

# Expenditure Aggregates

## EGYPT

# Household Income, Expenditure and Consumption Survey (HIECS), 2010/2011

ECONOMIC  
RESEARCH  
FORUM



منتدى  
البحوث  
الاقتصادية

OPEN ACCESS MICRO DATA INITIATIVE (OAMDI)  
*for the Arab Countries,  
Iran and Turkey*

## EXPENDITURE AGGREGATES, Egypt, HIECS 2010/2011

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
<b>FOODEXP</b>	<b>Food and non-alcoholic beverages</b>	<b>Expenses on food and non-alcoholic beverages. Ideally, corresponds to Code 01 of the COICOP classification (SUM of 01).</b>
<b>RICE</b>	<b>Rice expenditures</b>	<b>Expenditures on rice in all forms</b>
<b>GRAIN</b>	<b>Grains and flour expenditures</b>	<b>Wheat, Maize, Barely and all cereals in the grain or flour form</b>
<b>BREAD</b>	<b>Bread and cakes</b>	<b>Bread in all forms, biscuits, cakes pizza..</b>
<b>PAST</b>	<b>Pasta expenditures</b>	<b>Macaroni, Noodles, Couscous ..</b>
<b>CERPRE</b>	<b>Cereal preparation</b>	<b>Cornflakes, malt, tapioca..</b>
<b>CEREXP</b>	<b>Purchased Bread and Cereals</b>	
	value.0111	Bread and cereals
<b>CEROWN</b>	<b>Own-Produced Bread and Cereals</b>	
<b>SMEAT</b>	<b>Sheep and goats Meat expenditures</b>	<b>Fresh frozen and tinned goats and sheep meat</b>
<b>CMEAT</b>	<b>Cow meat expenditures</b>	<b>Fresh frozen and tinned cow meat</b>
<b>OMEAT</b>	<b>Other meat expenditures</b>	<b>Fresh frozen and tinned camel, rabbit, pork etc. meat</b>
<b>CHMEAT</b>	<b>Chicken meat expenditure</b>	<b>Fresh frozen and tinned chicken, turkey, birds etc. meat</b>
<b>LMEAT</b>	<b>Luncheon and Tinned meat</b>	<b>Fresh and frozen luncheon, tinned and others meat</b>
<b>MEATEXP</b>	<b>Purchased Meat and Poultry</b>	
	value.0112	Meat products

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
<b>MEATOWN</b>	<b>Own-Produced Meat and Poultry</b>	
<b>FISH</b>	<b>Fish expenditures</b>	<b>Fresh and frozen fish expenditures, Tuna, sardines and tinned fish also smoked, salted, dried and processed fish</b>
<b>SEAF</b>	<b>Seafood expenditures</b>	<b>Fresh, frozen and proceed seafood</b>
<b>FSHSEAEXP</b>	<b>Purchased Fish and Seafood</b>	
	value.0113	Fish and seafood
<b>FSHSEAOWN</b>	<b>Own-Produced Fish and Seafood</b>	
<b>MILK</b>	<b>Milk expenditures</b>	<b>Fresh, powder, condensed and infant powder milk expenses</b>
<b>YOGH</b>	<b>Yogurt expenditures</b>	<b>Yogurt liquid, tinned, paste etc. cream, milk based deserts, milk based beverages</b>
<b>CHES</b>	<b>Cheese expenditures</b>	<b>Processed, home made, tinned etc. cheese</b>
<b>EGG</b>	<b>Eggs expenditures</b>	<b>Eggs and wholly made egg products</b>
<b>DAIRYEXP</b>	<b>Purchased Dairy Products</b>	
	value.0114	Milk, cheese and eggs
<b>DAIRYOWN</b>	<b>Own-Produced Dairy Products</b>	
<b>OOIL</b>	<b>Olive oil expend.</b>	<b>Olive oil</b>
<b>OIL</b>	<b>Other oils expend.</b>	<b>Corn, sunflower, soya etc</b>
<b>BUT</b>	<b>Butter and margarine</b>	<b>Better, margarine, ghee, ...</b>
<b>FAT</b>	<b>Fat expenses</b>	<b>Animal and vegetable fats and other edible</b>

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
<b>OILFATEXP</b>	<b>Purchased Oil &amp; Fats</b>	
	value.0115	Oils and fats
<b>OILFATOWN</b>	<b>Own-Produced Oil &amp; Fats</b>	
<b>FRUITEXP</b>	<b>Fruits expenses</b>	<b>Fresh, chilled, frozen, and tinned fruits, nuts</b>
	value.0116	Fruits
<b>FRUITOWN</b>	<b>Own-Produced Fruits</b>	
<b>VEGEXP</b>	<b>Vegetables expenses</b>	<b>Fresh, chilled, frozen, and tinned vegetables, garlic, processed and tuber vegetables like chips..</b>
	value.0117	Vegetables
<b>VEGOWN</b>	<b>Own-Produced Vegetables</b>	
<b>SUGAREXP</b>	<b>Sugar and jam expenditure</b>	<b>Sugar, Halawa, Chocolate, Honey, Jam, Bonbon, etc.</b>
	value.0118	Sugar, jam, honey, chocolate and confectionery
<b>SUGAROWN</b>	<b>Own-Produced Sugar and Jam</b>	
<b>SPICEXP</b>	<b>Spices expenditures</b>	<b>Salt, black pepper, sauces, seasonings, vanilla etc.</b>
	value.0119	Food products n.e.c.
<b>SPICOWN</b>	<b>Own-Produced Spices</b>	
<b>BEVEXP</b>	<b>Beverages expenditure</b>	<b>Coffee, tea, water fruit end vegetable juices</b>
	value.12	Non-alcoholic beverages
<b>BEVOWN</b>	<b>Own-Produced Beverages</b>	
<b>OTHFEXP</b>	<b>Other non-specified food expenses</b>	<b>Includes all other purchased food items non-specified in the questionnaire</b>
<b>OTHFOWN</b>	<b>Other non-specified own-produced food</b>	<b>Includes all other own produced food items non-specified in the questionnaire</b>

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
TOTPFOD	<b>Total purchased food</b>	<b>Total amounts of food and beverage purchased from the market</b>
TOTOWNP	<b>Total Own produced food</b>	<b>Food and beverage own produced products, consumed or given away</b>
TOTGIKD	<b>Total Gifts and in-kind food</b>	<b>Food and beverage products received from other households</b>
ALCOEXP	<b>Alcohol and tobacco</b>	<b>Expenses on alcoholic beverages, tobacco, and narcotics. Ideally, corresponds to Code 02 of the COICOP classification (SUM of 02).</b>
	value.2	Alcoholic beverages, tobacco and narcotics
ALC	<b>Alcoholic expenditures</b>	<b>Expenses on alcoholic beverages, spirits, wine, beer..</b>
TOB	<b>Tobacco expenditures</b>	<b>Expenses on tobacco, cigarettes, etc.</b>
APPEXP	<b>Clothing and footwear</b>	<b>Expenses on clothing and footwear. Ideally, corresponds to Code 03 of the COICOP classification.</b>
CLOTH	<b>Clothes for men, women and children</b>	<b>Garments, dresses, shirts, blouse, capes, coats for men women and children. Excluding school clothes and uniforms</b>
	value.312-value.312312-value.312326	Garments (excluding school uniform)
	value.33-value.33312-value.33326	Used garments (excluding school uniform)
MCLO	<b>Clothing material</b>	<b>Clothing material of all kind of fibers, tailoring and accessories</b>
	value.3111	Fabrics for males (for winter or summer)
	value.3112	Fabrics for females (for winter or summer)
	value.313	Other articles of clothing and clothing accessories
CHAR	<b>Tailoring charges</b>	<b>All tailoring, cleaning, repairing charges of clothes</b>
	value.314	Cleaning, repair and rent of clothing
FOOTW	<b>Footwear expenditures</b>	<b>Shoes, sandals, boots and slipper for men and women, excluding those for school</b>
	value.32	Footwear

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
<b>SCHCLTH</b>	<b>School Clothes, Uniforms and Footwear</b>	
	value.312312	School uniform for boys
	value.312326	School uniform for girls
	value.33312	Used- school uniform for boys
	value.33326	Used- school uniform for girls
	value.12321031+value.12321032+	
	value.12321033+value.12321034	Schoolbags
<b>HOUSEXP</b>	<b>Housing and utilities</b>	<b>Expenses on housing (actual and imputed rentals and maintenance and repair of the dwelling), water (water supply and miscellaneous services relating to the dwelling), electricity, gas and other fuels. Renovation costs as well as expenditure on furniture are excluded, as well as expenditure on mortgage (both the capital and interest part). Ideally, corresponds to Code 04 of the COICOP classification.</b>
<b>ARHOUS</b>	<b>Actual rentals for housing</b>	<b>Actual rentals paid by tenants and other actual rentals</b>
	value.4111	Actual rentals paid by tenants
	value.4121	Other actual rentals
<b>IMPREN</b>	<b>Imputed rentals for housing</b>	<b>Imputed rentals of owners occupying their main residence and other imputed rentals</b>
	value.4211	Imputed rentals of owner-occupiers
	value.4221	Other imputed rentals
<b>REPDW</b>	<b>Maintenance and repair for the Dwelling</b>	<b>Materials and services for the maintenance and repair of the dwelling</b>
	value.43	Maintenance and repair of the dwelling
<b>WDWE</b>	<b>Water supply and miscellaneous services relating to the dwelling</b>	<b>Water supply, refuse collection, sewage collection and others</b>
	value.44	Water supply and miscellaneous services related to the dwelling
<b>EDWE</b>	<b>Electricity, gas and other fuels</b>	<b>Electricity, Gas, Liquid and solid fuels, Heat energy</b>
	value.45	Electricity, gas and other fuels

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
<b>EQUIPEXP</b>	<b>Furniture &amp; Housing equipment</b>	<b>Expenses on furnishings (furniture and furnishings, carpets and other floor coverings), household equipment (household textiles, household appliances, glassware, tableware and household utensils, tools and equipment for house and garden) and goods and services for routine household maintenance. Ideally, corresponds to Code 05 of the COICOP classification.</b>
<b>HSFUR</b>	<b>Housing furnishings and furniture</b>	<b>Furniture and furnishings, carpets and other floor coverings</b>
	value.5111	Furniture and furnishings
	value.5121	Carpets and other floor coverings
<b>FURREP</b>	<b>Housing furnishings and furniture repair</b>	<b>Furniture and furnishings repair</b>
	value.5131	Repair of furniture, furnishings and floor coverings
<b>HSTEX</b>	<b>Household textiles</b>	<b>Furnishing fabrics, bedding, bed linen table linen and bathroom linen and repair of such articles</b>
	value.52	Household textiles
<b>MHAPL</b>	<b>Major Household appliances</b>	<b>Major household appliances whether electric or not</b>
	value.5311	Refrigerators and freezers
	value.5312	Washing, drying and ironing machines
	value.5313	Cookers
	value.5314	Heaters and Air-conditions
	value.5315	Cleaning appliances
	value.5316	Other essential home appliances
	value.57	Used house furniture and appliances
<b>SHAPL</b>	<b>Small Household appliances</b>	<b>Small electric appliances</b>
	value.5321	Small electric household appliances
<b>RAPPL</b>	<b>Repair of appliances</b>	
	value.5331	Repair of household appliances

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
<b>HUST</b>	<b>Glassware, tableware and household utensils</b> value.54	<b>Glassware, crystal and ceramic ware, non-electric kitchen utensils etc. and their repair</b> Glassware, tableware and household utensils
<b>MHOPE</b>	<b>Major other housing equipment and operation</b> value.5511	<b>Major tools and equipment for house and garden,</b> Major tools and equipments
<b>SHOPE</b>	<b>Small other housing equipment and operation</b> value.5521	<b>Small tools and miscellaneous accessories</b> Small tools and miscellaneous accessories
<b>HSGS</b>	<b>Goods and services for routine household maintenance</b> value.5611 value.5612 value.5621 value.5622	<b>Non-durable household goods and domestic services</b> Household detergents Other non-durables household items Residential services Domestic services
<b>MEDEXP</b>	<b>Health</b>	<b>Expenses on health, including medical products, appliances and equipment, outpatient services, and hospital services. Payments for health insurances are excluded. Ideally, corresponds to Code 06 of the COICOP classification.</b>
<b>PMEDP</b>	<b>Pharmaceutical and other medical products</b> value.6111 value.6121	<b>Medicinal preparations, drugs, vaccines, vitamins etc. and clinical thermometers, adhesive etc.</b> Pharmaceutical products Other medical products

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
<b>TAEQ</b>	<b>Therapeutic appliances and equipment</b>	<b>Corrective eyeglasses and contact lenses, hearing aids, glass eyes, artificial limbs and other prosthetic devices, orthopedic braces and supports, orthopedic footwear, surgical belts, trusses and supports, neck braces, medical massage equipment and health lamps, powered and unpowered wheelchairs and invalid carriages, "special" beds, crutches, electronic and other devices for monitoring blood pressure, etc.</b>
	value.6131	Therapeutic appliances and equipments
<b>MEDSERV</b>	<b>Outpatient and Hospital services</b>	<b>Medical, dental and paramedical services delivered to outpatients by medical, dental and paramedical practitioners and auxiliaries. Services of general and specialist hospitals, the services of medical centers, maternity centers, nursing homes and convalescent homes which chiefly provide in-patient health care, the services of institutions serving old people in which medical monitoring is an essential component and the services of rehabilitation centers providing in-patient health care and rehabilitative therapy where the objective is to treat the patient rather than to provide long-term support</b>
	value.6211	Medical services
	value.6221	Dental services
	value.6231	Paramedical services
	value.6241	Other medical services
	value.63	Hospital services
<b>MEDABR</b>	<b>Expenses on medical services Abroad</b>	<b>Includes all expenses on trips for medical/therapy purposes other than those spent on transportation or accommodation</b>
<b>TRANEXP</b>	<b>Transport</b>	<b>Expenses on transport, including purchase of vehicles, operation of personal transport equipment, and transport services. Ideally, corresponds to Code 07 of the COICOP classification.</b>
<b>TRVEH</b>	<b>Purchase of transportation vehicles</b>	<b>Purchase of car, bicycles and animal trucked vehicles</b>
	value.71	Purchase of vehicles

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
<b>OTEQ</b>	<b>Operation of personal transport equipment</b>	<b>Fuels, petrol and purchases of spare parts, accessories or lubricants made by households with the intention of undertaking the maintenance, repair or intervention and services paid to enterprise for carrying out the maintenance, repair or fitting</b>
	value.72	Operation of personal transport equipment
<b>TRSERV</b>	<b>Transportation services</b>	<b>Transportation by railway, road, air, sea and any other than school transport services</b>
	value.73	Transport services
<b>SCHSERV</b>	<b>School Transportation services</b>	
<b>COMMEXP</b>	<b>Communication</b>	<b>Expenses on communication, including postal services, telephone and telefax equipment, and telephone and telefax services. Ideally, corresponds to Code 08 of the COICOP classification.</b>
<b>PTTSERV</b>	<b>Postal telephone and telefax services</b>	<b>Installation and subscription costs of personal telephone equipment; telephone calls etc. delivery of letters etc.</b>
	value.8101	Postal services
	value.8301	Telephone and telefax services
<b>TTEQP</b>	<b>Telephone and telefax equipment</b>	<b>Purchases of telephones, telefax machines, etc. and their repair</b>
	value.8201	Telephone and telefax equipments
<b>CULTEXP</b>	<b>Recreation and culture</b>	<b>Expenses on recreation and culture, including audio-visual, photographic and information processing equipment, other major durables for recreation and culture, other recreational items and equipment, gardens and pets, recreational and cultural services, newspapers, books and stationery, package holidays. Ideally, corresponds to Code 09 of the COICOP classification.</b>
<b>CULDUR</b>	<b>Durables for recreation and culture</b>	<b>Audio-visual, photographic and information processing equipment, Camper vans, boats, horse and pony etc.</b>
	value.91	Audio-visual, photographic and information processing equipments
	value.92	Other major durables for recreation and culture
	value.97	Used recreational and cultural durables

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
<b>CULEQP</b>	<b>Recreation and cultural equipments</b>	<b>Games, toys and hobbies , Equipment for sport, camping and open-air recreation etc.</b>
	value.93	Other recreational, gardens and pets items and equipments
<b>CULSER</b>	<b>Recreation and culture services</b>	<b>Cinemas, theatres, opera houses games, Newspapers, books and stationery, etc. holidays or tours which provide for travel, food, accommodation, guides</b>
	value.94	Recreational and cultural services
	value.95-value.9511021-value.9511022- value.9511023-value.9511024-value.9511025- value.9511031-value.9511032-value.9511033- value.9511034-value.9511035	Newspapers, books and stationery (excluding school books)
	value.96	Package holidays
<b>SHCUL</b>	<b>School recreation and culture services</b>	<b>School books and stationery, etc.</b>
	value.9511021+value.9511022+ value.9511023+value.9511024+value.9511025	Ministry scholar books
	value.9511031+value.9511032+value.9511033+ value.9511034+value.9511035	External scholar books
<b>EDUCEXP</b>	<b>Education</b>	<b>Expenses on education, including pre-primary and primary education, secondary education, post-secondary non-tertiary education, tertiary education, and education not definable by level. Ideally, corresponds to Code 10 of the COICOP classification.</b>
<b>PREduc</b>	<b>Expenses on pre-primary and primary education</b>	<b>Includes also expenses on literacy programs for students too old for primary school, including private tutoring and tutoring groups</b>
	value.1010101	Pre-school school fees
	value.1010102	Primary school fees
	value.1010104	Primary private tuition fees
	value.1010105	Primary strengthening lessons fees
	value.1010109	Other pre-primary and primary/preparatory educational fees

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
<b>SEDUC</b>	<b>Expenses lower and upper-secondary education</b>	<b>Includes also out-of-school secondary education for adults and young people, private tutoring and tutoring groups</b>
	value.1010103	Preparatory school fees
	value.1010106	Preparatory private tuition fees
	value.1010107	Preparatory strengthening lessons fees
	value.1020101	Academic secondary school fees
	value.1020102	Vocational secondary school fees
	value.1020103	Secondary private tuition fees
	value.1020104	Secondary strengthening lessons fees
	value.1020105	Other secondary educational fees
	value.1030101	Higher than secondary fees
	value.1030102	Higher than secondary private tuition fees
	value.1030103	Higher than secondary strengthening lessons fees
<b>TEDUC</b>	<b>Expenses tertiary education</b>	<b>Expenses on first and second stage of tertiary education, including private tutoring and tutoring groups</b>
	value.1040101	Higher education fees
	value.1040102	Post graduate degrees fees
	value.1040103	Higher education private tuition fees
	value.1040104	Higher education strengthening lessons fees
<b>OEDUC</b>	<b>Expenses on education not defined by level</b>	<b>Educational programs, generally for adults, which do not require any special prior instruction, in particular vocational training and cultural development.</b>
	value.1010108	Literacy programs fees
	value.1050101	Vocational training fees
	value.1050102	Language courses
	value.1050103	Computer courses
	value.1050104	Other undefined courses
<b>EDUCABR</b>	<b>Expenses on Education Abroad</b>	<b>Includes all expenses on trips for education purposes other than those spent on transportation or accommodation</b>

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
<b>RESTOEXP</b>	<b>Restaurants and hotels</b>	<b>Expenses on restaurants (catering services) and hotels (accommodation services). Ideally, corresponds to Code 11 of the COICOP classification.</b>
<b>CATSER</b>	<b>Catering services</b>	Meals, snacks, and drinks provided by restaurants, cafés, etc., including those provided: <ul style="list-style-type: none"> <li>- in cultural, sporting or entertainment services: theatres, cinemas, sports stadiums, etc.; on public transport</li> <li>- ready to take food products and beverages, the sale of cooked dishes by catering contractors,</li> <li>-Catering services of works canteens, and canteens in schools, universities etc.</li> </ul>
	value.111	Ready made meals
<b>SCHRST</b>	<b>School restaurants expenditures</b>	<b>Meals, snacks, and drinks provided in school restaurants</b>
<b>ACCOM</b>	<b>Accommodation and hotel expenses</b>	Accommodation services of: <ul style="list-style-type: none"> <li>- hotels, boarding houses, motels, inns and establishments offering "bed and breakfast";</li> <li>- holiday villages and holiday centers, camping and caravan sites, youth hostels and mountain chalets;</li> <li>- boarding schools, universities and other educational establishments;</li> <li>- public transport (trains, boats, etc.) when priced separately;</li> <li>- hostels for young workers or immigrants.</li> </ul>
	value.112	Accommodation services

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
<b>MISCEXP</b>	<b>Miscellaneous goods and services</b>	<b>Expenses on miscellaneous goods and services, such as personal care, personal effects n.e.c., social protection, insurance, financial services n.e.c., other services n.e.c. Ideally, corresponds to Code 12 of the COICOP classification.</b>
<b>PCEXP</b>	<b>Personal care and personal effects</b>	<b>Hairdressing salons and appliances for personal care, Jewellery, clocks and miscellaneous personal articles</b>
	value.121 value.123-value.12321031-value.12321032- value.12321033-value.12321034	Personal care Personal effects n.e.c.
<b>SPEXP</b>	<b>Social protection</b>	<b>Covers assistance and support services provided to persons who are elderly, disabled, unemployed, homeless, low-income earners, immigrants, refugees, etc. It also covers assistance and support services provided to families and children.</b>
<b>FEXP</b>	<b>Insurance and financial services</b>	<b>Service charges for insurance such as life insurance and non-life insurance (that is, insurance in connection with the dwelling, health, transport, etc.). Service charges for multi-risk insurance covering several risks should be classified on the basis of the cost of the principal risk if it is not possible to allocate the service charges to the various risks covered. Actual charges for the financial services of banks</b>
	value.6251	Health insurance payments
<b>FEES</b>	<b>Penalties and other fees</b>	<b>Financial penalties, traffic violation fees, etc..., fees for issuing passport ID cards, visas, birth certificate, driving license, etc... membership fees and other non specified fees</b>
	value.127 value.12806	Other services n.e.c. Driving tickets

<b>Variable name</b>	<b>Variable label/ Expenditure item code</b>	<b>Variable content/ Expenditure item label</b>
<b>PTRANSF</b>	<b>Private transfers given</b>	<b>Remittances inside and outside the country, gifts to relatives cash or in-kind, charities, zakat , Alimony etc.</b>
	value.12802	Gifts
	value.12803	Charities expenses, Donations, Zakat, ...
	value.12804	Alimony
	value.12807	Other transfers inside the country
	value.12808	Other transfers outside the country
<b>TOTFOOD</b>	<b>Total food expenditures</b>	
<b>TNFOOND</b>	<b>Total expenditures on non-food and non-durables</b>	
<b>TDUR</b>	<b>Total expenses on durables</b>	
<b>THOUS</b>	<b>Actual and imputed rentals for housing</b>	
<b>TOTEXP</b>	<b>Total expenditures</b>	<b>Individual consumption expenditure of household. Ideally, corresponds to Codes 01 to 12 of the COICOP classification</b>
<b>LUMP</b>	<b>Lumpy expenses</b>	<b>Expenses on marriage, dowries, mahr, funeral, birth etc lump sum divorce (excluding alimony) payment and any other occasional expenses</b>
	value.12801	Marriage costs (dowries, furniture, ....)
<b>INTER</b>	<b>Interests paid on consumption and loans</b>	<b>Interest paid on loans for the purchase of consumption or durable goods</b>
<b>TAX</b>	<b>Expenditures on taxes and levies</b>	<b>Taxes on consumption and durable goods, property taxes etc.</b>
	value.12805	Property taxes (Awaed)