

Statistical Commission

Forty-ninth session

6 – 9 March 2018

Item 3(1) of the provisional agenda

**Items for discussion and decision: statistical classifications**

Background document

Available in English only

**Revised  
Classification of Individual Consumption According to Purpose  
(COICOP 2018)**

—

**Optional high detail structure for food goods:  
Structure and explanatory notes**

Prepared by the  
Technical Subgroup for the Revision of COICOP  
(TSG-COICOP)



*The following section is a reproduction of the corresponding section of the introductory guidelines to COICOP 2018:*

### **Optional high detail structure for food goods**

21. There are many applications of the COICOP for which different levels of detail may be needed. To satisfy different user needs, rearranging the COICOP structure to form alternative structures is a possibility. This is a general principle applicable to all international classifications: the Central Product Classification (CPC), for example, has a long established practice in this sense.
22. Such alternative structures can take different forms. They can be:
  - (a) rearrangements of all COICOP categories, or of a subset of categories, into a new structure that still preserves the original detailed categories as building blocks; or
  - (b) expansions of certain areas of interest for sectoral purpose beyond the detail provided in the published classification.
23. Due to the fact that the expenditure of households on food represents the highest portion of household expenditure in many countries, and that more detail is often needed at the national level for food security monitoring and policy interventions, an extension to a six-digit level is provided for Division 01 as an official annex to COICOP 2018. This Annex 2 can be used as a guideline for countries to further extend Division 01 in their national versions and to compare consumption data coming from other sources such as food and nutrition surveys, when there is a need for detailed information on food and non-alcoholic beverages. This level was developed by the Food and Agriculture Organization of the United Nations (FAO) and includes 307 six digit codes to supplement the Subclass structure.

## Optional high detail structure for food goods

### 01 FOOD AND NON-ALCOHOLIC BEVERAGES

#### 01.1 FOOD

##### 01.1.1 Cereals and cereal products

##### 01.1.1.1 Cereals

###### 01.1.1.1.1 Wheat

Dried grains of wheat, whether or not broken or precooked, but not further prepared.

Includes:

- bulgur;
- farro, broken and pearled.

###### 01.1.1.1.2 Rice

Dried grains of rice, whether or not broken or precooked, but not further prepared.

Includes:

- semi- or wholly milled rice;
- husked rice;
- parboiled rice.

###### 01.1.1.1.3 Sorghum

Dried grains of sorghum, whether or not precooked, but not further prepared.

###### 01.1.1.1.4 Barley

Dried grains of barley, whether or not precooked, but not further prepared.

###### 01.1.1.1.5 Millet

Dried grains of millet, whether or not precooked, but not further prepared.

###### 01.1.1.1.6 Maize (corn)

Dried grains of maize (corn), both on the cob or not, whether or not precooked, but not further prepared.

###### 01.1.1.1.7 Quinoa

Dried grains of quinoa, whether or not precooked, but not further prepared.

###### 01.1.1.1.8 Teff

Dried grains of teff, whether or not precooked, but not further prepared.

###### 01.1.1.1.9 Other cereals

Dried grains of other cereals, whether or not broken or precooked, but not further prepared.

Includes:

- rye;
- oats;
- triticale;
- buckwheat;
- canary seed;
- quihuicha or Inca wheat;
- canagua or coaihua;

- adlay or Job's tears;
- other cereals n.e.c.;
- mixed cereal grains, in the form of dried grains, but not further prepared, also including other dehydrated ingredients, e.g. vegetables, provided that these are not the main ingredients.

### **01.1.1.2**

#### **Flour of cereals**

##### **01.1.1.2.1**

##### **Flour of wheat**

Four of wheat, whether instant or not.

##### **01.1.1.2.2**

##### **Flour of rice**

Four of rice, whether instant or not.

##### **01.1.1.2.3**

##### **Flour of sorghum**

##### **01.1.1.2.4**

##### **Flour of barley**

##### **01.1.1.2.5**

##### **Flour of millet**

##### **01.1.1.2.6**

##### **Flour of maize or cornmeal**

Four of maize, whether instant or not.

Includes:

- polenta flour, whether instant or not.

##### **01.1.1.2.7**

##### **Flour of quinoa**

##### **01.1.1.2.8**

##### **Flour of teff**

##### **01.1.1.2.9**

##### **Other flours of cereals**

Flour of other cereals n.e.c.

Excludes:

- almond flour and other nuts flour (01.1.6.9.1);
- fruit flour (01.1.6.9.1);
- flour as baby food, baby rice cereals and other baby cereals (01.1.9.2).

### **01.1.1.3**

#### **Bread and bakery products**

##### **01.1.1.3.1**

##### **Bread**

Bread and bakery products used as bread.

Includes:

- bread and bread rolls;
- crisp bread, rusks, toasted bread, crackers;
- tortillas;
- injera.

##### **01.1.1.3.9**

##### **Other bakery products**

Other baked products, excluding bread or other bakery products used as bread.

Includes:

- pizza bases without topping, whether pre-cooked or not;
- gingerbread and the like;
- sweet biscuits (cookies);

- waffles and wafers;
- ice cream cones;
- crumpets, muffins, croissants, cakes, sweet tarts, sweet pies, and other pastry goods and cakes.

#### **01.1.1.4**

#### **Breakfast cereals**

##### **01.1.1.4.0**

##### **Breakfast cereals**

#### **01.1.1.5**

#### **Macaroni, noodles, couscous and similar pasta products**

##### **01.1.1.5.0**

##### **Macaroni, noodles, couscous and similar pasta products**

#### **01.1.1.9**

#### **Other cereal and grain mill products**

##### **01.1.1.9.0**

##### **Other cereal and grain mill products**

#### **01.1.2**

#### **Live animals, meat and other parts of slaughtered land animals**

#### **01.1.2.1**

#### **Live land animals**

##### **01.1.2.1.1**

##### **Bovine animal, live**

Cattle and buffaloes purchased live for food purpose.

Includes:

- cattle: cow, veal, common o zebu or humped ox, watussi ox, gaur, gayal, banteng, Tibetan yak;
- buffaloes: Indian or water buffaloes, Asiatic buffalo or arni, Celebese anoa or pigmy buffaloes, African buffaloes, such as the dwarf buffaloes and the large Caffrarian buffaloes, the American bison or "buffalo" and the European bison, the "beefalo" (a cross between a bison and a domestic beef animal).

##### **01.1.2.1.2**

##### **Pigs, live**

Pigs purchased live for food purpose.

##### **01.1.2.1.3**

##### **Goats, lambs and sheep, live**

Goats, lambs and sheep purchased live for food purpose.

##### **01.1.2.1.4**

##### **Poultry, live**

Live chicken, ducks, geese, turkeys and guinea fowl purchased live for food purpose.

##### **01.1.2.1.5**

##### **Hares and rabbits, live**

Hares and rabbits purchased live for food purpose.

##### **01.1.2.1.9**

##### **Other live animals**

Other animals n.e.c. purchased live for food purpose.

Includes:

- horses, donkeys and other equines;
- camels, dromedaries, alpaca, llama, guanaco, vicuña and other camelids;
- ostriches, emus, rhea, pheasant, grouse, pigeon, quail and other birds;
- snakes and other reptiles;
- spiders, scorpions, and other insects and worms;
- terrestrial snails;

- frogs;
- other animals n.e.c.

Excludes:

- live fish (01.1.3.1);
- other live seafood (01.1.3.4);
- live animals for transport (07.1.4.0).

## **01.1.2.2**

### **Meat fresh, chilled or frozen**

#### **01.1.2.2.1**

##### **Meat of bovine animals, fresh, chilled or frozen**

Meat of cattle and of buffaloes fresh, chilled or frozen.

Includes fresh, chilled or frozen meat of:

- cattle: cow, veal, common o zebu or humped ox, watussi ox, gaur, gayal, banteng, Tibetan yak;
- buffaloes: Indian or water buffaloes, Asiatic buffalo or arni, Celebese anoa or pigmy buffaloes, African buffaloes, such as the dwarf buffaloes and the large Caffrarian buffaloes, the American bison or "buffalo" and the European bison, the "beefalo" (a cross between a bison and a domestic beef animal).

#### **01.1.2.2.2**

##### **Meat of pig, fresh, chilled or frozen**

#### **01.1.2.2.3**

##### **Meat of goat, lamb and sheep, fresh, chilled or frozen**

#### **01.1.2.2.4**

##### **Meat of poultry, fresh, chilled or frozen**

Meat of chicken, ducks, geese, turkeys and guinea fowl, fresh, chilled or frozen.

#### **01.1.2.2.5**

##### **Meat of hares and rabbits fresh, chilled or frozen**

#### **01.1.2.2.6**

##### **Meat of horses and other equines, fresh, chilled or frozen**

Meat of horses, donkeys and other equines, fresh, chilled or frozen.

#### **01.1.2.2.7**

##### **Meat of camels and camelids, fresh, chilled or frozen**

Meat of camels, dromedaries, alpaca, llama, guanaco, vicuña and other camelids, fresh, chilled or frozen.

#### **01.1.2.2.9**

##### **Other meat, fresh, chilled or frozen**

Other meat fresh, chilled or frozen n.e.c.

Includes:

- meat of seals, walruses, whales and other marine mammals fresh, chilled or frozen;
- meat of antelopes, deer, boars, kangaroos fresh, chilled or frozen;
- meat of ostriches, emus, rhea, pheasant, grouse, pigeon, quail and other birds fresh, chilled or frozen;
- meat of snakes, alligators and other reptiles fresh, chilled or frozen;
- spiders, scorpions, and other insects and worms fresh, chilled or frozen;
- terrestrial snails fresh, chilled or frozen;
- frogs fresh, chilled or frozen.

## **01.1.2.3**

### **Meat dried, salted, in brine or smoked**

#### **01.1.2.3.1**

##### **Meat of bovine, salted, dried or smoked**

Meat of cattle and of buffaloes salted, dried or smoked.

Includes salted, dried or smoked meat of:

- cattle: cow, veal, common o zebu or humped ox, watussi ox, gaur, gayal, banteng, Tibetan yak;
- buffaloes: Indian or water buffaloes, Asiatic buffalo or arni, Celebese anoa or pigmy buffaloes, African buffaloes, such as the dwarf buffaloes and the large Caffrarian buffaloes, the American bison or "buffalo" and the European bison, the "beefalo" (a cross between a bison and a domestic beef animal).

**01.1.2.3.2 Meat of pig, cuts, salted, dried or smoked (bacon and ham)**

Meat of pig, cuts, salted, dried or smoked.

Includes:

- bacon, ham, salami.

**01.1.2.3.9 Other meat dried, salted or smoked**

Other meat dried, salted or smoked n.e.c.

Includes:

- meat of seals, walruses, whales and other marine mammals dried, salted or smoked;
- meat of antelopes, deer, boars, kangaroos dried, salted or smoked;
- meat of ostriches, emus, rhea, pheasant, grouse, pigeon, quail and other birds dried, salted or smoked;
- meat of snakes, alligators and other reptiles dried, salted or smoked;
- spiders, scorpions, and other insects and worms dried, salted or smoked;
- terrestrial snails dried, salted or smoked;
- frogs dried, salted or smoked.

**01.1.2.4 Offal, blood and other parts of slaughtered animals, fresh, chilled or frozen, dried, salted, in brine or smoked**

**01.1.2.4.0 Offal, blood and other parts of slaughtered animals fresh, chilled or frozen, dried, salted, in brine or smoked**

**01.1.2.5 Meat, offal, blood and other parts of slaughtered animals' preparations**

**01.1.2.5.1 Sausages and similar products of meat, offal or blood**

Sausages and similar products of meat, offal or blood.

**01.1.2.5.2 Canned meat**

Meat of all animals generally precooked and preserved in a can.

**01.1.2.5.3 Pâté, including liver pâté**

Pâté of all kind, including liver pâté.

**01.1.2.5.9 Other meat, offals or blood preparations n.e.c.**

Other meat, offals or blood preparations n.e.c.

Includes:

- marinated meat;
- meat extracts, meat juices;
- minced meat mix, from different types of meat;
- breaded meat;
- other preparations of meat, meat offal or blood.



|                   |                                                                                                                                                                                                                                                                                                                                                         |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>01.1.3</b>     | <b>Fish and other seafood</b>                                                                                                                                                                                                                                                                                                                           |
| <b>01.1.3.1</b>   | <b>Fish, live, fresh, chilled, or frozen</b>                                                                                                                                                                                                                                                                                                            |
| <b>01.1.3.1.1</b> | <b>Freshwater fish, live, fresh, chilled, or frozen</b><br>Includes tilapias, catfish (including Pangasius), carps, Nile perch and eels, live, fresh, chilled or frozen.                                                                                                                                                                                |
| <b>01.1.3.1.2</b> | <b>Salmonoidae, live, fresh, chilled, or frozen</b><br>Includes salmons and trouts, live, fresh, chilled or frozen.                                                                                                                                                                                                                                     |
| <b>01.1.3.1.3</b> | <b>Flatfish, live, fresh, chilled, or frozen</b><br>Includes soles, turbot, halibuts and plaices, live, fresh, chilled or frozen.                                                                                                                                                                                                                       |
| <b>01.1.3.1.4</b> | <b>Gadiformes, live, fresh, chilled, or frozen</b><br>Includes cods, haddock, hakes, Alaska pollock and blue whittings, live, fresh, chilled or frozen.                                                                                                                                                                                                 |
| <b>01.1.3.1.5</b> | <b>Tunas, skipjack or stripe-bellied bonito, live, fresh, chilled, or frozen</b><br>Includes tunas and skipjack or stripe-bellied bonito, live, fresh, chilled or frozen.                                                                                                                                                                               |
| <b>01.1.3.1.6</b> | <b>Other pelagic fish, live, fresh, chilled, or frozen</b><br>Includes herrings, sardines, sardinella, brisling or sprats, mackerels and swordfish, live, fresh, chilled or frozen.                                                                                                                                                                     |
| <b>01.1.3.1.9</b> | <b>Other fish, live, fresh, chilled, or frozen</b><br>Includes other fish live, fresh, chilled or frozen not elsewhere classified.                                                                                                                                                                                                                      |
| <b>01.1.3.2</b>   | <b>Fish, dried, salted, in brine or smoked</b>                                                                                                                                                                                                                                                                                                          |
| <b>01.1.3.2.1</b> | <b>Salmonoidae, smoked</b><br>Includes smoked salmons and trouts.                                                                                                                                                                                                                                                                                       |
| <b>01.1.3.2.2</b> | <b>Gadiformes, dried, salted or in brine</b><br>Includes cods, haddock, hakes, Alaska pollock and blue whittings, dried, salted or in brine.                                                                                                                                                                                                            |
| <b>01.1.3.2.9</b> | <b>Other fish, dried, salted, in brine, smoked</b><br>Includes other fish dried, salted, in brine or smoked not elsewhere classified.                                                                                                                                                                                                                   |
| <b>01.1.3.3</b>   | <b>Fish preparations</b>                                                                                                                                                                                                                                                                                                                                |
| <b>01.1.3.3.1</b> | <b>Tunas, skipjack or stripe-bellied bonito, prepared or preserved</b><br>Includes preparations of tunas, skipjack or stripe-bellied bonito.                                                                                                                                                                                                            |
| <b>01.1.3.3.2</b> | <b>Other pelagic fish, prepared or preserved</b><br>Includes preparations of herrings, sardines, sardinella, brisling or sprats, mackerels and swordfish.                                                                                                                                                                                               |
| <b>01.1.3.3.3</b> | <b>Caviar and caviar substitutes</b><br>Caviar (prepared from the roe of the sturgeon) and caviar substitutes (products consumed as caviar but prepared from eggs of fish other than sturgeon - e.g. salmon, carp, pike, tuna, mullet, cod, lumpfish -, which have been washed, cleaned and salted). Can also be pressed, dried, seasoned and coloured. |

|                   |                                                                                                                                                               |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>01.1.3.3.9</b> | <b>Other fish, prepared or preserved</b><br>Includes fish preparations not elsewhere classified.                                                              |
| <b>01.1.3.4</b>   | <b>Other seafood live, fresh, chilled or frozen</b>                                                                                                           |
| <b>01.1.3.4.1</b> | <b>Shrimps and prawns, live, fresh, chilled, or frozen</b><br>Includes shrimps and prawns, live, fresh, chilled, or frozen.                                   |
| <b>01.1.3.4.2</b> | <b>Other crustaceans, live, fresh, chilled, or frozen</b><br>Includes crabs, lobsters and other crustaceans, live, fresh, chilled or frozen.                  |
| <b>01.1.3.4.3</b> | <b>Bivalves, live, fresh, chilled, or frozen</b><br>Includes oysters, scallops, mussels, clams, cockles and arkshells, live, fresh, chilled or frozen.        |
| <b>01.1.3.4.4</b> | <b>Cephalopods, live, fresh, chilled, or frozen</b><br>Includes cuttlefish, squid and octopus, live, fresh, chilled or frozen.                                |
| <b>01.1.3.4.5</b> | <b>Other molluscs, live, fresh, chilled, or frozen</b><br>Includes abalone and sea snails, live, fresh, chilled or frozen.                                    |
| <b>01.1.3.4.9</b> | <b>Other aquatic invertebrates, live, fresh, chilled, or frozen</b><br>Includes sea urchins, sea cucumber and jellyfish, live, fresh, chilled or frozen.      |
| <b>01.1.3.5</b>   | <b>Other seafood dried, salted, in brine or smoked</b>                                                                                                        |
| <b>01.1.3.5.1</b> | <b>Shrimps and prawns, dried, salted or in brine; smoked</b><br>Includes shrimps and prawns, dried, salted, in brine, smoked.                                 |
| <b>01.1.3.5.2</b> | <b>Other crustaceans, dried, salted or in brine; smoked</b><br>Includes crabs, lobsters and other crustaceans, dried, salted, in brine or smoked.             |
| <b>01.1.3.5.3</b> | <b>Bivalves, dried, salted or in brine; smoked</b><br>Includes oysters, scallops, mussels, clams, cockles and arkshells, dried, salted, in brine or smoked.   |
| <b>01.1.3.5.4</b> | <b>Cephalopods, dried, salted or in brine; smoked</b><br>Includes cuttlefish, squid and octopus, dried, salted, in brine or smoked.                           |
| <b>01.1.3.5.5</b> | <b>Other molluscs, dried, salted or in brine; smoked</b><br>Includes abalone and sea snails, dried, salted, in brine or smoked.                               |
| <b>01.1.3.5.9</b> | <b>Other aquatic invertebrates, dried, salted or in brine; smoked</b><br>Includes sea urchins, sea cucumber and jellyfish, dried, salted, in brine or smoked. |
| <b>01.1.3.6</b>   | <b>Other seafood preparations</b>                                                                                                                             |
| <b>01.1.3.6.1</b> | <b>Shrimps and prawns, prepared or preserved</b><br>Includes shrimps and prawns, prepared or preserved.                                                       |

|                   |                                                                                                                                                                                                                |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>01.1.3.6.2</b> | <b>Other crustaceans, prepared or preserved</b><br>Includes crabs, lobsters and other crustaceans, prepared or preserved.                                                                                      |
| <b>01.1.3.6.3</b> | <b>Bivalves, prepared or preserved</b><br>Includes oysters, scallops, mussels, clams, cockles and arkshells, prepared or preserved.                                                                            |
| <b>01.1.3.6.4</b> | <b>Cephalopods, prepared or preserved</b><br>Includes cuttlefish, squid and octopus, prepared or preserved.                                                                                                    |
| <b>01.1.3.6.5</b> | <b>Other molluscs, prepared or preserved</b><br>Includes abalone and sea snails, prepared or preserved.                                                                                                        |
| <b>01.1.3.6.9</b> | <b>Other aquatic invertebrates, prepared or preserved</b><br>Includes sea urchins, sea cucumber and jellyfish, prepared or preserved.                                                                          |
| <b>01.1.3.7</b>   | <b>Livers, roes and offal of fish and of other seafood in all forms</b>                                                                                                                                        |
| <b>01.1.3.7.0</b> | <b>Livers, roes and offal of fish and of other seafood in all forms</b><br>Includes livers, roes and offal of fish and of other seafood in all forms.<br>Excludes: caviar and caviar substitutes (01.1.3.3.3). |
| <b>01.1.4</b>     | <b>Milk, other dairy products and eggs</b>                                                                                                                                                                     |
| <b>01.1.4.1</b>   | <b>Raw and whole milk</b>                                                                                                                                                                                      |
| <b>01.1.4.1.1</b> | <b>Raw and whole milk of cattle</b><br>Raw and whole milk of cattle, as defined in subclass 01.1.2.1.1.                                                                                                        |
| <b>01.1.4.1.2</b> | <b>Raw and whole milk of buffalo</b><br>Raw and whole milk of buffalo, as defined in subclass 01.1.2.1.1.                                                                                                      |
| <b>01.1.4.1.3</b> | <b>Raw and whole milk of sheep and goat</b><br>Raw and whole milk of sheep and goat.                                                                                                                           |
| <b>01.1.4.1.4</b> | <b>Raw and whole milk of camels</b><br>Raw and whole milk of camels, including dromedary.<br><br>Includes also:<br>— milk of other camelids, if consumed for food purpose.                                     |
| <b>01.1.4.1.9</b> | <b>Other raw and whole milk</b><br>Raw and whole milk from animals n.e.c., as defined in subclass 01.1.2.1.9.<br><br>Includes:<br>— donkey milk;<br>— milk of other animals n.e.c.                             |

|                   |                                                                                                                                                                                                                                           |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>01.1.4.2</b>   | <b>Skimmed milk</b>                                                                                                                                                                                                                       |
| <b>01.1.4.2.0</b> | <b>Skimmed milk</b>                                                                                                                                                                                                                       |
| <b>01.1.4.3</b>   | <b>Other milk and cream</b>                                                                                                                                                                                                               |
| <b>01.1.4.3.1</b> | <b>Condensed or evaporated milk</b><br>Concentrated or evaporated milk, sweetened or unsweetened, in liquid or paste, whole, semi-skimmed or skimmed.                                                                                     |
| <b>01.1.4.3.2</b> | <b>Powdered milk</b><br>Powdered milk, sweetened or unsweetened, whole, semi-skimmed or skimmed.<br><br>Excludes:<br>— baby formula (01.1.9.3.1).                                                                                         |
| <b>01.1.4.3.3</b> | <b>Cream</b><br>Includes:<br>— fresh, clotted, thickened and whipped cream.                                                                                                                                                               |
| <b>01.1.4.3.9</b> | <b>Other milk</b><br>Other milk n.e.c.<br><br>Excludes:<br>— non-animal milk (01.1.4.4);<br>— beverages flavoured with cocoa, coffee or other substances (01.1.4.7);<br>— condensed, evaporated or powdered milk as baby food (01.1.9.2). |
| <b>01.1.4.4</b>   | <b>Non-animal milk</b>                                                                                                                                                                                                                    |
| <b>01.1.4.4.1</b> | <b>Coconut milk (drink)</b><br>Coconut milk for drink purpose.<br><br>Excludes:<br>— coconut milk for cooking (01.1.9.3).                                                                                                                 |
| <b>01.1.4.4.2</b> | <b>Almond milk</b>                                                                                                                                                                                                                        |
| <b>01.1.4.4.3</b> | <b>Soy milk</b>                                                                                                                                                                                                                           |
| <b>01.1.4.4.4</b> | <b>Rice milk</b>                                                                                                                                                                                                                          |
| <b>01.1.4.4.5</b> | <b>Oat milk</b>                                                                                                                                                                                                                           |
| <b>01.1.4.4.9</b> | <b>Other non-animal milk</b><br>Other milk of non-animal origin for food purpose.                                                                                                                                                         |
| <b>01.1.4.5</b>   | <b>Cheese</b>                                                                                                                                                                                                                             |
| <b>01.1.4.5.0</b> | <b>Cheese</b>                                                                                                                                                                                                                             |
| <b>01.1.4.6</b>   | <b>Yoghurt and similar products</b>                                                                                                                                                                                                       |

|                 |                   |                                                                   |
|-----------------|-------------------|-------------------------------------------------------------------|
|                 | <b>01.1.4.6.0</b> | <b>Yoghurt and similar products</b>                               |
| <b>01.1.4.7</b> |                   | <b>Milk-based dessert and beverages</b>                           |
|                 | <b>01.1.4.7.0</b> | <b>Milk-based dessert and beverages</b>                           |
| <b>01.1.4.8</b> |                   | <b>Eggs</b>                                                       |
|                 | <b>01.1.4.8.1</b> | <b>Eggs of hen and other birds in shell, fresh</b>                |
|                 | <b>01.1.4.8.2</b> | <b>Eggs of other animals, in shell, fresh</b>                     |
|                 |                   | Includes:                                                         |
|                 |                   | — turtle eggs, in shell, fresh.                                   |
|                 | <b>01.1.4.8.9</b> | <b>Other eggs</b>                                                 |
|                 |                   | Includes:                                                         |
|                 |                   | — eggs in shell or not, preserved or cooked;                      |
|                 |                   | — eggs yolks, fresh or preserved;                                 |
|                 |                   | — eggs albumin.                                                   |
| <b>01.1.4.9</b> |                   | <b>Other dairy products</b>                                       |
|                 | <b>01.1.4.9.0</b> | <b>Other dairy products</b>                                       |
| <b>01.1.5</b>   |                   | <b>Oils and fats</b>                                              |
| <b>01.1.5.1</b> |                   | <b>Vegetable oils</b>                                             |
|                 | <b>01.1.5.1.1</b> | <b>Sunflower-seed and safflower-seed oil</b>                      |
|                 | <b>01.1.5.1.2</b> | <b>Palm oil</b>                                                   |
|                 | <b>01.1.5.1.3</b> | <b>Olive oil</b>                                                  |
|                 | <b>01.1.5.1.4</b> | <b>Soya bean oil</b>                                              |
|                 | <b>01.1.5.1.5</b> | <b>Groundnut oil</b>                                              |
|                 | <b>01.1.5.1.6</b> | <b>Coconut oil</b>                                                |
|                 | <b>01.1.5.1.7</b> | <b>Corn oil</b>                                                   |
|                 | <b>01.1.5.1.9</b> | <b>Other edible vegetable oils n.e.c.</b>                         |
| <b>01.1.5.2</b> |                   | <b>Butter and other fats and oils derived from milk</b>           |
|                 | <b>01.1.5.2.1</b> | <b>Butter</b>                                                     |
|                 |                   | Butter from milk of cattle, buffaloes, sheep and goat, camels.    |
|                 |                   | Includes:                                                         |
|                 |                   | — butter from milk of other animals if consumed for food purpose. |
|                 | <b>01.1.5.2.9</b> | <b>Other fats and oils derived from milk</b>                      |
|                 |                   | Includes:                                                         |
|                 |                   | — butter oil;                                                     |

- ghee (clarified butter);
- whipped butter;
- other fats and oils derived from milk if consumed for food purpose.

### 01.1.5.3 Margarine and similar preparations

#### 01.1.5.3.0 Margarine and similar preparations

#### 01.1.5.9 Other animal oils and fats

#### 01.1.5.9.1 Lard

Pig fat and lard, also including leaves or other spices.

#### 01.1.5.9.2 Tallow

Fat from cattle, buffalos, sheep, goats, poultry.

#### 01.1.5.9.3 Edible fats and oils of fish

**01.1.5.9.9 Other animal oils and fats n.e.c.**

### 01.1.6 Fruits and nuts

#### 01.1.6.1 Dates, figs and tropical fruit, fresh

#### 01.1.6.1.1 Avocados

### 01.1.6.1.2 Bananas

### 01.1.6.1.3 Dates

**01.1.6.1.4**                      **Figs**

#### 01.1.6.1.5 Mangoes, guavas and mangosteens

#### 01.1.6.1.6 Papayas

#### 01.1.6.1.7 Pineapples

#### 01.1.6.1.8 Coconut

**01.1.6.1.9 Other tropical fruits, fresh**

**01.1.6.2** **Citrus fruits, fresh**

#### 01.1.6.2.1 Pomelos and grapefruits

#### 01.1.6.2.2 Lemons and limes

### 01.1.6.2.3 Oranges

#### 01.1.6.2.4 Tangerines, mandarins and clementines

**01.1.6.2.9 Other citrus fruits, fresh**

|                 |                                            |
|-----------------|--------------------------------------------|
| <b>01.1.6.3</b> | <b>Stone fruits and pome fruits, fresh</b> |
| 01.1.6.3.1      | Apples                                     |
| 01.1.6.3.2      | Pears and quinces                          |
| 01.1.6.3.3      | Apricots                                   |
| 01.1.6.3.4      | Cherries                                   |
| 01.1.6.3.5      | Peaches and nectarines                     |
| 01.1.6.3.6      | Plums and sloes                            |
| 01.1.6.3.9      | Other stone fruits and pome fruits, fresh  |
| <b>01.1.6.4</b> | <b>Berries, fresh</b>                      |
| 01.1.6.4.1      | Currants                                   |
| 01.1.6.4.2      | Gooseberries                               |
| 01.1.6.4.3      | Raspberries                                |
| 01.1.6.4.4      | Blackberries, mulberries and loganberries  |
| 01.1.6.4.5      | Strawberries                               |
| 01.1.6.4.6      | Blueberries                                |
| 01.1.6.4.7      | Cranberries                                |
| 01.1.6.4.9      | Other berries, fresh                       |
| <b>01.1.6.5</b> | <b>Other fruits, fresh</b>                 |
| 01.1.6.5.1      | Grapes                                     |
| 01.1.6.5.2      | Kiwi fruit                                 |
| 01.1.6.5.3      | Cantaloupes and other melons               |
| 01.1.6.5.4      | Watermelons                                |
| 01.1.6.5.5      | Persimmons                                 |
| 01.1.6.5.6      | Cashewapple                                |
| 01.1.6.5.9      | Other fruits, fresh, n.e.c.                |
| <b>01.1.6.6</b> | <b>Frozen fruit</b>                        |
| 01.1.6.6.0      | Fruits uncooked or cooked, frozen          |
| <b>01.1.6.7</b> | <b>Fruit dried and dehydrated</b>          |
| 01.1.6.7.1      | Raisins                                    |
| 01.1.6.7.2      | Plums, dried                               |

|                 |                   |                                                                                                           |
|-----------------|-------------------|-----------------------------------------------------------------------------------------------------------|
|                 | <b>01.1.6.7.9</b> | <b>Other dried fruit</b>                                                                                  |
| <b>01.1.6.8</b> |                   | <b>Nuts, in shell or shelled</b>                                                                          |
|                 | <b>01.1.6.8.1</b> | <b>Almonds</b>                                                                                            |
|                 | <b>01.1.6.8.2</b> | <b>Cashew nuts</b>                                                                                        |
|                 | <b>01.1.6.8.3</b> | <b>Chestnuts</b>                                                                                          |
|                 | <b>01.1.6.8.4</b> | <b>Hazelnuts</b>                                                                                          |
|                 | <b>01.1.6.8.5</b> | <b>Pistachios</b>                                                                                         |
|                 | <b>01.1.6.8.6</b> | <b>Walnuts</b>                                                                                            |
|                 | <b>01.1.6.8.7</b> | <b>Brazil nuts</b>                                                                                        |
|                 | <b>01.1.6.8.8</b> | <b>Groundnuts</b>                                                                                         |
|                 | <b>01.1.6.8.9</b> | <b>Other nuts, in shell or shelled</b>                                                                    |
| <b>01.1.6.9</b> |                   | <b>Fruit and nuts ground and other preparations</b>                                                       |
|                 | <b>01.1.6.9.1</b> | <b>Fruit and nuts flour</b><br>Includes:<br>— almond flour.                                               |
|                 | <b>01.1.6.9.2</b> | <b>Canned fruit</b><br>Fruit of all kind preserved in a can.                                              |
|                 | <b>01.1.6.9.3</b> | <b>Homogenized fruit preparations</b><br>Excludes:<br>— homogenized preparations as baby food (01.1.9.2). |
|                 | <b>01.1.6.9.4</b> | <b>Nuts and seeds roasted, salted or otherwise prepared</b>                                               |
|                 | <b>01.1.6.9.9</b> | <b>Other fruit and nuts preparations</b><br>Includes:<br>— fruit pickles.                                 |
| <b>01.1.7</b>   |                   | <b>Vegetables, tubers, plantains, cooking bananas and pulses</b>                                          |
| <b>01.1.7.1</b> |                   | <b>Leafy or stem vegetables, fresh or chilled</b>                                                         |
|                 | <b>01.1.7.1.1</b> | <b>Asparagus</b>                                                                                          |
|                 | <b>01.1.7.1.2</b> | <b>Cabbages</b>                                                                                           |
|                 | <b>01.1.7.1.3</b> | <b>Cauliflowers and broccoli</b>                                                                          |
|                 | <b>01.1.7.1.4</b> | <b>Lettuce and chicory</b>                                                                                |
|                 | <b>01.1.7.1.5</b> | <b>Spinach</b>                                                                                            |
|                 | <b>01.1.7.1.6</b> | <b>Artichokes</b>                                                                                         |



|            |                                                     |
|------------|-----------------------------------------------------|
| 01.1.7.1.7 | Cassava leaves                                      |
| 01.1.7.1.9 | Other leafy or stem vegetables, fresh or chilled    |
| 01.1.7.2   | Fruit-bearing vegetables, fresh or chilled          |
| 01.1.7.2.1 | Chillies and peppers, green                         |
| 01.1.7.2.2 | Cucumbers and gherkins                              |
| 01.1.7.2.3 | Eggplants (aubergines)                              |
| 01.1.7.2.4 | Tomatoes                                            |
| 01.1.7.2.5 | Pumpkins, squash and gourds                         |
| 01.1.7.2.6 | Okra                                                |
| 01.1.7.2.9 | Other fruit-bearing vegetables, fresh or chilled    |
| 01.1.7.3   | Green leguminous vegetables, fresh or chilled       |
| 01.1.7.3.1 | Beans, green                                        |
| 01.1.7.3.2 | String beans, green                                 |
| 01.1.7.3.3 | Peas, green                                         |
| 01.1.7.3.4 | Broad beans and horse beans, green                  |
| 01.1.7.3.5 | Soya beans, green                                   |
| 01.1.7.3.9 | Other green leguminous vegetables, fresh or chilled |
| 01.1.7.4   | Other vegetables, fresh or chilled                  |
| 01.1.7.4.1 | Carrots and turnips                                 |
| 01.1.7.4.2 | Garlic                                              |
| 01.1.7.4.3 | Onions and shallots                                 |
| 01.1.7.4.4 | Leeks and other alliaceous vegetables               |
| 01.1.7.4.5 | Mushrooms and truffles                              |
| 01.1.7.4.6 | Edible seaweeds and other aquatic plants            |
| 01.1.7.4.7 | Olives                                              |
| 01.1.7.4.8 | Green maize (green corn)                            |
| 01.1.7.4.9 | Other vegetable, fresh or chilled n.e.c.            |
| 01.1.7.5   | Tubers, plantains and cooking bananas               |
| 01.1.7.5.1 | Potatoes                                            |

|            |                                                                                                                                                          |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01.1.7.5.2 | Sweet potatoes                                                                                                                                           |
| 01.1.7.5.3 | Cassava (manioc, yuca)                                                                                                                                   |
| 01.1.7.5.4 | Yams                                                                                                                                                     |
| 01.1.7.5.5 | Taro                                                                                                                                                     |
| 01.1.7.5.6 | Yautia                                                                                                                                                   |
| 01.1.7.5.7 | Plantains and cooking bananas                                                                                                                            |
| 01.1.7.5.9 | Other tubers                                                                                                                                             |
| 01.1.7.6   | Pulses                                                                                                                                                   |
| 01.1.7.6.1 | Beans, dry                                                                                                                                               |
| 01.1.7.6.2 | Broad beans and horse beans, dry                                                                                                                         |
| 01.1.7.6.3 | Chick peas, dry                                                                                                                                          |
| 01.1.7.6.4 | Lentils, dry                                                                                                                                             |
| 01.1.7.6.5 | Peas, dry                                                                                                                                                |
| 01.1.7.6.6 | Cow peas, dry                                                                                                                                            |
| 01.1.7.6.7 | Pigeon peas, dry                                                                                                                                         |
| 01.1.7.6.8 | Bambara beans, dry                                                                                                                                       |
| 01.1.7.6.9 | Other pulses                                                                                                                                             |
| 01.1.7.7   | Other vegetables, tubers, plantains and cooking bananas, dried and dehydrated                                                                            |
| 01.1.7.7.0 | Other vegetables, tubers, plantains and cooking bananas, dried and dehydrate                                                                             |
| 01.1.7.8   | Vegetables, tubers, plantains and cooking bananas, frozen                                                                                                |
| 01.1.7.8.0 | Vegetables, tubers, plantains and cooking bananas, frozen                                                                                                |
| 01.1.7.9   | Vegetables, tubers, plantains, cooking bananas and pulses ground and other preparations                                                                  |
| 01.1.7.9.1 | Flour of vegetables, pulses, tubers, plantains and cooking bananas                                                                                       |
| 01.1.7.9.2 | Canned vegetables<br>Vegetables, pulses, tubers, plantains and cooking preserved in a can.<br><br>Excludes:<br>— olives preserved in a can (01.1.7.9.3). |
| 01.1.7.9.3 | Preserved olives<br><br>Olives preserved of all kind.<br><br>Includes:                                                                                   |

— olives preserved in a can.

**01.1.7.9.4      Chipped potatoes, frozen**

**01.1.7.9.5      Tofu**

Soy curd.

**01.1.7.9.6      Tempeh, soy meat and burgers**

Tempeh (fermented soybean), soy meat and burgers.

**01.1.7.9.9      Other vegetables, pulses and tubers preserved or processed**

Includes:

- vegetable flakes, vegetable purée, vegetable chips and crisps, vegetable concentrates;
- homogenized preparations based on vegetables, pulses and tubers;
- vegetable pickles;
- veggie burgers and other meat substitutes made from vegetables and nuts (excluding soy);

Includes also:

- ready made hummus, baba ghanoush and similar preparations;
- kocho (flatbread made of plant stem);
- potato starch, tapioca, sago and other starches.

Excludes:

- ready-made vegetables prepared, frozen or not, including other ingredients, such as cheese or meat/fish; ready-made soups (01.1.9.1);
- homogenized preparations as baby food (01.1.9.2);
- culinary herbs and spices (01.1.9.4);
- broths and stocks containing vegetables (01.1.9.9);
- vegetable juices (01.2.1.0).

**01.1.8              Sugar, confectionery and desserts**

**01.1.8.1            Cane and beet sugar**

**01.1.8.1.1        Cane sugar**

Sugar cane, raw or refined, powdered, crystallized or in lumps.

**01.1.8.1.2        Beet sugar**

Beet sugar, raw or refined, powdered, crystallized or in lumps.

**01.1.8.2            Other sugar and sugar substitutes**

**01.1.8.2.0        Other sugar and sugar substitutes**

**01.1.8.3            Jams, fruit jellies, marmalades, fruit purée and pastes, honey**

**01.1.8.3.1        Honey**

**01.1.8.3.9        Other jams, fruit jellies, marmalades, fruit purée and pastes**

|                   |                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>01.1.8.4</b>   | <b>Nut purée, nut butter and nut pastes</b>                                                                                                                                                                                                                                                                                                                                            |
| <b>01.1.8.4.0</b> | <b>Nut purée, nut butter and nut pastes</b>                                                                                                                                                                                                                                                                                                                                            |
| <b>01.1.8.5</b>   | <b>Chocolate, cocoa, and cocoa based food products</b>                                                                                                                                                                                                                                                                                                                                 |
| <b>01.1.8.5.1</b> | <b>Chocolate, including white chocolate</b><br>Chocolate in bars or slabs, including white chocolate.                                                                                                                                                                                                                                                                                  |
| <b>01.1.8.5.2</b> | <b>Cocoa beans</b><br>Cocoa beans in raw form.                                                                                                                                                                                                                                                                                                                                         |
| <b>01.1.8.5.3</b> | <b>Cocoa powder</b><br>Cocoa powder for all purposes.                                                                                                                                                                                                                                                                                                                                  |
| <b>01.1.8.5.9</b> | <b>Other cocoa-based foods and cocoa-based dessert preparations</b><br>Includes:<br>— chocolate and cocoa-based foods and cocoa-based dessert;<br>— chocolate and cocoa-based creams or spreads;<br>— chocolate-covered marshmallows and chocolate-covered jelly if the product is composed of a majority of chocolate.<br>Excludes:<br>— cocoa and chocolate-based drinks (01.2.4.0). |
| <b>01.1.8.6</b>   | <b>Ice, ice cream and sorbet</b>                                                                                                                                                                                                                                                                                                                                                       |
| <b>01.1.8.6.0</b> | <b>Ice, ice cream and sorbet</b>                                                                                                                                                                                                                                                                                                                                                       |
| <b>01.1.8.9</b>   | <b>Other sugar confectionery and desserts n.e.c.</b>                                                                                                                                                                                                                                                                                                                                   |
| <b>01.1.8.9.1</b> | <b>Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar</b>                                                                                                                                                                                                                                                                                              |
| <b>01.1.8.9.9</b> | <b>Other sugar confectionery and desserts n.e.c. (not containing cocoa)</b><br>Includes:<br>— desserts n.e.c.;<br>— chewing gum, toffees, lollies, candies, pastilles;<br>— other confectionary products.<br>Excludes:<br>— sugar confectionery based on cocoa and chocolate (01.1.8.5).                                                                                               |
| <b>01.1.9</b>     | <b>Ready-made food and other food products n.e.c.</b>                                                                                                                                                                                                                                                                                                                                  |
| <b>01.1.9.1</b>   | <b>Ready-made food</b>                                                                                                                                                                                                                                                                                                                                                                 |
| <b>01.1.9.1.1</b> | <b>Pre-cooked dishes based on pasta and cereals</b><br>Dishes can include vegetables, meat, fish, cheese, sauces or other ingredients, provided that these are not the main ingredients.<br>Includes:<br>— pre-cooked dishes in which the prevailing ingredient is pasta (either stuffed or not);                                                                                      |

- pre-cooked dishes in which the prevailing ingredient is rice, quinoa, or other cereals;
- couscous dishes;
- ready to eat dumplings, ravioli and noodles.

**01.1.9.1.2 Pre-cooked dishes based on meat and/or fish**

Pre-cooked dishes based on meat, meat substitutes and/or fish as the prevailing ingredient; dishes can also include vegetables, sauces or other ingredients, provided that these are not the main ingredients.

**01.1.9.1.3 Read-made meals (TV dinners)**

Pre-packaged frozen or chilled meal that usually comes as an individual portion. It requires very little preparation and contains all the elements for a single-serving meal.

**01.1.9.1.4 Composed salads and prepared dishes based on vegetables**

Composed salads and other prepared dishes and meals based on vegetables as the prevailing ingredients. Pulses and potatoes and other ingredients, such as meat, fish and cheese, can also be included provided that they are not the main ingredients.

**01.1.9.1.5 Sandwiches, pizzas, quiches, meat or fish pies, frozen or not**

**01.1.9.1.6 Omelettes, crepes and other ready-made food based on eggs**

Omelettes, crepes and other food products based on eggs when pre-cooked and served as a main dish.

**01.1.9.1.7 Ready-made soups**

Ready-made soups including dehydrated and instant soups and stews.

Excludes:

- broths and stocks (01.1.9.9).

**01.1.9.1.9 Other prepared ready-made dishes and meals n.e.c.**

Excludes:

- bread and bakery products (01.1.1.3);
- macaroni, noodles, couscous and similar pasta products uncooked, whether stuffed or not (01.1.1.5);
- cheese (01.1.4.5) and yoghurt (01.1.4.6);
- cakes (01.1.1.3), ice cream (01.1.8.6) and other desserts n.e.c. (01.1.8.9);
- frozen, chipped potatoes (01.1.7.9).

**01.1.9.2 Baby food**

**01.1.9.3.1 Baby formula**

Baby formula (powdered, condensed and evaporated milk for baby use).

Excludes:

- powdered milk not intended for baby use exclusively (01.1.4.3).

**01.1.9.3.2 Baby rice cereals and flours for baby meals**

Baby rice cereals and flours for baby meals exclusively.

Excludes:

- cereals and flour not intended for baby use exclusively (01.1.1.1, 01.1.1.2);
- homogenized fruit and vegetables preparations not intended for baby use exclusively (01.1.6.9; 01.1.7.9).

|                                     |                                                                                                                                                                  |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>01.1.9.3.3</b>                   | <b>Homogenized baby food</b>                                                                                                                                     |
|                                     | Homogenized food for baby's consumption exclusively.                                                                                                             |
|                                     | Excludes:                                                                                                                                                        |
|                                     | — homogenized fruit and vegetables preparations not intended for baby use exclusively (01.1.6.9; 0.1.1.7.9)                                                      |
|                                     | — yoghurt for children (01.1.4.6).                                                                                                                               |
| <b>01.1.9.3.9</b>                   | <b>Other baby food</b>                                                                                                                                           |
|                                     | Other food intended for baby's consumption exclusively.                                                                                                          |
|                                     | Includes:                                                                                                                                                        |
|                                     | — baby crackers, cookies and snacks;                                                                                                                             |
|                                     | — baby pasta;                                                                                                                                                    |
|                                     | — ready made macaroni preparations, also including cheese, meat, fish, vegetables, sauces or other ingredients, provided that they are for baby use exclusively. |
|                                     | Excludes:                                                                                                                                                        |
|                                     | — crackers and cookies not specifically for baby use (01.1.1.3.1-01.1.1.3.2);                                                                                    |
|                                     | — pasta not specifically for baby use (01.1.1.5.0);                                                                                                              |
|                                     | — dried fruit snacks not specifically for baby use (01.1.6.7.1, 01.1.6.7.2, 01.1.6.7.9);                                                                         |
|                                     | — ready-made macaroni dishes not specifically for baby use (01.1.9.1.1).                                                                                         |
| <b>01.1.9.3</b>                     | <b>Salt, condiments and sauces</b>                                                                                                                               |
| <b>01.1.9.3.1</b>                   | <b>Salt</b>                                                                                                                                                      |
| <b>01.1.9.3.9</b>                   | <b>Other sauces and condiments</b>                                                                                                                               |
|                                     | Sauces, condiments and seasonings (mustard, mayonnaise, ketchup, soy sauce, etc.), vinegar.                                                                      |
|                                     | Includes also:                                                                                                                                                   |
|                                     | — coconut milk for cooking.                                                                                                                                      |
|                                     | Excludes:                                                                                                                                                        |
|                                     | — coconut milk drink (01.1.4.4);                                                                                                                                 |
|                                     | — fruit and vegetables pickles (01.1.7.9).                                                                                                                       |
| <b>01.1.9.4</b>                     | <b>Spices, culinary herbs and seeds</b>                                                                                                                          |
| <b>01.1.9.4.0</b>                   | <b>Spices, culinary herbs and seeds</b>                                                                                                                          |
| <b>01.1.9.9</b>                     | <b>Other food products n.e.c.</b>                                                                                                                                |
| <b>01.1.9.9.0</b>                   | <b>Other food products n.e.c.</b>                                                                                                                                |
| <b>01.2 NON-ALCOHOLIC BEVERAGES</b> |                                                                                                                                                                  |
| <b>01.2.1</b>                       | <b>Fruit and vegetable juices</b>                                                                                                                                |
| <b>01.2.1.0</b>                     | <b>Fruit and vegetable juices</b>                                                                                                                                |
| <b>01.2.1.0.0</b>                   | <b>Fruit and vegetable juices</b>                                                                                                                                |
| <b>01.2.2</b>                       | <b>Coffee and coffee substitutes</b>                                                                                                                             |

|                   |                                                                                                                                                                                                                                            |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>01.2.2.0</b>   | <b>Coffee and coffee substitutes</b>                                                                                                                                                                                                       |
| <b>01.2.2.0.1</b> | <b>Coffee</b><br>Coffee beans or powder, whether or not decaffeinated, roasted or ground.<br>Includes:<br>— instant coffee.<br>Excludes:<br>— coffee-based beverage preparations (01.2.2.0.9);<br>— milk flavoured with coffee (01.1.4.7). |
| <b>01.2.2.0.2</b> | <b>Coffee substitutes</b><br>Includes:<br>— roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.                                                                                         |
| <b>01.2.2.0.9</b> | <b>Other coffee</b><br>Includes:<br>— extracts, essences and concentrates of coffee;<br>— coffee-based beverage preparations<br>Excludes:<br>— milk flavoured with coffee (01.1.4.7).                                                      |
| <b>01.2.3</b>     | <b>Tea, maté and other plant products for infusion</b>                                                                                                                                                                                     |
| <b>01.2.3.0</b>   | <b>Tea, maté and other plant products for infusion</b>                                                                                                                                                                                     |
| <b>01.2.3.0.1</b> | <b>Green tea, leaves</b><br>Green tea (not fermented) for infusion in leaves, weather in bags or not.                                                                                                                                      |
| <b>01.2.3.0.2</b> | <b>Black tea, leaves</b><br>Black tea (fermented) and partly fermented for infusion in leaves, weather in bags or not.                                                                                                                     |
| <b>01.2.3.0.3</b> | <b>Iced tea</b><br>Iced tea in liquid form.                                                                                                                                                                                                |
| <b>01.2.3.0.4</b> | <b>Instant tea powder</b><br>Instant tea powder.                                                                                                                                                                                           |
| <b>01.2.3.0.5</b> | <b>Maté</b><br>Maté for infusion in leaves, weather in bags or not.                                                                                                                                                                        |
| <b>01.2.3.0.9</b> | <b>Other tea products and plant products for infusion</b><br>Includes:<br>— tea-substitutes and extracts and essences of tea;<br>— fruit and herbal tea;<br>— rooibos tea.                                                                 |
| <b>01.2.4</b>     | <b>Cocoa drinks</b>                                                                                                                                                                                                                        |
| <b>01.2.4.0</b>   | <b>Cocoa drinks</b>                                                                                                                                                                                                                        |
| <b>01.2.4.0.0</b> | <b>Cocoa drinks</b>                                                                                                                                                                                                                        |

|                   |                                      |
|-------------------|--------------------------------------|
| <b>01.2.5</b>     | <b>Water</b>                         |
| <b>01.2.5.0</b>   | <b>Water</b>                         |
| <b>01.2.5.0.0</b> | <b>Water</b>                         |
| <b>01.2.6</b>     | <b>Soft drinks</b>                   |
| <b>01.2.6.0</b>   | <b>Soft drinks</b>                   |
| <b>01.2.6.0.0</b> | <b>Soft drinks</b>                   |
| <b>01.2.9</b>     | <b>Other non-alcoholic beverages</b> |
| <b>01.2.9.0</b>   | <b>Other non-alcoholic beverages</b> |
| <b>01.2.9.0.0</b> | <b>Other non-alcoholic beverages</b> |

### **01.3 SERVICES FOR PROCESSING PRIMARY GOODS FOR FOOD AND NON-ALCOHOLIC BEVERAGES**

|                   |                                                                                   |
|-------------------|-----------------------------------------------------------------------------------|
| <b>01.3.0</b>     | <b>Services for processing primary goods for food and non-alcoholic beverages</b> |
| <b>01.3.0.0</b>   | <b>Services for processing primary goods for food and non-alcoholic beverages</b> |
| <b>01.3.0.0.0</b> | <b>Services for processing primary goods for food and non-alcoholic beverages</b> |