

Non-Store Retail Commodity Index A by Commodity Code

(Commodities in Alphabetical Order, please see reverse side)

Code Commodity Description

A1010 Fresh meat and poultry

Include: Fresh meat, poultry, turkey, fowl and game; cooked, cured and smoked meats (pre-packaged

meats such as bacon, sausages, wieners, bologna, cooked ham, etc.).

Exclude: Frozen or canned meats, "deli" meat products.

A1020 Fresh fish and other seafood

Include: Fresh, smoked and cured fish and other seafood.

Exclude: Frozen or canned fish and other seafood, "deli" fish and other seafood.

A1030 Fresh fruits and vegetables

Include: Fresh fruits and vegetables.

Exclude: Frozen, canned or dried fruits and vegetables.

A1040 Dairy products and eggs

Include: Fresh milk (include chocolate milk), butter, cheese (include "deli" cheese and cottage cheese),

margarine, table cream, whipping cream, sour cream, yogurt, eggs.

Exclude: Ice cream, frozen yogurt, powdered, canned, condensed or evaporated dairy products.

A1050 Bakery products (in-house and commercial)

Include: Fresh breads, rolls, buns, cakes, pies, pastries, doughnuts, bagels, etc.

Exclude: Frozen bakery products.

A1060 Candy, confectionery and snack foods

Include: Candy, gum, chocolate and granola bars, candy floss, fruit pastilles, marshmallows, sesame bars and gingerbread houses, as well as nuts, popcorn, raisins, apples etc., when coated or treated with candy, chocolate, molasses, sugar or syrup. Also include mixed nuts, salted nuts, salted seeds (e.g., sunflower seeds), trail mixes, potato chips, corn chips, cheese puffs, potato sticks, bacon crisps, cheese curls, brittle pretzels and other similar snack foods.

Exclude: Candy and chocolate baking items, unpopped popcorn, products primarily sold as breakfast cereals.

A1070 Deli, salad bars and prepared foods for take-out

Include: Service delicatessen items: fresh "deli" meats, fish and other seafood, salads, barbecued chickens,

etc. Also include prepared foods for take-out.

Exclude: Meals and lunches, cheese.

A1080 Frozen foods

Include: Frozen entrées, frozen TV dinners, frozen meats, frozen fish and other seafood, frozen vegetables,

frozen fruits, frozen juice concentrates, ice cream, frozen yogurt, sherbets, popsicles, frozen

bakery goods, etc.

A1090 All other foods

Include: Canned foods, dietetic foods, baby foods, rice, dried beans, dried fruits and vegetables, packaged

coffee, packaged tea, crackers, biscuits, pasta, sauces, flour, sugar, salt, spices, cooking oils and lards, salad dressings, jams, syrups, baking supplies, cereals, pickles, powdered or canned or evaporated or condensed dairy products, drink crystals, pre-packaged cookies and cakes,

Exclude: Pet food and meals and lunches.

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A2210 Cold non-alcoholic beverages

Include: Fruit and vegetable juices or drinks (not frozen), iced tea, soft drinks, water, mineral water,

non-alcoholic beer and other cold non-alcoholic beverages.

Exclude: Milk and cream (see A1040), frozen juice concentrates (see A1080), drink crystals (see A1090).

A2220 Hot non-alcoholic beverages

Include: Coffee, hot chocolate, tea and other ready-to-drink hot non-alcoholic beverages.

Exclude: Packaged coffee, tea, hot chocolate and other packaged hot beverage products (see A1090).

A3000 Alcoholic beverages

Include: Beer, wine, liquor, liqueurs, wine and liquor coolers, etc.

B1010 Cosmetics and fragrances

Include: Cosmetics (designer/prestige and other), perfume, cologne, toilette water.

B1020 Other toiletries/personal care products

Include: Toilet paper, facial tissue, hot water bottle, hair care preparations, tooth and denture pastes, (non-electric) tooth brushes, mouthwashes, deodorants, antiperspirants, suntan lotions, beauty soaps, skin lotions, bath oils, disposable diapers, feminine hygiene products, baby care products, hair brushes, shaving creams, razors (non-electric) and blades, foot care, prophylactics, nail clippers and files, contact lens solutions and cleaners, wigs and hair pieces, cosmetic bags, etc.

Exclude: Electric personal care appliances (shavers, toothbrushes, hair dryers, curling irons, heating pads, etc.) drugs, cosmetics and fragrances, eyewear, hair accessories, home health care appliances (crutches, canes, wheelchairs, etc.).

B2010 Prescription eyewear

Include: Prescription eyewear, including prescription sunglasses and contact lenses.

Exclude: Eyewear bought without a prescription (including sunglasses), frames bought separately, eyeglass cases and other accessories, contact lens saline and cleaning solutions.

B2020 Non-prescription eyewear

Include: Eyewear bought without a prescription, frames bought separately, non-prescription sunglasses, eyeglass cases and other accessories.

Exclude: Prescription eyewear, including prescription sunglasses and contact lenses, contact lens saline and cleaning solutions.

B3000 Home health care "sick room" equipment and supplies

Include: First-aid kits, bed-pans, bed tables, crutches, canes, walkers, wheelchairs, artificial limbs, hearing aids, etc. (include parts and accessories).

Exclude: Eyewear, exercise and fitness equipment, drugs/medications.

B4010 Prescription drugs

Include: Drugs purchased with a prescription.

Exclude: Over-the-counter drugs, drugs purchased without a prescription.

B4020 Over-the-counter drugs, vitamins, herbal remedies and other health supplements

Include: Pain killers, cold and cough remedies, laxatives, antacids, vitamins, mineral health supplements,

body enhancing supplements, nutritious products, etc.

Exclude: Drugs purchased with a prescription, toiletries.

C1010 Women's outerwear

Include: Winter coats, parkas, anoraks, rainwear, windbreakers, ski clothing, fur, etc.

Exclude: Sports jackets and blazers.

C1020 Women's dresses and suits

Include: One and two piece dresses, evening gowns, suits (including pant suits), maternity dresses and

suits.

Exclude: Wedding gowns and occupational uniforms.

C1030 Women's skirts, pants, blouses, sweaters and other tops and bottoms

Include: Skirts, pants (dress and casual), jeans, shorts, blazers/jackets, blouses, shirts, vests, sweaters,

sweat tops and bottoms, T-shirts and other tops, etc. Include maternity tops and bottoms.

C1040 Women's hosiery

Include: Pantyhose, stockings, nylons, socks, tights, leotards and leggings.

C1050 Women's lingerie, sleepwear and intimates

Include: Pyjamas, dressing gowns, bathrobes, nightgowns, underfashions, bras, panties, girdles, slips,

etc.

Exclude: Hosiery.

C1060 Other women's clothing

Include: Bathing suits, wedding gowns, occupational uniforms and clothing, aerobic clothing, etc.

Exclude: Aprons, very specialized sports clothing.

C1070 Women's fashion accessories

Include: Hats, gloves, mitts, scarves, purses, wallets, fashion knapsacks, belts, umbrellas, hair accessories,

etc.

Exclude: Knapsacks for travel, wigs.

C2010 Men's outerwear

Include: Winter coats, parkas, anoraks, rainwear, windbreakers, ski clothing, fur, etc.

Exclude: Suits, sports jackets, blazers.

C2020 Men's suits, sports jackets and blazers

Include: Sports jackets, blazers, made-to-measure and ready-to-wear suits.

C2030 Men's pants, shirts, sweaters and other tops and bottoms

Include: Pants/slacks (dress and casual), shorts, jeans, dress and casual shirts, T-shirts, woven and

knitted dress/casual shirts, sweaters, vests, sweat tops and bottoms.

C2040 Men's underwear, sleepwear and hosiery

Include: Socks, underwear, pyjamas, bathrobes, nightwear.

C2050 Other men's clothing

Include: Bathing suits, occupational uniforms and clothing, aerobic clothing, etc.

Exclude: Very specialized sports clothing.

C2060 Men's accessories

Include: Hats, baseball caps, gloves, mitts, scarves, ties, wallets, belts, umbrellas, etc.

Exclude: Wigs, toupees.

C3000 Girls' clothing and accessories

Include: Girls' clothing (sizes 7 to 14) and accessories. Exclude: Very specialized sports clothing, **used** clothing.

C4000 Boys' clothing and accessories

Include: Boys' clothing (sizes 8 to 18) and accessories. Exclude: Very specialized sports clothing, **used** clothing.

C5000 Infants' and children's clothing and accessories

Include: Infants' clothing (sizes 0 to 24 mos.), children's clothing (sizes 2 to 6X), cloth diapers, rattles, bibs, teething rings, potties, receiving and other blankets, bedding and linens.

Exclude: Very specialized sports clothing, used clothing, disposable/paper diapers, children's books.

C6000 Unisex clothing

Include: Unisex clothing and costumes (Halloween, etc.).

D1000 Luggage and leather goods

Include: Luggage, trunks, duffel bags, knapsacks for travel, sport bags, leather and leather-like: briefcases,

portfolios, school bags, travel accessories, etc.

Exclude: Purses, wallets, billfolds, camera and instrument cases, fashion knapsacks, etc.

D2000 Jewellery and watches

Include: Fine, costume and estate jewellery; pocket watches, wrist and pendant watches, etc.

Exclude: Clocks, jewellery and watch repair.

D3000 Footwear (for women, men, girl, boys and infants)

Include: Winter boots, rain boots, shoes, sandals, slippers, running shoes, walking shoes, hiking boots, basketball shoes, tennis shoes, court shoes, cross-trainers etc. Also include cowboy boots, work boots and clip-on shoe accessories, etc.

Exclude: Sport specific <u>cleated</u> footwear for baseball, football and soccer, golf shoes, bowling shoes, broom ball and curling shoes, ski boots and skates (ice, roller and in-line), etc.

G1010 Tableware, kitchenware, cookware and bakeware

Include: Crystal and non-crystal tableware, crystal and non-crystal stemware, china (bone and other), flatware (silver, gold and other), kitchen knives, cutlery, glassware, bar accessories, baking tins and other bakeware, microwave ware, pots, pans, kitchen utensils, food storage containers, kitchen scales, timers, oven dishes and other cook/kitchenware. Also include picnic baskets and accessories.

Exclude: Kitchen and table linens, pot holders, electrical kitchen appliances, disposable tableware (plastic ustensils, paper napkins, tablecloths, etc.).

G1020 Household cleaning supplies, chemicals and paper products

Include: Powdered soaps, detergents and cleaners, bleaches, scouring powders and pads, waxes and polishers, fabric dyes, BBQ starters, paper towels, plastic and foil food wraps, wax paper, paper and plastic bags, disposable tableware (include paper and plastic plates, knives, forks, paper napkins, etc.), garbage bags.

Exclude: Personal care products (toilet paper, facial tissues, shampoos, beauty soaps, etc.), automotive waxes and cleaners.

G1030 Other <u>non-electric</u> household supplies

Include: Laundry equipment (baskets, drying racks, etc.), flashlights, closet organizers, hangers, garment bags, stools, steps, light bulbs, fuses, batteries, fire extinguishers, smoke detectors, extension cords, twine, string, matches, garbage cans, mops, brooms, dustpans, non-food storage containers, ironing boards, etc.

Exclude: Laundry tubs.

G2010 Floor coverings and tiles

Include: Carpets, rugs, runners, wall-to-wall carpeting and underlays, linoleum, hardwood flooring, parquet flooring, vinyl/cork flooring. Include ceramic and clay tiles, marble and granite for floors, walls,

counters or fireplaces.

Exclude: Ceiling tiles.

G2020 Draperies and other interior window treatments (include furniture coverings)

Include: Blinds (vertical, horizontal, roller), drapes, curtains, sheers, valances, etc. Also include furniture coverings.

G2030 Bedding, linens and bathroom accessories

Include: Sheets, bedspreads, blankets (including electric), towels, pillows and cushions, pot holders, aprons, tablecloths, place mats, cloth napkins, dish towels, shower curtains and liners, bath mats and sets, bathroom accessories, etc.

Exclude: Baby blankets and other baby bedding and linens, paper tablecloths and napkins.

G2040 Artworks and other home decorating products

Include: Paintings, prints, lamps, lighting fixtures (interior and exterior), ceiling fans, clocks, mirrors, statuettes and carvings, candles, fireplace screens and fireplace accessories, decorative pottery, picture frames, jewellery boxes, silk and dried flowers, room dividers, Christmas ornaments and lights and artificial trees, etc.

Exclude: Outdoor specialty lighting (security, landscape, patio, etc.), real Christmas trees (see P1031), Christmas gift wrap (see X0500), wood stoves, clock radios.

H1010 Mattresses and foundations

Include: Mattresses (spring, foam and water), box springs and foundations, bed frames.

Exclude: Head boards, crib mattresses, air mattresses, sofa beds, futons.

H1020 Nursery furniture and equipment

Include: Cribs, crib mattresses, changing tables, carriages, strollers, playpens, high chairs, walkers,

carriers, intercoms, etc. (include parts and accessories).

Exclude: Car seats.

H1030 All other indoor furniture

Include: Finished and unfinished furniture for the bedroom, living room, kitchen, dining room and home office. Include filing cabinets, safes, sofa beds, futons (include parts and accessories).

Exclude: Nursery furniture, lamps, mattresses and foundations, counters, cupboards.

H2010 Major appliances

Include: Stoves, ovens, ranges, range hoods and fans, microwave and convection ovens, refrigerators, freezers, washing machines, clothes dryers, dishwashers and room air conditioners (include parts and accessories).

Exclude: Central air conditioners, humidifiers attached to furnaces (see K1010), "portable" humidifiers, dehumidifiers, "portable" space heaters, compactors, floor polishers, sewing machines, vacuum cleaners (central and other) and rug cleaning equipment, shop vacs.

H2020 Small electrical appliances

Include: Floor polishers, sewing machines, vacuum cleaners (central and other), rug cleaning equipment, "portable" humidifiers, dehumidifiers, "portable" space heaters, compactors, electric fans, toasters, toaster ovens, kettles, deep fryers, steamers, blenders, food processors and mixers, electric fry pans and griddles, bread makers, coffee makers, electric can openers, electric knives, irons, electric personal care appliances (shavers, toothbrushes, hair dryers, curling irons, heating pads, foot care appliances), etc. (include parts and accessories).

Exclude: Room air conditioners, electric blankets, power tools, shop vacs, garage door openers, televisions, audio/video equipment, computers, telephones, electric typewriters, and other home electronics, etc.

H3010 Televisions and audio/video equipment

Include: Televisions, VCRs, radios, sound systems, amplifiers, mixers, speakers, microphones, sound boards, video cameras, disc players, tape decks, <u>blank</u> video tapes, etc. Include parts and accessories

Exclude: Still cameras, slide projectors, slides, screens, <u>pre-recorded</u> audio and video tapes and discs, musical instruments, car radios, car tape decks, car CD players and car speakers (see V3020 automotive).

H3020 Still cameras and related photographic equipment and supplies

Include: Still cameras, slide projectors, slides and screens, camera cases, lenses, film, flash attachments, photo albums, etc. (include parts and accessories).

Exclude: Video cameras and related equipment and supplies, picture frames, binoculars.

H3030 Computers, components and related equipment

Include: Computers (include any pre-loaded software), hard drives, CD-ROM drives, memory chips, modems, printers, scanners, plotters, keyboards, monitors, integrated circuits, cables, anti-glare screens, monitor stands, batteries, external numeric keypads, mice, mouse pads, diskette storage boxes, etc. (include parts and accessories).

Exclude: Software, fax machines, printer paper, used computers, components and equipment.

H3040 Computer software, business and entertainment (except electronic games)

Include: Software for business and entertainment, multimedia items (includes a book and a record, cassette or disk that are packaged and sold together).

Exclude: Electronic games (Nintendo, Sega, etc.), "talking" books, books on the subject of software, blank computer diskettes.

H3050 Telephones and home office electronics

Include: Telephones, cellular phones, answering machines, adding machines, fax machines, typewriters, calculators, photocopiers, etc. (include parts and accessories).

Exclude: Computer related equipment (see H3030).

K1010 Plumbing, heating, cooling and electrical equipment and supplies

Include: Furnaces and filters, humidifiers attached to furnaces, central air conditioners, air exchangers, air cleaners, water heaters, woodstoves, fireplace inserts and related equipment, baseboard heaters, pipes and valves for plumbing, tubs, tub/shower enclosures, whirlpools, jacuzzis, saunas, toilets, sinks, faucets, laundry tubs, pumps, fuse boxes, electrical wiring, light switches and plugs, power generators, etc.

Exclude: Fireplace accessories and screens, outdoor hot tubs, bathroom cabinets.

K1020 Paint, wallpaper and related supplies

Include: Household paint, stain, thinners, brushes, wallpaper, paste, scrapers, etc.

Exclude: Craft and artists' paints and thinners, automotive paints. Also exclude glass.

K1030 Tools, hand and power

Include: Ladders, carpenters' tools, mechanics' tools, portable power tools, bench power tools, (e.g., axes, picks, wrenches, screwdrivers, saws, planes, clamps, trowels, hammers, pliers, drills, sanders, files, chisels, routers) etc. Also include tool boxes and measuring tapes.

Exclude: Chain saws, garden tools, hoes, rakes, shovels, spades, etc.

K1040 Hardware

Include: Builders' hardware, home hardware, farm hardware, cabinet hardware, furniture hardware, kitchen hardware. Include locksets, key blanks, fasteners, nuts, bolts, nails, screws, washers, hinges, knobs and pulls, etc.

K1050 Lumber and other building materials

Include: Lumber, pressure treated wood, particle board, plywood, panelling, moulding, gyproc, plaster, cement, concrete products, bricks, paving stones, siding, fencing, decking, windows, doors, cashes, screens, skylights, shutters, roof trusses, vents, eavestroughing, insulation, vapour barriers, housewrap, ductwork, drainage pipes, shingles and other roofing materials, weatherstripping, caulking, sheet glass (non-automotive), cabinets (kitchen, bathroom, etc.), counter tops, stairs, railings, mantels, ceiling tiles, etc.

Exclude: Hardwood flooring, tiles, marble, granite.

K1060 Other "hardware" and building products not elsewhere classified

Include: Weather vanes, lightning rods, awnings, car shelters, shop vacs, garage door openers, security/ alarm systems, water pressure cleaners, work gloves, chemical driveway cleaners, concrete and asphalt sealers, flagpoles, mailboxes, house numbers, door chimes, medicine cabinets, shelving, chain, wire, rope, tarps, docks, blueprints, sand paper, duct tape, etc.

Exclude: Fees for drawing up blueprints (see S4000).

L1010 Bicycles and biking equipment and accessories

Include: Bicycles, tires and tubes, pumps, helmets, locks and other biking accessories. Include <u>specialized</u>

biking clothing not for street wear and three-wheeled non-motorized bikes for adults.

Exclude: Tricycles for children.

L1020 Hunting, fishing and camping equipment and supplies

Include: Firearms and ammunition (all kinds), bows and arrows (all kinds), fishing tackle and other equip-

ment, hunting blinds, tents, sleeping bags, camping-type air mattresses, hip waders, lanterns,

picnic coolers, camping stoves, bait, etc.

Exclude: Tent trailers.

L1030 Hockey, baseball, football, soccer, volleyball and basketball equipment and supplies

Include: Nets, balls, hockey skates, cleated footwear, team uniforms and all other related equipment.

Include ringette equipment.

Exclude: Baseball caps, and other "sports" clothing for street wear.

L1040 Ski equipment and accessories, alpine and cross country

Include: Skis, ski boots, bindings, snowboards, specialized aerodynamic racing suits, etc.

Exclude: Ski jackets, etc. and water ski equipment.

L1050 Golf equipment and accessories

Include: Golf clubs, golf bags and pull-carts (motorized and non-motorized), golf shoes and gloves, tees,

etc.

Exclude: Golf carts and "golf" clothing.

L1060 Exercise and fitness equipment

Include: Home gyms, stationary bikes, rowing machines, abdominal exercisers, free weights, etc.

Exclude: Exercise clothing.

L1070 All other sporting goods

Include: Figure skates, in-line skates, roller skates, sail boards, tennis and squash equipment, ping pong

equipment, badminton equipment, pool tables, snooker tables, life jackets, wet suits, saddlery, tack, water ski equipment, scuba equipment, bowling equipment, curling equipment, snorkels,

goggles, binoculars, water air mattresses, dance shoes, etc.

Exclude: **Used** sporting goods.

L2000 Toys, games and hobby supplies

Include: Toys, tricycles for children, dolls, stuffed animals, wagons, sleds and sleighs, table soccer, air

hockey, table hockey, dart boards, chess sets, board games, electronic games (e.g., Nintendo,

Sega, etc.), chemistry sets, model kits, train sets, puzzles, playing cards, etc.

Exclude: Computer software games, three-wheeled bikes for adults, **used** toys and games.

L3000 Fabrics, yarns, sewing supplies and notions

Include: Fabrics, knitting yarns, ribbons, upholstery fabric and foam, needles, threads, buttons, etc.

Exclude: Sewing machines.

L4000 Craft and artists' supplies

Include: Craft supplies and products (including paints), handicraft kits, artist's paints, brushes, easels, stained glass making supplies, etc.

<u>Code</u> <u>Commodity Description</u>

L5000 Musical instruments, accessories and supplies

Include: Musical instruments and accessories, sheet music.

Exclude: Amplifiers, sound boards, mixers, speakers, microphones.

L6000 Pre-recorded audio and video tapes and discs (and records) sales

Include: Pre-recorded video tapes and laser discs pre-recorded audio tapes and compact discs, records.

Exclude: "Talking" books, video and audio tape rental (see S1000).

L7010 Books, hard cover and paperback

Include: Text books, reference books, children's books, bibles, atlases and all other books, including

books in electronic format ("talking" books).

Exclude: "Multi-media items" (includes a book and a record, cassette or disc that are packaged and sold

together), newspapers, magazines, periodicals, sales catalogues, colouring books, drawing books, albums (coin, stamp, photo, etc.), agendas, calendars, etc., brochures, pamphlets, owners

manuals, comic books.

L7020 Newspapers, magazines and other periodicals

Include: Comic books, etc.

P1010 Lawn/Garden/Patio furniture

Include: Lawn chairs and tables, cottage outdoor furniture, hammocks, patio table umbrellas, cushions,

beach umbrellas.

P1020 Outdoor power equipment

Include: Snowblowers, lawn mowers, garden tractors and attachments, tillers, mulchers, chippers, leaf

blowers, chain saws, etc.

P1031 Nursery stock

Include: Plants, bushes, trees, shrubs, sod, seeds, bulbs, cuttings, earth, fertilizers, pesticides, real cut

Christmas trees, etc.

Exclude: Indoor cut flowers and potted plants.

P1032 Other lawn and garden related products

Include: Pools (above and in-ground) and pool supplies, outdoor hot tubs, barbecues and accessories, wheelbarrows, pruners, garden tools, hoses, shovels, spades, hoes, rakes, garden sheds, lawn

ornaments, outdoor specialty lighting (security/landscape/patio), urns, planters, gazebos, composters, picnic tables, sprinklers, playground centers, playground equipment, etc.

Exclude: Picnic baskets and accessories.

R1010 Motor homes, travel trailers and truck campers

Include: Motor homes, travel trailers, tent trailers, folding camping trailers, truck campers and converted

vans. Include non-automotive parts and accessories.

Exclude: Mobile homes, tires and other automotive type parts and accessories sold separately, used

motor homes, travel trailers and truck campers, used parts and accessories.

R1020 Motorcycles and scooters

Include: Motorcycles, scooters, motorbikes, mopeds and all-terrain vehicles. Include non-automotive parts

and accessories and related trailers.

Exclude: Tires and other automotive type parts and accessories sold separately (see V3020), used

motorcycles and scooters, used parts and accessories.

R1030 Boats and other recreational vehicles and accessories

Include: Fishing and speed boats and motors, canoes, kayaks, rowboats, sailboats, houseboats, cabin cruisers, yachts, paddle boats, dinghies, personal watercraft (PWC's), aircraft, snowmobiles,

golf carts, dune buggies, paddles, oars, sails, anchors, etc. Include non-automotive parts and

accessories and related trailers.

Exclude: Sail boards, life jackets, motorcycles, mopeds, motorbikes and all-terrain vehicles, trailer tires sold separately, **used** boats and other recreational vehicles and accessories, used parts and accessories.

S1000 Video and audio tape and disc rental receipts

S2000 Other rental and leasing receipts/commission

Include: Tables, chairs, tableware and other party supplies, tools, machinery, appliances, furniture, electronics, clothing, costumes, trailers, etc.

Exclude: Rental and leasing of cars, pickup trucks, vans, mini-vans, jeeps and other sport utility vehicles, buses, heavy and medium trucks, recreational vehicles and farm equipment. Also exclude revenue from the rental of space or dwellings.

S3000 Repair receipts/commission

Include: Revenue from the repair of appliances, electronics, clocks, jewellery, watches, shoes, bicycles, furniture, musical instruments, recreational vehicles (non-automotive) (e.g., boats, snowmobiles, tent trailers, motorcycles, etc.) and farm equipment.

Exclude: Automotive repairs.

S4000 Receipts/commissions from the provision of a service

Include: Lottery tickets, post office (stamps), banking machines (ATM's), photocopying, faxing, bus tickets, bottle deposit, vending machines, photo finishing, installation charges, tailoring, drapery making, dry cleaning, portrait services, picture framing, catering, art restoration, landscaping, upholstering, upholstery or carpet cleaning, travel, insurance and income tax services, accommodation, dress making, hair cutting, manicures, key cutting, fees for beer or wine making, fees for drawing up blueprints, warranty, storage, lessons, etc.

Exclude: Automotive servicing (see V4000).

S5000 Meals and lunches

Include: Revenue from sandwich bars, lunch counters, restaurants, diners, delicatessens, coffee shops, cafeterias, ice cream cones served on premise, etc.

Exclude: "Deli" foods and prepared foods for take-out.

U1010 Automotive Fuels

Include: Gasoline, diesel, ethanol blends, natural gas and propane.

U1020 Automotive oils and additives

Include: Engine oils, automotive greases, windshield washer fluids, gas line and fuel injector cleaners, antifreeze, etc.

V1010 Cars

Include: New cars.

Exclude: Parts and accessories.

V1020 Light trucks, vans, mini-vans and sports utility vehicles

Include: New pickup trucks, vans, mini-vans, jeeps and other sport utility vehicles.

Exclude: Parts and accessories, converted vans.

V1030 Medium/Heavy trucks and buses

Include: New class 4, 5, 6, 7 and 8 trucks, and buses.

Exclude: Parts and accessories.

V2010 Cars

Include: Used (include antique) cars. Exclude: Parts and accessories.

V2020 Light trucks, vans, mini-vans and sports utility vehicles

Include: Used (include antique) pickup trucks, vans, mini-vans, jeeps and other sport utility vehicles.

Exclude: Parts and accessories, converted vans.

V2030 Medium/Heavy trucks and buses

Include: Used class 4, 5, 6, 7 and 8 trucks, and buses.

Exclude: Parts and accessories.

V3010 Tires (new, used and retreaded)

Include: New, used and retreaded tires and tubes for cars, pickup trucks, vans, mini-vans, jeeps and

other sport utility vehicles, buses, heavy and medium trucks, recreational vehicles, farm equipment

and utility trailers.

Exclude: Wheels, hub caps.

V3020 Other automotive parts and accessories (new, used and rebuilt)

Include: Automotive parts and accessories for cars, pickup trucks, vans, mini-vans, jeeps and other sport

utility vehicles, buses, heavy and medium trucks. Include shock absorbers, windshields, radiators, wheels, hub caps, car radios, CD players, tape decks, speakers, alarm systems, batteries, block heaters, spark plugs, engines and engine parts, mufflers, resonators, exhaust and tail-pipes, fenders, bumpers, body parts, horns, jacks (hydraulic and otherwise), mirrors, air conditioners, antennas, automotive paints and cleaning compounds, buffers, floor mats, roll bars, roof racks, seat covers, infant car seats, ski carriers, trailer hitches, windshield wiper blades, ice scrapers,

battery chargers, remote car starters, etc.

Exclude: Tires and tubes.

V4000 Labour receipts from <u>automotive</u> repairs, maintenance and service

Include: Labour receipts from work on automobiles (cars, vans, trucks, etc.), for repairs and installation of

brakes, radiators, mufflers, engines and tires, etc. Include receipts from tune-ups, oil changes and lubrications, tire balancing, wheel alignments, car washing services, towing services, body

shop services, painting, etc.

V5000 Receipts from automotive rental

Include: Receipts from rental of automobiles (cars, vans, trucks, etc.).

Exclude: Trailer rental, recreational vehicles rental and farm equipment rental.

X0100 Beer and wine making supplies

Include: Concentrates, malts, chemicals, corks, labels, bottles, etc.

Exclude: Fees (see S4000).

X0200 Pet food, supplies and accessories

Include: Pet foods, snacks and treats, pet toys, leashes, shampoo, clippers, aquariums, cages, beds,

etc. Include wild bird seed.

Exclude: Pets (see X0700), tack, saddlery.

X0300 Tobacco products and supplies

Include: Tobacco, cigarettes, cigars, pipes, lighters, rolling machines, matches, cigarette holders, snuff.

X0400 Giftware, novelties and souvenirs

X0500 Stationery, office supplies, cards, giftwrap and party supplies

Include: Writing paper/pads, thank you notes, invitations, post cards, computer printer paper, copier paper,

blank computer diskettes, file folders, diaries, planners, agendas, gift wrap, tags, boxes, party favours and streamers, pens, pencils, markers, rulers, scotch tape, binders, staplers and staples, deals top appearance at a line land many and colondars.

desk-top accessories, etc. Include maps and calendars.

Exclude: Artist's supplies.

X0600 Cut flowers, indoor potted plants and related floral supplies

Include: Cut flowers, indoor potted plants, fertilizers and pesticides.

Exclude: Outdoor nursery stock.

X0700 Pets

Include: Domestic and exotic household pets.

Exclude: Pet food, accessories and supplies (see X0200).

X0800 Collectors' items

Include: Stamps, coins, cards, autographed items, related albums, etc.

X0900 Manufactured mobile homes (new and used)

X1000 Monuments and tombstones

X1100 Farm equipment (new and used) and farm-related products and supplies

Include: New and used tractors, hay balers, harrows, combines, etc. Also include animal feed, crop seed,

fertilizer, veterinary supplies, horse and cattle trailers and other specialized farm equipment (include parts and accessories).

Exclude: Automotive type parts and equipment, garden tractors and attachments, products sold for non-

farm use.

X1200 Professional and scientific instruments and equipment

Include: Microscopes, surveyors equipment, laboratory equipment, telescopes, etc.

X1300 Used/second-hand merchandise not elsewhere classified and antiques

Include: Sporting goods, clothing, footwear, furniture, appliances, computers, electronics, books, musical

instruments, musical recordings, antiques, recreational vehicles, non-automotive parts and acces-

sories of recreational vehicles.

Exclude: Automobiles, automotive parts and accessories, mobile homes, farm equipment.

X1400 Household fuels

Include: Natural gas and propane for household use, electricity, heating oils, kerosene, wood for stoves

and fireplaces, coal, wood pellets, camp stove fuel, etc.

Exclude: Automotive fuels and fuels for cigarette lighters and BBQ's.

Y0000 Other

Include: Any revenue/commissions earned on the sale of products not listed above (e.g., ice cubes/

blocks, fireworks, trophies, gift certificates, utility trailers not elsewhere classified, etc.).