



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

(Please see reverse side for Index B - Commodities in Alphabetical Order)

<u>Code</u>	<u>Commodity Description</u>
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A1010	Fresh meat and poultry
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Include: Fresh meat, poultry, turkey, fowl and game; cooked, cured and smoked meats (prepackaged meats such as bacon, sausages, wieners, bologna, cooked ham, etc.).

Exclude: Frozen or canned meats, deli meat products.

A1020	Fresh fish and other seafood
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Include: Fresh, smoked and cured fish and other seafood.

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

A1030	Fresh fruits and vegetables
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Include: Fresh fruits and vegetables.

Exclude: Frozen, canned or dried fruits and vegetables.

A1040	Dairy products and eggs
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Include: Fresh milk (include chocolate milk and soya milk), butter, cheese (include deli cheese, cottage cheese, etc.), margarine, table cream, whipping cream, sour cream, fresh yogurt, eggs, etc.

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

A1050	Bakery products (in-house and commercial)
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Include: Fresh breads, rolls, buns, cakes, pies, pastries, doughnuts, bagels, etc.

Exclude: Frozen bakery products.

A1060	Candy, confectionery and snack foods
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Include: Candy, gum, chocolate and granola bars, candy floss, fruit pastilles, marshmallows, sesame bars and gingerbread houses, as well as nuts, popcorn, raisins, apples, etc., when coated or treated with candy, chocolate, molasses, sugar or syrup. Also include mixed nuts, salted nuts, salted seeds (e.g., sunflower seeds), trail mixes, potato chips, corn chips, cheese puffs, potato sticks, bacon crisps, cheese curls, brittle pretzels and other similar snack foods.

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

A1070	Deli, salad bars and prepared foods for take-out
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Include: Service delicatessen items: fresh deli meats, deli fish and other seafood, salads, barbecued chickens, etc. Also include prepared foods for take-out.

Exclude: Meals and lunches, cheese.

A1080	Frozen foods
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Include: Frozen entrées, frozen TV dinners, frozen meats, frozen fish and other seafood, frozen vegetables, frozen fruits, frozen juice concentrates, ice cream, frozen yogurt, sherbets, popsicles, frozen bakery goods, etc.

A1090	All other foods
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Include: Canned foods, dietetic foods, baby foods, rice, dried beans, dried fruits and vegetables, coffee, 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, prepackaged cookies and cakes, unpopped popcorn, etc.

Exclude: Pet food, meals and lunches.

Code Commodity Description

A2210 Cold non-alcoholic beverages

- Include: Fruit and vegetable juices or drinks (not frozen), iced tea, soft drinks, water, mineral water, non-alcoholic beer and other cold non-alcoholic beverages.
- Exclude: Milk and cream (see A1040), frozen juice concentrates (see A1080), drink crystals (see A1090).

A2220 Hot non-alcoholic beverages

- Include: Coffee, hot chocolate, tea and other ready-to-drink hot non-alcoholic beverages.
- Exclude: Packaged coffee, tea, hot chocolate and other packaged hot beverage products (see A1090).

A3000 Alcoholic beverages

- Include: Beer, wine, liquor, liqueurs, wine and liquor coolers, etc.
- Exclude: Alcoholic beverages served on premises.

B1010 Cosmetics and fragrances

- Include: Cosmetics, perfume, cologne, eau de toilette.
- Exclude: Facial, hand and body creams, nail polish and removers, skin lotions, toners, etc.

B1020 Other toiletries/personal care products

- Include: Toilet paper, facial tissue, hot water bottle, hair care preparations, tooth and denture pastes, (non-electric) toothbrushes, mouthwashes, deodorants, antiperspirants, suntan lotions, nail polish and removers, beauty soaps, facial, hand and body creams, skin lotions, toners, bath oils, disposable diapers, feminine hygiene products, baby care products, hair brushes, shaving creams, razors (non-electric) and blades, foot care, prophylactics, nail clippers and files, contact lens solutions and cleaners, wigs and hair pieces, cosmetic bags, etc.
- Exclude: Electric personal care appliances (shavers, razors, toothbrushes, hair dryers, curling irons, heating pads, etc.), drugs, cosmetics and fragrances, eyewear, hair accessories, home health care equipment and supplies (crutches, canes, wheelchairs, etc.).

B2010 Prescription eyewear

- Include: Prescription eyewear, including prescription sunglasses and contact lenses.
- Exclude: Eyewear bought without a prescription (including sunglasses), frames bought separately, eyeglass cases and other accessories, contact lens solutions and cleaners.

B2020 Non-prescription eyewear

- Include: Eyewear bought without a prescription, frames bought separately, non-prescription sunglasses, eyeglass cases and other accessories.
- Exclude: Prescription eyewear, including prescription sunglasses and contact lenses, contact lens solutions and cleaners.

B3000 Home health care and sick room equipment and supplies

- Include: First-aid kits, bedpans, bed tables, crutches, canes, walkers, wheelchairs, artificial limbs, hearing aids, etc. (include parts and accessories).
- Exclude: Eyewear, orthopedic shoes, exercise and fitness equipment, drugs/medications.

B4010 Prescription drugs

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

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

- Include: Painkillers, cold and cough remedies, laxatives, antacids, vitamins, herbal remedies, mineral health supplements, body enhancing supplements, power bars (nutritional), etc.
- Exclude: Drugs purchased with a prescription, other toiletries/personal care products.

C1010 Women's outerwear

- Include: Winter coats, parkas, anoraks, rainwear, windbreakers, ski clothing, fur, etc.
- Exclude: Suit jackets and blazers.

Code Commodity Description

C1020 Women's dresses and suits

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

Exclude: Wedding gowns and occupational uniforms.

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

Include: Skirts, pants (dress and casual), jeans, shorts, blazers/jackets, blouses, shirts, vests, sweaters, sweat tops and bottoms, T-shirts and other tops, etc. (include maternity tops and bottoms).

C1040 Women's hosiery

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

C1050 Women's lingerie, sleepwear and intimates

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

Exclude: Hosiery.

C1060 Other women's clothing

Include: Bathing suits, wedding gowns, occupational uniforms, clothing and accessories (e.g. gloves), aerobic clothing, etc.

Exclude: Very specialized sports clothing.

C1070 Women's fashion accessories

Include: Hats, gloves, mitts, scarves, purses, wallets, fashion knapsacks, belts, umbrellas, hair accessories (barettes), etc.

Exclude: Backpacks, wigs.

C2010 Men's outerwear

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

Exclude: Suits, sports jackets and blazers.

C2020 Men's suits, sports jackets and blazers

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

Exclude: Occupational uniforms.

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

Include: Pants/slacks (dress and casual), shorts, jeans, dress and casual shirts, T-shirts, sweaters, vests, sweat tops and bottoms.

C2040 Men's underwear, sleepwear and hosiery

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

C2050 Other men's clothing

Include: Bathing suits, occupational uniforms, clothing and accessories (e.g. gloves), aerobic clothing, etc.

Exclude: Very specialized sports clothing.

C2060 Men's accessories

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

Exclude: Wigs, toupees.

C3000 Girls' clothing and accessories

Include: Girls' clothing (sizes 7 to 16) and accessories.

Exclude: Very specialized sports clothing, used clothing.

C4000 Boys' clothing and accessories

Include: Boys' clothing (sizes 7 to 18) and accessories.

Exclude: Very specialized sports clothing, used clothing.

Code Commodity Description

C5000 Infants' and children's clothing and accessories

- Include: Infants' clothing (sizes 0 to 24 mos.), children's clothing (sizes 2 to 6X), cloth diapers, rattles, bibs, teething rings, potties, receiving and other blankets, baby bedding and linens, diaper bags, crib mobiles, nursery wall hangings, baby plastic pants, baby bottles, breast pumps, nursing pads.
- Exclude: Very specialized sports clothing, used clothing, disposable/paper diapers, children's books.

C6000 Unisex clothing

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

D1000 Luggage and leather goods

- Include: Luggage, trunks, duffel bags, backpacks, sport bags, leather and leather-like: briefcases, portfolios, school bags, travel accessories, etc.
- Exclude: Purses, wallets, billfolds, camera and instrument cases, fashion knapsacks, etc.

D2000 Jewellery and watches

- Include: Fine, costume and estate jewellery; pocket watches, wrist and pendant watches, etc.
- Exclude: Clocks, jewellery repair and watch repair.

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

- Include: Winter boots, rain boots, shoes, sandals, slippers, running shoes, walking shoes, hiking boots, basketball shoes, tennis shoes, court shoes, cross-trainers, etc. Also include cowboy boots, work boots, orthopedic shoes, and clip-on shoe accessories, etc.
- Exclude: Sport-specific cleated footwear for baseball, football and soccer, golf shoes, bowling shoes, broomball and curling shoes, ski boots and skates (ice, roller and in-line), etc.

G1010 Tableware, kitchenware, cookware and bakeware

- Include: Crystal and non-crystal tableware, crystal and non-crystal stemware, china (bone and other), flatware (silver, gold and other), kitchen knives, cutlery, glassware, bar accessories, baking tins and other bakeware, microwave ware, pots, pans, kitchen utensils, food storage containers, kitchen scales, timers, oven dishes and other cook/kitchenware, lunch boxes and food flasks. Also include picnic baskets and accessories.
- Exclude: Kitchen and table linens, pot holders, electrical kitchen appliances, disposable tableware (plastic plates, utensils and glasses, paper plates, cups and napkins, paper/plastic tablecloths, etc.).

G1020 Household cleaning supplies, chemicals and paper products

- Include: Powdered soaps, detergents and cleaners, bleaches, scouring powders and pads, waxes and polishers, fabric dyes, BBQ starter fuel, 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.), paper coffee filters, garbage bags, latex gloves, shoe polish.
- Exclude: Personal care products (toilet paper, facial tissues, shampoos, beauty soaps, etc.), automotive waxes and cleaners.

G1030 Other non-electric household supplies

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

G2010 Floor coverings and tiles

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

Code **Commodity Description**

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

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

G2030 Bedding, linens and bathroom accessories

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

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

G2040 Artworks and other home decorating products

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

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

H1010 Mattresses and foundations

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

Exclude: Headboards, crib mattresses, air mattresses, sofa beds, futons.

H1020 Nursery furniture and equipment

Include: Cribs, crib mattresses, junior/toddler beds, changing tables, carriages, strollers, playpens, highchairs, walkers, carriers, baby monitors, etc. (include parts and accessories).

Exclude: Car seats.

H1030 All other indoor furniture

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

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

H2010 Major appliances

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

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

H2020 Small electrical appliances

Include: Floor polishers, sewing machines, vacuum cleaners (central and household), 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, razors, toothbrushes, hair dryers, curling irons, heating pads, foot care appliances), etc. (include parts and accessories).

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

H3010 Televisions and audio/video equipment

Include: Televisions, VCRs, radios, sound systems, amplifiers, mixers, speakers, microphones, sound boards, video cameras/cases, CD/MP3 players (include portable), DVD players, tape decks, tape recorders, blank audio and video tapes, etc. (include parts and accessories).

Exclude: Still and digital cameras, slide projectors, slides, screens, prerecorded audio and video tapes and discs, musical instruments, car radios, car tape decks, car CD and DVD players and car speakers (see V3020).

Code Commodity Description

H3020 Still and digital cameras and related photographic equipment and supplies

- Include: Still and digital cameras/cases, slide projectors, slides and screens, camera cases, lenses, tripods, film, flash attachments, photo albums, etc. (include parts and accessories).
Exclude: Video cameras and related equipment and supplies, picture frames, binoculars.

H3030 Computers, components and related equipment

- Include: Computers (include any preloaded software), hard drives, CD-ROM drives, DVD drives, memory chips, blank CDs, blank DVDs, blank computer diskettes, webcams, modems, printers, scanners, plotters, keyboards, monitors, integrated circuits, cables, anti-glare screens, monitor stands, computer batteries, external numeric keypads, mice, mouse pads, CD/DVD diskette storage boxes, cases/racks, personal digital assistants (PDAs), etc. (include parts and accessories).
Exclude: Software, fax machines, printer paper, used computers, used components and equipment, electronic games and games systems.

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

- Include: Software for business and entertainment, multimedia items (includes a book and cassette or disk that are packaged and sold together).
Exclude: Electronic games and game systems (Nintendo, Playstation, XBox, etc.) and accessories, talking books, books on the subject of software, blank CDs, DVDs and diskettes.

H3050 Telephones and home office electronics

- Include: Telephones, cellular phones, answering machines, adding machines, fax machines, typewriters, pagers, calculators, photocopiers, etc. (include parts and accessories).
Exclude: Computer-related equipment (see H3030); prepaid air time for cellular phones.

K1010 Plumbing, heating, cooling and electrical equipment and supplies

- Include: Furnaces and filters, ductwork, humidifiers attached to furnaces, central air conditioners, air exchangers, air cleaners, water purifiers, water heaters, woodstoves, fireplace inserts and related equipment, baseboard heaters, pipes and valves for plumbing, bathtubs, bathtub/shower enclosures, whirlpools, indoor jacuzzis, saunas, toilets, sinks, faucets, laundry tubs, pumps, fuse boxes, electrical wiring, light switches and plugs, power generators, etc.
Exclude: Outdoor jacuzzis, fireplace accessories and screens, outdoor hot tubs, bathroom cabinets, drainage pipes.

K1020 Paint, wallpaper and related supplies

- Include: Household paint, stain, thinners, brushes, wallpaper, paste, scrapers, etc.
Exclude: Craft and artists' paints and thinners, automotive paints, glass.

K1030 Tools, hand and power and accessories

- Include: Ladders, carpenters' tools, mechanics' tools, snow shovels, portable power tools, bench power tools, axes, picks, wrenches, screwdrivers, saws, planes, clamps, trowels, hammers, pliers, drills, sanders, files, chisels, routers, toolboxes, measuring tapes, etc.
Exclude: Chainsaws, garden tools, hoes, rakes, garden shovels, spades, etc.

K1040 Hardware

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

K1050 Lumber and other building materials

- Include: Lumber, pressure treated wood, particle board, plywood, panelling, moulding, drywall, plaster, cement, concrete products, bricks, paving stones, siding, fencing, decking, windows, doors, sashes, screens, skylights, shutters, roof trusses, vents, eavestroughing, insulation, vapour barriers, housewrap, drainage pipes, shingles and other roofing materials, weatherstripping, caulking, sheet glass (non-automotive), cabinets (kitchen, bathroom, etc.), countertops, stairs, railings, mantels, ceiling tiles, chimney pieces, mantel pieces, etc.
Exclude: Hardwood flooring, tiles, marble, granite.

Code **Commodity Description**

K1060 Other hardware and building products not elsewhere classified

- Include: Weather vanes, lightning rods, awnings, car shelters, shop vacs, garage door openers, security/alarm systems, water pressure cleaners, chemical driveway cleaners, concrete and asphalt sealers, flagpoles, mailboxes, house numbers, door chimes, medicine cabinets, shelving, chain, wire, rope, tarps, docks, blueprints, sandpaper, duct tape, etc.
- Exclude: Fees for drawing up blueprints (see S4000).

L1010 Bicycles and biking equipment and accessories

- Include: Bicycles, tires and tubes, pumps, helmets, locks and other biking accessories, specialized biking clothing not for street wear, three-wheeled non-motorized bikes for adults.
- Exclude: Tricycles for children.

L1020 Hunting, fishing and camping equipment and supplies

- Include: Firearms and ammunition (all kinds), bows and arrows (all kinds), fishing tackle and other equipment, hunting blinds, tents, sleeping bags, camping-type air mattresses, hunting and camouflage clothing, hip waders, lanterns, picnic coolers, camping stoves, bait, etc.
- Exclude: Tent trailers.

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

- Include: Nets, balls, hockey skates, ringette equipment, cleated footwear, team uniforms and all other related equipment.
- Exclude: Baseball caps, and other sports ready-to-wear clothing.

L1040 Ski equipment and accessories (alpine and cross country) and snowboard equipment and accessories

- Include: Skis, ski boots, bindings, ski poles, ski goggles, snowboards, specialized aerodynamic racing suits and accessories.
- Exclude: Ski jackets and apparel, water ski equipment.

L1050 Golf equipment and accessories

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

L1060 Exercise and fitness equipment

- Include: Home gyms, stationary bikes, rowing machines, abdominal exercisers, free weights, exercise balls, etc.
- Exclude: Exercise clothing, exercise videos.

L1070 All other sporting goods

- Include: Figure skates, in-line skates, skateboards, roller skates, sailboards, rock climbing equipment and accessories, tennis and squash equipment, ping pong equipment, badminton equipment, pool/snooker tables and accessories, life jackets, wet suits, saddlery, tack, water skis and equipment, scuba equipment, bowling shoes and equipment, broomball shoes and equipment, curling shoes and equipment, snorkels, goggles, binoculars, water air mattresses, dance shoes, trampolines, boxing equipment, etc.
- Exclude: Used sporting goods.

L2000 Toys, games and hobby supplies

- Include: Toys, tricycles for children, dolls, stuffed animals, wagons, sleds and sleighs, table soccer, air hockey, table hockey, dart boards, chess sets, board games, electronic games and game systems (e.g., Nintendo, Playstations, XBox, etc.), chemistry sets, model kits, train sets, puzzles, playing cards, etc.
- Exclude: Computer software games, three-wheeled bikes for adults, used toys and games.

L3000 Fabrics, yarns, sewing supplies and notions

- Include: Fabrics, knitting yarns, ribbons, upholstery fabric and foam, needles, threads, buttons, sewing kits, etc.
- Exclude: Sewing machines.

Code Commodity Description

L4000 Craft and artists' supplies

- Include: Craft supplies and products (including paints), handicraft kits, artist's paints, brushes, easels, stained glass-making supplies, craft glue guns and glue sticks, etc.
 Exclude: Household and industrial glues and adhesives.

L5000 Musical instruments, accessories and supplies

- Include: Musical instruments, parts and accessories, sheet music.
 Exclude: Amplifiers, sound boards, mixers, speakers, microphones.

L6000 Prerecorded audio and video tapes and discs (and records) sales

- Include: Prerecorded CDs, DVDs, video and audio tapes, etc.
 Exclude: Talking books, CD and DVD video rental (see S1000).

L7010 Books, hard cover and paperback

- Include: Textbooks, reference books, children's books, bibles, atlases and all other books, including books in electronic format (talking books).
 Exclude: Multimedia 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, brochures, pamphlets, owners' manuals, comic books, etc.

L7020 Newspapers, magazines and other periodicals

- Include: Newspapers, magazines, periodicals, comic books, etc.

P1010 Lawn/Garden/Patio furniture

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

P1020 Outdoor power equipment

- Include: Snowblowers, lawnmowers, garden tractors and attachments, tillers, mulchers, chippers, leaf blowers, chainsaws, etc.

P1031 Nursery stock and supplies

- Include: Plants, bushes, trees, shrubs, sod, seeds, bulbs, cuttings, earth, fertilizers, pesticides, herbicides, real cut Christmas trees, outdoor soil, etc.
 Exclude: Indoor cut flowers, indoor potted plants.

P1032 Other lawn and garden related products

- Include: Pools (above-ground and in-ground) and pool supplies, outdoor hot tubs/Jacuzzis, ponds and accessories, barbeques and accessories, wheelbarrows, pruners, garden tools, hoses, garden shovels, spades, hoes, rakes, garden sheds, lawn ornaments, outdoor specialty lighting (security/landscape/patio), outdoor urns, outdoor planters, gazebos, composters, picnic tables, sprinklers, playground structures, playground equipment, etc.
 Exclude: Picnic baskets and accessories.

R1010 Motor homes, travel trailers and truck campers

- Include: Motor homes, travel trailers, tent trailers, folding camping trailers, truck campers and converted vans (include non-automotive parts and accessories).
 Exclude: Mobile homes, tires and other automotive type parts and accessories sold separately, used motor homes, travel trailers and truck campers, used parts and accessories.

R1020 Motorcycles and scooters

- Include: Motorcycles, scooters, motorbikes, mopeds and all-terrain vehicles (ATVs) (include non-automotive parts and accessories and related trailers).
 Exclude: Tires and other automotive type parts and accessories sold separately (see V3020), used motorcycles and scooters, used parts and accessories.

Code **Commodity Description**

R1030 Boats and other recreational vehicles and accessories

- Include: Fishing and speed boats and motors, canoes, kayaks, rowboats, sailboats, houseboats, cabin cruisers, yachts, paddle boats, dinghies, personal watercraft (PWCs), aircraft, snowmobiles, golf carts, dune buggies, paddles, oars, sails, anchors, etc. (include non-automotive parts and accessories and related trailers).
- Exclude: Used boats and other recreational vehicles and accessories, used parts and accessories, sail boards, life jackets, motorcycles, mopeds, motorbikes and all-terrain vehicles (ATVs), trailer tires sold separately.

S1000 Receipts from the rental of CDs, DVDs, video tapes and video games

S2000 Other rental and leasing receipts/commission

- Include: Tables, chairs, tableware and other party supplies, tools, machinery, appliances, furniture, electronics, clothing, costumes, trailers, recreational vehicles (RVs), farm equipment, etc.
- Exclude: Rental and leasing of cars, pickup trucks, vans, minivans, jeeps and other sport utility vehicles (SUVs), buses, heavy and medium trucks (also exclude revenue from the rental of space or dwellings).

S3000 Repair receipts/commission

- Include: Revenue from the repair of appliances, pools, jacuzzis, spas, electronics, clocks, jewellery, watches, shoes, bicycles, furniture, musical instruments, recreational vehicles (e.g., boats, snowmobiles, tent trailers, motorcycles, etc.), farm equipment, piano tuning and repairs.
- Exclude: Automotive repairs.

S4000 Receipts/commissions from the provision of a service

- Include: Lottery tickets, post office (stamps), banking machines (ATMs), photocopying, faxing, bus tickets, bottle deposits, 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, haircutting, manicures, key cutting, fees for beer-making or wine-making, fees for drawing up blueprints, warranty, storage, lessons, courses, skate sharpening, engraving, licenses (fishing, hunting, etc.), delivery charges, freight charges, calling cards, prepaid air time for cellular phones, fabric protection, etc.
- Exclude: Automotive servicing (see V4000), automotive upholstery.

S5000 Meals and lunches

- Include: Revenue from sandwich bars, lunch counters, restaurants, diners, delicatessens, coffee shops, cafeterias, ice cream cones and alcoholic beverages served on premise, etc.
- Exclude: Deli foods and prepared foods for take-out.

U1010 Automotive fuels

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

U1020 Automotive oils and additives

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

V1010 New cars

- Include: New cars.
- Exclude: Parts and accessories.

V1020 New light trucks, vans, minivans and sport utility vehicles (SUVs)

- Include: New pickup trucks, vans, minivans, jeeps and other sport utility vehicles (SUVs).
- Exclude: Parts and accessories, converted vans.

V1030 New medium/heavy trucks and buses

- Include: New class 4, 5, 6, 7 and 8 trucks, and buses.
- Exclude: Parts and accessories.

Code	Commodity Description
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V2010	Used cars
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Include:	Used cars (including antiques).
Exclude:	Parts and accessories.

V2020	Used light trucks, vans, minivans and sport utility vehicles (SUVs)
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Include:	Used (include antique) pickup trucks, vans, minivans, jeeps and other sport utility vehicles (SUVs).
Exclude:	Parts and accessories, converted vans.

V2030	Used medium/heavy trucks and buses
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Include:	Used class 4, 5, 6, 7 and 8 trucks, and buses.
Exclude:	Parts and accessories.

V3010	Tires (new, used and retreaded)
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Include:	New, used and retreaded tires and tubes for cars, pickup trucks, vans, minivans, jeeps and other sport utility vehicles (SUVs), buses, heavy and medium trucks, recreational vehicles (RVs), farm equipment and utility trailers.
Exclude:	Rims, hubcaps.

V3020	Other automotive parts and accessories (new, used and rebuilt)
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Include:	Automotive parts and accessories for cars, pickup trucks, vans, minivans, jeeps and other sport utility vehicles (SUVs), buses, heavy and medium trucks, recreational vehicles (RVs), farm equipment (include shock absorbers, windshields, radiators, wheels, hubcaps, car radios, CD and DVD players, tape decks, speakers, alarm systems, batteries, block heaters, spark plugs, engines and engine parts, mufflers, resonators, exhaust and tailpipes, fenders, bumpers, body parts, horns, jacks (hydraulic and otherwise), mirrors, air conditioners, antennas, automotive paints and cleaning compounds, buffers, floor mats, roll bars, roof racks, seat covers, infant car seats, ski carriers, trailer hitches, windshield wiper blades, ice scrapers, battery chargers, remote car starters, etc.).
Exclude:	Tires and tubes.

V4000	Labour receipts from automotive repairs, maintenance and service
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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, automobile upholstery service, etc.).
Exclude:	Labour receipts from repairs of recreational vehicles (RVs) and farm equipment (see S3000).

V5000	Receipts from automotive rental
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Include:	Receipts from rental of automobiles (cars, vans, trucks, etc.).
Exclude:	Trailer rental, recreational vehicles (RVs) rental and farm equipment rental.

X0100	Beer-making and wine-making supplies
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Include:	Concentrates, malts, chemicals, corks, labels, bottles, etc.
Exclude:	Fees for beer-making and wine-making (see S4000).

X0200	Pet food, supplies and accessories
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Include:	Pet foods, snacks and treats, wild bird feed, pet toys, leashes, shampoo, clippers, aquariums, cages, beds, etc.
Exclude:	Pets (see X0700), tack, saddlery.

X0300	Tobacco products and supplies
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Include:	Tobacco, cigarettes, cigars, pipes, lighters, rolling machines, matches, cigarette holders, snuff, etc.
Exclude:	Matches.

X0400	Giftware, novelties and souvenirs
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Include:	Crest, pins, gift baskets, key chains rings and tags.
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Code Commodity Description

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

Include: Writing paper/pads, thank-you notes, greeting cards, invitations, postcards, computer printer paper, copier paper, file folders, diaries, planners, agendas, giftwrap, gift bags, tags, boxes, party favours and streamers, pens, pencils, markers, rulers, scotch tape, binders, staplers and staples, desk accessories, maps, calendars, etc.

Exclude: Artists' supplies.

X0600 Cut flowers, indoor potted plants and related floral supplies

Include: Cut flowers, indoor potted plants, fertilizers, insecticides and pesticides for indoor use, etc.

Exclude: Outdoor nursery stock and supplies.

X0700 Pets

Include: Domestic and exotic household pets.

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

X0800 Collectors' items

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

X0900 Manufactured mobile homes (new and used)

X1000 Monuments and tombstones

Include: Coffins, cremation urns.

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

Include: New and used tractors, hay balers, harrows, combines, animal feed, crop seed, fertilizer, veterinary supplies, horse and cattle trailers and other specialized farm equipment (include parts and accessories), etc.

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

X1200 Professional and scientific instruments and equipment

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

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

Include: Used sporting goods, clothing, footwear, furniture, appliances, computers, electronics, books, musical instruments, musical recordings, CDs, DVDs, video tapes, laser discs, antiques, recreational vehicles (RVs), non-automotive parts and accessories of recreational vehicles (RVs).

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

X1400 Household fuels

Include: Natural gas and propane for household use, electricity, heating oils, kerosene, wood for stoves and fireplaces, coal, wood pellets, camp stove fuel, fondue fuel, etc.

Exclude: Automotive fuels and fuels for cigarette lighters and BBQ starters.

Y0000 Other

Include: Any revenue/commissions earned on the sale of products not listed above e.g., ice cubes/blocks, fireworks, trophies, gift certificates, utility trailers not elsewhere classified, safety equipment (gloves, goggles, helmets, masks, ear protectors, etc.).