

# Proposal for the revision of waste products in CPC

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## Introduction

Waste is becoming an increasingly important policy concern. There is an increasing demand for data on waste generation, waste treatment and waste recycling to monitor global and national policy including the Sustainable Development Goals and Circular Economy initiatives. Currently, various existing policy and statistical frameworks, such as the Central Product Classification v2.1, Harmonized System 2017, System of National Accounts 2008, SEEA Central Framework 2012, Waste Framework Directive (WFD), European Waste Classification for Statistics (EWC-Stat), etc., have attempted to define and classify waste, or to provide a reference list on waste. However, each of the above frameworks has a different scope, coverage, definitions and terminology used to describe waste.

Waste in CPC 2.1 is scattered throughout the classification: either it is explicitly identified as waste within the waste or scraps division (Division 39), or it is separately identified as waste but in the relevant product heading (for instance some of the textile waste, the animal and vegetal waste), or it is not separately identified as waste at all (e.g. green waste, unused explosives, discarded equipment).

The revision provides an opportunity to review treatment of waste in CPC to improve identification of solid waste products and align CPC with the above-mentioned framework and classifications on waste.

This note addresses the following issues with regard to waste products in CPC:

- a) The scope and definition of waste to be covered in CPC,
- b) Whether to classify all solid waste products under a single aggregation with a new structure, or whether to maintain the current split across relevant product groupings,
- c) Restructuring waste groups and waste classes, including new and emerging solid waste products that need to be identified in CPC,
- d) The treatment of wastewater in CPC.

## Current recording of waste in CPC 2.1

There are currently several categories concerning waste in the CPC. Waste is predominantly found in division 39 “waste and scraps”, but it is also found in several other divisions such as 26 “Yarn and thread; woven and tufted textile fabrics” and 34 “Basic chemicals”. Manure may or may not be considered as waste. It is recorded in 34654 Excreta of animals useful for manure/fertilizer and fuel preparation.

The current CPC2.1 division 39 comprises the following groups and classes:

CPC Ver.2.1 Code	CPC Ver.2.1 Code	CPC Ver.2.1 Code	CPC 2.1 description
DIVISION	GROUP	CLASS	
<b>39</b>			<b>Wastes or scraps</b>
	<b>391</b>		<b>Wastes from food and tobacco industry</b>
		3911	Raw offal, inedible (including pigs' bristles, horse hair, animal guts, bird skins, feathers, bones and ivory)
		3912	Bran and other residues from the working of cereals or legumes; vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding n.e.c.
		3913	Residues of starch manufacture and similar residues
		3914	Beet-pulp, bagasse and other waste of sugar manufacture
		3915	Cocoa shells, husks, skins and other cocoa waste; coffee husks and skins
		3916	Brewing or distilling dregs and waste
		3917	Wine lees; argol
		3918	Tobacco refuse
	<b>392</b>		<b>Non-metal wastes or scraps</b>
		3921	Miscellaneous textile wastes
		3922	Waste of leather, leather dust, powder and flour
		3923	Residual lyes from the manufacture of wood pulp, including lignin sulphonates, but excluding tall oil
		3924	Waste and scrap of paper or paperboard
		3925	Waste, parings and scrap of rubber (except hard rubber) and powders and granules obtained therefrom
		3926	Used pneumatic tyres of rubber
		3927	Waste, parings and scrap of plastics
		3928	Sawdust and wood waste and scrap
		3929	Other non-metal waste or scrap
	<b>393</b>		<b>Metal wastes or scraps</b>
		3931	Slag, dross, scalings and other waste from the manufacture of iron or steel
		3932	Ash and residue (except from the manufacture of iron or steel), containing metals or metallic compounds, except precious metals
		3933	Waste and scrap of precious metal
		3934	Ferrous waste and scrap
		3935	Remelting scrap ingots of iron or steel
		3936	Waste and scrap of other metals
		3937	Vessels and other floating structures for breaking up
		3938	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, primary batteries and electric accumulators
	<b>399</b>		<b>Other wastes and scraps</b>
		3991	Municipal waste
		3992	Sewage sludge
		3993	Clinical waste, including pharmaceutical waste
		3994	Waste organic solvents
		3995	Wastes from chemical or allied industries
		3999	Other wastes n.e.c.

An in depth analysis, which included a comparison with the EWC, revealed the following:

- Classification of the groups and classes is partly based on the origin of the waste (e.g. 391 Wastes from food and tobacco industry, 3995 Wastes from chemical or allied industries) and partly on the physical nature and composition of the waste (e.g. 392 Non-metal wastes or scraps; 3994 Waste organic solvents). This may cause problems (e.g. waste organic solvents coming from the chemical industry).
- CPC 2.1 has a lot of detail in some groups, in particular:
  - 391 Wastes from food and tobacco industry
  - 393 Metal wastes or scraps
- CPC 2.1 has very little detail for some waste categories, in particular:
  - Chemical waste

- Health care and biological waste
- Sludges
- Although (by definition) CPC is comprehensive (i.e. having the “other” class 3929 and the n.e.c. class 3999) some important waste categories are not explicitly included in division 39, in particular:
  - Discarded equipment
  - Used oils
  - Mineral waste (construction waste, combustion waste, asbestos waste, soils, dredging spoils etc.).
  - Mixed waste
  - Glass waste (which is part of class 37111 Glass in the mass, in balls (except microspheres), rods or tubes, unworked; waste and scrap of glass)
  - Solidified, stabilised or vitrified waste

### Scope and definition of waste in CPC

The scope with regard to waste is described in CPC 2.1 as follows *‘It should be noted that the CPC, in covering all outputs of economic production, also covers products that may not carry any value in some frameworks, such as waste products. Although often treated as **without value**, they are still (unintended) outputs of a production process, are of interest in statistics and may also need to be measured as inputs into certain processes (e.g. waste disposal), often being the only approximation of the volume of the activity. The inclusion of these products also **allows the CPC to fulfill its function as a “central” product classification**, by covering the full scope of the Harmonized Commodity Description and Coding System and linking to all its subheadings’*. From this we can conclude that a) CPC includes waste with and without monetary value, and b) CPC should provide a comprehensive scope with regard to waste as it acts as the “central” product classification.

However, waste is currently not explicitly defined within CPC. Products in CPC are defined and classified based on *‘the **physical properties and the intrinsic nature of the products** as well as on the **principle of industrial origin**. The physical properties and intrinsic nature of products are distinguishing characteristics that are proper to the products themselves. These include, for example, the raw materials of which goods are made, the stage of production or the way in which goods are produced or services rendered, the **purpose or user category for which products are intended** and the prices at which they are sold’*. CPC thus does apply multiple criteria for classification.

Waste as such cannot be defined and classified on its physical properties alone. In many cases a product can be a ‘normal product’ or a ‘waste product’, i.e. the product becomes ‘waste’ when it no longer functions or is needed by the user. As such, waste products constitute a separate category from the ‘other’ products. Waste is thus defined and classified based on ‘the purpose or user category for which products are intended’, namely that the product has no further purpose to the generator for purpose of production, transformation or consumption and is thus no longer required by the user.

For a more precise definition of waste we can look at the SEEA Central Framework (SEEA CF). In the SEEA CF solid waste is defined as *‘**all discarded materials that are no longer required by the owner or user**. Solid waste includes materials that are in a solid or liquid state but excludes wastewater and small particulate matter released into the atmosphere (air pollutants). Solid waste includes all materials sent to or collected by waste collection or treatment schemes including landfill establishments. Solid waste also includes those same materials if they are discarded directly to the*

environment, whether legally or illegally. In addition, solid waste include discarded materials exchanged between economic units, for example, scrap metal, for which the discarder receives payment. In these circumstances, **the solid waste is considered a waste product** (since the solid waste has a positive value) rather than a **waste residual** (waste with no or a negative value).

Based on these considerations, the proposal with regard to the scope and definition of waste in CPC is :

- a) To maintain the scope with regard to waste as in CPC 2.1, i.e., to include waste with and without a monetary value.
- b) To adopt the definition for waste as provided in the SEEA CF.
- c) To set all waste products and waste residuals apart from the 'other' products in one division.

With regard to the position of this division in CPC, there are two options here: 1) to maintain division 39, or 2) to create a new division 51 (and delete division 39) and include all solid waste (following the SEEA CF definition) categories there. CPC (also) classifies products based on the principle of industrial origin, where an attempt is made to group into CPC categories mainly the products that are output of a single ISIC industry. Waste products – i.e. discarded products that are no longer required by the generator, will be collected and undertake industrial transformation/remediation process under the ISIC Section E industry on *water supply; sewage, waste management and remediation activities*, rather than in Section D on *manufacturing*. Therefore placing the new division under Section 5 of CPC, rather than the current Division 39, would align with the principle of industrial origin and degree of transformation in classifying product in CPC and mimic the ISIC structure.

A key question is what would be the impact of putting all waste products in a single division on the rest of the CPC classification. For this, we identified all waste related classes in CPC2.1 outside division 39:

***CPC classes outside Division 39 that contain waste products or waste residuals***

<b>CPC 2.1</b>	<b>CPC_Description</b>
21190	Flours, meals and pellets of meat or meat offal, inedible; greaves
21291	Flours, meals and pellets, inedible, of fish, crustaceans, molluscs or other aquatic invertebrates
21299	Products n.e.c. of fish, crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates unfit for human consumption
21910	Oil-cake and other solid residues, of vegetable fats or oils
21932	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
26140	Noils of wool or of fine animal hair
26170	Jute and other textile bast fibres (except flax, true hemp and ramie), processed but not spun; tow and waste of these fibres
26190	Other vegetable textile fibres, processed but not spun; tow and waste of these fibres
31921	Natural cork, debarked or roughly squared, or in blocks, plates, sheets or strip; crushed, granulated or ground cork; waste cork
34654	Excreta of animals useful for manure/fertilizer and fuel preparation
37111	Glass in the mass, in balls (except microspheres), rods or tubes, unworked; waste and scrap of glass
41544	Zinc dust, powders and flakes

41601	Tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium, zirconium, beryllium, gallium, hafnium, indium, niobium, rhenium and thallium, germanium and vanadium, unwrought, and powders thereof, except powders of magnesium; waste and scrap of gallium, hafnium, indium, niobium, rhenium, germanium and vanadium; cobalt mattes and other intermediate products of cobalt metallurgy
41603	Bismuth, antimony, manganese, chromium and articles thereof; including waste and scrap of bismuth or manganese
41604	Cermets and articles thereof

In total we identified 15 classes where waste products/residuals are recorded outside division 39. Many of these classes are a combination of non-waste and waste products. For example, class 41603 includes both products and waste of bismuth, antimony, manganese, chromium. These classes can easily be changed by removing the 'waste part' from the description of the classes. Other waste classes, for example 21190 flours, meals and pellets of meat or meat offal, inedible; greaves, which is a vegetal waste, would need to be removed. This would make the overall classification more consistent, as (for example) vegetal / animal waste is now scattered over divisions 21 and 39.

As there are only a very limited number of waste related classes outside division 39, our conclusion is that putting all waste related products in a single division will have little impact on the rest of the CPC classification.

### **Restructuring waste groups and waste classes**

As part of the increasing policy interest in waste, the EWC (European Waste Classification) has been created to define and categorize waste. The EWC classification includes waste from all economic sectors and from households, including waste from waste treatment (secondary waste). The EWC is a material based waste classification, it classifies waste by the type of materials included, but there are also mixed categories by origin e.g. 'household waste'. In Europe, the EWC is a cornerstone classification in the EU waste statistics.

In this document we propose to adopt the structure of the EWC (Eurostat 2021) or the division of waste products:

- The EWC is a comprehensive classification for waste products and waste residuals.
- The classification of the EWC is based primarily on the physical properties / composition of the waste products and residuals, and thus does not try to mix different principles (as is the current situation in CPC 2.1).
- The EWC is already used as the basis for waste statistics, waste accounts, material flow accounts etc.
- Harmonization between CPC and EWC will ensure one standardized classification for waste and thus better statistics production.

Alternatively, a new structure could be developed by mixing EWC and 'old' CPC 2.1 groups and classes. Although this would be possible, this option would have several disadvantages, in particular no full alignment with EWC and a mixed conceptual basis.

Unfortunately, it is not possible directly transfer the EWC into the CPC. This is because the CPC is limited to 10 positions per level. The table below provides the EWC classification. This shows that the EWC uses up to 13 positions

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01 Chemical compound wastes	01,1 Spent solvents	1,11 Halogenated spent solvents 1,12 Non-halogenated spent solvents
	01,2 Acid, alkaline or saline waste	1,21 Acid waste 1,22 Alkaline waste 1,24 Other saline waste
	01,3 Used oils	1,31 Used motor oils 1,32 Other used oils
	01,4 Spent chemical catalysts	1,4 Spent chemical catalysts
02 Chemical preparation waste	02,1 Off-specification chemical waste	2,11 Agrochemical product waste 2,12 Unused medicines 2,13 Paints, varnish, inks and adhesive waste 2,14 Other chemical preparation waste
	02,2 Unused explosives	2,21 Waste explosives and pyrotechnical products 2,22 Waste ammunition
	02,3 Mixed chemical waste	2,31 Minor mixed chemical waste  2,33 Packaging polluted by hazardous substances
03 Other chemical waste	03,1 Chemical deposits and residues	3,11 Tars and carbonaceous waste 3,12 Oils/water emulsions sludges 3,13 Chemical reaction residues 3,14 Spent filtration and absorbent materials 3,21 Sludges from industrial processes and effluent treatment
	03,2 Industrial effluent sludges	3,22 Sludges containing hydrocarbons
	03,3 Sludges and liquid waste from waste treatment	3,31 Sludges and liquid waste from waste treatment
05 Health care and biological waste	05,1 Infectious healthcare waste	5,11 Human infectious health care waste 5,12 Animal infectious health care waste
	05,2 Non-infectious healthcare waste	5,21 Non-infectious human health care waste 5,22 Non-infectious animal health care waste
06 Metallic waste	06,1 Ferrous metal waste and scrap	6,11 Ferrous metal waste and scrap
	06,2 Non-ferrous metals waste and scrap	6,23 Other waste aluminium 6,24 Copper waste 6,25 Lead waste 6,26 Other metal waste
	06,3 Metal waste, mixed ferrous and non-ferrous	6,31 Mixed metallic packaging 6,32 Other mixed metallic packaging
07 Non-metallic waste	07,1 Glass waste	7,11 Glass packaging 7,12 Other glass waste
	07,2 Paper and cardboard waste	7,21 Waste paper and cardboard packaging 7,23 Other paper and cardboard waste
	07,3 Rubber waste	7,31 Used tyres
	07,4 Plastic waste	7,41 Plastic packaging waste

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		7,42 Other plastic waste
	07,5 Wood waste	7,51 Wood packaging
		7,52 Sawdust and shavings
		7,53 Other wood waste
	07,6 Textile waste	7,61 Worn clothing
		7,62 Miscellaneous textiles waste
		7,63 Leather waste
	07,7 Waste containing PCB	7,71 Oils containing PCBs
		7,72 Equipment containing or contaminated by PCBs
		7,73 Construction and demolition waste containing PCBs
08 Discarded equipment	08,1 Discarded vehicles	8,12 Other discarded vehicles
	08,2 Discarded electrical and electronic equipment	8,21 Discarded major household equipment
		8,23 Other discarded electrical and electronic equipment
	08,4 Discarded machines and equipment components	8,41 Batteries and accumulators waste
		8,43 Other discarded machines and equipment components
09 Animal and vegetal waste	09,1 Animal and mixed food waste	9,11 Animal waste of food preparation and products
		9,12 Mixed waste of food preparation and products
	09,2Vegetal waste	9,21 Green waste
		9,22 Vegetal waste of food preparation and products
	09,3 Slurry and manure	9,31 Slurry and manure
10 Mixed waste	10,1 Household and similar waste	10,11 Household waste
		10,12 Street cleaning waste
	10,2 Mixed and undifferentiated materials	10,21 Mixed packaging
		10,22 Other mixed and undifferentiated materials
	10,3 Sorting residues	10,32 Other sorting residues
11 Common sludges	11,1 Waste water treatment sludges	11,11 Sludges from treatment of public sewerage water
		11,12 Biodegradable sludges from treatment of other waste water
	11,2 Sludges from purification of drinking and process water	11,21 Sludges from purification of drinking and process water
	11,4 Cesspit contents	11,41 Cesspit contents
12 Mineral waste	12,1 Construction and demolition waste	12,11 Concrete, bricks and gypsum waste
		12,12 Waste hydrocarbonised road-surfacing material
		12,13 Mixed construction waste
	12,2 Asbestos waste	12,21 Asbestos waste
	12,3 Waste of naturally occurring minerals	12,31 Waste of naturally occurring minerals
	12,4 Combustion waste	12,41 Waste from flue gas purification

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		12,42 Slags and ashes from thermal treatment and combustion
	12,5 Various mineral waste	12,51 Artificial mineral waste 12,52 Waste refractory materials
	12,6 Soils	12,61 Soils
	12,7 Dredging spoil	12,71 Dredging spoil
	12,8 Waste from waste treatment	12,81 Waste from waste treatment
13 Solidified, stabilised or vitrified waste	13,1 Solidified or stabilised waste	13,11 Solidified or stabilised waste
	13,2 Vitrified waste	13,21 Vitrified wastes

Because the EWC uses up to 13 positions per level, it is necessary to aggregate some categories. Our proposal is to aggregate the three chemical waste categories (1, 2 and 3) into a single chemical waste category and also to aggregate “animal and vegetal waste” (9) with mixed waste (10). After doing so, it is necessary to aggregate with the new chemical waste category due to a shortfall of one position. Accordingly, the two categories referring to sludges are aggregated into one category. After doing this, it is simply a matter of recoding the levels. The result is a new CPC division which is very similar to the EWC, as is shown below.

Group	Class	Subclass
XX1 Chemical waste	XX11 Spent solvents	XX111 Halogenated spent solvents
		XX112 Non-halogenated spent solvents
	XX12 Acid, alkaline or saline waste	XX121 Acid waste
		XX122 Alkaline waste
		XX123 Other saline waste
	XX13 Used oils	XX131 Used motor oils
		XX132 Other used oils
	XX14 Spent chemical catalysts	XX140 Spent chemical catalysts
	XX15 Off-specification chemical waste	XX151 Agrochemical product waste
		XX152 Unused medicines
		XX153 Paints, varnish, inks and adhesive waste
		XX154 Other chemical preparation waste
	XX16 Unused explosives	XX161 Waste explosives and pyrotechnical products
		XX162 Waste ammunition
	XX17 Mixed chemical waste	XX171 Minor mixed chemical waste
		XX172 Packaging polluted by hazardous substances
	XX18 Chemical deposits and residues	XX181 Tars and carbonaceous waste
		XX182 Oils/water emulsions sludges
		XX183 Chemical reaction residues
XX19 Chemical sludges	XX184 Spent filtration and absorbent materials	
	XX191 Sludges from industrial processes and effluent treatment	



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		XX192 Sludges containing hydrocarbons
		XX193 Sludges and liquid waste from waste treatment
XX2 Health care and biological waste	XX21 Infectious healthcare waste	XX211 Human infectious health care waste
		XX212 Animal infectious health care waste
	XX22 Non-infectious healthcare waste	XX221 Non-infectious human health care waste
		XX222 Non-infectious animal health care waste
XX3 Metallic waste	XX31 Ferrous metal waste and scrap	XX310 Ferrous metal waste and scrap
	XX32 Non-ferrous metals waste and scrap	XX321 Other waste aluminium
		XX322 Copper waste
		XX323 Lead waste
		XX324 Other metal waste
	XX33 Metal waste, mixed ferrous and non-ferrous	XX331 Mixed metallic packaging
		XX332 Other mixed metallic packaging
514 Non-metallic waste	XX41 Glass waste	XX411 Glass packaging
		XX412 Other glass waste
	XX42 Paper and cardboard wast	XX421 Waste paper and cardboard packaging
		XX422 Other paper and cardboard waste
	XX43 Rubber waste	XX430 Used tyres
	XX44 Plastic waste	XX441 Plastic packaging waste
		XX442 Other plastic waste
	XX45 Wood waste	XX4XX Wood packaging
		XX452 Sawdust and shavings
		XX453 Other wood waste
	XX46 Textile waste	XX461 Worn clothing
		XX462 Miscellaneous textiles waste
		XX463 Leather waste
	XX47 Waste containing PCB	XX471 Oils containing PCBs
		XX472 Equipment containing or contaminated by PCBs
		XX473 Construction and demolition waste containing PCBs
XX5 Discarded equipment	XX51 Discarded vehicles	XX510 Other discarded vehicles
	XX52 Discarded electrical and electronic equipment	XX521 Discarded major household equipment
		XX522 Other discarded electrical and electronic equipment
	XX53 Discarded machines and equipment components	XX531 Batteries and accumulators waste
		XX532 Other discarded machines and equipment components

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XX6 Animal, vegetal and mixed waste	XX61 Animal and mixed food waste	XX611 Animal waste of food preparation and products
		XX612 Mixed waste of food preparation and products
	XX62 Vegetal waste	XX621 Green waste
		XX622 Vegetal waste of food preparation and products
	XX63 Slurry and manure	XX630 Slurry and manure
	XX64 Household and similar waste	XX641 Household waste
		XX642 Street cleaning waste
	XX65 Mixed and undifferentiated materials	XX6XX Mixed packaging
		XX652 Other mixed and undifferentiated materials
		XX660 Other sorting residues
XX7 Common sludges	XX71 Waste water treatment sludges	XX711 Sludges from treatment of public sewerage water
		XX712 Biodegradable sludges from treatment of other waste water
	XX72 Sludges from purification of drinking and process water	XX720 Sludges from purification of drinking and process water
	XX73 Cesspit contents	XX730 Cesspit contents
XX8 Mineral waste	XX81 Construction and demolition waste	XX811 Concrete, bricks and gypsum waste
		XX812 Waste hydrocarbonised road-surfacing material
		XX813 Mixed construction waste
	XX82 Asbestos waste	XX820 Asbestos waste
	XX83 Waste of naturally occurring minerals	XX830 Waste of naturally occurring minerals
	XX84 Combustion waste	XX841 Waste from flue gas purification
		XX842 Slags and ashes from thermal treatment and combustion
	XX85 Various mineral waste	XX8XX Artificial mineral waste
		XX852 Waste refractory materials
		XX860 Soils
	XX870 Dredging spoil	
	XX880 Waste from waste treatment	
XX9 Solidified, stabilised or vitrified waste	XX91 Solidified or stabilised waste	XX910 Solidified or stabilised waste
	XX92 Vitrified waste	XX920 Vitrified wastes

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If this division is added to CPC then it will be necessary to make changes to other divisions in order to prevent double counting. Some extra subclasses still may be added, to have more alignment with CPC 2.1. For example, CPC 2.1 has more detail for non-ferrous metals waste and scrap. This can be adopted in the subclasses.

A detailed crosswalk is available between the EWC and the CPC 2.1. This revealed (as observed earlier) that CPC 2.1 is not comprehensive with regard to waste categories, but also that is difficult to

make a good link between the two. Thus, it is not an option to leave CPC (with regard to waste) as it is, and try to provide a bridge between the two classifications.

### **Treatment of wastewater**

Wastewater is included in CPC 2.1, but not as a separate group or class. It is not part of 18000 natural water, but as stated in the explanatory notes is included in 39990 Other wastes n.e.c.

Waste water is defined as: ***water which is of no further immediate value to the purpose for which it was used or in the pursuit of which it was produced because of its quality, quantity or time of occurrence.*** However, waste water from one user can be a potential supply to a user elsewhere. It includes discharges of cooling water (SEEA Water). Waste water is not included in the 'solid waste' definition of the SEEA CF.

According to the proposal to put all solid waste categories into one division and following the SEEA CF definition of solid waste, this would mean that waste water is not included in the division for waste products. Accordingly, the proposal is to include waste water under 18000, which should be renamed into 'natural water, treated water and waste water'. It is also recommended to provide additional groups and classes under division 18 water (e.g. groundwater, surface water, soil water, treated water for drinking water, treated water for other purposes, reused water etc.).

An alternative option is to create a new division/group/class to cover wastewater, since wastewater is a different product than drinking water, and they are originated from sewage treatment plant (i.e. section E, Division 37 from ISIC) but not from nature or water treatment plant (Division 36, ISIC).

### **Summary proposal**

- **Make a clear distinction in CPC between waste (waste products and residuals) on the one hand and 'other' products on the other hand. For this, adopt the waste definition as provided in the SEEA CF.**
- **Concentrate all waste products (i.e. that align with the SEEA CF waste definition) in one division. There are two options here, i.e. 39 or 51 (new division). The advantage of creating a new division 51 is that this will clearly separate waste products from the 'other products' (i.e. sections 1-4), which would stress the different status of waste products.**
- **Align with/ adopt the EWC for the structure of the (new) division.**
- **Put wastewater under division 18 natural water (which has to be renamed).**