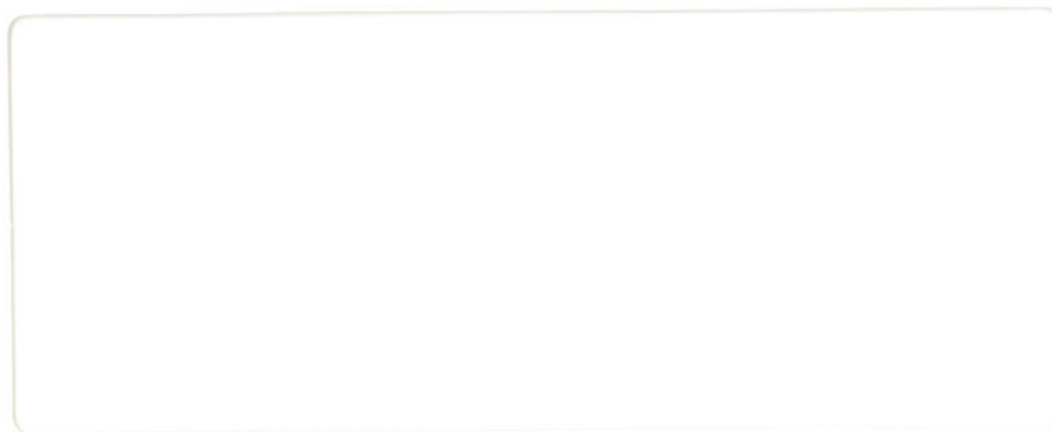


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**GST Blueprint:
Personal Expenditure and Non-Commercial Industries**

By

P.S.K. Murty and Louis David

88

March 11, 1997

Draft
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GST Blueprint: Personal Expenditure and Non-Commercial Industries

By

P.S.K.Murty and Louis David¹

Introduction

The Goods and Services Tax (GST) was introduced in Canada from January 1, 1991. In order to articulate the GST as part of tax margins of relevant commodities in Input-Output Accounts of the Canadian economy, the Input-Output (I/O) Division of Statistics Canada developed a GST Blueprint for each year from 1991 onwards.

As the Department of Finance (Finance Canada) has a major interest in the tax calculations based on our Tax Blueprints, it was appropriate that the Blueprints be reviewed by that department also, so as to obtain mutually agreed Tax Blueprints. This will be a regular continuing process for future years also. Incidentally, the Department of Finance had already reviewed the 1992 GST Blueprint in connection with their work.

¹ P.S.K. Murty is the Chief and Louis David is an Economist of the Public Sector Section, in the Input-Output Division of Statistics Canada. The authors thank Yusuf Siddiqi for his valuable comments. They also thank Gordon Jelinic and Danielle Ethier for their technical support.

Subsequently, several meetings were held with the Department of Finance to discuss the I/O Blueprints. The meetings were attended by Tom McGirr and Annie Hardy of Finance Canada and P.S.K.Murty, Louis David, and Gordon Jelinic of Input-Output Division. This review revealed that initially there were about 70 commodities where some differences of opinion were noticed. However, these differences have been narrowed down to about 40 commodities (See Appendix I). Some corrections have been made by both sides to a number of commodities and the revisions eliminated several differences.

The purpose of this paper is to explain the reasons for the differences relating to these 40 commodities which are listed in the Appendix I. Before dealing with the differences, a few important points of information on the Tax Blueprints are needed for a better understanding of the discussion that follows.

The GST Blueprint contains two parts. The first part shows the taxability by each "Commodity for each of the Industries and Final Demand Categories" of the Input-Output Accounts while the second part shows the taxability by each "Industry and Final Demand Categories" for each of the commodities consumed. In brief, the first part can be called "Blueprint by Commodity Space" while the second part can be called "Blueprint by Industry Space". Both parts are important in taxability studies and they cover 678 commodities and 243 industries as shown in Appendices II and III respectively.

Although both the commodity and industry spaces are extensive in scope, they can be studied in four main areas. They are:

- (1) Consumer Expenditure;
- (2) Residential Housing;
- (3) Producers of Exempt Commodities in the Business Sector; and
- (4) Public Sector Bodies.

In this paper, we cover only the Consumer Expenditure and the relevant Non-Commercial industries which can be classified to the Personal Sector of the Canadian System of National Accounts (SNA).

SNA Historical Revision

It should be noted at the outset that the present SNA historical revision expanded the commodity and industry structures of the Input-Output Accounts as follows in order to have better integration between the concerned SNA Divisions:

	Before historical revision	Historical revision
Number of commodities	627	678
Number of Industries:		
(a) Commercial	216	230
(b) Non-commercial (N.C)	6	13
(This includes Government Sector)		
(c) Total industries	222	243

Final Demand Categories:

Consumer Expenditure (PE)	40	38
Machinery & Equipment (M&E]	39	52
Construction	40	53
Inventories	2	2
Government Expenditures	6	6
Domestic Exports	1	1
Re-exports	1	1
Imports	1	1
	—	—
Total Final Demand Categories	130	154

Appendix IV shows the list of 38 new Consumer Expenditure categories and their relationship to the former 40 categories which existed before the historical revision.

The 678 commodities in the new structure of the historical revision can be grouped based on the tax status into the following three categories as shown in Appendices IIA, IIB, IIC and IID.

Tax Status of I/O Commodities Appendix

<u>Category</u>		<u>Total</u>	<u>%</u>
1. Appendix IIA	Exempt Commodities	15	2.2%
2. Appendix IIB	Zero-rated Commodities	61	9.0%
3. Appendix IIC	Taxable Commodities	579	85.4%
4. Appendix IID	Non-taxable Commodities	23	3.4%
	(Primary inputs, etc.)		
		<hr/>	<hr/>
5. Total Commodities		678	100.0%

It can be seen from this analysis, that, of the 678 commodities in the Input-Output (I/O) system, about 3% of them (ie. 23 commodities) are in the non-taxable category (Appendix IID) as they are primary inputs (Eg. salaries) and commodities created for balancing purposes only (Eg. output of religious organizations, etc.). They themselves do not generate any tax in the I/O system.

In addition, the zero-rated commodities constitute about 9% of the total (ie. 61 commodities) and they too do not generate any net tax to the government, because the tax which the industries pay on their inputs is given back to the industries through the input tax credit mechanism and because the consumers are not taxed on final sales in the market.

Of the 13 non-commercial industries, the following five industries belong to the Personal Sector while the remaining eight belong to the Government Sector.

A. Personal Sector:

1. Industry 231 N.C. Religious Organizations
2. Industry 232 N.C. Welfare Organizations
3. Industry 233 N.C. Sports & Recreation Clubs.
4. Industry 234 Non-profit educational institutions
5. Industry 235 N.C. Other Non-profit Organizations

Before the historical revision, these industries were articulated in the relevant Consumer Expenditure categories PE 31 and PE 37 for all their inputs. Now, the output of three industries 231, 232, and 235 is routed as expenditure of the new consumer expenditure category which is now re-numbered and called "PE 37 Operating Expenditures of Non-profit Organizations".

The output of industry 233 is routed as expenditure of New PE 31 while the output of industry 234 is routed as consumer expenditure of New PE 32.

The following are the non-commercial industries which belong to the Government Sector.

B. Government Sector

1. Industry 237 N.C.Residential Care Facilities. This used to be in PE 20 Medical Care before the historical revision.
2. Industry 238 N.C.University Education. This used to be in PE 33 before the historical revision.
3. Industry 239 Other Educational Services. This used to be in the commercial business sector before the historical revision. It is now moved to the government sector and articulated as a non-commercial industry.
4. Industry 236 Hospitals
5. Industry 240 Defence
6. Industry 241 Other Municipal Government
7. Industry 242 Other Provincial Government
8. Industry 243 Other Federal Government

There is no change for industries 236, 240, 241, 242, and 243.

Under the changed framework of the historical revision, the final demand categories will show only the net "totals" of expenditures instead of showing the commodity details. The commodity details of such net expenditures will be shown under Non-commercial industries. For example, let us take the old PE 32 Recreational Services category (which corresponds to PE 31 of the new re-numbered system). This

category used to show all commodities including wages and salaries purchased by "Sports Clubs". In the revised series, this PE category will simply buy the total operating expenditures of the private clubs and the commodity details will be shown in the non-commercial industry 233 "Sports Clubs". Therefore, taxes on purchases by these organizations will be shown only once in the non-commercial industry where the inputs are accounted for. In the PE 31 category, there will be no tax in order to avoid double counting. The consumer expenditure will, however, include the expenditures on "Sports Clubs" as the consumer will buy the output of these clubs including taxes. Similarly, in the revised framework, the intermediate expenditures of industries 231, 232 and 235 will be routed as final expenditures of PE 37 representing non-profit institutions classified to the Personal Sector of the Canadian System of National Accounts (CSNA). The tax Blueprint will show taxes on operating expenditures of non-commercial organizations (i.e. inputs) in the non-commercial industry sector while the commodities bought by consumers will be shown in the final demand categories without tax to avoid double counting. This example illustrates the treatment for other non-commercial industries also.

Taxability Differences

Having reviewed the historical revision structural changes, let us now turn to the taxability differences between Finance Canada and the Input-Output Division. The review of the GST Blueprint with Finance Canada related to the categories in the Personal Sector only. The items for which our Blueprints differ from those of

Finance Canada are shown in Appendix I. They are discussed in this section in the same order as that of the Appendix.

I. PE I Food and Non-alcoholic Beverages

I. Commodity 0040 Poultry:

This commodity contains, among other things, pheasants and partridges which are taxable. The taxable portion is estimated to be about 0.4%. Finance Canada considers that there is no taxable item in this commodity. The ratio can only be calibrated through improved survey program of Statistics Canada.

2. Commodity 0059 Other Live Animals:

This commodity includes, among others, horses, mules, asses, and rabbits which are taxable. The taxable portion is estimated to be about 5%. Here again, Finance Canada considers that there is no taxable item in this commodity. The actual ratio can only be calibrated through improved survey program.

3. Commodity 0559 Prepared Meat Products.

This commodity has taxable prepared food items such as chicken cooked in pieces, etc. and the portion estimated as taxable is 0.6%. Finance Canada estimates 1% taxable.

4. Commodity 0720 Ice Cream.

Individual servings and portions of less than 6 are taxable. While Finance Canada estimates the taxable portion at 20%, Input-Output estimates it at 18%. The actual ratio can only be calibrated through improved survey program.

5. Commodity 0732 Other Dairy Products.

This commodity contains yogurt, mixes of ice cream and milk shakes. If portions of less than 6 items are served, they become taxable. The taxable portion is estimated to be 1.3% in contrast to 1% of Finance Canada. The actual ratio can only be calibrated by the improved survey program.

6. Commodity 0762 Other Fruit Juices.

This contains juice mixes. If juice with less than 25% real juice is sold, it becomes taxable. We estimate only 2.6% taxable based on output while Finance Canada estimates it as 5%. Here again, the actual ratio can only be calibrated through improved survey program.

7. Commodity 0930 Biscuits.

If portions of less than 6 items are sold, they become taxable. The taxable portion is estimated at 10% while Finance Canada estimated at 5%. The actual ratio can only be calibrated through improved survey program.

8. Commodity 0951 Other Bakery Products.

This item contains pies, cakes and pastries, and doughnuts. If portions of less than 6 are sold, they become taxable. This taxable portion is estimated to be about 8.5% in contrast to 10% by Finance Canada.

9. Commodity 0952 Food Snacks.

This commodity contains snacks such as frozen pizza which are taxable. While Finance Canada estimates the taxable portion at 85%, we estimate 84% based on output.

10. Commodity 0979 Nuts.

Salted nuts are taxable and taxable portion of this commodity is estimated at 56.1% based on output. Finance estimates it at 55%.

11. Commodity 1133 Food and Drink Powders.

Drink preparations, cocktail mixes, fruit-flavoured crystals and powders are taxable.

The taxable portion is estimated to be at 50% based on output in contrast to 10% by Finance Canada.

12. Commodity 1134 Other Food Products.

This commodity contains roasted coffee substitutes such as chicory, prepared baking powders, flavouring extracts, tea substitutes, and inedible gelatin. We estimate the taxable content at 10% in contrast to 5% of Finance Canada.

II PE 4 Men`s and Boys` Clothing

13 (a). Other Personal Services

This commodity contains dressmaking and tailoring. The taxable portion in the Personal Sector is estimated at 90% as this category contains some small establishments under the threshold of minimum sales revenue of \$30,000. Finance Canada estimates 100% taxable.

III PE 5 Women`s and Children`s Clothing

13 (b) Other Personal Services

Same comments as in 13(a) above apply here also. It should also be noted in this connection that some repairs and tailoring of women`s and children`s clothing are normally done in households which do not collect tax as they are not regular establishments for tax purposes. The taxable portion in PE 5 is therefore estimated at 80% which is lesser than in 13 (a). Finance estimates the taxable portion at 100%.

IV PE 8 Gross Rent Paid

14. (a) Commodity 5740 Services to Buildings; and

(b) Commodity 5792 Rental, Other Machinery and Equipment.

These commodities represent estimated components of "Gross Rent Paid" by tenants to their landlords and are not real transactions. These commodities are shown separately in the Input-Output Accounts in order to be consistent with the space rent concept of the System of National Accounts. Since gross rents are not taxable, we did not tax these two commodities. Finance Canada, however, taxed them 100%.

V PE 16 Non-durable Household Supplies

15. Commodity 0169 Seeds excluding Oil Seeds.

This commodity contains, among others, seeds including grass seeds, which, if sold in units of less than 20kg. are taxable. We taxed 96.4% while Finance Canada taxed 100%.

VI PE 23 Drugs and Sundries

16. Commodity 5001 Medical and Dental Equipment and Supplies

This commodity contains, among others, clinical thermometers and it is estimated that 0.5% is taxable for such taxable items. Finance shows no tax for this commodity.

17. Commodity 5002 Ophthalmic goods

This commodity includes, among other things, sunglasses without prescription which are taxable. It is estimated that 38.6% is taxable in contrast to 35% by Finance Canada.

VII PE 27 Other Auto Related Services.

18. Commodity 5322 Parking Services

This commodity is taxed 100% while Finance taxed 85%. It should be stated here that this is a new commodity created in the historical revision. It used to be a part of commodity 5320 which included services incidental to transportation.

19. Commodity 5950 Government Services

The taxable content of this commodity is estimated to be at 6.3% while Finance taxed 5%.

It should be stated that government services such as the following are taxable:

- (i) Testing and inspection charges to ensure standards are met;
- (ii) Charges to consumers for the right to hunt or fish;
- (iii) Charges for the right to have access to property owned by government;
- (iv) Charges for a license to import alcoholic beverages; and
- (v) Charges paid by consumers to acquire the right to remove minerals, forestry products, fishing products and water.

In general, if the transactions are of a non-regulatory nature, they are taxable.

In the case of auto-related services, road-testing and inspection fees fall in the taxable category. The taxable portion of 6.3% relates to this kind of expenditures.

It should also be mentioned in this connection that charges for transactions of a regulatory nature to recover the administrative costs are not taxable. This non-taxable category consists of the following:

- (i) Charges for licences, permits, quotas excluding those relating to importation of alcohol. Eg. Drivers' licences;
- (ii) Passport charges;
- (iii) Construction permits;
- (iv) Radio Broadcasting licences;
- (v) Patent and trademark fees;
- (vi) Fines and penalties

- (vii) Charges for registration of property such as real estate;
- (viii) Charges for filing or procuring court documents;
- (ix) Charges for providing information or certificates with respect to status of any person such as residency, citizenship, right to vote, or other vital statistics;
- (x) Charges for certificates of property;
- (xi) Charges for garbage collection services on a regularly scheduled basis;
- (xii) Charges to give a right to deposit refuse at a refuse disposal site.and
- (xiii) Charges levied under the Access to Information Act;
- (xiv) Charges for standard municipal services;
- (xv) Charges for municipal water;
- (xvi) Charges for municipal transit services; etc.

As the definition of regulatory or commercial transactions can be determined only by the governments concerned, it is important that a new survey should be instituted to obtain actual information on the taxed government services in order to refine the estimates in this regard.

VIII PE 28 Purchased Transportation

20. Commodity 5301 Air, Passenger; and

21. Commodity 5304 Services incidental to Air transportation.

These are parts of the previous Commodity 5300 Air transportation, because this commodity has been split into three parts in the historical revision as follows:

5301 Air, passenger;

5303 Air, Speciality; and

5304 Services incidental to air transportation.

Commodity 5303 Air, Speciality does not figure in PE 28. The remaining two parts, namely, 5301 and 5304 contain taxable trips within Canada or United States. We estimate the taxable portion at 54.2% in contrast to 55% by Finance Canada.

22. Commodity 5331 Water transportation, passenger

This commodity includes cruise lines operating inside Canada which is taxable.

Ferries, and freight and cruise line travelling outside the country are not taxable as they are zero-rated commodities. The taxable content is estimated at 53% in contrast to 55% by Finance Canada.

23. Commodity 5351 Rail, passenger; and

24. Commodity 5352 Rail, freight.

These commodities are taxable to the extent of domestic travel and transportation of freight. It is estimated that the taxable content is 84% in contrast to 85% by Finance Canada.

25 Commodity 5371 Bus, passenger; and

26 Commodity 5372 Bus, parcels.

Here again, transportation to foreign destinations is zero-rated while the domestic transportation is taxable. It is estimated that the taxable content is 66% in contrast to 65% by Finance Canada.

IX PE 31 Reading and Entertainment

27. Commodity 2281 Newspapers

This commodity includes commissions paid to Newspaper boys which is not taxable. It is estimated that 4% of this commodity contains such non-taxable portion. The taxable content is therefore 96% in contrast to 100% by Finance Canada.

X PE 32 Recreational Services

28. Commodity 5303 Air transportation.

This commodity does not contain flights to other countries, as the foreign portion is shown in category PE 40. In this PE 32, however, only domestic travel is shown and hence taxed 100% in contrast to 90% of Finance Canada.

XI PE 36 Personal Care.

29 . Commodity 5721 Barber Services;

30. Commodity 5722 Funeral Services; and

31. Commodity 5725 Other Personal services.

These commodities contain services rendered by small establishments with \$30,000 sales revenue which are not taxable. Also, barbers' services normally contain tips which are not taxable. Therefore, the taxable portion of barbers' services is estimated at 87% in contrast to 91% by Finance Canada.

The taxable portion of funeral services is estimated at 90% in contrast to 91% by Finance Canada. Other Personal Services which contain shoe repairs are taxed for 90% in contrast to 91% by Finance Canada.

XII PE 37 Restaurants and Hotels.

32. Commodity 1162 Distilled Ale;

33. Commodity 1192 Beer;

34. Commodity 1202 Wine.

These commodities 1162, 1192, and 1202 contains service charges for consumption in restaurants and hotels. Tips are non-taxable and only 10% is provided in the Input-Output estimates for gratuities. Hence, these commodities are taxed at 91% in contrast to 85% by Finance Canada.

35. Commodity 5690 Accommodation Services;

36. Commodity 5700 Meals.

These commodities include tips which are non-taxable. It is estimated that the taxable portion for accommodation services is 93% in contrast to 95% by Finance Canada. In the case of meals, the estimated taxable portion is 91% in contrast to 92.5% by Finance Canada.

XIII PE 38 Financial, Legal and other Services

37. Commodity 5555 Stocks and Bond Commissions; and

38. Commodity 5557 Mutual Funds, Cost of Service.

These commodities include taxable items such as fees for financial advice of consultants, fees for administration and advisory services, fees for safekeeping, etc.

It is estimated that the taxable portion is 30.2% for both the commodities in contrast to 10% by Finance Canada.

39. Commodity 5950 Government Services

This commodity includes government services for financial, legal, and other types of transactions such as hunting and fishing licensing, etc. These hunting and fishing licences are taxable. We estimate a small taxable portion of 0.1% in contrast to 0% of Finance Canada.

Here again, a new survey should be instituted to obtain actual information of taxable transactions from the governments concerned.

XIV Dummy Commodity Groups in Personal Expenditure and Non-Commercial industries.

The non-taxable portions of these groups are estimated based on the data for 1992 and the results have been used here. They are discussed below

40. Commodity 5810 Office Supplies

This commodity contains Newspapers and the commission paid to boys is non-taxable. Therefore, only 99.8% is taxable in contrast to 100% by Finance Canada.

41. Commodity 5820 Cafeteria Supplies

The non-taxable portion of this group is estimated to be 87.5%. Hence, 12.5% is taxed in contrast to 13.2% by Finance Canada.

42. Commodity 5840 Laboratory equipment and supplies

The non-taxable medical and dental supplies are estimated to be 0.8% based on 1992 data. Therefore, the taxable portion is estimated at 99.2% in contrast to 100% by Finance Canada.

43. Commodity 5850 Travelling and Entertainment

This commodity contains school bus transportation and urban transit which are non-taxable items. The taxable portion is estimated at 99.9% in contrast to 100% by Finance Canada.

Summary and Conclusions

In summary, then, out of the total of 678 commodities, only 43 commodities (6.3% of the total) have some differences in their taxability between Finance Canada and the Input-Output Division as shown in Appendix I. Further examination is needed to eliminate the differences.

In order to examine further, the list of 43 commodities is classified into three categories.

- (i) The first category consists of those commodities that have been taxed by the Input-Output Division, but not taxed by Finance Canada or vice-versa.
- (ii) The second category consists of those commodities which have differences in their taxability for 1% or less.
- (iii) The third category consists of those commodities that have taxability differences of over 1% .

(i) The first category commodities are listed below:

Commodities which are taxed by Input-Output Division, but not taxed by Finance Canada.

	Finance taxed	Input Output Division taxed
1. Commodity 0040 Poultry	0%	0.4%
2. Commodity 0059 Other Live Animals	0%	5%
3. Commodity 5740 Services to Buildings	100%	0%
4. Rental, Other Machinery & Equipment	100%	0%
5. Medical and Dental Supplies	0%	0,5%
6. Government Services in PE 38	0%	0.1%

(ii) The second category commodities are listed below:

Commodities which have taxability differences of 1% or less.

1. Commodity 0559 Prepared Meat Products	Finance taxed 1%	I/O taxed 0.6%
2. Commodity 0732 Other Dairy Products	1%	1.3%
3. Commodity 0952 Food Snacks	85%	84%
4. Com. 5322 in PE 27 Parking services	85%	85.7%
5. Comm. 5301 in PE 28 Air passenger	55%	54.2%
6. Comm. 5304 Services incidental to air	55%	54.2%
7. Comm. 5351 Rail passenger	85%	84%
8. Comm. 5352 Rail freight	85%	84%
9. Comm. 5371 Bus Passenger	65%	66%
10. Comm. 5372 Bus Parcels	65%	66%
11. Comm. 5722 Funeral services	91%	90%
12. Comm. 5725 Other Personal Services	91%	90%
13. Comm 5810 Office Supplies	100%	99.8%
14. Comm. 5820 Cafeteria Supplies	13.2%	12.5%
15. Comm. 5840 Lab. Supplies <i>As spec</i>	100%	99.2%
16. Comm. 5850 Travelling	100%	99.9%

Therefore, as can be seen from this analysis, 6 commodities are in the first category while there are 16 commodities in the second category. The remaining 21 commodities ($43 \text{ less } 6 \text{ less } 16 = 21$) (or 3% of the total) are in the third category. (See Appendix I for details).

It is hoped that this paper has summarized the present differences between Finance Canada and the Input-Output Division on the taxability of commodities in the Personal Expenditure categories and the Non-commercial industries pertaining to the Personal Sector. This is a preliminary working paper for further discussion and comments.

APPENDIX I

March 10, 1997

HISTORICAL REVISION COMMODITY STRUCTURE:

DIFFERENCES BETWEEN FINANCE CANADA AND INPUT OUTPUT GST BLUEPRINTS

(taxable=100% less not-taxable)

(1) SERIAL NUMBER	(2) COMMODITY CODE DESCRIPTION	(3) PE NUMBER	(4) Not Taxable FINANCE	(5) STC	(6) TAXABLE % FINANCE	(7) STC	Reasons for Taxability
PE 1 FOOD & NON - ALCOHOLIC BEVERAGES							
1	0040 Poultry	PE 1	100.0	99.6	0.0%	0.4%	Pheasants and Partridges
2	0059 Other Live Animals	PE 1	100.0	95.0	0.0%	5.0%	Horses, rabbits, asses, mules
3	0559 Prepared Meat Products	PE 1	99.0 R	99.4	1.0%	0.6%	Chicken cooked in pieces etc.
4	0720 Ice Cream	PE 1	80.0 R	82.0	20.0%	18.0%	Portions of less than 6 itmes
5	0732 Other Dairy Products	PE 1	99.0 R	98.7	1.0%	1.3%	Same
6(a)	0762 Other Fruit Juices	PE 1	95.0 R	97.4	5.0%	2.6%	Juice with less than 25% real juice
(b)	0841 Mineral water	PE 1	100.0 R	10.0	90.0%	90.0%	No difference

DIFFERENCES BETWEEN FINANCE CANADA AND INPUT OUTPUT GST BLUEPRINTS

(taxable=100 % less not-taxable)						
(1) SERIAL NUMBER	(2) COMMODITY CODE DESCRIPTION	(3) PE NUMBER	(4) Not Taxable FINANCE	(5) STC	(6) TAXABLE % FINANCE	(7) STC
7(a)	0930 Biscuits	PE 1	95.0 R	85.0	5.0%	15.0%
						Portions of less than 6 itmes
(b)	0940 Plain Bread & Rolls	PE 1	100.0	100.0	0.0%	0
						No differences
8	0951 Other Bakery Products	PE 1	90.0	91.5	10.0%	8.5%
						Packed in 5 or less items
9	0952 Food Snacks	PE 1	15.0 R	16.0	85.0%	84.0%
						Frozen pizza
10(a)	0979 Nuts	PE 1	45.0 R	43.9	55.0%	56.1%
						Salted nuts
(b)	1069 Other flours	PE 1	100.0 R	100.0	0	0
						No difference
11	1133 Food & Drink Powders	PE 1	90.0 R	50.0	10.0%	50.0%
						Drink preparations
12(a)	1134 Other Food Products	PE 1	95.0 R	90.0	5.0%	10.0%
						Other food itmes
(b)	1140 Soft Drink Concentrates	PE 1	20.0 R	20.0	80.0%	80%
						No difference

DIFFERENCES BETWEEN FINANCE CANADA AND INPUT OUTPUT GST BLUEPRINTS

(taxable=100% less not-taxable)

(1) SERIAL NUMBER	(2) COMMODITY CODE DESCRIPTION	(3) PE NUMBER	(4) Not Taxable FINANCE	(5) STC	(6) FINANCE	(7) TAXABLE % STC	Reasons for Taxability
PE 4 MEN'S AND BOYS' CLOTHING							
13(a)	5725 Other Personal Services	PE 4	0.0	10.0	100.0%	90.0	\$30,000 or less establishments which do not tax
PE 5 WOMEN'S & CHILDREN'S CLOTHINGS							
(b)	5725 Other Personal Services	PE 5	0.0	20.0	100.0%	80.0%	More repairs are done in households which do not tax as they are not regular establishments for tax purposes.
PE 8 GROSS RENT PAID							
14(a)	5740 Services To Buildings	PE 8	0.0	100.0	100.0%	0.0%	These are included in the value of rent, but shown separately for I/O in order to be consistent with the space rent concept.
(b)	5792 Rental, Other M & E	PE 8	0.0	100.0	100.0%	0.0%	These are not real transactions in the economy and they are embodied as parts of rent which is not taxable.

DIFFERENCES BETWEEN FINANCE CANADA AND INPUT OUTPUT GST BLUEPRINTS

(taxable=100 % less not-taxable)

(1) SERIAL NUMBER	(2) COMMODITY CODE DESCRIPTION	(3) PE NUMBER	(4) Not Taxable FINANCE	(5) STC	(6) TAXABLE % FINANCE	(7) STC	Reasons for Taxability
<u>PE 16 NON - DURABLE HHL.D. SUPPLIES</u>							
15	0169 Seeds, Excl. Oil Seeds	PE 16	0.0	3.6	100.0%	96.4%	Grass seeds in units of more than 20kg. are not taxed.
<u>PE 23 DRUGS & SUNDRIES</u>							
16(a)	4080 Pharmaceuticals	PE 23	80.0 R	80.0	20.0%	20.0%	No difference
(b)	5001 Medical & Dental	PE 23	100.0	99.5	0.0%	0.5%	Thermometers
17(a)	5002 Ophthalmic Goods	PE 23	65.0 R	61.4	35.0%	38.6%	Sunglasses without prescription
17(b)	5003 Personal Medical Goods	PE 23	95.0 R	80.0	5.0%	5%	No difference
<u>PE 24 NEW & USED (NET) MOTOR VEHICLES</u>							
3340	Automobiles	PE 24	0.0	0	100%	100.0%	No difference

DIFFERENCES BETWEEN FINANCE CANADA AND INPUT OUTPUT GST BLUEPRINTS

(taxable=100% less not-taxable)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SERIAL NUMBER	COMMODITY CODE DESCRIPTION	PE NUMBER	Not Taxable FINANCE	STC	FINANCE TAXABLE %	STC REASONS FOR TAXABILITY

P E 27 OTHER AUTO RELATED SERVICES

18	5322	Parking Services	PE 27	15.0 R	14.3	85.0% 100.0%
19	5950	Gov't Goods & Services	PE 27	95.0	93.7	5.0% 6.3%

DIFFERENCES BETWEEN FINANCE CANADA AND INPUT OUTPUT GST BLUEPRINTS

(taxable=100 % less not-taxable)

(1) SERIAL NUMBER	(2) COMMODITY CODE DESCRIPTION	(3) PE NUMBER	(4) Not Taxable FINANCE	(5) STC	(6) TAXABLE % FINANCE	(7) STC	Reasons for Taxability
<u>PE 28 PURCHASED TRANSPORTATION</u>							
20	5301 Air, Passenger	PE 28	45.0	45.8	55.0%	54.2%	
21(a)	5304 Services Incidental To Air	PE 28	45.0 R	45.8	55.0%	54.2%	
(b)	5311 School Bus	PE28	95.0 R	95.0	5.0%	5.0%	No difference
(c)	5321 Travel Agents	PE 28	45.0	45.0	55.0%	55.0%	No difference
(d)	5322 Parking	PE 28	45.0	45.0	55.0%	55.0%	No difference
22	5331 Water Transp. Passenger	PE 28	45.0 R	47.0	55.0%	53.0%	
23	5351 Rail Passenger	PE 28	15.0 R	16.0	85.0%	84.0%	
24	5352 Rail Freight	PE 28	15.0	16.0	85.0%	84.0%	
25	5371 Bus, Passenger	PE 28	35.0 R	34.0	65.0%	66.0%	
26	5372 Bus Parcels	PE 28	35.0	34.0	65.0%	66.0%	

DIFFERENCES BETWEEN FINANCE CANADA AND INPUT OUTPUT GST BLUEPRINTS

(taxable=100% less not-taxable)

(1) SERIAL NUMBER	(2) COMMODITY CODE DESCRIPTION	(3) PE NUMBER	(4) Not Taxable FINANCE	(5) STC	(6) FINANCE TAXABLE %	(7) STC	Reasons for Taxability
<u>PE 31 READING & ENTERTAINMENT</u>							
27	2281 NEWSPAPERS	PE 31	0.0	4.0	100.0%	96.0%	Commissions paid to newspaper boys are not taxed. Hence, 4% not taxed.
<u>PE 32 RECREATIONAL SERVICES</u>							
28	5303 Air transport	PE 32	10.0	0	90.0%	100.0%	10% export content of domestic travel in 157 Travel Export. In this PE32, expenditures are for domestic flights only. Hence, taxed 100%
	5651 Lottery, bingo	PE 32	0	100.0	100.0%	100.0%	No difference
	5652 Race track	PE 32	0	0	100.0%	100.0%	No difference
<u>PE 33 EDUCATION AND CULTURAL SERVICES</u>							
	5610 Education services	PE 33	90.0	90.0	10.0%	10.0%	No difference

DIFFERENCES BETWEEN FINANCE CANADA AND INPUT OUTPUT GST BLUEPRINTS

(taxable=100 % less not-taxable)						
(1) SERIAL NUMBER	(2) COMMODITY CODE DESCRIPTION	(3) PE NUMBER	(4) Not Taxable FINANCE	(5) STC	(6) TAXABLE % FINANCE	(7) STC
P E 36 PERSONAL CARE						
29	5721 Barber	PE 36	9.0	13.0	91.0%	87.0%
30	5722 Funeral	PE 36	9.0	10.0	91.0%	90.0%
31	5725 Other Personal Services	PE 36	9.0	10.0	91.0%	90.0%
Reasons for Taxability						
Establishments with less than \$30,000 revenues do not tax						
Shoe repair in establishments with less than \$30,000 revenues not taxed.						

DIFFERENCES BETWEEN FINANCE CANADA AND INPUT OUTPUT GST BLUEPRINTS

(taxable=100% less not-taxable)

(1) SERIAL NUMBER	(2) COMMODITY CODE DESCRIPTION	(3) PE NUMBER	(4) Not Taxable FINANCE	(5) STC	(6) FINANCE TAXABLE %	(7) STC	Reasons for Taxability
<u>PE 37 RESTAURANTS AND HOTELS</u>							
32	1162 Distilled Ale	PE 37	15.0	9.0	85.0%	91.0%	Estimates for tips are only 10% in the Input-Output data
33	1192 Beer	PE 37	15.0	9.0	85.0%	91.0%	
34	1202 Wine	PE 37	15.0	9.0	85.0%	91.0%	
35	5690 Accommodation Services	PE 37	5.0 R	7.0	95.0%	93.0%	
36	5700 Meals	PE 37	7.5 R	9.0	92.5%	91.0%	

DIFFERENCES BETWEEN FINANCE CANADA AND INPUT OUTPUT GST BLUEPRINTS

(taxable=100 % less not-taxable)

(1) SERIAL NUMBER	(2) COMMODITY CODE DESCRIPTION	(3) PE NUMBER	(4) Not Taxable FINANCE	(5) STC	(6) TAXABLE % FINANCE	(7) STC	Reasons for Taxability
<u>PE 38 FINANCIAL, LEGAL & OTHER</u>							
37	5555 Stocks & Bonds Comm.	PE 38	90.0	69.8	10.0%	30.2%	Consultants' fees taxed
38	5557 Mutual Funds, Cost Of Service	PE 38	90.0	69.8	10.0%	30.2%	Consultants' fees taxed
39	5950 Gov't Goods & Services	PE 38	100.0	99.9	0.0%	0.1%	
<u>DUMMY COMMODITY GROUPS IN P.E AND N.C</u>							
5800	Spare Parts		0.1	0.1	99.9%	99.9%	No difference
40	5810 Office Supplies		0.0	0.2	100.0%	99.8%	Newspaper boy commissions
41	5820 Cafeteria Supplies		86.8	87.5	13.2%	12.5%	
42	5840 Laboratory Equip. and Supplies		0.0	0.8	100.0%	99.2%	Non-taxable medical & dental supplies
43	5850 Travelling and Entertainment		0.0	0.1	100.0%	99.9%	Non-taxable school bus & urban transit
5860	Advertising		0.0	0.0	100.0%	100.0%	

APPENDIX II

HISTORICAL REVISION COMMODITY STRUCTURE

1	0010	Cattle & calves
2	0030	Hogs
3	0040	Poultry
4	0059	Other live animals
5	0071	Wheat, unmilled, excl. imputed feed
6	0072	Wheat, unmilled, imputed feed
7	0081	Corn, excl. imputed feed
8	0082	Corn fodder, imputed feed
9	0083	Barley, excl. imputed feed
10	0084	Other grains, excl. imputed feed
11	0085	Other grains & fodder, imputed feed
12	0090	Fluid milk, unprocessed
13	0100	Eggs in the shell
14	0110	Honey & beeswax
15	0130	Fresh fruit, excl tropical
16	0141	Potatoes, fresh or chilled
17	0142	Other vegetables, fresh or chilled
18	0151	Hay, excl. imputed feed
19	0152	Hay, imputed feed
20	0169	Seeds, excl oil seeds
21	0170	Nursery stock, flowers, etc
22	0181	Canola
23	0182	Soybeans & other oil seeds
24	0200	Raw tobacco
25	0219	Raw wool and mink skins
26	0231	Services incidental to agriculture
27	0232	Services incidental to forestry
28	0249	Logs
29	0259	Poles, piling, bolts, etc
30	0260	Pulpwood
31	0270	Fuelwood & other crude wood
32	0280	Custom forestry
33	0290	Fish & seafood, fresh, chilled
34	0300	Hunting & trapping products
35	0320	Gold & alloys in primary forms
36	0330	Radioactive ores & concentrates
37	0340	Iron ores & concentrates
38	0350	Bauxite & alumina
39	0360	Other metal ores & concentrates
40	0370	Coal
41	0380	Crude mineral oils
42	0390	Natural gas, excl liquified

43	0410	Sulphur, crude & refined
44	0420	Asbestos, crude & milled
45	0430	Gypsum
46	0440	Salt
47	0450	Peat
48	0460	Clays
49	0470	Natural abrasives & indust. diamonds
50	0480	Other crude minerals
51	0490	Sand (excl silica) & gravel
52	0501	Stone & silica sand for ind. use
53	0502	Stone for construction
54	0510	Services incidental to mining
55	0521	Beef, fresh, chilled, frozen
56	0522	Pork, fresh, chilled, frozen
57	0523	Other meat, fresh, chilled, frozen
58	0524	Edible offal, fresh, chilled, frozen
59	0540	Cured meat
60	0559	Prepared meat products
61	0570	Animal fat & lard
62	0580	Margarine & shortening
63	0590	Sausage casings
64	0619	Feeds from animal byproducts
65	0620	Raw animal hides & skins
66	0639	Animal byproducts for ind. use
67	0640	Custom work, meat & food
68	0650	Poultry, fresh, chilled, frozen
69	0679	Fluid milk, processed
70	0680	Fresh cream
71	0690	Butter
72	0700	Cheese
73	0719	Evaporated & condensed dairy prod.
74	0720	Ice cream
75	0731	Powder dairy products
76	0732	Other dairy products
77	0740	Mayonnaise, salad dressing & mustard
78	0751	Fish&seafood prod fresh,chilled,frozen
79	0752	Other fish & seafood products
80	0761	Frozen fruit & juice
81	0762	Other fruit juice
82	0763	Other fruit products
83	0770	Fruit & jam in airtight containers
84	0781	Frozen potatoes
85	0782	Other frozen vegetables
86	0783	Other preserved vegetables
87	0790	Vegetables & juice in airtight cont.
88	0800	Soups in airtight containers

89	0810	Infant & junior foods, canned
90	0820	Sauces, pickles, etc.
91	0830	Vinegar
92	0841	Mineral water, fruit drinks & ice
93	0842	Pasta products, excl dry pasta
94	0843	Precooked & frozen food products
95	0850	Feed supplements & premixes
96	0860	Complete feeds
97	0879	Feeds from grain byproducts
98	0889	Feeds from vegetable byproducts
99	0890	Pet feeds
100	0900	Wheat flour
101	0919	Starches
102	0920	Breakfast cereal products
103	0930	Biscuits
104	0940	Plain bread & rolls
105	0951	Other bakery products
106	0952	Food snacks
107	0960	Cocoa & chocolate
108	0979	Nuts
109	0989	Chocolate confectionery
110	0999	Other confectionery
111	1010	Sugar
112	1030	Oil-cake feeds
113	1040	Crude vegetable oils
114	1059	Nitrogen function compounds
115	1069	Other flours & processed grains
116	1071	Maple sugar & syrup
117	1072	Other syrup
118	1080	Prepared cake & other mixes
119	1090	Dehydrated soup mixes & bases
120	1100	Roasted coffee
121	1110	Tea
122	1120	Potato chips & flakes
123	1131	Spices
124	1132	Peanut butter
125	1133	Food & drink powders
126	1134	Other food products
127	1135	Infant & junior foods, excl canned
128	1136	Dry pasta
129	1140	Soft drink concentrates
130	1150	Carbonated soft drinks
131	1161	Distilled alc. beverages, bought in store
132	1162	Distilled alc. beverages, cons. on lic. premise
133	1191	Beer, incl coolers, bought in store
134	1192	Beer, incl coolers, cons. on lic. premises

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135	1201	Wine, incl coolers, bought in store
136	1202	Wine. incl coolers, cons. on lic. premises
137	1219	Unmanufactured tobacco
138	1220	Cigarettes
139	1239	Other tobacco products
140	1240	Waterproof footwear
141	1250	Passenger car tires
142	1260	Truck, bus & off-highway tires
143	1279	Other tires & tubes
144	1289	Tire repair material & retreads
145	1300	Conveyor & transmission belting
146	1311	Self-adhesive tape
147	1312	Other rubber prod for industrial use
148	1320	Hose & tubing, mainly rubber
149	1351	Plastic film & sheet
150	1352	Foamed & expanded plastics
151	1353	Other plastic products, incl cups
152	1354	Plastic building supplies
153	1355	Other rubber end products
154	1360	Plastic containers & closures
155	1389	Plastic pipe & pipe fittings
156	1399	Leather & misc leather goods
157	1400	Footwear, excl waterproof
158	1410	Leather gloves
159	1430	Luggage, briefcases, etc
160	1440	Handbags, wallets, etc
161	1450	Cotton yarn
162	1470	Cotton woven fabric
163	1480	Tire cord fabric
164	1509	Bedding
165	1519	Wool & wool mix yarn & thread
166	1520	Wool & wool mix woven fabric
167	1539	Felt
168	1540	Man-made staple fibres
169	1550	Polyamide resins, incl nylon
170	1561	Filament yarn
171	1562	Yarn of staple fibres
172	1570	Tire yarn
173	1581	Man-made fabric for clothing
174	1582	Man-made fabric for industrial use
175	1583	Pile fabric
176	1620	Cotton thread
177	1630	Man-made thread
178	1659	Rope & twine
179	1679	Narrow fabrics, incl lace
180	1700	Textile floor covering

181	1710	Textile dyeing & finishing serv.
182	1729	Awnings, tarpaulins, etc
183	1730	Tents, sleeping bags, sails, etc
184	1789	Other household textile products
185	1791	Textile medical products
186	1792	Other textile products
187	1800	Hosiery
188	1829	Knitted fabrics
189	1831	Men's & boys' knitted clothing
190	1832	Sweaters
191	1833	Women's knitted clothing
192	1834	Children's knitted clothing
193	1841	Men's & boys' clothing
194	1842	Women's underwear & sleepwear
195	1843	Other women's clothing
196	1844	Children's wear
197	1859	Other clothing & accessories
198	1869	Dressed furs
199	1880	Fur apparel
200	1890	Custom tailoring
201	1900	Wood chips
202	1911	Lumber
203	1912	Treated lumber & wood products
204	1930	Wood waste
205	1940	Custom wood work & millwork
206	1950	Plywood & veneer
207	1961	Wooden doors & windows
208	1962	Kitchen cabinets
209	1963	Millwork
210	1979	Wood structural products
211	1980	Wood prefabricated buildings
212	1999	Wood containers
213	2000	Caskets & coffins
214	2011	Shingles & shakes
215	2012	Particle & waferboard
216	2013	Other wood end products
217	2041	Household furniture
218	2042	Furniture parts
219	2050	Office furniture
220	2069	Commercial & instit. furniture
221	2079	Mattresses & other furniture
222	2089	Portable lighting fixtures
223	2090	Pulp
224	2100	Newsprint paper
225	2119	Other paper, containing wood
226	2129	Other paper, woodfree

227	2139	Tissue & sanitary paper stock
228	2149	Wrapping & sack paper, & bag stock
229	2159	Paperboard, incl boxboard
230	2161	Building board & paper
231	2162	Asphalt building products
232	2179	Toilet paper, paper towel, tissue, etc
233	2199	Paper waste & scrap
234	2200	Vinyl floor & wall covering
235	2211	Paper bags & sacks
236	2212	Paper boxes, cartons & drums
237	2213	Plastic bags
238	2221	Corrugated paper & board
239	2222	Wallpaper
240	2223	Other coated paper & products
241	2239	Aluminum foil
242	2241	Paper diapers & sanitary napkins
243	2242	Textile hygiene products
244	2259	Paper containers for commercial use
245	2261	Paper stationery
246	2262	Other stationery supplies
247	2263	Photographic paper
248	2270	Paper end products, incl household
249	2281	Newspapers
250	2282	Magazines & periodicals
251	2291	Books
252	2292	Greeting & postcards, maps, etc
253	2300	Banknotes, cheques & stamps, etc
254	2311	Printed business forms
255	2312	Advert. flyers, catalog., directories
256	2313	Other printed matter
257	2320	Advertising in print media
258	2330	Specialized publishing service
259	2340	Printing plates, type, etc
260	2350	Ferro-alloys
261	2369	Iron & steel ingots, billets, etc
262	2380	Steel castings
263	2391	Steel bars&rods, non-alloy, excl reinf.
264	2392	Reinforcing bars & rods
265	2393	Alloy steel bars & rods
266	2419	Flat iron&steel, not alloy, not coated
267	2429	Flat iron & steel, alloy, coated
268	2440	Iron & steel railway const. material
269	2450	Tar & pitch
270	2460	Carbon & graphite products
271	2480	Oil & gas casing & drill pipe
272	2490	Oil & gas line pipe

273	2509	Other iron & steel pipes & tubes
274	2511	Other cast iron products
275	2512	Grinding balls & ingot moulds
276	2521	Cast iron pipe & fittings
277	2522	Other iron & steel pipe fittings
278	2530	Nickel in primary forms
279	2540	Copper in primary forms
280	2550	Lead in primary forms
281	2560	Zinc in primary forms
282	2571	Aluminum ingots, billets, blocks & slabs
283	2572	Aluminum, other primary forms
284	2590	Precious met. in prim. forms excl gold
285	2600	Other non-ferrous base metals
286	2609	Oth. non-ferr base & fabric. mat.
287	2629	Other inorg. bases & metal. oxides
288	2631	Metal scrap, excl. iron & steel
289	2632	Iron & steel scrap
290	2649	Aluminum & alum. alloy fabricated mat.
291	2650	Copper fabricated materials
292	2660	Copper alloy fabricated materials
293	2670	Lead & lead alloy fabricated mat.
294	2680	Nickel & nickel alloy fabricated mat.
295	2700	Zinc & zinc alloy fabricated mat.
296	2710	Soldering rods & wire
297	2720	Fabricated steel plate
298	2730	Metal tanks
299	2749	Power boilers
300	2760	Iron & steel structural materials
301	2781	Prefabricated metal buildings
302	2782	Prefabricated metal structures
303	2791	Metal doors and windows
304	2792	Other metal building products
305	2810	Corrugated metal culvert pipe
306	2820	Iron & steel stampings
307	2839	Metal roofing, siding, ducts, etc
308	2851	Metal kitchen utensils
309	2852	Other kitchen utensils
310	2861	Other metal containers & closures
311	2862	Food, beverage and other cans
312	2870	Iron & steel wire & cable
313	2880	Iron & steel wire fencing & screen
314	2890	Chain, excl motor veh. & power trans.
315	2900	Welding rods, wire electrodes
316	2919	Wire products, incl springs
317	2929	Fastener hardware
318	2939	Builders' hardware

411	3700	Wire & cable, insulated, excl alum.
412	3710	Aluminum wire & cable
413	3729	Wiring materials & electrical meters
414	3739	Electric light bulbs & tubes
415	3741	Elec. lighting fixt., excl portable
416	3742	Vehicle lighting equipment
417	3750	Cement
418	3760	Lime
419	3779	Concrete products, incl sand & lime
420	3790	Ready-mix concrete
421	3800	Bricks & other clay building products
422	3810	Porcelain insulators
423	3820	Ceramic household products
424	3830	Refractory products
425	3849	Natural stone products
426	3860	Gypsum building products
427	3870	Mineral wool building products
428	3880	Asbestos products
429	3890	Other non-met. mineral basic prod.
430	3901	Glass & other glass products
431	3902	Safety glass
432	3903	Optical fibre cables
433	3904	Glass fibre batts, mats, etc.
434	3910	Glass containers
435	3920	Mirrors & glass household products
436	3930	Abrasive products
437	3950	Gasoline
438	3961	Aviation fuel
439	3962	Diesel oil
440	3963	Light fuel oil
441	3964	Heavy fuel oil
442	3970	Lubricating oils & greases
443	3980	Benzene, toluene & xylene
444	3990	Liquid petroleum gases, incl nat. gas
445	4000	Naphtha
446	4011	Asphalt compound, hot bulk
447	4012	Other asphalt products
448	4020	Petrochemical feed stock
449	4031	Animal&vegetable fertiliz., imputed
450	4032	Animal&vegetable fertiliz., excl. imputed
451	4033	Potash
452	4034	Chemical fertilizers
453	4041	Ethylene polymers
454	4042	Vinyl polymers
455	4043	Other polymers
456	4050	Cellulosic plastic film & sheet

457	4070	Monoethylene glycol
458	4080	Pharmaceuticals
459	4090	Paints & related products
460	4109	Refined vegetable oils
461	4120	Oral care products
462	4131	Soaps
463	4132	Detergents
464	4133	Other cleaning products
465	4149	Other industrial chemical prep.
466	4151	Cosmetic products
467	4152	Hair care products
468	4153	Other personal care products
469	4154	Bleach and fabric softener
470	4160	Chlorine
471	4170	Oxygen
472	4180	Phosphorous
473	4190	Other chemical elements
474	4200	Sulphuric acid
475	4229	Other inorg. acids & oxygen comp.
476	4230	Ammonia
477	4240	Caustic soda
478	4260	Sodium chlorate
479	4280	Sodium phosphates
480	4290	Sodium carbonate
481	4329	Other metallic salts & peroxysalts
482	4331	Deuterium oxide (heavy water)
483	4332	Radioactive chemicals
484	4333	Other inorganic chemicals
485	4340	Ethylene
486	4350	Butylenes
487	4360	Butadiene
488	4380	Styrene
489	4400	Vinyl chloride
490	4449	Other hydrocarbons & derivatives
491	4450	Methyl alcohol
492	4499	Other alcohols & derivatives
493	4520	Ethers, alcohol peroxides, etc
494	4539	Other phenols, aldehydes & ketones
495	4599	Organic acids & derivatives
496	4630	Organo-inorganic compounds
497	4640	Other organic chemicals
498	4650	Titanium dioxide, excl slag
499	4660	Carbon
500	4679	Pigments & dyes
501	4700	Synthetic rubber
502	4710	Antifreezing preparations

503	4729	Additives & automobile chemicals
504	4740	Rubber & plastic compounding agents
505	4759	Explosives & non-military ammunition
506	4770	Military ammunition & ordnance
507	4790	Crude vegetable materials & extracts
508	4810	Insecticides & herbicides
509	4820	Adhesives
510	4860	Catalysts
511	4870	Metal working industrial chemicals
512	4880	Printing & other inks
513	4900	Polish, cream & wax products
514	4949	Other oils, fats & waxes
515	4970	Aircraft&naut.navig.instr.,excl radio
516	4989	Lab & scientific instruments
517	4999	Measuring & controlling instruments
518	5001	Medical & dental equip & supplies
519	5002	Ophthalmic goods
520	5003	Personal medical goods
521	5010	Industrial safety equip
522	5020	Watches, clocks, etc
523	5031	Optical & photo equipment
524	5032	Photocopy & microfilm equipment
525	5033	Photographic film & plate
526	5049	Jewelry, metal tableware, etc
527	5060	Brooms, brushes, mops, etc.
528	5079	Bicycles
529	5080	Recreational equipment
530	5099	Toys & games, incl electronic
531	5100	Impregnated & coated fabrics
532	5110	Floor & wall covering, excl. vinyl
533	5120	Advertising signs, displays, etc
534	5130	Shades & blinds
535	5151	Custom work, refined pet. and coal
536	5159	Custom work, miscellaneous
537	5179	Animal hair, fur dyeing, etc.
538	5189	Other metal end products
539	5190	Sewing needs
540	5201	Recordings, musical instr.&art.supply
541	5202	Smokers' supplies
542	5219	Art & decor. goods, misc end prod
543	5220	Repair construction
544	5230	Residential construction
545	5240	Non-residential building construction
546	5250	Road, highway & air. runway constr.
547	5260	Gas & oil facility construction
548	5270	Dams & irrigation projects

549	5280	Railway & telecommunications const.
550	5290	Other engineering construction
551	5301	Air transport, passenger
552	5302	Air transport, freight
553	5303	Air transport, specialty
554	5304	Serv. incidental to air transport
555	5311	School bus & other transportation
556	5312	Ambulance services
557	5321	Travel agents,tour whols. & operator serv.
558	5322	Parking services
559	5323	Oth. services incidental to transport
560	5331	Water transport, passenger
561	5332	Water transport, freight
562	5333	Water transport, other
563	5340	Serv incidental to water transport
564	5351	Rail transport, passenger
565	5352	Rail transport, freight
566	5353	Service incidental to rail transp.
567	5360	Truck transportation
568	5371	Bus transport, passenger
569	5372	Bus transport, parcel express
570	5380	Urban transit
571	5390	Taxicab transportation
572	5400	Pipeline transportation
573	5410	Highway and bridge maintenance
574	5421	Grain storage
575	5422	Other storage & warehousing
576	5430	Radio & television broadcasting
577	5440	Telephone & other telecommunications
578	5450	Postal services
579	5460	Electric power
580	5470	Gas distribution
581	5480	Coke
582	5491	Water supply
583	5492	Other utilities
584	5500	Wholesaling margins
585	5510	Repair service for mach & equip
586	5520	Rental of office equipment
587	5531	Retailing margins
588	5532	Retailing service
589	5541	Central bank service
590	5542	Imp. serv. charge, banks&oth.dep.acc.co.
591	5551	Expl. serv. charge, banks&oth.dep.acc.co.
592	5552	Imputed service charge, credit unions
593	5553	Explicit service charge, credit unions
594	5554	Royalties & licence fees

595	5555	Stock & bond commissions
596	5556	Imp. serv. charge, sales fin&cons. loan
597	5557	Mutual funds cost of service
598	5558	Other financial services
599	5559	Real estate commissions&management fees
600	5561	Life insurance
601	5562	Non-life insurance
602	5563	Pension fund cost of service
603	5564	Insurance agent services
604	5570	Imputed rent, owner occup. dwelling
605	5580	Cash residential rent
606	5591	Imputed lodging
607	5592	Lodging in universities
608	5593	Other paid lodging, excl. univ.
609	5594	Non-residential rent
610	5610	Education services
611	5620	Hospital services
612	5631	Residential Care
613	5632	Child care outside home
614	5633	Other health & social services
615	5634	Health practitioners & lab. services
616	5641	Motion picture prod. & distribution
617	5642	Motion picture exhibition
618	5651	Lottery, bingo, casino, etc. services
619	5652	Race track services
620	5653	Other recreational services
621	5661	Architect,engineering,scientific serv
622	5662	Accounting & legal services
623	5670	Advertising services
624	5680	Laundry, cleaning & pressing services
625	5690	Accommodation services
626	5700	Meals
627	5721	Barber & beauty services
628	5722	Funeral services
629	5723	Child care in home
630	5724	Private household service
631	5725	Other personal services
632	5730	Photographic services
633	5740	Services to buildings & dwellings
634	5751	Software products
635	5752	Computer lease & rental (hardware)
636	5753	Prof. & processing computer service
637	5761	Other services to business & persons
638	5762	Courier service
639	5770	Rental of automobiles & trucks
640	5780	Trade association dues

641	5791	Rental, video & recreation equip.
642	5792	Rental, other mach & equip incl const
643	5800	Spare parts & maintenance supplies
644	5810	Office supplies
645	5820	Cafeteria supplies
646	5830	Transportation margins
647	5840	Laboratory equipment & supplies
648	5850	Travelling and entertainment
649	5860	Advertising & promotion
650	58701	Religious organizations
651	58702	Welfare organizations
652	58703	Sports & recreation clubs non-commercial
653	58704	Educational non-commercial institutions
654	58705	Other non-commercial organizations
655	58706	Gov't funding of hospital
656	58707	Residential care
657	58708	Gov't funding of universities
658	58709	Gov't funding of other education
659	58710	Defence
660	58711	Other municipal govt.
661	58712	Other provincial govt.
662	58713	Other federal govt.
663	5880	Raw cotton
664	5890	Natural rubber & gums
665	5900	Raw sugar
666	5910	Cocoa beans
667	5920	Coffee, not roasted
668	5930	Tropical fruit
669	5940	Unallocated imports & exports
670	5950	Government services
671	5960	Taxes on products
672	5971	Subsidies on products
673	5972	Subsidies on production
674	5980	Other indirect taxes
675	5990	Wages and salaries
676	6000	Supplementary labour income
677	6010	Net income, unincorporated business
678	6020	Other operating surplus

APPENDIX II A

G.S.T. EXEMPT COMMODITIES

1	5312	Ambulance services
2	5541	Central bank service
3	5542	Imp. serv. charge, banks&oth.dep.acc.co.
4	5552	Imputed service charge, credit unions
5	5553	Explicit service charge, credit unions
6	5554	Royalties & licence fees
7	5556	Imp. serv. charge, sales fin&cons. loan
8	5561	Life insurance
9	5562	Non-life insurance
10	5563	Pension fund cost of service
11	5564	Insurance agent services
12	5570	Imputed rent, owner occup. dwelling
13	5580	Cash residential rent
14	5591	Imputed lodging
15	5780	Trade association dues

APPENDIX II B

G.S.T. ZERO-RATED COMMODITIES

1	0010	Cattle & calves
2	0030	Hogs
3	0072	Wheat, unmilled, imputed feed
4	0082	Corn fodder, imputed feed
5	0083	Barley, excl. imputed feed
6	0084	Other grains,excl. imputed feed
7	0085	Other grains & fodder, imputed feed
8	0090	Fluid milk, unprocessed
9	0100	Eggs in the shell
10	0110	Honey & beeswax
11	0141	Potatoes, fresh or chilled
12	0152	Hay, imputed feed
13	0181	Canola
14	0182	Soybeans & other oil seeds
15	0200	Raw tobacco
16	0290	Fish & seafood, fresh, chilled
17	0521	Beef, fresh, chilled, frozen
18	0522	Pork, fresh, chilled, frozen
19	0523	Other meat, fresh, chilled, frozen
20	0524	Edible offal, fresh, chilled, frozen
21	0540	Cured meat
22	0580	Margarine & shortening
23	0590	Sausage casings
24	0650	Poultry, fresh, chilled, frozen
25	0679	Fluid milk, processed
26	0680	Fresh cream
27	0690	Butter
28	0700	Cheese
29	0719	Evaporated & condensed dairy prod.
30	0731	Powder dairy products
31	0751	Fish&seafood prod fresh,chilled,frozen
32	0761	Frozen fruit & juice
33	0763	Other fruit products
34	0781	Frozen potatoes
35	0782	Other frozen vegetables
36	0783	Other preserved vegetables
37	0790	Vegetables & juice in airtight cont.
38	0800	Soups in airtight containers
39	0810	Infant & junior foods, canned
40	0820	Sauces, pickles, etc.
41	0830	Vinegar

42	0843	Precooked & frozen food products
43	0850	Feed supplements & premixes
44	0889	Feeds from vegetable byproducts
45	0940	Plain bread & rolls
46	0960	Cocoa & chocolate
47	1030	Oil-cake feeds
48	1069	Other flours & processed grains
49	1071	Maple sugar & syrup
50	1072	Other syrup
51	1080	Prepared cake & other mixes
52	1090	Dehydrated soup mixes & bases
53	1100	Roasted coffee
54	1110	Tea
55	1131	Spices
56	1135	Infant & junior foods, excl canned
57	1136	Dry pasta
58	4031	Animal&vegetable fertiliz., imputed
59	4032	Animal&vegetable fertiliz., excl. imputed
60	5531	Retailing margins
61	5724	Private household service

APPENDIX II C

G.S.T. Taxable commodities (partly or fully taxed)

1	0040	Poultry
2	0059	Other live animals
3	0071	Wheat, unmilled, excl. imputed feed
4	0081	Corn, excl. imputed feed
5	0130	Fresh fruit, excl tropical
6	0142	Other vegetables, fresh or chilled
7	0151	Hay, excl. imputed feed
8	0169	Seeds, excl oil seeds
9	0170	Nursery stock, flowers, etc
10	0219	Raw wool and mink skins
11	0231	Services incidental to agriculture
12	0232	Services incidental to forestry
13	0249	Logs
14	0259	Poles, piling, bolts, etc
15	0260	Pulpwood
16	0270	Fuelwood & other crude wood
17	0280	Custom forestry
18	0300	Hunting & trapping products
19	0320	Gold & alloys in primary forms
20	0330	Radioactive ores & concentrates
21	0340	Iron ores & concentrates
22	0350	Bauxite & alumina
23	0360	Other metal ores & concentrates
24	0370	Coal
25	0380	Crude mineral oils
26	0390	Natural gas, excl liquified
27	0410	Sulphur, crude & refined
28	0420	Asbestos, crude & milled
29	0430	Gypsum
30	0440	Salt
31	0450	Peat
32	0460	Clays
33	0470	Natural abrasives & indust. diamonds
34	0480	Other crude minerals
35	0490	Sand (excl silica) & gravel
36	0501	Stone & silica sand for ind. use
37	0502	Stone for construction
38	0510	Services incidental to mining
39	0559	Prepared meat products
40	0570	Animal fat & lard
41	0619	Feeds from animal byproducts
42	0620	Raw animal hides & skins

43	0639	Animal byproducts for ind. use
44	0640	Custom work, meat & food
45	0720	Ice cream
46	0732	Other dairy products
47	0740	Mayonnaise, salad dressing & mustard
48	0752	Other fish & seafood products
49	0762	Other fruit juice
50	0770	Fruit & jam in airtight containers
51	0841	Mineral water, fruit drinks & ice
52	0842	Pasta products, excl dry pasta
53	0860	Complete feeds
54	0879	Feeds from grain byproducts
55	0890	Pet feeds
56	0900	Wheat flour
57	0919	Starches
58	0920	Breakfast cereal products
59	0930	Biscuits
60	0951	Other bakery products
61	0952	Food snacks
62	0979	Nuts
63	0989	Chocolate confectionery
64	0999	Other confectionery
65	1010	Sugar
66	1040	Crude vegetable oils
67	1059	Nitrogen function compounds
68	1120	Potato chips & flakes
69	1132	Peanut butter
70	1133	Food & drink powders
71	1134	Other food products
72	1140	Soft drink concentrates
73	1150	Carbonated soft drinks
74	1161	Distilled alc. beverages, bought in store
75	1162	Distilled alc. beverages, cons. on lic. premises
76	1191	Beer, incl coolers, bought in store
77	1192	Beer, incl coolers, cons. on lic. premises
78	1201	Wine, incl coolers, bought in store
79	1202	Wine, incl coolers, cons. on lic. premises
80	1219	Unmanufactured tobacco
81	1220	Cigarettes
82	1239	Other tobacco products
83	1240	Waterproof footwear
84	1250	Passenger car tires
85	1260	Truck, bus & off-highway tires
86	1279	Other tires & tubes
87	1289	Tire repair material & retreads
88	1300	Conveyor & transmission belting

89	1311	Self-adhesive tape
90	1312	Other rubber prod for industrial use
91	1320	Hose & tubing, mainly rubber
92	1351	Plastic film & sheet
93	1352	Foamed & expanded plastics
94	1353	Other plastic products, incl cups
95	1354	Plastic building supplies
96	1355	Other rubber end products
97	1360	Plastic containers & closures
98	1389	Plastic pipe & pipe fittings
99	1399	Leather & misc leather goods
100	1400	Footwear, excl waterproof
101	1410	Leather gloves
102	1430	Luggage, briefcases, etc
103	1440	Handbags, wallets, etc
104	1450	Cotton yarn
105	1470	Cotton woven fabric
106	1480	Tire cord fabric
107	1509	Bedding
108	1519	Wool & wool mix yarn & thread
109	1520	Wool & wool mix woven fabric
110	1539	Felt
111	1540	Man-made staple fibres
112	1550	Polyamide resins, incl nylon
113	1561	Filament yarn
114	1562	Yarn of staple fibres
115	1570	Tire yarn
116	1581	Man-made fabric for clothing
117	1582	Man-made fabric for industrial use
118	1583	Pile fabric
119	1620	Cotton thread
120	1630	Man-made thread
121	1659	Rope & twine
122	1679	Narrow fabrics, incl lace
123	1700	Textile floor covering
124	1710	Textile dyeing & finishing serv.
125	1729	Awnings, tarpaulins, etc
126	1730	Tents, sleeping bags, sails, etc
127	1789	Other household textile products
128	1791	Textile medical products
129	1792	Other textile products
130	1800	Hosiery
131	1829	Knitted fabrics
132	1831	Men's & boys' knitted clothing
133	1832	Sweaters
134	1833	Women's knitted clothing

135	1834	Children's knitted clothing
136	1841	Men's & boys' clothing
137	1842	Women's underwear & sleepwear
138	1843	Other women's clothing
139	1844	Children's wear
140	1859	Other clothing & accessories
141	1869	Dressed furs
142	1880	Fur apparel
143	1890	Custom tailoring
144	1900	Wood chips
145	1911	Lumber
146	1912	Treated lumber & wood products
147	1930	Wood waste
148	1940	Custom wood work & millwork
149	1950	Plywood & veneer
150	1961	Wooden doors & windows
151	1962	Kitchen cabinets
152	1963	Millwork
153	1979	Wood structural products
154	1980	Wood prefabricated buildings
155	1999	Wood containers
156	2000	Caskets & coffins
157	2011	Shingles & shakes
158	2012	Particle & waferboard
159	2013	Other wood end products
160	2041	Household furniture
161	2042	Furniture parts
162	2050	Office furniture
163	2069	Commercial & instit. furniture
164	2079	Mattresses & other furniture
165	2089	Portable lighting fixtures
166	2090	Pulp
167	2100	Newsprint paper
168	2119	Other paper, containing wood
169	2129	Other paper, woodfree
170	2139	Tissue & sanitary paper stock
171	2149	Wrapping & sack paper, & bag stock
172	2159	Paperboard, incl boxboard
173	2161	Building board & paper
174	2162	Asphalt building products
175	2179	Toilet paper,paper towel,tissue,etc
176	2199	Paper waste & scrap
177	2200	Vinyl floor & wall covering
178	2211	Paper bags & sacks
179	2212	Paper boxes, cartons & drums
180	2213	Plastic bags

181	2221	Corrugated paper & board
182	2222	Wallpaper
183	2223	Other coated paper & products
184	2239	Aluminum foil
185	2241	Paper diapers & sanitary napkins
186	2242	Textile hygiene products
187	2259	Paper containers for commercial use
188	2261	Paper stationery
189	2262	Other stationery supplies
190	2263	Photographic paper
191	2270	Paper end products, incl household
192	2281	Newspapers
193	2282	Magazines & periodicals
194	2291	Books
195	2292	Greeting & postcards, maps, etc
196	2300	Banknotes, cheques & stamps, etc
197	2311	Printed business forms
198	2312	Advert. flyers, catalog., directories
199	2313	Other printed matter
200	2320	Advertising in print media
201	2330	Specialized publishing service
202	2340	Printing plates, type, etc
203	2350	Ferro-alloys
204	2369	Iron & steel ingots, billets, etc
205	2380	Steel castings
206	2391	Steel bars&rods, non-alloy, excl reinf.
207	2392	Reinforcing bars & rods
208	2393	Alloy steel bars & rods
209	2419	Flat iron&steel, not alloy,not coated
210	2429	Flat iron & steel, alloy, coated
211	2440	Iron & steel railway const. material
212	2450	Tar & pitch
213	2460	Carbon & graphite products
214	2480	Oil & gas casing & drill pipe
215	2490	Oil & gas line pipe
216	2509	Other iron & steel pipes & tubes
217	2511	Other cast iron products
218	2512	Grinding balls & ingot moulds
219	2521	Cast iron pipe & fittings
220	2522	Other iron & steel pipe fittings
221	2530	Nickel in primary forms
222	2540	Copper in primary forms
223	2550	Lead in primary forms
224	2560	Zinc in primary forms
225	2571	Aluminum ingots,billets,blocks&slabs
226	2572	Aluminum, other primary forms

227	2590	Precious met.in prim.forms excl gold
228	2600	Other non-ferrous base metals
229	2609	Oth. non-ferr base & fabric. mat.
230	2629	Other inorg. bases & metal. oxides
231	2631	Metal scrap, excl. iron & steel
232	2632	Iron & steel scrap
233	2649	Aluminum & alum.alloy fabricated mat.
234	2650	Copper fabricated materials
235	2660	Copper alloy fabricated materials
236	2670	Lead & lead alloy fabricated mat.
237	2680	Nickel & nickel alloy fabricated mat.
238	2700	Zinc & zinc alloy fabricated mat.
239	2710	Soldering rods & wire
240	2720	Fabricated steel plate
241	2730	Metal tanks
242	2749	Power boilers
243	2760	Iron & steel structural materials
244	2781	Prefabricated metal buildings
245	2782	Prefabricated metal structures
246	2791	Metal doors and windows
247	2792	Other metal building products
248	2810	Corrugated metal culvert pipe
249	2820	Iron & steel stampings
250	2839	Metal roofing, siding, ducts, etc
251	2851	Metal kitchen utensils
252	2852	Other kitchen utensils
253	2861	Other metal containers & closures
254	2862	Food, beverage and other cans
255	2870	Iron & steel wire & cable
256	2880	Iron & steel wire fencing & screen
257	2890	Chain, excl motor veh. & power trans.
258	2900	Welding rods, wire electrodes
259	2919	Wire products, incl springs
260	2929	Fastener hardware
261	2939	Builders' hardware
262	2949	Miscellaneous hardware
263	2961	Machine tools
264	2962	Tool accessories
265	2979	Hand & measuring tools
266	2980	Scissors, razor blades, ind.cutl.,etc
267	2991	Household clothes washers & dryers
268	2992	Household dishwashers
269	2993	Mowers,snowblowers, & oth hhold equip
270	3019	Non-elect. furnaces & heat equip
271	3049	Commercial cooking equipment
272	3050	Custom metal working

273	3060	Iron & steel forgings
274	3070	Valves
275	3081	Metal plumbing fixtures & fittings
276	3082	Plastic plumbing fixtures & fittings
277	3090	Gas & water meters
278	3100	Fire fight. & traffic control equip
279	3120	Firearms & military hardware
280	3149	Bulldozers, farm & garden tractors
281	3150	Other agricultural machinery
282	3161	Bearings
283	3162	Mechan. power transmission equip
284	3170	Pumps, compressors & blowers
285	3180	Conveyors, elevators & hoist machinery
286	3190	Ind. trucks & mat. handling equip
287	3200	Fans & air circ. units, not indust.
288	3211	Packaging & bottling machinery
289	3212	Air purification equipment
290	3213	Other general purpose machinery
291	3220	Industrial furnaces, kilns & ovens
292	3231	Construction & mining machinery
293	3232	Logging, pulp&paper industry machinery
294	3233	Metal working machinery
295	3234	Other industry specific machinery
296	3235	Service industry machinery
297	3240	Power hand tools
298	3261	Air cond. equip, wall & window
299	3262	Air cond., refriger., comm. & transp.
300	3270	Scales & balances
301	3280	Vending machines
302	3291	Computers, video units, printers, etc
303	3292	Office mach.,excl.photocopy&facsimile
304	3300	Aircraft
305	3310	Aircraft engines
306	3320	Aircraft parts & equipment
307	3330	Aircraft service & repairs
308	3340	Automobiles, incl passenger vans
309	3350	Trucks, road tractors & chassis
310	3360	Buses & chassis
311	3371	Off-highway trucks
312	3372	Military motor vehicles
313	3373	Motor homes, motorcycles & atvs
314	3380	Mobile homes
315	3391	Non-commercial trailers
316	3392	Commercial trailers & semi-trailers
317	3409	Truck & bus bodies, & cargo contain.
318	3410	Motor vehicle engines & parts

319	3420	Motor vehicle electric equipment
320	3431	Motor vehicle stampings
321	3432	Motor vehicle steering & suspension
322	3433	Motor vehicle wheels & brakes
323	3434	Motor vehicle plastic parts & trim
324	3435	Motor vehicle fabric accessories
325	3436	Other motor vehicle parts & access.
326	3459	Locomotive & rlwy&u.trans rolling stock
327	3470	Parts for rlwy&u.trans. rolling stock
328	3489	Ships, boats & parts, excl pleasure
329	3500	Ship repairs
330	3519	Snowmobiles
331	3520	Pleasure boats & sporting craft
332	3531	Microwave ovens
333	3532	Other small household appliances
334	3549	Electric furnace&oth elect.heat.equip
335	3550	Household refrigerators & freezers
336	3560	Hhold cooking equip, excl microwave
337	3571	Radio, stereo, CD players
338	3572	TV, VCR, & unrec. video & audio tape
339	3580	Telephone & rel. equip, incl facsimile
340	3599	Broadcasting & radio comm. equip
341	3600	Radar & radio navigation equip
342	3619	Semi-conductors
343	3621	Printed circuits
344	3622	Integrated circuits
345	3623	Other electronic equipment comp.
346	3630	Electronic alarm & signal systems
347	3650	Welding machinery & equipment
348	3661	Power gen. & marine prop., non-electric
349	3662	Electrical generators & motors
350	3671	Ballast
351	3672	Transformers & converters
352	3689	Industrial electric equipment
353	3690	Batteries
354	3700	Wire & cable, insulated, excl alum.
355	3710	Aluminum wire & cable
356	3729	Wiring materials & electrical meters
357	3739	Electric light bulbs & tubes
358	3741	Elec. lighting fixt., excl portable
359	3742	Vehicle lighting equipment
360	3750	Cement
361	3760	Lime
362	3779	Concrete products, incl sand & lime
363	3790	Ready-mix concrete
364	3800	Bricks & other clay building products

365	3810	Porcelain insulators
366	3820	Ceramic household products
367	3830	Refractory products
368	3849	Natural stone products
369	3860	Gypsum building products
370	3870	Mineral wool building products
371	3880	Asbestos products
372	3890	Other non-met. mineral basic prod.
373	3901	Glass & other glass products
374	3902	Safety glass
375	3903	Optical fibre cables
376	3904	Glass fibre batts, mats, etc.
377	3910	Glass containers
378	3920	Mirrors & glass household products
379	3930	Abrasive products
380	3950	Gasoline
381	3961	Aviation fuel
382	3962	Diesel oil
383	3963	Light fuel oil
384	3964	Heavy fuel oil
385	3970	Lubricating oils & greases
386	3980	Benzene, toluene & xylene
387	3990	Liquid petroleum gases, incl nat. gas
388	4000	Naphtha
389	4011	Asphalt compound, hot bulk
390	4012	Other asphalt products
391	4020	Petrochemical feed stock
392	4033	Potash
393	4034	Chemical fertilizers
394	4041	Ethylene polymers
395	4042	Vinyl polymers
396	4043	Other polymers
397	4050	Cellulosic plastic film & sheet
398	4070	Monoethylene glycol
399	4080	Pharmaceuticals
400	4090	Paints & related products
401	4109	Refined vegetable oils
402	4120	Oral care products
403	4131	Soaps
404	4132	Detergents
405	4133	Other cleaning products
406	4149	Other industrial chemical prep.
407	4151	Cosmetic products
408	4152	Hair care products
409	4153	Other personal care products
410	4154	Bleach and fabric softener

411	4160	Chlorine
412	4170	Oxygen
413	4180	Phosphorous
414	4190	Other chemical elements
415	4200	Sulphuric acid
416	4229	Other inorg. acids & oxygen comp.
417	4230	Ammonia
418	4240	Caustic soda
419	4260	Sodium chlorate
420	4280	Sodium phosphates
421	4290	Sodium carbonate
422	4329	Other metallic salts & peroxysalts
423	4331	Deuterium oxide (heavy water)
424	4332	Radioactive chemicals
425	4333	Other inorganic chemicals
426	4340	Ethylene
427	4350	Butylenes
428	4360	Butadiene
429	4380	Styrene
430	4400	Vinyl chloride
431	4449	Other hydrocarbons & derivatives
432	4450	Methyl alcohol
433	4499	Other alcohols & derivatives
434	4520	Ethers, alcohol peroxides, etc
435	4539	Other phenols, aldehydes & ketones
436	4599	Organic acids & derivatives
437	4630	Organo-inorganic compounds
438	4640	Other organic chemicals
439	4650	Titanium dioxide, excl slag
440	4660	Carbon
441	4679	Pigments & dyes
442	4700	Synthetic rubber
443	4710	Antifreezing preparations
444	4729	Additives & automobile chemicals
445	4740	Rubber & plastic compounding agents
446	4759	Explosives & non-military ammunition
447	4770	Military ammunition & ordnance
448	4790	Crude vegetable materials & extracts
449	4810	Insecticides & herbicides
450	4820	Adhesives
451	4860	Catalysts
452	4870	Metal working industrial chemicals
453	4880	Printing & other inks
454	4900	Polish, cream & wax products
455	4949	Other oils, fats & waxes
456	4970	Aircraft&naut.navig.instr.,excl radio

457	4989	Lab & scientific instruments
458	4999	Measuring & controlling instruments
459	5001	Medical & dental equip & supplies
460	5002	Ophthalmic goods
461	5003	Personal medical goods
462	5010	Industrial safety equip
463	5020	Watches, clocks, etc
464	5031	Optical & photo equipment
465	5032	Photocopy & microfilm equipment
466	5033	Photographic film & plate
467	5049	Jewelry, metal tableware, etc
468	5060	Brooms, brushes, mops, etc.
469	5079	Bicycles
470	5080	Recreational equipment
471	5099	Toys & games, incl electronic
472	5100	Impregnated & coated fabrics
473	5110	Floor & wall covering, excl. vinyl
474	5120	Advertising signs, displays, etc
475	5130	Shades & blinds
476	5151	Custom work, refined pet. and coal
477	5159	Custom work, miscellaneous
478	5179	Animal hair, fur dyeing, etc.
479	5189	Other metal end products
480	5190	Sewing needs
481	5201	Recordings, musical instr.&art.supply
482	5202	Smokers' supplies
483	5219	Art & decor. goods, misc end prod
484	5220	Repair construction
485	5230	Residential construction
486	5240	Non-residential building construction
487	5250	Road, highway & air. runway constr.
488	5260	Gas & oil facility construction
489	5270	Dams & irrigation projects
490	5280	Railway & telecommunications const.
491	5290	Other engineering construction
492	5301	Air transport, passenger
493	5302	Air transport, freight
494	5303	Air transport, specialty
495	5304	Serv. incidental to air transport
496	5311	School bus & other transportation
497	5321	Travel agents,tour whols. & operator serv.
498	5322	Parking services
499	5323	Oth. services incidental to transport
500	5331	Water transport, passenger
501	5332	Water transport, freight
502	5333	Water transport, other

503	5340	Serv incidental to water transport
504	5351	Rail transport, passenger
505	5352	Rail transport, freight
506	5353	Service incidental to rail transp.
507	5360	Truck transportation
508	5371	Bus transport, passenger
509	5372	Bus transport, parcel express
510	5380	Urban transit
511	5390	Taxicab transportation
512	5400	Pipeline transportation
513	5410	Highway and bridge maintenance
514	5421	Grain storage
515	5422	Other storage & warehousing
516	5430	Radio & television broadcasting
517	5440	Telephone & other telecommunications
518	5450	Postal services
519	5460	Electric power
520	5480	Coke
521	5491	Water supply
522	5492	Other utilities
523	5500	Wholesaling margins
524	5510	Repair service for mach & equip
525	5520	Rental of office equipment
526	5532	Retailing service
527	5551	Expl. serv. charge, banks&oth.dep.acc.co.
528	5555	Stock & bond commissions
529	5557	Mutual funds cost of service
530	5558	Other financial services
531	5559	Real estate commissions&management fees
532	5592	Lodging in universities
533	5593	Other paid lodging, excl. univ.
534	5594	Non-residential rent
535	5610	Education services
536	5620	Hospital services
537	5631	Residential Care
538	5632	Child care outside home
539	5633	Other health & social services
540	5634	Health practitioners & lab. services
541	5641	Motion picture prod. & distribution
542	5642	Motion picture exhibition
543	5651	Lottery, bingo, casino, etc. services
544	5652	Race track services
545	5653	Other recreational services
546	5661	Architect,engineering,scientific serv
547	5662	Accounting & legal services
548	5670	Advertising services

549	5680	Laundry, cleaning & pressing services
550	5690	Accommodation services
551	5700	Meals
552	5721	Barber & beauty services
553	5722	Funeral services
554	5723	Child care in home
555	5725	Other personal services
556	5730	Photographic services
557	5740	Services to buildings & dwellings
558	5751	Software products
559	5752	Computer lease & rental (hardware)
560	5753	Prof. & processing computer service
561	5761	Other services to business & persons
562	5762	Courier service
563	5770	Rental of automobiles & trucks
564	5791	Rental, video & recreation equip.
565	5792	Rental, other mach & equip incl const
566	5800	Spare parts & maintenance supplies
567	5810	Office supplies
568	5820	Cafeteria supplies
569	5840	Laboratory equipment & supplies
570	5850	Travelling and entertainment
571	5860	Advertising & promotion
572	5880	Raw cotton
573	5890	Natural rubber & gums
574	5900	Raw sugar
575	5910	Cocoa beans
576	5920	Coffee, not roasted
577	5930	Tropical fruit
578	5940	Unallocated imports & exports
579	5950	Government services

APPENDIX II D

G.S.T. Non-taxable commodities

Non-taxable to avoid double counting

- 1 5470 Gas distribution
- 2 5830 Transportation margins

Non-Commercial industries' output

- 3 58701 Religious organizations
- 4 58702 Welfare organizations
- 5 58703 Sports & recreation clubs non-commercial
- 6 58704 Educational non-commercial institutions
- 7 58705 Other non-commercial organizations
- 8 58706 Gov't funding of hospital
- 9 58707 Residential care
- 10 58708 Gov't funding of universities
- 11 58709 Gov't funding of other education
- 12 58710 Defence
- 13 58711 Other municipal govt.
- 14 58712 Other provincial govt.
- 15 58713 Other federal govt.

Primary Inputs

- 16 5960 Taxes on products
- 17 5971 Subsidies on products
- 18 5972 Subsidies on production
- 19 5980 Other indirect taxes
- 20 5990 Wages and salaries
- 21 6000 Supplementary labour income
- 22 6010 Net income, unincorporated business
- 23 6020 Other operating surplus

APPENDIX III

HISTORICAL REVISION INDUSTRY STRUCTURE AND FINAL DEMAND CATEGORIES

A. INDUSTRIES

1	1	AGRICULTURE, LIVESTOCK
2	2	AGRICULTURE, FIELD CROP
3	3	SERVICES INCIDENT. TO AGRICULTURE
4	4	FISHING & TRAPPING INDUSTRIES
5	5	LOGGING & FORESTRY INDUSTRIES
6	6	FORESTRY SERVICES INDUSTRY
7	7	GOLD MINES
8	8	OTHER METAL MINES
9	9	IRON MINES
10	10	ASBESTOS MINES
11	11	POTASH MINES
12	12	SALT MINES
13	13	MISC. NON-METAL MINES EXC. COAL
14	14	COAL MINES
15	15	CRUDE PETROLEUM & NATURAL GAS
16	16	QUARRY & SAND PIT INDUSTRIES
17	17	SERVICE INDUSTRIES RELATED TO MINERAL EXTRACT.
18	18	MEAT & MEAT PRODUCTS (EXC. POULTRY)
19	19	POULTRY PRODUCTS INDUSTRY
20	20	FISH PRODUCTS INDUSTRY
21	21	FRUIT AND VEGETABLE INDUSTRIES
22	22	DAIRY PRODUCTS INDUSTRIES
23	23	FLOUR & CEREAL FOOD INDUSTRIES
24	24	FEED INDUSTRY
25	25	VEGETABLE OIL MILLS (EXC. CORN OIL)
26	26	BISCUIT INDUSTRY
27	27	BREAD & OTHER BAKERY PRODUCTS IND.
28	28	CANE & BEET SUGAR INDUSTRY
29	29	SUGAR CONFECTIONERY INDUSTRIES
30	30	TEA AND COFFEE INDUSTRY
31	31	OTHER FOOD PRODUCTS INDUSTRIES NEC
32	32	SOFT DRINK INDUSTRY
33	33	DISTILLERY PRODUCTS INDUSTRY
34	34	BREWERY PRODUCTS INDUSTRY
35	35	WINE INDUSTRY
36	36	LEAF TOBACCO INDUSTRY
37	37	TOBACCO PRODUCTS INDUSTRY
38	38	TIRE AND TUBE INDUSTRY
39	39	RUBBER HOSE AND BELTING IND.
40	40	OTHER RUBBER PRODUCTS IND.

41	41	NATURAL FIBRES PROCESSING IND.
42	42	FOAMED & EXPANDED PLASTIC PRODUCTS IND.
43	43	PLASTIC PIPE & PIPE FITTINGS IND.
44	44	PLASTIC FILM & SHEETING INDUSTRY
45	45	PLASTIC BAG INDUSTRY
46	46	OTHER PLASTIC PRODUCTS IND. NEC
47	47	LEATHER TANNERIES
48	48	FOOTWEAR INDUSTRY
49	49	MISC. LEATHER & ALLIED PROD. IND.
50	50	MAN - MADE FIBRE & FILAMENT YARN IND.
51	51	OTHER SPUN YARN & WOVEN CLOTH IND.
52	52	WOOL YARN & WOVEN CLOTH INDUSTRY
53	53	BROAD KNITTED FABRIC INDUSTRY
54	54	CANVAS & RELATED PRODUCTS IND.
55	55	OTHER TEXTILE PRODUCTS IND.
56	56	CARPET, MAT & RUG INDUSTRY
57	57	MEN'S AND BOYS' CLOTHING INDUSTRIES
58	58	WOMEN'S CLOTHING INDUSTRIES
59	59	CHILDREN'S CLOTHING INDUSTRY
60	60	MISC. CLOTHING & APPAREL INDUSTRIES
61	61	HOSIERY INDUSTRY
62	62	SAWMILLS, PLANING & SHINGLE MILLS
63	63	VENEER AND PLYWOOD INDUSTRIES
64	64	PRE-FAB. WOODEN BLDG. & CABINET
65	65	DOOR, WINDOW & OTHER MILLWORK IND.
66	66	WOODEN BOX & PALLET INDUSTRIES
67	67	COFFIN & CASKET INDUSTRY
68	68	PARTICLE & WAFER BOARD INDUSTRIES
69	69	MISC. WOOD INDUSTRIES
70	70	HOUSEHOLD FURNITURE INDUSTRIES
71	71	OFFICE FURNITURE INDUSTRIES
72	72	OTHER FURNITURE & FIXTURE IND.
73	73	PULP INDUSTRY
74	74	NEWSPRINT INDUSTRY
75	75	PAPERBOARD, BLDG BOARD & OTH. PAPER
76	76	ASPHALT ROOFING INDUSTRY
77	77	PAPER BOX & BAG INDUSTRIES
78	78	OTHER CONVERTED PAPER PRODUCTS IND.
79	79	COMMERCIAL PRINTING INDUSTRIES
80	80	PUBLISHING INDUSTRIES
81	81	COMBINED PUBLISHING & PRINTING IND.
82	82	PLATEMAKING, TYPESETTING & BINDERY
83	83	FERRO- ALLOY & STEEL FOUNDRIES
84	84	OTHER PRIMARY STEEL INDUSTRIES
85	85	STEEL PIPE & TUBE INDUSTRY
86	86	IRON FOUNDRIES

87	87	NON-FERROUS SMELTING & REFINING IND
88	88	ALUMINUM ROLLING CASTING, EXTRUDING
89	89	COPPER ROLLING, CASTING & EXTRUDING
90	90	OTHER METAL ROLLING, CASTING ETC.
91	91	POWER BOILER & HEAT EXCHANGER IND.
92	92	PRE-ENG. METAL BLDG (EXC. PORTABLE)
93	93	FABRICATED STRUCTURAL METAL IND NEC
94	94	ORNAMENTAL & ARCH. METAL PROD. IND.
95	95	STAMPED, PRESSED & COATED METALS
96	96	WIRE AND WIRE PRODUCTS INDUSTRIES
97	97	HARDWARE, TOOL & CUTLERY INDUSTRIES
98	98	HEATING EQUIPMENT INDUSTRY
99	99	MACHINE SHOPS INDUSTRY
100	100	OTHER METAL FABRICATING INDUSTRIES
101	101	AGRICULTURE IMPLEMENT INDUSTRY
102	102	COMMERCIAL REFRIGERATION EQUIPMENT
103	103	COMPRESSOR & TURBINE INDUSTRIES
104	104	CONSTRUCTION & MINING MACHINERY
105	105	SAWMILL & OTHER MACHINERY IND. NEC
106	106	AIRCRAFT & AIRCRAFT PARTS INDUSTRY
107	107	MOTOR VEHICLE INDUSTRY
108	108	TRUCK, BUS BODY & TRAILER INDUSTRY
109	109	MOTOR VEHICLE ENGINE & PARTS IND.
110	110	MOTOR VEHICLE WIRING ASSEMBLIES
111	111	MOTOR VEHICLE STAMPINGS INDUSTRY
112	112	MOTOR VEHICLE STEERING & SUSPENSION
113	113	MOTOR VEHICLE WHEEL & BRAKE IND.
114	114	MOTOR VEHICLE PLASTIC PARTS IND.
115	115	MOTOR VEHICLE FABRIC ACCESSORIES
116	116	OTHER MOTOR VEHICLE ACCESS. & PARTS
117	117	RAILROAD ROLLING STOCK INDUSTRY
118	118	SHIPBUILDING AND REPAIR INDUSTRY
119	119	BOATBUILDING & REPAIR IND.
120	120	OTHER TRANSPORTATION EQUIP. IND.
121	121	SMALL ELECTRICAL APPLIANCE INDUSTRY
122	122	MAJOR APPLIANCES (ELEC & NON-ELEC.)
123	123	ELECTRIC LIGHTING INDUSTRIES
124	124	RECORD PLAYERS, RADIO & TV RECEIVER
125	125	TELECOMMUNICATION EQUIPMENT IND.
126	126	ELECTRONIC PARTS & COMPONENTS IND.
127	127	OTHER ELECTRONIC EQUIPMENT IND.
128	128	ELECTRONIC COMPUTERS & PERIPHERALS
129	129	MISC. OFFICE, BUSINESS MACHINES
130	130	ELECTRICAL TRANSFORMER INDUSTRY
131	131	MISC. ELECTRICAL INDUSTRIAL EQUIP.
132	132	COMMUNICATIONS, ENERGY WIRE & CABLE

133	133	BATTERY INDUSTRY
134	134	MISC. ELECTRICAL PRODUCT INDUSTRIES
135	135	CLAY PRODUCTS INDUSTRIES
136	136	CEMENT INDUSTRY
137	137	CONCRETE PRODUCTS INDUSTRIES
138	138	READY-MIX CONCRETE INDUSTRY
139	139	GLASS & GLASS PRODUCTS INDUSTRIES
140	140	ABRASIVE PRODUCTS INDUSTRY
141	141	LIME INDUSTRY
142	142	OTHER NON-METALLIC MINERAL PRODUCTS IND.
143	143	REFINED PETROLEUM PRODUCTS IND.
144	144	OTHER PETROLEUM & COAL PROD. IND.
145	145	INDUSTRIAL INORGANIC CHEMICALS NEC
146	146	INDUSTRIAL ORGANIC CHEMICALS NEC
147	147	AGRICULTURAL CHEMICAL INDUSTRIES
148	148	PLASTIC & SYNTHETIC RESIN INDUSTRY
149	149	PHARMACEUTICAL & MEDICINE INDUSTRY
150	150	PAINT AND VARNISH INDUSTRY
151	151	SOAP & CLEANING COMPOUNDS INDUSTRY
152	152	TOILET PREPARATIONS INDUSTRY
153	153	OTHER CHEMICAL PRODUCTS INDUSTRIES
154	154	INDICATING & RECORDING INSTRUMENTS
155	155	OTHER SCIENTIFIC & PROF. EQUIPMENT
156	156	JEWELLERY & PRECIOUS METAL IND.
157	157	SPORTING GOODS INDUSTRY
158	158	TOYS AND GAMES INDUSTRY
159	159	SIGN AND DISPLAY INDUSTRY
160	160	FLOOR TILE, LINOLEUM, COATED FABRIC
161	161	MUSICAL INSTRUMENT SOUND RECORDING
162	162	MISC. MANUFACTURED PRODUCTS NEC
163	163	REPAIR CONSTRUCTION
164	164	RESIDENTIAL CONSTRUCTION
165	165	NON-RESIDENTIAL BLDG. CONSTRUCTION
166	166	ROAD, HIGHWAY & AIRSTRIP CONST.
167	167	GAS & OIL FACILITY CONSTRUCTION
168	168	DAMS & IRRIGATION PROJECTS
169	169	RAILWAY & TELEPHONE TELEGRAPH CONST
170	170	OTHER ENGINEERING CONSTRUCTION
171	171	CONSTRUCTION, OTHER ACTIVITIES
172	172	AIR TRANSPORT & SERVICES INCIDENTAL
173	173	RAILWAY TRANSPORT & SERVICES INCIDENTAL
174	174	WATER TRANSPORT & SERVICES INCIDENTAL
175	175	TRUCK TRANSPORT INDUSTRIES
176	176	URBAN TRANSIT SYSTEM INDUSTRY
177	177	INTERURBAN & RURAL TRANSIT SYSTEMS
178	178	TAXICAB & OTHER TRANSPORT. IND.

179	179	SCHOOL & OTHER BUS TRANSPORT. IND.
180	180	OTHER SERV. INCIDENTAL TO TRANSPORTATION
181	181	NATURAL GAS PIPELINE TRANSPORT IND.
182	182	CRUDE OIL & OTHER PIPELINE TRANSP.
183	183	GRAIN ELEVATOR INDUSTRY
184	184	OTHER STORAGE & WAREHOUSING IND.
185	185	RADIO & TELEVISION BROADCASTING IND
186	186	CABLE TELEVISION INDUSTRY
187	187	TELECOMMUNICATION CARRIERS & OTHER
188	188	POSTAL & COURIER SERVICE IND.
189	189	ELECTRIC POWER SYSTEMS INDUSTRY
190	190	GAS DISTRIBUTION SYSTEMS INDUSTRY
191	191	WATER & OTHER UTILITY INDUSTRIES NEC
192	192	WHOLESALE TRADE INDUSTRIES
193	193	RETAIL TRADE INDUSTRIES
194	194	CENTRAL BANK
195	195	BANKS & OTH. DEP. ACC. INSTITUTIONS
196	196	CREDIT UNIONS
197	197	OTHER FINANCE INDUSTRIES
198	198	REAL ESTATE OPERATOR INDUSTRY
199	199	REAL ESTATE & INSURANCE AGENT IND.
200	200	INSURANCE INDUSTRIES
201	201	OWNER OCCUPIED DWELLINGS
202	202	COMPUTER & RELATED SERVICES
203	203	ACCOUNTING & LEGAL SERVICES
204	204	ARCHITECTURAL, ENGINEERING, & SCIENTIFIC SERVICES
205	205	ADVERTISING SERVICES
206	206	MISC. BUSINESS SERVICES
207	207	EDUCATION SERVICES, PRIVATE
208	208	OTHER HEALTH, & SOCIAL SERVICES
209	209	HEALTH PRACTITIONERS & LABORATORIES IND.
210	210	ACCOMMODATION SERVICE INDUSTRIES
211	211	FOOD & BEVERAGE SERVICE INDUSTRIES
212	212	MOTION PICTURE, AUDIO & VIDEO PROD. DIST.
213	213	MOTION PICTURE EXHIBITION
214	214	THEATRE, SPORTS & OTHER REC. SERVICES
215	215	LOTTERIES, BINGOS, CASINOS ETC.
216	216	LAUNDRIES & CLEANERS
217	217	OTHER PERSONAL SERVICES
218	218	PHOTOGRAPHERS
219	219	AUTO & MACHINERY LEASING SERV.
220	220	BUSINESS MEMBERSHIP ASSOC.
221	221	TRAVEL SERVICES
222	222	PARKING & OTHER SERVICES
223	223	OTHER REPAIR & MAINTENANCE SERVICES
224	224	OPERATING SUPPLIES

225	225	OFFICE SUPPLIES
226	226	CAFETERIA SUPPLIES
227	227	LABORATORY SUPPLIES
228	228	TRAVEL & ENTERTAINMENT
229	229	ADVERTISING & PROMOTION
230	230	TRANSPORTATION MARGINS
231	231	N.C. RELIGIOUS ORGANIZATIONS
232	232	N.C. WELFARE ORGANIZATIONS
233	233	N.C. SPORTS & RECREATION CLUBS
234	234	N.C. EDUCATIONAL INSTITUTIONS
235	235	N.C. OTHER ORGANIZATIONS
236	236	N.C. HOSPITALS
237	237	N.C. RESIDENTIAL CARE FACILITIES
238	238	N.C. UNIVERSITY EDUCATION
239	239	N.C. OTHER EDUCATIONAL SERV.
240	240	N.C. DEFENCE
241	241	N.C. OTHER MUNIC. GOVT.
242	242	N.C. OTHER PROV. GOVT.
243	243	N.C. OTHER FEDERAL GOVT.

B. FINAL DEMAND CATEGORIES

244	1	PE FOOD & NON-ALCOHOLIC BEVERAG
245	2	PE ALCOHOLIC BEVERAGES
246	3	PE TOBACCO PRODUCTS
247	4	PE MEN'S AND BOY'S CLOTHING
248	5	PE WOMEN'S&CHILDREN'S CLOTHING
249	6	PE FOOTWEAR AND SHOE REPAIR
250	7	PE GROSS IMPUTED RENTS
251	8	PE GROSS RENT PAID
252	9	PE OTHER LODGING
253	10	PE ELECTRICITY
254	11	PE NATURAL GAS
255	12	PE OTHER FUELS
256	13	PE FURN.,CARPETS&FLOOR COVERING
257	14	PE DURABLE HHLD. APPLIANCES
258	15	PE SEMI-DUR HHLD FURN&SUPPLIES
259	16	PE NON-DURABLE HHLD. SUPPLIES
260	17	PE LAUNDRY & DRY CLEANING SERV.
261	18	PE DOMESTIC & CHILD CARE SERVICES
262	19	PE OTHER HOUSEHOLD SERVICES
263	20	PE MEDICAL CARE
264	21	PE HOSPITAL CARE AND THE LIKE
265	22	PE OTHER MEDICAL CARE EXPENSES
266	23	PE DRUGS AND SUNDRIES
267	24	PE NEW & USED (NET) MOTOR VEHICLES

268	25	PE MOTOR VEHICLES REPAIRS & PARTS
269	26	PE MOTOR FUELS AND LUBRICANTS
270	27	PE OTHER AUTO RELATED SERVICES
271	28	PE PURCHASED TRANSPORTATION
272	29	PE COMMUNICATIONS
273	30	PE REC., SPORTS&CAMPING EQUIP
274	31	PE READING & ENTERTAINMENT SUPP.
275	32	PE RECREATIONAL SERVICES
276	33	PE EDUCATION &CULTURAL SERVICES
277	34	PE JEWELLRY,WATCHES & REPAIRS
278	35	PE TOILET ARTICLES,COSMETICS
279	36	PE PERSONAL CARE
280	37	PE RESTAURANTS & HOTELS
281	38	PE FINANCIAL,LEGAL & OTHER SERV.
282	39	PE OPER. EXP. NON-PROFIT ORGN.
283	40	PE NET EXPENDITURES ABROAD
284	41	M&E AGRICULTURE AND RELATED SERVICES INDUSTR
285	42	M&E FISHING AND TRAPPING INDUSTRIES
286	43	M&E LOGGING AND FORESTRY INDUSTRIES
287	44	M&E MINING INDUSTRIES
288	45	M&E CRUDE PETROLEUM AND NATURAL GAS
289	46	M&E QUARRY AND SAND PIT INDUSTRIES
290	47	M&E SERVICES RELATED TO MINERAL EXTRACTION
291	48	M&E FOOD INDUSTRIES
292	49	M&E BEVERAGE INDUSTRIES
293	50	M&E TOBACCO INDUSTRIES
294	51	M&E RUBBER PRODUCTS INDUSTRIES
295	52	M&E PLASTIC PRODUCTS INDUSTRIES
296	53	M&E LEATHER AND ALLIED PRODUCTS INDUSTRIES
297	54	M&E PRIMARY TEXTILE AND TEXTILE PRODUCTS IND
298	55	M&E CLOTHING INDUSTRIES
299	56	M&E WOOD INDUSTRIES
300	57	M&E FURNITURE AND FIXTURE INDUSTRIES
301	58	M&E PAPER AND ALLIED PRODUCTS INDUSTRIES
302	59	M&E PRINTING, PUBLISHING AND ALLIED INDUSTRI
303	60	M&E PRIMARY METAL INDUSTRIES
304	61	M&E FABRICATED METAL PRODUCT INDUSTRIES
305	62	M&E MACHINERY INDUSTRIES
306	63	M&E TRANSPORTATION EQUIPMENT INDUSTRIES
307	64	M&E ELECTRICAL AND ELECTRONIC PRODUCTS INDUS
308	65	M&E NON-METALLIC MINERAL PRODUCTS INDUSTRIES
309	66	M&E REFINED PETROLEUM AND COAL PRODUCTS INDU
310	67	M&E CHEMICAL AND CHEMICAL PRODUCTS INDUSTRIE
311	68	M&E OTHER MANUFACTURING INDUSTRIES
312	69	M&E CONSTRUCTION INDUSTRIES
313	70	M&E TRANSPORTATION INDUSTRIES

314	71	M&E PIPELINE TRANSPORT INDUSTRIES
315	72	M&E STORAGE AND WAREHOUSING INDUSTRIES
316	73	M&E COMMUNICATION INDUSTRIES
317	74	M&E OTHER UTILITY INDUSTRIES
318	75	M&E WHOLESALE TRADE INDUSTRIES
319	76	M&E RETAIL TRADE INDUSTRIES
320	77	M&E FINANCE AND INSURANCE INDUSTRIES
321	78	M&E REAL ESTATE OPER. & INSURANCE INDUSTRIES
322	79	M&E BUSINESS SERVICE INDUSTRIES
323	80	M&E HEALTH AND SOCIAL SERVICES INDUSTRY
324	81	M&E ACCOMMODATION AND FOOD SERVICE INDUSTRY
325	82	M&E AMUSEMENT AND RECREATIONAL SERVICES
326	83	M&E PERSONAL & HOUSEHOLD SERVICES IND.
327	84	M&E OTHER SERVICE INDUSTRIES
328	85	M&E UNIVERSITIES
329	86	M&E OTHER INSTITUTIONS
330	87	M&E EDUCATION
331	88	M&E HOSPITALS
332	89	M&E USED CARS, EQUIPMENT
333	90	M&E FEDERAL GOVERNMENT SERVICE INDUSTRIES
334	91	M&E PROVINCIAL GOVERNMENT SERVICE INDUSTRIES
335	92	M&E LOCAL GOVERNMENT SERVICE INDUSTRIES
336	93	CON AGRICULTURE AND RELATED SERVICES INDUSTR
337	94	CON FISHING AND TRAPPING INDUSTRIES
338	95	CON LOGGING AND FORESTRY INDUSTRIES
339	96	CON MINING INDUSTRIES
340	97	CON CRUDE PETROLEUM AND NATURAL GAS
341	98	CON QUARRY AND SAND PIT INDUSTRIES
342	99	CON SERVICES RELATED TO MINERAL EXTRACTION
343	100	CON FOOD INDUSTRIES
344	101	CON BEVERAGE INDUSTRIES
345	102	CON TOBACCO INDUSTRIES
346	103	CON RUBBER PRODUCTS INDUSTRIES
347	104	CON PLASTIC PRODUCTS INDUSTRIES
348	105	CON LEATHER AND ALLIED PRODUCTS INDUSTRIES
349	106	CON PRIMARY TEXTILE AND TEXTILE PRODUCTS IND
350	107	CON CLOTHING INDUSTRIES
351	108	CON WOOD INDUSTRIES
352	109	CON FURNITURE AND FIXTURE INDUSTRIES
353	110	CON PAPER AND ALLIED PRODUCTS INDUSTRIES
354	111	CON PRINTING, PUBLISHING AND ALLIED INDUSTRI
355	112	CON PRIMARY METAL INDUSTRIES
356	113	CON FABRICATED METAL PRODUCT INDUSTRIES
357	114	CON MACHINERY INDUSTRIES
358	115	CON TRANSPORTATION EQUIPMENT INDUSTRIES
359	116	CON ELECTRICAL AND ELECTRONIC PRODUCTS INDUS

360	117	CON NON-METALLIC MINERAL PRODUCTS INDUSTRIES
361	118	CON REFINED PETROLEUM AND COAL PRODUCTS INDU
362	119	CON CHEMICAL AND CHEMICAL PRODUCTS INDUSTRIE
363	120	CON OTHER MANUFACTURING INDUSTRIES
364	121	CON CONSTRUCTION INDUSTRIES
365	122	CON TRANSPORTATION INDUSTRIES
366	123	CON PIPELINE TRANSPORT INDUSTRIES
367	124	CON STORAGE AND WAREHOUSING INDUSTRIES
368	125	CON COMMUNICATION INDUSTRIES
369	126	CON OTHER UTILITY INDUSTRIES
370	127	CON WHOLESALE TRADE INDUSTRIES
371	128	CON RETAIL TRADE INDUSTRIES
372	129	CON FINANCE AND REAL ESTATE INDUSTRIES
373	130	CON INSURANCE INDUSTRIES
374	131	CON BUSINESS SERVICE INDUSTRIES
375	132	CON HEALTH AND SOCIAL SERVICES INDUSTRY
376	133	CON ACCOMMODATION AND FOOD SERVICE INDUSTRY
377	134	CON AMUSEMENT AND RECREATIONAL SERVICES
378	135	CON PERSONAL & HOUSEHOLD SERVICES IND.
379	136	CON OTHER SERVICE INDUSTRIES
380	137	CON UNIVERSITIES
381	138	CON OTHER INSTITUTIONS
382	139	CON HOUSING
383	140	CON TRANSFER COST OF OLD BUILDINGS
384	141	CON EDUCATION
385	142	CON HOSPITALS
386	143	CON FEDERAL GOVERNMENT SERVICE INDUSTRIES
387	144	CON PROVINCIAL GOVERNMENT SERVICE INDUSTRIES
388	145	CON LOCAL GOVERNMENT SERVICE INDUSTRIES
389	146	INV FINISHED GOODS & GOODS I.P.
390	147	INV RAW MATERIALS & G.P.R.S.
391	148	GCE HOSPITAL & RESIDENTIAL CARE EXP.
392	149	GCE EDUCATION EXP.
393	150	GCE DEFENCE EXP.
394	151	GCE OTHER MUNICIPAL GOVT. EXP.
395	152	GCE OTHER PROV. GOVT. EXP.
396	153	GCE OTHER FED. GOVT. EXP.
397	154	DOMESTIC EXPORTS
398	155	RE-EXPORTS
399	156	IMPORTS

APPENDIX IV

1993 Personal Expenditure Categories

Comments:

1 PE FOOD & NON-ALCOHOLIC BEVERAG

No change to PE 1

- 0010 Cattle & calves
- 0030 Hogs
- 0040 Poultry
- 0059 Other live animals
- 0090 Fluid milk, unprocessed
- 0100 Eggs in the shell
- 0110 Honey & beeswax
- 0130 Fresh fruit, excl tropical
- 0141 Potatoes, fresh or chilled
- 0142 Other vegetables, fresh or chilled
- 0290 Fish & seafood, fresh, chilled
- 0440 Salt
- 0521 Beef, fresh, chilled, frozen
- 0522 Pork, fresh, chilled, frozen
- 0523 Other meat, fresh, chilled, frozen
- 0524 Edible offal, fresh, chilled, frozen
- 0540 Cured meat
- 0559 Prepared meat products
- 0570 Animal fat & lard
- 0580 Margarine & shortening
- 0650 Poultry, fresh, chilled, frozen
- 0679 Fluid milk, processed
- 0680 Fresh cream
- 0690 Butter
- 0700 Cheese
- 0719 Evaporated & condensed dairy prod.
- 0720 Ice cream
- 0731 Powder dairy products
- 0732 Other dairy products
- 0740 Mayonnaise, salad dressing & mustard
- 0751 Fish&seafood prod fresh,chilled,frozen
- 0752 Other fish & seafood products
- 0761 Frozen fruit & juice
- 0762 Other fruit juice
- 0763 Other fruit products
- 0770 Fruit & jam in airtight containers
- 0781 Frozen potatoes
- 0782 Other frozen vegetables
- 0783 Other preserved vegetables
- 0790 Vegetables & juice in airtight cont.
- 0800 Soups in airtight containers
- 0810 Infant & junior foods, canned
- 0820 Sauces, pickles, etc.

1993 Personal Expenditure Categories

Comments:

0830 Vinegar
0841 Mineral water, fruit drinks & ice
0842 Pasta products, excl dry pasta
0843 Precooked & frozen food products
0900 Wheat flour
0919 Starches
0920 Breakfast cereal products
0930 Biscuits
0940 Plain bread & rolls
0951 Other bakery products
0952 Food snacks
0960 Cocoa & chocolate
0979 Nuts
0989 Chocolate confectionery
0999 Other confectionery
1010 Sugar
1069 Other flours & processed grains
1071 Maple sugar & syrup
1072 Other syrup
1080 Prepared cake & other mixes
1090 Dehydrated soup mixes & bases
1100 Roasted coffee
1110 Tea
1120 Potato chips & flakes
1131 Spices
1132 Peanut butter
1133 Food & drink powders
1134 Other food products
1135 Infant & junior foods, excl canned
1136 Dry pasta
1140 Soft drink concentrates
1150 Carbonated soft drinks
4109 Refined vegetable oils
5930 Tropical fruit

2 PE ALCOHOLIC BEVERAGES

No change to PE 2

1161 Distilled alc. beverages, bought in store
1191 Beer, incl coolers, bought in store
1201 Wine, incl coolers, bought in store

3 PE TOBACCO PRODUCTS

No Change to PE 3

1220 Cigarettes
1239 Other tobacco products

1993 Personal Expenditure Categories

Comments:

4 PE MEN'S AND BOY'S CLOTHING

No change to PE 4

- 1410 Leather gloves
- 1440 Handbags, wallets, etc
- 1800 Hosiery
- 1831 Men's & boys' knitted clothing
- 1832 Sweaters
- 1841 Men's & boys' clothing
- 1859 Other clothing & accessories
- 1880 Fur apparel
- 5532 Retailing service
- 5725 Other personal services

5 PE WOMEN'S&CHILDREN'S CLOTHING

No change to PE 5

- 1410 Leather gloves
- 1440 Handbags, wallets, etc
- 1800 Hosiery
- 1832 Sweaters
- 1833 Women's knitted clothing
- 1834 Children's knitted clothing
- 1842 Women's underwear & sleepwear
- 1843 Other women's clothing
- 1844 Children's wear
- 1859 Other clothing & accessories
- 1869 Dressed furs
- 1880 Fur apparel
- 5532 Retailing service
- 5725 Other personal services

6 PE FOOTWEAR AND SHOE REPAIR

No change to PE 6

- 1240 Waterproof footwear
- 1400 Footwear, excl waterproof
- 5725 Other personal services

7 PE GROSS IMPUTED RENTS

- 5491 Water supply
- 5492 Other utilities
- 5570 Imputed rent, owner occup. dwelling

5491 moved to PE 9

5492 moved to PE 9

1993 Personal Expenditure Categories

Comments:

8 PE GROSS RENT PAID

- 5491 Water supply
- 5492 Other utilities
- 5580 Cash residential rent
- 5740 Services to buildings & dwellings
- 5792 Rental, other mach & equip incl const

5491 moved to PE 9

5492 moved to PE 9

9 PE OTHER LODGING

- 5591 Imputed lodging
- 5592 Lodging in universities
- 5593 Other paid lodging, excl. univ.

Content changed. New PE 9 has also 5491 and 5492 from former PE 7 and PE 8

10 PE ELECTRICITY

- 5460 Electric power

No change to PE 10

11 PE NATURAL GAS

- 0390 Natural gas, excl liquified
- 3990 Liquid petroleum gases, incl nat. gas

No change to PE 11

12 PE OTHER FUELS

- 0270 Fuelwood & other crude wood
- 0370 Coal
- 1930 Wood waste
- 2013 Other wood end products
- 3963 Light fuel oil
- 3964 Heavy fuel oil
- 3990 Liquid petroleum gases, incl nat. gas
- 4011 Asphalt compound, hot bulk
- 5480 Coke

No change to PE 12

13 PE FURN.,CARPETS&FLOOR COVERING

- 1539 Felt
- 1700 Textile floor covering
- 1940 Custom wood work & millwork
- 2041 Household furniture
- 2042 Furniture parts
- 2050 Office furniture
- 2069 Commercial & instit. furniture
- 2079 Mattresses & other furniture
- 5510 Repair service for mach & equip
- 5520 Rental of office equipment
- 5532 Retailing service

No change to PE 13

1993 Personal Expenditure Categories

Comments:

14 PE DURABLE HHLD. APPLIANCES

No change to PE 14

- 2991 Household clothes washers & dryers
- 2992 Household dishwashers
- 2993 Mowers, snowblowers, & oth hhold equip
- 3019 Non-elect. furnaces & heat equip
- 3149 Bulldozers, farm & garden tractors
- 3150 Other agricultural machinery
- 3200 Fans & air circ. units, not indust.
- 3261 Air cond. equip, wall & window
- 3531 Microwave ovens
- 3532 Other small household appliances
- 3549 Electric furnace&oth elect.heat.equip
- 3550 Household refrigerators & freezers
- 3560 Hhold cooking equip, excl microwave
- 3580 Telephone & rel. equip, incl facsimile
- 5510 Repair service for mach & equip

15 PE SEMI-DUR HHLD FURN&SUPPLIES

Content changed.

- 0460 Clays
- 0490 Sand (excl silica) & gravel
- 0501 Stone & silica sand for ind. use
- 0502 Stone for construction
- 1311 Self-adhesive tape
- 1312 Other rubber prod for industrial use
- 1320 Hose & tubing, mainly rubber
- 1351 Plastic film & sheet
- 1353 Other plastic products, incl cups
- 1355 Other rubber end products
- 1389 Plastic pipe & pipe fittings
- 1399 Leather & misc leather goods
- 1430 Luggage, briefcases, etc
- 1440 Handbags, wallets, etc
- 1450 Cotton yarn
- 1470 Cotton woven fabric
- 1509 Bedding
- 1519 Wool & wool mix yarn & thread
- 1520 Wool & wool mix woven fabric
- 1539 Felt
- 1561 Filament yarn
- 1562 Yarn of staple fibres
- 1581 Man-made fabric for clothing
- 1583 Pile fabric
- 1620 Cotton thread
- 1630 Man-made thread

1399 moved to PE 33

1430 moved to PE 33

1440 moved to PE 33

1993 Personal Expenditure Categories

Comments:

1659 Rope & twine
1679 Narrow fabrics, incl lace
1729 Awnings, tarpaulins, etc
1789 Other household textile products
1792 Other textile products
1829 Knitted fabrics
1911 Lumber
1912 Treated lumber & wood products
1950 Plywood & veneer
1963 Millwork
2013 Other wood end products
2089 Portable lighting fixtures
2222 Wallpaper
2223 Other coated paper & products
2851 Metal kitchen utensils
2852 Other kitchen utensils
2861 Other metal containers & closures
2870 Iron & steel wire & cable
2890 Chain, excl motor veh. & power trans.
2900 Welding rods, wire electrodes
2919 Wire products, incl springs
2929 Fastener hardware
2939 Builders' hardware
2949 Miscellaneous hardware
2961 Machine tools
2962 Tool accessories
2979 Hand & measuring tools
2980 Scissors, razor blades, ind.cutl.,etc
3100 Fire fight. & traffic control equip
3231 Construction & mining machinery
3232 Logging, pulp&paper industry machinery
3233 Metal working machinery
3234 Other industry specific machinery
3235 Service industry machinery
3240 Power hand tools
3270 Scales & balances
3650 Welding machinery & equipment
3671 Ballast
3672 Transformers & converters
3690 Batteries
3700 Wire & cable, insulated, excl alum.
3729 Wiring materials & electrical meters
3739 Electric light bulbs & tubes
3741 Elec. lighting fixt., excl portable
3750 Cement
3779 Concrete products, incl sand & lime

1993 Personal Expenditure Categories

Comments:

3820 Ceramic household products
3849 Natural stone products
3880 Asbestos products
3901 Glass & other glass products
3902 Safety glass
3910 Glass containers
3920 Mirrors & glass household products
3930 Abrasive products
4090 Paints & related products
4999 Measuring & controlling instruments
5049 Jewelry, metal tableware, etc
5100 Impregnated & coated fabrics
5130 Shades & blinds
5189 Other metal end products
5190 Sewing needs
5219 Art & decor. goods, misc end prod

16 PE NON-DURABLE HHLD. SUPPLIES

No change to PE 16

0169 Seeds, excl oil seeds
0170 Nursery stock, flowers, etc
0270 Fuelwood & other crude wood
0450 Peat
0890 Pet feeds
1351 Plastic film & sheet
1353 Other plastic products, incl cups
1355 Other rubber end products
1360 Plastic containers & closures
1389 Plastic pipe & pipe fittings
2149 Wrapping & sack paper, & bag stock
2179 Toilet paper, paper towel, tissue, etc
2211 Paper bags & sacks
2213 Plastic bags
2223 Other coated paper & products
2239 Aluminum foil
2241 Paper diapers & sanitary napkins
2242 Textile hygiene products
2270 Paper end products, incl household
4000 Naphtha
4020 Petrochemical feed stock
4034 Chemical fertilizers
4050 Cellulosic plastic film & sheet
4131 Soaps
4132 Detergents
4133 Other cleaning products
4149 Other industrial chemical prep.

1993 Personal Expenditure Categories

Comments:

- 4154 Bleach and fabric softener
- 4810 Insecticides & herbicides
- 4900 Polish, cream & wax products
- 5060 Brooms, brushes, mops, etc.
- 5532 Retailing service

17 PE LAUNDRY & DRY CLEANING SERV.

- 5680 Laundry, cleaning & pressing services

Former PE 17 disappears
5680 moved to new PE 18
(former PE 19)

18 PE DOMESTIC & CHILD CARE SERVICES

- 5632 Child care outside home
- 5723 Child care in home
- 5724 Private household service

Re-numbered as New PE 17

19 PE OTHER HOUSEHOLD SERVICES

- 0231 Services incidental to agriculture
- 5510 Repair service for mach & equip
- 5562 Non-life insurance
- 5740 Services to buildings & dwellings
- 5761 Other services to business & persons
- 5792 Rental, other mach & equip incl const
- 5950 Government services

Re-numbered as New PE 18
Content changed
New PE 18 has 5680 from
former PE 17

20 PE MEDICAL CARE

- 5631 Residential Care
- 5633 Other health & social services
- 5634 Health practitioners & lab. services

Re-numbered as New PE 19
Content also changed.
Residential care facilities are now
in Non-Commercial
Industry 237

21 PE HOSPITAL CARE AND THE LIKE

- 5620 Hospital services

Re-numbered as New PE 20

22 PE OTHER MEDICAL CARE EXPENSES

- 5562 Non-life insurance

Re-numbered as New PE 21

1993 Personal Expenditure Categories

23 PE DRUGS AND SUNDRIES

Comments:

Re-numbered as New PE 22

- 1791 Textile medical products
- 4080 Pharmaceuticals
- 4499 Other alcohols & derivatives
- 5001 Medical & dental equip & supplies
- 5002 Ophthalmic goods
- 5003 Personal medical goods

24 PE NEW & USED (NET) MOTOR VEHICLES

Re-numbered as New PE 23

- 3340 Automobiles, incl passenger vans
- 3350 Trucks, road tractors & chassis
- 3431 Motor vehicle stampings
- 3432 Motor vehicle steering & suspension
- 3433 Motor vehicle wheels & brakes
- 3434 Motor vehicle plastic parts & trim
- 3435 Motor vehicle fabric accessories
- 3436 Other motor vehicle parts & access.
- 5532 Retailing service

25 PE MOTOR VEHICLES REPAIRS & PARTS

Re-numbered as New PE 24

- 1250 Passenger car tires
- 1260 Truck, bus & off-highway tires
- 1279 Other tires & tubes
- 1289 Tire repair material & retreads
- 1300 Conveyor & transmission belting
- 1353 Other plastic products, incl cups
- 1355 Other rubber end products
- 1389 Plastic pipe & pipe fittings
- 1792 Other textile products
- 3410 Motor vehicle engines & parts
- 3420 Motor vehicle electric equipment
- 3431 Motor vehicle stampings
- 3432 Motor vehicle steering & suspension
- 3433 Motor vehicle wheels & brakes
- 3434 Motor vehicle plastic parts & trim
- 3435 Motor vehicle fabric accessories
- 3436 Other motor vehicle parts & access.
- 3690 Batteries
- 3742 Vehicle lighting equipment
- 4090 Paints & related products
- 5510 Repair service for mach & equip

1993 Personal Expenditure Categories

26 PE MOTOR FUELS AND LUBRICANTS

- 0390 Natural gas, excl liquified
- 3950 Gasoline
- 3961 Aviation fuel
- 3962 Diesel oil
- 3970 Lubricating oils & greases
- 3990 Liquid petroleum gases, incl nat. gas
- 4710 Antifreezing preparations
- 4729 Additives & automobile chemicals

Comments:

Re-numbered as New PE 25

27 PE OTHER AUTO RELATED SERVICES

Re-numbered as New PE 26

- 5322 Parking services
- 5410 Highway and bridge maintenance
- 5562 Non-life insurance
- 5761 Other services to business & persons
- 5770 Rental of automobiles & trucks
- 5950 Government services
- 5980 Taxes on production

28 PE PURCHASED TRANSPORTATION

Re-numbered as New PE 27

- 5301 Air transport, passenger
- 5304 Serv. incidental to air transport
- 5311 School bus & other transportation
- 5312 Ambulance services
- 5321 Travel agents,tour whols. & operator serv.
- 5331 Water transport, passenger
- 5351 Rail transport, passenger
- 5352 Rail transport, freight
- 5360 Truck transportation
- 5371 Bus transport, passenger
- 5372 Bus transport, parcel express
- 5380 Urban transit
- 5390 Taxicab transportation
- 5422 Other storage & warehousing

29 PE COMMUNICATIONS

Re-numbered as New PE 28

- 5440 Telephone & other telecommunications
- 5450 Postal services
- 5762 Courier service

1993 Personal Expenditure Categories

30 PE REC., SPORTS&CAMPING EQUIP

Comments:

Re-numbered as New PE 29

- 1729 Awnings, tarpaulins, etc
- 1730 Tents, sleeping bags, sails, etc
- 3120 Firearms & military hardware
- 3291 Computers, video units, printers, etc
- 3292 Office mach.,excl.photocopy&facsimile
- 3300 Aircraft
- 3373 Motor homes, motorcycles & atvs
- 3391 Non-commercial trailers
- 3489 Ships, boats & parts, excl pleasure
- 3519 Snowmobiles
- 3520 Pleasure boats & sporting craft
- 3571 Radio, stereo, CD players
- 3572 TV, VCR, & unrec. video & audio tape
- 3599 Broadcasting & radio comm. equip
- 3619 Semi-conductors
- 3621 Printed circuits
- 3622 Integrated circuits
- 3623 Other electronic equipment comp.
- 3661 Power gen. & marine prop., non-electric
- 3662 Electrical generators & motors
- 4759 Explosives & non-military ammunition
- 5031 Optical & photo equipment
- 5032 Photocopy & microfilm equipment
- 5079 Bicycles
- 5080 Recreational equipment
- 5201 Recordings, musical instr.&art.supply
- 5202 Smokers' supplies
- 5510 Repair service for mach & equip
- 5532 Retailing service
- 5751 Software products
- 5791 Rental, video & recreation equip.

31 PE READING & ENTERTAINMENT SUPP.

Re-numbered as New PE 30

- 0059 Other live animals
- 2129 Other paper, woodfree
- 2261 Paper stationery
- 2262 Other stationery supplies
- 2263 Photographic paper
- 2281 Newspapers
- 2282 Magazines & periodicals
- 2291 Books
- 2292 Greeting & postcards, maps, etc
- 2311 Printed business forms
- 2313 Other printed matter

1993 Personal Expenditure Categories

Comments:

- 4820 Adhesives
- 4880 Printing & other inks
- 5033 Photographic film & plate
- 5099 Toys & games, incl electronic
- 5202 Smokers' supplies
- 5219 Art & decor. goods, misc end prod
- 5532 Retailing service

32 PE RECREATIONAL SERVICES

Re-numbered as New PE 31

add: 58703 Sports and Recreation clubs output from Non-Commercial industry 233

- 5303 Air transport, specialty
- 5430 Radio & television broadcasting
- 5642 Motion picture exhibition
- 5651 Lottery, bingo, casino, etc. services
- 5652 Race track services
- 5653 Other recreational services
- 5730 Photographic services
- 5950 Government services

33 PE EDUCATION & CULTURAL SERVICES

Re-numbered as New PE 32

58704 is the output of Non-Commer industry 234

- 5610 Education services
- 58704 Non-Commercial educational institutions
- 5950 Government services

34 PE JEWELLRY, WATCHES & REPAIRS

Re-numbered as New PE 33 and

title changed to "Personal Effects"

Content also changed

New PE 33 also includes:

1399 Leather & misc leather goods

1430 Luggage, briefcases, etc

1440 Handbags, wallets, etc

from former PE 15.

- 5020 Watches, clocks, etc
- 5049 Jewellery, metal tableware, etc
- 5219 Art & decor. goods, misc end prod
- 5510 Repair service for mach & equip

35 PE TOILET ARTICLES, COSMETICS

Former PE 35 disappears

all commodities are now in the new PE 34 Personal Care

- 2980 Scissors, razor blades, ind.cutl.,etc
- 4120 Oral care products
- 4151 Cosmetic products
- 4152 Hair care products
- 4153 Other personal care products
- 5060 Brooms, brushes, mops, etc.

1993 Personal Expenditure Categories

36 PE PERSONAL CARE

- 5721 Barber & beauty services
- 5722 Funeral services
- 5725 Other personal services
- 5950 Government services

37 PE RESTAURANTS & HOTELS

- 1162 Distilled alc. beverages, cons. on lic. pre
- 1192 Beer, incl coolers, cons. on lic. premises
- 1202 Wine. incl coolers, cons. on lic. premises
- 5690 Accommodation services
- 5700 Meals

38 PE FINANCIAL,LEGAL & OTHER SERV.

- 5542 Imp. serv. charge, banks&oth.dep.acc.co.
- 5551 Expl. serv. charge, banks&oth.dep.acc.co.
- 5552 Imputed service charge, credit unions
- 5553 Explicit service charge, credit unions
- 5555 Stock & bond commissions
- 5556 Imp. serv. charge, sales fin&cons. loan
- 5557 Mutual funds cost of service
- 5561 Life insurance
- 5563 Pension fund cost of service
- 5662 Accounting & legal services
- 5780 Trade association dues
- 5860 Advertising & promotion
- 5950 Government services

39 PE OPER. EXP. NON-PROFIT ORGN.

- 5870 Religious organizations
- 5870 Welfare organizations
- 5870 Non-Commercial other organizations

40 PE NET EXPENDITURES ABROAD

- 0559 Prepared meat products
- 0679 Fluid milk, processed
- 0700 Cheese
- 0752 Other fish & seafood products

Comments:

Re-numbered as New PE 34

Content also changed
Added all Commodities of
former PE 35 which disappears.
Thus, 2980, 4120, 4151, 4152, 4153
and 5060 are added here in
New PE 34

Re-numbered as New PE 35

Re-numbered as New PE 36

• Re-numbered as New PE 37

Content also changed
- output of N.C. 231
- output of N.C. 232
- output of N.C. 235
add: 5633 Other health Services.
to New PE 37

Re-numbered as New PE 38

This represents the "purchases made
by Canadians abroad less purchases
made by foreigners in Canada".

1993 Personal Expenditure Categories

0762 Other fruit juice
0763 Other fruit products
0783 Other preserved vegetables
0790 Vegetables & juice in airtight cont.
0820 Sauces, pickles, etc.
0841 Mineral water, fruit drinks & ice
0930 Biscuits
0952 Food snacks
0989 Chocolate confectionery
0999 Other confectionery
1120 Potato chips & flakes
1134 Other food products
1150 Carbonated soft drinks
1161 Distilled alc. beverages, bought in store
1162 Distilled alc. beverages, cons. on lic. pre
1191 Beer, incl coolers, bought in store
1192 Beer, incl coolers, cons. on lic. premises
1201 Wine, incl coolers, bought in store
1202 Wine, incl coolers, cons. on lic. premises
1220 Cigarettes
1239 Other tobacco products
1240 Waterproof footwear
1400 Footwear, excl waterproof
1831 Men's & boys' knitted clothing
1833 Women's knitted clothing
1834 Children's knitted clothing
1841 Men's & boys' clothing
1843 Other women's clothing
1844 Children's wear
1859 Other clothing & accessories
2041 Household furniture
2979 Hand & measuring tools
3240 Power hand tools
3340 Automobiles, incl passenger vans
3350 Trucks, road tractors & chassis
3360 Buses & chassis
3373 Motor homes, motorcycles & atvs
3391 Non-commercial trailers
3410 Motor vehicle engines & parts
3420 Motor vehicle electric equipment
3433 Motor vehicle wheels & brakes
3436 Other motor vehicle parts & access.
3519 Snowmobiles
3531 Microwave ovens
3532 Other small household appliances
3571 Radio, stereo, CD players

Comments:

For tax purposes, however, we show the gross travel imports here and gross travel exports in "157 Exports of travel".

1993 Personal Expenditure Categories

Comments:

- 3572 TV, VCR, & unrec. video & audio tape
- 3599 Broadcasting & radio comm. equip
- 3690 Batteries
- 3950 Gasoline
- 4151 Cosmetic products
- 5020 Watches, clocks, etc
- 5031 Optical & photo equipment
- 5033 Photographic film & plate
- 5049 Jewelry, metal tableware, etc
- 5099 Toys & games, incl electronic
- 5201 Recordings, musical instr.&art.supply
- 5219 Art & decor. goods, misc end prod
- 5301 Air transport, passenger
- 5311 School bus & other transportation
- 5321 Travel agents,tour whols. & operator serv.
- 5322 Parking services
- 5331 Water transport, passenger
- 5351 Rail transport, passenger
- 5371 Bus transport, passenger
- 5380 Urban transit
- 5390 Taxicab transportation
- 5510 Repair service for mach & equip
- 5653 Other recreational services
- 5690 Accommodation services
- 5700 Meals
- 5770 Rental of automobiles & trucks
- 5940 Unallocated imports & exports

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