ANNEX

Circular on the Updating of Table SB109 (CINU)

Breakdown of changes made in the new version

1. The following accounts have been added to the Agriculture, Livestock, Hunting, Forestry, Fishing, and Related Services Activities section of Table SB109:

Account	Description	Definition
A.01.011.0111.01113	Oilseeds	Includes the cultivation of oilseeds such as soybeans, peanuts, cottonseed, castor beans, flaxseed, mustard seeds, sunflower seeds, sesame seeds, and other oilseeds not elsewhere classified.
A.01.011.0113.01133	Vegetable cultivation	Encompasses the cultivation of vegetables with leaves and leafy stems like cabbage, cauliflower, broccoli, lettuce, chicory, spinach, and other leafy or stemmed vegetables. Also covers the cultivation of fruit-bearing vegetables including cucumbers, pickles, watermelons, melons, tomatoes, bell peppers, chili peppers, eggplants, and other fruit-bearing vegetables. Additionally, includes the cultivation of mushrooms, truffles, and vegetable seeds excluding beet seeds. Also, includes the cultivation of sugar beets and other vegetables.
A.01.011.0113.01134	Root and tuber crop cultivation	Involves the cultivation of roots, bulbs, and tuber vegetables such as garlic, turnips, parsley, chives, cilantro (including shallots), carrots, leeks, and other tuber or bulb vegetables. Also includes the cultivation of sweet potatoes, cocoyam, yams, cassava, taro, and other roots and tubers. Excludes onions (account A.01.011.0113.01132) and potatoes (account A.01.011.0113.01131)
A.01.011.0119.01193	Other non- perennial produce	This classification encompasses the cultivation of all other non-perennial crops such as fodder beet or kohlrabi, forage, clover, alfalfa, sainfoin, corn, and other grasses for forage, kale, and similar forage products. Also covers the cultivation of beet seeds (excluding sugar beet), forage seeds and plants, and flower cultivation including flower cutting and flower bud production, and cultivation of flower seeds. Excludes the cultivation of sugar beets (see 0113) and non-perennial spices, aromatic, medicinal, and pharmaceutical crops (see 0128).
A.01.012.0127.01273	Other beverage crops	This classification encompasses the cultivation of beverage products such as tea, mate, cocoa, and other beverage crops. Excludes coffee (account A.01.012.01127.01271).

Account	Description	Definition
A.01.014.0147.00000	Raw milk production	This classification includes the production of raw milk from cows, buffaloes, sheep, and goats. Excludes milk processing (see 1050).
A.01.014.0149.01499	Other animal farming	This classification includes breeding of semi- domesticated or other live animals such as ostriches, emus, other birds (except poultry), insects, rabbits, and other valuable fur animals. Also includes animal breeding for fur production, bird or reptile skin from ranching, earthworm farms, land mollusk farms, snail farms, etc. Silkworm breeding, production of silkworm cocoons, pet breeding including cats and dogs, birds such as parrots and pigeons, hamsters, etc. Breeding of various animals is also covered. Excludes production of hides and skins from ordinary hunting and trapping (see 0170), frog, crocodile, and sea worm farm operations (see 0321), pet training (see 9609), fish farming (see 032), and beekeeping (raising bees to produce beeswax, pollen, and honey goes into account A.01.014.0149.01491)

2. The following accounts have been added to the Transportation, Storage, and Mail Services section of Table SB109:

Account	Description	Definition
H.52.522.5221.52219	Other ancillary land transport services	This classification includes activities related to the land transportation of passengers, animals, or cargo, including the operation of terminal facilities such as railway stations, bus stations, and freight handling facilities. It also encompasses the operation of railway infrastructure, roads, bridges, tunnels, parking lots, garages, and bicycle parking facilities. Additionally, it covers switching of points and tracks, towing, roadside assistance, and liquefaction of gas for transportation purposes. This classification excludes freight handling services (see 5224).
H.52.522.5222.52229	Other ancillary maritime transportation services	This classification includes activities related to the maritime transportation of passengers, animals, or cargo, including the operation of terminal facilities like ports, docks, locks, etc. It also involves navigation, pilotage, mooring activities, transportation of goods and passengers from ship to shore in smaller vessels, salvage activities, and lighthouse activities. This classification excludes freight handling (see 5224) and operation of marinas (see 9329).
H.52.522.5223.52239	Other ancillary air	This classification includes activities related to the air transportation of passengers, animals, or cargo, including the operation of terminal facilities like airline terminals,

Account	Description	Definition
	transportation services	and airports, and air traffic control activities. It encompasses ground handling activities at airfields and airport fire and rescue services.
		This classification excludes freight handling (see 5224) and operation of flying schools (see 8530, 8549).

3. The following accounts have been added to the Financial and Insurance Activities section of Table SB109:

Account	Description	Definition
K.64.642.6420.64204	Other holding companies	This classification includes activities of holding companies, which are units that control assets (owning some level of capital control) of a group of subsidiary corporations whose main activity is the ownership of the group. The holding companies included in this classification do not provide any other services to the business in which the capital is held; they do not manage or operate other units. This classification excludes company and business management, strategic planning, and company decision- making activities (see 7010).
K.64.643.6430.64304	Trusts, funds, and other financing instruments	This classification includes legal entities established to pool securities and other financial assets without managing them, for the benefit of shareholders or beneficiaries. Portfolios are designed to meet specific investment characteristics such as diversification, risk, return rate, and price volatility. These entities earn interest, dividends, and other income from ownership, open-end investment funds, closed-end investment funds, trusts, estate accounting, or agency accounts for the benefit of beneficiaries under the terms of a trust agreement, wills, or agency contract, portfolio investment funds. This classification excludes funds and trusts that earn income from the sale of goods or services. See the corresponding classification for their main activity in CINU; holding company activities (see 6420); pension funds (see 6530); fund management (see 6630).
K.64.649.6492.64925	Credit intermediation entities	 This classification includes entities such as: Financial companies, financial corporations, financing companies primarily engaged in financing commercial activities or promoting the incorporation or expansion of companies. Multiple-purpose financial companies Credit unions Venture capital companies Industrial banks Investment clubs
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Account	Description	Definition
		- Financial companies
		- Cooperatives
		- Other credit intermediation entities.
	Ancillary credit	This classification encompasses: - Financial leasing companies
K.64.649.6492.64926	financial entities	- Currency exchange bureaus
	maneiarentities	- Other entities
K.64.649.6499.64994	Factoring activities	Factoring activities
K.64.649.6499.64999	Other financial service activities	This classification includes other financial service activities mainly involved in the distribution of funds other than lending. It involves the issuance or underwriting of swaps, options, and other hedging agreements; activities conducted by forward settlement agreement companies; proprietary investment activities such as venture capital companies, investment clubs, etc.
	Service activities	This classification excludes financial leasing (see 6491); trading of securities on behalf of third parties (see 6612); real estate trading, renting, and leasing (see division 68); debt collection without purchasing debt (see 8291); granting of subsidies by membership organizations (see 9499).
K.65.653.6530.06534	Pension funds	This classification includes legal entities (i.e., funds, plans, and/or programs) organized to provide retirement income benefits exclusively for the employees or a sponsor or members. These include defined benefit pension plans, as well as individual plans where benefits are simply defined through the contribution of members. This classification encompasses employee benefits plans, pension plans and funds, retirement plans.
		This classification excludes pension fund management (see 6630); compulsory social security plans (see 8430).
K.66.661.6611.66114	Financial market administration	This classification includes the operation and service of markets in addition to public authorities, such as commodity contract exchanges; commodity future exchanges; securities exchanges; stock exchanges; commodity or stock options exchanges.
K.66.661.6612.66124	Securities dealers, brokerage houses, stockbrokers, stock exchanges,	This classification includes operations in financial markets on behalf of third parties (brokerage firms) and related activities; securities brokerage, commodity contract brokerage; exchange bureaus, etc. This classification excludes trading in markets on own
	securities depositories	account (see 6499); portfolio management for a fee or contract (see 6630).
	Other ancillary activities to	This classification includes ancillary activities to other financial services not elsewhere classified, financial
K.66.661.6619.66199	financial service activities	transaction processing and settlement activities, including credit card transactions; investment advisory

Account	Description	Definition
		services; mortgage and brokerage advisory activities; trust, fiduciary, and custody services for a fee or by contract.
		This classification excludes insurance agents and brokers activities (see 6622); fund management (see 6630).

4. The following accounts have been added to the Social Services and Human Health Related Services section of Table SB109:

Account	Description	Definition
Q.88.881.8810.88109	Other non- residential social services for the elderly and disabled individuals	This classification encompasses social, counseling, welfare, and similar services provided to the elderly and disabled individuals, either in their homes or at any other location. These services are conducted by government agencies, private organizations, national or local self-help organizations, and consulting service providers. They include visiting the elderly and disabled individuals, day care activities for the elderly or adults with disabilities, and professional rehabilitation and habilitation activities for people with disabilities, with a limited educational component.
Q.88.889.8890.88904	Social work activities for individuals, children, youth, and families	accommodation (see 8730). This classification includes social welfare activities, counseling, and guidance for children and adolescents. It encompasses adoption activities and the prevention of cruel treatment of children and others. It also involves family budget counseling, marriage, and family counseling, as well as credit and debt counseling services. Additionally, it includes eligibility determination for welfare assistance for disadvantage or underserved groups, rent supplements, food stamps, subsidies, and social assistance.
Q.88.889.8890.88905	Social work activities of food and housing	This classification includes activities related to the collection, preparation, and serving of food for disadvantaged individuals, such as food banks, soup kitchens and meal delivery programs. It also includes activities related to the construction or repair of low-cost housing by volunteers, as well as the provision of housing for low-income individuals and families, whether temporary or long-term shelter.
Q.88.889.8890.88906	Emergency and relief activities	This classification includes activities aimed at aiding victims of disasters, refugees, immigrants, etc., including the provision of temporary or long-term shelter to these people. It encompasses activities related to the provision of temporary shelter for victims of domestic violence, sexual assault, or child abuse. Additionally, it includes activities related to the provision of temporary shelter for

Account	Description	Definition
		homeless individuals or families, young people who have run away from home, and patients and families affected by medical crises.
Q.88.889.8890.88907	Childcare services	This classification encompasses activities providing childcare for infants and toddlers.
Q.88.889.8890.88908	Rehabilitation and habilitation activities for unemployed individuals	This classification includes professional rehabilitation and habilitation activities for unemployed individuals with a limited educational component
Q.88.889.8890.88909	Charity and other support activities with charitable purposes	This classification includes charitable activities sch as fundraising or other support activities that are aimed at social work.
Q.88.889.8890.88999	Other social work activities without accommodation (not elsewhere classified)	This classification includes social counseling, welfare, shelter, and similar services provided to individuals and families in their homes or elsewhere by government agencies or private organizations, disaster relief organizations, national and local self-help organizations, as well as by specialists providing counseling services, community and neighborhood activities, and daily facilities for the homeless and other socially disadvantaged groups.
S.94.949.9493.00000	Donation	above but including accommodation (see 8790). This classification includes donation activities conducted
S.94.949.9494.00000	activities Human rights organizations activities	by associations and other organizations. This classification includes activities of organizations not directly affiliated with a political party that promote public causes through public education, political influence, fundraising, etc. It encompasses citizen initiatives, protest movements, and the protection and improvement of the situation of certain groups, such as ethnic and minority groups.
S.94.949.9495.00000	Environmental, ecological, and fauna and flora protection activities	This classification includes activities of organizations not directly affiliated with a political party that promote public causes through public education, political influence, fundraising, etc., such as environmental and ecological movements.
S.94.949.9496.00000	Activities of other organizations for the promotion of social causes	This classification includes activities of organizations not directly affiliated with a political party that promote public causes through education, political influence, fundraising, etc., such as community support organizations and educational facilities (not elsewhere classified), as well as associations for patriotic purposes, including war veterans' associations.
S.94.949.9497.00000	Cultural and recreational	This classification includes associations with cultural, recreational, and artisanal purposes (except for sports and games), such as poetry, literature and book clubs,

Account	Description	Definition
	associations activities	history, gardening, film and photography, music and art, crafts, and collectors' clubs.
		This classification excludes sports clubs' activities (see 9312); professional associations' activities (see 9412); professional artistic groups or organizations' activities (see 9000).
S.94.949.9498.00000	Other civic and social organizations activities	This classification includes consumer associations, automobile associations, associations for facilitating contact with others with similar interests, such as Rotary clubs, lodges, etc., youth associations, student associations, clubs, and fraternities, etc.

5. The following accounts have been defined in the Agriculture, Livestock, Hunting, Forestry, Fishing, and Related Services Activities section of Table SB109:

Account	Description	Definition
		Includes the cultivation of cereals such as wheat, barley, rye, oats, millet, and other cereals (not elsewhere classified).
A.01.011.0119.01191	Other grains	Excludescultivationofrice(accountA.01.011.0112.00000);corn(accountA.01.011.0117.00000);andsorghum(accountA.01.011.0111.01112)
A.01.011.0119.01192	Other leguminous	Includes the cultivation of leguminous plants such as beans, chickpeas, lentils, red kidney beans, green beans, peas, and other leguminous plans (not elsewhere classified). Excludes beans (account A.01.011.0111.01111)

6. The name of the following accounts of the Financial and Insurance Activities section of Table SB109 have been amended or updated:

Account	Description	Definition
K.64.641.6412.64121	Cooperatives in Free Trade Zones	This classification includes deposit-taking and/or quasi- deposit-taking, as well as credit or loan granting activities.
K.64.641.6412.64122	Bank Headquarters, Branches, and/or Subsidiaries in Free Trade Zones	The granting of credit can take various forms, such as loans, mortgages, credit cards, etc. These activities are generally conducted by monetary institutions other than the central bank, such as banks, savings banks, savings and loans cooperatives, postal money orders, and postal
K.64.641.6412.64123	Other Banks in Free Trade Zones	activities of savings banks, as well as specialized housing credit institutions that also accept deposits. This
K.64.641.6412.64124	Commercial Establishment Mortgages in Free Trade Zones	classification applies only for establishments loca in Free Trade Zones. This classification excludes non-depository instituti that provide housing credit (see 6492); activities

Account	Description	Definition			
		processing and settlement of credit card transactions (see 6619).			
K.65.651.6512.65121	This classification includes the provision of insu services other than life insurance, encompassing fir accident insurance, health insurance, travel insur property insurance, motor, maritime, air, transportation insurance, as well as liability pecuniary loss insurance.				
K.65.651.6513.65131	General insurance in Free Trade Zones	This classification includes the provision of insurance services other than life insurance, covering fire and accident insurance, health insurance, travel insurance, property insurance, motor, maritime, air, and transportation insurance, as well as liability and pecuniary loss insurance.			
S.94.949.9499.00000	Activities of other associations (not elsewhere classified)	This classification includes the associations of tenants of horizontal properties or neighborhoods, carnival clubs, etc., and activities involving the granting subsidies by member organizations or others. It also encompasses activities of associations not elsewhere classified.This classification excludes sports clubs' activities (see 9312); professional associations' activities (see 9412); professional artistic groups or organizations' activities (see 9000); and activities detailed in accounts S.94.949.9491.00000, S.94.949.9492.00000, S.94.949.9495.00000, S.94.949.9495.00000, S.94.949.9495.00000, S.94.949.9496.00000, S.94.949.9497.00000, and S.94.949.9498.00000.			

7. The following accounts have been removed from the Financial and Insurance Activities section of Table SB109:

Account	Description
E.38.000.3830.00000	Material processing and recovery
G.48.479.0000.00000	Retail in Free Trade Zones
K.64.641.6412.64125	Housing mortgage
K.64.641.6412.64126	Carloans
K.64.641.6412.64127	Personal loans
K.64.641.6412.64128	Second housing mortgage
K.64.641.6492.64923	Carloans
K.64.649.6492.64924	Personal loans
K.65.651.6512.65122	Other services
K.65.651.6513.65132	Other services
K.66.661.6619.66194	Other services

- 8. The following accounts have been updated, and the restrictions of the following sections of Table SB109 have been lifted:
- 8.1. In the Financial and Insurance Activities section:

Account	Description	Definition	
K.65.651.6511.00000	Life insurance	This classification includes annuities, life insurance policies, disability insurance policies, and accidental death and dismemberment insurance policies, with or without substantial savings elements.	

8.2. In the Administrative and Support Activities section:

Account	Description	Definition		
N.77.772.7721.00000	Renting and leasing of recreational and sports equipment	This classification includes the rental of sports and recreational equipment such as leisure boats, canoes, sailboats, bicycles, beach chairs and umbrellas (beach umbrellas), and other sports equipment including skis. This classification excludes the rental of video tapes and discs (see 7722), the rental of other personal and household goods (see 7729), and the rental of recreational and leisure equipment as an integral part of recreational facilities (see 9329).		
N.77.772.7722.00000	Renting and leasing of video tapes and discs	This classification includes the rental of video tapes, recordings, CDs, DVDs, etc.		
N.77.772.7729.00000	Renting and leasing of other personal and household goods (not elsewhere classified)	This class includes the rental of all kinds of perso and household goods for homes or businesses exc sports or recreational equipment. This encompas textiles, clothing, footwear, furniture, ceram glassware, kitchen and tableware, electr equipment, household appliances, jewelry, mus instruments, stages, costumes, books, newspape magazines, machinery, equipment used by hobbyist for hobbies (e.g., power tools), flowers, plants, a electronic equipment for all purposes. This classification excludes the rental of motorcyc and RVs without a driver (see 7731), rental of of furniture (see 7732), and the provision of linen, w uniforms, and related items for laundry (see 9601).		

8.3. In the Services Activities section:

Account	Description	Definition			
S.95.951.9511.00000	Repair and maintenance of computer and peripheral devices	This classification includes the repair and maintenance of electronic devices, such as computers, computerized machinery, and peripheral devices; personal computers, laptops, magnetic disks, flash drives, and other storage devices; optical disks (CD- RW, CD-ROM, DVD-ROM, DVD-RW); printers, monitors, keyboards, mice, joysticks and TrackBall accessories; internal and external computer modems; dedicated terminals; computer servers; scanners, including barcode scanners, card readers, virtual reality			

Account	Description	Definition		
		headsets, and computer projectors. Repair and maintenance of terminals such as ATMs, point-of-sale terminals, which operate non-mechanically, hand-held computers (PDAs).		
		This classification excludes the repair and maintenance of modem equipment carriers (see 9512).		
S.95.951.9512.00000	Repair and maintenance of communication equipment	This classification includes the repair and maintenance of communication equipment such as cordless phones, cell phones, modem equipment carriers, fax machines, communication transmission equipment (repeaters, bridges, modems), two-way radios, television, and commercial video cameras.		
S.95.952.9521.00000	Repair and maintenance of electrical appliances	This classification includes the repair and maintenance of electrical appliances. Repair of electrical appliances: television, radio receivers, video equipment (VCR), CD players, home-type video cameras.		
S.95.952.9522.00000	Repair and maintenance of household appliances, home, and garden equipment	This classification includes the repair and maintenance of household appliances and home and garden equipment: refrigerators, stoves, washing machines, clothes dryers, air conditioners, lawn mowers, leaf blowers, adjustment capacitors, etc. This classification excludes the repair of electric hand tools (see 3312), repair of central air conditioning systems (see 4322).		
S.95.952.9523.00000	Repair and maintenance of leather footwear and goods	This classification includes the repair and maintenance of leather footwear and goods: repair of boots, shoes (including sports shoes), luggage, and similar goods.		
S.95.952.9524.00000	Repair and maintenance of home furniture and accessories	This classification includes reupholstering, refinishing, repairing, and restoring furniture and home furnishings, including office furniture. This classification excludes the installation of kitchen equipment, store equipment, and similar equipment (see 4330).		
S.95.952.9529.00000	Repair and maintenance of other personal and household goods (not elsewhere classified)	 This classification includes the repair and maintenance of personal effects and household goods: Repair of bicycles Repair of hobby articles Repair of sporting goods (except sporting weapons) Repair of musical instruments Repair of books Repair of other personal effects and household goods, piano tuning Repair of watches and parts, such as watch cases and covers of all materials, chronometers, etc. Repair and modification of jewelry 		

Account	Description	Definition			
		- Repair and alteration of clothing conducted as an independent activity.			
		This classification excludes industrial engraving of metals (see 2592), repair of electric hand tools (see 3312), repair of recreational and sporting weapons (see 3312), repair of time clocks (in and out), time/date stamps (card markers), time locks, and similar timekeeping devices (see 3313).			

8.4. In the Household Activities section (acting as employers), undifferentiated household activities (to produce goods and services for own use):

Account	Description	Definition		
T.97.970.9700.00000	Household activities (acting as employer of domestic staff)	This classification includes the activities of households employing domestic staff, such as housekeepers, cooks, waiters, valets, butlers, laundresses, gardeners, door attendants, grooms, drivers, guards, governesses, nannies, private tutors, secretaries, etc. This allows domestic workers to indicate the activity of employment in censuses or surveys, even if the employer is an individual. The earnings generated by this activity is consumed by the employing households. This classification excludes the provision of services, such as cooking, gardening, etc., by freelancers (companies or individuals), see according to the type of service.		
T.98.981.9810.00000	Undifferentiated household activities to produce goods for own use	This classification includes household activities to produce undifferentiated subsistence goods, i.e., household activities involved in various activities to produce goods for own use. These activities include hunting and gathering, agriculture, production of shelter and clothing, and household-produced goods for own subsistence. If households are also involved in the production of marketable goods, they are classified according to the appropriate CINU industry. If households are primarily involved in a specific subsistence production activity, they are classified according to the appropriate goods-producing industry of the CINU table		
T.98.982.9820.00000	Undifferentiated household activities to produce services for own use	This classification includes undifferentiated services in households for own subsistence, i.e., household activities that involve various activities that produce services for own subsistence. These activities include cooking, teaching, taking care of household's members, and other services produced by the household for own subsistence. If households also engage in the production of multiple goods for subsistence purposes, they are classified under production of goods as household subsistence.		

9. The following accounts have been amended or updated with new instructions in the Other Animal Breeding and Sports Activities sections of Table SB109:

Account	Description	Input	Definition
A.01.014.0149.00000	Other animal breeding	N	Account changes from "S" to "N."
R.93.931.9312.00000	Sports club activities	S	Account R.93.931.9312.00000 could be applied for sports associations.

10. The following accounts have been amended in the Material Processing and Recovery section and the Retail in Free Trade Zones section of Table SB109 due to changes in their codes:

Account	Description	Input	Definition
E.38.000.3830.0000	Material processing and recovery	S	Account E.38.000.3830.0000 will be disabled. The new account E.38.383.3830.00000 will replace it.
G.48.479.0000.00000	Retail in Free Trade Zones	N	Account G.48.479.0000.00000 is moved to G.48.480.0000.0000

11. The following section titled "Other Classifications" has been added to Table SB109:

Account	Description	Input	Definition
0.00.000.0000.00000	OTHER CLASSIFICATIONS	N	Other classifications not included in the CINU table but added solely for reporting purposes of deposits in AT02.
0.00.100.0010.00000	Employees	S	Individuals whose income is derived from an employment relationship, whether legal or regulatory, or originates from it.
0.00.101.0020.00000	Retirees and pensioners	S	Individuals whose income is derived from retirement (having met the required contributions or age to retire) or from a pension (due to conditions, illness, or having suffered an accident that prevents them from working).
0.00.102.0030.00000	Individuals receiving income from third parties	S	Individuals who receive resources granted by third parties, without deriving income from economic activity, employment relationships, or pensions, yet possess a bank account, such as students, stay-at- home spouses, and minors.
0.00103.0040.00000	Individuals receiving family assets	S	Individuals whose income derives from interest, benefits, profits, earnings, inheritances, family assets, and anything that represents a return on capital or the difference between the invested or contributed value and the future value and/or payment credited to the contributor or investor.

The new section titled "OTHER CLASSIFICATIONS" added to Table SB109 is not an original part of the National Standard Industrial Classification activities (CINU). However, the inclusion of this new section aims to report **deposits** from individuals whose income does is not derived from economic activities (see No. 11 of the Annex of this circular), and it should not be utilized to report loans in the "Economic Activities" field.