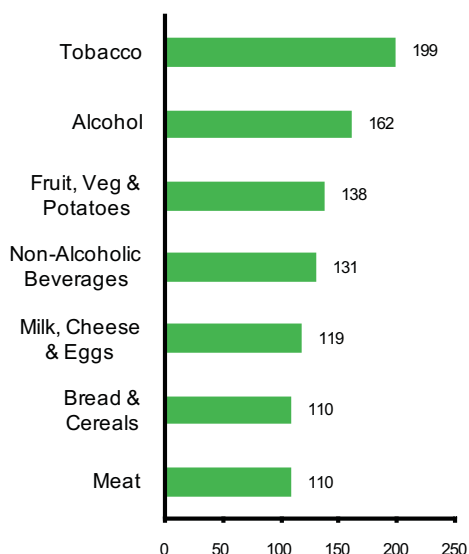




**2012 Ireland - Price Level Indices for selected categories (EU27=100)**



## Price Level Indices for Food, Beverages and Tobacco in Europe 2012

**2012 Price Level Indices for selected categories (EU27 = 100)**

	Meat	Bread & Cereals	Milk, Cheese & Eggs	Fruit, Veg & Potatoes	Non-Alcoholic Beverages	Alcohol	Tobacco
EU37 (Max)	221	183	214	178	204	288	270
Country*	CH	NO	NO	NO	NO	NO	NO
<b>Ireland</b>	<b>110</b>	<b>110</b>	<b>119</b>	<b>138</b>	<b>131</b>	<b>162</b>	<b>199</b>
EU27	100	100	100	100	100	100	100
Eurozone17	111	107	103	106	98	92	100
EU37 (Min)	52	54	63	49	65	65	25
Country*	AL	MK	PL	MK	MK	MK	MK

\*See Background Notes for country codes

### Price levels for Food, Beverages and Tobacco in Ireland are above the EU average for 2012

Ireland's price levels for all seven of the main categories of Food, Beverages and Tobacco were above the EU average in 2012. The level of difference ranged from 10% above the average for *Meat* and *Bread & Cereals* to nearly double (99% above) the average in the case of *Tobacco*. For the remaining categories price levels in Ireland were higher than the EU average by 62% in the case of *Alcohol*, 38% for *Fruit, Vegetables & Potatoes*, 31% for *Non-Alcoholic Beverages* and 19% for *Milk, Cheese & Eggs*. See graph and table above.

These are some of the results of the most recent Survey on Food, Beverages and Tobacco, carried out in 2012 within the Eurostat-OECD Purchasing Power Parities (PPP) Programme. The survey covered approximately 500 items. A total of 37 countries participated in the survey.

The country groups included in the analysis are the 27 European Union (EU) Member States, three European Free Trade Association (EFTA) countries (Iceland, Norway and Switzerland), acceding country Croatia, four candidate countries (the Former Yugoslav Republic of Macedonia, Montenegro, Serbia and Turkey) and two potential candidate countries (Albania, Bosnia and Herzegovina).

The results of the survey are expressed in "Price Level Indices" (PLIs), which provide a comparison of countries' price levels with respect to the EU27 average: if the price level index is higher than 100, the country concerned is relatively expensive compared to the EU average, while on the other hand, if the price level index is lower than 100, then the country is relatively inexpensive compared to the EU average. See Background Notes for further details, and page 4 for a link to the latest Eurostat Statistics in Focus.

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The results also show that while the price of *Meat* in Ireland was 10% above the EU average (EU27=100), the highest price levels, of the EU 37 countries, were observed in Switzerland where prices were more than double (121% above) the EU average while in Albania prices were 48% below the EU average. This shows a large variation between the countries with the highest and lowest price level across the EU37 countries. When we look at the variation in prices across the Eurozone countries we see that the gap between the highest and lowest price level is narrower. For *Meat* the highest price levels were observed in Austria where prices were 32% above the EU average. By contrast, the lowest price levels were observed in Slovakia where prices were 29% below the EU average. Of the EU27 countries Denmark and Austria were jointly the most expensive countries, price levels were 32% above average while Poland was the least expensive with price levels 45% below average. See table 1.

The situation with respect to *Bread & Cereals* is somewhat similar, of the EU37 countries, Norway had the highest price levels and the lowest price levels were observed in the Former Yugoslav Republic of Macedonia, 83% above and 46% below the EU average respectively. Again we see less variation in prices within the Eurozone countries. The highest price levels were observed in Austria and the lowest were observed in Slovakia, 34% above and 18% below the EU average respectively. Of the EU27 countries the highest price levels were observed in Denmark, 59% above average while the lowest price levels were observed in Bulgaria, 43% below the average. See table 1.

**Table 1: Price level indices for Food and Non-Alcoholic Beverages and 5 subcategories 2012**

Name	Food and non-alcoholic beverages		Milk, cheese and eggs		Fruits, vegetables, potatoes	Non-alcoholic beverages
	Bread and cereals	Meat	and eggs			
Norway	186	183	179	214	178	204
Switzerland	155	148	221	133	148	116
Denmark	143	159	132	117	134	190
Sweden	124	135	126	112	141	126
Austria	120	134	132	101	124	113
Finland	119	130	119	114	121	128
<b>Ireland</b>	<b>118</b>	<b>110</b>	<b>110</b>	<b>119</b>	<b>138</b>	<b>131</b>
Iceland	118	130	119	112	122	124
Luxembourg	116	117	129	119	120	101
Italy	111	114	115	126	105	90
Belgium	110	108	118	111	104	104
Cyprus	109	121	89	141	92	114
France	109	106	123	100	120	96
Germany	106	104	128	92	109	104
Greece	104	115	91	132	79	111
United Kingdom	104	89	100	107	119	118
Malta	98	94	80	113	99	109
Slovenia	97	101	93	101	92	91
Netherlands	96	90	117	93	98	90
Spain	93	111	83	95	96	85
Croatia	92	94	75	97	87	108
Portugal	90	98	75	105	88	95
Turkey	88	70	77	122	77	99
Latvia	87	80	75	96	86	111
Estonia	87	84	79	88	87	98
Slovakia	87	82	71	97	88	104
Czech Republic	84	74	73	91	85	98
Hungary	81	74	72	88	78	87
Lithuania	77	75	63	90	74	100
Montenegro	76	72	67	77	76	85
Bosnia & Herzegovina	76	73	69	78	74	84
Serbia	71	64	64	81	65	77
Bulgaria	68	57	59	92	61	79
Albania	68	66	52	84	61	91
Romania	67	63	57	93	59	74
Poland	61	58	55	63	55	79
Macedonia, FYR	58	54	55	67	49	65
<b>EU27</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Eurozone17</b>	<b>105</b>	<b>107</b>	<b>111</b>	<b>103</b>	<b>106</b>	<b>98</b>

*Milk, Cheese and Eggs* price levels were highest in Norway, 114% above the EU average and lowest in Poland, 37% below the EU average. Again we find less variation in prices among the Eurozone countries. Of the Eurozone countries the highest price levels were observed in Cyprus, 41% above the EU average, and the lowest price levels were observed in Estonia, 12% below the EU average. The lowest price levels within the EU27 countries were observed in Poland, 37% below the EU average, while the highest price levels were observed in Cyprus. See table 1.

Prices for *Fruit, Vegetables and Potatoes* again show lower variation across the Eurozone countries. Of the Eurozone countries the Irish paid the highest prices for their *Fruit, Vegetables and Potatoes*, paying 38% more than the EU average, while prices in Estonia were 13% below the EU average. Among the 37 European countries the highest prices were paid in Norway, 78% above the EU average and the lowest paid in the Former Yugoslav Republic of Macedonia, 51% below the EU average. Of the EU27 countries the highest price levels were observed in Sweden, 41% above the average while the lowest price levels were observed in Poland, 45% below the average. See table 1.

The highest price levels for *Non-Alcoholic Beverages* in the EU37 countries were observed in Norway, 104% above the EU average and the lowest price levels were observed in the Former Yugoslav Republic of Macedonia, 35% below the EU average. Within the Eurozone countries the highest price levels were observed in Ireland, 31% above the EU average, while the lowest price levels were observed in Spain, 15% below the EU average. Of the EU27 countries the highest price levels are found in Denmark, nearly double the EU average, (90% above) while the lowest price levels were observed in Romania, 26% below the EU average. See table 1.

**Table 2: Price level indices for Alcoholic Beverages 2012**

Country	Alcoholic beverages
Norway	288
Iceland	212
Turkey	205
Finland	175
<b>Ireland</b>	<b>162</b>
Sweden	161
United Kingdom	143
Denmark	140
Greece	131
Switzerland	120
Latvia	111
Cyprus	110
Malta	109
Croatia	103
Estonia	102
Slovenia	101
Italy	98
Belgium	97
Netherlands	96
Czech Republic	96
Austria	96
Montenegro	95
Lithuania	94
Poland	93
Slovakia	91
Luxembourg	90
Portugal	89
France	88
Spain	87
Bosnia & Herzegovina	84
Germany	82
Hungary	79
Serbia	78
Romania	75
Albania	72
Bulgaria	67
Macedonia, FYR	65
<b>Eurozone17</b>	<b>92</b>
<b>EU27</b>	<b>100</b>

**Table 3: Price level indices for Tobacco 2012**

Country	Tobacco
Norway	270
<b>Ireland</b>	<b>199</b>
United Kingdom	194
Sweden	132
Iceland	131
Switzerland	131
France	129
Denmark	115
Netherlands	108
Finland	102
Germany	102
Italy	99
Belgium	95
Malta	88
Austria	86
Portugal	84
Spain	83
Cyprus	82
Luxembourg	81
Greece	74
Slovakia	73
Czech Republic	69
Romania	68
Slovenia	67
Latvia	64
Turkey	64
Estonia	62
Poland	58
Croatia	57
Bulgaria	57
Lithuania	55
Hungary	52
Bosnia & Herzegovina	34
Montenegro	34
Serbia	30
Albania	27
Macedonia, FYR	25
<b>EU27</b>	<b>100</b>
<b>Eurozone17</b>	<b>100</b>

Of the EU37 countries the highest price levels for *Alcohol* were observed in Norway, 188% above the EU average, while the lowest price levels were observed in the Former Yugoslav Republic of Macedonia, 35% below the EU average. Amongst the Eurozone countries the highest price levels were observed in Finland, 75% above the EU average, while the lowest price levels were observed in Germany, 18% below the EU average. Among the EU27 countries the highest price levels were observed in Finland while the lowest were observed in Bulgaria, 33% below the EU average. *See table 2.*

Of all categories the price levels for *Tobacco* showed the greatest variation. *Tobacco* was dearest in Norway, 170% above the EU average and lowest in the Former Yugoslav Republic of Macedonia, 75% below the EU average. Of the Eurozone countries the highest price levels were observed in Ireland, 99% above the EU average, and the lowest price levels were observed in Estonia, 38% below the EU average. Of the EU27 countries the highest price levels were observed in Ireland while the lowest were observed in Hungary, 48% below the EU average. *See table 3.*

## Comparison with 2009 – Food and Non-Alcoholic Beverages

The *Food, Beverages and Tobacco* survey was also conducted in 2009 and the results were published in 2010. While it can be interesting to compare results over time it is important to note that such comparisons have to be used with caution. Price Level Indices - except within the euro area - are influenced by movements of exchange rates since they are ratios between PPPs and exchange rates. Please see the background notes for further clarification on the use of PLIs.

When we look at the 2009 results for *Food and Non-Alcoholic Beverages* we see that the highest price levels were observed in Norway where prices were 54% above the EU average. The lowest price levels were observed in the Former Yugoslav Republic of Macedonia, 47% below the EU average (*see figure 2*). In 2012 we find that the highest price level was again observed in Norway, 86% above the average, and the lowest again in the Former Yugoslav Republic of Macedonia, 42% below the average. *See figure 1.* The range has widened in the three years, in 2009 the price level indices (PLI) ranged from 53 – 154 while in 2012 the range was 58 – 186.

When we look at the Eurozone countries we see that the range has narrowed. In 2009 the highest prices were observed in Ireland, 29% above the average. In 2012 the highest price levels were observed in Austria, though it must be noted that the difference in the price levels between Austria and Finland is not statistically significant 20% and 19% above the average respectively. In 2009 the lowest price levels were observed in Estonia, where prices were 20% below the EU average, in 2012 the lowest prices were observed in Slovakia where prices were 13% below the EU average. The range in the PLIs has narrowed from 80 – 129 in 2009 to 87 – 120 in 2012.

In 2009 the Irish PLI was 129 (29% above the EU average), only Denmark, Switzerland and Norway had a higher PLI. In 2012 we see that the PLI for Ireland was 118 (18% above the EU average), Iceland had the same PLI, and Finland, Austria, Sweden, Denmark, Switzerland and Norway had higher price levels. *See figures 1 and 2 - please note the Eurozone countries are highlighted in blue, with Ireland in green.*

## Comparison with 2009 – Alcohol

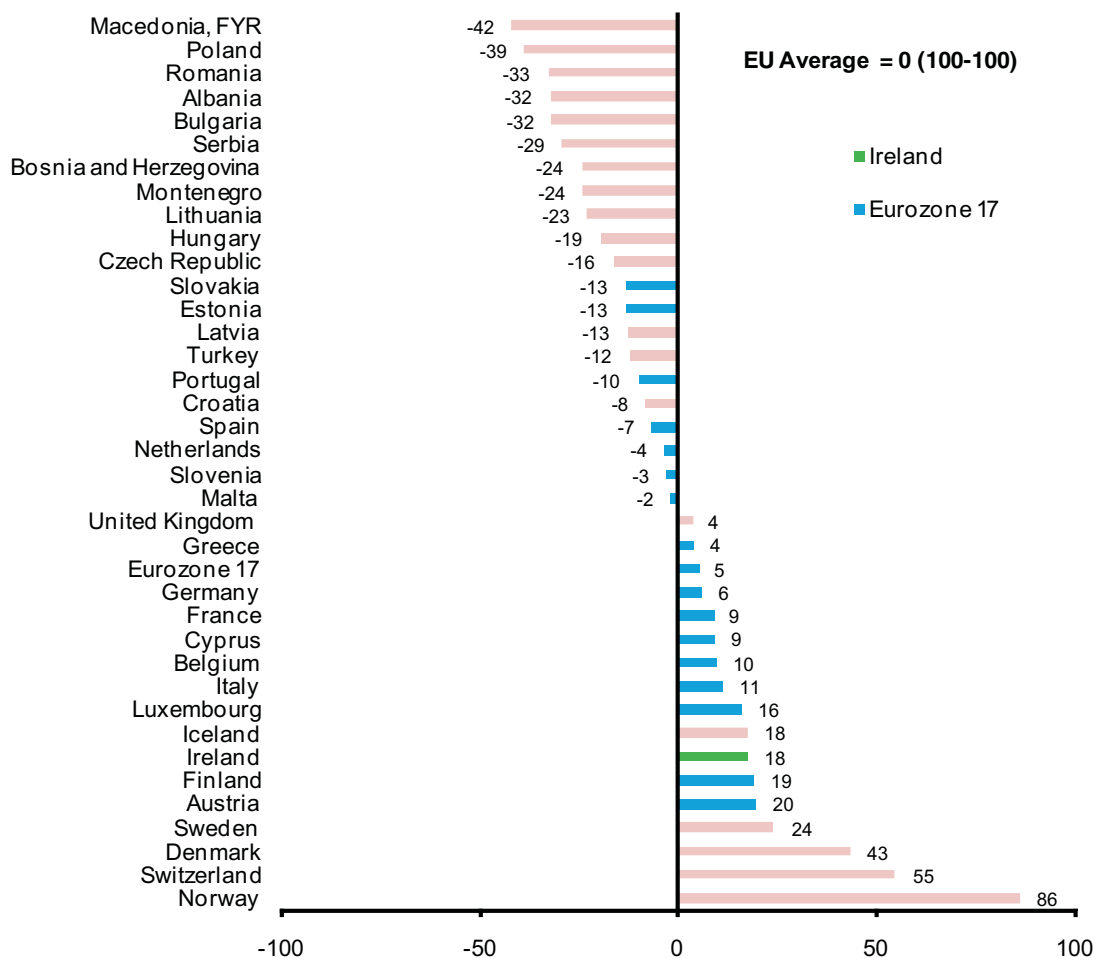
When we look at the 2009 results for *Alcohol* we see that the highest price levels were observed in Norway, 132% above the EU average, while the lowest price levels were observed in the Former Yugoslav Republic of Macedonia, 30% below the EU average (*see figure 4*). In 2012 the situation was pretty much the same, the highest price levels were observed in Norway, 188% above the EU average, and the lowest price levels were observed in the Former Yugoslav Republic of Macedonia, 35% below the EU average (*see figure 3*). The gap between the highest and lowest PLIs has widened over the three years from 70 – 232 in 2009 compared to 65 – 288 in 2012.

In 2009 the highest price levels of the Eurozone countries were observed in Finland, 69% above the EU average, and the lowest price levels were observed in Spain, 16% below the EU average. In 2012 the highest price levels were observed in Finland, 75% above the EU average, while the lowest price levels were observed in Germany, 18% below the EU average. In both years the highest and lowest price levels for *Alcohol* within the EU27 countries were observed in the Eurozone group of countries. *See figures 3 and 4 - please note the Eurozone countries are highlighted in blue, with Ireland in green.*

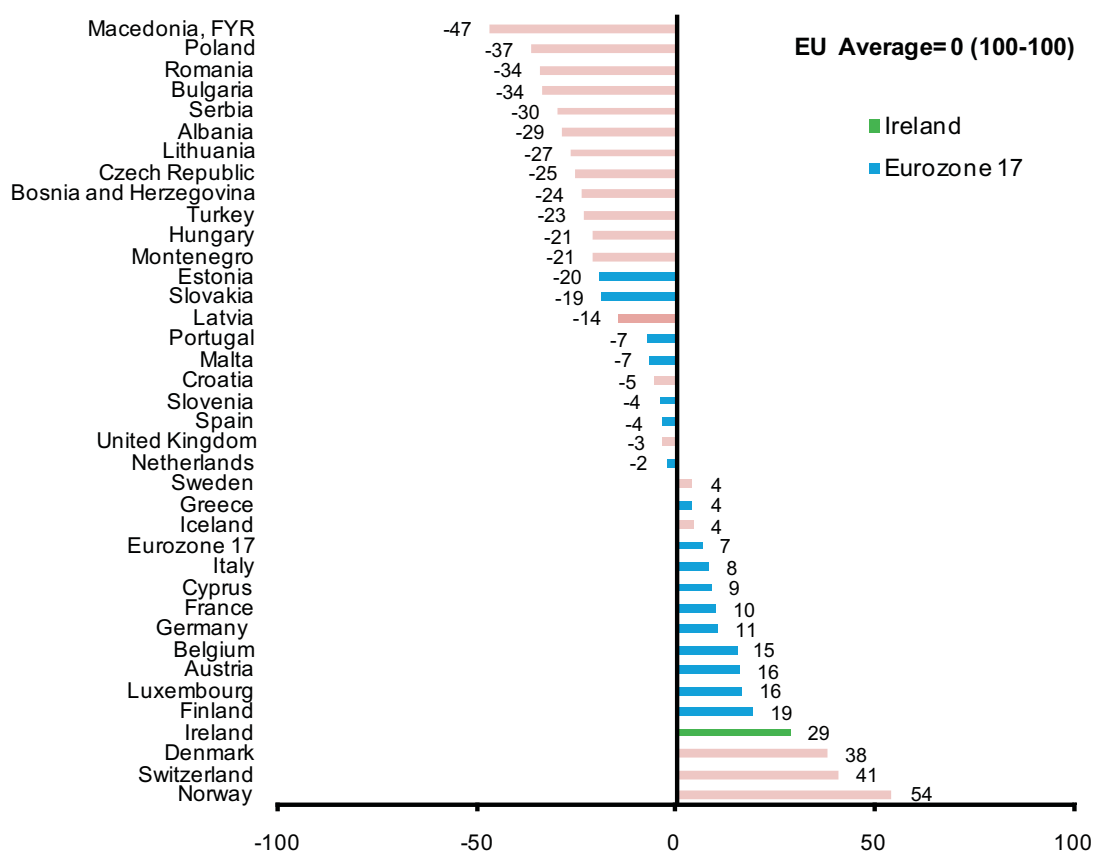
## Link to the 2012 Eurostat Statistics in Focus

[http://epp.eurostat.ec.europa.eu/portal/page/portal/product\\_details/publication?p\\_product\\_code=KS-SF-13-015](http://epp.eurostat.ec.europa.eu/portal/page/portal/product_details/publication?p_product_code=KS-SF-13-015)

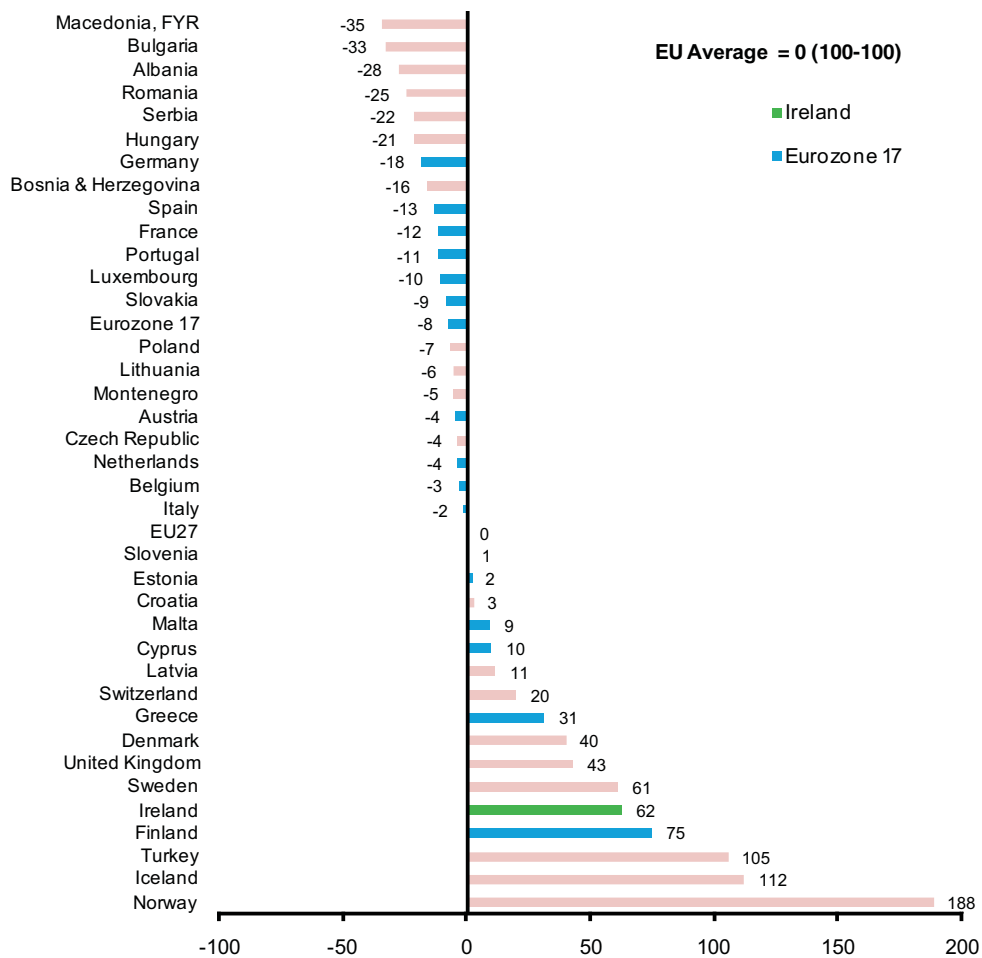
**Figure 1: Food and non-Alcoholic Beverages Price Level Indices compared to EU 27 average for 37 European Countries in 2012**



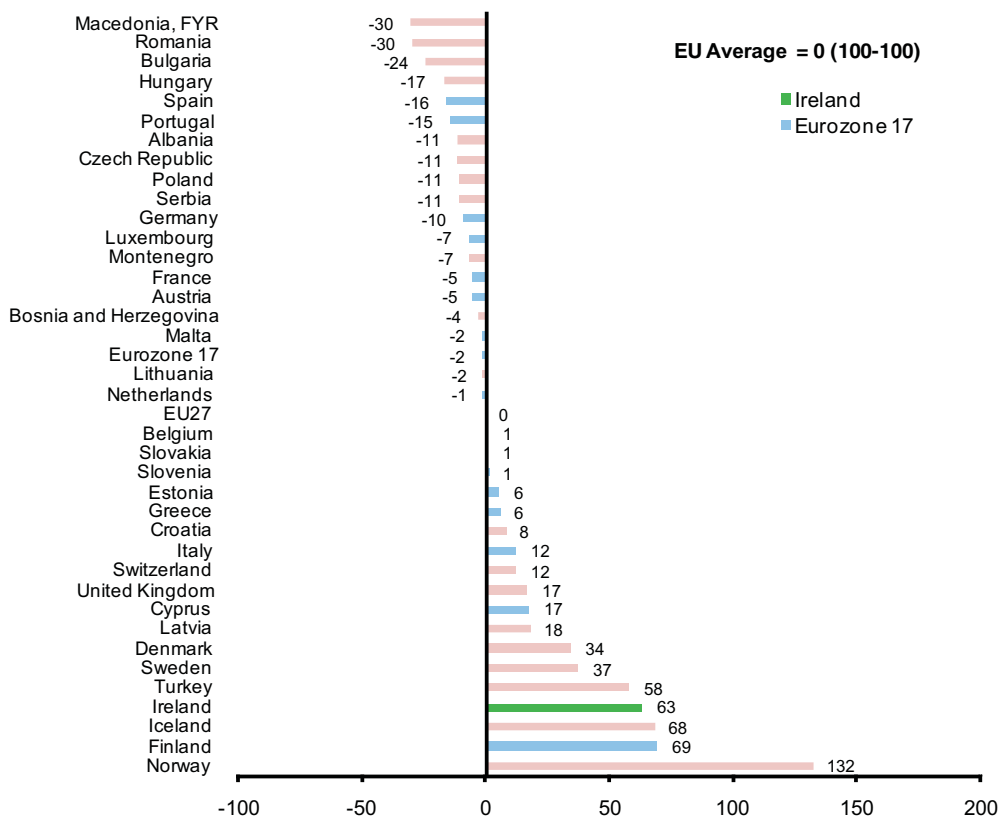
**Figure 2: Food and non-Alcoholic Beverages Price Level Indices compared to EU 27 average for 37 European Countries in 2009**



**Figure 3: Alcoholic Beverages Price Level Indices compared to EU27 average for 37 European Countries in 2012**



**Figure 4: Alcoholic Beverages Price Level Indices compared to EU27 average for 37 European Countries in 2009**



## Background Notes

**Introduction** Purchasing Power Parities (PPPs) are indicators of price level differences across countries. They indicate how many currency units a given quantity of goods and services will cost in different countries. PPPs can thus be used as currency conversion rates to convert expenditures expressed in national currencies into a common currency, eliminating differences in price levels across countries. This common currency is referred to as the Purchasing Power Standard (PPS). PPPs are indicators primarily designed for comparison between countries rather than for comparison over time.

**Price Level Index (PLI)** The Price Level Index (PLI), expresses the price level of a given country relative to another (or relative to a group of countries like the European Union), by dividing the PPPs by the current nominal exchange rate.

If the PLI of a country is higher than the EU average of 100, the country concerned is relatively expensive compared to the one to which it is compared (for example EU), while if the price level index is lower than 100, then the country is relatively cheap compared to the other country.

PLIs are not intended to rank countries strictly. In fact, they only provide an indication of the order of magnitude of the price level in one country in relation to others, particularly when countries are clustered around a very narrow range of outcomes. The degree of uncertainty associated with the basic price data and the methods used for compiling PPPs, may affect in such a case the minor differences between the PLIs and result in differences in ranking which are not statistically or economically significant.

The convergence or divergence of prices among countries is of interest in a number of contexts such as competition policy and consumer protection. PLIs provide a means of observing the movement of price levels over time, but they have to be used with caution. First, except within the euro area, they are influenced by exchange rate fluctuations (being the ratios between PPPs and exchange rates). Second, independently of exchange rates, they are volatile. This is generally so at the lower aggregation levels where sample sizes are small. Usually such volatility diminishes, if not disappears, with aggregation. Volatility particularly arises when the basket of goods and services to be priced changes from one price survey to another in order to accommodate market developments. For example, in this respect, the basket for Food and Non-Alcoholic Beverages is relatively stable, while that for electronic goods is altered substantially each time it is surveyed. Volatility of this type also diminishes with aggregation. For these reasons, PLIs are better suited to monitoring price convergence at higher levels of aggregation over long periods of time.

The PLIs for household final consumption expenditure are sometimes used to measure the differences in the cost of living between countries. This is correct to the extent that they indicate whether the overall price level for consumer goods and services faced by the average household in one country is higher or lower than the overall price level for consumer goods and services faced by the average household in another country. Households or individuals considering moving from one country to another for reasons of employment, retirement or even a holiday should exercise caution when attempting to infer from these measures of overall price levels how the change of country will affect their cost of living. The PLIs for household final consumption expenditure reflect the expenditure pattern of the average household which in all likelihood is different from that of the household or individual contemplating the move. Also, the PLIs are national averages and they do not reflect differences in the cost of living between specific locations such as London and Paris or the Côte d'Azur and the Costa del Sol.

**Purchasing Power Parities** PPPs are primarily designed for:

- Spatial volume comparisons of GDP, GDP per capita and GDP per hour worked
- Spatial volume comparisons of the component expenditures of GDP above a certain level of aggregation (called “analytical categories”)
- Spatial comparisons of price levels at the level of GDP or analytical categories provided the results are interpreted with care, PPPs can also be used for:
  - ◆ Spatial comparisons of economic data in national currencies other than analytical categories (in other words, using PPPs as an alternative to exchange rates)
  - ◆ Analysis of price convergence
  - ◆ Analysis of temporal change in volumes or price levels of GDP or analytical categories

**PPPs are not designed for:**

- Strict ranking of countries without taking statistical error margins into account
- Calculating national growth rates
- Industry-specific output and productivity comparisons
- Cost-of-living comparisons for individuals
- Assessing potential undervaluation or overvaluation of currencies or use as equilibrium exchange rates

The main use of PPPs is to convert national accounts aggregates, such as the Gross Domestic Product (GDP) of different countries, into comparable real expenditures. Applying nominal exchange rates in this process would mean that countries with high price levels would have their GDP overvalued relative to countries with low price levels. The use of PPPs ensures that the GDP of all the countries is valued at a uniform price level and thus only reflects differences in the actual volume of the economy.

Dividing PPPs by the nominal exchange rate gives a Price Level Index (PLI) for each country and product group. At the level of GDP, PLIs express the general price level of a given country relative to another country or group of countries.

**What type of Products are priced?**

As already outlined Price Level Indices are derived from Purchasing Power Parities. Purchasing Power Parities, in the most elementary form, are price ratios for a comparable product (a good or a service) in different countries. Prices in the national currency serve as a starting point. Comparisons on the basis of PPPs are thus founded on ratios of purchaser prices in different currencies for identical or comparable products based (e.g. 1 kg rice, 1 bottle of whisky). These goods and services are carefully defined in detailed product descriptions prior to the price survey and are selected taking into account their representativity. An overview of the product types for the Food, Beverages and Tobacco survey are given in Box 1 on page 9. *See pages 11-15 for the complete item list.*

Approximately 500 items were included in the product list for the 2012 Food Beverages and Tobacco Survey. In Ireland we priced roughly 350 items and collected approximately 5,700 prices. The prices were collected in Dublin in a variety of outlets mainly in supermarkets and specialty stores e.g. greengrocers, butcher shops, fishmongers, off licenses etc. Price collections took place in Dublin City and Suburbs during April 2012.



**Box 1**

**Bread and Cereals:** rice, other cereals, flour and other cereal products, bread, other bakery products, pasta products

**Meat:** beef and veal, pork, lamb, mutton and goat, poultry, other meats and edible offal, delicatessen and other meat preparations

**Fish:** fresh, chilled or frozen fish and seafood, preserved or processed fish and seafood

**Milk, Cheese, Eggs:** fresh milk, preserved milk and other milk products, cheese, eggs and egg-based products

**Oils and Fats:** butter, margarine, other edible oils and fats

**Fruits, Vegetables and Potatoes:** fresh or chilled fruit, frozen, preserved or processed fruit and fruit-based products, fresh or chilled potatoes, frozen, preserved or processed vegetables and vegetable-based products

**Other Food Products:** sugar, jams, marmalades and honey, confectionery, chocolate and other cocoa preparations, edible ice, ice cream and sorbet, food products n.e.c.

**Non-Alcoholic Beverages:** coffee, tea and cocoa, mineral waters, soft drinks and concentrates, fruit and vegetable juices

**Alcoholic Beverages:** spirits, wine, beer

**Tobacco:** tobacco

**Type of prices collected** The aim of the survey is to collect the prices that purchasers would have to pay if they were to actually purchase the goods and services specified at the time of the survey.

For the purpose of the Food, Beverages and Tobacco surveys VAT and other indirect taxes e.g. excise duty are included. In general, discounts are excluded.

**What does all this mean?** The Price Level Index (PLI), expresses the price level of a given country relative to another (or relative to a group of countries like the European Union), by dividing the Purchasing Power Parities (PPPs) by the current nominal exchange rate.

It is also important to note that PLIs are national averages and they do not reflect differences in the cost of living between specific locations such as London and Paris or the Côte d'Azur and the Costa del Sol.

As already mentioned, PLIs are not intended to rank countries strictly. In fact, they only provide an indication of the order of magnitude of the price level in one country in relation to others, particularly when countries are clustered around a very narrow range of outcomes. The degree of uncertainty associated with the basic price data and the methods used for compiling PPPs, may affect in such a case the minor differences between the PLIs and result in differences in ranking which are not statistically or economically significant.

PLIs can provide a means of observing the movement of price levels over time, but they have to be used with caution. First, except within the euro area, they are influenced by exchange rate fluctuations (being the ratios between PPPs and exchange rates). Second, independently of exchange rates, they are volatile. This is generally so at the lower aggregation levels where sample sizes are small. Usually such volatility diminishes, if not disappears, with aggregation. Volatility particularly arises when the basket of goods and services to be priced changes from one price survey to another in order to accommodate market developments. In this respect, the basket for Food and Non-Alcoholic Beverages is relatively stable, while that for electronic goods is altered substantially each time it is surveyed. Volatility of this type also diminishes with aggregation. For these reasons, PLIs are better suited to monitoring price convergence at higher levels of aggregation over long periods of time.

For example, a time series of price level indices does not provide a reliable measure of the development of prices in a given country. For that purpose, the consumer price index should be applied instead. Similarly, if we want to compare the rate of price change in two or more countries, the Harmonized Index of Consumer Prices (HICP) is readily available, at least for most European countries. Accordingly, a time series of PLIs shows, for each consecutive year, the various countries' price levels in relation to each other, and provides a rough indication of how these relative price levels have developed.

**Country codes EU Member States:**

Austria (AT)	Latvia (LV)
Belgium (BE)	Lithuania (LT)
Bulgaria (BU)	Luxembourg (LU)
Cyprus (CY)	Malta (MA)
Czech Republic (CZ)	Netherlands (NE)
Denmark (DK)	Poland (PL)
Estonia (EE)	Portugal (PT)
Finland (FI)	Romania (RO)
France (FR)	Slovakia (SK)
Germany (DE)	Slovenia (SI)
Greece (EL)	Spain (ES)
Hungary (HU)	Sweden (SE)
Ireland (IE)	United Kingdom (UK)
Italy (IT)	

**Acceding Country:**

Croatia (HR)

**Candidate Countries:**

Macedonia, Former Yugoslav Republic of (MK)\*  
 Montenegro (ME)  
 Serbia (RS)  
 Turkey (TR)

*\*MK: Provisional code which does not prejudice in any way the definitive nomenclature for this country which will be agreed following the conclusion of negotiations currently taking place on this subject at the UN.*

**Potential Candidate Countries:**

Albania (AL)  
 Bosnia & Herzegovina (BA)

**EFTA Countries:**

Iceland (IS)  
 Norway (NO)  
 Switzerland (CH)

**Food, Beverages and Tobacco Categories** For a full breakdown of all items, see lists on pages 11-15.

Item list key:

BL = Brandless

SB = Specific Brand

WKB = Well Known Brand

**Bread and Cereals:**

Long-grain rice, parboiled, WKB  
 Long-grain rice, not parboiled, WKB  
 Long-grain rice, not parboiled, BL  
 Long-grain rice, parboiled, in cooking bags, WKB  
 Round-grain rice, WKB  
 Basmati rice, WKB  
 Wheat flour, WKB  
 Wheat flour, BL  
 Wheat semolina, WKB  
 Flaked oats for cooking, WKB  
 Cornflakes, SB  
 Cornflakes, WKB  
 Cornflakes, BL  
 Breakfast cereal, SB  
 Muesli, crunchy, WKB  
 Muesli, WKB  
 Maize starch, WKB  
 Potato starch, WKB  
 Baguette  
 Roll  
 Roll, multicorn  
 Bread, white, small loaf  
 Bread, white, large loaf  
 Bread, white, industrially packed, WKB  
 Bread, white, toast, small pack, WKB  
 Bread, white, toast, large pack, WKB  
 Bread, whole meal, wheat  
 Bread, whole meal, wheat, toast, WKB  
 Bread, whole meal, rye, WKB  
 Bread, mixed  
 Bread, multicorn  
 Bread, multicorn, industrially packed, WKB  
 Bread, rye, industrially packed, WKB  
 Rye portion bread, industrially packed, WKB  
 Breadcrumbs, WKB  
 Pita bread, industrially packed, WKB  
 Biscuits, with butter, WKB  
 Biscuits, sweet, WKB  
 Biscuits, chocolate chip cookies, WKB  
 Biscuits, chocolate chip cookies, BL  
 Biscuits, sandwich cream, WKB  
 Biscuits, wafers, WKB  
 Biscuits, salted crackers, SB  
 Biscuits, salted crackers, WKB  
 Biscuits, cream crackers, WKB  
 Croissant  
 Doughnut  
 Wheat tortillas, WKB  
 Rusks, WKB  
 Crispbread, Swedish type, SB  
 Puff pastry, frozen, WKB  
 Pizza, frozen, SB  
 Pizza, frozen, WKB  
 Spaghetti, SB  
 Spaghetti, WKB  
 Spaghetti, BL  
 Pasta, without eggs, WKB  
 Pasta, without eggs, BL

**Bread and Cereals (contd):**

Pasta, with eggs, WKB  
 Fresh tortellini or ravioli, WKB  
 Noodles, instant, portion pack, WKB  
 Vermicelli (Angel Hair), BL

**Meat:**

Beef, fillet, tenderloin (H2)  
 Beef, rumpsteak (H3)  
 Beef, center brisket (B2)  
 Beef, center brisket, with bones (B2)  
 Beef, Silverside (F2a)  
 Beef, Sirloin steak (H1)  
 Beef, shreds or dices (H3, F)  
 Beef, minced  
 Beef/pork, minced  
 Veal, breast (D1), with bones  
 Veal, schnitzel/escalope (A5)  
 Veal, loin (B2)  
 Pork, fillet, tenderloin (B)  
 Pork, schnitzel/escalope (A)  
 Pork, loin chop (B2)  
 Pork, belly (C)  
 Pork, ribs (C)  
 Pork, shreds or dices (A)  
 Pork, joint piece for roasting (A)  
 Lamb, hind leg (hindquarters A)  
 Lamb, middle loin chops (B1)  
 Chicken, for roasting  
 Chicken, for roasting, free range  
 Chicken, for roasting, frozen  
 Chicken breast, fillets  
 Chicken breast, fillets, shreds or dices  
 Chicken legs, whole leg incl. thigh and drumstick  
 Chicken liver  
 Turkey breast, fillet  
 Bacon, sold loose  
 Bacon, industrially packed, WKB  
 Sausage, Frankfurter/Wiener, natural skin, WKB  
 Sausage, Frankfurter/Wiener, WKB  
 Sausage, Frankfurter/Wiener, pork meat, WKB  
 Sausage, Frankfurter/Wiener type, poultry meat, WKB  
 Sausage, fresh and raw, sold loose  
 Sausage, fresh and raw, WKB  
 Sausage, mortadella type, sold loose  
 Cooked pork sausage, country typical variety,  
 sold loose  
 Ham, air dried, sold loose  
 Ham, from the thigh, cooked and smoked, sold loose  
 Ham, pressed, sold loose  
 Ham, pressed, WKB  
 Ham, turkey, WKB  
 Salami, sold loose  
 Salami, WKB  
 Grilled/roasted chicken  
 Pork liver pâté, tinned, WKB  
 Luncheon meat, WKB  
 Chicken nuggets/dippers, frozen, WKB  
 Precooked meat balls, WKB

**Fish:**

Carp (*Cyprinus carpio*)  
 Cod (*Gadus morhua*), fillet  
 Mackerel (*Scomber scombrus*)  
 Plaice (*Pleuronectes platessa*), fillet  
 Rainbow-Trout (*Salmo gairdneri*)  
 Salmon (Atlantic salmon - *Salmo salar*), fillet  
 Salmon, steak (Atlantic salmon - *Salmo salar*)  
 Sardines (*Sardina pilchardus*)  
 Sea bass (*Labrax lupus*)  
 Cod (*Cyprinus carpio*), frozen  
 Hake (*Merluccius merluccius*), Alaska Pollock (*Theragra chalcogramma*), fillet, frozen, WKB  
 Pangasius catfish (*Pangasius hypophthalmus*), fillet, frozen, WKB  
 Pangasius catfish (*Pangasius hypophthalmus*), fillet, frozen, BL  
 Mussels (*Moule mytilidae*)  
 Squid (*Loligo vulgaris*)  
 Normal shrimp (*Crangon crangon*)  
 Calamari, WKB  
 Scallops (*Pecten maximus*), WKB  
 Sea fruits ("Frutti di mare"), WKB  
 Shrimps (*Pandalus borealis*), WKB  
 Smoked salmon, WKB  
 Herring fillets in jar, WKB  
 Tinned sardines, in vegetable oil, WKB  
 Tinned sardines, in olive oil, with skin and bones, WKB  
 Tinned sardines, in vegetable oil, BL  
 Tinned mackerel fillet, in tomato sauce or vegetable oil, WKB  
 Tinned pink tuna (Skipjack, *Thunnus Thynn*, Albacares = yellow fin), WKB  
 Tinned tuna flakes, in vegetable oil, BL  
 Breaded fish filet (Pollock), 2 - 4 pieces, frozen, WKB  
 Breaded fish filet (Cod), 2 - 5 pieces, frozen, WKB  
 Fish fingers, from fillet, WKB  
 Fish fingers, BL  
 Fish cakes, WKB  
 Seafood sticks, "surimi", WKB

**Milk, cheese and eggs:**

Milk, fresh, unskimmed  
 Milk, UHT, unskimmed, WKB  
 Milk, fresh, semi-skimmed, organic, WKB  
 Milk, fresh, semi-skimmed, WKB  
 Milk, fresh, semi-skimmed, BL  
 Milk, UHT, semi-skimmed, WKB  
 Milk, UHT, semi-skimmed, BL  
 Milk, fresh, skimmed, WKB  
 Milk, evaporated, WKB  
 Coffee creamer, liquid, WKB  
 Milk, powdered, for babies, WKB  
 Infant formula, WKB  
 Natural yoghurt, small pack, WKB  
 Natural yoghurt, large pack, WKB  
 Natural yoghurt, BL  
 Yoghurt, multipack, SB  
 Fruit yoghurt, WKB

**Milk, cheese and eggs (contd):**

Fruit yoghurt, low fat, small pack, WKB  
 Fruit yoghurt, low fat, large pack, WKB  
 Fruit flavoured yoghurt, multipack, WKB  
 Yoghurt drink, multipack, SB  
 Sour cream / crème épaisse / smetana, WKB  
 Sour cream / crème épaisse légère / smetana, low fat, WKB  
 Sour cream / crème épaisse légère / smetana, low fat, WKB  
 Cream for whipping, WKB  
 Whipped cream in container, WKB  
 Curd, WKB  
 Cream cheese, SB  
 Cream cheese, WKB  
 Cheese, processed, sliced, WKB  
 Cheese, processed, spreadable, WKB  
 Cheese, original Brie, industrially packed, WKB  
 Cheese, Camembert type, WKB  
 Cheese, Edam type, young, WKB  
 Cheese, Edam type, young, BL  
 Cheese, Emmental type, WKB  
 Cheese, original Feta, WKB  
 Cheese, Feta type, WKB  
 Cheese, Gouda type, sold loose, WKB  
 Cheese, Gouda type, WKB  
 Cheese, Mozzarella, WKB  
 Cheese, Parmesan type, dehydrated & grated, WKB  
 Cheese, blue, WKB  
 Gratin cheese, grated, WKB  
 Chicken eggs, caged hen, large size  
 Chicken eggs, caged hen, medium size  
 Chicken eggs, barn hen (élevées au sol, Bodenhaltung)  
 Chicken eggs, free range  
 Chicken eggs, organic

**Oils and fats:**

Butter, unsalted, small pack, WKB  
 Butter, unsalted, larger pack, WKB  
 Butter, salted  
 Margarine, for spreading and cooking, WKB  
 Margarine, for spreading and cooking, BL  
 Margarine, low fat, for spreading, WKB  
 Margarine, for cooking, WKB  
 Margarine, SB  
 Olive oil, Extra Vergine, 1st cold pressing, WKB  
 Olive oil, WKB  
 Corn / maize oil, WKB  
 Sunflower oil, WKB  
 Sunflower oil, BL  
 Vegetable oil, for frying, WKB  
 Peanut butter, smooth, WKB

**Fruits, vegetables and potatoes:**

Fresh apples, Golden Delicious or Granny Smith  
 Fresh apples, Red Delicious  
 Fresh apples, country typical variety  
 Fresh bananas

**Fruits, vegetables and potatoes (contd):**

Fresh oranges  
 Fresh grapefruit  
 Fresh mandarines  
 Fresh lemons  
 Fresh limes  
 Fresh grapes, white  
 Fresh pears  
 Fresh watermelon  
 Fresh peaches  
 Fresh kiwis  
 Fresh cherries  
 Fresh strawberries  
 Fresh pineapples  
 Frozen berries, WKB  
 Dried almonds, peeled, WKB  
 Dried hazelnuts, WKB  
 Dried walnuts, WKB  
 Dried pistachios, WKB  
 Dried peanuts, WKB  
 Raisins, WKB  
 Raisins, BL  
 Dried dates, WKB  
 Dried prunes, WKB  
 Tinned peaches, in syrup, WKB  
 Tinned peaches, in syrup, BL  
 Tinned pineapple, whole slices in own juice, WKB  
 Tinned pineapple, whole slices in syrup, smaller tin, BL  
 Tinned pineapple, whole slices in syrup, bigger tin, BL  
 Fresh aubergines (eggplants)  
 Fresh broccoli  
 Fresh cabbage lettuce, round, soft leaves  
 Fresh carrots  
 Fresh cauliflower  
 Fresh courgettes  
 Fresh cucumber  
 Fresh cultivated mushrooms, white, whole  
 Fresh green beans  
 Fresh green pepper  
 Fresh leek  
 Fresh lettuce, iceberg  
 Fresh mixed salad or iceberg lettuce, in bag  
 Fresh spinach  
 Fresh tomatoes, round  
 Fresh tomato cluster  
 Fresh cherry tomatoes  
 Fresh white cabbage  
 Fresh yellow onions  
 Garlic  
 Olives, black  
 Fresh potatoes, sold loose  
 Fresh potatoes, industrially packed  
 Fresh potatoes, labeled "new"  
 Frozen French fries, WKB  
 Frozen green beans, fine, WKB  
 Frozen mixed vegetables, natural, WKB  
 Frozen mixed vegetables, natural, BL

**Fruits, vegetables and potatoes (contd):**

Frozen peas, small/fine, SB  
 Frozen spinach, natural, WKB  
 Tinned green beans, fine, WKB  
 Tinned peas, very/extra fine, SB  
 Tinned sweet corn, BL  
 Tomato puree (Passata di Pomodoro), WKB  
 Chopped tomatoes, WKB  
 Chopped tomatoes, BL  
 Mushrooms, slices in salt water, BL  
 Tinned white beans in tomato sauce, SB  
 Beetroot, slices in vinegar, WKB  
 Green olives, without stones, WKB  
 Pickled gherkins, WKB  
 Tomato paste, WKB  
 Ajvar, spread with red pepper, WKB  
 Dried white beans, BL  
 Dried lentils, WKB

**Other food products:**

Salted crisps, SB  
 Potato crisps, single pack, WKB  
 White sugar, WKB  
 Icing sugar, WKB  
 Sugar lumps, WKB  
 Sweetener, tablets, SB  
 Sweetener, tablets, WKB  
 Honey, mixed blossoms, WKB  
 Honey, mixed blossoms, BL  
 Jam, apricot or strawberry, WKB  
 Jam, apricot or strawberry, BL  
 Orange marmalade, WKB  
 Chocolate, dark, plain, SB  
 Chocolate, milk, WKB  
 Milk chocolate bars, SB  
 Chocolate bar, individually sold, SB  
 Chocolate bar, with almonds and honey, SB  
 Chocolate bar, multipack, SB  
 Mint chocolate, SB  
 Assorted chocolates, SB  
 Chocolate egg, SB  
 Mints, SB  
 Caramel sweets, "Toffees", WKB  
 Pick & Mix sweets, sold loose  
 Fruit drops, WKB  
 Jellies, SB  
 Chewy candies, toffees, WKB  
 Chewing gum, WKB  
 Chewing gum, bag, WKB  
 Chocolate spread, SB  
 Ice cream, single piece, SB  
 Ice cream, multipack, SB  
 Ice cream, single piece, WKB 1  
 Ice cream, single piece, WKB 2  
 Ice cream, multipack, WKB  
 Ice cream, multipack, SB  
 Ice cream, SB  
 Ice cream, 500 - 1000 ml, SB  
 Ice cream, 500 - 1000 ml, WKB

**Other food products (contd):**

Ice cream, large quantity, BL  
 Tomato ketchup, SB  
 Tomato ketchup, WKB  
 Tomato ketchup, BL  
 Mayonnaise, WKB  
 Mustard, WKB  
 Soya sauce, WKB  
 Tomato sauce for pasta (sugo), WKB  
 Mineral salt  
 Sea salt  
 Black pepper, WKB  
 Baby food, fruit or vegetable base, puree, WKB  
 Baby food, rice base (infant cereal), WKB  
 Baby food, meat base, WKB  
 Baby food, flour base (infant cereal), WKB  
 Ready-made meal, chicken and rice, WKB  
 Ready-made meal, lasagne bolognese, spaghetti  
 bolognese or chili con carne, WKB  
 Triangle sandwich, WKB  
 Yeast, fresh  
 Soup in sachet, cream of mushroom, SB  
 Meat extract, SB  
 Dried mixed vegetables (Vegeta type), with salt, WKB

**Non-alcoholic beverages:**

Coffee, roasted WKB  
 Coffee, roasted, blend, small pack, WKB  
 Coffee, roasted, blend, large pack, WKB  
 Instant coffee, SB1  
 Instant coffee, SB2  
 Instant coffee, WKB  
 Coffee pads, WKB  
 Earl grey tea, SB  
 Black tea, small box, WKB  
 Black tea, large box, WKB  
 Black tea, small box, BL  
 Green Tea, in bags, WKB  
 Infusion, blossoms or herbs or fruits, WKB  
 Cocoa, powder, WKB  
 Cocoa instant drink, powder, WKB  
 Mineral water, SB  
 Mineral water, carbonated, small bottle, WKB  
 Mineral water, carbonated, flavoured, small bottle, WKB  
 Mineral water, carbonated, large bottle, WKB  
 Mineral water, carbonated, large bottle, multipack, WKB  
 Mineral water, still, small bottle, WKB  
 Mineral water, still, large bottle, WKB  
 Mineral water, still, very large bottle, WKB  
 Spring water, still, large bottle, WKB  
 Spring water, still, large bottle, BL  
 COLA, SB1, bottle  
 COLA, SB1, bottle, multipack  
 COLA, SB1, can  
 COLA, SB2, bottle  
 Cola, bottle, BL  
 Carbonated drink, orange flavoured, WKB  
 Energy drink, SB  
 Ice tea, WKB

**Non-alcoholic beverages (contd):**

Orange juice, WKB  
 Orange juice, BL  
 Apple juice, WKB  
 Apple juice, BL  
 Tomato juice, WKB  
 Concentrated juice, 1 - 2 l, WKB

**Alcoholic beverages:**

Cognac, SB  
 Scotch whisky, SB  
 Irish whiskey, SB  
 American whiskey, SB  
 Vodka, WKB  
 Gin, SB  
 White Rum, SB  
 Tequila, SB  
 Liqueur, SB  
 Liqueur with herbs, SB  
 Liqueur, berry flavoured, WKB  
 Brandy, WKB  
 Fruit spirit, WKB  
 Rum Energy Drink  
 Red wine, table wine, in a bottle, BL  
 Red wine, regional wine, European, Cabernet  
 Sauvignon, in a bottle, WKB  
 Red wine, regional wine, European, in a box, WKB  
 Red wine, ACO, European, Cabernet Sauvignon, WKB  
 Red wine, ACO, European, Merlot, WKB  
 Red wine, ACO, European, Syrah (Shiraz), WKB  
 Red wine, ACO (DOCG), Italy, Chianti classico, WKB  
 Red wine, Spain, SB  
 Red wine, France, Bordeaux Supérieur, WKB  
 Red wine, non-European, in a box, WKB  
 Red wine, non-European, Cabernet Sauvignon, WKB  
 Red wine, non-European, Merlot, WKB  
 Red wine, non-European, Syrah (Shiraz), WKB  
 Red wine, Australia, SB  
 White wine, table wine, in a bottle, BL  
 White wine, ACO, European, Chardonnay, WKB  
 White wine, ACO, European, Riesling, WKB  
 White wine, ACO, European, Sauvignon Blanc, WKB  
 White wine, non-European, in a box, WKB  
 White wine, non-European, Chardonnay, WKB  
 White wine, non-European, Sauvignon Blanc, WKB  
 Rosé wine, ACO, European, WKB  
 Champagne, SB  
 Sparkling wine, méthode Champenoise (fermentation  
 in the bottle), WKB  
 Sparkling wine, fermentation in tank, WKB  
 Apple cider, WKB  
 Aperitif, SB  
 Aperitif, Vermouth, SB  
 Aperitif, Port wine, WKB  
 Beer, domestic brand, single bottle, WKB  
 Beer, domestic brand, 1 - 2 l bottle, WKB  
 Beer, domestic brand, multipack of bottles, WKB  
 Beer, domestic brand, bottle crate, WKB  
 Beer, domestic brand, single can, WKB

**Alcoholic beverages (cont'd)**

White wine, ACO, European, Riesling, WKB  
White wine, ACO, European, Sauvignon Blanc, WKB  
White wine, non-European, Chardonnay, WKB  
White wine, non-European, Sauvignon Blanc, WKB  
Rosé wine, ACO, European, WKB  
Champagne, MOET & CHANDON  
Sparkling wine, méthode Champenoise (fermentation in the bottle), WKB  
Sparkling wine, fermentation in tank, WKB  
Apple cider, WKB  
Aperitif, Vermouth, SB  
Aperitif, Port wine, WKB  
Beer, domestic brand, single bottle, WKB  
Beer, domestic brand, multipack of bottles, WKB  
Beer, domestic brand, bottle crate, WKB  
Beer, domestic brand, single can, WKB  
Beer, domestic brand, multipack of cans, WKB  
Beer, CORONA EXTRA  
Beer, HEINEKEN  
Beer, multipack, HEINEKEN  
Beer, GUINNESS DRAUGHT  
Beer, domestic brand, single bottle, lower alcohol, WKB  
Beer, domestic brand, multipack of bottles, lower alcohol, WKB  
Beer, domestic brand, single can, lower alcohol, WKB  
Beer, domestic brand, multipack of cans, lower alcohol, WKB

**Tobacco:**

Cigarettes, with filter, domestic brand, WKB  
Cigarettes, with filter, not domestic brand, WKB  
Cigarettes, with filter, CAMEL  
Cigarettes, with filter, DUNHILL  
Cigarettes, with filter, MARLBORO  
Cigarettes, with filter, GAULOISES, ROTHMANS KING SIZE  
Roll Your Own tobacco, WKB