CODE	ITEM	CODE ENTERED TO THE COMPUTER
0112401	Fresh, chilled or frozen meat of poultry	48
01125	<i>Dried, salted or smoked meat and edible offal</i>	
0112501	Smoked chicken	50
0112502	Grill chicken	51
0112503	Minced meat	52
0112504	Chops, meat balls	53
0112505	Dumplings filled with minced meat	54
0112506	Black pudding	55
0112507	Salted meat	56
0112508	Other preparations (jellied meat, paste)	57
0112509	Cooked sausage	58
0112510	frankfurters	59
0112511	Paris sausages	60
0112512	Smoked sausage	61
0112513	Ham	62
0112514	Liver sausage	63
0112515	Smoked meat preparations	64
0112516	Other sausage	65
0112517	1-st category offal's (tongue, liver, heart etc)	66
0112518	2nd category offal's (lung, maw, kidney)	67
0112519	Soup-bones	68
0112520	"Brawn meat" (meat from the pig's head and legs)	69
01126	<i>Other preserved or processed meat and meat preparations</i>	
0112601	Canned meat	71
0112602	Meat pies	72
0112603	Other preserved or processed meat and meat preparations	73
01127	<i>Other fresh, chilled or frozen meat</i>	
0112701	Other fresh, chilled or frozen meat	75
0113	Fish	
01131	<i>Fresh, chilled or frozen fish</i>	
0113101	Fresh, chilled or frozen fish	78
01132	<i>Fresh, chilled or frozen seafood (inc. shellfish)</i>	
0113201	Fresh, chilled or frozen seafood (inc. shellfish)	80
01133	<i>Dried, smoked or salted fish and shellfish</i>	
0113301	Salted fish	82
0113302	Smoked fish	83
0113303	Smoked or salted seafood	84
01134	<i>Preserved or processed fish and shellfish</i>	
0113401	Canned fish	86
0113402	Fish pies, fishburgers	87
0113403	Crab sticks and noodles	88
0113404	Caviar	89
0113405	Culinary products of fish	90
0113406	Fish fillet	91
0113407	Other fish products	92
0113408	Canned and processed seafood	93
0114	Milk, cheese and eggs	
01141	<i>Whole milk</i>	
0114101	Whole milk	96
01142	<i>Low fat milk</i>	
0114201	Low fat milk	98

CODE	ITEM	CODE ENTERED TO THE COMPUTER
0114202	Other similar milk	99
01143	Condensed milk	
0114301	Condensed milk	101
0114302	Powdered milk	102
0114303	Milkshake	103
01144	Yoghurt	
0114401	Yoghurt	105
01145	Cheese and curd	
0114501	Cheese, smoked cheese, other cheese products	107
0114502	Cream cheese	108
0114503	Curd	109
01146	Other milk products	
0114601	Buttermilk	111
0114602	Kephir	112
0114603	Sour cream	113
0114604	Cream	114
0114605	Milk-based products	115
01147	Eggs	
0114701	Eggs	117
0114702	Egg powder	118
0115	Oils and fats	
01151	Butter	
0115101	Butter	121
01152	Margarine and other vegetable fats	
0115201	Margarine	123
0115202	Edible oils	124
0115203	Other edible fats	125
01153	Olive oil	
0115301	Olive oil	127
01154	Other edible oils	
0115401	Other edible oils	129
01155	Other edible animal fats	
0115501	Edible animal fats	131
0116	Fruit	
01161	Citrus fruits	
0116101	Citrus fruits	134
01162	Bananas	
0116201	Bananas	136
01163	Apples	
0116301	Apples	138
01164	Pears	
0116401	Pears	140
01165	Stone fruits	
0116501	Stone fruits	142
01166	Berries	
0116601	Grapes	144
0116602	Berries	145
01167	Other fresh, chilled or frozen fruit	
0116701	Other fresh, chilled or frozen fruit	147
01168	Dried fruit	
0116801	Nuts	149
0116802	Raisins	150

CODE	ITEM	CODE ENTERED TO THE COMPUTER
0116803	Other dried fruit	151
01169	Preserved fruit and fruit- based products	
0116901	Preserved fruit and fruit- based products	153
0117	Vegetables	
01171	Vegetables cultivated for their leaves	
0117101	Herbs (spring onion, dill, parsley, lettuce, etc.)	156
01172	Cabbages	
0117201	Cabbages	158
0117202	Cauliflower	159
0117203	Other cabbage	160
01173	Vegetables cultivated for their fruit	
0117301	Cucumbers	162
0117302	Tomatoes	163
0117303	Pumpkin	164
0117304	Other vegetables cultivated for their fruit	165
01174	Vegetables cultivated for their roots	
0117401	Beet	167
0117402	Carrots	168
0117403	Swede	169
0117404	Onion	170
0117405	Mushrooms	171
0117406	Seasoning vegetables	172
0117407	Other vegetables cultivated for their roots	173
0117408	Frozen vegetables	174
01175	Dried vegetables	
0117501	Dried vegetables	176
01176	Preserved or processed vegetables	
0117601	Pickled cucumber	178
0117602	Sauerkraut	179
0117603	Other soured vegetable	180
0117604	Other preserved or processed vegetables	181
0117605	Raw salads	182
0117606	Canned vegetables	183
0117607		184
01177	Potatoes	
0117701	Potatoes	186
01178	Other tubervegetables and products of them	
0117801	Other tubervegetables and products of them	188
0118	Sugar, jam, honey, chocolate and confectionery	
01181	Sugar	
0118101	Sugar and powdered sugar	191
01182	Jams, marmalades	
0118201	Jam	193
0118202	Compotes	194
0118203	Honey	195
01183	Chocolate	
0118301	Chocolate	197
01184	Confectionery	
0118401	Chocolate candy	199
0118402	Caramel candy	200
0118403	Soft sweets	201
0118404	Other candies	202

CODE	ITEM	CODE ENTERED TO THE COMPUTER
0118405	Other sweets	203
0118406	Marmalade	204
0118407	Halwa (sweet nut paste)	205
0118408	Chewing gum	206
01185	Edible ice, ice cream	
0118501	Ice cream	208
0118502	Edible ice	209
01186	Other sugar products	
0118601	Other sugar products	211
0119	Food products n.e.c	
01191	Sauces, condiments	
0119101	Sauces	214
0119102	Mayonnaise	215
0119103	Vinegar	216
0119104	Ketchup	217
0119105	Other flavours and sauces	218
01192	Salt, spices	
0119201	Salt	220
0119202	Other spices	221
01193	Baker's yeast, dessert preparations, soups	
0119301	Other food products	223
0119302	Other baking flavours (cinnamon, citric acid)	224
0119303	Cake mixes	225
0119304	Canned vegetables with meat	226
0119305	Canned vegetables without meat	227
0119306	Concentrated food (instant soups, bouillon)	228
01194	Other food products n.e.c.	
0119401	Ready-made salads	230
0119402	Sweeteners (saccharin, etc.)	231
0119404	Foods not listed elsewhere	232
012	Non-alcoholic beverages	
0121	Coffee, tea and cocoa	
01211	Coffee	
0121101	Ground coffee	236
0121102	Coffee beans	237
0121103	Instant coffee	238
0121104	Coffee substitutes	239
01212	Tea	
0121201	Black tea	241
0121202	Herb tea	242
0121203	Other tea (instant, green)	243
01213	Cocoa, and chocolate-based powder	
0121301	Cacao	245
0122	Mineral waters, soft drinks, fruit and vegetable juices	
01221	Mineral waters	
0122101	Spring water	248
0122102	Mineral waters	249
01222	Soft drinks	
0122201	Lemonade	251
0122202	Cola	252
0122203	"Kali" (non-alcoholic kvass)	253
0122204	Other non-alcoholic beverages (tonic, etc)	254

CODE	ITEM	CODE ENTERED TO THE COMPUTER
01223	<i>Fruit juices</i>	
0122301	Fruit juices	256
0122302	Syrups	257
01224	<i>Vegetable juices</i>	
0122401	Vegetable juices	259
0122402	Vegetable juices for children	260
02	ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS	
021	Alcoholic beverages	
0211	Spirits	
02111	<i>Spirits and liqueurs</i>	
0211101	Vodka	265
0211102	Whisky	266
0211103	Cognac	267
0211104	Liqueur	268
0211105	Other strong alcohol	269
0211106	Long drink	270
0211107	Other alcohol beverages	271
0212	Wine	
02121	<i>Wine, cider and perry</i>	
0212101	Wine	274
0212102	Cider	275
02122	<i>Other wine</i>	
0212201	Champagne	277
0212202	Other wine-based aperitifs	278
0213	Beer	
02131	<i>Beer</i>	
0213101	Beer	281
022	Tobacco	
0221	<i>Tobacco</i>	
02211	<i>Cigarettes</i>	
0221101	Cigarettes	285
02212	<i>Cigars</i>	
0221201	Cigars	287
02213	<i>Other smokers' articles</i>	
0221301	Pipe tobacco, chewing tobacco or snuff	289
023	Narcotics	
0231	Narcotics	
02311	<i>Narcotics</i>	
0231101	Narcotics	293
03	CLOTHING AND FOOTWEAR	
031	Clothing	
0311	Clothing materials	
03111	<i>Clothing materials</i>	
0311101	Fabrics of wool-fibres	298
0311102	Fabrics of cotton-fibres	299
0311103	Man-made fibres	300
0311104	Fabrics of silk-fibres	301
0311105	Furnishing fabrics (batting etc.)	302
0311106	Other fabrics	303
0312	Garments	
03121	<i>Garments for men</i>	
0312101	Capes, raincoats, anoraks, parkas, blousons (M)	306

CODE	ITEM	CODE ENTERED TO THE COMPUTER
0312102	Fur coat (M)	307
0312103	Overcoats (M)	308
0312104	Jackets(M)	309
0312105	Overalls (M)	310
0312106	Other garments(M)	311
0312107	Trousers(M)	312
0312108	Waistcoats(M)	313
0312109	Suits,(M)	314
0312110	Shirts(M)	315
0312111	Pullovers, sweaters, cardigans, etc.(M)	316
0312112	Jogging suits(M)	317
0312113	T-shirts (M)	318
0312114	Other sportswear (M)	319
0312115	Underwear of hosiery (M)	320
0312116	Other underwear (M)	321
0312117	Socks, knee socks (M)	322
03122	Garments for women	
0312201	Capes, raincoats, anoraks, parkas, blousons(W)	324
0312202	Fur coats ((W)	325
0312203	Overcoats(W)	326
0312204	Jackets (W)	327
0312205	Overalls (W)	328
0312206	Other garments (W)	329
0312207	Costumes (W)	330
0312208	Trousers (W)	331
0312209	Skirts (W)	332
0312210	Waistcoats (W)	333
0312211	Dresses (W)	334
0312212	Blouses (W)	335
0312213	Pullovers, sweaters, cardigans (W)	336
0312214	Jogging suits (W)	337
0312215	T-shirts (W)	338
0312216	Other sportswear (W)	339
0312217	Underwear of hosiery (W)	340
0312218	Other underwear (W)	341
0312219	Socks, knee-socks (W)	342
0312220	Stockings, tights (W)	343
03123	Garments for children (3 to 13 years) and infants (0 to 2 years)	
0312301	Capes, raincoats, anoraks, parkas, blousons	345
0312302	Fur coat	346
0312303	Overcoats	347
0312304	Jackets	348
0312305	Overalls	349
0312306	Other garments	350
0312307	Trousers	351
0312308	Waistcoats	352
0312309	Suits	353
0312310	Dresses	354
0312311	Costumes	355
0312312	Skirts	356
0312313	Blouses	357
0312314	Shirts	358

CODE	ITEM	CODE ENTERED TO THE COMPUTER
0312315	Pullovers, sweaters, cardigans	359
0312316	Jogging suits	360
0312317	T-shirts	361
0312318	Other sportswear	362
0312319	Underwear of hosiery	363
0312320	Other underwear	364
0312321	Socks	365
0312322	Stockings, tights	366
0313	Other articles of clothing and clothing accessories	
03131	Other articles of clothing and clothing accessories	
0313101	Headgear's	369
0313102	Scarves	370
0313103	Gloves	371
0313104	Handkerchiefs, squares	372
0313105	Other articles of clothing (ties, belts, braces etc.)	373
0313106	Knitting wool's	374
0313107	Sewing threads	375
0313108	Laces, trimmings etc.	376
0313109	Buttons	377
0313110	Ribbons	378
0313111	Zip-fasteners	379
0313112	Other goods of handicraft	380
0314	Repair and hire of clothing	
03141	Repair and hire of clothing	
0314101	Repair and hire of clothing	383
0314102	Repair and hire other clothing's	384
0314103	Dry- cleaning	385
0314104	Laundry	386
0314105	Knitting, dyeing the wool	387
0314106	Tailoring	388
0314107	Production of accessories (headgear)	389
032	Footwear	
0321	Shoes and other footwear	
03211	All footwear for men	
0321101	Shoes	393
0321102	Boots	394
0321103	Sports footwear	395
0321104	Slippers	396
0321105	Rubber boots	397
0321106	Other footwear	398
03212	Footwear for women	
0321201	Shoes	400
0321202	Boots	401
0321203	Sports footwear	402
0321204	Slippers	403
0321205	Rubber boots	404
0321206	Other footwear	405
03213	Footwear for children (3 to 13 year) and infants (0 to 2 year)	
0321301	Shoes	407
0321302	Boots	408
0321303	Sport footwear	409
0321304	Slippers	410

CODE	ITEM	CODE ENTERED TO THE COMPUTER
0321305	Rubber boots	411
0321306	Other footwear	412
0322	Repair and hire of footwear	
03221	<i>Repair and hire of footwear</i>	
0322101	Repair and hire of footwear	415
0322102	Production of footwear	416
04	HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS	417
0400001	Land tax for a flat	418
0400002	Maintenance costs	419
0400003	Caretaker	420
0400004	Elevator maintenance	421
0400005	Aerial	422
0400006	Security lock	423
0400007	Administration costs	424
0400008	Administration costs	425
0400009	Insurance	426
0400010	Disposal of garbage	427
041	Actual rentals paid by tenants	
0411	Rentals actually paid by tenants	
04111	<i>Rentals actually paid by tenants</i>	
0411101	Rentals actually paid by tenants	431
0412	Other actual rentals	
04121	<i>Other actual rentals</i>	
042	Imputed rentals for housing	
0421	Imputed rentals of owner-occupiers	
04211	<i>Imputed rentals of owner-occupiers</i>	
0422	Other imputed rentals	
04221	<i>Imputed rentals of households paying a reduced rental or housed free</i>	
043	Regular maintenance and repair of the dwelling	
0431	Materials for the maintenance and repair of the dwelling	
04311	<i>Materials for the maintenance and repair of the dwelling</i>	
0431101	Timber	442
0431102	Bricks, blocks	443
0431103	Concrete and reinforced concrete products	444
0431104	Glass	445
0431105	Metal	446
0431106	Cement, mortar	447
0431107	Roof covering	448
0431108	Insulation materials	449
0431109	Other floor covering materials	450
0431110	Sanitary equipment	451
0431111	Paints	452
0431112	Wallpaper	453
0431113	Glazed plates	454
0431114	Other materials for walls covering	455
0431115	Parquet	456
0431116	Other floor covering materials	457
0431117	Other finishing materials	458
0432	Services for the regular maintenance and repair of the dwelling	
04321	<i>Services for the regular maintenance and repair of the dwelling</i>	
0432101	Building and repair service	461

CODE	ITEM	CODE ENTERED TO THE COMPUTER
0432102	Transportation expenditures on building and repair materials	462
0432103	Elevator maintenance	
0432104	Security lock	
0432105	Renovation cost	465
044	Other services relating to the dwelling	466
0441	Refuse collection	
04411	Refuse collection	
0441101	Refuse collection	
0442	Sewerage services	
04421	Sewerage services	
0442101	Sewerage collection and disposal	472
0443	Water supply	
04431	Water supply	
0443101	Water supply	475
0443102	Water meters	476
0444	Other services relating to the dwelling n.e.c.	
04441	Other services relating to the dwelling n.e.c.	
0444101	Other housing maintenance services (lift, cleaning, etc.)	479
0444102	Caretaker	
0444103	Management expenses	
0444104	Housing association membership fee	482
0444105	Safeguarding the dwelling	483
045	Electricity, gas and other fuels	
0451	Electricity	
04511	Electricity	
0451101	Electricity	487
0451102	Electricity meters	488
0452	Gas	
04521	Town gas and natural gas	
0452101	Natural gas	491
0452102	Gas meters	1299
04522	Liquefied hydrocarbons	
0452201	Liquefied hydrocarbons	493
0453	Liquid fuels	
04531	Liquid fuels	
0453101	Liquid fuels	496
0454	Solid fuels	
04541	Solid fuels	
0454101	Firewood	499
0454102	Briquettes	500
0454103	Coal, coke	501
0454104	Other fuels	502
0455	Hot water, steam and ice	
04551	Hot water, steam and ice	
0455101	Central heating and hot water	505
05	FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE MAINTENANCE OF THE HOUSE	
051	Furniture and furnishings, carpets and other floor coverings and repairs	
0511	Furniture and furnishings	
05111	Furniture and furnishings	
0511101	Chairs	510

CODE	ITEM	CODE ENTERED TO THE COMPUTER
0511102	Desks	511
0511103	Other tables	512
0511104	Living room furnishings	513
0511105	Children's furniture	514
0511106	Sofas, armchairs	515
0511107	Sets of cupboards	516
0511108	Couches	517
0511109	Bedroom furnishings	518
0511110	Wardrobe	519
0511111	Beds	520
0511112	Kitchen cupboards	521
0511113	Kitchen complex	522
0511114	Lighting equipment	523
0511115	Hall furniture	524
0511116	Mattresses	525
0511117	Mirrors	526
0511118	Venetian blinds, blinds etc.	527
0511119	Other furnishings (ornaments, vases, etc.)	528
0511120	Other furniture (shelves, pegs, flower stands, etc.)	529
0511121	Other sets of furniture (garden furniture, etc.)	530
0511122	Antiques	531
0511123	Art objects (sculptures, etc.)	532
0511124	Pictures and graphic arts	533
0512	Carpets and other floor coverings	
05121	<i>Carpets and other floor coverings</i>	
0512101	Linoleum	536
0512102	Loose carpets, fitted carpets	537
0513	Repair of furniture, furnishings and floor coverings	
05131	<i>Repair of furniture, furnishings and floor coverings</i>	
0513101	Repair of furniture, furnishings and floor coverings	540
052	Household textiles	
0521	Household textiles	
05211	<i>Household textiles</i>	
0521101	Curtains, double curtains, awnings, door curtains and fabric blinds	544
0521102	Furnishing fabrics	545
0521103	Linen fabrics	546
0521104	Towels and face-cloths	547
0521105	Linen sheets	548
0521106	Bed-clothes	549
0521107	Tablecloths, napkins	550
0521108	Other household textiles	551
0521109	Repair of household textiles	552
053	Household appliances, their repair	
0531	Major household appliances whether electric or not	
05311	<i>Refrigerators, freezers and fridge-freezers</i>	
0531101	Refrigerators	556
0531102	Freezers	557
05312	<i>Clothes washing machines, clothes drying machines, dish washing machines</i>	
0531201	Clothes washing machines	559
0531202	Dish washing machines	560
0531203	Other machines(drying, ironing, pressing machines)	561

CODE	ITEM	CODE ENTERED TO THE COMPUTER
05313	<i>Cookers</i>	
0531301	El. stove	563
0531302	Gas stove	564
0531303	Ovens	565
0531304	Micro-wave ovens	566
05314	<i>Heaters and air-conditioners</i>	
0531401	Space heaters	568
0531402	Water heaters	569
0531403	Oil radiator	570
0531404	Other heater's	571
05315	<i>Cleaning equipment</i>	
0531501	Vacuum cleaners	573
0531502	Other cleaning equipment's	574
05316	<i>Sewing and knitting machines</i>	
0531601	Sewing machines	576
05317	<i>Other major household appliances</i>	
0531701	Other major household appliances	578
0532	<i>Small electric household appliances</i>	
05321	<i>Small electric household appliances</i>	
0532101	Food processor	581
0532102	Irons	582
0532103	Food mixers	583
0532104	Coffee-makers	584
0532105	Other small electric household machines	585
0533	<i>Repair of household appliances</i>	
05331	<i>Repair of household appliances</i>	
0533101	Repair of household appliances	588
054	<i>Glassware, tableware and household utensils</i>	
0541	<i>Glassware, tableware and household utensils</i>	
05411	<i>Glass and crystal-ware</i>	
0541101	Glass- ware for table	592
0541102	Common chinaware	593
0541103	Ceramic ware for table	594
0541104	Porcelain ware for table	595
0541105	Tableware of other stuff	596
0541106	Other household goods and toiletries	597
05412	<i>Knives, spoons, forks and silverware</i>	
0541201	Knives, spoons, forks	599
0541202	Silverware	600
05413	<i>Kitchen and domestic utensils</i>	
0541301	Aluminium tableware	602
0541302	Enamel tableware	603
0541303	Cast-iron vessels	604
0541304	Stainless-steel cutlery	605
0541305	Heatproof kitchenware	606
0541306	Thermos flasks	607
0541307	Other non-electric kitchen utensils	608
0541308	Other non-electric household articles of all materials	609
05414	<i>Repair of glassware, tableware and household utensils</i>	
0541401	Repair of glassware, tableware and household utensils	611
055	<i>Tools and equipment for house and garden</i>	
0551	<i>Major tools and equipment</i>	

CODE	ITEM	CODE ENTERED TO THE COMPUTER
05511	Major tools and equipment	
0551101	Motorised tools and equipment	615
0551102	Repair motorised tools and equipment	616
0552	Small tools and miscellaneous accessories	
05521	Small tools and miscellaneous accessories	
0552101	Hand tools	619
0552102	Garden tools	620
0552103	Small electrical accessories	621
0552104	Other small tools and miscellaneous accessories	622
0552105	Repair of small tools and miscellaneous accessories	623
056	Goods and services for routine household maintenance	
0561	Non-durable household goods	
05611	Cleaning and maintenance products	
0561101	Washing powders	627
0561102	Soaps	628
0561103	Other cleaning products	629
0561104	Other maintenance products	630
05612	Other non-durable household articles	
0561201	Paper products such as filters, tablecloths and napkin etc.	632
0561202	Articles for cleaning such as brooms, scrubbing brushes etc.	633
0561203	Candles	634
0561204	Matches	635
0561205	Hangers	636
0561206	Sewing and knitting needles	637
0561207	Other non-durable household articles	638
0562	Domestic services and home care services	
05621	Domestic services	
0562101	Domestic help	641
0562102	Baby-sitting	642
0562103	Tutors	643
0562104	Other domestic services	644
05622	Home care services	
0562201	Domestic services	646
06	HEALTH	647
061	Medical products, appliances and equipment	
0611	Medical products, appliances and equipment	
06111	Pharmaceutical products	
0611101	Medicinal preparations	651
0611102	Vitamins and minerals	652
06112	Other medical products	
0611201	Adhesive and non-adhesive bandages	654
0611202	Hypodermic syringes,	655
0611203	Condoms	656
0611204	Other medical products (thermometers, hot-water bottles etc.)	657
06113	Therapeutic appliances and equipment	
0611301	Eye-glasses	659
0611302	Dentures	660
0611303	Others therapeutic appliances and equipment (wheelchairs, orthopaedic wears, etc.)	661
062	Out-patient services	
0621	Medical Services	
06211	Medical Services	

CODE	ITEM	CODE ENTERED TO THE COMPUTER
0621101	Consultations of physicians in general or specialist practice	665
0621102	Medical tests for which a fee is charged	666
0621103	Consultation fee	667
0621104	Medical massage (of the neck and shoulders)	668
0622	Dental services	
06221	Dental services	
0622101	Filling of a tooth	671
0622102	Preparation of dentures	672
0622103	Other dental services	673
0623	Paramedical services	
06231	Services of medical analysis laboratories and X-ray centres	
0623101	Services of medical analysis laboratories and X-ray centres	676
06232	Services of medical auxiliaries	
0623201	Services of acupuncturists, chiropractors speech therapists etc.	678
0623202	Medically- prescribed corrective- gymnastic therapy	679
0623203	Other services of medical auxiliaries	680
06233	Other non-hospital services	
0623301	Other non-hospital services	682
063	Hospital services	
0631	Hospital services	
06311	Hospital services	
0631101	Hospital services	686
0631102	Health resort services	687
07	TRANSPORT	
071	Purchase of vehicles	
0711	Motor cars	
07111	Purchase of new motor-cars	
0711101	Purchase of new motor-cars	692
07112	Purchase of second hand motor cars	
0711201	Purchase of second hand motor cars	694
0712	Motor cycles	
07121	Motor cycles	
0712101	Purchase of motor cycles	697
0713	Bicycles and tricycles	
07131	Bicycles and tricycles	
0713101	Purchase of bicycles and tricycles	700
072	Operation of personal transport equipment	
0721	Spare parts and accessories	
07211	Spare parts and accessories	
0721101	Tyres	704
0721102	Batteries	705
0721103	Products specifically for the cleaning and maintenance of transport	706
0721104	Other spare parts and accessories for cars	707
0721105	Other spare parts and accessories for other vehicles	708
0722	Fuels and lubricants of personal transport equipment	
07221	Fuels and lubricants of personal transport equipment	
0722101	Petrol	711
0722102	Diesel	712
0722103	Other fuels	713
0722104	Lubricants, brake and transmission fluids, coolants and additives	714
0723	Maintenance and repair of personal transport equipment	
07231	Maintenance and repair of personal transport equipment	

CODE	ITEM	CODE ENTERED TO THE COMPUTER
0723101	Maintenance and repair of personal transport equipment	717
0723102		718
0723103		719
0724	Other services in respect of personal transport equipment	
07241	Other services in respect of personal transport equipment	
0724101	Hire of garages or parking spaces	722
0724102	Driving lessons (cars or motor cycles), driving tests and driving licences	723
0724103	Other services in respect of personal transport equipment	724
073	Transport services	725
0731	Passenger transport by railway	
07311	Passenger transport by railway	
0731101	National trains	728
0731102	International trains	729
0732	Passenger transport by road	
07321	Passenger transport by road	
0732101	Local transport	732
0732102	Taxi	733
0732103	National lines	734
0732104	International lines	735
0733	Passenger transport by air	
07331	Passenger transport by air	
0733101	National flights	738
0733102	International flights	739
0734	Passenger transport by sea and inland waterway	
07341	Passenger transport by sea and inland waterway	
0734101	Passenger transport (national lines)	742
0734102	Transport of private vehicles (national lines)	743
0734103	Passenger transport (international lines)	744
0734104	Transport of private vehicles (international lines)	745
0735	Other purchased transport services	
07351	Other purchased transport services	
0735101	Other purchased transport services	748
08	COMMUNICATIONS	749
081	Communications	
0811	Postal services	
08111	Postal services	
0811101	Payments for the delivery of letters, postcards and parcels (include new postage stamps)	753
0811102	Other postal and communications services	754
0812	Telephone and telefax equipment	
08121	Telephone and telefax equipment	
0812101	Purchases of telephones	757
0812102	Purchases of mobile telephones	758
0812103	Purchases of telefax machines, telephone-answering machines	759
0813	Telephone, telegraphy and telefax services	
08131	Telephone ,telegraphy and telefax services	
0813101	Installation and subscription costs of personal telephone equipment	762
0813102	Telephone calls from a private or public line	763
0813103	Other telephone, telegraphy and telefax services	764
09	RECREATION AND CULTURE	
091	Audio-visual, photographic and information processing	

CODE	ITEM	CODE ENTERED TO THE COMPUTER
	equipment	
0911	Equipment for the reception, recording and reproduction of sound and pictures (
09111	Equipment for the reception, recording and reproduction of sound and pictures (
0911101	Radio sets, car radios, radio clocks	769
0911102	(Cassette, CD) player	770
0911103	Gramophones, tape players and recorders, cassette players and recorders, CD-players	771
0911104	Stereo systems	772
0911105	Turntables, tuners, amplifiers, speakers	773
09112	Television sets, video-cassette players and recorders	
0911201	Television sets	775
0911202	Video-cassette players and recorders	776
0911203	Television aerials of all types	777
0912	Photographic and cinematographic equipment and optical instruments	
09121	Photographic and cinematographic equipment	
0912101	Still cameras	780
0912102	Movie cameras, video cameras, film and slide projectors,	781
0912103	Other photographic and cinematographic equipment	782
09122	Optical instruments	
0912201	Binoculars, microscopes, telescopes and compasses	784
0913	Information processing equipment	
09131	Information processing equipment	
0913101	Personal computers and visual display units, printers, software etc.	787
0913102	Calculators, including pocket calculators	788
0913103	Typewriters and word processors	789
0914	Recording media for pictures and sound	
09141	Recording media for pictures and sound	
0914101	Records and compact discs	792
0914102	Pre-recorded tapes, cassettes	793
0914103	Pre-recorded video cassettes	794
0914104	Unrecorded tapes, cassettes	795
0914105	Unrecorded video cassettes	796
0914106	Pre-recorded diskettes and CD-ROMs	797
0914107	Unrecorded diskettes and CD-ROMs	798
0914108	Unexposed films	799
0914109	Other photographic supplies	800
0915	Repair of audio-visual, photographic and data processing equipment and accessories	
09151	Repair of audio-visual, photographic and data processing equipment and accessories	
0915101	Repair of audio-visual equipment	803
0915102	Repair information processing equipment	804
0915103	Repair other audio-visual and data processing accessories	805
092	Other major durables for recreation and culture and their repair	
0921	Other major durables for recreation and culture	
09211	Musical instruments	
0921101	Musical instruments	809
09212	Sport and leisure related equipment	
0921201	Sport and leisure related equipment	811
0922	Repair of other major durable for recreation and culture	

CODE	ITEM	CODE ENTERED TO THE COMPUTER
09221	Repair of other major durable for recreation and culture	
0922101	Repair of other major durable for recreation and culture	814
093	Other recreational items and equipment, gardens and pets	
0931	Games, toys and hobby Equipment for sport, camping and open- air recreation s	
09311	Games, toys, hobbies and small musical instruments	
0931101	Toy construction sets, puzzles	818
0931102	Video game software, video game cassettes	819
0931103	Equipment for hobbies	820
0931104	Other toys of all kinds	821
09312	Equipment for sport, camping and open- air recreation	
0931201	Equipment for sport	823
0931202	Firearms and ammunition for hunting, sport and personal protection	824
0931203	Fishing rods and other equipment for fishing	825
0931204	Equipment for open- air recreation	826
0931205	Equipment for camping	827
0931206	Repair equipment for, camping	828
0932	Gardens, plants and flowers	
09321	Gardens, plants and flowers	
0932101	Natural flowers	831
0932102	Natural plants, shrubs	832
0932103	Artificial flowers	833
0932104	Bulbs, tubers, seeds	834
0932105	Other gardening accessories (fertilizers, composts, moulds, pots)	835
0933	Pets	
09331	Pets	
0933101	Pet foods	838
0933102	Purchase of pets	839
0933103	Purchase of products for pets, collars, leashes, kennels, birdcages	840
0934	Veterinary and other services for pets	
0934101	Treatment of pets	842
0934102	Other services for pets	843
0934103	Boarding	844
094	Recreational and cultural services	
0941	Recreational services	
09411	Recreational services	
0941101	Services provided by sports stadions , swimming pools, tennis courts etc.	848
0941102	Visiting the fairs, amusement parks, playgrounds	849
0941103	Hire of equipment and accessories for sport and recreation	850
0941104	Cost of sports classes	851
0941105	Fee for music classes	852
0941106	Cost of other recreational activities	853
0942	Cultural services	
09421	Cinemas, theatres, concerts	
0942101	Cinemas	856
0942102	Theatre	857
0942103	Concert	858
0942104	Sound and light shows	859
0942105	Visiting other cultural events	860
09422	Museums, zoological gardens and the like	
0942201	Museums, libraries, art galleries, exhibitions	862

CODE	ITEM	CODE ENTERED TO THE COMPUTER
0942202	National parks, zoological and botanical gardens	863
09423	Television and radio taxes and hire of equipment	
0942301	Licence fees and subscriptions to TV networks	865
0942302	Hire of video cassettes	866
0942303	Hire of equipment and accessories for culture, such as television sets	867
09424	Other services	
0942401	Services of photographers	869
0942402	Other recreational and cultural services	870
0943	Games of chance	
09431	Games of chance	
0943101	Lottery, lotto	873
0943102	Other games of chance	874
095	Newspapers, books and stationery	
0951	Books	
09511	Books	877
0951101	Fiction	878
0951102	Atlases, dictionaries, encyclopaedias, textbooks	879
0952	Newspapers and periodicals	
v09521	Newspapers and periodicals	
0952101	Purchase of newspapers and periodicals	882
0952102	Subscriptions to newspapers and magazines	883
0953	Miscellaneous printed matter	
09531	Miscellaneous printed matter	
0953101	Posters, plain or picture postcards, calendars	886
0953102	Guidebooks, road maps, world maps and globes	887
0954	Stationery and drawing materials	
09541	Stationery and drawing materials	
0954101	Writings pads, envelopes, account books, notebooks, diaries	890
0954102	Purchase of school supplies (notebooks, etc.)	891
0954103	Pens, pencils, fountain pens, ball-point pens	892
0954104	Other stationery	893
0954105	Drawing and painting materials	894
096	Package holidays	
0961	Package holidays	
09611	Package holidays	
0961101	Package tours (up to two nights)	898
0961102	Package tours (three and more nights)	899
10	EDUCATION	
101	Education services	
1011	Pre-primary and primary education	
10111	Pre-primary and primary education	
1011101	Pre-primary and primary education	904
1012	Secondary education	
10121	Secondary education	
1012101	Secondary education general (vocational or technical secondary education)	907
1013	Tertiary education	
10131	Tertiary education	
1013101	Tertiary education (university or otherwise)	910
1014	Education not definable by level	
10141	Education not definable by level	

CODE	ITEM	CODE ENTERED TO THE COMPUTER
1014101	Cultural development	913
1014102	Courses (language classes, computer courses, etc.)	914
11	HOTELS, CAFÉS AND RESTAURANTS	
111	Catering	
1111	Restaurants, cafés and the like	
11111	Restaurants	
1111101	Catering services (meals, drinks) provided by restaurants	919
11112	Cafes, bars and the like	
1111201	Catering services provided by cafes, bars(coffee, salad, sandwich)	921
1111202	Snacks (fruit, pop-corn, nuts and the like)	922
1111203	Non-alcoholic beverages	923
1111204	Beer, long drink	924
1111205	Other alcoholic beverages	925
1111206	Cooked lunch consisting of one course	926
1111207	Cooked lunch consisting of at least two courses	927
1111208	Fast-food (pizza, hamburger, etc.)	928
1112	Canteens	
11121	Canteens	
1112101	Canteens in schools	931
1112102	Other canteens	932
1112103	Soup kitchen (free)	933
112	Accommodation services	
1121	Accommodation services	
11211	Accommodation services	
1121101	Accommodation services	937
12	MISCELLANEOUS GOODS AND SERVICES	
121	Personal care	
1211	Hairdressing salons and personal grooming establishments	
12111	Hairdressing salons and personal grooming establishments	
1211101	Hairdressing salons	942
1211102	Beauticians	943
1211103	Manicures, pedicures	944
1211104	Saunas	945
1211105	Other personal grooming establishments(solariums)	946
1212	Appliances, articles and products for personal care	
12121	Electrical appliances for personal care	
1212101	Electric razors and hair trimmers	949
1212102	Other electrical appliances for personal care	950
12122	Other electrical appliances for personal care	
1212201	Non-electrical appliances (scissors, baby scales etc.)	952
1212202	Non- electrical razors, shaving brushes	953
1212203	Toilet soap	954
1212204	Shower gels, bubble baths, etc.	955
1212205	Shampoos, hair conditioners	956
1212206	Hair sprays, dyes	957
1212207	Creams	958
1212208	Tooth maintenance products (toothbrushes, toothpaste etc.)	959
1212209	Cleansing oil, milk, etc	960
1212210	Other cosmetics	961
1212211	Perfumes and toilet waters	962
1212212	Shaving cream and foam	963
1212213	Deodorants	964

CODE	ITEM	CODE ENTERED TO THE COMPUTER
1212214	Beauty products	965
1212215	Sanitary towels, tampons, etc.	966
1212216	Toilet paper	967
1212217	Cotton wool	968
1212218	Disposable babies' napkins	969
1212219	Other product (paper handkerchiefs, paper towels)	970
1213	Personal care services n.e.c.	
12131	Personal care services n.e.c.	
1213101	Personal care services n.e.c.	973
122	Personal effects n.e.c.	
1221	Jewellery, clocks and watches	
12211	Jewellery, clocks and watches	
1221101	Jewellery of gold	977
1221102	Jewellery of silver	978
1221103	Other jewellery (precious stones ,cuff-links and tie-pins)	979
1221104	Watches	980
1221105	Clocks, stop-clocks, alarm clocks, travel clocks	981
1221106	Repair of clocks	982
1221107	Minor jeweller's works (engraving, etc.), jewel repairing	983
1222	Other personal effects	
12221	Travel goods and other carriers of personal effects	
1222101	Plastic bags, household plastics	986
1222102	Hand-bags	987
1222103	Wallets, purses	988
1222104	Suitcases, trunks, travel bags	989
12222	Other personal things	
1222201	Articles for smokers	990
1222202	Articles for babies: baby carriages, push-chairs, carry cots, etc.	991
1222203	Car beds and seats	992
1222204	Miscellaneous personal articles: sun-glasses, walking sticks, etc.	993
1222205	Umbrellas	994
1222206	Funerary articles	995
123	Social protection	
1231	Social protection services	
12311	Social protection services	
1231101	Services in retirement homes for elderly persons, rehabilitation centres, invalid schools	999
1231102	Help to maintain	1000
1231103	Other services	1001
12312	Crèches	
1231201	Crèches, nurseries, play schools	1003
124	Insurance	
1241	Life insurance	
12411	Life insurance	
1241101	Life insurance	1007
1242	Insurance connected with the dwelling	
12421	Insurance connected with the dwelling	
1242101	Insurance of buildings	1010
1242102	Property insurance	1011
1243	Insurance connected with health	
12431	Insurance connected with health	
1243101	Health insurance	1014

CODE	ITEM	CODE ENTERED TO THE COMPUTER
1244	Insurance connected with transport	
12441	Insurance connected with transport	
1244101	Service charges for insurance in respect of personal transport equipment	1017
1244102	Other insurance connected with transport	1018
1245	Other insurance	
12451	Other insurance	1020
125	Financial services n.e.c.	
1251	Financial services n.e.c.	
12511	Financial services n.e.c.	1023
126	Other financial services n.e.c.	
1261	Other financial services n.e.c.	
12611	Other financial services n.e.c.	1026
1261101	Fees for legal services, employment agencies, etc	1027
1261102	Dues for membership of professional associations	1028
1261103	Fees for the issue of birth, marriage and death certificates	1029
1261104	Payment for photocopies and other reproductions of documents	1030
1261105	Payment for newspaper notices and advertisements	1031
1261106	Other fees for services n.e.c.(toilet, dressing room etc.)	1032
13	INDIVIDUAL CONSUMPTION EXPENDITURE BY NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS	
1311101	Purchase of a dwelling (main residence)	1034
1311102	Purchase of a dwelling (residence for recreational purposes)	1035
1311103	Purchase of land for a dwelling	1036
1311111	Wood (construction)	1037
1311112	Stones, small-size blocks (construction)	1038
1311113	Concrete and reinforced concrete products (construction)	1039
1311114	Glass (construction)	1040
1311115	Metals (construction)	1041
1311116	Cement, mixtures and other binders (construction)	1042
1311117	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.) (construction)	1043
1311118	Heat insulating materials (glass wool, foamed plastic) (construction)	1044
1311119	Other building materials (construction)	1045
1311120	Sanitary engineering (construction)	1046
1311121	Paints (construction)	1047
1311122	Wall paper (construction)	1048
1311123	Glazed tiles (construction)	1049
1311124	Other walling materials (construction)	1050
1311125	Parquet (construction)	1051
1311126	Other floor coverings (construction)	1052
1311127	Other finishing materials (construction)	1053
1311128	Construction services	1054
1311129	Transport costs of construction	1055
1311131	Wood (capital repair)	1056
1311132	Stones, small-size blocks (capital repair)	1057
1311133	Concrete and reinforced concrete products (capital repair)	1058
1311134	Glass (capital repair)	1059
1311135	Metal (capital repair)	1060
1311136	Cement, mixtures and other binders (capital repair)	1061
1311137	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.)	1062
1311138	Heat-insulating materials (glass wool, foamed plastic) (capital repair)	1063

CODE	ITEM	CODE ENTERED TO THE COMPUTER
1311139	Other building materials (capital repair)	1064
1311140	Sanitary engineering (capital repair)	1065
1311141	Paints (capital repair)	1066
1311142	Wall paper (capital repair)	1067
1311143	Glazed tiles (capital repair)	1068
1311144	Other walling materials (capital repair)	1069
1311145	Parquet (capital repair)	1070
1311146	Other floor coverings (capital repair)	1071
1311147	Other finishing materials (capital repair)	1072
1311148	Capital repair services	1073
1311149	Transport costs of capital repair	1074
14	Taxes and contributions	
141	TAXES	
1411	Taxes	
14111	Personal income tax	1078
14112	Social tax (from employer)	1079
14113	Land tax	1080
14114	Immovable property tax	1081
14115	Inheritance/gift tax	1082
14116	Customs duty	1083
14117	Visa fee	1084
14119	Other taxes	1085
142	Donations	1086
15	FINANCIAL AND OTHER TRANSFERS AND OUTGOINGS	
151	Financial transfers	
1511	Credits and loans paid back	
15111	Bank credits and loans paid back	
1511101	Loan for entrepreneurship paid back	1091
1511102	Residence loan paid back	1092
1511103	Loan for purchasing consumer goods paid back	1093
1511104	Student loan paid back	1094
1511105	Other bank loan paid back	1095
15112	Private loan paid back	1096
15113	Credit granted by trade enterprises paid back	1097
1512	Private loans granted	1098
1513	Deposits paid in, security/shares bought	
15131	Bank deposits paid in	1100
15132		1101
152	Other transfers	
1521	Other transfers	
15211	Private alimonies donated	1104
15212	Money gifts donated	1105
15213	Fines	1106
15219	Other outgoings	1107
16	EXPENDITURES FOR AGRICULTURAL PRODUCTION ACTIVITY	
161	Costs of the revenue's obtainment	
1611	Raw materials (for articles and services production), trade articles (for sale)	1110
16111	Purchase of raw materials	1111
16112	Transport and handling costs of raw materials	1112
16113	Purchase of trade articles	1113
16114	Transport and handling costs of trade articles	1114

CODE	ITEM	CODE ENTERED TO THE COMPUTER
1612	Other costs (expenses)	
16121	<i>Energy used for production purposes</i>	1116
16122	<i>Hiring costs, other costs connected with immovable property and land use</i>	1117
16123	<i>Costs of business trips (of owner and of workers)</i>	1118
16124	<i>Wages and salaries, purses, premiums, sick payments, other labour costs</i>	1119
16125	<i>Social insurance payments</i>	1120
16126	<i>Customs duties (incl. Other import and export duties and taxes</i>	1121
16127	<i>Other taxes (purchase (sale) tax, excise tax, immovable property tax, land tax)</i>	
1612701	Immovable property tax (agricultural activity)	1123
1612702	Land tax (agricultural activity)	1124
1612703	Other taxes (hunting, fishing, etc.)	1125
16129	<i>Other costs</i>	
1612901	Other costs (publicity expenses, representation costs, purchase of production equipment, expenses connected with own car use)	1127
1612911	Wood (routine repairs)	1128
1612912	Stones, small-size blocks (routine repairs)	1129
1612913	Concrete and reinforced concrete products (routine repairs)	1130
1612914	Glass (routine repairs)	1131
1612915	Metal (routine repairs)	1132
1612916	Cement, mixtures and other binders (routine repairs)	1133
1612917	Materials for roof ((asbestos cement, saturated roofing felt, roof tiles, etc.) (routine repair)	1134
1612918	Heat-insulating materials (glass wool, foamed plastic) (routine repair)	1135
1612919	Other building materials (routine repair)	1136
1612920	Sanitary engineering (routine repair)	1137
1612921	Paints (routine repair)	1138
1612922	Wall paper (routine repair)	1139
1612923	Glazed tiles (routine repair)	1140
1612924	Other walling materials (routine repair)	1141
1612925	Parquet (routine repair)	1142
1612926	Other floor coverings (routine repair)	1143
1612927	Other finishing materials (routine repair)	1144
1612928	Services of routine repair	1145
1612929	Transport costs of routine repair	1146
162	Income tax (in respect of production activity)	1147
163	Investments	
1631	Investments in fixed assets	
16311	<i>Immovable (purchase of or capital repair)</i>	
1631101	Purchase of agricultural immovable	1151
1631111	Wood (construction)	1152
1631112	Stones, small-size blocks (construction)	1153
1631113	Concrete and reinforced concrete products (construction)	1154
1631114	Glass (construction)	1155
1631115	Metal (construction)	1156
1631116	Cement, mixtures and other binders (construction)	1157
1631117	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.)	1158
1631118	Heat-insulating materials (glass wool, foamed plastic) (construction)	1159
1631119	Other building materials (construction)	1160
1631120	Sanitary engineering (construction)	1161
1631121	Paints (construction)	1162

CODE	ITEM	CODE ENTERED TO THE COMPUTER
1631122	Wall paper (construction)	1163
1631123	Glazed tiles (construction)	1164
1631124	Other walling materials (construction)	1165
1631125	Parquet (construction)	1166
1631126	Other floor coverings (construction)	1167
1631127	Other finishing materials (construction)	1168
1631128	Construction services	1169
1631129	Transport costs of construction	1170
1631131	Wood (capital repair)	1171
1631132	Stones, small-size blocks (capital repair)	1172
1631133	Concrete and reinforced concrete (capital repair)	1173
1631134	Glass (capital repair)	1174
1631135	Metal (capital repair)	1175
1631136	Cement, mixtures and other binders (capital repair)	1176
1631137	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.) (capital repair)	1177
1631138	Heat-insulating materials (glass wool, foamed plastic) (capital repair)	1178
1631139	Other building materials (capital repair)	1179
1631140	Sanitary engineering (capital repair)	1180
1631141	Paints (capital repair)	1181
1631142	Wall paper (capital repair)	1182
1631143	Glazed tiles (capital repair)	1183
1631144	Other walling materials (capital repair)	1184
1631145	Parquet (capital repair)	1185
1631146	Other floor coverings (capital repair)	1186
1631147	Other finishing materials (capital repair)	1187
1631148	Service charge for capital repair	1188
1631149	Transport cost of capital repair	1189
16312	<i>Machines and equipment for the production of goods and services</i>	1190
16313	<i>Vehicles</i>	1191
16314	<i>Purchase of livestock (cattle and poultry)</i>	1192
16319	<i>Other fixed assets</i>	1193
1632	Investments in non-produced tangible assets, in land (purchase of land)	
16321	<i>Investments in non-produced tangible assets</i>	1195
16322	<i>Investments in land (purchase, land improvement)</i>	1196
164	Financial transfers	
1641	Credits and loans paid back	
16411	<i>Bank credits paid back</i>	1199
16412	<i>Private loans paid back</i>	1200
1642	Private loans granted	1201
1643	Bank deposits paid in (current capital)	1202
1644	Insurance payments (production property)	1203
17	COSTS IN RESPECT OF NON-AGRICULTURAL PRODUCTION ACTIVITY	
171	Costs of the revenue's obtainment	1205
1711	Raw materials (for articles and services production), trade articles (for sale)	1206
17111	<i>Purchase of raw materials</i>	1207
17112	<i>Transport and handling costs of raw materials</i>	1208
17113	<i>Purchase of trade articles</i>	1209
17114	<i>Transport and handling costs of trade articles</i>	1210
1712	Other costs	

CODE	ITEM	CODE ENTERED TO THE COMPUTER
17121	<i>Energy used for production purposes</i>	1212
17122	<i>Hiring costs, other costs connected with immovable property and land use</i>	1213
17123	<i>Costs of business trips (of owner and of workers)</i>	1214
17124	<i>Wages and salaries, purses, premiums, sick payments, other labour costs</i>	1215
17125	<i>Social insurance payments</i>	1216
17126	<i>Customs duties (incl. Other import and export duties and taxes)</i>	1217
17127	<i>Other taxes (purchase (sale) tax, excise tax, immovable property tax, land tax)</i>	
1712701	Immovable property tax (non-agricultural activity)	1219
1712702	Land tax (non-agricultural activity)	1220
1712703	Other taxes	1221
17129	<i>Other costs (publicity expenses, representation costs, purchase of production equipment, expenses connected with own car use)</i>	
1712901	Other costs (publicity expenses, representation costs expenses connected with own car use)	1223
1712911	Wood (routine repair)	1224
1712912	Stones, small-sized blocks (routine repair)	1225
1712913	Concrete and reinforced concrete products (routine repair)	1226
1712914	Glass (routine repair)	1227
1712915	Metal (routine repair)	1228
1712916	Cement, mixtures and other binders (routine repair)	1229
1712917	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.) (routine repair)	1230
1712918	Heat-insulating materials (glass wool, foamed plastic) (routine repair)	1231
1712919	Other building materials (routine repair)	1232
1712920	Sanitary engineering (routine repair)	1233
1712921	Paints (routine repair)	1234
1712922	Wall paper (routine repair)	1235
1712923	Glazed tiles (routine repair)	1236
1712924	Other walling materials (routine repair)	1237
1712925	Parquet (routine repair)	1238
1712926	Other floor coverings (routine repair)	1239
1712927	Other finishing materials (routine repair)	1240
1712928	Services of routine repair	1241
1712929	Transport costs of routine repair	1242
172	<i>Income tax (in respect of production activity)</i>	1243
173	<i>Investments</i>	
1731	<i>Investments in fixed assets</i>	
17311	<i>Immovable property (its purchase or capital repair)</i>	
1731101	Purchase of non-agricultural immovables	1247
1731111	Wood (construction)	1248
1731112	Stones, small-size blocks (construction)	1249
1731113	Concrete and reinforced concrete products (construction)	1250
1731114	Glass (construction)	1251
1731115	Metal (construction)	1252
1731116	Cement, mixtures and other binders (construction)	1253
1731117	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.) (construction)	1254
1731118	Heat-insulating materials (glass wool, foamed plastic) (construction)	1255
1731119	Other building materials (construction)	1256
1731120	Sanitary engineering (construction)	1257

CODE	ITEM	CODE ENTERED TO THE COMPUTER
1731121	Paints (construction)	1258
1731122	Wall paper (construction)	1259
1731123	Glazed tiles (construction)	1260
1731124	Other walling materials (construction)	1261
1731125	Parquet (construction)	1262
1731126	Other floor coverings (construction)	1263
1731127	Other finishing materials (construction)	1264
1731128	Construction services	1265
1731129	Transport costs of construction	1266
1731131	Wood (capital repair)	1267
1731132	Stones, small-size blocks (capital repair)	1268
1731133	Concrete and reinforced concrete products (capital repair)	1269
1731134	Glass (capital repair)	1270
1731135	Metal (capital repair)	1271
1731136	Cement, mixtures and other binders (capital repair)	1272
1731137	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.) (capital repair)	1273
1731138	Heat-insulating materials (glass wool, foamed plastic) (capital repair)	1274
1731139	Other building materials (capital repair)	1275
1731140	Sanitary engineering (capital repair)	1276
1731141	Paints (capital repair)	1277
1731142	Wall paper (capital repair)	1278
1731143	Glazed tiles (capital repair)	1279
1731144	Other walling materials (capital repair)	1280
1731145	Parquet (capital repair)	1281
1731146	Other floor coverings (capital repair)	1282
1731147	Other finishing materials (capital repair)	1283
1731148	Services of capital repair	1284
1731149	Transport costs of capital repair	1285
17312	<i>Machines and equipment for commodities and services production</i>	
17313	<i>Vehicles</i>	1287
17319	<i>Other fixed assets</i>	1288
1732	Investments in non-produced tangible assets, in land	
17321	<i>Investments in non-produced tangible assets</i>	1290
17322	<i>Investments in land (purchase)</i>	1291
174	Financial transfers	
1741	Credits and loans paid back	
17411	<i>Bank credits paid back</i>	1294
17412	<i>Private loans paid back</i>	1295
1742	Private loans granted	1296
1743	Bank deposits paid in (current capital)	1297
1744	Insurance payments (production property)	1298