



Council of the  
European Union

Brussels, 11 December 2014  
(OR. en)

---

**Interinstitutional File:**  
2014/0346 (COD)

---

16612/14  
ADD 1

ECOFIN 1177  
UEM 403  
STATIS 141  
CODEC 2491

#### COVER NOTE

---

From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	9 December 2014
To:	Mr Uwe CORSEPIUS, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2014) 724 final ANNEX 1
Subject:	ANNEX to the Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND THE COUNCIL on harmonised indices of consumer prices and repealing Regulation (EC) No 2494/95

---

Delegations will find attached document COM(2014) 724 final ANNEX 1.

---

Encl.: COM(2014) 724 final ANNEX 1



Brussels, 9.12.2014  
COM(2014) 724 final

ANNEX 1

**ANNEX**

**to the**

**Proposal for a**

**REGULATION OF THE EUROPEAN PARLIAMENT AND THE COUNCIL**

**on harmonised indices of consumer prices and repealing Regulation (EC) No 2494/95**

## ANNEX

### **European classification of individual consumption according to purpose (ECOICOP)**

#### **01 FOOD AND NON-ALCOHOLIC BEVERAGES**

- 01.1 Food
  - 01.1.1 Bread and cereals
    - 01.1.1.1 Rice
    - 01.1.1.2 Flours and other cereals
    - 01.1.1.3 Bread
    - 01.1.1.4 Other bakery products
    - 01.1.1.5 Pizza and quiche
    - 01.1.1.6 Pasta products and couscous
    - 01.1.1.7 Breakfast cereals
    - 01.1.1.8 Other cereal products
  - 01.1.2 Meat
    - 01.1.2.1 Beef and veal
    - 01.1.2.2 Pork
    - 01.1.2.3 Lamb and goat
    - 01.1.2.4 Poultry
    - 01.1.2.5 Other meats
    - 01.1.2.6 Edible offal
    - 01.1.2.7 Dried, salted or smoked meat
    - 01.1.2.8 Other meat preparations
  - 01.1.3 Fish and seafood
    - 01.1.3.1 Fresh or chilled fish
    - 01.1.3.2 Frozen fish
    - 01.1.3.3 Fresh or chilled seafood
    - 01.1.3.4 Frozen seafood

- 01.1.3.5 Dried, smoked or salted fish and seafood
- 01.1.3.6 Other preserved or processed fish and seafood-based preparations
- 01.1.4 Milk, cheese and eggs
  - 01.1.4.1 Fresh whole milk
  - 01.1.4.2 Fresh low fat milk
  - 01.1.4.3 Preserved milk
  - 01.1.4.4 Yoghurt
  - 01.1.4.5 Cheese and curd
  - 01.1.4.6 Other milk products
  - 01.1.4.7 Eggs
- 01.1.5 Oils and fats
  - 01.1.5.1 Butter
  - 01.1.5.2 Margarine and other vegetable fats
  - 01.1.5.3 Olive oil
  - 01.1.5.4 Other edible oils
  - 01.1.5.5 Other edible animal fats
- 01.1.6 Fruit
  - 01.1.6.1 Fresh or chilled fruit
  - 01.1.6.2 Frozen fruit
  - 01.1.6.3 Dried fruit and nuts
  - 01.1.6.4 Preserved fruit and fruit-based products
- 01.1.7 Vegetables
  - 01.1.7.1 Fresh or chilled vegetables other than potatoes and other tubers
  - 01.1.7.2 Frozen vegetables other than potatoes and other tubers
  - 01.1.7.3 Dried vegetables, other preserved or processed vegetables
  - 01.1.7.4 Potatoes
  - 01.1.7.5 Crisps

- 01.1.7.6 Other tubers and products of tuber vegetables
- 01.1.8 Sugar, jam, honey, chocolate and confectionery
  - 01.1.8.1 Sugar
  - 01.1.8.2 Jams, marmalades and honey
  - 01.1.8.3 Chocolate
  - 01.1.8.4 Confectionery products
  - 01.1.8.5 Edible ices and ice cream
  - 01.1.8.6 Artificial sugar substitutes
- 01.1.9 Food products n.e.c.
  - 01.1.9.1 Sauces, condiments
  - 01.1.9.2 Salt, spices and culinary herbs
  - 01.1.9.3 Baby food
  - 01.1.9.4 Ready-made meals
  - 01.1.9.9 Other food products n.e.c.
- 01.2 Non-alcoholic beverages
  - 01.2.1 Coffee, tea and cocoa
    - 01.2.1.1 Coffee
    - 01.2.1.2 Tea
    - 01.2.1.3 Cocoa and powdered chocolate
  - 01.2.2 Mineral waters, soft drinks, fruit and vegetable juices
    - 01.2.2.1 Mineral or spring waters
    - 01.2.2.2 Soft drinks
    - 01.2.2.3 Fruit and vegetable juices
- 02 **ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS**
  - 02.1 Alcoholic beverages
    - 02.1.1 Spirits
      - 02.1.1.1 Spirits and liqueurs

- 02.1.1.2 Alcoholic soft drinks
- 02.1.2 Wine
  - 02.1.2.1 Wine from grapes
  - 02.1.2.2 Wine from other fruits
  - 02.1.2.3 Fortified wines
  - 02.1.2.4 Wine-based drinks
- 02.1.3 Beer
  - 02.1.3.1 Lager beer
  - 02.1.3.2 Other alcoholic beer
  - 02.1.3.3 Low and non-alcoholic beer
  - 02.1.3.4 Beer-based drinks
- 02.2 Tobacco
  - 02.2.0 Tobacco
    - 02.2.0.1 Cigarettes
    - 02.2.0.2 Cigars
    - 02.2.0.3 Other tobacco products
- 02.3 Narcotics
  - 02.3.0 Narcotics
    - 02.3.0.0 Narcotics
- 03 **CLOTHING AND FOOTWEAR**
  - 03.1 Clothing
    - 03.1.1 Clothing materials
      - 03.1.1.0 Clothing materials
    - 03.1.2 Garments
      - 03.1.2.1 Garments for men
      - 03.1.2.2 Garments for women
      - 03.1.2.3 Garments for infants (0 to 2 years) and children (3 to 13 years)

- 03.1.3 Other articles of clothing and clothing accessories
  - 03.1.3.1 Other articles of clothing
  - 03.1.3.2 Clothing accessories
- 03.1.4 Cleaning, repair and hire of clothing
  - 03.1.4.1 Cleaning of clothing
  - 03.1.4.2 Repair and hire of clothing
- 03.2 Footwear
  - 03.2.1 Shoes and other footwear
    - 03.2.1.1 Footwear for men
    - 03.2.1.2 Footwear for women
    - 03.2.1.3 Footwear for infants and children
  - 03.2.2 Repair and hire of footwear
    - 03.2.2.0 Repair and hire of footwear
- 04 **HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS**
  - 04.1 Actual rentals for housing
    - 04.1.1 Actual rentals paid by tenants
      - 04.1.1.0 Actual rentals paid by tenants
    - 04.1.2 Other actual rentals
      - 04.1.2.1 Actual rentals paid by tenants for secondary residences
      - 04.1.2.2 Garage rentals and other rentals paid by tenants
  - 04.2 Imputed rentals for housing
    - 04.2.1 Imputed rentals of owner-occupiers
      - 04.2.1.0 Imputed rentals of owner-occupiers
    - 04.2.2 Other imputed rentals
      - 04.2.2.0 Other imputed rentals
  - 04.3 Maintenance and repair of the dwelling
    - 04.3.1 Materials for the maintenance and repair of the dwelling

- 04.3.1.0 Materials for the maintenance and repair of the dwelling
- 04.3.2 Services for the maintenance and repair of the dwelling
  - 04.3.2.1 Services of plumbers
  - 04.3.2.2 Services of electricians
  - 04.3.2.3 Maintenance services for heating systems
  - 04.3.2.4 Services of painters
  - 04.3.2.5 Services of carpenters
  - 04.3.2.9 Other services for maintenance and repair of the dwelling
- 04.4 Water supply and miscellaneous services relating to the dwelling
  - 04.4.1 Water supply
    - 04.4.1.0 Water supply
  - 04.4.2 Refuse collection
    - 04.4.2.0 Refuse collection
  - 04.4.3 Sewage collection
    - 04.4.3.0 Sewage collection
  - 04.4.4 Other services relating to the dwelling n.e.c.
    - 04.4.4.1 Maintenance charges in multi-occupied buildings
    - 04.4.4.2 Security services
    - 04.4.4.9 Other services related to dwelling
- 04.5 Electricity, gas and other fuels
  - 04.5.1 Electricity
    - 04.5.1.0 Electricity
  - 04.5.2 Gas
    - 04.5.2.1 Natural gas and town gas
    - 04.5.2.2 Liquefied hydrocarbons (butane, propane, etc.)
  - 04.5.3 Liquid fuels
    - 04.5.3.0 Liquid fuels



- 04.5.4 Solid fuels
  - 04.5.4.1 Coal
  - 04.5.4.9 Other solid fuels
- 04.5.5 Heat energy
  - 04.5.5.0 Heat energy
- 05 **FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE**
  - 05.1 Furniture and furnishings, carpets and other floor coverings
    - 05.1.1 Furniture and furnishings
      - 05.1.1.1 Household furniture
      - 05.1.1.2 Garden furniture
      - 05.1.1.3 Lighting equipment
      - 05.1.1.9 Other furniture and furnishings
    - 05.1.2 Carpets and other floor coverings
      - 05.1.2.1 Carpets and rugs
      - 05.1.2.2 Other floor coverings
      - 05.1.2.3 Services of laying of fitted carpets and floor coverings
    - 05.1.3 Repair of furniture, furnishings and floor coverings
      - 05.1.3.0 Repair of furniture, furnishings and floor coverings
  - 05.2 Household textiles
    - 05.2.0 Household textiles
      - 05.2.0.1 Furnishing fabrics and curtains
      - 05.2.0.2 Bed linen
      - 05.2.0.3 Table linen and bathroom linen
      - 05.2.0.4 Repair of household textiles
      - 05.2.0.9 Other household textiles
  - 05.3 Household appliances
    - 05.3.1 Major household appliances whether electric or not

- 05.3.1.1 Refrigerators, freezers and fridge-freezers
- 05.3.1.2 Clothes washing machines, clothes drying machines and dish washing machines
- 05.3.1.3 Cookers
- 05.3.1.4 Heaters, air conditioners
- 05.3.1.5 Cleaning equipment
- 05.3.1.9 Other major household appliances
- 05.3.2 Small electric household appliances
  - 05.3.2.1 Food processing appliances
  - 05.3.2.2 Coffee machines, tea makers and similar appliances
  - 05.3.2.3 Irons
  - 05.3.2.4 Toasters and grills
  - 05.3.2.9 Other small electric household appliances
- 05.3.3 Repair of household appliances
  - 05.3.3.0 Repair of household appliances
- 05.4 Glassware, tableware and household utensils
  - 05.4.0 Glassware, tableware and household utensils
    - 05.4.0.1 Glassware, crystal-ware, ceramic ware and chinaware
    - 05.4.0.2 Cutlery, flatware and silverware
    - 05.4.0.3 Non-electric kitchen utensils and articles
    - 05.4.0.4 Repair of glassware, tableware and household utensils
- 05.5 Tools and equipment for house and garden
  - 05.5.1 Major tools and equipment
    - 05.5.1.1 Motorized major tools and equipment
    - 05.5.1.2 Repair, leasing and rental of major tools and equipment
  - 05.5.2 Small tools and miscellaneous accessories
    - 05.5.2.1 Non-motorized small tools
    - 05.5.2.2 Miscellaneous small tool accessories

- 05.5.2.3 Repair of non-motorized small tools and miscellaneous accessories
- 05.6 Goods and services for routine household maintenance
  - 05.6.1 Non-durable household goods
    - 05.6.1.1 Cleaning and maintenance products
    - 05.6.1.2 Other non-durable small household articles
  - 05.6.2 Domestic services and household services
    - 05.6.2.1 Domestic services by paid staff
      - 05.6.2.2 Cleaning services
      - 05.6.2.3 Hire of furniture and furnishings
      - 05.6.2.9 Other domestic services and household services
- 06 **HEALTH**
  - 06.1 Medical products, appliances and equipment
    - 06.1.1 Pharmaceutical products
      - 06.1.1.0 Pharmaceutical products
    - 06.1.2 Other medical products
      - 06.1.2.1 Pregnancy tests and mechanical contraceptive devices
      - 06.1.2.9 Other medical products n.e.c.
    - 06.1.3 Therapeutic appliances and equipment
      - 06.1.3.1 Corrective eye-glasses and contact lenses
      - 06.1.3.2 Hearing aids
      - 06.1.3.3 Repair of therapeutic appliances and equipment
      - 06.1.3.9 Other therapeutic appliances and equipment
  - 06.2 Out-patient services
    - 06.2.1 Medical services
      - 06.2.1.1 General practice
      - 06.2.1.2 Specialist practice
    - 06.2.2 Dental services

- 06.2.2.0 Dental services
- 06.2.3 Paramedical services
  - 06.2.3.1 Services of medical analysis laboratories and X-ray centres
  - 06.2.3.2 Thermal-baths, corrective-gymnastic therapy, ambulance services and hire of therapeutic equipment
  - 06.2.3.9 Other paramedical services
- 06.3 Hospital services
  - 06.3.0 Hospital services
    - 06.3.0.0 Hospital services
- 07 **TRANSPORT**
  - 07.1 Purchase of vehicles
    - 07.1.1 Motor cars
      - 07.1.1.1 New motor cars
      - 07.1.1.2 Second-hand motor cars
    - 07.1.2 Motor cycles
      - 07.1.2.0 Motor cycles
    - 07.1.3 Bicycles
      - 07.1.3.0 Bicycles
    - 07.1.4 Animal drawn vehicles
      - 07.1.4.0 Animal drawn vehicles
  - 07.2 Operation of personal transport equipment
    - 07.2.1 Spare parts and accessories for personal transport equipment
      - 07.2.1.1 Tyres
      - 07.2.1.2 Spare parts for personal transport equipment
      - 07.2.1.3 Accessories for personal transport equipment
    - 07.2.2 Fuels and lubricants for personal transport equipment
      - 07.2.2.1 Diesel
      - 07.2.2.2 Petrol

- 07.2.2.3 Other fuels for personal transport equipment
- 07.2.2.4 Lubricants
- 07.2.3 Maintenance and repair of personal transport equipment
- 07.2.3.0 Maintenance and repair of personal transport equipment
- 07.2.4 Other services in respect of personal transport equipment
- 07.2.4.1 Hire of garages, parking spaces and personal transport equipment
- 07.2.4.2 Toll facilities and parking meters
- 07.2.4.3 Driving lessons, tests, licences and road worthiness tests
- 07.3 Transport services
- 07.3.1 Passenger transport by railway
- 07.3.1.1 Passenger transport by train
- 07.3.1.2 Passenger transport by underground and tram
- 07.3.2 Passenger transport by road
- 07.3.2.1 Passenger transport by bus and coach
- 07.3.2.2 Passenger transport by taxi and hired car with driver
- 07.3.3 Passenger transport by air
- 07.3.3.1 Domestic flights
- 07.3.3.2 International flights
- 07.3.4 Passenger transport by sea and inland waterway
- 07.3.4.1 Passenger transport by sea
- 07.3.4.2 Passenger transport by inland waterway
- 07.3.5 Combined passenger transport
- 07.3.5.0 Combined passenger transport
- 07.3.6 Other purchased transport services
- 07.3.6.1 Funicular, cable-car and chair-lift transport
- 07.3.6.2 Removal and storage services
- 07.3.6.9 Other purchased transport services n.e.c.

- 08           **COMMUNICATION**
- 08.1        Postal services
- 08.1.0      Postal services
- 08.1.0.1    Letter handling services
- 08.1.0.9    Other postal services
- 08.2        Telephone and telefax equipment
- 08.2.0      Telephone and telefax equipment
- 08.2.0.1    Fixed telephone equipment
- 08.2.0.2    Mobile telephone equipment
- 08.2.0.3    Other equipment of telephone and telefax equipment
- 08.2.0.4    Repair of telephone or telefax equipment
- 08.3        Telephone and telefax services
- 08.3.0      Telephone and telefax services
- 08.3.0.1    Wired telephone services
- 08.3.0.2    Wireless telephone services
- 08.3.0.3    Internet access provision services
- 08.3.0.4    Bundled telecommunication services
- 08.3.0.5    Other information transmission services
- 09           **RECREATION AND CULTURE**
- 09.1        Audio-visual, photographic and information processing equipment
- 09.1.1      Equipment for the reception, recording and reproduction of sound and picture
- 09.1.1.1    Equipment for the reception, recording and reproduction of sound
- 09.1.1.2    Equipment for the reception, recording and reproduction of sound and vision
- 09.1.1.3    Portable sound and vision devices
- 09.1.1.9    Other equipment for the reception, recording and reproduction of sound and picture
- 09.1.2      Photographic and cinematographic equipment and optical instruments
- 09.1.2.1    Cameras

- 09.1.2.2 Accessories for photographic and cinematographic equipment
- 09.1.2.3 Optical instruments
- 09.1.3 Information processing equipment
  - 09.1.3.1 Personal computers
  - 09.1.3.2 Accessories for information processing equipment
  - 09.1.3.3 Software
  - 09.1.3.4 Calculators and other information processing equipment
- 09.1.4 Recording media
  - 09.1.4.1 Pre-recorded recording media
  - 09.1.4.2 Unrecorded recording media
  - 09.1.4.9 Other recording media
- 09.1.5 Repair of audio-visual, photographic and information processing equipment
  - 09.1.5.0 Repair of audio-visual, photographic and information processing equipment
- 09.2 Other major durables for recreation and culture
  - 09.2.1 Major durables for outdoor recreation
    - 09.2.1.1 Camper vans, caravans and trailers
    - 09.2.1.2 Aeroplanes, microlight aircraft, gliders, hang-gliders and hot-air balloons
    - 09.2.1.3 Boats, outboard motors and fitting out of boats
    - 09.2.1.4 Horses, ponies and accessories
    - 09.2.1.5 Major items for games and sport
  - 09.2.2 Musical instruments and major durables for indoor recreation
    - 09.2.2.1 Musical instruments
    - 09.2.2.2 Major durables for indoor recreation
  - 09.2.3 Maintenance and repair of other major durables for recreation and culture
    - 09.2.3.0 Maintenance and repair of other major durables for recreation and culture
- 09.3 Other recreational items and equipment, gardens and pets
  - 09.3.1 Games, toys and hobbies

- 09.3.1.1 Games and hobbies
- 09.3.1.2 Toys and celebration articles
- 09.3.2 Equipment for sport, camping and open-air recreation
  - 09.3.2.1 Equipment for sport
  - 09.3.2.2 Equipment for camping and open-air recreation
  - 09.3.2.3 Repair of equipment for sport, camping and open-air recreation
- 09.3.3 Gardens, plants and flowers
  - 09.3.3.1 Garden products
  - 09.3.3.2 Plants and flowers
- 09.3.4 Pets and related products
  - 09.3.4.1 Purchase of pets
  - 09.3.4.2 Products for pets
- 09.3.5 Veterinary and other services for pets
  - 09.3.5.0 Veterinary and other services for pets
- 09.4 Recreational and cultural services
  - 09.4.1 Recreational and sporting services
    - 09.4.1.1 Recreational and sporting services - Attendance
    - 09.4.1.2 Recreational and sporting services - Participation
  - 09.4.2 Cultural services
    - 09.4.2.1 Cinemas, theatres, concerts
    - 09.4.2.2 Museums, libraries, zoological gardens
    - 09.4.2.3 Television and radio licence fees, subscriptions
    - 09.4.2.4 Hire of equipment and accessories for culture
    - 09.4.2.5 Photographic services
    - 09.4.2.9 Other cultural services
  - 09.4.3 Games of chance
    - 09.4.3.0 Games of chance



- 09.5 Newspapers, books and stationery
  - 09.5.1 Books
    - 09.5.1.1 Fiction books
    - 09.5.1.2 Educational text books
    - 09.5.1.3 Other non-fiction books
    - 09.5.1.4 Binding services and E-book downloads
  - 09.5.2 Newspapers and periodicals
    - 09.5.2.1 Newspapers
    - 09.5.2.2 Magazines and periodicals
  - 09.5.3 Miscellaneous printed matter
    - 09.5.3.0 Miscellaneous printed matter
  - 09.5.4 Stationery and drawing materials
    - 09.5.4.1 Paper products
    - 09.5.4.9 Other stationery and drawing materials
- 09.6 Package holidays
  - 09.6.0 Package holidays
    - 09.6.0.1 Package domestic holidays
    - 09.6.0.2 Package international holidays
- 10 **EDUCATION**
  - 10.1 Pre-primary and primary education
    - 10.1.0 Pre-primary and primary education
      - 10.1.0.1 Pre-primary education (ISCED-97 level 0)
      - 10.1.0.2 Primary education (ISCED-97 level 1)
  - 10.2 Secondary education
    - 10.2.0 Secondary education
      - 10.2.0.0 Secondary education
  - 10.3 Post-secondary non-tertiary education

- 10.3.0 Post-secondary non-tertiary education
- 10.3.0.0 Post-secondary non-tertiary education (ISCED-97 level 4)
- 10.4 Tertiary education
- 10.4.0 Tertiary education
- 10.4.0.0 Tertiary education
- 10.5 Education not definable by level
- 10.5.0 Education not definable by level
- 10.5.0.0 Education not definable by level
- 11 **RESTAURANTS AND HOTELS**
- 11.1 Catering services
- 11.1.1 Restaurants, cafés and the like
- 11.1.1.1 Restaurants, cafés and dancing establishments
- 11.1.1.2 Fast food and take away food services
- 11.1.2 Canteens
- 11.1.2.0 Canteens
- 11.2 Accommodation services
- 11.2.0 Accommodation services
- 11.2.0.1 Hotels, motels, inns and similar accommodation services
- 11.2.0.2 Holiday centres, camping sites, youth hostels and similar accommodation services
- 11.2.0.3 Accommodation services of other establishments
- 12 **MISCELLANEOUS GOODS AND SERVICES**
- 12.1 Personal care
- 12.1.1 Hairdressing salons and personal grooming establishments
- 12.1.1.1 Hairdressing for men and children
- 12.1.1.2 Hairdressing for women
- 12.1.1.3 Personal grooming treatments
- 12.1.2 Electric appliances for personal care

- 12.1.2.1 Electric appliances for personal care
- 12.1.2.2 Repair of electric appliances for personal care
- 12.1.3 Other appliances, articles and products for personal care
  - 12.1.3.1 Non-electrical appliances
  - 12.1.3.2 Articles for personal hygiene and wellness, esoteric products and beauty products
- 12.2 Prostitution
  - 12.2.0 Prostitution
    - 12.2.0.0 Prostitution
- 12.3 Personal effects n.e.c.
  - 12.3.1 Jewellery, clocks and watches
    - 12.3.1.1 Jewellery
    - 12.3.1.2 Clocks and watches
    - 12.3.1.3 Repair of jewellery, clocks and watches
  - 12.3.2 Other personal effects
    - 12.3.2.1 Travel goods
    - 12.3.2.2 Articles for babies
    - 12.3.2.3 Repair of other personal effects
    - 12.3.2.9 Other personal effects n.e.c.
- 12.4 Social protection
  - 12.4.0 Social protection
    - 12.4.0.1 Child care services
    - 12.4.0.2 Retirement homes for elderly persons and residences for disabled persons
    - 12.4.0.3 Services to maintain people in their private homes
    - 12.4.0.4 Counselling
- 12.5 Insurance
  - 12.5.1 Life insurance
    - 12.5.1.0 Life insurance

- 12.5.2 Insurance connected with the dwelling
  - 12.5.2.0 Insurance connected with the dwelling
- 12.5.3 Insurance connected with health
  - 12.5.3.1 Public insurance connected with health
  - 12.5.3.2 Private insurance connected with health
- 12.5.4 Insurance connected with transport
  - 12.5.4.1 Motor vehicle insurance
  - 12.5.4.2 Travel insurance
- 12.5.5 Other insurance
  - 12.5.5.0 Other insurance
- 12.6 Financial services n.e.c.
  - 12.6.1 FISIM
    - 12.6.1.0 FISIM
  - 12.6.2 Other financial services n.e.c.
    - 12.6.2.1 Charges by banks and post offices
    - 12.6.2.2 Fees and service charges of brokers, investment counsellors
- 12.7 Other services n.e.c.
  - 12.7.0 Other services n.e.c.
    - 12.7.0.1 Administrative fees
    - 12.7.0.2 Legal services and accountancy
    - 12.7.0.3 Funeral services
    - 12.7.0.4 Other fees and services