

# Content of the CPI Subclasses, Base 2021

Group	01	FOOD AND NON-ALCOHOLIC BEVERAGES
Subgroup	011	FOOD
Class	Subclass	Description and content
<b>0111</b>		<b>Bread and cereals</b>
	01111	<b>Rice</b> All types of rice, short or long grain; rice that has been polished or broken without any other transformation; precooked rice; rice prepared with meat, fish, seafood or vegetables; rice noodles.
	01112	<b>Flours and other cereals</b> Hard corn, wheat, barley, oats, rye and other cereals in the form of grain, flour or semolina. Includes rice flour, legumes, batter preparations and quinoa.
	01113	<b>Bread</b> All kinds of bread (whole wheat or not) made of wheat, rye, corn or any other cereal, grated or not. Includes sliced bread (whole wheat or not), hamburger, hot dog; gingerbread, pita and frozen bread.
	01114	<b>Other bakery products</b> Maria-type biscuits and other sweet or savoury biscuits, by weight or packaged. Cakes, madeleines, croissants, palmiers, tea biscuits, waffles and other snack cake products. Waffles, crepes, small sugary muffins and fried doughs. Cakes, tarts, egg yolks, bacon and other pastry products (except chocolates). Crusty bread, toasted biscuit bread, crumbs and croutons, breadsticks, salted donuts, donuts, picks and scolds
	01115	<b>Pizza and quiche</b> Quiches and complete pizzas, fresh and frozen, with any filling; as well as savoury cakes.
	01116	<b>Pasta products and couscous</b> Noodles and other pasta for soup (with letters, stars, shells, etc.); macaroni, spaghetti, ribbons, noodles and the like; fresh and frozen pasta to fill. Pasta salads, couscous, pasta and couscous containing meat, fish, shellfish, cheese or vegetables. Fideuá and different types of oriental flour noodles.
	01117	<b>Breakfast cereals</b> Breakfast cereal preparations (oat flakes, corn flakes, muesli, with dehydrated fruit, with nuts, with chocolate, etc.). Cereal bars with muesli, fruit, nuts, chocolate, etc.
	01118	<b>Other cereal products</b> Mixes and masses for the preparation of bakery or pastry products (puff pastry, pizza bases, dough for dumplings and empanadas, etc.). Fajitas, burritos, tacos, Mexican corn tortillas, without filling or just with the sauce. Rice or puffed corn pancakes, with or without chocolate. Malt flour and extract, and culinary ingredients based on malt flour, starch or extract; all kinds of starches and starches.
<b>0112</b>		<b>Meat</b>
	01121	<b>Beef and veal</b> Cow, steer, ox, bull, veal and yearling meat; fresh, chilled or frozen; as well as minced meat, fresh chorizo (Creole type) and beef burgers.
	01122	<b>Pork</b> Pork, piglet and suckling pig; fresh, chilled or frozen; as well as minced meat, fresh sausage, fresh chorizo, fresh sausage and pork burgers. Fresh bacon (marinated or not), fresh pork knuckle, tenderloin (fresh, marinated or with garlic), ribs (marinated or not), Moorish skewers.
	01123	<b>Lamb and goat</b> Lamb, sheep, goat, kid and lamb meat; fresh, chilled or frozen; as well as minced meat, fresh sausage and sheep burgers.
	01124	<b>Poultry</b> Chicken meat, hen, turkey, goose, duck, capon, pigeon, partridge, etc.; fresh, chilled or frozen; as well as minced meat, fresh sausage and hamburgers from these animals .
	01125	<b>Other meats</b> Hare, rabbit, venison, wild boar, pheasant and other fresh and frozen meats; as well as minced meat, fresh sausage and hamburgers from these animals.
	01126	<b>Edible offal</b> Offal products; liver, sweetbread, kidney, brain, testicles, etc.; edible food waste: oxtails, snouts, heads, etc. Fresh foie.

Class	Subclass	Description and content
	01127	<p><b>Dried, salted or smoked meat</b>  Serrano ham and cured sausages: loin, cecina, cured chorizo, salami, sausage, sausage, morcón...  Salted or smoked bacon or bacon; pork rinds for frying.  Pork knuckle in brine or smoked, Saxony loin; Fuet, Easter sausage, dry sausage.  All kinds of sausages (except fresh); sobrasada, colored butter.  Ham, turkey, chopped meat, bologna, head cheese, "lacón", chicken with truffles and other cold cuts.</p>
	01128	<p><b>Other meat preparations</b>  Fresh mixed sausages; mixed minced meat, mixed hamburger, fresh or frozen.  Cakes, pies, meat pasties; croquettes containing meat or ham; Chicken Villeroy.  Foie gras and pates (except fish).  Meat preserves, tinned or hermetically-sealed products based on meat, such as stewed quail or partridge, prepared tripe, etc.  Prepared dishes based on meat packaged ingredients based on meat for the preparation of paellas, chickpea and meat stews, bean stews, etc.</p>
<b>0113</b>		<b>Fish and seafood</b>
	01131	<p><b>Fresh or chilled fish</b>  Sea or river fish, fresh or refrigerated: hake, whiting, tuna, anchovies, eel, young eels, young cod, cod, red bream, albacore tune, fresh anchovies, mackerel, conger eel, gilt-head bream, louvar, rooster fish, horse mackerel, sole, sea bass, grouper, Ray's bream, swordfish, monkfish, turbot, salmon, sama, sardines, trout, etc.  Also includes fresh or refrigerated fish roe and preparations only of fresh or refrigerated fish for paella.</p>
	01132	<p><b>Frozen fish</b>  Sea or river fish, fresh or refrigerated: hake, whiting, tuna, anchovies, eel, young eels, young cod, cod, red bream, albacore tune, fresh anchovies, mackerel, conger eel, gilt-head bream, louvar, roosterfish, horse mackerel, sole, sea bass, grouper, Ray's bream, swordfish, monkfish, turbot, salmon, sama, sardines, trout, etc.  Also includes frozen fish roe and preparations only of frozen fish for paella.</p>
	01133	<p><b>Fresh or chilled seafood</b>  Fresh or refrigerated crustaceans and mollusks: shrimp and prawns, squid, baby squid, squid, flying squid, cuttlefish, octopus, clams, oysters, cockles, scallops, mussels, spider crabs, crabs, crabs, lobsters, red shrimp, lobsters, shrimps, barnacles, sea urchins, etc.</p>
	01134	<p><b>Frozen seafood</b>  Frozen crustaceans and molluscs: shrimps and prawns, squid, baby squid, cuttlefish, flying squid, octopus, clams, oysters, cockles, scallops, mussels, spider crabs, crabs, crayfish, langoustines, prawns, lobsters, prawns, shrimps, barnacles, etc.</p>
	01135	<p><b>Dried, smoked or salted fish and seafood</b>  Cured or salted cod, packaged or in bulk; other fish (mojama, salmon, trout, anchovy, etc.) dried, salted, smoked, marinated or in brine.</p>
	01136	<p><b>Other preserved or processed fish and seafood-based preparations</b>  All types of tinned fish and seafood such as tuna, albacore, sardines, anchovies, mackerel, mussels, cockles, etc.  Lobster tails, canned caviar; fish pates; cod liver; canned fish roe, razor clams, octopus, canned products for direct consumption.  Frozen fish or shellfish preparations (battered squid rings, breaded hake fillets, etc.); floury products covering fish (dumplings, empanadas, croquettes, cakes).  Also includes cooked prawns or shrimps, sea bream or prawn sticks, gula, surimi, tuna snacks and paella preparations containing fish and/or shellfish.</p>
<b>0114</b>		<b>Milk, cheese and egg</b>
	01141	<p><b>Milk, whole, fresh</b>  Whole milk of animal origin, fresh, pasteurized or sterilized, or treated, whether or not it contains supplements; also includes lactose-free milk.  Whole baby milk is excluded.</p>
	01142	<p><b>Milk, low fat, fresh</b>  Semi-skimmed or skim milk of animal origin, fresh, pasteurized or sterilized, or treated, whether or not it contains supplements; also includes lactose-free milk.  Semi-skimmed or skim milk for babies is excluded.</p>

Class	Subclass	Description and content
	01144	<b>Yoghurt</b> All types of yoghurts (solid or liquid): natural, flavoured, with fruit, sweetened, skimmed, enriched, etc.; products based on fermented milk (curd, kefir, etc.). Includes yogurts with separate cereals and soy yogurts
	01145	<b>Cheese and curd</b> Cured, semi-cured and milk cheese from any type of milk or mixtures of different types of milk. Fresh cheese, cheese from Burgos, Villalón, etc. and cottage cheese. All types of cheese in portions and for spreading, small cheeses and slices. Includes grated cheese and the like, and products made mainly with cheese.
	01146	<b>Other milk products</b> All kinds of desserts and milk-based drinks: rice pudding, custard, flan, milkshakes, etc. and fresh cream. Includes dairy preparations, soy milk and fried milk.
	01147	<b>Eggs</b> Hens' eggs and eggs from other birds. Egg yolks, liquid, dried or frozen; egg whites; egg powders for food use and other egg substitutes. Other products made mainly with eggs, not ready to eat.
<b>0115</b>		<b>Oils and fats</b>
	01151	<b>Butter</b> All kinds of butter, lard, spreads and natural, pressed or rendered pork fats; other animal edible fats, pure or mixed. Includes fats from natural birds and marine animals.
	01153	<b>Olive oil</b> Includes olive pomace.
	01154	<b>Other edible oils</b> All types of oil for food use: sunflower, rapeseed, soya, maize, peanut, palm, almond, coconut, etc. Excludes olive oil.
<b>0116</b>		<b>Fruit</b>
	01161	<b>Fresh or chilled fruit</b> Oranges, tangerines, clementines, lemons, grapefruit and other citrus fruits; bananas; apples; pears; peaches, apricots, plums, Saturn peaches, avocados, cherries, picota cherries, persimmons and other fruit with a pit; strawberries, raspberries, blackberries, red currants, grapes, bilberries and other berries; melons, watermelons, kiwis, pineapples, coconuts, custard apples and other tropical fruits.
	01163	<b>Dried fruit and nuts</b> Almonds, peanuts, hazelnuts, walnuts, pistachios, grapes and prunes, dried apricots, dried apricots, seeds, edible seeds, dried figs, chestnuts, tiger nuts, pine nuts and other non-confectionery nuts.
	01164	<b>Preserved fruit and fruit-based products</b> Canned or preserved pineapple, pears, apples, strawberries, plums, raspberries, peaches, etc., whole or in syrup; fruit salad; fruit otherwise prepared with or without sugar or alcohol; baked apples, fried bananas, etc. Excluding fruit jam, marmalade, compote, purées and fruit jellies; and fruit-based baby products.
<b>0117</b>		<b>Vegetables</b>
	01171	<b>Fresh or chilled vegetables other than potatoes and other tubers</b> All type of fresh vegetables: lettuce, escarole, endive, chard, turnip tops, scallions, celery, artichokes, Swiss chard, spinach, parsley, watercress, broccoli, cauliflower, cabbage, red cabbage, Brussels sprouts, green beans, peas, lima beans, cucumber, aubergine, courgette, onion, spring onions, carrots, beets, radishes, turnips, leeks, asparagus, and all types of wild mushroom, niscalo mushrooms, mushrooms, etc.
	01172	<b>Frozen vegetables other than potatoes and other tubers</b> Frozen or deep-frozen legumes and vegetables, cooked or not; includes mixed frozen vegetable stew.

Class	Subclass	Description and content
	01173	<p><b>Dried vegetables, other preserved or processed vegetables</b>  Beans (dried beans, white beans, butter beans, etc.), chickpeas, lentils, dried peas, lupins, dried and powdered onion, capers, dried peppers and other dried, dehydrated, evaporated, ground or crushed vegetables.  Canned asparagus, leeks and artichokes; natural tomatoes, peppers, green beans and peas, all of them canned and other preserves,  Ingredients for cooking exclusively based on vegetables.  Pickles (aubergines, onions, gherkins, beets, etc. in vinegar); all kinds of olives packaged or in bulk, with or without bone, stuffed or not; olive pate; cooked or canned sweet corn.  Fried onion; vegetable sandwich; ready-to-fry mushroom croquettes; frozen bags of vegetables and potatoes to make salad.  This excludes products for babies that are prepared solely with vegetables or legumes</p>
	01174	<p><b>Potatoes</b>  Natural or slightly processed potatoes (peeled and cut, precooked, frozen, canned, etc.).</p>
	01175	<p><b>Crisps</b>  Potato snacks (plain or adding flavors or ingredients such as herbs, spices, cheese and artificial additives), snacks made from potato, corn, tapioca or other root vegetables; worms and the like; fried pork rinds; roasted chickpeas, fried broad beans and scrambled nuts.</p>
<b>0118</b>		<b>Sugar, jam, honey, chocolate and confectionery</b>
	01181	<p><b>Sugar</b>  Refined sugar, brown sugar, icing sugar, etc., obtained from cane and beet sugar; cotton candy.</p>
	01182	<p><b>Jams, marmalades and honey</b>  Jams, marmalades, compotes, jellies (except powder), jellies, fruit purées and pastes, quince jelly, honey, etc. Includes maple syrup, molasses, syrups; angel hair and sugar-free jams (not dietetic).</p>
	01183	<p><b>Chocolate</b>  Milk chocolate, fondant, oilseed or cereal bars; chocolate substitutes in bars; chocolate truffles and chocolates; filled and unfilled chocolate bars; candies, sultanas or chocolate-covered almonds.  Culinary ingredients and dessert preparations with at least 50% cocoa; cocoa creams; chocolate syrup.  Incluye el turrón de chocolate.</p>
	01184	<p><b>Confectionery products</b>  Candy, chewing gum, jelly beans and other sweets.  Nougats of all kinds, marzipans, guirlaches, polvorones, mantecados, etc.; sugared almonds, caramelized almonds and candied walnuts.  Other preserves such as candied fruits, fruits from Aragon, glazed dates.  Excludes chocolate nougat.</p>
	01185	<p><b>Edible ices and ice cream</b>  Ice creams of all kinds, popsicles and ice cream cakes; as well as flavored and flash granitas.</p>
<b>0119</b>		<b>Food products n.e.c.</b>
	01191	<p><b>Sauces, condiments</b>  Mayonnaise, fried tomato sauce, ketchup, mustard, vinegar, tabasco, soy sauce, lemon dressing and seasoning substitutes.  Excludes guacamole.</p>
	01192	<p><b>Salt, spices and culinary herbs</b>  Salt, pepper, vanilla, cinnamon, paprika, saffron, chilli, cumin, ginger, etc.  Culinary herbs, both fresh and dried, and preparations of various spices.</p>
	01193	<p><b>Baby food</b>  All types of baby food regardless of their content and composition: liquid or powdered baby milk, growth formula, baby cereals, baby food prepared from meat, fish, fruit, vegetables, pulses, etc., baby food containing cocoa.</p>
	01194	<p><b>Ready-made meals</b>  Ready-to-eat meals regardless of their composition: sandwiches, roast chicken, empanadas with any filling, salty puff pastries, ready-to-eat croquettes, ready-to-eat dishes based on fish, meat, vegetables and/or legumes, broths, creams and purées, prepared salads, etc.</p>

Class	Subclass	Description and content
	01199	<p><b>Other food products n.e.c.</b></p> <p>All kinds of soups, broths and creams of meat, poultry, fish, vegetables, legumes, with noodles..., dehydrated, powdered, in pills or not ready to eat.</p> <p>Preparations for desserts such as powders for cakes, custards and flans, fruit concentrates, powdered jellies, flavored syrup, liquid caramel, dulce de leche.</p> <p>Fresh, dry, natural or artificial yeasts.</p> <p>Includes all kinds of dietary products, regardless of their content and composition.</p>
<b>Subgroup</b>	<b>012</b>	<b>NON-ALCOHOLIC BEVERAGES</b>
<b>0121</b>		<b>Coffee, tea and cocoa</b>
	01211	<p><b>Coffee</b></p> <p>Natural, roasted/high roasted or mixed coffee; ground or not; normal or decaffeinated.</p> <p>Instant, soluble coffee, extracts, substitutes, essences and substitutes for coffee (chicory, roasted malt); as well as coffee drinks.</p>
	01212	<p><b>Tea</b></p> <p>Linden, chamomile, pennyroyal, mint, valerian, lemon balm, etc. dried or green; essences and preparations of tea and mate, including substitutes.</p> <p>Includes other herbalist infusion products.</p>
	01213	<p><b>Cocoa and powdered chocolate</b></p> <p>Cocoa and chocolate powder, sweetened or not; cocoa-based beverage preparations; cocoa milkshake; chocolate drink and prepared hot chocolate.</p>
<b>0122</b>		<b>Mineral waters, soft drinks, fruit and vegetable juices</b>
	01221	<p><b>Mineral or spring waters</b></p> <p>Mineral waters with or without gas, natural or artificial, in bottles or carafes; ice.</p>
	01222	<p><b>Soft drinks</b></p> <p>Sodas, plain sodas, and seltzer water; lemonades, colas, flavored sodas; flavored mineral water, etc. Includes energy and isotonic drinks.</p>
	01223	<p><b>Fruit and vegetable juices</b></p> <p>Fruit and vegetable juices; concentrates for the preparation of drinks based on fruits and/or vegetables; milk and fruit preparations; horchata.</p>

Group	02	ALCOHOLIC BEVERAGES AND TOBACCO
Subgroup	021	ALCOHOLIC BEVERAGES
Class	Subclass	Description and content
<b>0211</b>	02111	<b>Spirits</b> Spirits and liqueurs Brandy, cognac, anise, rum, whisky, gin, vodka, local distilled spirit, vermouth and other spirits with or without alcohol. Includes flavored bitters and compound alcoholic preparations (bitters); appetizers whose base is not wine and mixed drinks (soda type) with spirits,
<b>0212</b>	02121	<b>Wine</b> Wine from grapes All kinds of grape wines: white, red, rosé, etc.; as well as champagne, cava and other sparkling wines.
<b>0213</b>	02131	<b>Beer</b> Lager beer Lager beers, which ferment at low temperatures and are usually light, foamy, smooth, amber or black in color.
	02132	Other alcoholic beer Beers that ferment at temperatures higher than the previous ones, are very aromatic, with a very marked body and flavor. Includes hybrid or mixed style, flavored beers, spontaneous fermentation, etc.
	02133	Low and non-alcoholic beer Beers with an alcohol percentage of less than 1%.
Subgroup	022	TOBACCO
<b>0220</b>	02201	<b>Tobacco</b> Cigarettes Any type of cigarettes.
	02202	Cigars Any type of cigars.
	02203	Other tobacco products Pipe tobacco, chewing tobacco and snuff. Includes rolling paper, rolling tobacco, rolling tobacco filters and filters with built-in rolling paper.

**Group 03 CLOTHING AND FOOTWEAR**

**Subgroup 031 CLOTHING**

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<b>Class</b>	<b>Subclass</b>	<b>Description and content</b>
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**0312**

**Garments**

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| 03121 | <b>Garments for men</b><br>Two or three-piece suits and suit jackets (jackets, blazers).<br>Trousers and slacks. This includes jeans, bermudas and shorts.<br>Sweaters and the like (vests, jackets, pullovers, etc.); shirts, t-shirts, polo shirts, etc..<br>Track suits, sweatpants and shirts, swimsuits, snow suits and other sporting garments.<br>Briefs, boxer shorts, under shirts, socks, pyjamas, robes and other underwear and lounge wear.  |
| 03122 | <b>Garments for women</b><br>Coats, three-quarter-length coats, jackets, anoraks, down jackets, raincoats and other coats and jackets.<br>Cloth suits and jackets.<br>Trousers, skirts and dresses.<br>Sweaters and the like (vests, jackets, pullovers, etc.); shirts, t-shirts, blouses, etc.<br>Track suits: sports sweatpants, skirts and shirts; swimsuits and other sporting garments.<br>Bras, panties, bodysuits, suspenders, stockings, pantihose, socks, nightshirts, pyjamas, robes and other underwear and lounge wear.  |
| 03123 | <b>Garments for infants (0 to 2 years) and children (3 to 13 years)</b><br>All types of garments for babies (ski masks, bodysuits, t-shirts, cloth nappies, v-necks, panties, christening robes, jackets, booties, pyjamas, etc.).<br>Coats, jackets, anoraks, raincoats, etc.<br>Dresses, skirts and trousers of all types (jeans, bermudas, leggings, etc.).<br>Sweaters and the like (vests, jackets, pullovers, etc.); shirts, blouses, t-shirts, polo shirts, t-shirts, etc.<br>Slips, briefs, panties, bras, socks, tights and other underwear and home clothing.<br>Track suits; sweatpants and shirts; swimsuits, snow suits and other sporting garments |

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**0313**

**Other articles of clothing and clothing accessories**

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| 03131 | <b>Other articles of clothing</b><br>Scarves of all kinds (pocket scarves, head and neck scarves); ties, scarves, shawls, gloves, belts, hats, caps and other textile accessories. |
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**Subgroup 032 FOOTWEAR**

**0321**

**Shoes and other footwear**

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| 03211 | <b>Footwear for men</b><br>All types of footwear for men: boots, shoes, trainers, sandals, flip-flops, etc. of any material: leather, canvas, rubber, etc.  |
| 03212 | <b>Footwear for women</b><br>All types of footwear for women: boots, shoes, trainers, sandals, flip-flops, etc. of any material: leather, canvas, rubber, etc.  |
| 03213 | <b>Footwear for infants and children</b><br>Footwear for babies (except booties and cloth shoes).<br>All types of footwear for girls and boys: boots, shoes, trainers, sandals, flip-flops, etc. of any material: leather, canvas, rubber, etc. |
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<b>Group</b>	<b>04</b>	<b>HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS</b>
Subgroup	041	ACTUAL RENTALS FOR HOUSING
<b>Class</b>	<b>Subclass</b>	<b>Description and content</b>
<b>0411</b>		<b>Actual rentals paid by tenants</b>
	04110	<p><b>Actual rentals paid by tenants</b></p> <p>Payments made by the tenant or rented for the enjoyment of the main residence, furnished or unfurnished. Payments made by guests who have their habitual residence in family pensions or hotels, for the enjoyment of the room or rooms used as their main residence.</p> <p>Excluded from the rent, whenever possible, is the rental of a garage, both the one intended for the home, and the one not intended for the main home and storage room.</p> <p>Excluded from the rental, whenever possible, are the payments of cold and hot water, electrical energy, city gas, natural gas, telephone, collective heating, waste collection, sewage fees and other fees and contributions of the dwelling.</p> <p>Vacation home rentals (houses rented for less than 1 month), accommodation for teaching purposes, rentals in student flats, nursing homes are excluded.</p>
<b>0412</b>		<b>Other actual rentals</b>
	04121	<p><b>Actual rentals paid by tenants for secondary residences</b></p> <p>Payments made by the tenant or rented for the enjoyment of other homes. The same concepts specified in <i>04.1.1.0</i> are included but for other dwellings.</p> <p>Excludes rentals of homes whose rental period is less than 3 months as long as they are rented for vacation reasons. Dwellings rented by the household when the reason for renting (in a dwelling other than the main dwelling of the household) is the studies of a member of the household. The rental of garages or storage rooms whenever possible. The goods and services specified in code <i>04.1.1.0 for the main residence</i>. The real rentals of less than 3 months and that are for vacation purposes. Accommodation for the purpose of teaching a member of the household in residences or boarding schools. Rentals in student flats. Garage rental both those intended for a home other than the main one and those not intended for other homes. The storage rooms, both those linked and those not linked to other homes.</p>
	04122	<p><b>Garage rentals and other rentals paid by tenants</b></p> <p>Garage rental to provide parking in connection with the main residence, regardless of the tenure of the same. The garage does not have to be physically adjacent to the home, nor does it have to be rented by the same owner.</p> <p>Excludes payment for the use of garages or parking lots that are not related to the main residence.</p>
Subgroup	043	MAINTENANCE AND REPAIR OF THE DWELLING
<b>0431</b>		<b>Materials for the maintenance and repair of the dwelling</b>
	04310	<p><b>Materials for the maintenance and repair of the dwelling</b></p> <p>Separate purchase of materials by households with the intention of carrying out maintenance or repairs at their own expense.</p> <p>Paint, wallpaper, textile wall coverings (scrim), rollers, spatulas, brushes, varnishes...</p> <p>Small plumbing articles (pipes, etc.).</p> <p>Floor coverings (parquet planks, tiles, slabs, etc.); tiles and slabs to cover chimneys and walls, etc.</p> <p>Glass, stained glass, crystals, etc.</p> <p>Gypsum, plaster lime, cement, mortar, concrete, filler; varnishes and glues.</p> <p>Doors, storm doors, gates and windows, both interior and exterior, blinds embedded in the wall.</p> <p>Sink, WC, bathtub, faucet, faucet diffuser, butane shower head, sinks.</p> <p>Excluded: linoleum, tools, door fittings, sockets, cables and light bulbs. Brooms, scrub brushes and cleaning products. kitchen counters.</p> <p>This excludes materials for large alterations of the dwelling (investment).</p>



Class	Subclass	Description and content
<b>0432</b>		<b>Services for the maintenance and repair of the dwelling</b>
	04321	<b>Services of plumbers</b> Plumbing services (maintenance and repair of water and drain pipes, gas installations, etc.). Assembly, installation, repair and maintenance of pipe systems, drains, gutters, wells, and accessories for water and gas. Includes the total value of the service (ie, both the cost of labor and the cost of materials). The separate purchase of materials by households with the intention of carrying out maintenance or repairs on their own is excluded.
	04322	<b>Services of electricians</b> Electrician services. Maintenance of electrical installations. Includes the total value of the service (ie, both the cost of labor and the cost of materials). Separate purchase of materials by households with the intention of carrying out maintenance or repairs on their own is excluded.
	04324	<b>Services of painters</b> Preparation of paint surfaces. Application of protective and decorative layers of paint or similar materials. Covering of interior walls and ceilings with wallpaper or other finishes. Wallpaper, wall covering. Includes the full value of the service (that is, both the cost of labor and the cost of materials) The separate purchase of materials by households with the intention of carrying out maintenance or repairs on their own is excluded.
	04325	<b>Services of carpenters</b> Cutting, carving, assembly, installation, maintenance and repair of various types of structures and accessories made of wood and other materials. Paving and covering of floors (for example, parquet) and walls Glazing works. Knife cutters and varnishers for parquet, flooring, wood... installation of doors and windows, metal carpentry, blinds and awnings... Includes the total value of the service (ie, both the cost of labor and the cost of materials). The separate purchase of materials by households with the intention of carrying out maintenance or repairs on their own is excluded.
	04329	<b>Other services for maintenance and repair of the dwelling</b> Masonry work for interior decoration, (built-in masonry cabinets, ...), locksmith work, insulation work, installation work for fences and railings, plastering work, floor and wall polishing work with tiles and platelets, which can be made of terrazzo, marble, granite, slate, stoneware, etc. Ornatmentation of conditioning works. Interior design services and decorators. Individual elevator maintenance. Includes the total value of the service (ie, both the cost of labor and the cost of materials). The separate purchase of materials by households with the intention of carrying out maintenance or repairs on their own is excluded.
<b>Subgroup</b>	<b>044</b>	<b>WATER SUPPLY AND MISCELLANEOUS SERVICES RELATING TO THE DWELLING</b>
<b>0441</b>		<b>Water supply</b>
	04410	<b>Water supply</b> Expenditure on cold water consumption and distribution; water contract, water meter rental, maintenance and reading.
<b>0442</b>		<b>Refuse collection</b>
	04420	<b>Refuse collection</b> Garbage collection service in the main home (or in garages, storage rooms, etc. when they are linked to the main home, even if they are not in the same building). Includes payments for garbage collection and destruction and garbage collection fees and payments for waste management.

Class	Subclass	Description and content
<b>0443</b>		<b>Sewage collection</b>
	04430	Sewage collection Fees for sanitation, sewerage, purification and wastewater treatment. Emptying and cleaning service for cesspools and septic tanks in the main residence.
<b>0444</b>		<b>Other services relating to the dwelling n.e.c.</b>
	04441	Maintenance charges in multi-occupied buildings Receipt of community expenses of the main house or garages, storage rooms, etc. when they are linked to the main residence, even if they are not in the same building. Community expenses for conservation, gardening, cleaning stairs, heating and lighting, conservation of elevators, etc., in <b>communities of neighbors</b> , cleaning of the community pool, community security. All of them refer to the main house. The insurance usually paid by the owners to cover the risks that may arise in the building. Snow removal, chimney cleaning, road repair, etc. in the main house, as well as garages and storage rooms when they are linked to the main house, even if they are not in the same building and are community services. Disinfection, fumigation and extermination of pests in the main house (05.6.2.9), window cleaning service in the main house (05.6.2.1), bodyguards (12.7.0.4), private pool cleaning (05.6.2.1), removal of snow removal, chimney cleaning, road repair, etc. in the main dwelling, as well as garages and storage rooms when they are linked to the main dwelling, even though they are not in the same building and are not owned by the community but rather belong to the main dwelling. (04.4.4.8).
Subgroup	045	ELECTRICITY, GAS AND OTHER FUELS
<b>0451</b>		<b>Electricity</b>
	04510	Electricity Expenses on electrical energy; lighting contract, rental and meter reading, etc., of the main dwelling.
<b>0452</b>		<b>Gas</b>
	04521	Natural gas and town gas City gas and natural gas expenses; gas contract expenses, rent, meter reading and consumption distributors of the main residence.
	04522	Liquefied hydrocarbons (butane, propane, etc.) Expenses in butane, propane, etc. as well as rent, meter reading and consumption distributors, bottles and containers for these household gases (both main and others). Excludes camping gas in cylinder.
<b>0453</b>		<b>Liquid fuels</b>
	04530	Liquid fuels Diesel, fuel oil, lamp oil and other liquid fuels for domestic use, as well as contract expenses, rent, meter reading and consumption distributors of the main residence. Liquid fuels for lighting

<b>GROUP</b>	<b>05</b>	<b>FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE</b>
Subgroup	051	FURNITURE AND FURNISHINGS, CARPETS AND OTHER FLOOR COVERINGS
Class	Subclass	Description and content
<b>0511</b>		<b>Furniture and furnishings</b>
	05111	<p>Household furniture</p> <p>All types of tables, made of wood or other materials (for the living room, kitchen, etc.). All kinds of wooden chairs and other materials (living room, bedroom, kitchen).</p> <p>Three-seat sofas or not; armchairs, sofa-beds, etc.</p> <p>Bookcases of all kinds, modular or not; sideboards, consoles, bar furniture, desks, cabinets, cabinets and other furniture for the living room, dining room, living room, hall and office.</p> <p>Beds, furniture-beds, trundle beds, bunk beds, Turkish beds, box springs, canapés, etc.</p> <p>Cabinets of all kinds for bedrooms, kitchen cabinets, kitchen countertops, bathroom cabinets and other types of cabinets.</p> <p>Mattresses.</p> <p>Excludes built-in masonry cabinets, antique furniture purchased as an investment, specific garden furniture (05.1.1.2) for babies (05.1.1.4), anti-decubitus mattresses or beds for therapeutic purposes.</p>
	05113	<p>Lighting equipment</p> <p>Lamps of all types (floor lamps, hanging lamps, table lamps, wall lamps, halogen or non-halogen recessed lamps, etc.)</p> <p>The bulb is included, LED or halogen, if it cannot be broken down.</p> <p>Lampshades.</p> <p>Garden lamps.</p> <p>The installation of all of them is included, as well as any added expense that would have been caused by their purchase (such as transportation), the materials to make this furniture are also included if it is the home that "manufactures" or repairs it.</p>
	05119	<p>Other furniture and furnishings</p> <p>Cribs, beds, play yards, high chairs, playpens and other special furniture for babies.</p> <p>Frames, moldings; mirrors, chandeliers, screens, panoplies, stuffed animals; bullfighting capes for decoration; ornament swords; wax ornaments; ornamental iron plates and other furniture accessories.</p> <p>The installation of all of them is included, as well as any added expense that would have been caused by their purchase (such as transport).</p>
Subgroup	052	HOUSEHOLD TEXTILES
<b>0520</b>		<b>Household textiles</b>
	05201	<p>Furnishing fabrics and curtains</p> <p>Curtains, shower curtains, sheers, fabric blinds, double curtains, door curtains and fabric blinds, etc.</p> <p>Home textiles, curtain material.</p> <p>Making curtains if it is the home itself that makes or repairs them.</p>
	05202	<p>Bed linen</p> <p>Pillows, cushions; including its padding, cover or both together.</p> <p>Sheets, bed sets, mattress covers, non-disposable bed protectors.</p> <p>Blankets, sofa blankets, travel blankets, duvets, bedspreads and other bedding; bed nets.</p> <p>It includes the fabrics for its preparation and its own preparation.</p> <p>Excludes electric blankets and repair and mending of bedding.</p>
	05203	<p>Table linen and bathroom linen</p> <p>Complete linens, tablecloths, oilcloths and napkins. Mitts and kitchen towels.</p> <p>Towels of all types and sizes, bath gloves, bathrobes, bath mats, etc.</p> <p>It includes the fabrics for its preparation and the preparation itself.</p> <p>Excludes repair and mending of table linen and kitchen and bathroom linen. Table linen, tablecloths and paper napkins. Aprons.</p>
Subgroup	053	HOUSEHOLD APPLIANCES
<b>0531</b>		<b>Major household appliances whether electric or not</b>
	05311	<p>Refrigerators, freezers and fridge-freezers</p> <p>Refrigerators of all kinds with or without freezer or freezers. Wine bars</p> <p>Includes installation, as well as the materials for their repair, if this is at the household's expense, and the purchase of accessories.</p>

Class	Subclass	Description and content
	05312	<p><b>Clothes washing machines, clothes drying machines and dish washing machines</b>  All kinds of washing machines, automatic or not, washer-dryers. Dryers and clothes dryer cabinets. Dishwasher.  Includes their installation, as well as the materials for their repair if this is paid by the household and the purchase of accessories.  Excludes clothes irons, ironing machines and other ironing centers, as well as the repair of washing machines, dryers and dishwashers.</p>
	05313	<p><b>Cookers</b>  All types of electric, gas, mixed, wood, coal and all types of gas and electric cookers; gas, vitroceramic, induction or mixed hobs.  Grills, gas, electric, convection ovens, combi ovens and microwave ovens, built-in or not.  Includes their installation, as well as the materials for their repair if this is paid by the household and the purchase of accessories.  Excludes alcohol stoves for fondue, camping-gas, camping stoves and barbecues. Electric hotplates and the repair of kitchens, hobs, ovens and microwaves.</p>
	05314	<p><b>Heaters, air conditioners</b>  All kinds of appliances intended to raise the ambient temperature, electrical on, such as: braziers, salamanders, stoves, boilers, radiators, convectors, etc.  All kinds of devices designed to lower the ambient temperature: portable or non-portable air conditioners and refrigerators and fans of all kinds.  Water heaters and thermos.  Extractor hoods and air purifiers. Humidifiers of all kinds.  Includes their installation, as well as the materials for their repair if this is paid by the household and the purchase of accessories.  Excludes air conditioners integrated into the home, which are part of the structure of the property, considered investment. Repairs to heating and air conditioning apparatus; boilers and bells. Gastos en instalación de placas solares en la vivienda que se considera inversión.</p>
	05315	<p><b>Cleaning equipment</b>  Vacuum cleaners, handheld vacuum cleaners; steam cleaning apparatus; Floor waxers, polishers.  Carpet, carpet, floor and wall cleaning machines.  The materials for its repair are included, if this is paid by the household and the purchase of accessories.  Excludes cleaning appliance repairs  Includes their installation, as well as the materials for their repair if this is paid by the household and the purchase of accessories.</p>
<b>0532</b>		<b>Small electric household appliances</b>
	05321	<p><b>Food processing appliances</b>  Mixers and blenders. Slicers, shredders, mixers. Thermomix, kitchen robots.  Includes non-disposable accessories and repair materials if paid by the household.  Excludes repairs to food processing appliances.</p>
	05322	<p><b>Coffee machines, tea makers and similar appliances</b>  Coffee makers, kettles, water heaters and kettles. All of them electric.  Includes non-disposable accessories and repair materials if paid by the household.  Repairs to electric coffee makers and kettles and similar devices.</p>
<b>0533</b>		<b>Repair of household appliances</b>
	05330	<p><b>Repair of household appliances</b>  Repair and rental of items listed in Subgroups 05.3.1 and 05.3.2  Breakage or maintenance insurance for washing machines, refrigerators, boilers, etc.  Includes rental charges.  Includes the full value of the service (that is, the cost of labor plus materials).  Excludes the installation of large appliances that are included in headings 05.3.1 and the separate purchase of materials by households with the intention of carrying out the repairs on their own.</p>
<b>Subgroup</b>	<b>054</b>	<b>GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS</b>
<b>0540</b>		<b>Glassware, tableware and household utensils</b>
	05401	<p><b>Glassware, crystal-ware, ceramic ware and chinaware</b>  All kinds of complete crockery made of any material (glass, ceramic, porcelain...), as well as loose pieces (plates, tureens, bowls...).  Complete sets of glassware, wine glasses, glasses, mugs, coffee sets and other objects in glass and crystal for utensil.  Excludes non-recoverable glasses, cups, plates... (cardboard, plastic, etc.). Repairs to glassware, crockery, cutlery. Ceramic and glass decoration items</p>

Class	Subclass	Description and content
	05403	<p><b>Non-electric kitchen utensils and articles</b>  Pots and pans, pressure cookers, saucepans, casseroles, small saucepans, etc. in any material.  All types of pans, non-electric coffee makers and other non-electric appliances for preparing and conditioning food.  Weight scales for both adults and babies and shopping carts are excluded.</p>
Subgroup	055	<b>TOOLS AND EQUIPMENT FOR HOUSE AND GARDEN</b>
<b>0552</b>		<b>Small tools and miscellaneous accessories</b>
	05521	<p><b>Non-motorized small tools</b>  Hammers, pliers, non-electric screwdrivers, files, pliers, saws (non-electric), punches, shears, and non-electric drills.  Fixed wrenches and spanners.  Ladders of any material, carpenter's bench (consisting of small tools).  Excludes repairs to non-electric tools and accessories.</p>
	05522	<p><b>Miscellaneous small tool accessories</b>  All kinds of light bulbs and fluorescent tubes for lighting, including halogens and LEDs, both for homes and for gardens, terraces,...</p>
Subgroup	056	<b>GOODS AND SERVICES FOR ROUTINE HOUSEHOLD MAINTENANCE</b>
<b>0561</b>		<b>Non-durable household goods</b>
	05611	<p><b>Cleaning and maintenance products</b>  Detergents, soaps, softeners and rinse aids for manual or machine wash dishes  Bleaches and liquids used for household cleaning (window cleaning fluids, oven cleaners. Distilled water; solvents, caustic soda, camphor, starch, naphthalene, white Spain, stain remover, ammonia, white spirit.  Window cleaning products, dyes, bleaches, disinfectants, plungers.  Waxes and varnishes for the floor and furniture. Chemicals for cleaning carpets.  Polishes, dyes and creams for shoe cleaning in any form and presentation  Insecticides, fungicides, rodenticides. Air fresheners and air fresheners, both electric and not.  Other non-durable household goods</p>
	05612	<p><b>Other non-durable small household articles</b>  Paper household items and the like, such as: paper tablecloths, paper napkins, drinking straws; paper, cardboard or similar plates and cups (non-recoverable). Disposable plates, disposable cups and cutlery, plastic or paper covers, ice bags, blister packs.  Disposable filters; vacuum cleaner bags; air filter masks, aluminum foil molds; kitchen paper, aluminum; kitchen paper, aluminum, plastic...; garbage bags, plastic shopping bags, dog waste bags.  Cleaning items such as: brooms; non-electric sweepers; dustpans; mops; waxing brushes; household brushes (clothes, footwear); plungers; cloths, dusters, rags, chamois; all kinds of cloths (cleaning, polishing, scrubbing), spontex, sponges, brushes for various household uses; rubber gloves of all kinds.  Other non-durable household items such as matches, candles, and lamp wicks; burning alcohol etc.  Clothespins, dental picks, string and twine, etc.  Sewing scissors, crochet hooks, sewing, knitting and knitting needles, safety pins, pins, pincushions, thimbles...</p>
<b>0562</b>		<b>Domestic services and household services</b>
	05621	<p><b>Domestic services by paid staff</b>  Remuneration in cash and in kind (excluding Social Security payments) of the people employed in the home (cooks, maids, babysitters, drivers, gardeners, secretaries, tutors, au-pairs, babysitters, etc.). Work clothing of domestic service personnel.  Window cleaning service, clothes ironing.  Dry cleaning, laundromat, dry cleaner's and ironing of household articles (except garments).</p>

<b>Group</b>	<b>06</b>	<b>HEALTH</b>
Subgroup	061	MEDICAL PRODUCTS, APPLIANCES AND EQUIPMENT
Class	Subclass	Description and content
<b>0611</b>		<b>Pharmaceutical products</b>
	06110	Pharmaceutical products Pharmaceutical copays. Medicines and medicinal preparations (master formulas). Serums, vaccines, vitamins, minerals, calcium, vitamin supplements. Cod and halibut (halibut) liver oil, baking soda, fruit salt. Oral contraceptives. Homeopathic products for exclusive sale in pharmacies and parapharmacies.
<b>0612</b>		<b>Other medical products</b>
	06129	Other medical products n.e.c. Ear plugs, clinical blood pressure monitors, syringes, bandages, tape, bandages, gauze, dressings, disposable masks and similar products. First aid kits and pharmacy cabinets. Hot water and ice packs. Medical hosiery or traumatology products, such as elastic stockings, knee pads and anklets, both knitted and rubber. Alcohol, mercromin, betadine and hydrogen peroxide. Band-aid, dressing, hypodermic needle. Liquid lenses. Dehydrated food for tubes, colostomy bags and other medical products.
<b>0613</b>		<b>Therapeutic appliances and equipment</b>
	06131	Corrective eye-glasses and contact lenses Glasses and graduated lenses. Contact lenses. Prescription sunglasses.
	06132	Hearing aids Hearing aids and other hearing aids.
	06139	Other therapeutic appliances and equipment Devices to measure blood pressure, tensiometers, devices to measure blood sugar and their spare parts.
Subgroup	062	OUT-PATIENT SERVICES
<b>0621</b>		<b>Medical services</b>
	06212	Specialist practice Specialist medical consultations: home service, in consultation, dispensary, minor surgery performed in outpatient clinics, hospital outpatient consultations.
<b>0622</b>		<b>Dental services</b>
	06220	Dental services Dental extractions, fillings, periodontics, endodontics. Service for placement of covers, bridges, plates, crowns, etc. The cost of the material is included if the service cannot be broken down. Excludes services of medical analysis laboratories and radiological centers. Repair of dental prostheses and/or dentures.
<b>0623</b>		<b>Paramedical services</b>
	06239	Other paramedical services Services provided by practitioners, nurses, obstetricians; midwives, opticians, optometrists, podiatrists, physiotherapists, chiropractors, speech therapists, osteopaths, psychologists, dietitians, homeopaths, naturists, ...

Subgroup	063	HOSPITAL SERVICES
Class	Subclass	Description and content
<b>0630</b>		<b>Hospital services</b>
	06300	<p><b>Hospital services</b></p> <p>Provision of basic services to hospitalized patients: administration, lodging, food and drink; supervision and care by non-specialist personnel (medical assistants), first aid and resuscitation, supply of medicines and other pharmaceutical products, supply of therapeutic devices and equipment, etc.</p> <p>Medical services: services of general or specialist doctors, surgeons, etc.</p> <p>Medical assistant services: nurses, midwives, anesthetists...</p> <p>Refractive surgery interventions (myopia, hyperopia and astigmatism) and other ocular interventions (cataracts, etc.), even if the intervention does not imply an overnight stay in the hospital.</p> <p>Aesthetic surgery: liposuction, breast augmentation, retouching of the nose, cheekbones, etc., even if the intervention does not imply an overnight stay in the hospital.</p> <p>Excludes cosmetic surgery services that do not require hospital assistance (Botox implantation, etc.) (06.2.1.2)</p>

<b>Group</b>	<b>07</b>	<b>TRANSPORT</b>
Subgroup	071	PURCHASE OF VEHICLES
<b>Class</b>	<b>Subclass</b>	<b>Description and content</b>
<b>0711</b>		<b>Motor cars</b>
	07111	<b>New motor cars</b> Purchase of cars, vans, station wagons, minivans, SUVs, etc. New, intended for the personal transportation of household members. Includes expenses associated with the purchase of vehicles (registration, VAT, etc.).
	07112	<b>Second-hand motor cars</b> Purchase of cars, vans, station wagons, minivans, SUVs, etc. Second-hand, intended for the personal transport of household members. Includes expenses associated with the purchase of the vehicle.
<b>0712</b>		<b>Motor cycles</b>
	07120	<b>Motor cycles</b> Expenses of acquisition, registration, VAT, etc. of all kinds of motorcycles, scooters, scooters, sidecars, snowmobiles, etc. Includes motorized or electric bicycles; motor scooters; segway.
<b>0713</b>		<b>Bicycles</b>
	07130	<b>Bicycles</b> All types of bicycles and tricycles (racing bicycles, children's bicycles, etc.), except motorized and electric.
Subgroup	072	OPERATION OF PERSONAL TRANSPORT EQUIPMENT
<b>0721</b>		<b>Spare parts and accessories for personal transport equipment</b>
	07211	<b>Tyres</b> Separate purchase of new, used, or retreaded tires (including inner tubes) for automobiles, bicycles, motorcycles, etc., made directly by the household.
	07212	<b>Spare parts for personal transport equipment</b> Spark plugs, batteries, shock absorbers, pumps, belts, filters and other spare parts for vehicles purchased directly from the home. Includes bicycle parts.
	07213	<b>Accessories for personal transport equipment</b> Personal vehicle accessories such as covers, carpets, ashtrays, trims, roof racks, ski racks, bike racks, locks, security bars for cars or motorcycles, etc. Specific products for vehicle cleaning and maintenance, such as paints, chrome cleaners, sealing compounds and body waxes, etc. Reflective vests and triangles; GPS designed specifically for vehicles; fixed radar detector; Snow chains; helmets for motorcycles and bicycles.
<b>0722</b>		<b>Fuels and lubricants for personal transport equipment</b>
	07221	<b>Diesel</b> Diesel A, fuels for diesel engines, all kinds of mixtures.
	07222	<b>Petrol</b> All types of gasoline (95 gasoline, 98 gasoline, ...) and mixtures, for all types of vehicles.
<b>0723</b>		<b>Maintenance and repair of personal transport equipment</b>
	07230	<b>Maintenance and repair of personal transport equipment</b> Oil and filter change, car washing and greasing, tuning, wheel balancing, revisions and other services related to the maintenance and/or repair of vehicles carried out in workshops or by mechanics. This includes the expenditure, both on materials and on labour.



Class	Subclass	Description and content
<b>0724</b>		<b>Other services in respect of personal transport equipment</b>
	07241	Hire of garages, parking spaces and personal transport equipment Rental of garages when they are independent from the accommodation; Car rental without driver; annual rental cars (renting or leasing); municipal or private bicycle rental service. Expenses in public and private car parks, purchase of ORA card, expenses in parking meters and similar.
	07242	Toll facilities and parking meters Peajes en autopista, túneles, puentes, etc.
	07243	Driving lessons, tests, licenses and road worthiness tests Driving school, practical classes, fees for exams and those paid for renewing the driver's license and obtaining the permit; includes the payment of the medical certificate. Technical inspection of vehicles (TIV)
<b>Subgroup</b>	<b>073</b>	<b>TRANSPORT SERVICES</b>
<b>0731</b>		<b>Passenger transport by railway</b>
	07311	Passenger transport by train Suburban and long-distance train: payments for tickets or vouchers, luggage, pets, sleeper and berth services; as well as private vehicle transport.
	07312	Passenger transport by underground and tram Subway, tram or light rail tickets and vouchers when they are used only for these means of transport.
<b>0732</b>		<b>Passenger transport by road</b>
	07321	Passenger transport by bus and coach Collective urban and interurban bus, minibus and trolleybus tickets and bus passes used exclusively for these types of transport. Includes tourist buses and all types of school transport, both urban and interurban.
	07322	Passenger transport by taxi and hired car with driver Expenses in urban or interurban taxi; as well as payments for luggage and tips. Payment to another private driver for transportation in his vehicle (BlaBlaCar, Uber...). Car rental with driver for urban or interurban transport.
<b>0733</b>		<b>Passenger transport by air</b>
	07331	Domestic flights Total price of the ticket for the transport of people and luggage by plane or helicopter within the country. Any type of surcharge on the ticket, for excess baggage, transportation of pets, priority boarding, seat selection, airport check-in, bicycle, sports equipment, WIFI service on the plane...
	07332	International flights Total price of the ticket for the transport of people and luggage by plane or helicopter when the destination is outside the country. Any type of surcharge on the ticket, for excess baggage, transportation of pets, priority boarding, seat selection, airport check-in, bicycle, sports equipment, WIFI service on the plane...
<b>0734</b>		<b>Passenger transport by sea and inland waterway</b>
	07341	Passenger transport by sea Transportation of people, luggage, pets, personal vehicles and accommodation services by boat, ferry, both by sea and by inland waterways.
<b>0735</b>		<b>Combined passenger transport</b>
	07350	Combined passenger transport Expenses in transportation credit, when the credit is used for more than one means of locomotion; combined tourist ticket.

**Group 08 COMMUNICATION**

Subgroup 082 TELEPHONE AND TELEFAX EQUIPMENT

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Class Subclass Description and content

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**0820 Telephone and telefax equipment**

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08202 Mobile telephone equipment  
Acquisition of mobile phones, whether they are free, contract terminals or with a prepaid balance included (not disposable).  
Includes cases, chargers, phone speakers, SIM card, selfie stick and other accessories.

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Subgroup 083 Telephone and telefax services

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**0830 Telephone and telefax services**

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08301 Wired telephone services  
Expenses generated by the use of a private telephone: expenses on calls, telephone rental and installation, contracting expenses, change of owner or address, etc.; as well as fax costs.  
Expenses on calls in booths and cabins and those made from hotels, cafeterias, restaurants, etc.

08302 Wireless telephone services  
Connection quotas and expenses generated by the use of mobile telephones.

08304 Bundled telecommunication services  
Telephone packages (fixed or mobile)/Internet/pay television for any possible option and/or combination.

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<b>Group</b>	<b>09</b>	<b>RECREATION AND CULTURE</b>
Subgroup	091	AUDIO-VISUAL, PHOTOGRAPHIC AND INFORMATION PROCESSING EQUIPMENT
Class	Subclass	Description and content
<b>0911</b>		<b>Equipment for the reception, recording and reproduction of sound and picture</b>
	09112	Equipment for the reception, recording and reproduction of sound and vision Televisions, television antennas, satellite dishes; remote controls and other accessories. VCRs, DVD players, DVD recorders, video recorders and remote controls; home theater systems, video projectors; smartTV; blu-ray players and other image players
	09119	Other equipment for the reception, recording and reproduction of sound and picture E-book readers and their accessories (chargers, ...), headphones, digital photo frames, etc.
<b>0913</b>		<b>Information processing equipment</b>
	09131	Personal computers Computer, laptop or desktop, tablets, PDA, etc. Includes keyboard, monitor, mouse, printer, etc. when purchased as a bundle.
<b>0914</b>		<b>Recording media</b>
	09141	Pre-recorded recording media Sound, video and/or recorded data recording media: discs, CD, blu-ray, video tapes, DVDs, etc. Music and movie downloads; services provided by websites that offer music streaming, by subscription and monthly fee.
Subgroup	093	OTHER RECREATIONAL ITEMS AND EQUIPMENT, GARDENS AND PETS
<b>0931</b>		<b>Games, toys and hobbies</b>
	09311	Games and hobbies Card games, playing cards and board games; chess games and the like; stickers and albums to collect. Electronic games, video games and computer games for the television.
	09312	Toys and celebration articles Toys of all kinds, including dolls, stuffed animals, toy cars and trains, modeling clay, construction sets, puzzles; model radio control devices. Miniature bicycles, skateboards, scooters. Balls. Buckets, shovels and other items to play in the sand. Masks, costumes, regional costumes, except rental. Gags, party supplies, Christmas items and decorations; fireworks and rockets.
<b>0932</b>		<b>Equipment for sport, camping and open-air recreation</b>
	09321	Equipment for sport Equipment for sports, gymnastics and physical education such as balls, rackets, sticks, skates, weights, parachutes and other skydiving equipment, ammunition for hunting and sports, rods and fishing equipment; equipment for the beach and outdoor games; camping equipment etc. Includes sport-specific shoes (ski boots, soccer boots, golf shoes, etc.), headgear, and other protective items such as boxing gloves, underwater goggles, knee pads, shin guards, elbow pads, etc.
<b>0933</b>		<b>Gardens, plants and flowers</b>
	09332	Plants and flowers Plants, trees, flowers, shrubs, etc. natural or artificial; potted plants; seeds of plants, flowers, tubers and bulbs. Includes shipping costs for flowers and plants.
<b>0934</b>		<b>Pets and related products</b>
	09342	Products for pets All kinds of pet food. Veterinary products: cleaning, health, care and beauty for animals; collars, leashes, muzzles; carriers, aquariums, litter for cats and other articles related to domestic animals.

Class	Subclass	Description and content
<b>0935</b>		<b>Veterinary and other services for pets</b>
	09350	Veterinary and other services for pets All kinds of services for pets: veterinarians, cleaning, hairdressing, accommodation; pet training and walking; cremation and/or burial; veterinary care insurance
Subgroup	094	RECREATIONAL AND CULTURAL SERVICES
<b>0941</b>		<b>Recreational and sporting services</b>
	09411	Recreational and sporting services - Attendance Expenses in sporting events (soccer stadiums, racetracks, basketball or tennis courts, etc.), in amusement parks, and other entertainment parks, adventure parks, fairground attractions.
	09412	Recreational and sporting services - Participation Includes payment for the use of: skating rinks, swimming pools, golf courses, gyms, fitness centers, tennis courts, squash courts and bowling alleys. Playrooms, ball pools, swings and other recreational facilities for children. Group or individual classes of aerobics, dance, skiing, swimming, etc. Arcade machines other than those for games of chance, ski lifts and cable cars at ski resorts and leisure or adventure centers; rental of equipment and accessories for sports and leisure. Extracurricular activities not provided by the educational center and that are outside the scope of education (sports, dance, etc.). Registration or membership fee paid to clubs or both social and sports associations.
<b>0942</b>		<b>Cultural services</b>
	09421	Cinemas, theatres, concerts Expenses on tickets for: cinemas and theaters, operas, concerts, ballets, zarzuelas and other musical shows. Includes circuses, light and sound performances, bullfights, etc.
	09422	Museums, libraries, zoological gardens Tickets to museums, exhibitions, art galleries and monuments (palaces, historical monuments...); national parks, zoos, botanical gardens, aquariums and nature reserves; tickets to libraries, newspaper libraries, media libraries.
	09423	Television and radio licence fees, subscriptions Television or radio fees, video store fees, piped music, amateur radio licenses and radio and television licenses. Television on demand; services provided by websites that offer subscription movie streaming and monthly fee. Rental of material and cultural goods such as televisions, videos, radios, computers, photographic equipment, video cassettes...
	09425	Photographic services Photographer services, photo portraits, wedding reports, film development, print processing, enlargement, etc. Photo developing Internet services, digital albums (Hofmann type).
<b>0943</b>		<b>Games of chance</b>
	09430	Games of chance Lotteries, primitive lottery, bonoloto, pools of all kinds, payments to bookmakers, bingo expenses, casinos, slot machines, casino tickets, Christmas raffles...
Subgroup	095	NEWSPAPERS, BOOKS AND STATIONERY
<b>0951</b>		<b>Books</b>
	09511	Fiction books Fiction novels and books; children's books; comics, scrapbooks, and coloring books.
	09512	Educational text books Text books for infants, primary, secondary, upper secondary and university education, intermediate and higher degree professional training, etc. Textbooks of other teachings (includes syllabi for oppositions); sheet music; vacation notebooks.

Class	Subclass	Description and content
	09513	<b>Other non-fiction books</b> Reference or consultation books: atlases, dictionaries, encyclopedias, bibles; art books, history, etc; travel guides.
<b>0952</b>	09521	<b>Newspapers and periodicals</b> <b>Newspapers</b> All types of daily press and newspapers: newspapers purchased at kiosks, newspaper subscriptions for both home delivery or kiosk, and internet access.
<b>0954</b>	09541	<b>Stationery and drawing materials</b> <b>Paper products</b> Posters, postcards, greeting and business cards, maps, calendars, photo albums, etc. Blocks, notebooks for drawing and painting, sheets of paper, sheets of paper, cardboard, onion paper or cellophane, drawing paper and other crafts.
	09549	<b>Other stationery and drawing materials</b> Ballpoint pens, pencils, fountain pens, inks, markers, erasers, pencil sharpeners, etc. Paper punches, paper cutters, scissors, office glue and sticky papers, staplers and staples, paper clips, thumbtacks. Drawing and painting materials such as canvas, cardboard, paints, pencils, easels, pastels and brushes, oils, charcoals, drawing cloth; slide rules, geometry instruments, compasses, abacuses, blackboards, chalk and pencil boxes. Toner and ink cartridges, and their refills Globes; filing cabinets and folders.
<b>Subgroup</b>	096	<b>PACKAGE HOLIDAYS</b>
<b>0960</b>	09601	<b>Package holidays</b> <b>Package domestic holidays</b> All-inclusive vacations or tours that include travel, food, lodging, guides, etc.; half-day or one-day excursion trips, pilgrimages, etc. as long as they are carried out within Spain.
	09602	<b>Package international holidays</b> All-inclusive vacations or tours that include travel, food, lodging, guides, etc.; half-day or one-day excursion trips, pilgrimages, etc. in countries other than Spain.

<b>Group</b>	<b>10</b>	<b>EDUCATION</b>
Subgroup	101	PRE-PRIMARY AND PRIMARY EDUCATION
<b>Class</b>	<b>Subclass</b>	<b>Description and content</b>
<b>1010</b>		<b>Pre-primary and primary education</b>
	10101	Pre-primary education Pre-primary and pre-school education.
	10102	Primary education Primary and special equivalent education.
Subgroup	102	SECONDARY EDUCATION
<b>1020</b>		<b>Secondary education</b>
	10200	Secondary education Compulsory secondary education and equivalent special education, includes courses 1, 2, 3 and 4 of ESO. Baccalaureate (1st and 2nd years) and equivalent special education. Intermediate vocational training and specific vocational training, and equivalent second-grade special education. Includes plastic arts and design (intermediate level), intermediate level sports education, training programs for the basic level of some state bodies, professional music and dance education (intermediate level); official school of languages and own titles granted by universities, which require a Bachelor's degree and have a duration of at least one semester, but less than 2 years.
Subgroup	104	TERTIARY EDUCATION
<b>1040</b>		<b>Tertiary education</b>
	10400	Tertiary education University and equivalent education. Education received at any of the following levels: university degrees of 240 ECTS credits or more, and equivalents; double university degree (at least one of more than 240 credits); higher studies of plastic arts, design, music and dance; lessons in conservation and restoration of cultural property; dramatic art teaching; higher military education; commercial airline pilot; higher ecclesiastical studies; official university master's degrees; specialties in health sciences through the residency system; teachings of the superior scale of Officials of the Civil Guard and of the Armed Forces; doctorates and university degrees of 6 months or more (30 ECTS credits or more), for which a university degree is required. Advanced vocational training and equivalent. It includes the following courses: higher-level training cycles in professional training, higher-level training cycles in plastic arts and design, higher-level sports education, non-commissioned officers of the Civil Guard, military education, non-commissioned officers of the Armed Forces, professional specialization course for higher technicians, own degrees awarded by universities, which require a Bachelor's degree and have a duration equal to or greater than 2 years or 120 ECTS credits. Includes payments to academies, private teachers, etc. in terms of support for education for people who are studying Higher Vocational Training, university degrees, master's degrees, specialties in health sciences, doctorates and equivalents.
Subgroup	105	EDUCATION NOT DEFINABLE BY LEVEL
<b>1050</b>		<b>Education not definable by level</b>
	10500	Education not definable by level Non-formal programs to prepare for entrance exams and to obtain official titles of the educational system and non-formal programs of the educational system. Vocational Training for Employment (FPE) that does not lead to a professional certificate, if the household makes any payment for said concept. Other programs aimed at improving personal and professional training: programs taught in academies or with private teachers that do not lead to official titles when the student is not enrolled in formal education (languages, computing, accounting, etc.), opposition preparation programs (includes registration fee for selective tests or oppositions, distance education courses that are not part of the regulated system, non-university postgraduate courses, etc.

<b>Group</b>	<b>11</b>	<b>RESTAURANTS AND HOTELS</b>
<b>Subgroup</b>	<b>111</b>	<b>CATERING SERVICES</b>
<b>Class</b>	<b>Subclass</b>	<b>Description and content</b>
<b>1111</b>		<b>Restaurants, cafés and the like</b>
	11111	Restaurants, cafés and dancing establishments Menu of the day in restaurants, cafes and bars; as well as lunches and dinners in restaurants. Food services provided by bars, cafés and the like. Consumption in discotheques. Expenses incurred in restaurants, bars and cafeterias, for weddings, communions, professional celebrations, birthdays, etc.
	11112	Fast food and take away food services Includes: appetizers and meals at fast food or take-out restaurants (ie, in locations that do not have waiters or table service); food delivery orders in restaurants, bars and cafeterias or fast food services; consumptions made in means of transport; sale of food products and beverages for immediate consumption in kiosks, gas stations, food stalls, mobile vans (food trucks) and the like; products supplied by automatic ready-to-eat machines (sandwiches, coffees, soft drinks, etc.).
<b>1112</b>		<b>Canteens</b>
	11120	Canteens Canteen service supplied by companies and public offices to their employees; military canteens; dining service for students of schools, colleges, universities, etc.
<b>Subgroup</b>	<b>112</b>	<b>ACCOMMODATION SERVICES</b>
<b>1120</b>		<b>Accommodation services</b>
	11201	Hotels, motels, inns and similar accommodation services Accommodation services in hotels, motels, hostels, pensions and similar establishments; accommodation services in Paradores Nacionales and rural houses.
	11202	Holiday centres, camping sites, youth hostels and similar accommodation services Camping accommodation services (including accommodation in tents, caravans or bungalows), hostels; mountain accommodation services, etc.
	11203	Accommodation services of other establishments Rental of chalets, apartments and bungalows for vacation purposes, provided that the rental period is less than 3 months. Accommodation services for study purposes in boarding schools, student residences, major and minor colleges, etc.

<b>Group</b>	<b>12</b>	<b>MISCELLANEOUS GOODS AND SERVICES</b>
<b>Subgroup</b>	<b>121</b>	<b>PERSONAL CARE</b>
<b>Class</b>	<b>Subclass</b>	<b>Description and content</b>
<b>1211</b>		<b>Hairdressing salons and personal grooming establishments</b>
	12111	Hairdressing for men and children Services of hairdressing salons and/or barbershops for men and children under the age of 14: haircut, shave, wash, dye, etc.
	12112	Hairdressing for women Hairdressing salon services for women and girls over the age of 13: haircut, wash, dye, perm, highlights, etc.
	12113	Personal grooming treatments Facial beauty treatments, hair removal, laser hair removal, solarium, UVA rays, pedicures, body care, manicures, thalassotherapy, urban spas, Turkish baths, saunas, massages, skin cleansing, hair treatments, etc.; all for non-therapeutic purposes; as well as tattoo and piercing services.
<b>1212</b>		<b>Electric appliances for personal care</b>
	12121	Electric appliances for personal care Electric shavers and electric epilators; blow dryers, hair straighteners and styling brushes; electric toothbrushes and their spare parts, electric massage items, etc. Includes accessories for all devices.
<b>1213</b>		<b>Other appliances, articles and products for personal care</b>
	12131	Non-electrical appliances Non-electric razors, razors and razor blades; shaving brushes; non-electric toothbrush; sponges, combs, hair brushes, scissors, nail files, tweezers, wigs, hair ornaments, makeup brushes and puffs, etc. Weight scales, both battery and mechanical.
	12132	Articles for personal hygiene and wellness, esoteric products and beauty products Soaps and bath gel; cleansing oils and milk; shaving soap, foams, creams and lotions for shaving; aftershave products; toothpaste; shampoo and hair conditioners. Beauty products: creams, face, hand and body masks, toners, nail polish or lacquer, nail polish remover, nail base or hardener, sunscreen, sunscreen and after-sun cream; lacquers, fixatives, hair dyes; talc, depilatory cream; lipstick, eye shadows, eyebrow pencils...; make-up, compact and non-compact powders, blushes. Perfumes, packaged and bulk colognes; liquid, stick and spray deodorants. Other bathroom products, toilet paper, tissues, paper towels, makeup remover wipes, sanitary napkins, cotton wool, etc. Disposable diapers and wipes; compresses, tampons, intimate wipes, etc.
<b>Subgroup</b>	<b>123</b>	<b>PERSONAL EFFECTS N.E.C.</b>
<b>1231</b>		<b>Jewellery, clocks and watches</b>
	12311	Jewellery Earrings, necklaces, rings, alliances, bracelets, cufflinks and other articles of jewellery and costume jewellery.
	12312	Clocks and watches Wrist watch, pocket watch, hand watch, hanging around the neck; alarm clocks; stopwatches; pendulum, wall and table clocks. Includes accessories such as straps, spheres, etc.
<b>1232</b>		<b>Other personal effects</b>
	12321	Travel goods Travel items (suitcases, briefcases, travel bags, toiletry bags, etc.), bags and bags for personal use (handbags, briefcases, wallets, jewelry boxes, backpacks, purses, shopping carts, etc.).
	12322	Articles for babies All kinds of baby items (except furniture): strollers, hanging seats, suspenders, car seats, baby carriers, pacifiers, bottle warmers, sterilizers, bottles, etc.
	12329	Other personal effects n.e.c. Articles for smokers (lighters, pipes, filters for mouthpieces, etc.) personal articles (sunglasses, canes, umbrellas, fans, key-chains, etc.); funeral articles (coffins, gravestones, etc.)



Subgroup	124	SOCIAL PROTECTION
Class	Subclass	Description and content
<b>1240</b>		<b>Social protection</b>
	12402	Retirement homes for elderly persons and residences for disabled persons Expenses in nursing homes, reception centers for terminally ill and/or disabled patients, rehabilitation centers (long-term assistance), reception centers for dependent people on vacation, etc.
	12403	Services to maintain people in their private homes Home help for the elderly and disabled; payment to caregivers. Day reception centers and day care services for the elderly and/or disabled.
Subgroup	125	INSURANCE
<b>1253</b>		<b>Insurance connected with health</b>
	12532	Private insurance connected with health Expenses for health and accident insurance services. Quotas paid on non-compulsory health insurance, paid directly to private health assistance bodies and all types of instalments or the like. Includes school insurance.
<b>1254</b>		<b>Insurance connected with transport</b>
	12541	Motor vehicle insurance Insurance related to personal transport on the vehicle and its occupants. This also includes travel and luggage insurance.
<b>1255</b>		<b>Other insurance</b>
	12550	Other insurance Service charges for other insurance, such as civil liability for injury or damage to third parties or their property. Breakage or loss insurance for tablets, computers, cameras, etc.
Subgroup	126	FINANCIAL SERVICES N.E.C.
<b>1262</b>		<b>Other financial services n.e.c.</b>
	12621	Charges by banks and post offices Banking commissions, loan commissions, wealth management, brokerage expenses for the purchase of shares, payments for the use of credit cards, fees for consultancy or financial or tax advisers, etc.
Subgroup	127	OTHER SERVICES N.E.C.
<b>1270</b>		<b>Other services n.e.c.</b>
	12701	Administrative fees Fees for the issuance or duplication of the DNI and the passport; payments for obtaining documents: issuance of titles, payments for attestations, death certificates, marriage and birth certificates; court costs .
	12702	Legal services and accountancy Fees for legal services (barristers, solicitors, etc.), liberal profession services, expenditure on notary fees, agencies.
	12703	Funeral services Expenses in undertakers and other funeral services.
	12704	Other fees and services Expenses made in placement offices, reproduction expenses, issuance of duplicates, validation of permits, dues to the associations of parents of students, church and court expenses for ceremonies such as baptisms or weddings, newspaper advertisements, private detectives, marriage agencies, payments for wardrobes, parking attendants, etc.