

Consumer Price Index

**Content of the Subclasses.
Base 2025**

January 2026

Group 01 FOOD AND NON-ALCOHOLIC BEVERAGES

Subgroup 011 FOOD

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0111		Cereals and cereal-based products
	01111	Cereals 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	Cereal flour 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	Bread and bakery products 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 buns; gingerbread, pita and frozen bread. María-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, custard squares and other pastry products (except chocolates). Crusty bread, toasted biscuit bread, breadcrumbs and croutons, breadsticks, salted biscuits, pretzels, crackers.
	01114	Breakfast cereals Prepared breakfast cereal (oat flakes, corn flakes, muesli, with dehydrated fruit, with nuts, with chocolate, etc.). Rice cakes or puffed corn cakes, with or without chocolate.
	01115	Macaroni, noodles, couscous, and similar pasta products Noodles and other pasta for soup (with letters, stars, shells, etc.); macaroni, spaghetti, bows, noodles and the like; fresh and frozen pasta to fill. Pasta salads, couscous, pasta and couscous containing meat, fish, shellfish, cheese or vegetables. <i>Fideuá</i> and other types of oriental flour noodles.

01119	Other ground cereal and grain products
	Mixes and doughs for the preparation of bakery or pastry products (puff pastry, pizza bases, dough for dumplings and <i>empanadas</i> , etc.).
	Fajitas, burritos, tacos, Mexican corn tortillas, without filling or just with the sauce.
	Malt flour and extract, and culinary ingredients based on malt flour, starch or extract; all kinds of starches and starch flakes. Cereal bars with muesli, fruit, nuts, chocolate, etc.
0112	Meat
01122	Meat, fresh, refrigerated, or frozen
	Beef, steer, ox, bull, veal and yearling meat; fresh, chilled or frozen; as well as minced meat, fresh chorizo (Creole type) and beef burgers.
	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), pork skewers.
	Mutton, sheep, goat, kid and lamb meat; fresh, chilled or frozen; as well as minced meat, fresh sausage and lamb burgers.
	Chicken, hen, turkey, goose, duck, capon, pigeon, partridge, etc.; fresh, chilled or frozen; as well as minced meat, fresh sausage and poultry-based hamburgers.
	Hare, rabbit, venison, wild boar, pheasant and other fresh and frozen meats; as well as minced meat, fresh sausage and hamburgers from these animals.
01123	Meat, dry, salted, in brine, or smoked
	Serrano ham and cured sausages: loin, <i>cecina</i> , cured chorizo, salami, sausage, <i>morcón</i> ...
	Salted or smoked bacon; pork rinds for frying.
	Pork knuckle in brine or smoked, <i>lomo de Sajonia</i> ; <i>fuet</i> , Easter sausage, dry sausage.
	All kinds of dried sausages (except fresh); <i>sobrassade</i> , <i>manteca colorá</i> (lard).
	Ham, turkey, chopped meat, bologna, head cheese, <i>lacón</i> , chicken with truffles and other cold cuts.
01124	Edible offal
	Tripe products; liver, sweetbread, kidney, brain, testicles, etc.; offal: oxtails, snouts, heads, etc.
	Fresh foie.

01125	Prepared meats and tripe 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 meat dishes and meat-based packaged ingredients for the preparation of paellas, chickpea and meat stews, bean stews, etc.
0113	Fish and seafood
01131	Fish, fresh, refrigerated, or frozen Sea or river fish, fresh or refrigerated: hake, whiting, tuna, anchovies, eel, young eels, blue whiting, cod, red bream, albacore tuna, fresh anchovies, mackerel, conger eel, gilt-head bream, louvar, John Dory, horse mackerel, sole, sea bass, grouper, Ray's bream, swordfish, monkfish, turbot, salmon, Atlantic salmon, sardines, trout, etc. Also includes fresh or refrigerated fish roe and preparations only of fresh or refrigerated fish for paella. Sea or river fish, fresh or refrigerated: hake, whiting, tuna, anchovies, eel, elvers, blue whiting, cod, red bream, albacore tuna, fresh anchovies, mackerel, conger eel, gilt-head bream, louvar, John Dory, horse mackerel, sole, sea bass, grouper, Ray's bream, swordfish, monkfish, turbot, salmon, Atlantic salmon, sardines, trout, etc. Also includes fresh or refrigerated fish roe and preparations only of fresh or refrigerated fish for paella.
01132	Fish, dried, salted, in brine, or smoked Cured or salted cod, packaged or in bulk; other fish (mojama, salmon, trout, anchovy, etc.) dried, salted, smoked, marinated or in brine.
01133	Fish preparations All types of tinned fish such as tuna, albacore, sardines, anchovies, mackerel, etc. Fish pates; cod liver; canned fish roe and products for direct consumption. Frozen fish preparations (breaded hake fillets, etc.); floury products covering fish (dumplings, empanadas, croquettes, cakes). Also includes surimi elvers, surimi, tuna sandwiches and paella preparations containing fish.
01134	Shellfish, live, fresh, refrigerated, or frozen Fresh, frozen or refrigerated crustaceans and molluscs: shrimp and prawns, squid, baby squid, squid, flying squid, cuttlefish, octopus, clams, oysters, cockles, scallops, mussels, spider crabs, crabs, velvet crabs, crayfish, red shrimp, lobsters, shrimps, <i>percebes</i>, sea urchins, etc.
01136	Seafood preparations All kinds of preserved seafood such as mussels, cockles, razor clams, octopus, etc. Lobster tails, preserved caviar; seafood pâté and canned products for direct consumption. Frozen seafood preparations (breaded squid rings, etc.); floury

products coating seafood (empanadas, pies, croquettes, seafood cakes). Also includes cooked prawns or shrimp, crab sticks and paella preparations containing seafood.

0114	Milk, other dairy products, and eggs
01141	Whole milk Whole milk of animal origin, fresh, pasteurised or sterilised, or treated, containing supplements or otherwise; also includes lactose-free milk. Whole baby milk is excluded.
01142	Skimmed and semi-skimmed milk Semi-skimmed or skim milk of animal origin, fresh, pasteurised or sterilised, or treated, containing supplements or otherwise; also includes lactose-free milk. Semi-skimmed or skim milk for babies is excluded.
01143	Other milk and cream Preserved milk of animal origin, in powder, condensed or evaporated form, containing additives or otherwise. All types of cream, fresh cream, whipping cream, cooking cream, etc. Baby powder is excluded.
01144	Non-animal milk Plant-based drinks such as soy, almond, rice, coconut milk, etc. Milks made from vegetables and nuts. Includes diet drinks.
01145	Cheese 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, mini-cheeses and slices. Includes grated cheese and similar products, and products made mainly with cheese.
01146	Yoghurt and similar products All types of yoghurt (solid or liquid): natural, flavoured, with fruit, sweetened, skimmed, enriched, etc.; products based on fermented milk (curd, kefir, etc.). Includes yoghurt with separate cereals and soy yoghurt.
01147	Milk-based desserts and beverages All kinds of milk-based desserts and drinks: rice pudding, custard, flan, milkshakes, coffee drinks, juice with milk, etc. Includes dairy preparations and fried milk.
01148	Eggs 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.

0115	Oils and fats
01151	Vegetable oils
	Olive oil: Includes olive pomace. All types of food-grade oil: sunflower, rapeseed, soya, maize, peanut, palm, almond, coconut, etc.
01152	Butter and other oils and fats derived from milk
	All types of dairy butter (salted, unsalted, spreadable, clarified butter, etc.)
0116	Fruits and nuts
01161	Tropical fruits, dates and figs
	All types of tropical and subtropical fruits. Includes avocados, plantains, bananas, pineapples, mangoes, papayas, custard apples... Also includes fresh dates and figs.
01162	Fresh citrus fruits
	All kinds of fresh citrus fruits. Includes oranges, tangerines, lemons, limes, grapefruits and direct derivatives.
01163	Stone fruits and pome fruits, fresh
	Includes stone fruits and pome fruits: peaches, nectarines, apricots, cherries, plums, flat peaches, apples, pears, etc.
01164	Berries, fresh
	All kinds of red fruits and small berries. Includes strawberries, raspberries, blueberries, blackberries, and currants.
01165	Other fruits, fresh
	Melon and watermelon. Kiwis, grapes, pomegranates, persimmons and any other fresh fruit not classified in the above categories.
01168	Natural nuts, with or without shell
	Almonds, peanuts, hazelnuts, walnuts, pistachios, sunflower seeds, edible seeds, chestnuts and other non-candied nuts
01169	Processed fruits and nuts (canned, roasted, ground, etc.)
	Canned or preserved pineapple, pears, apples, strawberries, plums, raspberries, peaches, etc., whole or cut in pieces; fruit salad; fruit otherwise prepared with or without sugar or alcohol.
	Baked apples, fried plantains, etc.
	Roasted nuts, salted or in other preparations. Fruits preserved in vinegar.
	Excludes fruit jam, marmalade, compote, purées and fruit jellies; and fruit-based baby products.

0117	Vegetables, pulses, and potatoes
01171	Leafy or stem vegetables, fresh or refrigerated Lettuce, escarole, endive, lettuce hearts, lamb's lettuce, watercress, in trays or by weight. Cardoons, turnip greens, garlic sprouts, celery, artichokes, chard, spinach, watercress, wild rosemary, borage, etc. Artichokes, cauliflower, broccoli and cabbage. Asparagus and celery.
01172	Fruit-bearing vegetables, fresh or refrigerated Tomatoes of all kinds, cucumber, courgette, pumpkin, aubergine, pepper, sweetcorn, etc.
01173	Green pulses, fresh or refrigerated Green beans, green peas, broad beans, snow peas, fresh beans. Fresh soybeans, soybean sprouts, and fresh alfalfa.
01174	Other vegetables, fresh or refrigerated Garlic, onion, spring onions, scallions, ginger (fresh bulb). Carrot, beetroot, radish, baby radishes, parsnips, turnip, leek. All kinds of mushrooms, saffron milk caps, button mushrooms...
01175	Potatoes and other tubers Natural or slightly processed potatoes (peeled and cut, precooked, frozen, canned, etc.).
01176	Dried legumes Beans (dried beans, dried broad beans and large white beans from La Granja, dried white beans, etc.), chickpeas, lentils, dried peas, carob beans, lupin beans, kidney beans, etc.
01178	Vegetables and tubers, frozen Frozen or deep-frozen legumes and vegetables, cooked or not; includes mixed frozen vegetable stew .
01179	Vegetables, tubers, and pulses, ground or otherwise prepared Canned asparagus, leeks and artichokes. Canned tomatoes in brine; canned peppers; canned green beans and peas. Other preserves (red cabbage, beetroot, sprouted soybeans, chickpeas, spinach, mushrooms, carrots, button mushrooms, aubergines... all natural or preserved). Pickled vegetables. Frozen potatoes and chips.
0118	Sugar, confectionery, and desserts
01181	Cane sugar and beet sugar Refined sugar, brown sugar, icing sugar, etc., obtained from cane and beet sugar; cotton candy.

01183	Jams, marmalades, jellies, fruit purées and spreads, and honey Jams, marmalades, compotes, gelatine (except powder), jellies, fruit purées and pastes, quince jelly, honey, etc. Includes maple syrup, molasses, syrups; angel hair and sugar-free jams (not dietetic).
01185	Chocolate, cocoa, and cocoa-based food products 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. Includes chocolate nougat and instant cocoa.
01186	Ice, ice cream, and sorbets Ice and ice creams of all kinds, popsicles and ice cream cakes; as well as flavoured and flash granitas.
01189	Other sugar confectionery and desserts n.e.c. Candy, chewing gum, jelly beans and other sweets. Nougats of all kinds, marzipans, guirlaches, <i>polvorones</i> , <i>mantecados</i> , etc.; sugared almonds, caramelized almonds and candied walnuts. Other preserves such as candied fruits, Aragon candied fruit, glazed dates. Excludes chocolate nougat.
0119	Prepared foods and other foodstuffs
01191	Prepared food Quiches and whole pizzas, fresh and frozen, with any filling; as well as savoury flat breads. Prepared dishes made with pasta. 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.
01192	Baby food 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.
01193	Salt, condiments, and sauces Salt. Mayonnaise, fried tomato sauce, ketchup, mustard, vinegar, tabasco, soy sauce, lemon dressing and seasoning substitutes. Excludes guacamole.
01194	Spices, culinary herbs, and seeds Pepper, vanilla, cinnamon, paprika, saffron, chilli, cumin, ginger, etc. Culinary herbs, both fresh and dried, and preparations of various spices.

01199	Other food products n.e.c.
	All kinds of soups, broths and creams of meat, poultry, fish, vegetables, legumes, with noodles..., dehydrated, powdered, in pills or not ready to eat.
	Preparations for desserts such as powders for cakes, custards and flans, fruit concentrates, powdered jellies, flavoured syrup, liquid caramel, <i>dulce de leche</i> .
	Fresh, dry, natural or artificial yeasts.
	Includes all kinds of dietary products except dietary drinks, regardless of their content and composition.

Subgroup 012 NON-ALCOHOLIC BEVERAGES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0121		Fruit and vegetable juices
	01210	Fruit and vegetable juices Fruit and vegetable juices; concentrates for the preparation of drinks based on fruits and/or vegetables; <i>horchata</i> .
0122		Coffee and coffee substitutes
	01220	Coffee and coffee substitutes Natural, roasted/high roasted coffee or blend; ground or otherwise; regular or decaffeinated. Instant, soluble coffee, extracts, substitutes, essences and substitutes for coffee (chicory, roasted malt)
0123		Tea, yerba mate, and other herbal products for infusions
	01230	Tea, yerba mate, and other herbal products for infusions Linden, chamomile, pennyroyal, mint, valerian, lemon balm, etc. dried or green; essences and preparations of tea and mate, including substitutes. Includes other herbalist infusion products.
0125		Water
	01250	Water Mineral waters with or without gas, natural or artificial, in bottles or jugs
0126		Soft drinks
	01260	Soft drinks Sodas, unflavoured soft drinks and seltzer water; lemonades, colas, flavoured soft drinks; Bitter KAS, Sunny Delight, malt beverages...

0129		Other non-alcoholic beverages
	01290	Other non-alcoholic beverages
		Flavoured water, drinks made with birch sage and aloe vera. Must. Energy drinks like Red Bull, Burn, etc. Isotonic drinks like Isostar, Gatorade, Aquarius, Powerade, etc.

Group 02 ALCOHOLIC BEVERAGES AND TOBACCO

Subgroup 021 ALCOHOLIC BEVERAGES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0211		Spirits and liqueurs
	02110	Spirits and liqueurs
		Brandy, cognac, anise, rum, whisky, gin, vodka, local distilled spirit, vermouth and other spirits with or without alcohol.
		Includes flavoured bitters and compound alcoholic preparations (bitters); aperitifs whose base is not wine and mixed drinks (soda type) with spirits,
0212		Wine
	02121	Grape wine
		All kinds of grape wines: white, red, rosé, etc.; as well as champagne, cava and other sparkling wines.
0213		Beer
	02130	Beer
		Blonde Beer: Lager beers, which are fermented at low temperatures and are usually light, foamy, smooth, amber or dark in colour. Other beers with alcohol: Beers that are fermented at temperatures higher than the above beers, are very aromatic, with a very marked body and flavour. Includes hybrid or mixed-style beers, flavoured beers, spontaneously fermented beers, etc. Non-alcoholic or low-alcohol beer: Beers with an alcohol content of less than 1%.
0219		Other alcoholic beverages
	02190	Other alcoholic beverages
		Beer with soda, beer with lemon (Shandy, Radler...). Other beer-based fermented beverages. Flavoured bitters, compound alcoholic preparations (bitters). Mixture of drinks with spirits. Red wine with soda, <i>tinto de verano</i> , <i>sangria</i> ...

Subgroup 023 TOBACCO

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0230		Tobacco
	02301	Cigarettes Any type of cigarettes.
	02302	Cigars Any type of cigars.
	02309	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 CLOTHES AND FOOTWEAR

Subgroup 031 CLOTHES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0312		Clothes
	03121	Clothing for men or boys Two or three-piece suits and suit jackets (jackets, blazers). Trousers and slacks. Includes jeans, bermudas and shorts. Sweaters and similar items (vests, jackets, pullovers, etc.); shirts, t-shirts, polo shirts, etc. Track suits, sweatpants and shirts, swimsuits, snow suits and other sporting garments. Briefs, boxer shorts, under shirts, socks, pyjamas, robes and other underwear and lounge wear.
	03122	Clothing for women or girls Coats, three-quarter-length coats, jackets, anoraks, down jackets, raincoats and other coats and jackets. Cloth suits and jackets. Trousers, skirts and dresses. Sweaters and similar items (vests, jackets, pullovers, etc.); shirts, t-shirts, blouses, etc. Track suits: sports sweatpants, skirts and shirts; swimsuits and other sporting garments. Bras, panties, bodysuits, suspenders, stockings, pantihose, socks, nightshirts, pyjamas, robes and other underwear and lounge wear.

03123	Clothing for babies (under 2 years old) All types of garments for babies (coveralls, bodysuits, t-shirts, cloth nappies, v-necks, panties, christening robes, jackets, bootees, pyjamas, etc.). Coats, jackets, anoraks, raincoats, etc. Dresses, skirts and trousers of all types (jeans, bermudas, leggings, etc.). Sweaters and the like (vests, jackets, pullovers, etc.); shirts, blouses, t-shirts, polo shirts, etc. Slips, briefs, panties, bras, socks, tights and other underwear and home clothing. Track suits; sweatpants and shirts; swimsuits, snow suits and other sporting garments.
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Subgroup 032 FOOTWEAR

Class	Subclass	Description and content
0321		Shoes and other footwear
	03211	Footwear for men All types of footwear for men: boots, shoes, trainers, sandals, flip-flops, etc. of any material: leather, canvas, rubber, etc.
	03212	Footwear for women All types of footwear for women: boots, shoes, trainers, sandals, flip-flops, etc. of any material: leather, canvas, rubber, etc.
	03213	Baby and children's footwear Footwear for babies (except bootees and cloth shoes). All types of footwear for girls and boys: boots, shoes, trainers, sandals, flip-flops, etc. of any material: leather, canvas, rubber, etc.

Group 04 HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS

Subgroup 041 ACTUAL RENTAL PAYMENTS MADE FOR HOUSING

Class	Subclass	Description and content
0411		Actual payments made by tenants for main residence
	04110	Actual payments made by tenants for main residence Payments made by the tenant or sub-let for the enjoyment of the main residence, furnished or unfurnished. Payments made by guests whose habitual residence is in family pensions or hotels, for the enjoyment of the room or rooms used as their main residence.

Excluded from the rental, whenever possible, is the rental of a garage, both the one intended for the home, and not one intended for the main home and storage room.

Excluded from the rental, whenever possible, are the payments for 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.

Excluded are vacation home rentals (houses rented for less than 1 month), accommodation for teaching purposes, rentals in student flats, nursing homes

0412		Other actual rental payments
	04121	Actual payments made by tenants for secondary residences Payments made by the tenant or rented out for the enjoyment of other dwellings. Includes the same concepts specified in 04.1.1.0 but for other dwellings. Excludes the rentals of homes whose rental period is less than 3 months, so long as they are rented for vacation purposes. Dwellings rented by the household when the reason for renting (in a dwelling other than the main dwelling of the household) is for the studies of a member of the household. The rental of garages or storage rooms whenever possible. The goods and services specified in code 04.1.1.0 for the main residence. Actual rentals of less than 3 months and that are for vacation purposes. Accommodation for educational purposes of a member of the household in residences or boarding schools. Rentals in student flats. Garage rental both those intended for a dwelling other than the main residence and those not intended for other dwellings. Storage rooms, both those related and unrelated to other dwellings.
	04122	Garage rental payments and other rental payments made by tenants Garage rental to provide parking in relation to the main residence, regardless of the rental arrangement thereof. The garage does not have to be physically adjacent to the home, nor does it have to be rented by the same owner. Excludes payment for the use of garages or parking spaces that are not related to the main residence.

Subgroup 043 HOME MAINTENANCE, REPAIR, AND SECURITY

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0431		Materials for home maintenance and repair
	04311	Materials for home maintenance and repair Separate purchase of materials by households with the intention of carrying out maintenance or repairs at their own expense. Paint, wallpaper, textile wall coverings (scrim), rollers, spatulas, brushes, varnishes, etc. Small plumbing articles (pipes, etc.). Floor coverings (parquet planks, tiles, slabs, etc.); tiles and slabs to cover chimneys and walls, etc. Glass, stained glass, window glass, etc.;

Gypsum, plaster lime, cement, mortar, concrete, filler; varnishes and glues.

Doors, storm doors, gates and windows, both interior and exterior, blinds embedded in the wall.

Sink, WC, bathtub, tap, tap diffuser, shower head, wash sinks.

Excluded: linoleum, tools, door fittings, sockets, cables and light bulbs. Brooms, scrub brushes and cleaning products. Kitchen counters.

Excludes materials for large alterations of the dwelling (investment).

0432		Services for home maintenance, repair, and security
	04320	Services for home maintenance, repair, and security
		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.
		Electrician services. Maintenance of electrical installations. Painting services: 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.
		Carpentry services: 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. Cutters and varnishers for parquet, flooring, wood... installation of doors and windows, metal carpentry, blinds and awnings...
		Other services for maintenance and repair of the dwelling: 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 panels, which can be made of terrazzo, marble, granite, slate, stoneware, etc. Interior design services and decorators.
		Individual lift maintenance.
		Includes the full value of the service (that is, both the cost of labour 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.

Subgroup 044 WATER SUPPLY AND MISCELLANEOUS SERVICES RELATED TO THE DWELLING

Class	Subclass	Description and content
0441		Water supply
	04411	Water supply through network systems
		Expenditure on cold water consumption and distribution; water contract, water meter rental, maintenance and reading.

0442		Garbage collection
	04420	Garbage collection Garbage collection service in the main residence (or in garages, storage rooms, etc. when they are linked to the main residence, 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.
0443		Sewage collection
	04431	Sewage collection Fees for sanitation, sewerage, purification and wastewater treatment.
0444		Other housing-related services.
	04441	Charges for maintenance in multi-occupied buildings Bill for maintenance charges of the main residences or garages, storage rooms, etc. when they are linked to the main residence, even if they are not in the same building. Maintenance charges for conservation purposes, gardening, cleaning stairs, heating and lighting, lift maintenance, etc., in multi-occupied buildings, cleaning of the common pool, common security. All in reference to the main residence.

Subgroup 045 ELECTRICITY, GAS AND OTHER FUELS

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0451		Electricity
	04510	Electricity Expenses on electrical energy; expenses from the electricity contract, meter rental and reading, etc., of the main residence.
0452		Gas
	04521	Natural gas City gas and natural gas expenses; gas contract expenses, meter rental and reading, and consumption distributors of the main residence.
	04522	Liquefied hydrocarbons Expenses in butane, propane, etc. as well as meter rental and reading, consumption distributors, bottles and containers for these gases of the residence (both main and others). Excludes camping gas in cylinders.

0453		Liquid fuels
	04530	Liquid fuels Diesel, fuel oil, lamp oil and other liquid fuels for domestic use, as well as contract expenses, meter rental and reading and consumption distributors of the main residence. Liquid fuels for lighting.

GROUP 05 FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE

Subgroup 051 FURNITURE, ACCESSORIES, AND CARPETS

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0511		Furniture, accessories, and carpets
	05111	Household furniture All types of tables, made of wood or other materials (for the living room, kitchen). All types of chairs, made of wood and other materials (living room, bedroom, kitchen). Three-seat sofas, modular or otherwise; sofas, armchairs, sofa-beds, etc. Bookcases of all kinds, modular or otherwise; sideboards, consoles, bar furniture, desks, cabinets, glass cases and other furniture for the living room, dining room, living room, hall and office. Beds, furniture-beds, trundle beds, bunk beds, Turkish beds, box springs, canapés, etc. Cots (including travel cots), beds, playpens, high chairs, etc. Cabinets of all kinds for bedrooms, kitchen cabinets, kitchen countertops, bathroom cabinets and other types of cabinets. Mattresses. Excludes built-in masonry cabinets, antique furniture purchased as an investment, specific furniture for baby enclosures, anti-decubitus mattresses or beds for therapeutic purposes.
	05112	Garden and camping furniture All types of tables or chairs made of wood or other materials (for the terrace, garden, etc.). Hammocks purchased along with their frame. Pergolas; barbecue set, stone table and benches; garden shed. Awnings, parasols and mosquito nets for terraces or gardens, purchased with their structure. Camping furniture. Custom-made garden and camping furniture.

05113	Lighting equipment
	Lamps of all types (floor lamps, hanging lamps, table lamps, wall lamps, halogen or non-halogen recessed lamps, etc.)
	The bulb is included, LED or halogen, if it cannot be removed.
	Lampshades.
	Garden lamps.
	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.
05114	Accessories, carpets, and mats
	Statues, sculptures, paintings, engravings, lithographs, wall tapestries, drawings, goldsmithing items, other art objects and reproductions of works of art; picture frames, porcelain, decorative ceramics, decorative vinyls, ashtrays and decorative objects.
	Carpets
	Wall clocks, floor clocks, alarm clocks.
	Frames, mouldings; mirrors, chandeliers, screens, panopies, stuffed animals; bullfighting capes for decoration; ornamental swords; wax ornaments; ornamental iron plates and other furniture accessories.
	Radiator covers, trolleys, coat racks, non-recessed blinds made of cane, wood, plastic, etc.
	Clothes butlers.
	Furniture accessories with a function other than decoration (bookshelves, drawers, wardrobe doors, wall-mounted TV brackets, etc.)
	Shelves, record storage furniture, CD storage furniture.
	Other glass desktop and decorative items (vases, flowerpots, ceramic, glass or similar ashtrays, etc.).

Subgroup 052 HOUSEHOLD TEXTILES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0521		Home textile items
	05211	Carpets and rugs
		Curtains, shower curtains, sheers, fabric shades, double curtains, door curtains and fabric blinds, etc.
		Home textiles, curtain material.
		Curtain-making, if it is the home itself that makes or repairs them
	05212	Bed linens and bedding
		Pillows, cushions; including their padding, cover or both together.

Sheets, bed sets, mattress covers, non-disposable bed protectors.

Blankets, sofa blankets, travel blankets, duvets, bedspreads and other bedding; bed nets.

Includes the fabrics and process to make them.

Excludes electric blankets and repair and mending of bedding.

05213

Table linen and bathroom linen

Complete linens, tablecloths, oilcloths and napkins. Oven mitts and kitchen towels.

Towels of all types and sizes, bath gloves, bathrobes, bath mats, etc.

Includes the fabrics and process to make them.

Excludes repair and mending of table linen and kitchen and bathroom linen. Paper table linen, tablecloths and napkins. Aprons.

Subgroup 053

HOUSEHOLD APPLIANCES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0531		Large household appliances, electrical and others
	05311	Large kitchen appliances Refrigerators of all kinds, with or without a freezer, and freezers. Wine bars. All types of stoves: electric, gas, mixed, wood, coal and all types of gas and electric cookers; gas, vitroceraamic, induction or mixed hobs. Grills, gas, electric, convection ovens, combi ovens and microwave ovens, built-in or not. Dishwashers. Includes installation, as well as the materials for their repair, if this is at the household's expense, 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.
	05312	Washing machines, dryers, and ironing machines All kinds of washing machines, automatic or not, washer-dryers. Dryers and clothes dryer cabinets. 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 units, as well as the repair of washing machines, dryers and dishwashers.
	05313	Heaters and air conditioners All kinds of appliances intended to raise the ambient temperature, electrical or otherwise, 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 immersion heaters.

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 hoods. Expenses for the installation of solar panels in the home that are considered an investment.

05314 Cleaning equipment

Vacuum cleaners, hand-vacuums; steam cleaning apparatus; Floor waxers, polishers.

Rug, 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.

0532

Small household appliances

05321

Small appliances for cooking and food processing

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.

05322

Small appliances for making beverages

Coffee makers, kettles, and water heaters. All electric.

Includes non-disposable accessories and repair materials if paid by the household.

Repairs to electric coffee makers, kettles and similar devices.

0533

Repair, installation, and rental of household appliances

05330

Repair, installation, and rental of household appliances

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, labour cost plus materials).

Excludes the installation of large appliances that are included in sections 05.3.1 and the separate purchase of materials by households with the intention of carrying out the repairs on their own.

Subgroup 054	GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS
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<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0540		Glassware, tableware and household utensils
	05401	Glassware, crystal-ware, ceramic ware and chinaware All kinds of complete crockery made of any material (glass, ceramic, porcelain...), as well as other pieces (plates, tureens, bowls...). Complete sets of glassware, wine glasses, cups, mugs, coffee sets and other glass objects used as utensils. Excludes non-recoverable glasses, cups, plates, etc.(cardboard, plastic, etc.). Repairs to glassware, crockery, cutlery. Ceramic and glass decorative items.
	05403	Kitchen utensils and items Cookware sets, pressure cookers, stew pots, pots, saucepans, etc. in any material. All types of pans, non-electric coffee makers and other non-electric appliances for cooking and preparing food. Excludes scales for weighing adults and babies and shopping carts.

Subgroup 055	TOOLS AND EQUIPMENT FOR HOME AND GARDEN
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<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0552		Tools and miscellaneous non-powered accessories
	05521	Non-powered tools Hammers, linesmen's 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 (made for small tools). Excludes repairs to non-electric tools and accessories.
	05522	Hardware accessories All kinds of light bulbs and fluorescent tubes for lighting, including halogens and LEDs, both for homes and for gardens, terraces, etc.

Subgroup 056 GOODS AND SERVICES FOR ROUTINE HOUSEHOLD MAINTENANCE

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0561		Non-durable household goods
	05611	Household cleaning and maintenance products Detergents, soaps, softeners and rinse aids for manual or machine dish washing Bleaches and liquids used for household cleaning (window cleaning fluid, oven cleaner). Mops, scouring pads, brooms, brushes, cloths of all kinds (cleaning, polishing, scrubbing) Distilled water; solvents, caustic soda, camphor, starch, naphthalene, whiting, stain remover, ammonia, white spirit. Window cleaning products, dyes, bleaches, disinfectants, plungers. Waxes and varnishes for the floor and furniture. Chemicals for cleaning carpets. Shoe polishes, dyes and creams in any form and presentation Air deodorisers and air fresheners, both electric and otherwise. Other non-durable household products
	05619	Other non-durable household goods Paper household items and similar, 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, aluminium moulds; kitchen paper, aluminium; kitchen paper, aluminium, plastic, etc.; garbage bags, plastic shopping bags, dog waste bags. Cleaning supplies such as: drain cleaners; feather dusters, rags, chamois cloths; sponges, brushes for various household uses; rubber gloves of all kinds. Insecticides, fungicides, rodenticides. 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 and knitting needles, safety pins, straight pins, pincushions, thimbles, etc.
0562		Domestic and other household services
	05621	Domestic services provided by paid staff 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 staff. Window cleaning, clothes pressing service. Dry cleaning, laundromat, dry cleaning and ironing of household items (except garments).

Group 06 HEALTH

Subgroup 061 MEDICINES AND MEDICAL DEVICES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0611		Medicines
	06111	Medicines, vaccines, and other pharmaceutical preparations Pharmaceutical copays. Medicines and medicinal preparations (master formulas). Serums, vaccines, vitamins, minerals, calcium, vitamin supplements. Cod and halibut liver oil, baking soda, fruit salt. Oral contraceptives. Homoeopathic products for exclusive sale in pharmacies and health and beauty stores. Antiseptics and disinfectants for wounds.
0612		Medical products
	06122	Preventive and protective devices Non-oral contraceptives, face masks. Hydroalcoholic gels and antiseptic liquids for hand washing.
	06123	Treatment devices for personal use Syringes, bandages, adhesive tape, dressings, gauze and similar products. Plasters, dressing, hypodermic needles. Nebulisers for medical purposes and inhalers. First aid kits and pharmacy cabinets. Hot water and ice packs. Contact lens solutions, eyeglass cleaning solution, etc.
0613		Assistive products
	06131	Assistive products for vision Glasses and graduated lenses. Contact lenses. Prescription sunglasses.
	06132	Assistive products for hearing and communication Hearing aids and other hearing support items.
	06133	Assistive products for mobility and daily living Artificial limbs, orthopaedic braces, corsets and other orthopaedic devices, orthopaedic footwear, insoles for therapeutic purposes, trusses, surgical belts, neck braces. Surgical belts. Medical massage equipment and beds, treatment lamps. Wheelchairs, motorised or otherwise, and other vehicles for disabled people, crutches, orthopaedic canes, walkers. Anti-decubitus mattress. Beds for therapeutic purposes. Stethoscope, phonendoscope, purchased by medical students or for private use.

Subgroup 062 OUTPATIENT CARE SERVICES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0621		Preventive care services
	06219	Other preventive care services Routine pregnancy and postpartum check-ups. Routine checks on child development and growth. Screening tests, diagnostic tests and medical examinations intended to detect communicable or non-communicable diseases. (mammograms, colonoscopies, etc.) before symptoms appear, if the cost of these cannot be itemised on the invoice. Radiological and cardiological examinations, ultrasounds, and other diagnostic tests necessary for preventive services when not billed separately. Genetic testing. Family planning and counselling services.
0622		Outpatient dental services
	06221	Preventive dental services Routine preventive dental check-ups. Mouth cleaning, curettage.
	06229	Other outpatient dental services Dental extractions, fillings, periodontics, endodontics. Service for placement of trays, bridges, plates, crowns, etc. The cost of the material is included if the service cannot be itemised. Dental prosthesis fitting. Excludes services of medical analysis laboratories and radiological centres. Repair of dental prostheses and/or dentures.
0623		Other outpatient care services
	06231	Outpatient curative and rehabilitative care services Specialist medical consultations: home service, in consultation, dispensary, minor surgery performed in outpatient clinics, hospital outpatient consultations. Services provided by practitioners, nurses, obstetricians; midwives, opticians, optometrists, podiatrists, physiotherapists, chiropractors, speech therapists, osteopaths, psychologists, dietitians, homeopaths, naturists, etc.
	06232	Long-term outpatient care services Nursing or palliative care teams that visit the home periodically for treatments or adjusting medication. Dialysis sessions, motor rehabilitation or maintenance chemotherapy carried out in specialized centres without hospital admission. Scheduled consultations in geriatrics, psychology, nutrition, etc., specifically focused on the management of chronic conditions.

Subgroup 063 HOSPITAL CARE SERVICES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0631		Inpatient curative and rehabilitation care services
	06310	Inpatient curative and rehabilitation care services Provision of basic services to hospitalised 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. Medical services: services of general or specialist doctors, surgeons, etc. Medical assistant services: nurses, midwives, anaesthetists, etc. Cosmetic surgery: liposuction, breast augmentation, retouching of the nose, cheekbones, etc., even if the intervention does not imply an overnight stay in the hospital. Excludes cosmetic surgery services that do not require hospital assistance (Botox injections, etc.)
0632		Long-term inpatient care services
	06320	Long-term inpatient care services Basic hospital stay services: Hospital stay, adapted food, laundry and hygiene care provided by nursing assistants or geriatric care workers. Medical and nursing services: 24-hour medical supervision, administration of complex medication, monitoring of vital signs, treatment of ulcers or chronic wounds, and management of catheters. Maintenance rehabilitation: Physiotherapy, speech therapy or occupational therapy performed within the hospital environment to prevent functional deterioration. Palliative care: Comprehensive end-of-life care, pain management, and emotional support in long-term care units.

Subgroup 064 OTHER HEALTH SERVICES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0641		Medical imaging and laboratory services
	06410	Medical imaging and laboratory services Medical analysis laboratory services (DNA analysis, immunological analysis, etc.). X-rays, urograms, ultrasounds, MRIs, CT scans, mammograms, other scans, etc.) when symptoms are present. Cytology, biopsies, etc.

Group 07 TRANSPORT

Subgroup 071 PURCHASE OF VEHICLES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0711		Motor cars
	07111	New motor cars Purchase of motor cars, vans, station wagons, minivans, SUVs, etc. New, intended for the personal transportation of household members. Includes expenses associated with the vehicle purchase (registration, VAT, etc.).
	07112	Second-hand motor cars 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.
0712		Motor cycles
	07120	Motor cycles Expenses for the acquisition, registration, VAT, etc. of all kinds of motor cycles, scooters, vespas, sidecars, snowmobiles, etc. Includes motorised or electric bicycles; motor scooters; segways.
0713		Bicycles
	07130	Bicycles All types of bicycles and tricycles (racing bicycles, children's bicycles, etc.), except motorised and electric bicycles.

Subgroup 072 OPERATION OF PERSONAL TRANSPORT EQUIPMENT

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0721		Parts for personal vehicles
	07211	Tyres Separate purchase of new, used, or retreaded tyres (including inner tubes) for motor cars, bicycles, motor cycles, etc., purchased directly by the household.
	07212	Parts for personal vehicles Spark plugs, batteries, shock absorbers, pumps, belts, filters and other spare parts for vehicles purchased directly by the household.

Includes bicycle parts.

07213	Accessories for personal transport equipment
	Personal vehicle accessories such as covers, carpets, ashtrays, trim, roof racks, ski racks, bike racks, locks, wheel locks for cars or motorcycles, etc.
	Specific products for vehicle cleaning and maintenance, such as paint, chrome cleaners, sealing compounds and body waxes, etc.
	Reflective vests and triangles; GPS designed specifically for vehicles; fixed radar detector; snow chains; motorcycle and bicycle helmets.
0722	Fuels and lubricants for personal vehicles
07221	Diesel
	Diesel A, fuels for diesel engines, all types of mixtures.
07222	Petrol
	All types of gasoline (95 gasoline, 98 gasoline, etc.) and mixtures, for all types of vehicles.
0723	Maintenance and repair of personal transport equipment
07230	Maintenance and repair of personal transport equipment
	Oil and filter change, car washing and greasing, tune-ups, wheel balancing, revisions and other services related to the maintenance and/or repair of vehicles carried out in workshops or by mechanics. This includes both material and labour expenditure.
0724	Other services related to personal vehicles
07241	Parking services
	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 municipal parking card (ORA), expenses in parking meters and similar.
07242	Tolls
	Tolls on highways, tunnels, bridges, etc.
07243	Driving schools, exams, licenses, and roadworthiness tests (ITV)
	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.
	Roadworthiness tests (ITV).

07244 Rental of personal vehicles, without driver
 Rental of vehicles, without driver.
 Cars for annual rental (renting or leasing).
 Bicycle rental service (Bicing, Bicimad, Biki, etc.), scooters, etc.

Subgroup 073 PASSENGER TRANSPORT SERVICES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0731		Passenger rail transport
	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.
0732		Passenger transport by road
	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. This includes tourist buses.
	07322	Passenger transport by taxi or 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/her vehicle (BlaBlaCar, Uber...).
	07323	Passenger transport on school routes All types of school transportation, both urban and intercity.
0733		Passenger transport by air
	07331	Passenger transport by air, domestic 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, onboard WIFI service, etc.

07332		Passenger transport by air, international 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, onboard WIFI service, etc.
0734		Passenger transport by sea and inland waterways
	07340	Passenger transport by sea and inland waterways Transportation of people, luggage, pets, personal vehicles and accommodation services by boat, ferry, both by sea and by inland waterways.
0735		Combined passenger transport
	07350	Combined passenger transport Expenses in transportation credit, when the credit is used for more than one means of locomotion; combined tourist ticket.

Subgroup 074 FREIGHT TRANSPORT SERVICES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0749		Other freight transport
	07492	Delivery services Expenses for food delivery drivers, takeaway, supermarket delivery, etc.

Group 08 INFORMATION AND COMMUNICATIONS

Subgroup 081 INFORMATION AND COMMUNICATION EQUIPMENT

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0812		Telephone and telefax equipment
	08120	Telephone and telefax equipment Acquisition of mobile phones, whether they are freely available, contract terminals or with a prepaid balance included (non-disposable). Includes cases, chargers, phone speakers, SIM card, selfie sticks and other accessories.
0813		Information processing equipment
	08131	Computers, laptops, and tablets Computer, laptop or desktop, tablets, PDA, etc.

Includes keyboard, monitor, mouse, printer, etc. when purchased as a bundle.

0814		Equipment for the reception, recording, and reproduction of sound and images
	08140	Equipment for the reception, recording, and reproduction of sound and images Televisions, TV antennas, satellite dishes; remote controls and other accessories VCRs, DVD players, DVD recorders, video recorders and remote controls; home theatre systems, video projectors; smartTV; blu-ray players and other image players. E-book readers and their accessories (chargers, etc.), headphones, digital photo frames, etc.
0819		Other information and communications equipment and accessories
	08191	Other information and communications equipment E-book readers and their accessories (chargers, etc.), headphones, digital photo frames, etc.

Subgroup 083 INFORMATION AND COMMUNICATION SERVICES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0831		Fixed-line communication services
	08310	Fixed-line communication 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.
0832		Mobile communication services
	08320	Mobile communication services Connection fees and expenses generated by the use of mobile telephones.
0834		Bundled telecommunications services
	08340	Bundled telecommunications services Telephone (fixed or mobile)/Internet/pay television packages for any possible option and/or combination.
0839		Other information and communication services
	08392	Subscription to audiovisual streaming services and rental of audiovisual content. Recording media for sound, video and/or data: discs, CDs, Blu-ray, video tapes, DVDs, etc. Downloads of music and film; services provided by websites

that offer music streaming, by subscription and monthly fee. 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 film streaming and monthly fee.

Rental of material and cultural goods such as televisions, videos, radios, computers, photographic equipment, video cassettes, etc.

Group 09 RECREATIONAL ACTIVITIES, SPORT, AND CULTURE

Subgroup 091 DURABLE EQUIPMENT FOR RECREATIONAL PURPOSES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0912		Large durable equipment for recreational purposes
	09121	Motorhomes, caravans and trailers Purchase of motorhomes, caravans and trailers

Subgroup 092 OTHER RECREATIONAL ITEMS

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0921		Games, toys, and hobby-related items
	09211	Video game computers, consoles, video game software and applications Consoles and video game consoles; video game software, CD-ROM video games, etc. Game applications. Video game controllers, joysticks, racing wheels and other video game accessories. Electronic games. Virtual reality glasses or augmented reality headsets. App games for mobile phones or tablets (from the App Store, Play Store, etc.). PC Gaming accessory.
	09212	Other games, toys, and hobby-related items Toys of all kinds, including dolls, plushes, toy cars and trains, modelling 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. Card games, playing cards and board games; chess games and the like; stickers and albums to collect.

0922		Equipment for sport, camping and open-air recreation
	09221	Equipment for sport Equipment for sports, the gym and physical education such as balls, rackets, sticks, skates, weights, parachutes and other skydiving equipment, ammunition for hunting and sport, rods and fishing tackle; 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.

Subgroup 093 GARDENING AND PET PRODUCTS

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0931		Gardening products, plants and flowers
	09312	Plants, seeds, 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.
0932		Pets and pet products
	09322	Products for pets and other domestic animals All kinds of pet food. Veterinary products: cleaning, health, care and beauty for animals; collars, leashes, muzzles; carriers, aquariums, cat litter and other pet-related items.

Subgroup 094 SERVICES FOR RECREATIONAL PURPOSES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0942		Rental, maintenance, and repair of large durable equipment for recreational purposes
	09421	Rental, maintenance, and repair of motorhomes and caravans Holiday rental of vans, campers and caravans. Workshop repair of vans, campers and caravans. Maintenance and parking (when not in use) of vans, campers and caravans.
0945		Veterinary services and other services for pets
	09450	Veterinary services 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.

0946		Services for recreational and sporting purposes
	09461	Services for recreational and leisure purposes Tickets to amusement parks and other entertainment parks, adventure parks, fairground attractions, raffles, children's play facilities, etc. Playrooms for birthday celebrations, etc. Bridge, chess, sewing, ceramics, cooking classes and for other recreational activities that fall outside the scope of education, not carried out in schools. Pinball halls and for other adult games other than gambling. Water parks. Arcades. Mountain guide services, tourist services, etc. Tickets to dance clubs and discos.
	09462	Services related to the practice of sports Includes payment for the use of: skating rinks, swimming pools, golf courses, gyms, fitness centres, 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. Recreational machines other than those for games of chance, ski lifts and cable cars at ski resorts and leisure or adventure parks; rental of equipment and accessories for sports and leisure. Extracurricular activities not provided by the school that are outside the scope of education (sports, dance, etc.). Registration or membership fee paid to clubs or both social and sports associations.
	09463	Services related to attendance at sporting events Expenses at sporting events (soccer stadiums, racetracks, horse tracks, basketball or tennis courts, etc.), in amusement parks, and other entertainment parks, adventure parks, fairground attractions.
0947		Games of chance
	09470	Games of chance Lotteries, <i>primitiva</i>, <i>bonoloto</i>, pools of all kinds, payments to bookmakers, bingo expenses, casinos, slot machines, casino tickets, Christmas raffles, etc.
Subgroup 096		CULTURAL SERVICES
<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0961		Cinemas, theatres, concerts
	09610	Cinemas, theatres, concerts Expenses on tickets for: cinemas and plays, operas, concerts, ballets, <i>zarzuelas</i> and other musicals. Includes circuses, light and sound performances, bullfights, etc.

0962		Museums, libraries and cultural sites
	09620	Museums, libraries and cultural sites Tickets to museums, exhibitions, art galleries and monuments (palaces, historical monuments, etc.); national parks, zoos, botanical gardens, aquariums and nature reserves; tickets to libraries, newspaper libraries, media libraries.
0963		Photographic services
	09630	Photographic services Photographer services, photo portraits, wedding reports, film development, print processing, enlargement, etc. Internet photo developing services, digital albums (Hofmann type).
0969		Other cultural services
	09690	Other cultural services Musical instrument rental and repair services. Bookbinding services. Photography, music, dance and other arts classes (in person or online). Rental of premises for rehearsals of music groups

Subgroup 097 NEWSPAPERS, BOOKS AND STATIONERY

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0971		Books
	09711	Educational books and textbooks Text books for children, primary, secondary, upper secondary and university education, intermediate and higher degree professional training, etc. Textbooks of other teachings (includes syllabi for competitive exams); sheet music; vacation notebooks.
	09719	Other books Fiction novels and books; children's books; comics, scrapbooks, and colouring books. Books on art, history, etc.; Bibles; travel guides. Also includes downloads of non-educational books.
0972		Newspapers and other periodicals
	09721	Newspapers All types of daily press and newspapers: newspapers purchased at kiosks, newspaper subscriptions for both home delivery or kiosk, and internet access.

0974		Stationery and drawing materials
	09740	Stationery and drawing materials
		Posters, postcards, greeting and business cards, maps, calendars, photo albums, etc.
		Blocks, notebooks for drawing and painting, sheets of paper, blocks of paper, cardboard, onionskin or cellophane, drawing paper and other crafts.
		Ballpoint pens, pencils, fountain pens, inks, markers, rubbers, 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.
		Globes; filing cabinets and folders.

Subgroup 098 PACKAGE HOLIDAYS

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
0980		Package holidays
	09800	Package holidays
		All-inclusive vacations or tours that include travel, food, lodging, guides, etc.; half-day or one-day excursion trips, pilgrimages, etc., which are done either within Spain or in countries other than Spain.

Group 10 EDUCATION SERVICES

Subgroup 101 PRE-PRIMARY AND PRIMARY EDUCATION

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
1010		Pre-primary and primary education
	10101	Pre-primary education
		Pre-primary and pre-school education.
	10102	Primary Education
		Primary and special equivalent education.

Subgroup 102 SECONDARY EDUCATION

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
1020		Secondary education
	10200	Secondary education Compulsory secondary education and equivalent special education, which includes years 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-level special education. Includes fine arts and design (intermediate level), intermediate level sports education, training programmes for the basic level of certain state bodies, professional music and dance education (intermediate level); official language schools and degrees granted by universities, which require a Baccalaureate or high school degree and have a duration of at least one semester, but less than 2 years.

Subgroup 104 HIGHER EDUCATION

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
1040		Higher education
	10400	Higher 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 in fine arts, design, music and dance; education in conservation and restoration of cultural property; dramatic arts teaching; higher military education; commercial airline pilot; higher ecclesiastical studies; official university master's degrees; specialties in health sciences through the residency system; higher education for Officers of the Civil Guard and 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. Includes the following courses: upper-level training cycles in professional training, upper-level training cycles in fine arts and design, upper-level sports education, non-commissioned officers of the Civil Guard, military education, non-commissioned officers of the Armed Forces, professional specialisation course for higher technicians, own degrees awarded by universities, which require a Baccalaureate or high school 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 UNREGULATED AND NON-FORMAL EDUCATION

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
1050		Unregulated and non-formal education
	10501	Unregulated education Private tutoring to support formal education, tutoring centres, homework help centres and the like; exam preparation courses; online tutoring.
	10509	Non-formal education Educational programmes, generally for adults, that do not require any special prior instruction; language immersion courses and international travel for educational purposes (e.g., language learning), language courses in the classroom, online, in software format or on audio tapes and language proficiency tests; information technology courses

Group 11 RESTAURANTS AND ACCOMMODATION SERVICES**Subgroup 111 FOOD AND BEVERAGE SERVICE ACTIVITIES**

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
1111		Restaurants, cafés, fast food outlets, and similar establishments
	11111	Restaurants, cafés and similar establishments Set menu in restaurants, cafés and bars; as well as lunches and dinners in restaurants. Food services provided by bars, cafés and similar establishments. Food/drink at discotheques. Expenses incurred in restaurants, bars and cafeterias for weddings, communions, professional celebrations, birthdays, etc.
	11112	Fast-food establishments Includes: snacks and meals at fast food or take-out restaurants (i.e., in locations that do not have waiters or table service); food delivery orders in restaurants, bars and cafeterias or fast food services; food/drink offered 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.).

1112		Canteens, cafeterias and refectories
	11121	Canteens and cafeterias in universities, schools, and kindergartens Canteen service supplied by companies and public offices to their employees; military canteens; dining service for students of schools, colleges, universities, etc.

Subgroup 112 ACCOMMODATION SERVICES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
1120		Accommodation services
	11201	Hotels, motels, inns and similar accommodation services Accommodation services in hotels, motels, hostels, pensions and similar establishments; accommodation services in Paradores Nacionales and country holiday houses. Rental of chalets, apartments and bungalows for holiday purposes, provided that the rental period is less than 3 months
	11202	Holiday centres, camping sites, youth hostels and similar accommodation services Camping accommodation services (includes lodging in tents, caravans or bungalows), hostels; mountain lodging, etc.
	11203	Accommodation services in boarding schools, universities, and other educational establishments Accommodation services for study purposes in boarding schools, student residences, universities and colleges, etc.

Group 12 INSURANCE AND FINANCIAL SERVICES

Subgroup 121 INSURANCE

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
1211		Life and accident insurance
	12110	Life and accident insurance Expenses for services related to life and accident insurance.
1212		Health-related insurance
	12120	Health-related insurance Expenses for health and accident insurance services.

Fees paid on non-compulsory health insurance, paid directly to private health assistance entities and all types of retainer or similar concepts. Includes school insurance.

1214		Transport-related insurance
	12141	Personal vehicle insurance
		Insurance related to personal transport on the vehicle and its occupants. Also includes travel and luggage insurance.

Subgroup 122 FINANCIAL SERVICES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
1222		Explicit charges by deposit-taking corporations
	12220	Explicit charges by deposit-taking corporations Banking commissions, loan fees, wealth management fees, brokerage fees for the purchase of shares, payments for the use of credit cards, fees for consultancy or financial or tax advisers, etc.
1229		Other financial services
	12299	Other financial services n.e.c. Fees and payments for services of agents, investment advisors, tax consultants, investment funds, brokers and similar services. Administrative payments of private pension funds and similar services. Foreign exchange fees. Commissions for buying and selling shares.

Group 13 PERSONAL CARE, SOCIAL PROTECTION, AND MISCELLANEOUS GOODS AND SERVICES

Subgroup 131 PERSONAL CARE

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
1311		Electric appliances for personal care
	13111	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.

1312		Other appliances, articles, and products for personal care
	13120	Other appliances, articles, and products for personal care Non-electric clippers, razors and razor blades; shaving brushes; non-electric toothbrush; sponges, combs, hair brushes, scissors, nail files, tweezers, wigs, hair ornaments, make-up brushes and puffs, etc. Weight scales, both battery operated and mechanical. 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, tanning lotions, sunscreen and after-sun cream; lacquers, fixatives, hair dyes; talc, depilatory cream; lipstick, eye shadows, eyebrow pencils, etc.; make-up, compact and non-compact powders, blushes. Perfumes, packaged cologne and in bulk; liquid, stick and spray deodorants. Other bathroom products, toilet paper, tissues, paper towels, make-up remover wipes, sanitary napkins, cotton wool, etc. Sanitary pads, tampons, intimate wipes, etc.
1313		Hairdressing and beauty salons
	13131	Hair salons Services of hairdressing salons and/or barbershops for men and children under the age of 14: haircut, shave, washing, dyeing, etc. Hairdressing salon services for women and girls over the age of 13: haircut, washing, dyeing, perms, highlights, etc.
	13132	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.

Subgroup 132 OTHER PERSONAL EFFECTS

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
1321		Jewellery and wristwatches
	13211	Jewellery and wristwatches Earrings, necklaces, rings, wedding rings, bracelets, cuff links and other articles of jewellery and costume jewellery. Wrist watches, pocket watches, other watches, watches that hang from the neck; alarm clocks; stopwatches; pendulum, wall and table clocks. Includes accessories such as straps, spheres, etc.

1329		Other personal effects n.e.c.
	13291	Travel goods, babies' articles, and other personal effects n.e.c. Travel items (suitcases, briefcases, travel bags, toiletry bags, etc.), bags and purses for personal use (handbags, briefcases, wallets, jewellery boxes, backpacks, purses, shopping trolleys, etc.). All kinds of baby items (except furniture): strollers, hanging seats, suspenders, car seats, baby carriers, dummies, bottle warmers, sterilisers, bottles, etc. Articles for smokers (lighters, pipes, filters for mouthpieces, etc.) personal items (sunglasses, canes, umbrellas, fans, key-chains, etc.); funeral items (coffins, gravestones, etc.).

Subgroup 133 SOCIAL PROTECTION

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
1330		Social Protection
	13302	Retirement homes for the elderly and homes for the disabled Expenses in nursing homes, homes for the terminally ill and/or the disabled, rehabilitation centres (long-term assistance), holiday homes for dependent persons, etc.
	13303	Home care services for the elderly and people with disabilities Home help for the elderly and disabled; payment to caregivers. Day care centres and day care services for the elderly and/or disabled.

Subgroup 139 OTHER SERVICES

<i>Class</i>	<i>Subclass</i>	<i>Description and content</i>
1390		Other services
	13909	Other services n.e.c. Fees for the issuance or duplication of the DNI identity card and passport; payments for obtaining documents: issuance of titles, payments for attestations, death certificates, marriage and birth certificates; court fees. Fees for legal services (barristers, solicitors, etc.), liberal profession services, expenditure on notary fees, agencies. Expenses for undertakers and other funeral services. Expenses at job placement centres, fees for copies, issuance of duplicates, validation of permits, dues for parents of schoolchildren associations, church and court expenses for ceremonies such as baptisms or weddings, newspaper advertisements, private detectives, marriage agencies, payment for wardrobe services, parking attendants, etc.