

# Northern Ireland Annual Business Inquiry Guidance Notes

## 2. EMPLOYEES

Defined as those persons receiving a salary / wage to carry out permanent, temporary, full time or part-time jobs (or are on a training scheme with a contract of employment). They must be aged 16 or over and their job / training scheme must be based in Northern Ireland. They must be on the payroll on the survey date. Temporary absence on the survey date (e.g. holidays, sickness, parental leave) does not affect an individual's status as an employee for the purposes of this survey. Similarly, staff (e.g. sales rep) who are mobile should be counted. Please include any Agency staff who are paid directly by you (i.e. on your payroll). If your organisation is an Agency that provides temporary staff for other organisations, please include all staff working in Northern Ireland who are paid directly from your payroll. This may include staff placed by your Agency in other businesses.

## 3. INCOME (EXCLUDING VAT)

### 3.1. TURNOVER

Turnover consists of total takings or invoiced sales and receipts of the business.

Give the value of all sales made in the year of this return whether or not the goods were produced in the year.

The values given should be the 'net selling' value (i.e. the amount charged to customers whether valued 'ex-works' or 'delivered', less VAT, trade and cash discounts etc., and allowances on returned goods).

#### **INCLUDE:**

Provision of goods and services to other parts of your company or organisation, which are not covered by this return. These should be valued as if sold to an independent customer. If you are unable to supply figures on this basis, please value them at transfer cost;

Transport, insurance and packaging charges (less amounts for returnable containers) invoiced by your business (even if invoiced separately);

Progress payments received for work in progress on long term contracts which have not been identified as stocks in the balance sheet.

#### **EXCLUDE:**

VAT;

Income recorded as extra-ordinary income in your accounts;

Amounts received from the sale of fixed capital assets;

Grants from any source;

Subsidies from UK public authorities and the EU;

Interest payments received and other similar income;

Amounts arising from donations and fundraising activities;

Value of insurance claims received. Include this in 3.2;

Income recorded as 'Other Operating Income' in your accounts;

The full value of any transfer fees received.

### 3(a) SALES OF GOODS OF OWN PRODUCTION

#### **INCLUDE:**

Sales of goods made by you or for you by others from materials supplied by you;

Sales of waste products, residues and scrap.

#### **EXCLUDE:**

Transport and delivery charges where possible. **Include** these in 3(b).

### **3(b) WORK DONE & SERVICES RENDERED**

#### **INCLUDE:**

Amount charged for work on customers' materials;  
Amount charged for any additional materials provided by you;  
Repairs such as maintenance & installation;  
Services provided to other organisations such as rents for commercial and industrial buildings, amounts charged for hiring out plant, machinery and other goods, the provision of transport, computer processing, technical research and studies;  
Amounts received for the right to use patents, trademarks, copyrights etc., manufacturing rights, technical know-how and advertising revenue;  
Amounts received from royalties;  
Transport and delivery charges.

#### **EXCLUDE:**

Sales of patents, trademarks, copyrights etc.

### **3.2 SALES AND EXPORT DESTINATIONS**

This section and section 3.3 relate to exported goods and services. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the United Kingdom are regarded as international transactions. The United Kingdom is defined as England, Scotland, Wales and Northern Ireland. It does not include the Channel Islands or the Isle of Man. For more detail please see note 3.3.

### **3.3 EXPORTS OF GOODS AND SERVICES**

This section relates to exported goods and services. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the United Kingdom are regarded as international transactions. The United Kingdom is defined as England, Scotland, Wales and Northern Ireland. It does not include the Channel Islands or the Isle of Man.

**A subsidiary or parent of your company situated in another country is regarded as an international resident and hence transactions in goods and services with these entities should be regarded as international trade (exports) in goods and services.**

The values shown in these boxes should already have been included as part of your figures in Section 3.

#### **EXPORT GOODS INCLUDE:**

The total sale value (excluding VAT, but including excise duties (less draw-back)) of goods or materials of your own production directly sold by your business to a company based outside the UK;  
This includes the sale of raw materials, components, semi-manufactures, workshop and office material, stationery and consumables, spares and packaging materials;  
The total sale value (excluding VAT, but including excise duties (less draw-back)) of goods and materials bought and directly resold without further processing (i.e. merchanted and factored goods that physically leave the UK) to a company based outside the UK;  
Any goods sold on a 'sale or return' basis which were subsequently unsold, exclude the cost of those returned.

#### **EXPORT GOODS EXCLUDE:**

Goods which are sold to a business elsewhere in the UK and subsequently re-sold by that business as an export.  
Trade in services;  
Amounts charged to capital account;  
Fixed capital assets;  
Goods that are sent for or returned for repair.

#### **EXPORT SERVICES INCLUDE:**

Repair of construction equipment and computers (but not maintenance);  
The hiring out of plant, machinery and other goods (operational leasing);  
Consultancy services (e.g. market research, advertising, accountancy and research and development);  
Royalties and licence fees;  
Telecommunications services;

Computer services (excluding hardware);  
Advertising and Commission as an agent (excluding the value of imports/exports of goods);  
Merchandising profits and losses (on goods bought and sold abroad without entering the United Kingdom);  
Management fees;  
Insurance and finance services.

**EXPORT SERVICES EXCLUDE:**

Trade in goods;  
Dividend or interest payments;  
Transactions in financial assets or liabilities;  
Repairs other than for construction equipment and computers;  
Salaries of staff seconded abroad - if period of their absence is less than one year;  
Business travel services such as accommodation and meals whilst abroad.

### **3.6 ENVIRONMENTAL GOODS AND SERVICES**

Environmental goods and services refer to the provision of environmental technologies, goods and services. Please only include technologies, goods and services that have been *produced for* the environment ('environmental purpose').

'Environmental purpose' means that the technology, good or service has been produced for the purpose of:

Preventing or minimising pollution, degradation or natural resources depletion  
Reducing, eliminating, treating and managing pollution, degradation and natural resources depletion or restoring environmental damage to air, water, waste, noise, biodiversity and landscapes  
Carrying out other activities such as measurement and monitoring, control, research and development, education, training, information and communication related to environmental protection and/or resource management.

In order to define whether a technology, good or a service qualifies, the environmental purpose must be the 'main purpose'.

### **4. VALUE OF STOCKS HELD (EXCLUDING VAT)**

Stocks should be valued for balance sheet purposes, i.e. the lower of cost or net realisable value. Where long-term contract balances are included in stocks they should be recorded net of progress payments. Where the outcome of the contract is known with reasonable certainty and a proportion of the contract income has been recognised as turnover, progress payments should be disregarded.

**INCLUDE:**

Materials, stores and fuel, work in progress and goods on hand for sale. (Work in progress consists of goods and services that have been partially processed, fabricated or assembled by the producer but are not usually sold or turned over to others without further processing);  
Raw materials and components purchased for incorporation into products for sale;  
Consumable stores;  
Semi-processed goods;  
Office supplies;  
Packaging materials;  
Any stocks purchased for resale without further processing (i.e. merchanted or factored goods);  
Finished goods;  
All stocks owned and either held by you or currently in transit within the United Kingdom;  
The value of any goods let out on hire, only if they were charged to current account when acquired and do not rank as capital items for taxation purposes;  
Products in intermediate stages of completion that you own (even if not held by you);  
Long term business contract balances;  
Duty for dutiable goods held out of bond.  
All stocks owned and held by you overseas or currently in transit abroad.

**EXCLUDE:**

Stocks you hold that do not belong to you;  
Duty on stocks held in bond;  
VAT, whether paid on purchases or chargeable on sales;  
Products in intermediate stages of completion that do not belong to you;  
Land.

**7. EXPENDITURE****7.1 EMPLOYMENT COSTS**

Wages & salaries are defined as the total compensation in cash or kind payable to all employees. State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;

**INCLUDE:**

All overtime payments, bonuses, commissions;  
Payments to those temporarily absent (for example, on holiday, sick, or on parental leave);  
The cost to the employer of all benefits in kind, for example, subsidies to staff canteens, sports club membership, nurseries, health insurance, etc.;  
Redundancy and severance payments to employees;  
Employer's National Insurance contributions;  
Contributions to pension funds (including lump sum contributions). Employer's pension contributions should represent actual net amounts rather than notional values;  
Payments into pension funds providing retirement benefits or death benefits for employees, including former employees or their dependants;  
Employment costs paid to workers employed by the UK company, and workers employed who are based overseas. These costs should only reflect the installation services activity carried out outside the UK, **Included** in section 3.

**EXCLUDE:**

Payments to working proprietors, partners and executive directors not in receipt of a regular salary, fee or commission;  
Travelling & subsistence expenses. **Include** these in section 7.2(c);  
Amounts paid to sub-contractors. **Include** these in section 7.2(c);  
Payments to homeworkers on piecework rates. **Include** these in section 7.2(c);  
Payments for agency workers. **Include** in section 7.2(c).  
Employment costs that have been reimbursed from government sources due to the coronavirus (COVID-19) pandemic, e.g. the Coronavirus Job Retention Scheme (CJRS), Job Support Scheme (JSS), UK and Devolved Administrations' accredited loans or finance agreements.

**7.2 PURCHASE OF GOODS, MATERIALS, ENERGY, WATER AND SERVICES**

State the net cost of purchases made during the period whether or not they were used or sold during that period. Valuation should be at full delivered cost. Deductible VAT should be **excluded** from the cost but non-deductible VAT should be **included** in the case of imports the cost should **include** import and excise duties (less drawback).

**7.2(a) PURCHASE OF GOODS AND MATERIALS****INCLUDE:**

Purchases of goods and materials (including stationery and consumables);  
Purchases of goods bought and resold without further processing;  
The cost of raw materials, components, semi-manufactures, workshop and office materials, spares, packaging materials charged to you;  
Imports of goods. If possible, **exclude** any additional costs such as transport, which should be included in 7.2(c);  
Transfers of goods to your business from other parts of your company or organisation which are not covered by this return. These should be valued as if purchased from an independent customer. If you are unable to supply figures on this basis, please value them at transfer cost;  
The cost of any materials you have supplied for work done by you as a sub-contractor;  
Any goods bought on a 'sale or return' basis which were subsequently sold, but exclude the cost of those returned unsold.

**EXCLUDE:**

Transport costs on purchases paid to a third party. **Include** these in 7.2(c);  
Amounts charged to capital account. Include these in section 9;  
Excise duties paid by yourselves.

**7.2(a)(ii) PURCHASES FROM OTHER FOOD OR BEVERAGE BUSINESSES**

Semi-processed food or beverage products are agricultural commodities that have been modified in some way, but which will be further processed before sale.

Food or beverage processing firms are those businesses that are involved in processing activities that change the nature of a raw material destined for human consumption.

**7.2(b) PURCHASE OF ENERGY AND WATER****INCLUDE:**

Purchases of energy products used in the running of your business (including petrol, diesel, electricity and gas etc.);  
Purchase of water supplied for use in the running of your business;  
Water abstraction application charges;  
Water rates.

**EXCLUDE:**

Bottled water;  
Water abstraction licence fees. These should not be recorded anywhere in this form.

**7.2(c) PURCHASE OF SERVICES****INCLUDE:**

Sewerage charges and other costs of waste disposal;  
Payments to sub-contractors;  
Amounts payable for printing services provided;  
Amounts payable for repairs, installation and maintenance of plant, machinery and vehicles;  
Commercial insurance premiums paid;  
The cost of freight transport by road only;  
Road transport used for furniture removal;  
Road transport services purchased for own staff use, for example buses and taxis;  
Amounts payable for vehicles hired with drivers;  
Purchases of telecommunications services;  
Rental charges on telephone services **including** mobile telephones;  
The cost of telephone calls, facsimiles, Internet services and data transmission;  
Purchases of computer and related services;  
Repair, maintenance and installation of office machinery and computers;  
Purchases of advertising and marketing services including fees paid to a third party for market research;  
Payments to employment agencies for agency staff;  
Payments for the services of accountants, auditors, solicitors etc;  
Postage payments;  
Payments for patents, trademarks, copyrights and so on;  
Royalty payments;  
Bank charges;  
Rent paid on buildings and dwellings;  
Amounts payable for technical research and studies;  
Amounts payable for sea, air and rail freight on goods transported, this should include staff travel;  
Building repairs, maintenance and cleaning;  
Net payments to Trade Associations and similar bodies;  
Travelling and Subsistence expenses;  
Payments to homeworkers on piecework rates;  
Direct payments to outworkers;

Payments for hiring, leasing or renting plant, machinery and vehicles (if acquired under operational leases) but not if purchased under hire purchase or finance leasing arrangements.

**EXCLUDE:**

Hire purchase repayments and finance leasing payments;

Premiums for sinking fund policies, premiums for policies providing pensions, superannuation or other retirement benefits, sickness benefits, personal accident benefits, disability benefits or death benefits for employees or their dependants;

National Insurance contributions;

Value of insurance claims received;

Computer hardware, software and programs written by a third party to be used for more than one year. **Include** these in section 9; Purchase of computer licences;

Market research and public relations activities carried out by your own staff;

Amounts payable for repairs and maintenance of household and domestic equipment;

Fines and penalties.

**7.3 (i) PURCHASES AND IMPORTS OF GOODS AND SERVICES**

This section relates to imported goods and services. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the United Kingdom are regarded as international transactions. The United Kingdom is defined as England, Scotland, Wales and Northern Ireland. It does not include the Channel Islands or the Isle of Man.

**A subsidiary or parent of your company situated in another country is regarded as an international resident and hence transactions in goods and services with these entities should be regarded as international trade (imports) in goods and services.**

The values shown in these boxes should already have been included as part of your figures in Section 7.

**IMPORT GOODS INCLUDE:**

The total purchase value (excluding VAT, but including excise duties (less draw-back)) of unfinished goods or materials directly bought by your business from a company based outside the UK;

This includes purchases of raw materials, components, semi-manufactures, workshop and office material, stationery and consumables, spares and packaging materials;

The total purchase value (excluding VAT, but including excise duties (less draw-back)) of goods and materials bought for the purposes of direct resale without further processing (i.e. merchanted and factored goods that physically enter the UK) from a company based outside the UK;

Any goods bought on a 'sale or return' basis which were subsequently unsold, exclude the cost of those unsold.

**IMPORT GOODS EXCLUDE:**

Goods purchased by another business in the UK from a company based outside the UK and subsequently re-sold onto your business.

**IMPORT SERVICES INCLUDE:**

Repair of construction equipment and computers (but not maintenance);

The hiring out of plant, machinery and other goods (operational leasing);

Consultancy services (e.g. market research, advertising, accountancy and research and development);

Royalties and licence fees;

Telecommunications services;

Computer services (excluding hardware);

Advertising and Commission as an agent (excluding the value of imports/exports of goods);

Merchanting profits and losses (on goods bought and sold abroad without entering the United Kingdom);

Management fees;

Insurance and finance services.

**IMPORT SERVICES EXCLUDE:**

Trade in goods;

Dividend or interest payments;

Transactions in financial assets or liabilities;  
Repairs other than for construction equipment and computers;  
Salaries of staff seconded abroad - if period of their absence is less than one year;  
Business travel services such as accommodation and meals whilst abroad.

### 8(c) AMOUNTS PAYABLE TO GOVERNMENT UNDER THE CLIMATE CHANGE LEVY

The Climate Change Levy (CCL), introduced in April 2001, is charged on industrial and commercial use of various forms of energy (e.g. primary and secondary fuel for lighting, heating, motive power and power for appliances)

#### EXCLUDE:

Any agreed reductions

## 9. CAPITAL EXPENDITURE

The generic instructions within this table refer to the whole of question 9. Please see below the table for notes addressing specific industry questions:

Note: information requested may not always be found on a register of capital assets, and should include all assets of any value, even if this is below your Asset Register threshold.

Category	Include	Exclude
<b>Capital assets</b>	<ul style="list-style-type: none"> <li>Assets within the UK.</li> <li>Assets that are used repeatedly to facilitate production, or provision of services, for more than one year.</li> <li>The purchase costs and disposal proceeds of fixed assets, together with any other amounts treated as capital items for taxation purposes.</li> <li>The total capital value of assets that have been bought on hire purchase in the period covered by the survey.</li> </ul>	<ul style="list-style-type: none"> <li>Assets outside the UK.</li> <li>Assets acquired in taking over an existing business or sold as part of a going concern.</li> <li>Assets of a capital nature acquired for re-sale rather than for use within the business e.g. stocks of vehicles held by motor traders.</li> <li>Assets like TV adverts or copyrights.</li> <li>Software licences of up to a year.</li> </ul>
<b>Assets transfers and leasing</b>	<ul style="list-style-type: none"> <li>Assets acquired under finance lease i.e. where you (the lessee) are responsible for repairs and maintenance.</li> <li>Assets owned by the business but leased to another business under an operating lease i.e. where you (lessor) are responsible for repairs and maintenance.</li> <li>Any trade or transfer costs invoiced to you separately.</li> </ul>	<ul style="list-style-type: none"> <li>Assets leased to another business under finance leases i.e. where repair and maintenance are carried out by the other business (lessee).</li> <li>Assets acquired under an operating lease i.e. where responsibility for repair and maintenance are borne by the owner (lessor) of the asset.</li> <li>Asset transfers between businesses owned by the same enterprise (except where the asset value is considered to be a 'new' acquisition or disposal within the company accounts).</li> </ul>
<b>Interest and instalment payments</b>	Not Applicable	<ul style="list-style-type: none"> <li>Interest and instalment payments under finance leasing arrangements.</li> </ul>
<b>Expenditure</b>	<ul style="list-style-type: none"> <li>Non-deductible VAT.</li> <li>Expenditure on replacing assets destroyed in circumstances (e.g. fire), which have given rise to a successful insurance claim.</li> <li>Expenditure on assets acquired for hiring, renting and other leasing purposes, but not finance leasing.</li> <li>Capital expenditure at any site belonging to the business where operations have not yet begun.</li> </ul>	<ul style="list-style-type: none"> <li>Deductible VAT.</li> <li>Capital expenditure on assets for use outside the UK (except ships and aircraft).</li> </ul>
<b>Depreciation</b>	Not Applicable	<ul style="list-style-type: none"> <li>Allowances for depreciation.</li> </ul>
<b>Receipts</b>	<ul style="list-style-type: none"> <li>Grants and allowances from government sources, statutory bodies or local authorities that have been used to acquire or create assets used in production.</li> <li>Finance relating to Public Private Partnership / Private Finance Initiative that has been used to acquire assets.</li> </ul>	<ul style="list-style-type: none"> <li>The proceeds from an insurance claim against the loss of fixed assets.</li> </ul>
<b>Additions and work in progress</b>	<ul style="list-style-type: none"> <li>Progress payment or deposits covering long-term contracts acquiring fixed assets.</li> </ul>	Not Applicable

<b>Category</b>	<b>Include</b>	<b>Exclude</b>
<b>Work carried out by staff</b>	<ul style="list-style-type: none"> <li>• All work of a capital nature carried out by your own staff, including labour costs and the cost of purchases consumed in the work.</li> </ul>	Not Applicable
<b>Services associated with capital assets</b>	<ul style="list-style-type: none"> <li>• Professional charges, installation costs and other services associated with capital assets must be reported with the asset value.</li> </ul>	Not Applicable



## **9.1(b) & 9.2(b) EXISTING BUILDINGS AND STRUCTURES FOR OWN USE, OR WHERE YOU ARE RESPONSIBLE FOR MAINTENANCE**

### **INCLUDE:**

Used buildings/structures that have been bought or sold

### **EXCLUDE:**

New build. Report this at 9.1(c)

Major refurbishments or improvements to buildings/structures. Report this at 9.1(c)

## **9.1(c) CONSTRUCTION WORK, NEW BUILD, REFURBISHMENTS OR IMPROVEMENTS TO EXISTING BUILDINGS, FOR OWN USE, OR WHERE YOU ARE RESPONSIBLE FOR MAINTENANCE**

### **INCLUDE:**

Work contracted to constructors or arranged through agents or developers

Commercial, industrial, educational and health buildings; public monuments; and other non-residential buildings

Site or land improvements, for own use. E.g. levelling and other land preparation

Construction of structures such as oil wells, platforms, mines, pipes, power lines, transport infrastructure, wind farms, turbines and steel frameworks

Fittings and installations. E.g. lifts, heating, electrics, water and ventilation systems

Professional charges. E.g. legal costs, architects', engineers' and surveyors' fees

Transfer costs, stamp duties and taxes payable to acquire the asset

Delivery, installation and decommissioning costs

### **EXCLUDE:**

Current repair and maintenance costs

Expenditure on land purchased in connection with construction work. Report this at 9.1(a) and 9.2(a)

Structures that are primarily used as residences (dwellings). E.g. houses

Purchase of existing structures such as oil wells, platforms, mines, pipes, power lines, transport infrastructure, wind farms, turbines and steel frameworks. Report this at 9.1(b) and 9.2(b)

## **9.1(d) & 9.2(c) COMPUTER SOFTWARE PROGRAMS AND DATABASES**

### **INCLUDE:**

Program descriptions, extensions, supporting materials for systems and applications

### **EXCLUDE:**

Hardware. Report this at 9.1(e) and 9.1(d)

Cost of ongoing management

## **9.1(e) & 9.2(d) MACHINERY AND EQUIPMENT**

### **INCLUDE:**

Computers and hardware. E.g. printers, keyboards, monitors, servers, terminals and projectors

Telecommunication equipment. E.g. phones, fax machines, switchboards, transmitters, CCTV equipment, cameras, burglar or fire alarms

Transport assets and equipment. E.g. New and used vehicles, special purpose vehicles, trailers, ships, boats, aircraft and railway rolling stock, motor cycles, bicycles, invalid carriages, parts, accessories and major repairs

Electrical and electronic equipment

Fabricated products. E.g. textile, plastic and metal products

General and special purpose machinery and equipment

Small tools

Furniture and office equipment

## **9.1(f) & 9.2(e) NATURAL RESOURCES**

### **INCLUDE:**

Sub soil assets, crude oil, gas, coal, water abstraction, etc

### **EXCLUDE:**

Utilities such as gas, electricity and water

Expenditure on land purchased in connection with construction work. Report this at 9.1(a) and 9.2(a)

#### **9.1(g) & 9.2(f) OTHER NON PRODUCED ASSETS**

##### **INCLUDE:**

Goodwill, patents, licenses, concessions, contracts (excluding sports contracts), trade dress, mastheads, domain names, collective and certification marks etc

#### **9.1(h) & 9.2(g) INTELLECTUAL PROPERTY ASSETS**

This refers to new protected information and specialised knowledge that are used to facilitate production.

##### **INCLUDE:**

Recordings, films and performances

Manuscripts and publications

Plans, instructions and designs. E.g. architectural/engineering plans

##### **EXCLUDE:**

Research and development

Patents, licenses and assets for marketing and publicity. Report this at 9.1(g) and 9.2(f)

Works of art. E.g. paintings, even if acquired or disposed of by dealers, galleries or museums

#### **9.1(k) OF THE TOTAL VALUE OF ACQUISITIONS REPORTED AT QUESTION 9.1(i), WHAT WAS THE VALUE OF ASSETS ACQUIRED UNDER FINANCE LEASE?**

##### **EXCLUDE:**

Assets acquired and leased to another business under finance lease. i.e. where repair and maintenance is carried out by the other business (lessee)

Assets acquired under an operating lease. i.e. where responsibility for repairs and maintenance is borne by the owner (lessor) of the asset

### **11. MAJOR PRODUCTS MANUFACTURED & SERVICES PROVIDED**

This section relates to your main business activities in order of contribution to sales.

Please find below a list of product codes and a list of service codes. Please choose which code(s) best apply to your business and add it, along with the business activity description to the boxes provided at question 11. Please ensure that you add all three characters of the product code when completing the question.

#### **PRODUCT CODES**

##### **FOOD AND LIVE ANIMALS**

**P00** - Live animals other than animals of division 03

**P01** - Meat and meat preparations

**P02** - Dairy products and birds' eggs

**P03** - Fish (not marine mammals), crustaceans, molluscs and aquatic invertebrates, and preparations thereof

**P04** - Cereals and cereal preparations

**P05** - Vegetables and fruit

**P06** - Sugars, sugar preparations and honey

**P07** - Coffee, tea, cocoa, spices, and manufactures thereof

**P08** - Feeding stuff for animals (not including unmilled cereals)

**P09** - Miscellaneous edible products and preparations

##### **BEVERAGES AND TOBACCO**

**P11** - Beverages

**P12** - Tobacco and tobacco manufactures

##### **CRUDE MATERIALS, INEDIBLE, EXCEPT FUELS**

- P21 - Hides, skins and furskins, raw
- P22 - Oil-seeds and oleaginous fruits
- P23 - Crude rubber (including synthetic and reclaimed)
- P24 - Cork and wood
- P25 - Pulp and waste paper
- P26 - Textile fibres (other than wool tops and other combed wool) and their wastes (not manufactured into yarn or fabric)
- P27 - Crude fertilizers, other than those of division P56, crude minerals (excluding coal, petroleum , precious stones)
- P28 - Metalliferous ores and metal scrap
- P29 - Crude animal and vegetable materials, n.e.s.

#### **MINERAL FUELS, LUBRICANTS AND RELATED MATERIALS**

- P32 - Coal, coke and briquettes
- P33 - Petroleum, petroleum products and related materials
- P34 - Gas, natural and manufactured
- P35 - Electric current

#### **ANIMAL AND VEGETABLE OILS, FATS AND WAXES**

- P41 - Animal oils and fats
- P42 - Fixed vegetable fats and oils, crude, refined or fractionated
- P43 - Animal or vegetable fats and oils, processed; waxes of animal or vegetable origin; inedible mixtures or preparations of animal or vegetable fats or oils, n.e.s.

#### **CHEMICALS AND RELATED PRODUCTS, N.E.S.**

- P51 - Organic chemicals
- P52 - Inorganic chemicals
- P53 - Dyeing, tanning and colouring materials
- P54 - Medicinal and pharmaceutical products
- P55 - Essential oils and resinoids and perfume materials; toilet, polishing and cleansing preparations
- P56 - Fertilizers (other than those of group P27)
- P57 - Plastics in primary forms
- P58 - Plastics in non-primary forms
- P59 - Chemical materials and products, n.e.s.

#### **MANUFACTURED GOODS CLASSIFIED CHIEFLY BY MATERIAL**

- P61 - Leather, leather manufactures, n.e.s., and dressed furskins
- P62 - Rubber manufactures, n.e.s.
- P63 - Cork and wood manufactures (excluding furniture)
- P64 - Paper, paperboard and articles of paper pulp, of paper or of paperboard
- P65 - Textile yarn, fabrics, made-up articles, n.e.s., and related products
- P66 - Non-metallic mineral manufactures, n.e.s.
- P67 - Iron and steel
- P68 - Non-ferrous metals
- P69 - Manufactures of metals, n.e.s.

#### **MACHINERY AND TRANSPORT EQUIPMENT**

- P71 - Power-generating machinery and equipment
- P72 - Machinery specialized for particular industries
- P73 - Metalworking machinery
- P74 - General industrial machinery and equipment, n.e.s., and machine parts, n.e.s.
- P75 - Office machines and automatic data-processing machines
- P76 - Telecommunications and sound-recording and reproducing apparatus and equipment
- P77 - Electrical machinery, apparatus and appliances, n.e.s., and electrical parts thereof (including non-electrical counterparts, n.e.s., of electrical household-type equipment)