



## **Index A - Commodities for Non-Store Retail, by Commodity Code**

(Commodities in Alphabetical Order, please see reverse side)

<b>Code</b>	<b>Commodity Description</b>
<b>A1010</b>	<b>Fresh meat and poultry</b> 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.
<b>A1020</b>	<b>Fresh fish and other seafood</b> Include: Fresh, smoked and cured fish and other seafood. Exclude: Frozen or canned fish and other seafood, "deli" fish and other seafood.
<b>A1030</b>	<b>Fresh fruits and vegetables</b> Include: Fresh fruits and vegetables. Exclude: Frozen, canned or dried fruits and vegetables.
<b>A1040</b>	<b>Dairy products and eggs</b> 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.
<b>A1050</b>	<b>Bakery products (in-house and commercial)</b> Include: Fresh breads, rolls, buns, cakes, pies, pastries, doughnuts, bagels, etc. Exclude: Frozen bakery products.
<b>A1060</b>	<b>Candy, confectionery and snack foods</b> 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 <u>baking</u> items, unpopped popcorn, products primarily sold as breakfast cereals.
<b>A1070</b>	<b>Deli, salad bars and prepared foods for take-out</b> 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.
<b>A1080</b>	<b>Frozen foods</b> 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.
<b>A1090</b>	<b>All other foods</b> 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, etc. Exclude: Pet food and meals and lunches.

<b>Code</b>	<b><u>Commodity Description</u></b>
<b>A2210</b>	<p><b>Cold non-alcoholic beverages</b></p> <p>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.</p> <p>Exclude: Milk and cream (see A1040), frozen juice concentrates (see A1080), drink crystals (see A1090).</p>
<b>A2220</b>	<p><b>Hot non-alcoholic beverages</b></p> <p>Include: Coffee, hot chocolate, tea and other ready-to-drink hot non-alcoholic beverages.</p> <p>Exclude: <u>Packaged</u> coffee, tea, hot chocolate and other <u>packaged</u> hot beverage products (see A1090).</p>
<b>A3000</b>	<p><b>Alcoholic beverages</b></p> <p>Include: Beer, wine, liquor, liqueurs, wine and liquor coolers, etc.</p>
<b>B1010</b>	<p><b>Cosmetics and fragrances</b></p> <p>Include: Cosmetics (designer/prestige and other), perfume, cologne, toilette water.</p>
<b>B1020</b>	<p><b>Other toiletries/personal care products</b></p> <p>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.</p> <p>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.) .</p>
<b>B2010</b>	<p><b>Prescription eyewear</b></p> <p>Include: Prescription eyewear, including prescription sunglasses and contact lenses.</p> <p>Exclude: Eyewear bought without a prescription (including sunglasses), frames bought separately, eyeglass cases and other accessories, contact lens saline and cleaning solutions.</p>
<b>B2020</b>	<p><b>Non-prescription eyewear</b></p> <p>Include: Eyewear bought without a prescription, frames bought separately, non-prescription sunglasses, eyeglass cases and other accessories.</p> <p>Exclude: Prescription eyewear, including prescription sunglasses and contact lenses, contact lens saline and cleaning solutions.</p>
<b>B3000</b>	<p><b>Home health care “sick room” equipment and supplies</b></p> <p>Include: First-aid kits, bed-pans, bed tables, crutches, canes, walkers, wheelchairs, artificial limbs, hearing aids, etc. (include parts and accessories).</p> <p>Exclude: Eyewear, exercise and fitness equipment, drugs/medications.</p>
<b>B4010</b>	<p><b>Prescription drugs</b></p> <p>Include: Drugs purchased with a prescription.</p> <p>Exclude: Over-the-counter drugs, drugs purchased without a prescription.</p>
<b>B4020</b>	<p><b>Over-the-counter drugs, vitamins, herbal remedies and other health supplements</b></p> <p>Include: Pain killers, cold and cough remedies, laxatives, antacids, vitamins, mineral health supplements, body enhancing supplements, nutritious products, etc.</p> <p>Exclude: Drugs purchased with a prescription, toiletries.</p>
<b>C1010</b>	<p><b>Women’s outerwear</b></p> <p>Include: Winter coats, parkas, anoraks, rainwear, windbreakers, ski clothing, fur, etc.</p> <p>Exclude: Sports jackets and blazers.</p>

<b><u>Code</u></b>	<b><u>Commodity Description</u></b>
<b>C1020</b>	<b>Women's dresses and suits</b> Include: One and two piece dresses, evening gowns, suits (including pant suits), maternity dresses and suits. Exclude: Wedding gowns and occupational uniforms.
<b>C1030</b>	<b>Women's skirts, pants, blouses, sweaters and other tops and bottoms</b> 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.
<b>C1040</b>	<b>Women's hosiery</b> Include: Pantyhose, stockings, nylons, socks, tights, leotards and leggings.
<b>C1050</b>	<b>Women's lingerie, sleepwear and intimates</b> Include: Pyjamas, dressing gowns, bathrobes, nightgowns, underfashions, bras, panties, girdles, slips, etc. Exclude: Hosiery.
<b>C1060</b>	<b>Other women's clothing</b> Include: Bathing suits, wedding gowns, occupational uniforms and clothing, aerobic clothing, etc. Exclude: Aprons, very <u>specialized</u> sports clothing.
<b>C1070</b>	<b>Women's fashion accessories</b> Include: Hats, gloves, mitts, scarves, purses, wallets, fashion knapsacks, belts, umbrellas, hair accessories, etc. Exclude: Knapsacks for travel, wigs.
<b>C2010</b>	<b>Men's outerwear</b> Include: Winter coats, parkas, anoraks, rainwear, windbreakers, ski clothing, fur, etc. Exclude: Suits, sports jackets, blazers.
<b>C2020</b>	<b>Men's suits, sports jackets and blazers</b> Include: Sports jackets, blazers, made-to-measure and ready-to-wear suits.
<b>C2030</b>	<b>Men's pants, shirts, sweaters and other tops and bottoms</b> 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.
<b>C2040</b>	<b>Men's underwear, sleepwear and hosiery</b> Include: Socks, underwear, pyjamas, bathrobes, nightwear.
<b>C2050</b>	<b>Other men's clothing</b> Include: Bathing suits, occupational uniforms and clothing, aerobic clothing, etc. Exclude: Very <u>specialized</u> sports clothing.
<b>C2060</b>	<b>Men's accessories</b> Include: Hats, baseball caps, gloves, mitts, scarves, ties, wallets, belts, umbrellas, etc. Exclude: Wigs, toupees.
<b>C3000</b>	<b>Girls' clothing and accessories</b> Include: Girls' clothing (sizes 7 to 14) and accessories. Exclude: Very <u>specialized</u> sports clothing, <b>used</b> clothing.
<b>C4000</b>	<b>Boys' clothing and accessories</b> Include: Boys' clothing (sizes 8 to 18) and accessories. Exclude: Very <u>specialized</u> sports clothing, <b>used</b> clothing.

<b><u>Code</u></b>	<b><u>Commodity Description</u></b>
<b>C5000</b>	<p><b>Infants' and children's clothing and accessories</b></p> <p>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.</p> <p>Exclude: Very <u>specialized</u> sports clothing, <b>used</b> clothing, disposable/paper diapers, children's books.</p>
<b>C6000</b>	<p><b>Unisex clothing</b></p> <p>Include: Unisex clothing and costumes (Halloween, etc.).</p>
<b>D1000</b>	<p><b>Luggage and leather goods</b></p> <p>Include: Luggage, trunks, duffel bags, knapsacks for travel, sport bags, leather and leather-like: briefcases, portfolios, school bags, travel accessories, etc.</p> <p>Exclude: Purses, wallets, billfolds, camera and instrument cases, fashion knapsacks, etc.</p>
<b>D2000</b>	<p><b>Jewellery and watches</b></p> <p>Include: Fine, costume and estate jewellery; pocket watches, wrist and pendant watches, etc.</p> <p>Exclude: Clocks, jewellery and watch repair.</p>
<b>D3000</b>	<p><b>Footwear (for women, men, girl, boys and infants)</b></p> <p>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.</p> <p>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.</p>
<b>G1010</b>	<p><b>Tableware, kitchenware, cookware and bakeware</b></p> <p>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.</p> <p>Exclude: Kitchen and table linens, pot holders, electrical kitchen appliances, disposable tableware (plastic utensils, paper napkins, tablecloths, etc.).</p>
<b>G1020</b>	<p><b>Household cleaning supplies, chemicals and paper products</b></p> <p>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.</p> <p>Exclude: Personal care products (toilet paper, facial tissues, shampoos, beauty soaps, etc.), automotive waxes and cleaners.</p>
<b>G1030</b>	<p><b>Other <u>non-electric</u> household supplies</b></p> <p>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.</p> <p>Exclude: Laundry tubs.</p>
<b>G2010</b>	<p><b>Floor coverings and tiles</b></p> <p>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.</p> <p>Exclude: Ceiling tiles.</p>
<b>G2020</b>	<p><b>Draperies and other interior window treatments (include furniture coverings)</b></p> <p>Include: Blinds (vertical, horizontal, roller), drapes, curtains, sheers, valances, etc. Also include furniture coverings.</p>

<b><u>Code</u></b>	<b><u>Commodity Description</u></b>
<b>G2030</b>	<p><b>Bedding, linens and bathroom accessories</b></p> <p>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.</p> <p>Exclude: Baby blankets and other baby bedding and linens, <u>paper</u> tablecloths and napkins.</p>
<b>G2040</b>	<p><b>Artworks and other home decorating products</b></p> <p>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.</p> <p>Exclude: Outdoor specialty lighting (security, landscape, patio, etc.), real Christmas trees (see P1031), Christmas gift wrap (see X0500), wood stoves, clock radios.</p>
<b>H1010</b>	<p><b>Mattresses and foundations</b></p> <p>Include: Mattresses (spring, foam and water), box springs and foundations, bed frames.</p> <p>Exclude: Head boards, crib mattresses, air mattresses, sofa beds, futons.</p>
<b>H1020</b>	<p><b>Nursery furniture and equipment</b></p> <p>Include: Cribs, crib mattresses, changing tables, carriages, strollers, playpens, high chairs, walkers, carriers, intercoms, etc. (include parts and accessories).</p> <p>Exclude: Car seats.</p>
<b>H1030</b>	<p><b>All other indoor furniture</b></p> <p>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).</p> <p>Exclude: Nursery furniture, lamps, mattresses and foundations, counters, cupboards.</p>
<b>H2010</b>	<p><b>Major appliances</b></p> <p>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).</p> <p>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.</p>
<b>H2020</b>	<p><b>Small electrical appliances</b></p> <p>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).</p> <p>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.</p>
<b>H3010</b>	<p><b>Televisions and audio/video equipment</b></p> <p>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.</p> <p>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).</p>

<b><u>Code</u></b>	<b><u>Commodity Description</u></b>
<b>H3020</b>	<p><b>Still cameras and related photographic equipment and supplies</b></p> <p>Include: Still cameras, slide projectors, slides and screens, camera cases, lenses, film, flash attachments, photo albums, etc. (include parts and accessories).</p> <p>Exclude: Video cameras and related equipment and supplies, picture frames, binoculars.</p>
<b>H3030</b>	<p><b>Computers, components and related equipment</b></p> <p>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).</p> <p>Exclude: Software, fax machines, printer paper, <b>used</b> computers, components and equipment.</p>
<b>H3040</b>	<p><b>Computer software, business and entertainment (except electronic games)</b></p> <p>Include: Software for business and entertainment, multimedia items (includes a book and a record, cassette or disk that are packaged and sold together).</p> <p>Exclude: Electronic games (Nintendo, Sega, etc.), "talking" books, books on the subject of software, blank computer diskettes.</p>
<b>H3050</b>	<p><b>Telephones and home office electronics</b></p> <p>Include: Telephones, cellular phones, answering machines, adding machines, fax machines, typewriters, calculators, photocopiers, etc. (include parts and accessories).</p> <p>Exclude: Computer related equipment (see H3030).</p>
<b>K1010</b>	<p><b>Plumbing, heating, cooling and electrical equipment and supplies</b></p> <p>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.</p> <p>Exclude: Fireplace accessories and screens, outdoor hot tubs, bathroom cabinets.</p>
<b>K1020</b>	<p><b>Paint, wallpaper and related supplies</b></p> <p>Include: Household paint, stain, thinners, brushes, wallpaper, paste, scrapers, etc.</p> <p>Exclude: Craft and artists' paints and thinners, automotive paints. Also exclude glass.</p>
<b>K1030</b>	<p><b>Tools, hand and power</b></p> <p>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.</p> <p>Exclude: Chain saws, garden tools, hoes, rakes, shovels, spades, etc.</p>
<b>K1040</b>	<p><b>Hardware</b></p> <p>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.</p>
<b>K1050</b>	<p><b>Lumber and other building materials</b></p> <p>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.</p> <p>Exclude: Hardwood flooring, tiles, marble, granite.</p>

<b>Code</b>	<b>Commodity Description</b>
<b>K1060</b>	<p><b>Other “hardware” and building products not elsewhere classified</b></p> <p>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.</p> <p>Exclude: Fees for drawing up blueprints (see S4000).</p>
<b>L1010</b>	<p><b>Bicycles and biking equipment and accessories</b></p> <p>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.</p> <p>Exclude: Tricycles for children.</p>
<b>L1020</b>	<p><b>Hunting, fishing and camping equipment and supplies</b></p> <p>Include: Firearms and ammunition (all kinds), bows and arrows (all kinds), fishing tackle and other equipment, hunting blinds, tents, sleeping bags, camping-type air mattresses, hip waders, lanterns, picnic coolers, camping stoves, bait, etc.</p> <p>Exclude: Tent <u>trailers</u>.</p>
<b>L1030</b>	<p><b>Hockey, baseball, football, soccer, volleyball and basketball equipment and supplies</b></p> <p>Include: Nets, balls, hockey skates, cleated footwear, team uniforms and all other related equipment. Include ringette equipment.</p> <p>Exclude: Baseball caps, and other “sports” clothing for street wear.</p>
<b>L1040</b>	<p><b>Ski equipment and accessories, alpine and cross country</b></p> <p>Include: Skis, ski boots, bindings, snowboards, specialized aerodynamic racing suits, etc.</p> <p>Exclude: Ski jackets, etc. and water ski equipment.</p>
<b>L1050</b>	<p><b>Golf equipment and accessories</b></p> <p>Include: Golf clubs, golf bags and pull-carts (motorized and non-motorized), golf shoes and gloves, tees, etc.</p> <p>Exclude: Golf carts and “golf” clothing.</p>
<b>L1060</b>	<p><b>Exercise and fitness equipment</b></p> <p>Include: Home gyms, stationary bikes, rowing machines, abdominal exercisers, free weights, etc.</p> <p>Exclude: Exercise clothing.</p>
<b>L1070</b>	<p><b>All other sporting goods</b></p> <p>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.</p> <p>Exclude: <b>Used</b> sporting goods.</p>
<b>L2000</b>	<p><b>Toys, games and hobby supplies</b></p> <p>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.</p> <p>Exclude: Computer software games, three-wheeled bikes for adults, <b>used</b> toys and games.</p>
<b>L3000</b>	<p><b>Fabrics, yarns, sewing supplies and notions</b></p> <p>Include: Fabrics, knitting yarns, ribbons, upholstery fabric and foam, needles, threads, buttons, etc.</p> <p>Exclude: Sewing machines.</p>
<b>L4000</b>	<p><b>Craft and artists’ supplies</b></p> <p>Include: Craft supplies and products (including paints), handicraft kits, artist’s paints, brushes, easels, stained glass making supplies, etc.</p>

<b><u>Code</u></b>	<b><u>Commodity Description</u></b>
<b>L5000</b>	<p><b>Musical instruments, accessories and supplies</b></p> <p>Include: Musical instruments and accessories, sheet music.  Exclude: Amplifiers, sound boards, mixers, speakers, microphones.</p>
<b>L6000</b>	<p><b><u>Pre-recorded</u> audio and video tapes and discs (and records) sales</b></p> <p>Include: Pre-recorded video tapes and laser discs pre-recorded audio tapes and compact discs, records.  Exclude: "Talking" books, video and audio tape <u>rental</u> (see S1000).</p>
<b>L7010</b>	<p><b>Books, hard cover and paperback</b></p> <p>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.</p>
<b>L7020</b>	<p><b>Newspapers, magazines and other periodicals</b></p> <p>Include: Comic books, etc.</p>
<b>P1010</b>	<p><b>Lawn/Garden/Patio furniture</b></p> <p>Include: Lawn chairs and tables, cottage outdoor furniture, hammocks, patio table umbrellas, cushions, beach umbrellas.</p>
<b>P1020</b>	<p><b>Outdoor power equipment</b></p> <p>Include: Snowblowers, lawn mowers, garden tractors and attachments, tillers, mulchers, chippers, leaf blowers, chain saws, etc.</p>
<b>P1031</b>	<p><b>Nursery stock</b></p> <p>Include: Plants, bushes, trees, shrubs, sod, seeds, bulbs, cuttings, earth, fertilizers, pesticides, real cut Christmas trees, etc.  Exclude: Indoor cut flowers and potted plants.</p>
<b>P1032</b>	<p><b>Other lawn and garden related products</b></p> <p>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.</p>
<b>R1010</b>	<p><b>Motor homes, travel trailers and truck campers</b></p> <p>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, <b>used</b> motor homes, travel trailers and truck campers, used parts and accessories.</p>
<b>R1020</b>	<p><b>Motorcycles and scooters</b></p> <p>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), <b>used</b> motorcycles and scooters, used parts and accessories.</p>
<b>R1030</b>	<p><b>Boats and other recreational vehicles and accessories</b></p> <p>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.</p>



<b><u>Code</u></b>	<b><u>Commodity Description</u></b>
	Exclude: Sail boards, life jackets, motorcycles, mopeds, motorbikes and all-terrain vehicles, trailer tires sold separately, <b>used</b> boats and other recreational vehicles and accessories, used parts and accessories.
<b>S1000</b>	<b>Video and audio tape and disc rental receipts</b>
<b>S2000</b>	<b>Other rental and leasing receipts/commission</b> 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.
<b>S3000</b>	<b>Repair receipts/commission</b> 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.
<b>S4000</b>	<b>Receipts/commissions from the provision of a service</b> 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).
<b>S5000</b>	<b>Meals and lunches</b> 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.
<b>U1010</b>	<b>Automotive Fuels</b> Include: Gasoline, diesel, ethanol blends, natural gas and propane.
<b>U1020</b>	<b>Automotive oils and additives</b> Include: Engine oils, automotive greases, windshield washer fluids, gas line and fuel injector cleaners, antifreeze, etc.
<b>V1010</b>	<b>Cars</b> Include: New cars. Exclude: Parts and accessories.
<b>V1020</b>	<b>Light trucks, vans, mini-vans and sports utility vehicles</b> Include: New pickup trucks, vans, mini-vans, jeeps and other sport utility vehicles. Exclude: Parts and accessories, converted vans.
<b>V1030</b>	<b>Medium/Heavy trucks and buses</b> Include: New class 4, 5, 6, 7 and 8 trucks, and buses. Exclude: Parts and accessories.
<b>V2010</b>	<b>Cars</b> Include: Used (include antique) cars. Exclude: Parts and accessories.

<b>Code</b>	<b><u>Commodity Description</u></b>
<b>V2020</b>	<p><b>Light trucks, vans, mini-vans and sports utility vehicles</b></p> <p>Include: Used (include antique) pickup trucks, vans, mini-vans, jeeps and other sport utility vehicles. Exclude: Parts and accessories, converted vans.</p>
<b>V2030</b>	<p><b>Medium/Heavy trucks and buses</b></p> <p>Include: Used class 4, 5, 6, 7 and 8 trucks, and buses. Exclude: Parts and accessories.</p>
<b>V3010</b>	<p><b>Tires (new, used and retreaded)</b></p> <p>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.</p>
<b>V3020</b>	<p><b>Other automotive parts and accessories (new, used and rebuilt)</b></p> <p>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.</p>
<b>V4000</b>	<p><b>Labour receipts from <u>automotive</u> repairs, maintenance and service</b></p> <p>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.</p>
<b>V5000</b>	<p><b>Receipts from <u>automotive</u> rental</b></p> <p>Include: Receipts from rental of automobiles (cars, vans, trucks, etc.). Exclude: Trailer rental, recreational vehicles rental and farm equipment rental.</p>
<b>X0100</b>	<p><b>Beer and wine making supplies</b></p> <p>Include: Concentrates, malts, chemicals, corks, labels, bottles, etc. Exclude: Fees (see S4000).</p>
<b>X0200</b>	<p><b>Pet food, supplies and accessories</b></p> <p>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.</p>
<b>X0300</b>	<p><b>Tobacco products and supplies</b></p> <p>Include: Tobacco, cigarettes, cigars, pipes, lighters, rolling machines, matches, cigarette holders, snuff.</p>
<b>X0400</b>	<p><b>Giftware, novelties and souvenirs</b></p>
<b>X0500</b>	<p><b>Stationery, office supplies, cards, giftwrap and party supplies</b></p> <p>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, desk-top accessories, etc. Include maps and calendars. Exclude: Artist's supplies.</p>

<b><u>Code</u></b>	<b><u>Commodity Description</u></b>
<b>X0600</b>	<p><b>Cut flowers, <u>indoor</u> potted plants and related floral supplies</b></p> <p>Include: Cut flowers, indoor potted plants, fertilizers and pesticides. Exclude: Outdoor nursery stock.</p>
<b>X0700</b>	<p><b>Pets</b></p> <p>Include: Domestic and exotic household pets. Exclude: Pet food, accessories and supplies (see X0200).</p>
<b>X0800</b>	<p><b>Collectors' items</b></p> <p>Include: Stamps, coins, cards, autographed items, related albums, etc.</p>
<b>X0900</b>	<p><b>Manufactured mobile homes (new and used)</b></p>
<b>X1000</b>	<p><b>Monuments and tombstones</b></p>
<b>X1100</b>	<p><b>Farm equipment (new and used) and farm-related products and supplies</b></p> <p>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.</p>
<b>X1200</b>	<p><b>Professional and scientific instruments and equipment</b></p> <p>Include: Microscopes, surveyors equipment, laboratory equipment, telescopes, etc.</p>
<b>X1300</b>	<p><b>Used/second-hand merchandise not elsewhere classified and antiques</b></p> <p>Include: Sporting goods, clothing, footwear, furniture, appliances, computers, electronics, books, musical instruments, musical recordings, antiques, recreational vehicles, non-automotive parts and accessories of recreational vehicles. Exclude: Automobiles, automotive parts and accessories, mobile homes, farm equipment.</p>
<b>X1400</b>	<p><b>Household fuels</b></p> <p>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.</p>
<b>Y0000</b>	<p><b>Other</b></p> <p>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.).</p>