

**CONCEPT PAPER**

**CLASSIFICATION OF SERVICES**

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**Peter Pariag**

## **List of acronyms**

<b>BPM6</b>	Sixth edition of the IMF Balance of Payments Manual
<b>CPC, Ver. 1.0</b>	Central Product Classification, Version 1.0
<b>CPC, Ver. 1.1</b>	Central Product Classification, Version 1.1
<b>CPC, Ver. 2</b>	Central Product Classification, Version 2.0
<b>CSME</b>	CARICOM Single Market and Economy
<b>EBOPS</b>	Extended Balance of Payments Services
<b>FATS</b>	Foreign Affiliates Statistics
<b>FISIM</b>	Financial intermediation services indirectly measured
<b>GATS</b>	General Agreement on Trade in Services
<b>GATT</b>	General Agreement on Tariff and Trade
<b>GDP</b>	Gross Domestic Product
<b>GNS/W/120</b>	GATT Services Sectoral Classification list
<b>IMF</b>	International Monetary Fund
<b>IRTS</b>	International Recommendations for Tourism Statistics
<b>ISIC, Rev.4</b>	International Standard Industrial Classification of All Economic Activities, Revision 4
<b>MSITS</b>	Manual on Statistics of International Trade in Services
<b>SNA 2008</b>	System of National Accounts, 2008
<b>TIS</b>	Trade in Services
<b>TSA</b>	Tourism Satellite Account: Recommended Methodological Framework
<b>WTO</b>	World Trade Organization

# Concept Paper on the Classification of Services

## Overview

This overview provides an insight into the importance of services in selected CSME economies, a definition of services and an outline of the paper. From the onset it is important to note that the paper is mainly an extraction of various paragraphs from the following publications.

1. ISIC Rev.4 publication, Series M, No 4, Rev. 4
2. Draft chapters of the revised Manual on Statistics of International Trade in Services (Draft MSITS).

The paper supports the view that services must be first produced and measured and included in the National Accounts aggregate GDP. Of this production, a proportion is exported and is recorded in the Balance of Payments and accounted for in Trade in Services.

The paper provides a brief overview of three statistical frameworks, i.e. The System of National Accounts 2008 (SNA 2008), Sixth edition of the Balance of Payments and the International Investment Manual (BPM6), and the International Recommendations for Tourism Statistics 2008 and Tourism Satellite Accounts: Recommended Methodological Framework 2008 (IRTS 2008). The classification adopted to measure the production of services is ISIC Rev. 4 and CPC Rev.2, while the classification adopted to measure trade in services is BPM6, EBOPS and to satisfy GATS, GNS/W/120.

ISIC Rev.4 covers all economic activities within the production boundary of SNA. These economic activities are sub-divided into a hierarchical order of 21 Sections (Alpha coded), 88 two-digit Divisions, 238 three-digit Groups and at the greatest level of detail 419 four-digit Classes. The services industries consist of 18 Sections, 56 Divisions, 141 Groups and 205 Classes.

Ideally, production of services should be measured at the greatest level of detail, i.e. at the four digit class. However, depending on the sophistication of the statistical system and its data collection process production could be recorded at different levels. The CPC on the other hand, provides the output of each economic activity by product. The product classification at the CPC serves as a useful guide for the classification of Trade in Services (TIS). TIS can also be classified according to BPM6, EBOPS, and GNS/W/120.

The Tourism Satellite Account (TSA) describes the relationship between the travel component of EBOPS and the concept of tourism as included in the TSA. It also discusses breakdowns of tourism expenditure and their potential relevance to trade agreements. The TSA also provides an alternative potential source of data that might be used to estimate a more detailed breakdown of travel services.

## Importance of Services

Tables 1 – 3 illustrate the importance of services in selected CSME countries. National Accounts constitute the statistical framework out of which main macroeconomic aggregates are calculated (production, GDP, Gross National Income, consumption...). Value added broken down by industry permits the measurement of the contribution of the services industries and its sub-industries to **GDP**. In an energy base economy like Trinidad and Tobago the services industries contribute on average 50% to GDP over the period 2003 to 2008. The situation is quite different in the ECCU countries, Barbados and Jamaica where services average contribution to GDP over the same period are 90%, 89% and 78% respectively.

Table 1: Services Contribution to GDP of Selected Countries in CSME - Percentage

Country	2003	2004	2005	2006	2007	2008	Average
Trinidad & Tobago	53.0	48.2	44.7	47.5	47.3	56.6	49.6
ECCU	89.0	90.0	90.6	90.8	91.0	91.0	90.4
Jamaica	78.1	78.0	78.2	78.9			78.3
Barbados	88.0	88.7	89.0	88.5			88.6

Source: National Statistical Offices and Central Bank websites

Table 2: Export of Services as a proportion of Total Services of Selected Countries in CSME - Percentage

Country	2003	2004	2005	2006	2007	2008	Average
Trinidad & Tobago	10.7	12.0	11.6	9.3	8.9	10.0	10.4
ECCU		48.1	45.4	41.5	40.0	38.3	42.7
Jamaica		33.0	33.3	30.8	32.4	34.0	32.7
Barbados	44.6	43.5	48.0	48.6			46.1

Source: National Statistical Offices and Central Bank websites

Table 3: Shares of Services Employment in Total Employment of Selected Countries in CSME - Percentage

Country	2003	2004	2005	2006	2007	2008	Average
Trinidad & Tobago	80.9	81.8	82.8	83.0	83.4	83.7	82.6
ECCU							
Jamaica			76.3	76.0			
Barbados							

Source: National Statistical Offices and Central Bank websites

In Table 2 exports of services, as measured in the Balance Of Payments, demonstrate a similar situation. In Trinidad and Tobago only 10% of the produced services are exported, while in the ECCU, Jamaica and Barbados the proportion exported are 43%, 33% and 46% respectively.

Employment statistics provide the total number of people employed by economic activity. This classification allows the number of people employed in the services industries and their distribution among different sub-industries. It should be noted that such statistics also form part of the central framework of National Accounts.

The Employment data in Table 3 nevertheless confirm the importance of the services industries which are accounting for more than seventy five percentage of the employment in most countries under review (up to 83% in Trinidad and Tobago).

## Services definition<sup>1</sup>

The term “*services*” covers a heterogeneous range of intangible products and activities that are difficult to encapsulate within a simple definition. Services are also often difficult to separate from goods with which they may be associated in varying degrees.

The 2008 SNA use of the term *services*, which is defined in para 6.17 as follows: “**Services are the result of a production activity that changes the conditions of the consuming units, or facilitate the exchange of products or financial assets.** These types of service may be described as transformation services and margin services respectively. Transformation services are outputs produced to order and typically consist of changes in the conditions of the consuming units realized by the activities of producers at the demand of the consumers. Transformation services are not separate entities over which ownership rights can be established. They cannot be traded separately from their production. By the time their production is completed, they must have been provided to the consumers.”

The 2008 SNA then qualifies this in para 6.18 and 6.19 as follows: “The changes that consumers of services engage the producers to bring about can take a variety of different forms as follows:

- a. Changes in the condition of the consumer’s goods: the producer works directly on goods owned by the consumer by transporting, cleaning, repairing or otherwise transforming them;
- b. Changes in the physical condition of persons: the producer transports the persons, provides them with accommodation, provides them with medical or surgical treatments, improves their appearance, etc.;
- c. Changes in the mental condition of persons: the producer provides education, information, advice, entertainment or similar services in a face to face manner.”

“The changes may be temporary or permanent. For example, medical or education services may result in permanent changes in the condition of the consumers from which benefits may be derived over many years. On the other hand, attending a football match is a short-lived experience. In general, the changes may be presumed to be improvements, as services are produced at the demand of the consumers. The improvements usually become embodied in the persons of the consumers or the goods they own and are not separate entities that belong to the producer. Such improvements cannot be held in inventories by the producer or traded separately from their production.”

The 2008 SNA recommends the use of CPC, Ver.2 for the classification of products or outputs of industry (where services products are approximately classified in sections 5 through 9) and of ISIC, Rev.4 for the classification of industry. In practice, service industries (or activities) are mainly taken to be those in sections G through S of ISIC, Rev.4, with some exceptions in other sections. In BPM6, the concept of services is essentially that of the SNA 2008, even though the Balance of Payments services components *travel, construction and government goods and services n.i.e.* include some goods acquired by travelers, construction companies, embassies or their foreign personnel.

On the other hand, under certain circumstances international trade in goods may indistinguishably include such service charges as insurance, maintenance contracts, transport charges, royalty payments and packaging. Examples of service activities are wholesale, retail, certain kinds of repair, hotel, catering, transport, postal, telecommunication, financial, insurance, real estate, property rental, computer-related, research, professional, marketing and other business support, government, education, health, social, sanitation, community, audiovisual, recreational, cultural, personal, and domestic services.

## **International trade in services<sup>2</sup>**

Before the publication of the Manual on Statistics of International Trade in Services (MSITS) the conventional statistical meaning of *international trade in services* was that described in BPM6, which defines international trade in services as being between residents and non-residents of an economy. This also corresponds very closely to the concept of trade in services in the “rest of the world” account of the 2008 SNA. This concept of international trade in services combines with the concept of international trade in goods, to form international trade in the BPM6 Goods and Services Account. However, it is not always possible to separate trade in goods from trade in services.

Services differ from goods in a number of ways, most commonly in the immediacy of the relationship between supplier and consumer. Many services are non-transportable, i.e., they require the physical proximity of supplier and customer—for example, the provision of a hotel service requires that the hotel is where the customer wishes to stay, a cleaning service for a business must be provided at the site of the business, and a haircut requires that both hairstylist and client be present.

For international trade in such non-transportable services to take place, either the consumer must go to the supplier or the supplier must go to the consumer. Suppliers may also prefer providing their services by being present in the country of the consumer rather than cross-border. International trade agreements concerning services, in particular those embodied in GATS make provision for agreement on suppliers having a presence in the country of the consumer.

Therefore, MSITS extends the scope of *international trade in services* to include the supply of services through foreign affiliates established abroad. Such supply of services and its related statistics, described here as *Foreign Affiliates Statistics* (FATS), are explained later. MSITS also covers international trade in services as services supplied by the presence of foreign individuals, either as foreign service suppliers themselves or employed by a foreign service supplier, which is either the mother company or the foreign affiliate of the mother company. However, non-resident persons employed by host country companies that are not owned by a foreign parent are outside the scope of international trade in services. A large part of services supplied through the presence of natural persons is covered by the BPM6 and FATS frameworks.

**Note:** Although MSITS extends the general scope of the term “international trade in services” to accommodate the GATS provisions, MSITS does not suggest that provision/acquisition of services by foreign affiliates established abroad be referred to as exports/imports of services. These terms are reserved to reflect trade in services between residents and non-residents of different economies.

## GATS AND MODES OF SUPPLY<sup>3</sup>

One of the most important achievements of the Uruguay Round trade negotiations (1986-1993) is to have brought international trade in services under common multilateral rules. Entering into force on 1 January 1995, the WTO General Agreement on Trade in Services (GATS) is the first set of multilaterally negotiated and legally enforceable rules covering international trade in commercial services (i.e. excluding government services).

In GATS, trade in services is defined as the supply of a service:

- a. From the territory of one [WTO] Member into the territory of any other Member; i.e. Mode 1, **cross-border supply**, only the service crosses the border. The delivery of the service can take place, for example, through telecommunications (telephone, fax, television, Internet, etc.), or the sending of documents, disks, tapes, etc;
- b. In the territory of one [WTO] Member to the service consumer of any other Member; i.e. Mode 2, **consumption abroad**, occurs when consumers consume services while outside their country. Visits to museums in a foreign country as well as medical treatment and language courses taken abroad are typical examples;
- c. By a service supplier of one [WTO] Member, through commercial presence in the territory of any other Member; i.e. Mode 3, the service supplier establishes its **commercial presence** in another country through e.g. branches or subsidiaries. Examples are medical services provided by a foreign-owned hospital, and banking services supplied by a subsidiary of a foreign bank.
- d. By a service supplier of one [WTO] Member, through presence of natural persons of a Member in the territory of any other Member; i.e. Mode 4, **presence of natural persons**, occurs when an individual has moved temporarily into the territory of the consumer in the context of the service supply, whether self-employed or as an employee. For instance, architects moving abroad to supervise construction work are providing services under this mode of supply.

The GATS modes of supply are thus defined depending on the location of the supplier and the consumer when a service is supplied taking into account their nationality/origin

## Services Sectoral Classification list –MTN.GNS/W/120<sup>4</sup>

In 1991, the GATT Secretariat produced a note setting out a classification of service sectors, (document MTN.GNS/W/120, Services Sectoral Classification list, hereinafter W/120) based on consultations with members. The list identifies relevant sectors and subsectors so as to enable members to undertake specific commitments. W/120 should thus be viewed as an – optional – classification system for trade negotiating purposes, rather than as a statistical classification.

The 12 major categories in the W/120 list are:

1. Business services.
2. Communication services.
3. Construction and related engineering services.
4. Distribution services.
5. Educational services.
6. Environmental services.
7. Financial services.
8. Health-related and social services.
9. Tourism and travel-related services.
10. Recreational, cultural, and sporting services.
11. Transport services.
12. Other services not included elsewhere.

## Statistical frameworks

### (a) **System of National Accounts, 2008**<sup>5</sup>

The *System of National Accounts, 2008* is an integrated system of accounts related to the economic activities and sectors of the economy of a country. 2008 SNA provides a definition of services and distinguishes transformation services from margin services (see SNA chapter 6).2.25. To capture the transactions between an economy and all others, the 2008 SNA provides an account called the “rest of the world”, which it also refers to as the “external transactions account”. Within this account is an “external account of goods and services”, in which trade in goods and services are separately recorded.

### (b) **Sixth edition of the IMF Balance of Payments and International Investment Position Manual (BPM6)**<sup>6</sup>

BPM6 describes the conceptual framework that underlies the international investment position, the balance of payments and the other changes in assets and liabilities account. The balance of payments is a statistical statement that summarizes transactions of residents of an economy with non-residents during a period. A transaction is an interaction between two institutional units that occurs by mutual agreement or through the operation of the law and involves an exchange of value or a transfer. Transactions between residents and non-residents consist of those involving goods or services, acquisition of assets, compensation of employees; dividends; etc. and those (such as taxes, debt forgiveness, grants, personal transfers, etc.) that are classified as transfers.

The 2008 SNA and BPM6 have a common conceptual framework. The definitions of residence, valuation, and time of recording and the principles of accrual accounting recommended in the present MSITS are the same as those in both BPM6 and the 2008 SNA.

The international transactions in trade in services that take place between residents and non-residents of an economy that are described in the present MSITS are based on the BPM6 classification and definition of services, but the detail recommended in Chapter III of the present MSITS is greater than that of BPM6.

The scope of *international trade in services* between residents and non-residents in the present MSITS is the same as that in BPM6.

**(c) International Recommendations for Tourism Statistics 2008 and Tourism Satellite Accounts: Recommended Methodological Framework 2008<sup>7</sup>**

The *International Recommendations for Tourism Statistics 2008* (IRTS 2008) were developed by the World Tourism Organization (UNWTO) and the United Nations. IRTS 2008 provides the comprehensive methodological framework for collection and compilation of tourism statistics and should be viewed as an important foundation of the System of Tourism Statistics. The development of this system is closely linked to the second set of international recommendations related to tourism statistics which are the *Tourism Satellite Accounts: Recommended Methodological Framework 2008*, (TSA-RMF 2008) developed by Eurostat, UNWTO, OECD and the United Nations. TSA-RMF 2008 sets out a framework to measure the economic contribution of tourism in an internationally comparable way. IRTS 2008 and the TSA-RMF 2008 respect the definitions and norms of the 2008 SNA, where relevant. The coverage of the expenditure of individuals traveling in a country other than that of their residence as described in the present MSITS and the international tourism expenditure as described in the IRTS 2008 and TSA-RMF 2008 differ to some extent. The balance of payments data on travel are one source of data on inbound and outbound tourism expenditure as defined in tourism statistics recommendations. These recommendations, consistently with BPM6, also allow for a breakdown of non-resident visitors' expenditure according to a breakdown of products, with special emphasis on tourism characteristic products that may be useful for GATS.

**(d) The Extended Balance of Payments Services<sup>8</sup>**

In 1996, the OECD and Eurostat, in consultation with the IMF, developed a more detailed classification than that of the Fifth Edition of the Balance of Payments Manual—the version of the Balance of Payments Manual in use at that time—to record international trade in services between residents and non-residents. The Extended Balance of Payments Services (EBOPS) Classification of transactions between residents and non-residents, as it is called, is therefore a breakdown of a number of the balance of payments services components. The revised version of this classification presented in EBOPS 2010, updates that recommended in the previous MSITS. It provides for further breakdowns of the BPM6 classification to meet a number of user requirements, including the provision of information required in connection with GATS. A number of supplementary items are included in EBOPS 2010.

These supplementary items are not always confined to services transactions; they are included to provide additional information on the transactions that are to be recorded. Some, such as the travel items, are alternative breakdowns. In many countries, the information to be included in these supplementary items (e.g., for insurance) may be obtained as part of the process of data collection. These supplementary items provide useful additional information for trade negotiations and other analytical purposes, including data quality assessment. Often the data necessary for compiling the

supplementary items are available as part of the data-collection process for the related EBOPS 2010 components. In such cases, the supplementary items should be compiled at the same time as the related EBOPS 2010 components. However, if the data are not available but are deemed important for the compiling economy, the compiler may choose to set up further data-collection systems to obtain appropriate data for the supplementary items.

The further detail recommended in EBOPS 2010 recognizes the detail necessary for trade negotiations, primarily those conducted under GATS, as well as the importance of services in studies of globalization. In the present *EBOPS 2010*, it is recognized that not all countries have the same needs for data, and that compilers will make decisions on the data to be compiled based on individual country needs. EBOPS 2010 is consistent with the BPM6 classification of services.

The classifications of services (BPM6 and EBOPS 2010) are primarily product-based classifications, and may be partially described in terms of the international classification of products, CPC. BPM6 describes the various services components in terms of CPC Ver.2. A similar, but more detailed, approach has been used in the revised Manual. However, as in BPM6, there are a number of EBOPS components for which a correspondence with the CPC cannot be established. In these areas, *travel, construction and government goods and services, n.i.e.*, a wide range of goods and services may be traded or consumed. These three areas of EBOPS 2010, which are discussed further below, emphasize the transactor and the mode of consumption of goods and services rather than the type of product consumed. Further, it should be noted that it is not possible to establish a one-to-one correspondence between EBOPS 2010 and CPC, Ver.2 because in places CPC, Ver.2 calls for more detail than is shown in EBOPS 2010, while in a few areas the reverse is true.

## **(1) The International Standard Industrial Classification of All Economic Activities (ISIC)<sup>9</sup>**

ISIC consists of a coherent and consistent classification structure of economic activities based on a set of internationally agreed concepts, definitions, principles and classification rules. It provides a comprehensive framework within which economic data can be collected and reported in a format that is designed for purposes of economic analysis, decision-taking and policy-making. The classification structure represents a standard format to organize detailed information about the state of an economy according to economic principles and perceptions.

In practice, the classification is used for providing a continuing flow of information that is indispensable for the monitoring, analysis and evaluation of the performance of an economy over time. In addition to its primary application in statistics and subsequent economic analysis, where information needs to be provided for narrowly defined economic activities (also referred to as “industries”), ISIC is increasingly used also for administrative purposes, such as in tax collection, issuing of business licenses etc.

This fourth revision of ISIC enhances the relevance of the classification by better reflecting the current structure of the world economy, recognizing new industries that have emerged over the past 20 years and facilitating international comparison through increased comparability with existing regional classifications.

### **Main features of the classification**

The scope of ISIC in general covers productive activities, i.e., economic activities within the production boundary of the System of National Accounts (SNA). A few exceptions have been made to allow for the classification of activities beyond the production boundary but which are of importance for various other types of statistics.

These economic activities are subdivided in a hierarchical, four-level structure of mutually exclusive categories, facilitating data collection, presentation and analysis at detailed levels of the economy in an internationally comparable, standardized way. The categories at the highest level are called sections, which are alphabetically coded categories intended to facilitate economic analysis. The sections subdivide the entire spectrum of productive activities into broad groupings, such as “Agriculture, forestry and fishing” (section A), “Manufacturing” (section C) and “Information and communication” (section J). The classification is then organized into successively more detailed categories, which are numerically coded: two-digit divisions; three-digit groups; and, at the greatest level of detail, four-digit classes.

The classification is used to classify statistical units, such as establishments or enterprises, according to the economic activity in which they mainly engage. At each level of ISIC, each statistical unit is assigned to one and only one ISIC code, as set out below. The set of statistical units that are classified into the same ISIC category is then often referred to as an industry, such as “the furniture industry”, which would refer to all units classified in ISIC division 31 (Manufacture of furniture), or the “construction industry”, which would refer to all units classified in ISIC section F (Construction). This standardized categorization or subdivision of the complete set of producing units in an economy makes ISIC an important tool for socio-economic statistics that need to be arranged in accordance with the productive system of the economy.

## (2) Central Product Classification, Version 2<sup>10</sup>

The *Central Product Classification, Version 2* is a part of the international family of economic and social classifications. It constitutes a comprehensive classification of all goods and services. It is the standard for all products that are an output of an economic activity, including transportable and nontransportable goods and services as well as originals.

For the description of goods, CPC, Ver.2 is fully harmonized with the *Harmonized Commodity Description and Coding System 200719* (HS) of the World Customs Organization. CPC, Ver.2 covers the whole spectrum of outputs of the various industries, and it can serve the different analytical needs of statistical and other users and is particularly useful for services.

The general service product classification of CPC serves as a guideline for the elaboration of classifications for specific areas of the economy, including international trade in services. For example, the Provisional CPC was used for the elaboration of the categories of services that were used mostly for setting up the initial schedules of commitments at the end of the Uruguay Round and for the changes, including in the context of WTO accessions that have been made since. The CPC, Ver.2 is used to describe the balance of payments services components recommended in BPM6.

The CPC in general follows the definition of products within the SNA. A few deviations from this standard have been accepted to allow for the maintenance of links to other product classifications and to address needs for statistics in other frameworks. Assets that were previously included in the CPC have been removed and will be incorporated into a future comprehensive classification of assets.

The CPC, as a standard central product classification, was developed to serve as an instrument for assembling and tabulating all kinds of statistics requiring product detail. Such statistics may cover production, intermediate and final consumption, capital formation, foreign trade or prices. They may refer to commodity flows, stocks or balances and may be compiled in the context of input-output tables, balance-of-payments and other analytical presentations.

The coding system of the Central Product Classification is hierarchical and purely decimal. The classification consists of sections (identified by the first digit), divisions (identified by the first and second digits), groups (identified by the first three digits), classes (identified by the first four digits) and subclasses (identified by all five digits, taken together). The codes for the sections range from 0 to 9 and each section may be divided into nine divisions. At the third digit of the code each division may, in turn, be divided into nine groups which may then be further divided into nine classes and then again into nine subclasses. In total there are 10 sections, 70 divisions, 305 groups, 1,167 classes and 2,098 subclasses. The code numbers in the CPC consist of five digits without a separation of any kind between digits. This coding system was chosen to avoid possible confusion with code numbers of another United Nations classification, the Standard International Trade Classification, which also has five-digit codes but uses a point to the right of the third digit.

## ISIC REV. 4 Broad Structure

The individual categories of ISIC have been aggregated into the following 21 sections:

<b>Section</b>	<b>Divisions</b>	<b>Description</b>
A	01–03	Agriculture, forestry and fishing
B	05–09	Mining and quarrying
C	10–33	Manufacturing
D	35	Electricity, gas, steam and air conditioning supply
E	36–39	Water supply; sewerage, waste management and
F	41–43	Construction
G	45–47	Wholesale and retail trade; repair of motor vehicles
H	49–53	Transportation and storage
I	55–56	Accommodation and food service activities
J	58–63	Information and communication
K	64–66	Financial and insurance activities
L	68	Real estate activities
M	69–75	Professional, scientific and technical activities
N	77–82	Administrative and support service activities
O	84	Public administration and defence; compulsory social security
P	85	Education
Q	86–88	Human health and social work activities
R	90–93	Arts, entertainment and recreation
S	94–96	Other service activities
T	97–98	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
U	99	Activities of extraterritorial organizations and bodies

## Section D

### Electricity, gas, steam and air conditioning supply

Division	Group	Class	Description
Division 35			Electricity, gas, steam and air conditioning supply
	351	3510	Electric power generation, transmission and distribution
	352	3520	Manufacture of gas; distribution of gaseous fuels through mains
	353	3530	Steam and air conditioning supply

## Section E

### Water supply; sewerage, waste management and remediation activities

Division	Group	Class	Description
Division 36			Water collection, treatment and supply
	360	3600	Water collection, treatment and supply
Division 37			Sewerage
	370	3700	Sewerage
Division 38			Waste collection, treatment and disposal activities; materials recovery
	381	3811	Waste collection
		3812	Collection of non-hazardous waste
	382	3821	Collection of hazardous waste
		3822	Waste treatment and disposal
	383	3830	Treatment and disposal of non-hazardous waste
			Treatment and disposal of hazardous waste
			Materials recovery
Division 39			Remediation activities and other waste management services
	390	3900	Remediation activities and other waste management services

## Section F

### Construction

Division	Group	Class	Description
Division 41			Construction of buildings
	410	4100	Construction of buildings
Division 42			Civil engineering

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
	421	4210	Construction of roads and railways
	422	4220	Construction of utility projects
	429	4290	Construction of other civil engineering projects
Division 43			Specialized construction activities
	431	4311	Demolition and site preparation
		4312	Demolition
	432	4321	Site preparation
		4322	Electrical, plumbing and other construction
		4329	installation activities
		4330	Electrical installation
	433	4322	Plumbing, heat and air-conditioning installation
		4329	Other construction installation
	439	4390	Building completion and finishing
			Other specialized construction activities

## **Section G**

### **Wholesale and retail trade; repair of motor vehicles and motorcycles**

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 45			Wholesale and retail trade and repair of motor vehicles and motorcycles
	451	4510	Sale of motor vehicles
	452	4520	Maintenance and repair of motor vehicles
	453	4530	Sale of motor vehicle parts and accessories
	454	4540	Sale, maintenance and repair of motorcycles and related parts and accessories
Division 46			Wholesale trade, except of motor vehicles and motorcycles
	461	4610	Wholesale on a fee or contract basis
	462	4620	Wholesale of agricultural raw materials and live animals
	463	4630	Wholesale of food, beverages and tobacco
	464	4641	Wholesale of household goods
		4649	Wholesale of textiles, clothing and footwear
	465	4651	Wholesale of other household goods
			Wholesale of machinery, equipment and supplies
			Wholesale of computers, computer peripheral equipment and software

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
466	4652		Wholesale of electronic and telecommunications equipment and parts
	4653		Wholesale of agricultural machinery, equipment and supplies
	4659		Wholesale of other machinery and equipment
	4661		Other specialized wholesale
	4662		Wholesale of solid, liquid and gaseous fuels and related products
	4663		Wholesale of metals and metal ores
	4669		Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
	469	4690	Wholesale of waste and scrap and other products n.e.c.
			Non-specialized wholesale trade
Division 47			Retail trade, except of motor vehicles and motorcycles
	471		Retail sale in non-specialized stores
		4711	Retail sale in non-specialized stores with food, beverages or tobacco predominating
		4719	Other retail sale in non-specialized stores
	472		Retail sale of food, beverages and tobacco in specialized stores
		4721	Retail sale of food in specialized stores
		4722	Retail sale of beverages in specialized stores
		4723	Retail sale of tobacco products in specialized stores
	473	4730	Retail sale of automotive fuel in specialized stores
	474		Retail sale of information and communications equipment in specialized stores
		4741	Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores
		4742	Retail sale of audio and video equipment in specialized stores
	475		Retail sale of other household equipment in specialized stores
		4751	Retail sale of textiles in specialized stores
		4752	Retail sale of hardware, paints and glass in specialized stores
		4753	Retail sale of carpets, rugs, and wall and floor coverings in specialized stores

		4759	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores
<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
	476		Retail sale of cultural and recreation goods in specialized stores
		4761	Retail sale of books, newspapers and stationary in specialized stores
		4762	Retail sale of music and video recordings in specialized stores
		4763	Retail sale of sporting equipment in specialized stores
		4764	Retail sale of games and toys in specialized stores
	477		Retail sale of other goods in specialized stores
		4771	Retail sale of clothing, footwear and leather articles in specialized stores
		4772	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores
		4773	Other retail sale of new goods in specialized stores
		4774	Retail sale of second-hand goods
	478		Retail sale via stalls and markets
		4781	Retail sale via stalls and markets of food, beverages and tobacco products
		4782	Retail sale via stalls and markets of textiles, clothing and footwear
		4789	Retail sale via stalls and markets of other goods
	479		Retail trade not in stores, stalls or markets
		4791	Retail sale via mail order houses or via Internet
		4799	Other retail sale not in stores, stalls or markets

## **Section H**

### **Transportation and storage**

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 49			Land transport and transport via pipelines
	491		Transport via railways
		4911	Passenger rail transport, interurban
		4912	Freight rail transport
	492		Other land transport
		4921	Urban and suburban passenger land transport
		4922	Other passenger land transport
		4923	Freight transport by road

	493	4930	Transport via pipeline
Division 50			Water transport
	501	5011	Sea and coastal water transport
			Sea and coastal passenger water transport
Division	Group	Class	Description
		5012	Sea and coastal freight water transport
	502		Inland water transport
		5021	Inland passenger water transport
		5022	Inland freight water transport
Division 51			Air transport
	511	5110	Passenger air transport
	512	5120	Freight air transport
Division 52			Warehousing and support activities for transportation
	521	5210	Warehousing and storage
	522	5221	Support activities for transportation
		5221	Service activities incidental to land transportation
		5222	Service activities incidental to water transportation
		5223	Service activities incidental to air transportation
		5224	Cargo handling
		5229	Other transportation support activities
Division 53			Postal and courier activities
	531	5310	Postal activities
	532	5320	Courier activities

## Section I

### Accommodation and food service activities

Division	Group	Class	Description
Division 55			Accommodation
	551	5510	Short term accommodation activities
	552	5520	Camping grounds, recreational vehicle parks and trailer parks
	559	5590	Other accommodation
Division 56			Food and beverage service activities
	561	5610	Restaurants and mobile food service activities

562		Event catering and other food service activities
	5621	Event catering
	5629	Other food service activities
563	5630	Beverage serving activities

## Section J

### Information and communication

Division	Group	Class	Description
Division 58			Publishing activities
	581		Publishing of books, periodicals and other publishing activities
		5811	Book publishing
		5812	Publishing of directories and mailing lists
		5813	Publishing of newspapers, journals and periodicals
		5819	Other publishing activities
	582	5820	Software publishing
Division 59			Motion picture, video and television programme production, sound recording and music publishing activities
	591		Motion picture, video and television programme activities
		5911	Motion picture, video and television programme production activities
		5912	Motion picture, video and television programme post-production activities
		5913	Motion picture, video and television programme distribution activities
		5914	Motion picture projection activities
	592	5920	Sound recording and music publishing activities
Division 60			Programming and broadcasting activities
	601	6010	Radio broadcasting
	602	6020	Television programming and broadcasting activities
Division 61			Telecommunications
	611	6110	Wired telecommunications activities
	612	6120	Wireless telecommunications activities
	613	6130	Satellite telecommunications activities
	619	6190	Other telecommunications activities
Division 62			Computer programming, consultancy and related activities
		6201	Computer programming activities

		6202	Computer consultancy and computer facilities management activities
		6209	Other information technology and computer service activities
Division	Group	Class	Description
Division 63			Information service activities
	631		Data processing, hosting and related activities; web portals
		6311	Data processing, hosting and related activities
		6312	Web portals
	639		Other information service activities
		6391	News agency activities
		6399	Other information service activities n.e.c.

## Section K

### Financial and insurance activities

Division	Group	Class	Description
Division 64			Financial service activities, except insurance and pension funding
	641		Monetary intermediation
		6411	Central banking
		6419	Other monetary intermediation
	642	6420	Activities of holding companies
	643	6430	Trusts, funds and similar financial entities
	649		Other financial service activities, except insurance and pension funding activities
		6491	Financial leasing
		6492	Other credit granting
		6499	Other financial service activities, except insurance and pension funding activities, n.e.c.
Division 65			Insurance, reinsurance and pension funding, except compulsory social security
	651		Insurance
		6511	Life insurance
		6512	Non-life insurance
	652	6520	Reinsurance
	653	6530	Pension
	653	6530	Pension funding
Division 66			Activities auxiliary to financial service and insurance activities

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
	661		Activities auxiliary to financial service activities, except insurance and pension funding
		6611	Administration of financial markets
		6612	Security and commodity contracts brokerage
		6619	Other activities auxiliary to financial service activities
	662		Activities auxiliary to insurance and pension funding
		6621	Risk and damage evaluation
		6622	Activities of insurance agents and brokers
		6629	Other activities auxiliary to insurance and pension funding
	663	6630	Fund management activities

## **Section L**

### **Real estate activities**

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 68			Real estate activities
	681	6810	Real estate activities with own or leased property
	682	6820	Real estate activities on a fee or contract basis

## **Section M**

### **Professional, scientific and technical activities**

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 69			Legal and accounting activities
	691	6910	Legal activities
	692	6920	Accounting, bookkeeping and auditing activities; tax consultancy
Division 70			Activities of head offices; management consultancy activities
	701	7010	Activities of head offices
	702	7020	Management consultancy activities
Division 71			Architectural and engineering activities; technical testing and analysis
	711	7110	Architectural and engineering activities and related technical consultancy
	712	7120	Technical testing and analysis
Division 72			Scientific research and development
	721	7210	Research and experimental development on natural sciences and engineering

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 73	722	7220	Research and experimental development on social sciences and humanities
	731	7310	Advertising and market research
	732	7320	Advertising
Division 74			Market research and public opinion polling
Division 75	741	7410	Other professional, scientific and technical activities
	742	7420	Specialized design activities
	749	7490	Photographic activities
			Other professional, scientific and technical activities n.e.c.
Division 76			Veterinary activities
	750	7500	Veterinary activities

## **Section N**

### **Administrative and support service activities**

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 77	771	7710	Rental and leasing activities
	772		Renting and leasing of motor vehicles
			Renting and leasing of personal and household goods
		7721	Renting and leasing of recreational and sports goods
		7722	Renting of video tapes and disks
		7729	Renting and leasing of other personal and household goods
	773	7730	Renting and leasing of other machinery, equipment and tangible goods
	774	7740	Leasing of intellectual property and similar products, except copyrighted works
			Employment activities
	781	7810	Activities of employment placement agencies
Division 78	782	7820	Temporary employment agency activities
	783	7830	Other human resources provision
			Travel agency, tour operator, reservation service and related activities
Division 79	791		Travel agency and tour operator activities
		7911	Travel agency activities
		7912	Tour operator activities
	799	7990	Other reservation service and related activities
			Security and investigation activities
Division 80	801	8010	Private security activities
	802	8020	Security systems service activities
	803	8030	Investigation activities

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 81	811	8110	Services to buildings and landscape activities
	812		Combined facilities support activities
		8121	Cleaning activities
		8129	General cleaning of buildings
			Other building and industrial cleaning activities
Division 82	813	8130	Landscape care and maintenance service activities
			Office administrative, office support and other business support activities
	821	8211	Office administrative and support activities
		8219	Combined office administrative service activities
			Photocopying, document preparation and other specialized office support activities
	822	8220	Activities of call centres
	823	8230	Organization of conventions and trade shows
	829	8291	Business support service activities n.e.c.
		8292	Activities of collection agencies and credit bureaus
		8299	Packaging activities
			Other business support service activities n.e.c.

## **Section O**

### **Public administration and defence; compulsory social security**

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 84			Public administration and defence; compulsory social security
	841		Administration of the State and the economic and social policy of the community
		8411	General public administration activities
		8412	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security
		8413	Regulation of and contribution to more efficient operation of businesses
	842		Provision of services to the community as a whole
		8421	Foreign affairs
		8422	Defence activities
		8423	Public order and safety activities
	843	8430	Compulsory social security activities

## **Section P**

### **Education**

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 85	851	8510	Education
	852		Pre-primary and primary education
		8521	Secondary education
		8522	General secondary education
		8522	Technical and vocational secondary education
<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
	853	8530	Higher education
	854		Other education
		8541	Sports and recreation education
		8542	Cultural education
		8549	Other education n.e.c.
	855	8550	Educational support activities

## **Section Q**

### **Human health and social work activities**

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 86			Human health activities
	861	8610	Hospital activities
	862	8620	Medical and dental practice activities
	869	8690	Other human health activities
Division 87			Residential care activities
	871	8710	Residential nursing care facilities
	872	8720	Residential care activities for mental retardation, mental health and substance abuse
	873	8730	Residential care activities for the elderly and disabled
	879	8790	Other residential care activities
Division 88			Social work activities without accommodation
	881	8810	Social work activities without accommodation for the elderly and disabled
	889	8890	Other social work activities without accommodation

## **Section R**

### **Arts, entertainment and recreation**

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 90			Creative, arts and entertainment activities
	900	9000	Creative, arts and entertainment activities
Division 91			Libraries, archives, museums and other cultural activities

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 92		9101	Library and archives activities
		9102	Museums activities and operation of historical sites and buildings
		9103	Botanical and zoological gardens and nature reserves activities
Division 93	920	9200	Gambling and betting activities
	931	9311	Gambling and betting activities
		9312	Sports activities and amusement and recreation activities
		9319	Sports activities
	932	9321	Operation of sports facilities
		9329	Activities of sports clubs
		9329	Other sports activities
		9329	Other amusement and recreation activities
		9329	Activities of amusement parks and theme parks
		9329	Other amusement and recreation activities n.e.c.

## **Section S**

### **Other service activities**

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 94	941		Activities of membership organizations
		9411	Activities of business, employers and professional membership organizations
		9412	Activities of business and employers membership organizations
		9412	Activities of professional membership organizations
	942	9420	Activities of trade unions
	949	9491	Activities of other membership organizations
		9491	Activities of religious organizations
		9492	Activities of political organizations
		9499	Activities of other membership organizations n.e.c.
Division 95			Repair of computers and personal and household goods
	951	9511	Repair of computers and communication equipment
		9512	Repair of computers and peripheral equipment
	952	9521	Repair of communication equipment
		9522	Repair of personal and household goods
		9522	Repair of consumer electronics
		9523	Repair of household appliances and home and garden equipment
		9523	Repair of footwear and leather goods

		9524	Repair of furniture and home furnishings
		9529	Repair of other personal and household goods
Division 96			Other personal service activities
		9601	Washing and (dry-) cleaning of textile and fur products
<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
		9602	Hairdressing and other beauty treatment
		9603	Funeral and related activities
		9609	Other personal service activities n.e.c.

## Section T

### Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 97			Activities of households as employers of domestic personnel
	970	9700	Activities of households as employers of domestic personnel
Division 98			Undifferentiated goods- and services-producing activities of private households for own use
	981	9810	Undifferentiated goods-producing activities of private households for own use
	982	9820	Undifferentiated service-producing activities of private households for own use

## Section U

### Activities of extraterritorial organizations and bodies

<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
Division 99			Activities of extraterritorial organizations and bodies
	990	9900	Activities of extraterritorial organizations and bodies

## Broad structure of CPC Ver. 1.1 Sections 5 - 9

Section	Division	Group	Classes	Subclasses
<b>5</b>	<b>Construction services</b>	<b>8</b>	<b>38</b>	<b>53</b>
	54 Construction services	8	38	53
<b>6</b>	<b>Distributive trade services; lodging; food and beverage serving services; transport services; and utilities distribution services</b>	<b>32</b>	<b>123</b>	<b>488</b>
	61 Wholesale trade services	2	18	122
	62 Retail trade services	5	45	269
	63 Lodging; food and beverage serving services	3	7	12
	64 Land transport services	4	11	30
	65 Water transport services	2	8	15
	66 Air transport services	4	6	6
	67 Supporting and auxiliary transport Services	9	22	24
	68 Postal and courier services	1	2	5
	69 Electricity distribution services; gas and water distribution services through mains	2	4	5
<b>7</b>	<b>Financial and related services; real estate services; and rental and leasing services</b>	<b>11</b>	<b>39</b>	<b>72</b>
rance	71 Financial intermediation, insu	<b>Concept Paper on the Classification of Services</b>		
	and auxiliary services	6	17	35
	72 Real estate services	2	7	11
	73 Leasing or rental services without operator	3	15	26
<b>8</b>	<b>Business and production services</b>	<b>38</b>	<b>136</b>	<b>212</b>
	81 Research and development services	3	12	12
	82 Legal and accounting services	4	10	15
	83 Other professional, technical and			

business services	9	32	74
84 Telecommunications services; information retrieval and supply services	5	15	17
85 Support services	5	21	27

<b>Section</b>	<b>Division</b>	<b>Group</b>	<b>Classes</b>	<b>Subclasses</b>
86 Services incidental to agriculture, hunting, forestry, fishing, mining and utilities	3	10	12	
87 Maintenance, repair and installation (except construction) services	3	17	24	
88 Manufacturing services on physical inputs owned by others	2	12	23	
89 Other manufacturing services	4	7	8	
<b>9      Community, social and personal services</b>	<b>30</b>	<b>84</b>	<b>121</b>	
91 Public administration and other services to the community as a whole; compulsory social security services	3	17	32	
92 Education services	4	8	8	
93 Health and social services	3	8	18	
94 Sewage and refuse disposal, sanitation and other environmental protection services	4	7	9	
95 Services of membership organizations	3	6	9	
96 Recreational, cultural and sporting services	7	23	30	
97 Other services	4	13	13	
98 Domestic services	1	1	1	
99 Services provided by extraterritorial organizations and bodies	1	1	1	
<b>Overall Total</b>	<b>305</b>	<b>1167</b>	<b>2098</b>	

The classification below is an illustration of the details of CPC rev2, Section 7 Financial and related services; real estate services; and rental and leasing services into Sections, Divisions, Groups, Classes and subclasses.

<b>Section 7</b>	<b>Financial and related services; real estate services; and rental and leasing services</b>		
<b>Division 71</b>	<b>Financial and related services</b>		
<b>711</b>	<b>Financial services, except investment banking, insurance services and pension services</b>		
7111	71110	Central banking services	6411
7112		Deposit services	
	71121	Deposit services to corporate and institutional depositors	6419
	71122	Deposit services to other depositors	6419
7113		Credit-granting services	
	71131	Residential mortgage loan services	6419, 6492
	71132	Non-residential mortgage loan services	6419, 6492

Group	Class	Subclass	Description	Corresponding	
				HS 2007	ISIC Rev.4
		71133	Personal non-mortgage loan services for non-business purposes		6419, 6492
		71134	Credit card loan services		6419, 6492
		71135	Non-mortgage loan services for business purposes		6419, 6492
		71139	Other credit-granting services		6419, 6492
	7114	71140	Financial leasing services		6491
	7119	71190	Other financial services, except investment banking, insurance services and pension services		6499
712			Investment banking services		
	7120	71200	Investment banking services		6499
713			Insurance and pension services (excluding reinsurance services), except compulsory social security services		
	7131		Life insurance and pension services (excluding reinsurance services)		
		71311	Life insurance services		6511
		71312	Individual pension services		6530
		71313	Group pension services		6530
	7132		Accident and health insurance services		
		71321	Accidental death and dismemberment insurance services		6511

71322	Health insurance services	6511, 6512
7133	Other non-life insurance services (excluding reinsurance services)	
71331	Motor vehicle insurance services	6512
71332	Marine, aviation, and other transport insurance services	6512
71333	Freight insurance services	6512
71334	Other property insurance services	6512
71335	General liability insurance services	6512
71336	Credit and surety insurance services	6512
71337	Travel insurance services	6512
71339	Other non-life insurance services	6512
714	<b>Reinsurance services</b>	
7141	71410 Life reinsurance services	6520
7142	71420 Accident and health reinsurance services	6520
7143	Other non-life reinsurance services	
71431	Motor vehicle reinsurance services	6520
71432	Marine, aviation and other transport reinsurance services	6520
71433	Freight reinsurance services	6520

## **Classification of Trade in Services**

### **(a) Classification used in the Balance of Payments**

The simplest classification for measuring international trade in services (ITS) is found in the conventional Balance of Payments. The service components of BPM6 are as follows:

1. Manufacturing services on physical inputs owned by others
2. Maintenance and repair services n.i.e.
3. Transport
4. Travel
5. Construction
6. Insurance and pension services
7. Financial services
8. Charges for the use of intellectual property n.i.e.
9. Telecommunications, computer, and information services
10. Other business services
11. Personal, cultural, and recreational services
12. Government goods and services n.i.e.

### **(b) Classification of the Extended Balance of Payments Services (EBOPS).**

**Extended Balance of Payments Services Classification, including memorandum items as contained in the MSITS.**

#### **Classification components**

##### **1 Transportation**

- 1.1 Sea transport
  - 1.1.1 Passenger
  - 1.1.2 Freight
  - 1.1.3 Other

- 1.2 Air transport
  - 1.2.1 Passenger
  - 1.2.2 Freight
  - 1.2.3 Other
- 1.3 Other transport
  - 1.3.1 Passenger
  - 1.3.2 Freight
  - 1.3.3 Other
- Extended classification of other transport
- 1.4 Space transport
- 1.5 Rail transport
  - 1.5.1 Passenger
  - 1.5.2 Freight
  - 1.5.3 Other
- 1.6 Road transport
  - 1.6.1 Passenger
  - 1.6.2 Freight
  - 1.6.3 Other
- 1.7 Inland waterway transport
  - 1.7.1 Passenger
  - 1.7.2 Freight
  - 1.7.3 Other
- 1.8 Pipeline transport and electricity transmission
- 1.9 Other supporting and auxiliary transport services

## **2 Travel**

- 2.1 Business travel
  - 2.1.1 Expenditure by seasonal and border workers
  - 2.1.2 Other
- 2.2 Personal travel
  - 2.2.1 Health-related expenditure
  - 2.2.2 Education-related expenditure
  - 2.2.3 Other

## **3 Communications services**

- 3.1 Postal and courier services
- 3.2 Telecommunications services

## **4 Construction services**

- 4.1 Construction abroad
- 4.2 Construction in the compiling economy

## **5 Insurance services**

- 5.1 Life insurance and pension funding
- 5.2 Freight insurance
- 5.3 Other direct insurance
- 5.4 Reinsurance
- 5.5 Auxiliary services

## **6 Financial services**

### **7 Computer and information services**

- 7.1 Computer services
- 7.2 Information services
  - 7.2.1 News agency services
  - 7.2.2 Other information provision services

### **8 Royalties and license fees**

- 8.1 Franchises and similar rights
- 8.2 Other royalties and license fees

### **9 Other business services**

- 9.1 Merchanting and other trade-related services
  - 9.1.1 Merchanting
  - 9.1.2 Other trade-related services
- 9.2 Operational leasing services
- 9.3 Miscellaneous business, professional, and technical services
  - 9.3.1 Legal, accounting, management consulting, and public relations
    - 9.3.1.1 Legal services
    - 9.3.1.2 Accounting, auditing, bookkeeping, and tax consulting services
    - 9.3.1.3 Business and management consulting and public relations services
  - 9.3.2 Advertising, market research, and public opinion polling
  - 9.3.3 Research and development
  - 9.3.4 Architectural, engineering, and other technical services
  - 9.3.5 Agricultural, mining, and on-site processing services
    - 9.3.5.1 Waste treatment and depollution
    - 9.3.5.2 Agricultural, mining, and other on-site processing services
  - 9.3.6 Other business services
  - 9.3.7 Services between related enterprises, n.i.e.

### **10 Personal, cultural, and recreational services**

- 10.1 Audiovisual and related services
- 10.2 Other personal, cultural, and recreational services
  - 10.2.1 Education services
  - 10.2.2 Health services
  - 10.2.3 Other

## **11 Government services, n.i.e.**

- 11.1 Embassies and consulates
- 11.2 Military units and agencies
- 11.3 Other government services

## **Memorandum items**

1 Freight transportation on merchandise, valued on a transaction basis

- 1.1 Sea freight
- 1.2 Air freight
- 1.3 Other freight
- 1.4 Space freight
- 1.5 Rail freight
- 1.6 Road freight
- 1.7 Inland waterway freight
- 1.8 Pipeline freight

2 Travel

- 2.1 Expenditure on goods
- 2.2 Expenditure on accommodation and food and beverage serving services
- 2.3 All other travel expenditure

3 Gross insurance premiums

- 3.1 Gross premiums—life insurance
- 3.2 Gross premiums—freight insurance
- 3.3 Gross premiums—other direct insurance

4 Gross insurance claims

- 4.1 Gross claims—life insurance
- 4.2 Gross claims—freight insurance
- 4.3 Gross claims—other direct insurance

5 Financial intermediation services indirectly measured (FISIM)

6 Financial services including FISIM

7 Merchanting gross flows

8 Audiovisual transactions

## Notes

1. Draft MSITS, Chapter 1, Box1
2. Draft MSITS, Chapter 1, Box 2
3. Draft MSITS, Chapter 2, para 2.20 – 2.21
4. Draft MSITS, Chapter 2, para 2.17 – 2.18
5. Draft MSITS, Chapter 2, para 2.24 – 2.25
6. Draft MSITS, Chapter 2, para 2.30 – 2.32
7. Draft MSITS, Chapter 2, para 2.34
8. Draft MSITS, Chapter 3, para 3.32 – 3.34
9. ISIC, Rev.4 publication, Chapter 1, para 1 – 6
10. Draft MSITS, Chapter 2, para 2.39

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4. United Nations, Statistics Division, Classification Registry:  
<http://unstats.un.org/unsd/cr/registry/default.asp>
5. Interagency Task Force on Statistics of International Trade in Statistics, Updating of the MSITS, Draft chapters and annexes:  
<http://unstats.un.org/unsd/tradeserv/TFSITS/msits.htm>