

## **10. Main classifications used**

### **10.0 Classifications used for the production approach**

Table 10.1 shows the link between the national accounts' grouping by industry and the NACE Rev. 1.1. There are four levels for publication of the final national accounts, covering 130, 53, 27 and 9 industries respectively.

Table 10.1 includes references to Statistics Denmark's standard grouping at 111-industry level – a level of aggregation not used in the national accounts. The connection between the 111 standard grouping and the most detailed six-digit DK-NACE industries is documented in the publication "*Dansk Branchekode 2003*" published by Statistics Denmark, annexes 1 and 2 of which include the aggregation key.

There are two reasons why the national accounts cannot use the 111 standard grouping as their most detailed level of publication. Firstly, it does not match the functional breakdown of construction in the national accounts, and secondly, within some of the 111 groups, the national accounts need to separate market activity and output for own use from (other) non-market activity.

Table 10.1

Industry groupings

Groupings				Dansk branchekode 2003 (DB03)	
9	27	53	130		
<b>1</b>			<b>Landbrug, fiskeri og råstofudvinding</b>		<b>Agriculture, fishing and quarrying</b>
<b>0109</b>			<b>Landbrug, gartneri og skovbrug</b>		<b>Agriculture, horticulture and forestry</b>
	<b>01109</b>	011009	<b>Landbrug</b>	53-standard	<b>Agriculture</b>
	<b>01129</b>	011209	<b>Gartnerier</b>	53-standard	<b>Marked gardening</b>
	<b>01400</b>	014000	<b>Maskinstationer og anlægsgartnere</b>	53-standard	<b>Machine pools and landscape gardening</b>
	<b>02000</b>	020000	<b>Skovbrug</b>	53-standard	<b>Forestry</b>
<b>0500</b>	<b>05000</b>	050000	<b>Fiskeri</b>	27-standard	<b>Fishing</b>
<b>1009</b>			<b>Råstofudvinding</b>		<b>Mining and quarrying</b>
	<b>11000</b>	110000	<b>Udvinding af olie og naturgas</b>	53-standard	<b>Extr. of oil and natural gas</b>
	<b>14009</b>	140009	<b>Udvinding af grus og ler mv.</b>	53-standard	<b>Extr. of gravel and clay etc.</b>
<b>2</b>			<b>Industri</b>		<b>Manufacturing</b>
<b>1509</b>	<b>15009</b>		<b>Føde-, drikke-, tobaksvarerindustri</b>		<b>Mfr. of food, beverages and tobacco</b>
		151000	Slagterier	111-standard	Production etc. of meat and meat products
		152000	Forarbejdning og konservering af fisk og fiskeprodukter	152010-30	Processing and preserving of fish and fish products
		153000	Forarbejdning og konservering af frugt og grøntsager	153100-153300	Processing and preserving of fruit and vegetables
		154000	Fremstilling af vegetabiliske og animalske olier og fedt	154100-154300	Mfr. of vegetable and animal oils and fats
		155000	Mejerier og isfabrikker	111-standard	Mfr. of dairy products
		156009	Fremstilling af stivelsesprodukter, chokolade- og sukkervarer mv.	156-157,1584-89	Mfr. of starch, chocolate and sugar products
		158109	Fremstilling af brød, kager og kiks	158110, 158200	Mfr. of bread, cakes and biscuits
		158120	Bagerier	111-standard	Baker's shops
		158300	Sukkerfabrikker og -raffinaderier	158300	Manufacture of sugar
		159000	Drikkevarerindustri	111-standard	Manufacture of beverages
		160000	Tobaksindustri	111-standard	Manufacture of tobacco products
<b>1709</b>	<b>17009</b>		<b>Tekstil- og læderindustri</b>		<b>Mfr. of textiles and leather</b>
		170000	Tekstilindustri	111-standard	Mfr. of textiles
		180000	Beklædningsindustri	111-standard	Mfr. of wearing apparel
		190000	Læder- og fodtøjsindustri	111-standard	Mfr. of leather and footwear
<b>2009</b>			<b>Træ-, papir- og grafisk industri</b>		<b>Mfr. of wood products, printing and publ.</b>
	<b>20000</b>	200000	<b>Træindustri</b>	53-standard	<b>Mfr. of wood and wood products</b>
	<b>21009</b>		<b>Papir- og grafisk industri</b>	53-standard	<b>Mfr. of paper prod.; printing and publish.</b>
		210000	Papirindustri	111-standard	Mfr. of pulp, paper and paper products
		221200	Dagbladsvirksomhed	111-standard	Publishing of newspapers
		221309	Forlagsvirksomhed ekskl. dagblade	111-standard	Publishing activities, excluding newspapers
		222009	Trykkerier	111-standard	Printing activities
<b>2309</b>			<b>Kemisk industri og plastindustri</b>		<b>Mfr. of chemicals, plastic products etc.</b>
	<b>23000</b>	230000	<b>Mineralolieindustri</b>	53-standard	<b>Mfr. of refined petroleum products etc.</b>
	<b>24000</b>		<b>Kemisk industri</b>	53-standard	<b>Mfr. of chemicals</b>
		241109	Fremstilling af industrigasser og uorganiske basiskemikalier	241100, 241300	Mfr. of industrial gases and inorganic basic chemicals
		241209	Fremstilling af farvestoffer, pigmenter samt organiske basiskemikalier	241200, 241400	Mfr. of dyes, pigments and organic basic chemicals
		241500	Fremstilling af kunstgødning mv.	241500	Manufacture of fertilizers
		241617	Fremstilling af basisplast og syntetisk gummi	241600-241700	Mfr. of plastics and synthetic rubber
		242000	Fremstilling af pesticider mv.	242000	Manufacture of pesticides and other agro-chemical products
		243000	Fremstilling af maling, lak, trykfarver mv. samt tætningsmaterialer	243000	Mfr. of paints, varnishes and similar coatings, printing ink and mastics
		244000	Medicinalindustri	111-standard	Mfr. of pharmaceuticals etc.
		245070	Fremstilling af rengøringsmidler samt øvrige kemiske produkter	245110-247000	Mfr. of detergents and other chemical products

Table 10.1 (continued)

## Industry groupings

Grupperinger				Dansk branchekode 2003 (DB03)	
9	27	53	130		
	<b>25000</b>		<b>Gummi- og plastindustri</b>		<b>Mfr. of rubber and plastic products</b>
	251122		Fremstilling af gummiprodukter samt plastemballage mv.	251100-252200	Mfr. of rubber products and plastic packing goods etc.
	252300		Fremstilling af bygningsartikler af plast	252310-252390	Mfr. of builders' ware of plastic
	252400		Fremstilling af andre plastprodukter	252410-252490	Manufacture of other plastic products n.e.c.
	<b>2600</b>	<b>26000</b>	<b>Sten-, ler- og glasindustri</b>		<b>Mfr. of other non-metallic mineral products</b>
	261126		Glas- og keramisk industri	261100-262600	Mfr. of glass and ceramic goods etc.
	263053		Fremstilling af cement, mursten, tagsten, fliser mv.	263000-265300	Mfr. of cement, bricks, tiles, flags etc.
	266080		Fremstilling af produkter af beton, cement, asfalt mv.	266110-268290	Mfr. of concrete, cement, asphalt and rockwool products
	<b>2709</b>		<b>Jern- og metalindustri</b>		<b>Mfr. of basic metals and fabr. metal prod.</b>
	<b>27009</b>		<b>Fremstilling og forarbejdning af metal</b>		<b>Mfr. and processing of basic metals</b>
	271000		Fremstilling af råjern og råstål samt jernlegeringer	271000	Mfr. of basic iron and steel and of ferro alloys
	272030		Forarbejdning af jern og stål	272100-273500	First processing of iron and steel
	274000		Fremstilling af ikke-jernholdige metaller	274100-274500	Mfr. of basic non-ferrous metals
	275000		Støbning af metalprodukter	275100-275400	Casting of metal products
	281009		Fremstilling af byggematerialer af metal	111-standard	Mfr. of building materials of metal
	286009		Fremstilling af diverse metal produkter	111-standard	Mfr. of various metal products
	<b>29000</b>		<b>Maskinindustri</b>		<b>Mfr. of machinery and equipment</b>
	291000		Fremstilling af skibsmotorer, pumper	111-standard	Mfr. of marine engines and compressors
	292000		Fremstilling af ovne og køleanlæg	111-standard	Mfr. of ovens and cold-storage plants
	293000		Fremstilling af landbrugsmaskiner	111-standard	Mfr. of agricultural machinery
	294009		Fremstilling af industri maskiner	111-standard	Mfr. of machinery for industries
	297000		Fremstilling af husholdningsapparater	111-standard	Mfr. of domestic appliances
	<b>30009</b>		<b>Elektronikindustri</b>		<b>Mfr. of electrical components</b>
	300000		Fremstilling af kontormaskiner og edb-udstyr	300100-300200	Mfr. of office machinery and computers
	310000		Fremstilling af andre elektriske maskiner og apparater	311010-316290	Mfr. of other electrical machinery and apparatus
	320000		Fremstilling af telemateriel	111-standard	Mfr. of radio and communication equipment
	330000		Fremstilling af medicinsk udstyr og ure	111-standard	Mfr. of medical and optical instruments
	<b>35009</b>		<b>Transportmiddelindustri</b>		<b>Mfr. of transport equipment</b>
	340000		Fremstilling af biler mv.	341000-343000	Manufacture of motor vehicles etc.
	351000		Bygning af skibe og både	111-standard	Building and repairing of ships and boats
	352050		Fremstilling af transportmidler ekskl. skibe og biler mv.	352000-355000	Mfr. of transport equipment excl. ships, motor vehicles etc.
	<b>3600</b>	<b>36000</b>	<b>Møbelindustri og anden industri</b>		<b>Mfr. of furniture; manufacturing n.e.c.</b>
	361000		Møbelindustri	111-standard	Mfr. of furniture
	362060		Fremstilling af legetøj, guld- og sølvvarer mv.	362100-366390	Mfr. of toys, gold and silver articles etc.
	370000		Genbrug af affaldsprodukter	371000-372000	Recycling of waste and scrap
<b>3</b>	<b>4009</b>	<b>40009</b>	<b>Energi- og vandforsyning</b>		<b>Electricity, gas and water supply</b>
	401000		Elforsyning	111-standard	Production and distribution of electricity
	402000		Gasforsyning	111-standard	Manufacture and distribution of gas
	403000		Varmeforsyning	111-standard	Steam and hot water supply
	410000		Vandforsyning	111-standard	Collection and distribution of water
<b>4</b>	<b>4500</b>	<b>45000</b>	<b>Bygge og anlæg</b>		<b>Construction</b>
	450001		Nybyggeri	NR-definition	Construction of new buildings
	450002		Reparation og vedligeholdelse af bygninger	NR-definition	Repair and maintenance of buildings
	450003		Anlægsvirksomhed	NR-definition	Civil engineering
	450004		Materialer til bygnings reparation	NR-definition	Construction materials for own-account repair

Table 10.1 (continued)

## Industry groupings

Grupperinger				Dansk branchekode 2003 (DB03)	
9	27	53	130		
<b>5</b>			<b>Handel, hotel og restauration</b>		<b>Wholesale and retail trade; hotels, restaurants</b>
	<b>5000</b>	<b>50000</b>	<b>Autohandel, service og tankstationer</b>		<b>Sale and repair of motor vehicles, sale of auto. fuel</b>
			501009 Autohandel	111-standard	Sale of motor vehicles and motorcycles
			502000 Autoreparation	111-standard	Maintenance and repair of motor vehicles
			505000 Tankstationer	111-standard	Retail sale of automotive fuel
	<b>5100</b>	<b>51000</b>	<b>Engroshandel undtagen med biler</b>	27-standard	<b>Wholesale except of motor vehicles</b>
	<b>5200</b>		<b>Detailh. og reparationsvirks. undt. biler</b>		<b>Re. trade and repair work exc. of m. vehicles</b>
		<b>52109</b>	<b>Detailhandel med fødevarer mv.</b>	53-standard	<b>Retail trade of food</b>
		<b>52299</b>	<b>Varehuse og stormagasiner</b>	53-standard	<b>Department stores</b>
		<b>52300</b>	<b>Apoteker og materialister</b>	53-standard	<b>Re. sale of phar. goods, cosmetic art.</b>
		<b>52419</b>	<b>Detailhandel med beklædning og fodtøj</b>	53-standard	<b>Re. sale of clothing and footwear</b>
		<b>52449</b>	<b>Detailhandel i øvrigt, reparationsvirksomhed</b>	53-standard	<b>Other retail sale, repair work</b>
	<b>5500</b>	<b>55000</b>	<b>Hoteller og restauranter</b>		<b>Hotel and restaurants</b>
			551009 Hoteller	111-standard	Hotels
			553009 Restauranter	111-standard	Restaurants
<b>6</b>			<b>Transport, post og tele</b>		<b>Transport, post and telecommunication</b>
	<b>6009</b>		<b>Transport</b>		<b>Transport</b>
		<b>60000</b>	<b>Land-, rørtransport</b>		<b>Land transport and transport via pipelines</b>
			601000 Jernbaner	601000	Transport via railways
			602100 Bus- og S-togstrafik mv., rutebart	602100	Other scheduled passenger land transport
			602223 Taxi- og turistvognmænd	602200-602300	Taxi operation and coach services
			602409 Fragtvoanmænd mv., rørtransport	111-standard	Freight transport by road and via pipelines
		<b>61000</b>	<b>Skibsfart</b>	53-standard	<b>Water transport</b>
		<b>62000</b>	<b>Lufttransport</b>	53-standard	<b>Air transport</b>
		<b>63000</b>	<b>Hjælpevirksomhed til transport</b>		<b>Supporting transport activities</b>
			631130 Hjælpevirksomhed i forb. med transport, rejsebureau	631100-633040	Cargo handling, harbours etc., travel agencies
			634000 Anden transportformidling	634010-634090	Activities of other transport agencies
	<b>6400</b>	<b>64000</b>	<b>Post og tele</b>	27-standard	<b>Post and telecommunications</b>
<b>7</b>			<b>Finansiering og forretningsservice</b>		<b>Finance and business activities</b>
	<b>6509</b>		<b>Finansiering og forsikring</b>		<b>Finance and insurance</b>
		<b>65000</b>	<b>Finansiering</b>		<b>Finance</b>
			651000 Pengeinstitutter	111-standard	Financial institutions
			652000 Realkreditinstitutter	111-standard	Mortgage credit institutions
		<b>66000</b>	<b>Forsikring</b>		<b>Insurance</b>
			660102 Livs- og pensionsforsikring	660100-660290	Life insurance and pension funding
			660300 Anden forsikringsvirksomhed	660310-660390	Non-life insurance
		<b>67000</b>	<b>Finansiel service</b>	53-standard	<b>Activities auxiliary to finance</b>
	<b>7009</b>		<b>Udlejning og ejendomsformidling</b>		<b>Letting and sale of real estate</b>
		<b>70000</b>	<b>Ejendomsudlejning og -formidling</b>		<b>Real estate activities</b>
			701109 Ejendomsmæglervirksomhed mv.	7011;7012;7031; 703210	Real estate agents etc.
			702009 Boliger	702010-702030; 703220	Dwellings
			702040 Udlejning af erhvervsjendomme mv.	702040	Letting of non-residential buildings
	<b>71000</b>	<b>710000</b>	<b>Udlejning af transportmidler og maskiner</b>		<b>Renting of transport equipment and machinery</b>

Table 10.1 (continued)

## Industry groupings

Grupperinger				Dansk branchekode 2003 (DB03)	
9	27	53	130		
<b>7209</b>					<b>Business activities</b>
	<b>72000</b>				<b>Computer and related activities</b>
		721009	It-service bortset fra levering af software	721,723-726	Computer activities exc. software consultancy and supply
		722000	Levering af programmel og konsulentbistand i forb. med software	722000	Software consultancy and supply
	<b>73000</b>				<b>Research and development</b>
		730001	Forskning og udvikling (markedsførelse)	NR-definition	Research and development (market)
		730002	Forskning og udvikling (anden ikke-markedsførelse)	NR-definition	Research and development (other non-market)
	<b>74000</b>				<b>Consultancy and cleaning activities etc.</b>
		741100	Advokatvirksomhed	111-standard	Legal activities
		741200	Revisions og bogføringsvirksomhed	111-standard	Accounting, book-keeping, auditing
		742009	Rådgivende ingeniører, arkitekter	111-standard	Consulting engineers, architects
		744000	Reklame og markedsføring	111-standard	Advertising
		747000	Rengøringsvirksomhed	111-standard	Building-cleaning activities
		748009	Anden forretningsservice	111-standard	Other business activities
<b>8</b>					<b>Public and personal services</b>
			<b>Offentlige og personlige tjeneste</b>		
	<b>7500</b>	<b>75000</b>			<b>Public administration</b>
			751100	Generel offentlig administration	111-standard
			751209	Offentlig sektoradministration bortset fra vedr. erhverv og infrastruktur mv.	7512;7514;7530
			751300	Offentlig administration vedrørende erhverv, infrastruktur mv.	751300
			752000	Forsvar, politi og retsvæsen	111-standard
	<b>8000</b>	<b>80000</b>			<b>Education</b>
			801000	Folkeskoler	111-standard
			802000	Gymnasier og erhvervsfaglige skoler	111-standard
			803000	Videregående uddannelsesinstitutioner	111-standard
			804001	Voksenundervisning mv. (markedsførelse)	NR-definition
			804002	Voksenundervisning mv. (anden ikke-markedsførelse)	NR-definition
	<b>8519</b>	<b>85109</b>			<b>Health care activities</b>
			851100	Hospitaler	111-standard
			851209	Læger, tandlæger, dyrlæger	111-standard
	<b>8539</b>				<b>Social institutions etc.</b>
			<b>Sociale institutioner</b>		
		<b>85319</b>	<b>853109</b>	<b>Sociale institutioner for børn og unge</b>	53-standard <sup>1</sup>
		<b>85329</b>	<b>853209</b>	<b>Sociale institutioner for voksne</b>	53-standard <sup>1</sup>
	<b>9009</b>				<b>Associations, culture and refuse disposal</b>
		<b>90000</b>			<b>Sewage and refuse disp. and similar act.</b>
			900010	Kloakvæsen og rensningsanlæg	900100
			900020	Renovation og renholdelse	900210, 900310
			900030	Lossepladser og forbrændingsanstalter	900220, 900320
		<b>91000</b>	<b>910000</b>	<b>Organisationer og foreninger</b>	53-standard
		<b>92000</b>		<b>Forlystelser, kultur og sport</b>	
			920001	Forlystelser, kultur og sport (markedsførelse)	NR-definition
			920002	Forlystelser, kultur og sport (anden ikke-markedsførelse)	NR-definition
		<b>93009</b>		<b>Anden servicevirksomhed</b>	
			930009	Servicevirksomhed i øvrigt	9300
			950000	Private husholdninger med ansat medhjælp	950000

<sup>1</sup> I input-out-put tabellens 53-standard indgår 85.31.30 Institutioner for stofmisbrugere og alkoholskadede i gruppen 85.31.09 Social institutioner mv.

for børn og unge, medens den i nationalregnskabet medregnes i 85.32.09 Sociale institutioner mv. for voksne.

## 10.1 Classifications used for the income approach

Classifications used for GDP compiled by the income approach are the same as classifications used for GDP compiled by the production approach.

Compensation of employees, other taxes on production and imports and other subsidies on production, are all compiled at the national accounts 130 industry level, cf. section 10.1. Therefore, gross operating surplus and mixed income are also compiled at this level.

Consumption of fixed capital is compiled at the national accounts 53 industry level, cf. section 10.1, as this is the most detailed breakdown of gross fixed capital formation.

## 10.2 Classifications used for the expenditure approach

Table 10.2 shows the classifications of *household final consumption expenditure* used in the Danish national accounts and Table 10.3 the link between these consumption groups at the most detailed 72-level and COICOP at 4-digit level.

**Table 10.2 Classifications used for household final consumption expenditure**

Groupings				
13	41	72	Durability	
<b>10</b>	<b>110</b>		<b>Fødevarer</b>	<b>Food</b>
		1110	IV Mel, gryn, brød og kager	Bread and cereals
		1120	IV Kød	Meat
		1130	IV Fisk	Fish
		1141	IV Æg	Eggs
		1142	IV Mælk, fløde, yoghurt mv.	Milk, cream, yoghurt etc.
		1143	IV Ost	Cheese
		1150	IV Smør, margarine og olie mv.	Butter, oils and fats
		1160	IV Frugt og grøntsager	Fruit and vegetables except potatoes
		1171	IV Kartoffler mv.	Potatoes etc.
		1181	IV Sukker	Sugar
		1182	IV Flødeis, chokolade og sukkervarer	Ice cream, chocolate and confectionery
		1190	IV Salt, krydderier, supper mv.	Food products n.e.c.
<b>20</b>			<b>Drikkevarer og tobak</b>	<b>Beverages and tobacco</b>
	<b>120</b>		<b>Ikke-alkoholiske drikkevarer</b>	<b>Non-alcoholic beverages</b>
		1210	IV Kaffe, the og kakao	Coffee, tea and cocoa
		1220	IV Mineralvand og sodavand	Mineral waters, soft drinks and juices
	<b>210</b>		<b>Alkoholiske drikkevarer</b>	<b>Alcoholic beverages</b>
		2110	IV Vin og spiritus	Wine and spirits
		2130	IV Øl	Beer
	<b>220</b>	2210	IV <b>Tobak</b>	<b>Tobacco</b>
<b>30</b>			<b>Beklædning og fodtøj</b>	<b>Clothing and footwear</b>
	<b>310</b>		<b>Beklædning</b>	<b>Clothing</b>
		3110	HV Beklædning	Garments and clothing materials etc.
		3140	T Vask, rensning	Laundering, dry cleaning etc.
	<b>320</b>	3200	HV <b>Fodtøj</b>	<b>Footwear</b>
<b>40</b>			<b>Boligbenyttelse</b>	<b>Housing</b>
	<b>410</b>	4100	T <b>Husleje</b>	<b>Actual rentals for housing</b>

<b>420</b>	4200	T	<b>Beregnet husleje af egen bolig</b>	<b>Imputed rentals for housing</b>
<b>430</b>	4300	T	<b>Reparation og vedligeholdelse af boliger</b>	<b>Regular maintenance and repair of the dwelling</b>
<b>440</b>			<b>Tjenester i forb. med boliger</b>	<b>Other services relating to the dwelling</b>
	4410	T	Renovation mv.	Refuse collection, other services n.e.c.
	4430	T	Vand og vandafledningsafgift	Water supply and sewerage services
<b>45</b>	<b>450</b>		<b>Elektricitet og brændsel</b>	<b>Electricity, gas and other fuels</b>
	4510	IV	Elektricitet	Electricity
	4520	IV	Gas	Gas
	4530	IV	Flydende brændsel	Liquid fuels
	4540	IV	Fjernvarme mv.	Hot water, steam etc.
<b>50</b>			<b>Boligudstyr, husholdningstjenester mv.</b>	<b>Furnishing, household equipment etc.</b>
<b>510</b>	5100	V	<b>Møbler og gulvtæpper mv.</b>	<b>Furniture, furnishings, carpets etc.</b>
<b>520</b>	5200	HV	<b>Gardiner, sengelinned mv.</b>	<b>Household textiles</b>
<b>530</b>			<b>Husholdningsmaskiner mv.</b>	<b>Major household appliances and repairs</b>
	5310	V	Husholdningsmaskiner	Major household appliances
	5330	T	Reparation af husholdningsmaskiner	Repair of major household appliances
<b>540</b>	5400	HV	<b>Service, køkkenudstyr</b>	<b>Glass, tableware and household utensils</b>
<b>550</b>	5500	HV	<b>Husholdnings- og haveredskaber</b>	<b>Tools and equipment for house and garden</b>
<b>560</b>			<b>Andre varer og tjenester til husholdningen</b>	<b>Goods and services for routine household maintenance</b>
	5610	IV	Rengøringsmidler mv.	Non-durable household goods
	5620	T	Hushjælp mv.	Domestic services and home care services
<b>60</b>			<b>Medicin, lægeudgifter o.l.</b>	<b>Medical products, health services</b>
<b>610</b>			<b>Medicin, vitaminer, briller mv.</b>	<b>Medical products, appliances and equipment</b>
	6111	IV	Medicin, vitaminer mv.	Medical and pharmaceutical products
	6112	V	Briller, høreapparater mv.	Therapeutic appliances and equipment
<b>620</b>	6200	T	<b>Læge, tandlæge mv.</b>	<b>Out-patient services</b>
<b>630</b>	6300	T	<b>Hospitaler, sanatorier</b>	<b>Hospital services</b>
<b>71</b>	<b>710</b>	<b>7100</b>	<b>V Anskaffelse af køretøjer</b>	<b>Purchase of vehicles</b>
<b>79</b>			<b>Anden transport og kommunikation</b>	<b>Other transport and communication</b>
<b>720</b>			<b>Drift af individuelle transportmidler</b>	<b>Operation of personal transport equipment</b>
	7210	T	Vedligeholdelse af køretøjer	Maintenance and repairs of motor vehicles
	7220	IV	Benzin og olie til køretøjer	Fuels and lubricants
	7240	T	Biludlejning, køretimer mv.	Other services in respect of personal transport equipment
<b>730</b>	7300	T	<b>Køb af transporttydelser</b>	<b>Transport services</b>
<b>810</b>	8100	T	<b>Telefon, telefax og porto mv.</b>	<b>Communications</b>
<b>91</b>			<b>Fritidsudstyr, underholdning og rejser</b>	<b>Recreation and culture</b>
<b>910</b>			<b>Elektronisk fritidsudstyr mv.</b>	<b>Audio-visual, photographic and data proc. equipment etc.</b>
	9110	V	Radio- og tv-apparater mv.	Radio and television sets etc.
	9120	V	Fotoudstyr, videokameraer mv.	Photographic equipment etc.
	9130	V	Pc'ere mv.	Data processing equipment
	9140	HV	Cd'ere, videobånd mv.	Recording media for pictures and sound
	9150	T	Reparation af radio, tv, pc mv.	Repair of a/v and data processing equipment
<b>920</b>	9200	V	<b>Musikinstrumenter, både mv.</b>	<b>Other major durables for recreation and culture</b>
<b>930</b>	9300	HV	<b>Sportsudstyr, legetøj, kæledyr mv.</b>	<b>Other recreational items and equipment</b>
<b>940</b>	9400	T	<b>Forlystelser, tv-licens mv.</b>	<b>Recreational and cultural services</b>
<b>950</b>			<b>Bøger, blade, papir mv.</b>	<b>Newspapers, books and stationery</b>
	9510	IV	Bøger, aviser og blade	Books, newspapers and periodicals
	9530	HV	Papir og skriveudstyr mv.	Stationery and drawing materials etc.
<b>960</b>	9600	T	<b>Pakkede ferierejser</b>	<b>Package holidays</b>
<b>97</b>			<b>Andre varer og tjenester</b>	<b>Other goods and services</b>
<b>970</b>	9700	T	<b>Undervisning</b>	<b>Education</b>
<b>981</b>	9810	T	<b>Udgifter på restauranter mv.</b>	<b>Catering</b>
<b>982</b>	9820	T	<b>Udgifter til hoteller mv.</b>	<b>Accommodation services</b>

<b>991</b>		<b>Personligt pleje</b>		<b>Personal care</b>
	9911	T	Frisører mv.	Hairdressing salons etc.
	9912	HV	Toiletartikler, barbermaskiner mv.	Appliances, articles and products for personal care
<b>992</b>		<b>Personlige effekter</b>		<b>Personal effects n.e.c.</b>
	9921	V	Smykker og ure mv.	Jewellery, clocks and watches
	9922	HV	Kuffertter, tasker mv.	Other personal effects
<b>993</b>		<b>Sociale foranstaltninger</b>		<b>Social protection services</b>
	9931	T	Plejehjem, dagcentre mv.	Retirement homes, day-care centres etc.
	9932	T	Daginstitutioner for børn	Kindergartens, creches etc.
<b>994</b>	9940	T	<b>Forsikring</b>	<b>Insurance</b>
<b>995</b>	9950	T	<b>Finansielle tjenesteydelser</b>	<b>Financial services n.e.c.</b>
<b>996</b>	9960	T	<b>Advokater, andre tjenesteydelser</b>	<b>Other services n.e.c.</b>
<b>99</b>		<b>Turistbalance</b>		<b>Balance of tourism, net</b>
<b>998</b>	9980		<b>Turistindtægter mv.</b>	<b>Consumption of non-residents on the economic territory</b>
<b>999</b>	9990		<b>Turistudgifter mv.</b>	<b>Consumption of residents in the ROW</b>
		V	Varige	Durable
		HV	Halvvarige	Semi-durable
		IV	Ikke varige	Non-durable
		T	Tjenester	Services

**Table 10.3 Link between consumption grouping and COICOP**

Main group	Consumption group	Durability	Text	4-digit COICOP
10	<b>110</b>		<b>Food</b>	
	1110	IV	Bread and cereals	0111
	1120	IV	Meat	0112
	1130	IV	Fish	0113
	1141	IV	Eggs	0114 (part)
	1142	IV	Milk, cream, yoghurt etc.	0114 (part)
	1143	IV	Cheese	0114 (part)
	1150	IV	Butter, oils and fats	0115
	1160	IV	Fruit and vegetables except potatoes	0116
	1160	IV	Fruit and vegetables except potatoes	0117 (part)
	1171	IV	Potatoes etc.	0117 (part)
	1181	IV	Sugar	0118 (part)
	1182	IV	Ice cream, chocolate and confectionery	0118 (part)
	1190	IV	Food products n.e.c.	0119
20	<b>120</b>		<b>Non-alcoholic beverages</b>	
	1210	IV	Coffee, tea and cocoa	0121
	1220	IV	Mineral waters, soft drinks and juices	0122
20	<b>210</b>		<b>Alcoholic beverages</b>	
	2110	IV	Wine and spirits	0211
	2110	IV	Wine and spirits	0212
	2130	IV	Beer	0213



20	<b>220</b>		<b>Tobacco</b>	
	2210	IV	Tobacco	0220
30	<b>310</b>		<b>Clothing</b>	
	3110	HV	Garments and clothing materials, etc.	0311
	3110	HV	Garments and clothing materials, etc.	0312
	3110	HV	Garments and clothing materials, etc.	0313
	3110	HV	Garments and clothing materials, etc.	0314 (part)
	3140	T	Laundering, dry cleaning, etc.	0314 (part)
30	<b>320</b>		<b>Footwear</b>	
	3200	HV	Footwear	0321
	3200	HV	Footwear	0322
40	<b>410</b>		<b>Housing</b>	
	4100	T	Housing	0411
	4100	T	Housing	0412
40	<b>420</b>		<b>Imputed rentals for housing</b>	
	4200	T	Imputed rentals for housing	0421
	4200	T	Imputed rentals for housing	0422
40	<b>430</b>		<b>Regular maintenance and repair of the dwelling</b>	
	4300	T	Regular maintenance and repair of the dwelling	0431
	4300	T	Regular maintenance and repair of the dwelling	0432
40	<b>440</b>		<b>Other services relating to the dwelling</b>	
	4410	T	Refuse collection, other services n.e.c.	0442
	4410	T	Refuse collection, other services n.e.c.	0443
	4410	T	Refuse collection, other services n.e.c.	0444
	4430	T	Water supply and sewerage services	0441
45	<b>450</b>		<b>Electricity, gas and other fuels</b>	
	4510	IV	Electricity	0451
	4520	IV	Gas	0452
	4530	IV	Liquid fuels	0453
	4540	IV	Hot water, steam, etc.	0454
	4540	IV	Hot water, steam, etc.	0455
50	<b>510</b>		<b>Furniture, furnishings, carpets, etc.</b>	
	5100	V	Furniture, furnishings, carpets, etc.	0511
	5100	V	Furniture, furnishings, carpets, etc.	0512
	5100	V	Furniture, furnishings, carpets, etc.	0513
50	<b>520</b>		<b>Household textiles</b>	
	5200	HV	Household textiles	0520
50	<b>530</b>		<b>Major household appliances and repairs</b>	
	5310	V	Major household appliances	0531
	5310	V	Major household appliances	0532
	5330	T	Repair of major household appliances	0533
50	<b>540</b>		<b>Glass, tableware and household utensils</b>	
	5400	HV	Glass, tableware and household utensils	0540

50	<b>550</b>		<b>Tools and equipment for house and garden</b>	
	5500	HV	Tools and equipment for house and garden	0551
	5500	HV	Tools and equipment for house and garden	0552
50	<b>560</b>		<b>Goods and services for routine household maintenance</b>	
	5610	IV	Non-durable household goods	0561
	5620	T	Domestic services and home care services	0562
60	<b>610</b>		<b>Medical products, appliances and equipment</b>	
	6111	IV	Medical and pharmaceutical products	0611
	6111	IV	Medical and pharmaceutical products	0612
	6112	V	Therapeutic appliances and equipment	0613
60	<b>620</b>		<b>Out-patient services</b>	
	6200	T	Out-patient services	0621
	6200	T	Out-patient services	0622
	6200	T	Out-patient services	0623
60	<b>630</b>		<b>Hospital services</b>	
	6300	T	Hospital services	0630
71	<b>710</b>		<b>Purchase of vehicles</b>	
	7100	V	Purchase of vehicles	0711
	7100	V	Purchase of vehicles	0712
	7100	V	Purchase of vehicles	0713
	7100	V	Purchase of vehicles	0714
79	<b>720</b>		<b>Operation of personal transport equipment</b>	
	7210	T	Maintenance and repairs of motor vehicles	0721
	7210	T	Maintenance and repairs of motor vehicles	0723
	7220	IV	Fuels and lubricants	0722
	7240	T	Other services in respect of personal transport equipment	0724
79	<b>730</b>		<b>Transport services</b>	
	7300	T	Transport services	0731
	7300	T	Transport services	0732
	7300	T	Transport services	0733
	7300	T	Transport services	0734
	7300	T	Transport services	0735
	7300	T	Transport services	0736
79	<b>810</b>		<b>Communication</b>	
	8100	T	Communications	0810
				0820
				0830
90	<b>910</b>		<b>Audio-visual, photographic and data proc. equipment etc.</b>	
	9110	V	Radio and television sets etc.	0911
	9120	V	Photographic equipment etc.	0912
	9130	V	Data processing equipment	0913
	9140	HV	Recording media for pictures and sound	0914

	9150	T	Repair of a/v and data processing equipment	0915
90	<b>920</b>		<b>Other major durables for recreation and culture</b>	
	9200	V	Other major durables for recreation and culture	0921
	9200	V	Other major durables for recreation and culture	0922
	9200	V	Other major durables for recreation and culture	0923
90	<b>930</b>		<b>Other recreational items and equipment</b>	
	9300	HV	Other recreational items and equipment	0931
	9300	HV	Other recreational items and equipment	0932
	9300	HV	Other recreational items and equipment	0933
	9300	HV	Other recreational items and equipment	0934
	9300	HV	Other recreational items and equipment	0935
90	<b>940</b>		<b>Recreational and cultural services</b>	
	9400	T	Recreational and cultural services	0941
				0942
				0943
90	<b>950</b>		<b>Newspapers, books and stationery</b>	
	9510	IV	Books, newspapers and periodicals	0951
	9510	IV	Books, newspapers and periodicals	0952
	9530	HV	Stationery and drawing materials etc.	0953
	9530	HV	Stationery and drawing materials etc.	0954
90	<b>960</b>		<b>Package holidays</b>	
	9600	T	Package holidays	0960
98	<b>970</b>		<b>Education</b>	
	9700	T	Education	1010
	9700	T	Education	1020
	9700	T	Education	1030
	9700	T	Education	1040
	9700	T	Education	1050
98	<b>981</b>		<b>Catering</b>	
	9810	T	Catering	1111
				1112
98	<b>982</b>		<b>Accommodation services</b>	
	9820	T	Accommodation services	1120
98	<b>991</b>		<b>Personal care</b>	
	9911	T	Hairdressing salons etc.	1211
	9912	HV	Appliances, articles and products for personal care	1212
	9912	HV	Appliances, articles and products for personal care	1213
98	<b>992</b>		<b>Personal effect n.e.c.</b>	
	9921	V	Jewellery, clocks and watches	1231
	9922	HV	Other personal effects	1232
98	<b>993</b>		<b>Social protection services</b>	
	9931	T	Retirement homes, day-care centres etc.	1240 (part)
	9932	T	Kindergartens, crèches etc.	1240 (part)

98	<b>994</b>		<b>Insurance</b>	
	9940	T	Insurance	1251
	9940	T	Insurance	1252
	9940	T	Insurance	1253
	9940	T	Insurance	1254
	9940	T	Insurance	1255
98	<b>995</b>		<b>Financial services n.e.c.</b>	
	9950	T	Financial services n.e.c.	1262
				1261
98	<b>996</b>		<b>Other services n.e.c.</b>	
	9960	T	Other services n.e.c.	1270
99	<b>998</b>		<b>Consumption of non-residents on the economic territory</b>	
	9980		Consumption of non-residents on the economic territory	
99	<b>999</b>		<b>Consumption of residents in the ROW</b>	
	9990		Consumption of residents in the ROW	

*Government final consumption expenditure* is classified according to COFOG. However, as part of the national accounts, it is only published divided between individual and collective consumption expenditure. As part of the publication of government finances, which is also according to national accounts principles, government consumption expenditure is published at 10 COFOG groupings, cf. table 10.4:

**Table 10.4: Government final consumption expenditure according to COFOG**

1	General public services
2	Defence
3	Public order and safety
4	Economic affairs
5	Environmental protection
6	Housing and community amenities
7	Health
8	Recreation, culture and religion
9	Education
10	Social protection

*Gross fixed capital formation* is classified according to activity and type of assets. The activity classification is at the national accounts 53 industry level, cf. section 10.1. The type of asset classification is shown in table 10.5:

**Table 10.5: GFCF classified by type of asset.**

1	Machinery and equipment
2	Transport equipment
3	Buildings, dwellings
4	Buildings, other buildings
5	Civil engineering works
6	Livestock
7	Valuables, net
8	Purchased and own account software
9	Entertainment, literary or artistic originals
10	Mineral exploration

No standard classifications are used for other expenditure components.

### **10.3 Classifications used in the transition from GDP to GNI**

No other standard classifications than those given in ESA95 are used for compiling the transition from GDP to GNI. However, as mentioned in chapter 8, Denmark's contribution to the EU based on VAT is not recorded as taxes paid to the EU in our national publication. Therefore a correction is made in the GNI-questionnaire, so that GNI for own resource purposes treats VAT to the EU as taxes paid to the rest of the world.

