

ANNEX C⁽¹⁾

COMMON METHOD OF CALCULATION

I. For the purposes of calculating the value added for all agricultural, forestry and fisheries undertakings, the following shall be taken into account exclusive of value added tax:

1. the value of the total final production including farmers own consumption of the classes 'agricultural products and game' and 'wood in the rough' as set out in points IV and V below, plus the output of the processing activities referred to in point V of Annex A;
 2. the value of the total inputs required to achieve the production referred to in (1);
 3. the value of the gross fixed-asset formation in connection with the activities listed in Annexes A and B.
- II. To determine the deductible taxable inputs and outputs of flat-rate farmers, the inputs and outputs of farmers taxed under the normal value added tax scheme shall be deducted from the national accounts, taking into account the same factors as those in paragraph I.
- III. The value added for flat-rate farmers is equal to the difference between the value of total final production, exclusive of value added tax, as referred to in point I (1), and the total value of inputs as referred to in point I (2) together with gross fixed-asset formation as referred to in point I (3). All these factors relate to flat-rate farmers only.

IV. AGRICULTURAL PRODUCTS AND GAME

	<i>SOEC code number</i>	
Cereals (excluding rice)		
Wheat and spelt	10.01.11	1
	10.01.19	1
Winter vheat and spelt	—	
Spring wheat	—	
Durum wheat	10.01.51	
	10.01.59	
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
k	I.e. services which are normally provided by agricultural holdings themselves, e.g. ploughing, mowing and reaping threshing, tobacco drying, sheep-shearing, care of animals.	

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Winter wheat	—	
Spring wheat	—	
Rye and meslin		
Rye	10.02.00	
Winter rye	—	
Spring rye	—	
Meslin	10.01.11 10.01.19	2 2
Barley	10.03.10 10.03.90	
Spring barley	—	
Winter barley	—	
Oats and summer meslin		
Oats	10.04.10 10.04.90	
Summer meslin	—	
Maize	10.05.10 10.05.92	
Other cereals (excluding rice)		
Buckwheat	10.07.10	
Millet	10.07.91	
Grain sorghum	10.07.95	
Canary seed	10.07.96	
Cereals, not elsewhere specified (excluding rice)	10.07.99	
Rice (in the husk or paddy)	10.06.11	
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
k	I.e. services which are normally provided by agricultural holdings themselves, e.g. ploughing, mowing and reaping threshing, tobacco drying, sheep-shearing, care of animals.	

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Pulses		
Dried peas and fodder peas	07.05.11	
Dried peas (other than for fodder)	—	
Dried peas (excluding chick peas)	—	
Chick peas	—	
Fodder peas	—	
Haricot beans, broad and field beans		
Haricot beans	07.05.15	
Broad and field beans	07.05.95	
Other pulses		
Lentils	07.05.91	
Vetches	12.03.31	2
Lupins	12.03.49	2
Dried pulses not elsewhere specified, pulse mixtures and cereal and pulse mixtures	07.05.97	
Roots (brassicacae group for fodder)		
Potatoes		
Potatoes (excluding seed potatoes)		
New potatoes	07.01.13 07.01.15	
Main crop potatoes	07.01.17 07.01.19	
Seed potatoes	07.01.11	
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
k	I.e. services which are normally provided by agricultural holdings themselves, e.g. ploughing, mowing and reaping, threshing, tobacco drying, sheep-shearing, care of animals.	

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Sugar beet	12.04.11	
Mangolds and fodder beet; swedes, fodder carrots and fodder turnips; other roots and fodder brassicas		
Mangolds and fodder beet	12.10.10	
Swedes, fodder carrots, fodder turnips		
Swedes		
Fodder carrots, fodder turnips		
Fodder cabbages and kales	12.10.99	2
Other roots and fodder brassicas		
Jerusalem artichokes	07.06.10	
Sweet potatoes	07.06.50	
Roots and fodder brassicas not elsewhere specified	07.06.30 12.10.99	3
Industrial crops		
Oil seeds and oleaginous fruit (excluding olives)		
Colza and rape seed	12.01.91	
Winter colza	—	
Summer colza	—	
Rape	—	
Sunflower seed	12.01.95	
Soya beans	12.01.40	
Castor seed	12.01.50	
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
k	I.e. services which are normally provided by agricultural holdings themselves, e.g. ploughing, mowing and reaping threshing, tobacco drying, sheep-shearing, care of animals.	

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Linseed	12.01.61 12.01.69	
Sesame, hemp, mustard and poppy seed		
Sesame seed	12.01.97	
Hemp seed	12.01.94	
Mustard seed	12.01.92	
Oil poppy and poppy seed	12.01.93	
Fibre plants		
Flax	54.01.10	
Hemp	57.01.10	
Unmanufactured tobacco (including dried tobacco)	24.01.10 24.01.90	
Hops	12.06.00	
Other industrial crops		
Chicory roots	12.05.00	
Medicinal plants, aromatics, spices and plants for perfume extraction		
Saffron	09.10.31	
Caraway	07.01.82	
Medicinal plants, aromatics, spices and plants for perfume extraction not elsewhere specified	09.09 (11-13-15-17-18) 09.10 (11-20-51-55-71) 12.07 (10-20-30-40-50-60-70-80-91-99)	
Fresh vegetables		
Cabbages for human consumption		
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
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Cauliflowers	07.01.21 07.01.22	
Other cabbages		
Brussels sprouts	07.01.26	
White cabbages	07.01.23	
Red cabbages		
Savoy cabbages	07.01.27	1
Green cabbages		
Cabbages not elsewhere specified		
Leaf and stalk vegetables other than cabbages		
Celery and celeriac	07.01.51 07.01.53 07.01.97	2
Leeks	07.01.68	
Cabbage lettuces	07.01.31 07.01.33	
Endives	07.01.36	1
Spinach	07.01.29	
Asparagus	07.01.71	
Witloof chicory	07.01.34	
Artichokes	07.01.73	
Other leaf and stalk vegetables		
Corn salad	07.01.36	2
Cardoons and edible thistle	07.01.37	
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
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Fennel	07.01.91	
Rhubarb	07.01.97	1
Cress		
Parsley		
Broccoli		
Leaf and stalk vegetables not elsewhere specified		
Vegetables grown for fruit		
Tomatoes	07.01.75 07.01.77	
Cucumbers and gherkins	07.01.83 07.01.85	
Melons	08.09.10	
Aubergines, marrows and pumpkins, courgettes	07.01.95	
Sweet capsicum	07.01.93	
Other vegetables grown for fruit	07.01.97	3
Root and tuber crops		
Kohlrabi	07.01.27	2
Turnips	07.01.54	
Carrots		
Garlic	07.01.67	
Onions and shallots	07.01 (62-63-66)	
Beetroot (red beet)	07.01.56	
Salsify and scorzonera	07.01.59	
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
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Other root and tuber crops (chives, radishes, French turnips, horse radishes)		
Pod vegetables		
Green peas	07.01.41 07.01.43	
Beans	07.01.45 07.01.47	
Other pod vegetables	07.01.49	
Cultivated mushrooms	07.01.87	
Fresh fruit, including citrus fruit (excluding grapes and olives)		
Dessert apples and pears		
Dessert apples	08.06 (13-15-17)	
Dessert pears	08.06 (36-38)	
Cider apples and perry pears		
Cider apples	08.06.11	
Perry pears	08.06.32	
Stone fruit		
Peaches	08.07.32	
Apricots	08.07.10	
Cherries	08.07 (51-55)	
Plums (including greengages, mirabelles and quetsches)	08.07 (71-75)	
Other stone fruit	08.07.90	
Nuts		
Walnuts	08.05.31	
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
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j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
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Hazelnuts	08.05.91	
Almonds	08.05.11 08.05.19	
Chestnuts	08.05.50	
Other nuts (excluding tropical nuts)		
Pistaches	08.05.70	
Nuts not elsewhere specified	08.05.97	1
Other tree fruits		
Figs	08.03.10	
Quinces	08.06.50	
Other tree fruits, not elsewhere specified (excluding tropical fruit)	08.09.90	1
Strawberries	08.08 (11-15)	
Berries		
Blackcurrants and red currants		
Blackcurrants	08.08.41	
Red currants	08.08.49	1
Raspberries		
Gooseberries	08.08.90	1
Other berries (e.g. cultivated blackberries)	08.09.90	2
Citrus fruit		
Oranges	08.02 (21-22-24-27)	
Mandarins and clementines	08.02 (32-36)	
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
k	I.e. services which are normally provided by agricultural holdings themselves, e.g. ploughing, mowing and reaping, threshing, tobacco drying, sheep-shearing, care of animals.	

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Lemons	08.02.50	
Grapefruit	08.02.70	
Other citrus fruit	08.02.90	
Citrons	—	
Limes	—	
Bergamots	—	
Citrus fruit not elsewhere specified	—	
Grapes and olives		
Grapes		
Table grapes	08.04 (21-23)	
Other grapes (for wine-making, fruit juice production and processing into raisins)	08.04 (25-27)	
Olives		
Table olives	07.01.78	
Other olives (for olive oil production)	07.01.79 07.03.13	
Other crop products		
Fodder crops ^a	12.10.99	1
Nursery products		
Fruit trees and bushes	06.02 (19-40-51-55)	
Vine slips	06.02 (10-30)	
Ornamental trees and shrubs	06.02 (71-75-79-98)	
Forest seedlings and cuttings	06.02.60	
Vegetable materials used primarily for plaiting		
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
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Osier, rushes, rattans	14.01 (11-19-51-59)	
Reeds, bamboos	14.01 (31-39)	
Other vegetable materials used primarily for plaiting	14.01.90	
Flowers, ornamental plants and Christmas trees		
Flower bulbs, corms and tubers	06.01.10	
Ornamental plants	06.01 (31-39)	
Cut flowers, branches and foliage	06.03 (11-15-90) 06.04 (20-40-0) 06.04.90	
Christmas trees		
Perennial plants	06.02.92	
Seeds		
Agricultural seeds (1)	06.02.95 12.03 (11-19-35-39-44-46-84-86-89)	
	12.03.31	1
	12.03.49	1
Flower seeds	12.03.81	
Products gathered in the wild ^c	07.01 (88 — 89)	
	08.05.97	2
	08.08.31	
	08.08.35	
	08.08.49	2
	08.08.90	2
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
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	23.06.10	1
By-products from cultivation of: ^d	12.08 (10 — 31) 12.08.90 12.09.00	
Cereals (excluding rice)	13.03.12	
Rice	14.02 (10-21-23-25-29)	
Pulses	14.03.00 14.04.00	
Root crops	14.05 (11 — 19) 15.16.10	
Industrial crops	23.06.10	
Fresh vegetables	23.06.30	
Fruit and citrus fruit	13.01.00	2
Grapes and olives		
Other crops		
Crop products not elsewhere specified		
Grape must and wine		
Grape must	22.04.00	
Wine	22.05 (21-25-31-35-41-44-45-47-51-57-59-61-69)	
By-products of wine production ^e	23.05.00	
Olive oil		
Pure olive oil ^f	15.07.06	
Olive oil, unrefined ^f	15.07 (07 — 08)	
By-products of olive oil extraction ^g	23.04.05	
Cattle		
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
k	I.e. services which are normally provided by agricultural holdings themselves, e.g. ploughing, mowing and reaping threshing, tobacco drying, sheep-shearing, care of animals.	

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Domestic cattle	01.02 (11-13-14-15-17)	
Calves	—	
Other cattle, less than one year old	—	
Heifers	—	
Cows	—	
Male breeding animals		
One to two years old	—	
More than two years old	—	
Cattle for slaughtering and fattening		
One to two years old	—	
More than two years old	—	
Pigs		
Domestic pigs	01.03 (11 — 15 — 17)	
Piglets	—	
Young pigs	—	
Pigs for fattening	—	
Sows and gilts for breeding	—	
Breeding boars	—	
Equines		
Horses	01.01 (11 — 15 — 19)	
Donkeys	01.01.31	
Mules and hinnies	01.01.50	
Sheep and goats		
Domestic sheep	01.04 (11 — 13)	
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
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Domestic goats	01.04.15	
Poultry, rabbits, pigeons and other animals		
Hens, cocks, cockerels, pullets, chicks	01.05 (10 — 91)	
Ducks	01.05.93	
Geese	01.05.95	
Turkeys	01.05.97	
Guinea fowl	01.05.98	
Domestic rabbits	01.06.10	
Domestic pigeons	01.06.30	
Other animals		
Bees	—	
Silkworms	—	
Animals reared for fur	—	
Snails (excluding sea-snails)	03.03.66	
Animals not elsewhere specified	01.06.99 02.04.99	1
Game and game meat		
Game ^h	01.01.39 01.02.90 01.03.90 01.04.90 01.06.91	
Game meat	02.04.30	
Milk, untreated		
Cows' milk	—	
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
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j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
k	I.e. services which are normally provided by agricultural holdings themselves, e.g. ploughing, mowing and reaping threshing, tobacco drying, sheep-shearing, care of animals.	

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Ewes' milk	—	
Goats' milk	—	
Buffalo milk	—	
Eggs		
Hens' eggs		
Hatching eggs	04.05.12	1
Other	04.05.14	
Other eggs		
Hatching eggs	04.05.12	2
Other	04.05.16 04.05.18	
Other livestock products		
Raw wool (including animal hair ^f)	53.01 (10 — 20) 53.02 (93 — 95)	
Honey	04.06.00	
Silkworm cocoons	50.01.00	
By-products of livestock production ⁱ	15.15.10 43.01. (10 — 20 — 30 — 90) 53.02.97	
Livestock products not elsewhere specified		
Agricultural services^k		
Agricultural products almost exclusively imported		
Tropical oil seeds and oleaginous fruit		
Groundnuts	12.01.11 12.01.15	
Copra	12.01.20	
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
k	I.e. services which are normally provided by agricultural holdings themselves, e.g. ploughing, mowing and reaping, threshing, tobacco drying, sheep-shearing, care of animals.	

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Palm nuts and kernels	12.01.30	
Cotton seed	12.01.96	
Oil seeds and oleaginous fruit not elsewhere specified	12.01.99	
Tropical fibre plants		
Cotton	55.01.00	
Other fibre plants		
Manila hemp	57.02.00	
Jute	57.03.10	
Sisal	57.04.10	
Coir	57.04.30	
Ramie	54.02.00	
Fibre plants, not elsewhere specified	57.04.50	
Other tropical plants for industrial use		
Coffee	09.01.11	
Cocoa	18.01.00	
Sugar cane	12.04.30	
Tropical fruit		
Tropical nuts		
Coconuts	08.01.75	
Cashew nuts	08.01.77	
Brazil nuts	08.01.80	
Pecans	08.05.80	
Other tropical fruit		
Dates	08.01.10	
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
k	I.e. services which are normally provided by agricultural holdings themselves, e.g. ploughing, mowing and reaping threshing, tobacco drying, sheep-shearing, care of animals.	

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Bananas	08.01 (31 — 35)	
Pineapples	08.01.50	
Papaws	08.08.50	
Tropical fruit, not elsewhere specified	08.01 (60 — 99)	
Ivory, unpolished	05.10.00	
a	E.g. hay, clover (excluding brassicas).	
b	Excluding cereal seeds, rice seeds and seed potatoes.	
c	E.g. wild mushrooms, cranberries, bilberries, blackberries, wild raspberries, etc.	
d	E.g. straw, beet and cabbage tops, pea and bean husks.	
e	E.g. wine lees, argol, etc.	
f	The distinction between these two products is based on the method of processing rather than on different production stages.	
g	E.g. olive oil cakes and other residual products of olive oil extraction.	
h	Live game includes only specially reared game and other game kept in captivity.	
i	If it is a principal product.	
j	E.g. skins and animal hair and pelts of slaughtered game, wax, manure, liquid manure.	
k	I.e. services which are normally provided by agricultural holdings themselves, e.g. ploughing, mowing and reaping threshing, tobacco drying, sheep-shearing, care of animals.	

V. WOOD IN THE ROUGH

Coniferous timber for industrial uses

Coniferous long timber

logs

(1) fir, spruce, douglas

(2) pine, larch

mine timber

(1) fir, spruce, douglas

(2) pine, larch

other long timber

(1) fir, spruce, douglas

(2) pine, larch

Coniferous plywood

fir, spruce, douglas

pine, larch

Coniferous firewood

Fir, spruce, douglas

Pine, larch

Leaf-wood for industrial uses

Long timber (leaf-wood)

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logs

(1) oak

(2) beech

(3) poplar

(4) other

mine timber

(1) oak

(2) other

other long timber

(1) oak

(2) beech

(3) poplar

(4) other

Plywood (leaf)

oak

beech

poplar

other

Firewood (leaf)

oak

beech

poplar

other

Forestry services⁽²⁾

Other products (e.g. bark, cork, resin)

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- (1) The classification used in this Annex is that used in the Economic Accounts for Agriculture of the Statistical Office of the European communities (SOEC).
- (2) I.e. services which are usually performed by forestry undertakings themselves (e.g. felling of timber).