

## FOREWORD

This list is provided to assist taxpayers in giving a true, correct and complete declaration of income in their respective Return Form (RF).

With the introduction of Self Assessment System commencing from the Year of Assessment 2004 to expedite and facilitate the performance of tax obligation, the Government has entrusted its faith in taxpayers in the self assessment and payment of their own tax.

Lembaga Hasil Dalam Negeri Malaysia (LHDNM) expresses its appreciation towards taxpayers who have consistently fulfilled their yearly tax obligation in the payment of rightful income tax.

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## APPENDIX A1:

### 1. Gross Business Income

Legal Provision	Subject
12	Gross business income derived from Malaysia.
22(2)(a)(i)	Sums receivable or deemed to have been received by way of insurance, indemnity, recoupment, recovery, reimbursement or otherwise in respect of outgoings and expenses deductible in ascertaining the adjusted income.
22(2)(a)(ii)	Sums receivable or deemed to have been received under a contract of indemnity.
22(2)(b)	Compensation for loss of income from that source.
24(1)	Credit sales.
24(1)(b) & (c)	Debt owing arising in respect of: <ul style="list-style-type: none"><li>any services rendered or to be rendered; or</li><li>the use or enjoyment of any property dealt or to be dealt with.</li></ul>
24(1A)	Any sum received in respect any services to be rendered or the use or enjoyment of any property to be dealt, the sum shall be treated as the gross income notwithstanding that no debt is owing in respect of such services or such use or enjoyment.
24(2)	Market value of the stock in trade at the time of its withdrawal for personal use.
30(1)(a)	Recovered bad debts.
30(1)(b)	Specific provision for doubtful debts no longer required.
30(2)(a)/(b)	Refund on account of payroll tax / turnover tax.
30(3)	Recovered expenditure within the meaning of Schedule 2
30(4)	Debts discharged subsection 33(1) [including paragraphs 33(1)(a), (b) or (c)]; or Schedule 3.
-	Income other than the above.

### 2. Allowable Expenses

Legal Provision	Subject
33(1)	Outgoings and expenses wholly and exclusively incurred in the production of gross income.
33(1)(a)	Interest on any money borrowed and employed in the production of gross income; or laid out on assets used or held for the production of gross income from that source, but restricted in accordance with subsection 33(2).
33(1)(b)	Rent payable in respect of any land or building or part thereof occupied for the purpose of producing gross income from that source.
33(1)(c)	Expenses incurred for the repair of premises, plant, machinery or fixtures employed in the production of gross income from that source. Other expenses include: <ul style="list-style-type: none"><li>the renewal, repair or alteration of any implement, utensil or article so employed, which do not qualify for capital allowance.</li><li>any means of conveyance.</li></ul>
34(6)(a) / (b)	Amount of payroll tax / turnover tax paid.
34(6)(c)	Capital expenditure equivalent to the amount as may be allowed pursuant to Schedule 2.
34(6)(d)	Expenses incurred in the replanting of crops (in connection with the working of a farm / estate relating to the cultivation of crops).
34(6)(e)	Equipment for disabled employees, or expenditure incurred on the alteration or renovation of business premise necessary to assist any disabled employee.
34(6)(f)	Translation into or publication in the national language of cultural, literary, professional, scientific or technical books approved by the Dewan Bahasa dan Pustaka.

Legal Provision	Subject
34(6)(g)	Provision of library facilities accessible to the public or contributions to public libraries and libraries of schools and institutions of higher education not exceeding RM100,000..
34(6)(h)	Provision of services, public amenities and contributions to a charity or community project pertaining to education, health, housing, conservation or preservation of environment, enhancement of income of the poor, infrastructure and information and communication technology approved by the Minister.
34(6)(i)	Expenditure incurred (not being capital expenditure) on the provision and maintenance of a child care centre for the benefit of employees.
34(6)(j)	Expenditure incurred in establishing and managing a musical or cultural group approved by the Minister.
34(6)(k)	Expenditure incurred in sponsoring any approved local and foreign arts, cultural or heritage activity: <ul style="list-style-type: none"> <li>▪ not exceeding RM300,000 for sponsoring foreign arts, cultural or heritage activity</li> <li>▪ not exceeding RM700,000 in aggregate.</li> </ul>
34(6)(n)	Expenditure incurred on the provision of practical training in Malaysia, in relation to the business, to a resident individual who is not own employee.
-	Expenses other than the above.

### 3. Non-allowable Expenses

Legal Provision	Subject
33(2)	Interest not deductible against business income.
34(4)	Contribution to an approved scheme in excess of 19% of the employee's remuneration.
39(1)(a)	Any form of private or domestic expenses.
39(1)(b)	Any disbursements or expenses not being money wholly and exclusively laid out or expended for the purpose of producing the gross income. <b>Example:</b> <ul style="list-style-type: none"> <li>▪ Expenses incurred in the printing and distribution of annual reports and costs of holding annual general meetings and extraordinary meetings</li> <li>▪ Pre-commencement or cessation of business expenses</li> <li>▪ Legal expenses in connection with the acquisition of assets or private matters</li> <li>▪ Donations</li> <li>▪ Fines for violation of law including fines and expenses relating to income tax appeals</li> <li>▪ Gifts (except for own employees)</li> <li>▪ Club membership (entrance) fees and private club membership subscriptions</li> <li>▪ Payment for loan and agency agreements</li> <li>▪ Purchase of assets and similar expenses</li> <li>▪ Other expenses</li> </ul>
39(1)(c)	Any capital withdrawn or any sum employed or intended to be employed as capital.
39(1)(d)	Payment to any unapproved provident fund.
39(1)(e)	<ul style="list-style-type: none"> <li>i. Qualifying mining expenditure (Schedule 2)</li> <li>ii. Qualifying agriculture / forest expenditure (Schedule 3)</li> <li>iii. Qualifying prospecting expenditure (Schedule 4)</li> </ul>
39(1)(f)	Interest or royalty paid to non-residents without complying with section 109.
39(1)(g)	Payment made otherwise than to a State Government for licence or permit to extract timber.
39(1)(i)	Contract payment made without complying with section 107A.
39(1)(j)	Payment made to non-residents without complying with section 109B or 109F.
39(1)(k)	Payment exceeding RM100,000 for rental of non-commercial motor vehicle.
39(1)(l)	Entertainment.
39(1)(m)	Expenditure incurred on leave passage for employee within or outside Malaysia.

Legal Provision	Subject
-	All types of provision (including general provision for doubtful debts) other than specific provision for doubtful debts.
-	Professional fees related to the acquisition of fixed assets or investments.
-	Renovations and improvements to buildings.
-	Expenses other than the above.



Please take note of the following requirements when computing any adjustment. Documents, records and other written evidence must be properly kept as the onus-of-proof is on the individual who makes the claim / adjustment. Any claim / adjustment not supported by sufficient documentation shall be disallowed in the event of a tax audit and penalty may be imposed.

The following are the required information and documents which must be made available and retained with any adjustment and tax computation.

**1. Adjustment of income and expenses**

Adjustments must be supported by:

- An analysis of income and expenditure
- Subsidiary accounts
- Receipts / Invoices

**2. Contract / Subcontract payments, commission, rents and other contract payments for services to residents:**

- Name, address, identity card number and amount paid in respect of each recipient
- Type of contract / commission / service
- Type of asset leased
- Copy of relevant agreement / documents

**3. Contract payments to non-residents (receipts by non-resident contractors – section 107A applies):**

- Name, type, location and duration of project
- Value of the whole contract and value of the service portion of the contract carried out in Malaysia
- Contract payments and payments for the service portion of the contract in the current year of assessment
- Name, address, tax reference number and passport number of the foreign contractor
- Copy of relevant agreement / documents

**4. Payment of management fees to residents:**

- Name, address, identity card number and amount paid
- Relationship with the recipient, if any
- Basis of payment
- Service agreement or other relevant documents

**5. Payment of professional, technical or management fees and rents to non-residents (section 4A income):**

**a) Payments of professional, technical or management fees**

- Type of services rendered
- Name, address, tax reference number and passport number of the foreign contractor; and total amount paid
- Furnish reasons if the whole or part of the payment is not considered as a section 4A income and keep a copy of the agreement for future examination.
- Proof of withholding tax paid

**b) Payments for rental of movable properties**

- Type of movable property
- Name, address, tax reference number and passport number of the foreign contractor; and total amount paid
- If the payment is not subjected to withholding tax, retain the relevant supporting documents
- Proof of the withholding tax paid
- Copy of rental agreement / other relevant documents

**6. Overseas trips:**

- Name and designation and scope of duty of the employee concerned
- Dates, destinations and purpose of trips
- Analysis of expenditure indicating the portion of private expenses

## **7. Housing Developers:**

- Name, address and location of project
- Approved layout plan
- Date of completion for each phase of the project
- Cost of land and value of each phase of the project
- Development cost analysis for each phase on cumulative basis for each year of assessment
- Computation of profit or loss based on the method as prescribed in Public Ruling No. 1/2009 (Property Development), Public Ruling No. 2/2009 (Construction Contracts) and Public Ruling No. 12/2013 (Rescuing Contractor And Developer).

## **8. Public rulings, government gazettes and guidelines:**

- Public Rulings  
Reference: Official Portal of Lembaga Hasil Dalam Negeri Malaysia (LHDNM)  
Home Page > Legislation > Public Rulings
- Technical Guidelines  
Reference: LHDNM Official Portal  
Home Page > Legislation > Technical Guidelines
- Operational Guidelines  
Reference: LHDNM Official Portal  
Home Page > Legislation > Operational Guidelinesre



**APPENDIX C:**
**FOREIGN CURRENCY EXCHANGE RATES**

	\$1 AUST.	1 DINAR BAHRAIN	\$1 BRUNEI	\$1 CANADA	1 RENMINBI CHINA	1 RIYAL ARAB SAUDI	1 RAND S.AFRICA	1 KRONE NORWAY	\$1 HK	1 RUPEE INDIA	1 RUPIAH INDONESIA	1 YEN JAPAN
2006	2.7885	9.8261	2.3305	3.2648	0.4646	0.9877	0.5522	0.5777	0.4772	0.0820	0.0004	0.0318
2007	2.9084	9.1412	2.3038	3.2396	0.4563	0.9265	0.4926	0.5932	0.4450	0.0844	0.0004	0.0295
2008	2.8526	8.8466	2.3768	3.1665	0.4846	0.8972	0.4116	0.6025	0.4322	0.0781	0.0003	0.0326
2009	2.8085	9.3478	2.4470	3.1239	0.5210	0.9490	0.4259	0.5672	0.4591	0.0739	0.0003	0.0381
2010	2.9890	8.5417	2.3859	3.1585	0.4807	0.8678	0.4444	0.5394	0.4189	0.0716	0.0004	0.0371
2011	3.1857	8.1129	2.4563	3.1243	0.4780	0.8238	0.4276	0.5511	0.3969	0.0666	0.0004	0.0388
2012	3.2288	8.1935	2.4958	3.1207	0.4944	0.8318	0.3810	0.5361	0.4021	0.0586	0.0003	0.0391
2013	3.0765	8.3509	2.5418	3.0881	0.5171	0.8478	0.3308	0.5410	0.4099	0.0545	0.0003	0.0326
2014	2.9813	8.6715	2.6082	2.9449	0.5365	0.8810	0.3048	0.5263	0.4262	0.0514	0.0003	0.0313
2015	2.9582	10.3506	2.8638	3.0824	0.6267	1.0504	0.3096	0.4887	0.5082	0.0614	0.0003	0.0325
2016	3.1134	11.0180	3.0315	3.1578	0.6306	1.1165	0.2858	0.4974	0.5395	0.0623	0.0003	0.0386
2017	3.3287	11.4251	3.1441	3.3472	0.6425	1.1584	0.3263	0.5253	0.5576	0.0667	0.0006	0.0387
2018 and so forth	Commencing from Year of Assessment 2018, foreign currency exchange rates can be accessed at the LHDNM Official Portal via the following link: <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> > Home Page > International > Foreign Exchange Rate or <a href="http://www.anm.gov.my/index.php/en/pertukaran-mata-wang-asing">http://www.anm.gov.my/index.php/en/pertukaran-mata-wang-asing</a>											

YEAR OF ASSESSMENT	1 WON SOUTH KOREA	\$1 NEW ZEALAND	1 RUPEE PAKISTAN	1 PESO PHIL.	\$1 S'PORE	1 RUPEE SRI LANKA	1 FRANC SWITZERLAND	\$1 TAIWAN	BATH THAI	£1 UK	\$1 USA	1 EURO
2006	0.0038	2.4063	0.0614	0.0722	2.3306	0.0356	2.9553	0.1139	0.0976	6.8176	3.7043	4.6479
2007	0.0037	2.5534	0.0571	0.0754	2.3040	0.0314	2.8937	0.1057	0.1007	6.9464	3.4721	4.7529
2008	0.0031	2.3904	0.0480	0.0758	2.3773	0.0310	3.1077	0.1067	0.1009	6.2176	3.3657	4.9339
2009	0.0028	2.2521	0.0437	0.0748	2.4471	0.0310	3.2813	0.1077	0.1036	5.5655	3.5590	4.9538
2010	0.0028	2.3449	0.0382	0.0721	2.3863	0.0288	3.1232	0.1032	0.1026	5.0305	3.2546	4.3224
2011	0.0028	2.4411	0.0358	0.0714	2.4567	0.0280	3.4901	0.1051	0.1014	4.9521	3.0894	4.2961
2012	0.0028	2.5257	0.0334	0.0739	2.4959	0.0245	3.3259	0.1055	0.1004	4.9417	3.1196	4.0092
2013	0.0029	2.6073	0.0313	0.0749	2.5419	0.0246	3.4307	0.1071	0.1035	4.9741	3.1796	4.2206
2014	0.0031	2.7441	0.0326	0.5365	2.6000	0.0253	3.6159	0.1090	0.1013	5.3927	3.3045	4.4521
2015	0.0037	2.7488	0.0383	0.0865	2.8638	0.0290	4.0922	0.1239	0.1150	6.0266	3.9399	4.3736
2016	0.0036	2.9171	0.0400	0.0882	3.0316	0.0287	4.2494	0.1299	0.1186	5.6755	4.1875	4.6315
2017	0.0038	3.0870	0.0413	0.0862	3.1441	0.0285	4.4102	0.1427	0.1279	5.5908	4.3444	4.8971
2018 and so forth	Commencing from Year of Assessment 2018, foreign currency exchange rates can be accessed at the LHDNM Official Portal via the following link: <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> > Home Page > International > Foreign Exchange Rate or <a href="http://www.anm.gov.my/index.php/en/pertukaran-mata-wang-asing">http://www.anm.gov.my/index.php/en/pertukaran-mata-wang-asing</a>											

**APPENDIX C:**
**FOREIGN CURRENCY EXCHANGE RATES**

YEAR OF ASSESSMENT	1 DINAR KUWAIT	1 PESO ARGENTINA	1 PESO MEXICO	1 REAL BRAZIL	1 KYAT MYANMAR	1 KRONE DENMARK	1 RIAL IRAN	1 PAUN LEBANON	1 TAKA BANGLADESH	1 KRONE SWEDEN	1 DONG VIETNAM	1 NEW LIRA TURKEY
2008	12.5130	1.0552	0.3011	1.8439	0.5225	0.6592	0.0003	0.0022	0.0491	0.5145	0.0002	2.5792
2009	12.3469	0.9479	0.2614	1.7795	0.5531	0.6653	0.0004	0.0024	0.0518	0.4668	0.0002	2.2737
2010	11.3506	0.8245	0.2549	1.8319	0.5057	0.5804	0.0003	0.0022	0.0468	0.4523	0.0002	2.1436
2011	11.1851	0.7418	0.2469	1.8334	0.4801	0.5766	0.0003	0.0021	0.0418	0.4759	0.0001	1.8329
2012	11.1385	0.6810	0.2349	1.5886	0.125	0.5386	0.0003	0.0021	0.0381	0.4605	0.0001	1.7171
2013	11.2009	0.5785	0.2470	1.4643	0.0034	0.5659	0.0002	0.0021	0.0406	0.4879	0.0001	1.6592
2014	11.6104	0.4046	0.2462	1.3952	0.0034	0.5893	0.0001	0.0022	0.0426	0.4835	0.0002	1.4969
2015	13.0882	0.4238	0.2458	1.1838	0.0034	0.5864	0.0001	0.0026	0.0506	0.4672	0.0002	1.4360
2016	13.8553	0.2820	0.2224	1.1952	0.0034	0.6221	0.0001	0.0028	0.0533	0.4893	0.0002	1.3741
2017	14.3173	0.2617	0.2279	1.3498	0.0032	0.6583	0.0001	0.0029	0.0536	0.4683	0.0002	1.1826
2018 and so forth	Commencing from Year of Assessment 2018, foreign currency exchange rates can be accessed at the LHDNM Official Portal via the following link: <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> > Home Page > International > Foreign Exchange Rate or <a href="http://www.anm.gov.my/index.php/en/pertukaran-mata-wang-asing">http://www.anm.gov.my/index.php/en/pertukaran-mata-wang-asing</a>											

YEAR OF ASSESSMENT	1 DIRHAM U.A.E.	1 PESO CHILE	1 RIYAL QATAR	1 SHEKEL ISRAEL	1 NAIRA NIGERIA	1 RUBLE RUSSIA						
2008	0.9074	0.0064	0.9157	0.9875								
2009	0.9595	0.0063	0.968	0.8979	0.0238	0.1114						
2010	0.8768	0.0063	0.885	0.8538	0.0216	0.1062						
2011	0.8327	0.0063	0.8400	0.8092	0.0198	0.1042						
2012	0.8410	0.0064	0.8484	0.8065	0.0196	0.0995						
2013	0.8571	0.0063	0.8648	0.8578	0.0200	0.0988						
2014	0.8901	0.0057	0.8979	0.8809	0.0100	0.0866						
2015	1.0620	0.0060	1.0714	1.0041	0.0199	0.0642						
2016	1.1292	0.0061	1.1390	1.0768	0.0172	0.0621						
2017	1.1716	0.0066	1.1759	1.1927	0.0141	0.0738						
2018 and so forth	Commencing from Year of Assessment 2018, foreign currency exchange rates can be accessed at the LHDNM Official Portal via the following link: <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a> > Home Page > International > Foreign Exchange Rate or <a href="http://www.anm.gov.my/index.php/en/pertukaran-mata-wang-asing">http://www.anm.gov.my/index.php/en/pertukaran-mata-wang-asing</a>											





This list is provided as a reference for all categories of taxpayers. Taxpayers are advised to refer to the relevant legal provision under the Income Tax Act 1967 and Government gazette to determine their eligibility prior to claiming any incentive listed in this Appendix. Penalty may be imposed if the incentive is claimed by a taxpayer who is not entitled to make the claim.

### 1. Special Deduction and Other Claims

Code	Type of Expenditure	Reference
101	Equipment for disabled employees; or expenditure on the alteration or renovation of premises for the benefit of disabled employees	Paragraph 34(6)(e) ITA 1967 (Amended with effect from Year of Assessment 2008)
102	Translation into or publication in the national language of books approved by Dewan Bahasa dan Pustaka	Paragraph 34(6)(f) ITA 1967
103	Provision of library facilities or contributions to libraries not exceeding RM100,000	Paragraph 34(6)(g) ITA 1967
104	Provision of services, public amenities and contributions to approved charity / community projects	Paragraph 34(6)(h) ITA 1967
105	Revenue expenditure on the provision and maintenance of child care centre for employees' benefit	Paragraph 34(6)(i) ITA 1967
106	Establishment and management of approved musical or cultural groups	Paragraph 34(6)(j) ITA 1967
107	Expenditure incurred in sponsoring any approved local and foreign arts, cultural or heritage activity: - not exceeding RM300,000 for sponsoring foreign arts, cultural or heritage activity - not exceeding RM700,000 in aggregate	Paragraph 34(6)(k) ITA 1967
110	Revenue expenditure on scientific research directly undertaken and related to the business	Subsection 34(7) ITA 1967
114	Information technology-related expenditure	P.U. (A) 51/2000
116	Contribution to an approved benevolent fund / trust account in respect of individuals suffering from serious diseases	Subsection 44(6) ITA 1967
117	Provision of practical training in Malaysia to resident individuals who are not own employees	Paragraph 34(6)(n) ITA 1967
121	Deduction for gifts of new personal computers to employees	P.U. (A) 504/2000 (Year of Assessment 2001 until 2003)
	Deduction for gifts of new personal computer and monthly broadband subscription fee to employees	P.U. (A) 192/2008 (Year of Assessment 2008 until 2010)
122	Cost of developing website	P.U. (A) 101/2003
133	Expenditure incurred for the development and compliance of new courses by private higher education institutions	P.U. (A) 184/2006
137	Deduction for investment in a Bionexus status company	P.U. (A) 306/2016 [P.U. (A) 373/2007 is revoked with effect from Y/A 2016]
140	Deduction of pre-commencement of business expenses relating to employee recruitment	P.U. (A) 361/2008
141	Deduction for benefit and gift from employer to employee	P.U. (A) 153/2009 & P.U. (A) 226/2009
144	Expenditure on registration of patent and trade mark	P.U. (A) 418/2009 (Years of Assessment 2010 until 2014)
146	Deduction for contribution to Universal Service Provision Fund (USP Fund)	P.U. (A) 158/2011
148	Deduction for expenditure on franchise fee	P.U. (A) 76/2012
154	Deduction for expenses in relation to interest and incidental cost in acquiring loan for abandoned projects	P.U. (A) 89/2013
157	Deduction for expenses in relation to secretarial fee and tax filing fee	P.U. (A) 336/2014

## 2. Further Deductions

Code	Type of Expenditure	Reference
201	Premiums paid for the import of cargo insured with an insurance company incorporated in Malaysia	P.U. (A) 72/1982 [Revoked with effect from Y/A 2016 under P.U. (A) 220/2012]
202	Remuneration of disabled employees	P.U. (A) 73/1982
204	Premiums paid for the export of cargo insured with an insurance company incorporated in Malaysia	P.U. (A) 79/1995 [Revoked with effect from Y/A 2016 under P.U. (A) 219/2012]
205	Freight charges incurred for the export of rattan and wood-based products (excluding veneer and sawn timber)	P.U. (A) 422/1990 & P.U. (A) 54/2013 [Revoked with effect from Y/A 2016 under P.U. (A) 218/2012]
208	Premiums paid on export credit insurance taken with Malaysia Export Credit Insurance Berhad	P.U. (A) 526/1985
212	Freight charges for shipping goods from Sabah/Sarawak to Peninsular Malaysia	P.U. (A) 50/2000
216	Deduction for promotion of Malaysia International Islamic Financial Centre	P.U.(A) 307/2008, P.U. (A) 416/2009 & P.U. (A) 293/2010 (Years of Assessment 2008 until 2015)
217	Deduction for expenses relating to remuneration of employee	P.U. (A) 110/2009
218	Deduction for cost of training for employees	P.U. (A) 261/2009 (Years of Assessment 2009 until 2012)
219	Deduction for premium for export credit insurance based on takaful concept	P.U. (A) 428/2010 (With effect from Year of Assessment 2011)
221	Deduction for the provision of child care centre	P.U. (A) 15/2013 (With effect from Year of Assessment 2013)
224	Deduction for cost relating to training for employees for the implementation of Goods and Services Tax	P.U. (A) 334/2014 (Years of Assessment 2014 & 2015)

## 3. Double Deductions

Code	Type of Expenditure	Reference
301	Revenue expenditure incurred on approved research	Section 34A ITA 1967
302	Cash contributions to an approved research institute or payment for the use of services of an approved research institute / company, a research and development company or contract research and development company	Section 34B ITA 1967
306	Promotion of export of professional services	P.U. (A) 124/2003 & P.U. (A) 270/2005
317	Deduction for cash contribution to Bantuan Pelajar Miskin 1Malaysia Fund	P.U. (A) 340/2013 (Years of Assessment 2012 until 2017)



Country	Country Code	Country	Country Code
Afghanistan	AF	Botswana	BW
Aland Islands	AX	Bouvet Island	BV
Albania	AL	Brazil	BR
Algeria	DZ	British Indian Ocean Territory	IO
American Samoa	AS	Brunei Darussalam	BN
Andorra	AD	Bulgaria	BG
Angola	AO	Burkina Faso	BF
Anguilla	AI	Burundi	BI
Antarctica	AQ	Cambodia	KH
Antigua and Barbuda	AG	Cameroon	CM
Argentina	AR	Canada	CA
Armenia	AM	Cape Verde	CV
Aruba	AW	Cayman Islands	KY
Australia	AU	Central African Republic	CF
Austria	AT	Chad	TD
Azerbaijan	AZ	Chile	CL
Bahamas	BS	China	CN
Bahrain	BH	Christmas Island	CX
Bangladesh	BD	Cocos (Keeling) Islands	CC
Barbados	BB	Colombia	CO
Belarus	BY	Comoros	KM
Belgium	BE	Congo	CG
Belize	BZ	Congo, The Democratic Republic of the	CD
Benin	BJ	Cook Islands	CK
Bermuda	BM	Costa Rica	CR
Bhutan	BT	Cote D'ivoire	CI
Bolivia	BO	Croatia (local name: Hrvatska)	HR
Bosnia and Herzegovina	BA	Cuba	CU

Country	Country Code	Country	Country Code
Curacao	CW	Gibraltar	GI
Cyprus	CY	Greece	GR
Czech Republic	CZ	Greenland	GL
Denmark	DK	Grenada	GD
Djibouti	DJ	Guadeloupe	GP
Dominica	DM	Guam	GU
Dominican Republic	DO	Guatemala	GT
East Timor	TP	Guernsey	GG
Ecuador	EC	Guinea	GN
Egypt	EG	Guinea-Bissau	GW
El Salvador	SV	Guyana	GY
Equatorial Guinea	GQ	Haiti	HT
Eritrea	ER	Heard and McDonald Islands	HM
Estonia	EE	Honduras	HN
Ethiopia	ET	Hong Kong	HK
Falkland Islands (Malvinas)	FK	Hungary	HU
Faroe Islands	FO	Iceland	IS
Fiji	FJ	India	IN
Finland	FI	Indonesia	ID
France	FR	Iran Islamic Republic of	IR
France, Metropolitan	FX	Iraq	IQ
French Guiana	GF	Ireland	IE
French Polynesia	PF	Israel	IL
French Southern Territories	TF	Italy	IT
Gabon	GA	Jamaica	JM
Gambia	GM	Japan	JP
Georgia	GE	Jersey (Channel Islands)	JE
Germany	DE	Jordon	JO
Ghana	GH	Kazakhstan	KZ

Country	Country Code	Country	Country Code
Kenya	KE	Mexico	MX
Kiribati	KI	Micronesia, Federated States of	FM
Korea, Democratic People's Republic of	KP	Moldova, Republic of	MD
Korea, Republic of	KR	Monaco	MC
Kosovo	RS	Mongolia	MN
Kuwait	KW	Montserrat	MS
Kyrgyzstan	KG	Morocco	MA
Laos People's Democratic Republic	LA	Mozambique	MZ
Latvia	LV	Myanmar	MM
Lebanon	LB	Namibia	NA
Lesotho	LS	Nauru	NR
Liberia	LR	Nepal	NP
Libyan Arab Jamahiriya	LY	Netherlands	NL
Liechtenstein	LI	Netherlands Antilles	AN
Lithuania	LT	New Caledonia	NC
Luxembourg	LU	New Zealand	NZ
Macao	MO	Nicaragua	NI
Macedonia, The Former Yugoslav Republic of	MK	Niger	NE
Madagascar	MG	Nigeria	NG
Malawi	MW	Niue	NU
Malaysia	MY	Norfolk Island	NF
Maldives	MV	Northern Mariana Islands	MP
Mali	ML	Norway	NO
Malta	MT	Oman	OM
Marshall Islands	MH	Pakistan	PK
Martinique	MQ	Palau	PW
Mauritania	MR	Palestinian Territory, Occupied	PS
Mauritius	MU	Panama	PA
Mayotte	YT	Papua New Guinea	PG

Country	Country Code	Country	Country Code
Paraguay	PY	South Georgia and the South Sandwich Islands	GS
Peru	PE	Spain	ES
Philippines	PH	Sri Lanka	LK
Pitcairn	PN	St. Helena	SH
Poland	PL	St. Pierre and Miquelon	PM
Portugal	PT	Sudan	SD
Puerto Rico	PR	Suriname	SR
Qatar	QA	Svalbard and Jan Mayen Islands	SJ
Reunion	RE	Swaziland	SZ
Romania	RO	Sweden	SE
Russian Federation	RU	Switzerland	CH
Rwanda	RW	Syrian Arab Republic	SY
Saint Kitts and Nevis	KN	Taiwan, Province of China	TW
Saint Lucia	LC	Tajikistan	TJ
Saint Vincent and the Grenadines	VC	Tanzania, United Republic of	TZ
Samoa	WS	Thailand	TH
San Marino	SM	Timor – Leste	TL
Sao Tome and Principe	ST	Togo	TG
Saudi Arabia	SA	Tokelau	TK
Senegal	SN	Tonga	TO
Serbia and Montenegro	CS	Trinidad and Tobago	TT
Seychelles	SC	Tunisia	TN
Sierra Leone	SL	Turkey	TR
Singapore	SG	Turkmenistan	TM
Slovakia (Slovak Republic)	SK	Turks and Caicos Islands	TC
Slovenia	SI	Tuvalu	TV
Solomon Islands	SB	Uganda	UG
Somalia	SO	Ukraine	UA
South Africa	ZA	United Arab Emirates	AE

Country	Country Code		Country	Country Code
United Kingdom	GB		Virgin Islands (British)	VG
United States	US		Virgin Islands (U.S.)	VI
United States Minor Outlying Islands	UM		Wallis And Futuna Islands	WF
Uruguay	UY		Western Sahara	EH
Uzbekistan	UZ		Yemen	YE
Vanuatu	VU		Yugoslavia	YU
Vatican City State (Holy See)	VA		Zambia	ZM
Venezuela	VE		Zimbabwe	ZW
Vietnam	VN			



Withholding tax rates according to Double Taxation Agreements (DTA) can be accessed at the LHDNM Official Portal via the following link:

**<http://www.hasil.gov.my> > Home Page > International > Foreign Exchange Rate > DTA Withholding Tax Rates**





## APPENDIX G:

## BUSINESS CODES

NEW CODES (MSIC 2008)	DESCRIPTION
A	AGRICULTURE, FORESTRY AND FISHING
	<b>CROPS AND ANIMAL PRODUCTION, HUNTING AND RELATED SERVICE ACTIVITIES</b>
	<b>Growing of non-perennial crops</b>
01111	Growing of maize
01112	Growing of leguminous crops
01113	Growing of oil seeds
01119	Growing of other cereals n.e.c.
01120	Growing of paddy
01131	Growing of leafy or stem vegetables
01132	Growing of fruits bearing vegetables
01133	Growing of melons
01134	Growing of mushrooms and truffles
01135	Growing of vegetables seeds, except beet seeds
01136	Growing of other vegetables
01137	Growing of sugar beet
01138	Growing of roots, tubers, bulb or tuberous vegetables
01140	Growing of sugar cane
01150	Growing of tobacco
01160	Growing of fibre crops
01191	Growing of flowers
01192	Growing of flower seeds
01193	Growing of sago (rumbia)
01199	Growing of other non-perennial crops n.e.c.
	<b>Growing of perennial crops</b>
01210	Growing of grapes
01221	Growing of banana
01222	Growing of mango
01223	Growing of <i>durian</i>
01224	Growing of <i>rambutan</i>
01225	Growing of star fruit
01226	Growing of papaya
01227	Growing of pineapple
01228	Growing of pitaya (dragon fruit)
01229	Growing of other tropical and subtropical fruits n.e.c.
01231	Growing of pomelo
01232	Growing of lemon and limes
01233	Growing of tangerines and mandarin
01239	Growing of other citrus fruits n.e.c.
01241	Growing of guava
01249	Growing of other pome fruits and stones fruits n.e.c.
01251	Growing of berries
01252	Growing of fruit seeds
01253	Growing of edible nuts
01259	Growing of other tree and bush fruits
01261	Growing of oil palm (estate)

01262	Growing of oil palm (smallholdings)
01263	Growing of coconut (estate and smallholdings)
01269	Growing of other oleaginous fruits n.e.c.
01271	Growing of coffee
01272	Growing of tea
01273	Growing of cocoa
01279	Growing of other beverage crops n.e.c.
01281	Growing of pepper (piper nigrum)
01282	Growing of chilies and pepper (capsicum spp.)
01283	Growing of nutmeg
01284	Growing of ginger
01285	Growing of plants used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes
01289	Growing of other spices and aromatic crops n.e.c.
01291	Growing of rubber trees (estate)
01292	Growing of rubber trees (smallholdings)
01293	Growing of trees for extraction of sap
01294	Growing of nipa palm
01295	Growing of areca
01296	Growing of roselle
01299	Growing of other perennial crops n.e.c.
	<b>Plant propagation</b>
01301	Growing of plants for planting
01302	Growing of plants for ornamental purposes
01303	Growing of live plants for bulbs, tubers and roots; cuttings and slips; mushroom spawn
01304	Operation of tree nurseries
	<b>Animal production</b>
01411	Raising, breeding and production of cattle or buffaloes
01412	Production of raw milk from cows or buffaloes
01413	Production of bovine semen
01420	Raising and breeding of horses, asses, mules or hinnies
01430	Raising and breeding of camels (dromedary) and camelids
01441	Raising, breeding and production of sheep and goats
01442	Production of raw sheep or goat's milk
01443	Production of raw wool
01450	Raising, breeding and production of swine/pigs
01461	Raising, breeding and production of chicken, broiler
01462	Raising, breeding and production of ducks
01463	Raising, breeding and production of geese
01464	Raising, breeding and production of quails
01465	Raising and breeding of other poultry n.e.c.
01466	Production of chicken eggs
01467	Production of duck eggs
01468	Production of other poultry eggs n.e.c.
01469	Operation of poultry hatcheries
01491	Raising, breeding and production of semi-domesticated
01492	Production of fur skins, reptile or bird's skin from ranching operation
01493	Operation of worm farms, land mollusc farms, snail farms
01494	Raising of silk worms and production of silk worm cocoons
01495	Bee keeping and production of honey and beeswax

01496	Raising and breeding of pet animals
01497	Raising and breeding of swiftlet
01499	Raising of diverse/other animals n.e.c.
01500	<b>Mixed Farming</b>
	<b>Support activities to agriculture and post-harvest crops activities</b>
01610	Agricultural activities for crops production on a fee or contract basis
01620	Agricultural activities for animal production on a fee or contract basis
01631	Preparation of crops for primary markets
01632	Preparation of tobacco leaves
01633	Preparation of cocoa beans
01634	Sun-drying of fruits and vegetables
01640	Seed processing for propagation
	<b>Hunting, trapping and related service activities</b>
01701	Hunting and trapping on a commercial basis
01702	Taking of animals (dead or alive)
	<b>FORESTRY AND LOGGING</b>
	<b>Silviculture and other forestry activities</b>
02101	Planting, replanting, transplanting, thinning and conserving of forests and timber tracts
02102	Growing of coppice, pulpwood and fire wood
02103	Operation of forest tree nurseries
02104	Collection and raising of wildings (peat swamp forest tree species)
02105	Forest plantation
	<b>Logging</b>
02201	Production of round wood for forest-based manufacturing industries
02202	Production of round wood used in an unprocessed form
02203	Production of charcoal in the forest (using traditional methods)
02204	Rubber wood logging
	<b>Gathering of non-wood forest products</b>
02301	Collection of rattan, bamboo
02302	Bird's nest collection
02303	Wild sago palm collection
02309	Gathering of non-wood forest products n.e.c.
	<b>Support service to forestry</b>
02401	Carrying out part of the forestry and forest plantation operation on a fee or contract basis for forestry service activities
02402	Carrying out part of the forestry operation on a fee or contract basis for logging service activities
	<b>FISHING AND AQUACULTURE</b>
	<b>Fishing</b>
03111	Fishing on a commercial basis in ocean and coastal waters
03112	Collection of marine crustaceans and molluscs
03113	Taking of aquatic animals: sea squirts, tunicates, sea urchins
03114	Activities of vessels engaged both in fishing and in processing and preserving of fish
03115	Gathering of other marine organisms and materials (natural pearls, sponges, coral and algae)
03119	Marine fishing n.e.c.
03121	Fishing on a commercial basis in inland waters
03122	Taking of freshwater crustaceans and molluscs
03123	Taking of freshwater aquatic animals
03124	Gathering of freshwater flora and fauna
03129	Freshwater fishing n.e.c.
	<b>Aquaculture</b>

03211	Fish farming in sea water
03212	Production of bivalve spat (oyster, mussel), lobster lings, shrimp post-larvae, fish fry and fingerlings
03213	Growing of laver and other edible seaweeds
03214	Culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water
03215	Aquaculture activities in brackish water
03216	Aquaculture activities in salt water filled tanks or reservoirs
03217	Operation of hatcheries (marine)
03218	Operation of marine worm farms for fish feed
03219	Marine aquaculture n.e.c.
03221	Fish farming in freshwater
03222	Shrimp farming in freshwater
03223	Culture of freshwater crustaceans, bivalves, other molluscs and other aquatic animals
03224	Operation of hatcheries (freshwater)
03225	Farming of frogs
03229	Freshwater aquaculture n.e.c.
<b>B</b>	<b>MINING AND QUARRYING</b>
	<b>MINING OF COAL AND LIGNITE</b>
05100	Mining of hard coal
05200	Mining of lignite (brown coal)
	<b>EXTRACTION OF CRUDE, PETROLEUM AND NATURAL GAS</b>
	<b>Extraction of crude petroleum</b>
06101	Extraction of crude petroleum oils
06102	Extraction of bituminous or oil shale and tar sand
06103	Production of crude petroleum from bituminous shale and sand
06104	Processes to obtain crude oils
	<b>Extraction of natural gas</b>
06201	Production of crude gaseous hydrocarbon (natural gas)
06202	Extraction of condensates
06203	Draining and separation of liquid hydrocarbon fractions
06204	Gas desulphurization
06205	Mining of hydrocarbon liquids, obtain through liquefaction or pyrolysis
	<b>MINING OF METAL ORES</b>
	<b>Mining of iron ores</b>
07101	Mining of ores valued chiefly for iron content
07102	Beneficiation and agglomeration of iron ores
	<b>Mining of non-ferrous metal ores</b>
07210	Mining of uranium and thorium ores
07291	Mining of tin ores
07292	Mining of copper
07293	Mining of bauxite (aluminium)
07294	Mining of ilmenite
07295	Mining of gold
07296	Mining of silver
07297	Mining of platinum
07298	Amang retreatment
07299	Mining of other non-ferrous metal ores n.e.c.
	<b>OTHER MINING AND QUARRYING</b>
	<b>Quarrying of stone, sand and clay</b>
08101	Quarrying, rough trimming and sawing of monumental and building stone such as marble, granite (dimension stone), sandstone

08102	Quarrying, crushing and breaking of limestone
08103	Mining of gypsum and anhydrite
08104	Mining of chalk and uncalcined dolomite
08105	Extraction and dredging of industrial sand, sand for construction and gravel
08106	Breaking and crushing of stone and gravel
08107	Quarrying of sand
08108	Mining of clays, refractory clays and kaolin
08109	Quarrying, crushing and breaking of granite
	<b>Mining and quarrying n.e.c.</b>
08911	Mining of natural phosphates
08912	Mining of natural potassium salts
08913	Mining of native sulphur
08914	Extraction and preparation of pyrites and pyrrhotite, except roasting
08915	Mining of natural barium sulphate and carbonate (barytes and witherite)
08916	Mining of natural borates, natural magnesium sulphates (kieserite)
08917	Mining of earth colours, fluorspar and other minerals valued chiefly as a source of chemicals
08918	Guano mining
08921	Peat digging
08922	Peat agglomeration
08923	Preparation of peat to improve quality or facilitate transport or storage
08931	Extraction of salt from underground
08932	Salt production by evaporation of sea water or other saline waters
08933	Crushing, purification and refining of salt by the producer
08991	Mining and quarrying of abrasive materials
08992	Mining and quarrying of asbestos
08993	Mining and quarrying of siliceous fossil meals
08994	Mining and quarrying of natural graphite
08995	Mining and quarrying of steatite (talc)
08996	Mining and quarrying of gemstones
08999	Other mining and quarrying n.e.c.
	<b>MINING SUPPORT SERVICE ACTIVITIES</b>
	<b>Support activities for petroleum and natural gas extraction</b>
09101	Oil and gas extraction service activities provided on a fee or contract basis
09102	Oil and gas field fire fighting services
09900	<b>Support activities for other mining and quarrying</b>
<b>C</b>	<b>MANUFACTURING</b>
	<b>MANUFACTURE OF FOOD PRODUCTS</b>
	<b>Processing and preserving of meat</b>
10101	Processing and preserving of meat and production of meat products
10102	Processing and preserving of poultry and poultry products
10103	Production of hides and skins originating from slaughterhouses
10104	Operation of slaughterhouses engaged in killing, houses dressing or packing meat
10109	Processing and preserving of meat n.e.c.
	<b>Processing and preserving of fish, crustaceans and molluscs</b>
10201	Canning of fish, crustaceans and mollusks
10202	Processing, curing and preserving of fish, crustacean and molluscs
10203	Production of fish meals for human consumption or animal feed
10204	Production of <i>keropok</i> including <i>keropok lekor</i>
10205	Processing of seaweed

	<b>Processing and preserving of fruits and vegetables</b>
10301	Manufacture of fruits and vegetable food products
10302	Manufacture of fruit and vegetable juices
10303	Pineapple canning
10304	Manufacture of jams, marmalades and table jellies
10305	Manufacture of nuts and nut products
10306	Manufacture of bean curd products
	<b>Manufacture of vegetable and animal oils and fats</b>
10401	Manufacture of crude palm oil
10402	Manufacture of refined palm oil
10403	Manufacture of palm kernel oil
10404	Manufacture of crude and refined vegetable oil
10405	Manufacture of coconut oil
10406	Manufacture of compound cooking fats
10407	Manufacture of animal oils and fats
	<b>Manufacture of dairy products</b>
10501	Manufacture of ice cream and other edible ice such as sorbet
10502	Manufacture of condensed, powdered and evaporated milk
10509	Manufacture of other dairy products n.e.c.
	<b>Manufacture of grain mill products, starches and starch products</b>
10611	Rice milling
10612	Provision of milling services
10613	Flour milling
10619	Manufacture of grain mill products n.e.c.
10621	Manufacture of starches and starch products
10622	Manufacture of glucose, glucose syrup, maltose, inulin
10623	Manufacture of sago and tapioca flour/products
	<b>Manufacture of other food products</b>
10711	Manufacture of biscuits and cookies
10712	Manufacture of bread, cakes and other bakery products
10713	Manufacture of snack products
10714	Manufacture of frozen bakery products
10721	Manufacture of sugar
10722	Manufacture of sugar products
10731	Manufacture of cocoa products
10732	Manufacture of chocolate and chocolate products
10733	Manufacture of sugar confectionery
10741	Manufacture of <i>meehoon</i> , noodles and other related products
10742	Manufacture of pastas
10750	Manufacture of prepared meals and dishes
10791	Manufacture of coffee
10792	Manufacture of tea
10793	Manufacture of sauces and condiments
10794	Manufacture of spices and curry powder
10795	Manufacture of egg products
10799	Manufacture of other food products n.e.c.
10800	<b>Manufacture of prepared animal feeds</b>
	<b>MANUFACTURE OF BEVERAGES</b>
11010	Distilling, rectifying and blending of spirits
11020	Manufacture of wines

11030	Manufacture of malt liquors and malt
11041	Manufacture of soft drinks
11042	Production of natural mineral water and other bottled water
12000	<b>MANUFACTURE OF TOBACCO PRODUCTS</b>
	<b>MANUFACTURE OF TEXTILES</b>
	<b>Spinning, weaving and finishing of textiles</b>
13110	Preparation and spinning of textile fibres
13120	Weaving of textiles
13131	Batik making
13132	Dyeing, bleaching, printing and finishing of yarns and fabrics
13139	Other finishing textiles
	<b>Manufacture of other textiles</b>
13910	Manufacture of knitted and crocheted fabrics
13921	Manufacture of made-up articles of any textile materials, including of knitted or crocheted fabrics
13922	Manufacture of made-up furnishing articles
13930	Manufacture of carpets and rugs
13940	Manufacture of cordage, rope, twine and netting
13990	Manufacture of other textiles n.e.c.
	<b>MANUFACTURE OF WEARING APPAREL</b>
	<b>Manufacture of wearing apparel, except fur apparel</b>
14101	Manufacture of specific wearing apparel
14102	Manufacture of clothings
14103	Custom tailoring
14109	Manufacture of other clothing accessories
	<b>Manufacture of articles of fur</b>
14200	Manufacture of articles made of fur skins
14300	<b>Manufacture of knitted and crocheted apparel</b>
	<b>MANUFACTURE OF LEATHER AND RELATED PRODUCTS</b>
	<b>Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur</b>
15110	Tanning and dressing of leather; dressing and dyeing of fur
15120	Manufacture of luggage, handbags and the like, saddlery and harness
	<b>Manufacture of footwear</b>
15201	Manufacture of leather footwear
15202	Manufacture of plastic footwear
15203	Manufacture of rubber footwear
15209	Manufacture of other footwear n.e.c.
	<b>MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS</b>
16100	<b>Sawmilling and planing of wood</b>
	<b>Manufacture of products of wood, cork, straw and plaiting materials</b>
16211	Manufacture of veneer sheets and plywood
16212	Manufacture of particle board and fibreboard
16221	Manufacture of builders' carpentry
16222	Manufacture of joinery wood products
16230	Manufacture of wooden containers
16291	Manufacture of wood charcoal
16292	Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials
	<b>MANUFACTURE OF PAPER AND PAPER PRODUCTS</b>
17010	Manufacture of pulp, paper and paperboard
17020	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard

17091	Manufacture of envelopes and letter-card
17092	Manufacture of household and personal hygiene paper
17093	Manufacture of gummed or adhesive paper in strips or rolls and labels and wall paper
17094	Manufacture of effigies, funeral paper goods, joss paper
17099	Manufacture of other articles of paper and paperboard n.e.c.
	<b>PRINTING AND REPRODUCTION OF RECORDED MEDIA</b>
	<b>Printing and service activities related to printing</b>
18110	Printing
18120	Service activities related to printing
18200	<b>Reproduction of recorded media</b>
	<b>MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS</b>
19100	<b>Manufacture of coke oven products</b>
	<b>Manufacture of refined petroleum products</b>
19201	Manufacture of refined petroleum products
19202	Manufacture of bio-diesel products
	<b>MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS</b>
	<b>Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastic and synthetic rubber in primary forms</b>
20111	Manufacture of liquefied or compressed inorganic industrial or medical gases
20112	Manufacture of basic organic chemicals
20113	Manufacture of inorganic compounds
20119	Manufacture of other basic chemicals n.e.c.
20121	Manufacture of fertilizers
20129	Manufacture of associated nitrogen products
20131	Manufacture of plastic in primary forms
20132	Manufacture of synthetic rubber in primary forms: synthetic rubber, factice
20133	Manufacture of mixtures of synthetic rubber and natural rubber or rubber - like gums
	<b>Manufacture of other chemical products</b>
20210	Manufacture of pesticides and other agrochemical products
20221	Manufacture of paints, varnishes and similar coatings ink and mastics
20222	Manufacture of printing ink
20231	Manufacture of soap and detergents, cleaning and polishing preparations
20232	Manufacture of perfumes and toilet preparations
20291	Manufacture of photographic plates, films, sensitized paper and other sensitized unexposed materials
20292	Manufacture of writing and drawing ink
20299	Manufacture of other chemical products n.e.c.
20300	<b>Manufacture of man-made fibres</b>
	<b>MANUFACTURE OF BASIC PHARMACEUTICALS, MEDICINAL CHEMICAL AND BOTANICAL PRODUCTS</b>
21001	Manufacture of medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments
21002	Processing of blood
21003	Manufacture of medicaments
21004	Manufacture of chemical contraceptive products
21005	Manufacture of medical diagnostic preparation
21006	Manufacture of radioactive in-vivo diagnostic substances
21007	Manufacture of biotech pharmaceuticals
21009	Manufacture of other pharmaceuticals, medicinal chemical and botanical products n.e.c.
	<b>MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS</b>
	<b>Manufacture of rubber products</b>
22111	Manufacture of rubber tyres for vehicles



22112	Manufacture of interchangeable tyre treads and retreading rubber tyres
22191	Manufacture of other products of natural or synthetic rubber, unvulcanized, vulcanized or hardened
22192	Manufacture of rubber gloves
22193	Rubber remilling and latex processing
22199	Manufacture of other rubber products n.e.c.
	<b>Manufacture of plastic products</b>
22201	Manufacture of semi-manufactures of plastic products
22202	Manufacture of finished plastic products
22203	Manufacture of plastic articles for the packing of goods
22204	Manufacture of builders' plastics ware
22205	Manufacture of plastic tableware, kitchenware and toilet articles
22209	Manufacture of diverse plastic products n.e.c.
	<b>MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS</b>
	<b>Manufacture of glass and glass products</b>
23101	Manufacture of flat glass, including wired, coloured or tinted flat glass
23102	Manufacture of laboratory, hygienic or pharmaceutical glassware
23109	Manufacture of other glass products n.e.c.
	<b>Manufacture of non-metallic mineral products n.e.c.</b>
23911	Manufacture of refractory mortars and concretes
23912	Manufacture of refractory ceramic goods
23921	Manufacture of non-refractory ceramic
23929	Manufacture of other clay building materials
23930	Manufacture of other porcelain and ceramic products
23941	Manufacture of hydraulic cement
23942	Manufacture of lime and plaster
23951	Manufacture of ready-mix and dry-mix concrete and mortars
23952	Manufacture of precast concrete, cement or artificial stone articles for use in construction
23953	Manufacture of prefabricated structural components for building or civil engineering of cement, concrete or artificial stone
23959	Manufacture of other articles of concrete, cement and plaster n.e.c.
23960	Cutting, shaping and finishing of stone
23990	Manufacture of other non-metallic mineral products n.e.c.
	<b>MANUFACTURE OF BASIC METALS</b>
	<b>Manufacture of basic iron and steel</b>
24101	Production of pig iron and spiegeleisen in pigs, blocks or other primary forms
24102	Production of bars and rods of stainless steel or other alloy steel
24103	Manufacture of seamless tubes, by hot rolling, hot extrusion or hot drawing, or by cold drawing or cold rolling
24104	Manufacture of steel tube fittings
24109	Manufacture of other basic iron and steel products n.e.c.
	<b>Manufacture of basic precious and other non-ferrous metals</b>
24201	Tin smelting
24202	Production of aluminium from alumina
24209	Manufacture of other basic precious and other non-ferrous metals n.e.c.
	<b>Casting of metals</b>
24311	Casting of iron
24312	Casting of steel
24320	Casting of non-ferrous metals
	<b>MANUFACTURE OF FABRICATED METAL PRODUCTS EXCEPT MACHINERY AND EQUIPMENT</b>
	<b>Manufacture of structural metal products, tanks, reservoirs and steam generators</b>

25111	Manufacture of industrial frameworks in metal
25112	Manufacture of prefabricated buildings mainly of metal
25113	Manufacture of metal doors, windows and their frames, shutters and gates
25119	Manufacture of other structural metal products
25120	Manufacture of tanks, reservoirs and containers of metal
25130	Manufacture of steam generators, except central heating hot water boilers
25200	<b>Manufacture of weapons and ammunition</b>
	<b>Manufacture of other fabricated metal products; metal working service activities</b>
25910	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
25920	Treatment and coating of metals; machining
25930	Manufacture of cutlery, hand tools and general hardware
25991	Manufacture of tins and cans for food products, collapsible tubes and boxes
25992	Manufacture of metal cable, plaited bands and similar articles
25993	Manufacture of bolts, screws, nuts and similar threaded products
25994	Manufacture of metal household articles
25999	Manufacture of any other fabricated metal products n.e.c.
	<b>MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS</b>
	<b>Manufacture electronic components and boards</b>
26101	Manufacture of diodes, transistors and similar semiconductor devices
26102	Manufacture electronic integrated circuits micro assemblies
26103	Manufacture of electrical capacitors and resistors
26104	Manufacture of printed circuit boards
26105	Manufacture of display components
26109	Manufacture of other components for electronic applications
	<b>Manufacture of computers and peripheral equipment</b>
26201	Manufacture of computers
26202	Manufacture of peripheral equipment
26300	<b>Manufacture of communication equipment</b>
26400	<b>Manufacture of consumer electronics</b>
	<b>Manufacture of measuring, testing, navigating and control equipment; watches and clocks</b>
26511	Manufacture of measuring, testing, navigating and control equipment
26512	Manufacture of industrial process control equipment
26520	Manufacture of watches and clocks and parts
26600	<b>Manufacture of irradiation, electro medical and electrotherapeutic equipment</b>
	<b>Manufacture of optical instruments and photographic equipment</b>
26701	Manufacture of optical instruments and equipment
26702	Manufacture of photographic equipment
26800	<b>Manufacture of magnetic and optical recording media</b>
	<b>MANUFACTURE OF ELECTRICAL EQUIPMENT</b>
	<b>Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</b>
27101	Manufacture of electric motors, generators and transformers
27102	Manufacture of electricity distribution and control apparatus
27200	<b>Manufacture of batteries and accumulators</b>
	<b>Manufacture of wiring and wiring devices</b>
27310	Manufacture of fibre optic cables
27320	Manufacture of other electronic and electric wires and cables
27330	Manufacture of current-carrying and non current-carrying wiring devices for electrical circuits regardless of material
27400	<b>Manufacture of electric lighting equipment</b>
27500	<b>Manufacture of domestic appliances</b>

	<b>Manufacture of other electrical equipment</b>
27900	Manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances
	<b>MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C</b>
	<b>Manufacture of general purpose machinery</b>
28110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
28120	Manufacture of fluid power equipment
28130	Manufacture of other pumps, compressors, taps and valves
28140	Manufacture of bearings, gears, gearing and driving elements
28150	Manufacture of ovens, furnaces and furnace burners
28160	Manufacture of lifting and handling equipment
28170	Manufacture of office machinery and equipment (except computers and peripheral equipment)
28180	Manufacture of power-driven hand tools with self-contained electric or non-electric motor or pneumatic drives
28191	Manufacture of refrigerating or freezing industrial equipment
28192	Manufacture of air-conditioning machines, including for motor vehicles
28199	Manufacture of other general-purpose machinery n.e.c.
	<b>Manufacture of special-purpose machinery</b>
28210	Manufacture of agricultural and forestry machinery
28220	Manufacture of metal-forming machinery and machine tools
28230	Manufacture of machinery for metallurgy
28240	Manufacture of machinery for mining, quarrying and construction
28250	Manufacture of machinery for food, beverage and tobacco processing
28260	Manufacture of machinery for textile, apparel and leather production
28290	Manufacture of other special-purpose machinery n.e.c.
	<b>MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS</b>
	<b>Manufacture of motor vehicles</b>
29101	Manufacture of passenger cars
29102	Manufacture of commercial vehicles
29200	<b>Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers</b>
29300	<b>Manufacture of parts and accessories for motor vehicles</b>
	<b>MANUFACTURE OF OTHER TRANSPORT EQUIPMENT</b>
	<b>Building of ships and boats</b>
30110	Building of ships and floating structures
30120	Building of pleasure and sporting boats
30200	<b>Manufacture of railway locomotives and rolling stock</b>
30300	<b>Manufacture of air and spacecraft and related machinery</b>
30400	<b>Manufacture of military fighting vehicles</b>
	<b>Manufacture of transport equipments n.e.c.</b>
30910	Manufacture of motorcycles
30920	Manufacture of bicycles and invalid carriages
30990	Manufacture of other transport equipments n.e.c.
	<b>MANUFACTURE OF FURNITURE</b>
31001	Manufacture of wooden and cane furniture
31002	Manufacture of metal furniture
31003	Manufacture of mattress
31009	Manufacture of other furniture, except of stone, concrete or ceramic
	<b>OTHER MANUFACTURING</b>
	<b>Manufacture of jewellery, bijouterie and related articles</b>
32110	Manufacture of jewellery and related articles

32120	Manufacture of imitation jewellery and related articles
32200	<b>Manufacture of musical instruments</b>
32300	<b>Manufacture of sports goods</b>
32400	<b>Manufacture of games and toys</b>
32500	<b>Manufacture of medical and dental instrument and supplies</b>
	<b>Other manufacturing n.e.c.</b>
32901	Manufacture of stationery
32909	Other manufacturing n.e.c.
	<b>REPAIR AND INSTALLATION OF MACHINERY AND EQUIPMENT</b>
33110	Repair of fabricated metal products
33120	Repair and maintenance of industrial machinery and equipment
33131	Repair and maintenance of the measuring, testing, navigating and control equipment
33132	Repair and maintenance of irradiation, electro medical and electrotherapeutic equipment
33133	Repair of optical instruments and photographic equipment
33140	Repair and maintenance of electrical equipment except domestic appliances
33150	Repair and maintenance of transport equipment except motorcycles and bicycles
33190	Repair and maintenance of other equipment n.e.c.
33200	Installation of industrial machinery and equipment
<b>D</b>	<b>ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY</b>
	<b>Electric power generation, transmission and distribution</b>
35101	Operation of generation facilities that produce electric energy
35102	Operation of transmission, distribution and sales of electricity
	<b>Manufacture of gas; distribution of gaseous fuels through mains</b>
35201	Manufacture of gaseous fuels with a specified calorific value, by purification, blending and other processes from gases of various types including natural gas
35202	Transportation, distribution and supply of gaseous fuels of all kinds through a system of mains
35203	Sale of gas to the user through mains
	<b>Steam and air conditioning supply</b>
35301	Production, collection and distribution of steam and hot water for heating, power and other purposes
35302	Production and distribution of cooled air, chilled water for cooling purposes
35303	Production of ice, including ice for food and non-food (e.g. cooling) purposes
<b>E</b>	<b>WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES</b>
	<b>Water collection, treatment and supply</b>
36001	Purification and distribution of water for water supply purposes
36002	Desalting of sea or ground water to produce water as the principal product of interest
	<b>Sewerage</b>
37000	Sewerage and similar activities
	<b>WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY</b>
	<b>Waste collection</b>
38111	Collection of non-hazardous solid waste (i.e. garbage) within a local area
38112	Collection of recyclable materials
38113	Collection of refuse in litter-bins in public places
38114	Collection of construction and demolition waste
38115	Operation of waste transfer stations for non-hazardous waste
38121	Collection of hazardous waste
38122	Operation of waste transfer stations for hazardous waste
	<b>Waste treatment and disposal</b>
38210	Treatment and disposal of non-hazardous waste
38220	Treatment and disposal of hazardous waste
	<b>Materials recovery</b>

38301	Mechanical crushing of metal waste
38302	Dismantling of automobiles, computers, televisions and other equipment for material recover
38303	Reclaiming of rubber such as used tires to produce secondary raw material
38304	Reuse of rubber products
38309	Materials recovery n.e.c.
39000	<b>Remediation activities and other waste management services</b>
<b>F</b>	<b>CONSTRUCTION</b>
	<b>CONSTRUCTION OF BUILDINGS</b>
41001	Residential buildings
41002	Non-residential buildings
41003	Assembly and erection of prefabricated constructions on the site
41009	Construction of buildings n.e.c.
	<b>CIVIL ENGINEERING</b>
	<b>Construction of roads and railways</b>
42101	Construction of motorways, streets, roads, other vehicular and pedestrian ways
42102	Surface work on streets, roads, highways, bridges or tunnels
42103	Construction of bridges, including those for elevated highways
42104	Construction of tunnels
42105	Construction of railways and subways
42106	Construction of airfield/airports runways
42109	Construction of roads and railways n.e.c.
	<b>Construction of utility projects</b>
42201	Long-distance pipelines, communication and power lines
42202	Urban pipelines, urban communication and power lines; ancillary urban works
42203	Water main and line construction
42204	Reservoirs
42205	Construction of irrigation systems (canals)
42206	Construction of sewer systems (including repair) and sewage disposal plants
42207	Construction of power plants
42209	Construction of utility projects n.e.c.
	<b>Construction of other civil engineering projects</b>
42901	Construction of refineries
42902	Construction of waterways, harbour and river works, pleasure ports (marinas), locks
42903	Construction of dams and dykes
42904	Dredging of waterways
42905	Outdoor sports facilities
42906	Land subdivision with land improvement
42909	Construction of other engineering projects n.e.c.
	<b>SPECIALIZED CONSTRUCTION ACTIVITIES</b>
	<b>Demolition and site preparation</b>
43110	Demolition or wrecking of buildings and other structures
43121	Clearing of building sites
43122	Earth moving
43123	Drilling, boring and core sampling for construction, geophysical, geological or similar purposes
43124	Site preparation for mining
43125	Drainage of agricultural or forestry land
43126	Land reclamation work
43129	Other site preparation activities n.e.c.
	<b>Electrical, plumbing and other construction installation activities</b>
43211	Electrical wiring and fittings

43212	Telecommunications wiring
43213	Computer network and cable television wiring
43214	Satellite dishes
43215	Lighting systems
43216	Security systems
43219	Electrical installation n.e.c.
43221	Installation of heating systems (electric, gas and oil)
43222	Installation of furnaces, cooling towers
43223	Installation of non-electric solar energy collectors
43224	Installation of plumbing and sanitary equipment
43225	Installation of ventilation, refrigeration or air-conditioning equipment and ducts
43226	Installation of gas fittings
43227	Installation of fire and lawn sprinkler systems
43228	Steam piping
43229	Plumbing, heat and air-conditioning installation n.e.c.
43291	Installation of elevators, escalators in buildings or other construction projects
43292	Installation of automated and revolving doors in buildings or other construction projects
43293	Installation of lighting conductors in buildings or other construction projects
43294	Installation vacuum cleaning systems in buildings or other construction projects
43295	Installation thermal, sound or vibration insulation in buildings or other construction projects
43299	Other construction installation n.e.c.
	<b>Building completion and finishing</b>
43301	Installation of doors, windows, door and window frames of wood or other materials, fitted kitchens, staircases, shop fittings and furniture
43302	Laying, tiling, hanging or fitting in buildings or other construction projects of various types of materials
43303	Interior and exterior painting of buildings
43304	Painting of civil engineering structures
43305	Installation of glass, mirrors
43306	Interior completion
43307	Cleaning of new buildings after construction
43309	Other building completion and finishing work n.e.c.
	<b>Other specialized construction activities</b>
43901	Construction of foundations, including pile driving
43902	Erection of non-self-manufactured steel elements
43903	Scaffolds and work platform erecting and dismantling
43904	Bricklaying and stone setting
43905	Construction of outdoor swimming pools
43906	Steam cleaning, sand blasting and similar activities for building exteriors
43907	Renting of construction machinery and equipment with operator (e.g. cranes)
43909	Other specialized construction activities, n.e.c.
<b>G</b>	<b>WHOLESALE AND RETAIL TRADE, REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>
	<b>Sale of motor vehicles</b>
45101	Wholesale and retail of new motor vehicles
45102	Wholesale and retail of used motor vehicles
45103	Sale of industrial, commercial and agriculture vehicles – new
45104	Sale of industrial, commercial and agriculture vehicles – used
45105	Sale by commission agents
45106	Car auctions
45109	Sale of other motor vehicles n.e.c.

	<b>Maintenance and repair of motor vehicles</b>
45201	Maintenance and repair of motor vehicles
45202	Spraying and painting
45203	Washing and polishing (car wash)
45204	Repair of motor vehicle seats
45205	Installation of parts and accessories not as part of the manufacturing process
	<b>Sale of motor vehicle parts and accessories</b>
45300	Wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles
	<b>Sale, maintenance and repair of motorcycles and related parts and accessories</b>
45401	Wholesale and retail sale of motorcycles
45402	Wholesale and retail sale of parts and accessories for motorcycles
45403	Repair and maintenance of motorcycles
	<b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>
46100	<b>Wholesale on a fee or contract basis</b>
	<b>Wholesale of agricultural raw materials and live animals</b>
46201	Wholesale of rubber
46202	Wholesale of palm oil
46203	Wholesale of lumber and timber
46204	Wholesale of flowers and plants
46205	Wholesale of livestock
46209	Wholesale of agricultural raw material and live animal n.e.c.
	<b>Wholesale of food, beverages and tobacco</b>
46311	Wholesale of meat, poultry and eggs
46312	Wholesale of fish and other seafood
46313	Wholesale of fruits
46314	Wholesale of vegetables
46319	Wholesale of meat, fish, fruits and vegetables n.e.c.
46321	Wholesale of rice, other grains, flour and sugars
46322	Wholesale of dairy products
46323	Wholesale of confectionary
46324	Wholesale of biscuits, cakes, breads and other bakery products
46325	Wholesale of coffee, tea, cocoa and other beverages
46326	Wholesale of beer, wine and spirits
46327	Wholesale of tobacco, cigar, cigarettes
46329	Wholesale of other foodstuffs
	<b>Wholesale of household goods</b>
46411	Wholesale of yarn and fabrics
46412	Wholesale of household linen, towels, blankets
46413	Wholesale of clothing
46414	Wholesale of clothing accessories
46415	Wholesale of fur articles
46416	Wholesale of footwear
46417	Wholesale of haberdashery
46419	Wholesale of textiles, clothing n.e.c.
46421	Wholesale of pharmaceutical and medical goods
46422	Wholesale of perfumeries, cosmetics, soap and toiletries
46431	Wholesale of bicycles and their parts and accessories
46432	Wholesale of photographic and optical goods
46433	Wholesale of leather goods and travel accessories



46434	Wholesale of musical instruments, games and toys, sports goods
46441	Wholesale of handicrafts and artificial flowers
46442	Wholesale of cut flowers and plants
46443	Wholesale of watches and clocks
46444	Wholesale of jewellery
46491	Wholesale of household furniture
46492	Wholesale of household appliances
46493	Wholesale of lighting equipment
46494	Wholesale of household utensils and cutlery, crockery, glassware, chinaware and pottery
46495	Wholesale of woodenware, wickerwork and corkware
46496	Wholesale of electrical and electronic goods
46497	Wholesale of stationery, books, magazines and newspapers
46499	Wholesale of other household goods n.e.c.
	<b>Wholesale of machinery, equipment and supplies</b>
46510	Wholesale of computer hardware, software and peripherals
46521	Wholesale of telephone and telecommunications equipment, cell phones, pagers
46522	Wholesale of electronic components and wiring accessories
46531	Wholesale of agricultural machinery, equipment and supplies
46532	Wholesale of lawn mowers however operated
46591	Wholesale of office machinery and business equipment, except computers and computer peripheral equipment
46592	Wholesale of office furniture
46593	Wholesale of computer-controlled machines tools
46594	Wholesale of industrial machinery, equipment and supplies
46595	Wholesale of construction and civil engineering machinery and equipment
46596	Wholesale of lift escalators, air-conditioning, security and fire fighting equipment
46599	Wholesale of other machinery for use in industry, trade and navigation and other services n.e.c.
	<b>Other specialized wholesale</b>
46611	Wholesale of petrol, diesel, lubricants
46612	Wholesale of liquefied petroleum gas
46619	Wholesale of other solid, liquid and gaseous fuels and related products n.e.c.
46621	Wholesale of ferrous and non-ferrous metal ores and metals
46622	Wholesale of ferrous and non-ferrous semi-finished metal ores and products n.e.c.
46631	Wholesale of logs, sawn timber, plywood, veneer and related products
46632	Wholesale of paints and varnish
46633	Wholesale of construction materials
46634	Wholesale of fittings and fixtures
46635	Wholesale of hot water heaters
46636	Wholesale of sanitary installation and equipment
46637	Wholesale of tools
46639	Wholesale of other construction materials, hardware, plumbing and heating equipment and supplies n.e.c.
46691	Wholesale of industrial chemicals
46692	Wholesale of fertilizers and agrochemical products
46693	Wholesale of plastic materials in primary forms
46694	Wholesale of rubber scrap
46695	Wholesale of textile fibres
46696	Wholesale of paper in bulk, packaging materials
46697	Wholesale of precious stones
46698	Wholesale of metal and non-metal waste and scrap and materials for recycling
46699	Dismantling of automobiles, computer, televisions and other equipment to obtain and re-sell usable parts



	<b>Non-specialized wholesale trade</b>
46901	Wholesale of aquarium fishes, pet birds and animals
46902	Wholesale of animal/pet food
46909	Wholesale of a variety of goods without any particular specialization n.e.c.
	<b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>
	<b>Retail sale in non-specialized stores</b>
47111	Provision stores
47112	Supermarket
47113	Mini market
47114	Convenience stores
47191	Department stores
47192	Department stores and supermarket
47193	Hypermarket
47194	News agent and miscellaneous goods store
47199	Other retail sale in non-specialized stores n.e.c.
	<b>Retail sale of food, beverages and tobacco in specialized stores</b>
47211	Retail sale of rice, flour, other grains and sugars
47212	Retail sale of fresh or preserved vegetables and fruits
47213	Retail sale of dairy products and eggs
47214	Retail sale of meat and meat products (including poultry)
47215	Retail sale of fish, other seafood and products thereof
47216	Retail sale of bakery products and sugar confectionery
47217	Retail sale of <i>mee, kuey teow, mee hoon</i> , wantan skins and other food products made from flour or soya
47219	Retail sale of other food products n.e.c.
47221	Retail sale of beer, wine and spirits
47222	Retail sale of tea, coffee, soft drinks, mineral water and other beverages
47230	Retail sale of tobacco products in specialized store
47300	<b>Retail sale of automotive fuel in specialized stores</b>
	<b>Retail sale of information and communications equipment in specialized stores</b>
47411	Retail sale of computers, computer equipment and supplies
47412	Retail sale of video game consoles and non-customized software
47413	Retail sale of telecommunication equipment
47420	Retail sale of audio and video equipment in specialized store
	<b>Retail sale of other household equipment in specialized stores</b>
47510	Retail sale of textiles in specialized stores
47520	Retail sale of construction materials, hardware, paints and glass
47531	Retail sale of carpets and rugs
47532	Retail sale of curtains and net curtains
47533	Retail sale of wallpaper and floor coverings
47591	Retail sale of household furniture
47592	Retail sale of articles for lighting
47593	Retail sale of household utensils and cutlery, crockery, glassware, chinaware and pottery
47594	Retail sale of wood, cork goods and wickerwork goods
47595	Retail sale of household appliances
47596	Retail sale of musical instruments and scores
47597	Retail sale of security systems
47598	Retail sale of household articles and equipment n.e.c.
	<b>Retail sale of cultural and recreation goods in specialized stores</b>
47611	Retail sale of office supplies and equipment

47612	Retail sale of books, newspapers and stationary
47620	Retail sale of musical records, audio tapes, compact discs , cassettes, video tapes, VCDs and DVDs, blank tapes and discs
47631	Retail sale of sports goods and equipments
47632	Retail sale of fishing equipment
47633	Retail sale of camping goods
47634	Retail sale of boats and equipments
47635	Retail sale of bicycles and related parts and accessories
47640	Retail sale of games and toys, made of all materials
	<b>Retail sale of other goods in specialized stores</b>
47711	Retail sale of articles of clothing, articles of fur and clothing accessories
47712	Retail sale of footwear
47713	Retail sale of leather goods, accessories of leather and leather substitutes
47721	Stores specialized in retail sale of pharmaceuticals, medical and orthopaedic goods
47722	Stores specialized in retail sale of perfumery, cosmetic and toilet articles
47731	Retail sale of photographic and precision equipment
47732	Retail sale of watches and clocks
47733	Retail sale of jewellery
47734	Retail sale of flowers, plants, seeds, fertilizers
47735	Retail sale of souvenirs, craftwork and religious articles
47736	Retail sale of household fuel oil, cooking gas, coal and fuel wood
47737	Retail sale of spectacles and other optical goods
47738	Retail sale of aquarium fishes, pet animals and pet food
47739	Other retail sale of new goods in specialized stores n.e.c.
47741	Retail sale of second-hand books
47742	Retail sale of second-hand electrical and electronic goods
47743	Retail sale of antiques
47744	Activities of auctioning houses (retail)
47749	Retail sale of second-hand goods n.e.c.
	<b>Retail sale via stalls and markets</b>
47810	Retail sale of food, beverages and tobacco products via stalls or markets
47820	Retail sale of textiles, clothing and footwear via stalls or markets
47891	Retail sale of carpets and rugs via stalls or markets
47892	Retail sale of books via stalls or markets
47893	Retail sale of games and toys via stalls or markets
47894	Retail sale of household appliances and consumer electronics via stall or markets
47895	Retail sale of music and video recordings via stall or markets
	<b>Retail sale not in stores, stalls or markets</b>
47911	Retail sale of any kind of product by mail order
47912	Retail sale of any kind of product over the Internet
47913	Direct sale via television, radio and telephone
47914	Internet retail auctions
47991	Retail sale of any kind of product by direct sales or door-to-door sales persons
47992	Retail sale of any kind of product through vending machines
47999	Other retail sale not in stores, stalls or markets n.e.c.
<b>H</b>	<b>TRANSPORTATION AND STORAGE</b>
	<b>LAND TRANSPORT AND TRANSPORT VIA PIPELINES</b>
	<b>Transport via railways</b>
49110	Passenger transport by inter-urban railways
49120	Freight transport by inter-urban, suburban and urban railways

	<b>Other land transport</b>
49211	City bus services
49212	Urban and suburban railway passenger transport service
49221	Express bus services
49222	Employees bus services
49223	School bus services
49224	Taxi operation and limousine services
49225	Rental of cars with driver
49229	Other passenger land transport n.e.c.
49230	Freight transport by road
49300	Transport via pipeline
	<b>WATER TRANSPORT</b>
	<b>Sea and coastal water transport</b>
50111	Operation of excursion, cruise or sightseeing boats
50112	Operation of ferries, water taxis
50113	Rental of pleasure boats with crew for sea and coastal water transport
50121	Transport of freight overseas and coastal waters, whether scheduled or not
50122	Transport by towing or pushing of barges, oil rigs
	<b>Inland water transport</b>
50211	Transport of passenger via rivers, canals, lakes and other inland waterways
50212	Rental of pleasure boats with crew for inland water transport
50220	Transport of freight via rivers, canals, lakes and other inland waterways
	<b>AIR TRANSPORT</b>
	<b>Passenger air transport</b>
51101	Transport of passengers by air over regular routes and on regular schedules
51102	Non-scheduled transport of passenger by air
51103	Renting of air-transport equipment with operator for the purpose of passenger transportation
	<b>Freight air transport</b>
51201	Transport freight by air over regular routes and on regular schedules
51202	Non-scheduled transport of freight by air
51203	Renting of air-transport equipment with operator for the purpose of freight transportation
	<b>WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION</b>
	<b>Warehousing and storage</b>
52100	Warehousing and storage services
	<b>Support activities for transportation</b>
52211	Operation of terminal facilities
52212	Towing and road side assistance
52213	Operation of parking facilities for motor vehicles (parking lots)
52214	Highway, bridge and tunnel operation services
52219	Other service activities incidental to land transportation n.e.c.
52221	Port, harbours and piers operation services
52222	Vessel salvage and refloating services
52229	Other service activities incidental to water transportation n.e.c.
52231	Operation of terminal facilities
52232	Airport and air-traffic-control activities
52233	Ground service activities on airfields
52234	Fire fighting and fire-prevention services at airports
52239	Other service activities incidental to air transportation n.e.c.
52241	Stevedoring services

52249	Other cargo handling activities n.e.c.
52291	Forwarding of freight
52292	Brokerage for ship and aircraft space
52299	Other transportation support activities n.e.c.
	<b>POSTAL AND COURIER ACTIVITIES</b>
53100	National postal services
53200	Courier activities other than national post activities
<b>I</b>	<b>ACCOMODATION AND FOOD SERVICE ACTIVITIES</b>
	<b>ACCOMMODATION</b>
	<b>Short term accommodation activities</b>
55101	Hotels and resort hotels
55102	Motels
55103	Apartment hotels
55104	Chalets
55105	Rest house/guest house
55106	Bed and breakfast units
55107	Hostels
55108	Home stay
55109	Other short term accommodation activities n.e.c.
55200	<b>Camping grounds, recreational vehicle parks and trailer parks</b>
55900	<b>Other accommodation</b>
	<b>FOOD AND BEVERAGE SERVICE ACTIVITIES</b>
	<b>Restaurants and mobile food service activities</b>
56101	Restaurants and restaurant cum night clubs
56102	Cafeterias/canteens
56103	Fast-food restaurants
56104	Ice cream truck vendors and parlours
56105	Mobile food carts
56106	Food stalls/hawkers
56107	Food or beverage, food and beverage preparation in market stalls/hawkers
	<b>Event catering and other food service activities</b>
56210	Event/food caterers
56290	Other food service activities
	<b>Beverage serving activities</b>
56301	Pubs, bars, discotheques, coffee houses, cocktail lounges and karaoke
56302	Coffee shops
56303	Drink stalls/hawkers
56304	Mobile beverage
56309	Others drinking places n.e.c.
<b>J</b>	<b>INFORMATION AND COMMUNICATION</b>
	<b>PUBLISHING ACTIVITIES</b>
	<b>Publishing of books, periodicals and other publishing activities</b>
58110	Publishing of books, brochures and other publications
58120	Publishing of mailing lists, telephone book, other directories
58130	Publishing of newspapers, journals, magazines and periodicals in print or electronic form
58190	Publishing of catalogues, photos, engraving and postcards, greeting cards, forms, posters, reproduction of works of art, advertising material and other printed matter n.e.c.
	<b>Software publishing</b>
58201	Business and other applications
58202	Computer games for all platforms

58203	Operating systems
	<b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>
	<b>Motion picture, video and television programme activities</b>
59110	Motion picture, video and television programme production activities
59120	Motion picture, video and television programme post-production activities
59130	Motion picture, video and television programme distribution activities
59140	Motion picture projection activities
59200	<b>Sound recording and music publishing activities</b>
	<b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>
60100	Radio broadcasting
60200	Television programming and broadcasting activities
	<b>TELECOMMUNICATIONS</b>
	<b>Wired telecommunications activities</b>
61101	Wired telecommunications services
61102	Internet access providers by the operator of the wired infrastructure
	<b>Wireless telecommunications activities</b>
61201	Wireless telecommunications services
61202	Internet access providers by the operator of the wireless infrastructure
	<b>Satellite telecommunications activities</b>
61300	Satellite telecommunications services
	<b>Other telecommunications activities</b>
61901	Provision of Internet access over networks between the client and the ISP not owned or controlled by the ISP
61902	Provision of telecommunications services over existing telecom connection
61903	Telecommunications resellers
61904	Provision of telecommunications services over existing telecom connections VOIP (Voice Over Internet Protocol) provision
61905	Provision of specialized telecommunications applications
61909	Other telecommunications activities n.e.c.
	<b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>
62010	Computer programming activities
62021	Computer consultancy
62022	Computer facilities management activities
62091	Information Communication Technology (ICT) system security
62099	Other information technology service activities n.e.c.
	<b>INFORMATION SERVICE ACTIVITIES</b>
	<b>Data processing, hosting and related activities; web portals</b>
63111	Activities of providing infrastructure for hosting, data processing services and related activities
63112	Data processing activities
63120	Web portals
	<b>Other information service activities</b>
63910	News syndicate and news agency activities
63990	Other information service activities n.e.c.
<b>K</b>	<b>FINANCIAL AND INSURANCE /TAKAFUL ACTIVITIES</b>
	<b>FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE/TAKAFUL AND PENSION FUNDING</b>
	<b>Monetary intermediation</b>
64110	Central banking
64191	Commercial Banks
64192	Islamic Banks
64193	Offshore Banks

64194	Investment Banks
64195	Development financial institutions (with deposits taking functions)
64199	Other monetary intermediation (with deposits taking functions) n.e.c.
64200	<b>Activities of holding companies</b>
	<b>Trusts, funds and similar financial entities</b>
64301	Venture capital companies
64302	Unit trust fund excludes REITs
64303	Property unit trust (REITs)
64304	Other administration of trusts accounts
64309	Trusts, funds and similar financial entities n.e.c.
	<b>Other financial service activities, except insurance/takaful and pension funding activities</b>
64910	Financial leasing activities
64921	Development financial institutions (without deposits taking functions)
64922	Credit card services
64923	Licensed money lending activities
64924	Pawnshops and pawnbrokers includes Ar-Rahnu
64925	Co-operative with credits functions
64929	Other credit granting n.e.c.
64991	Factoring companies
64992	Representative office of foreign banks
64993	Nominee companies
64999	Other financial service activities, except insurance/takaful and pension funding n.e.c.
	<b>INSURANCE/TAKAFUL, REINSURANCE/RETAKAFUL AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY</b>
	<b>Insurance/Takaful</b>
65111	Life insurance
65112	Family takaful
65121	General insurance
65122	General takaful
65123	Composite insurance
65124	Offshore insurance
65125	Offshore takaful
	<b>Reinsurance/Retakaful</b>
65201	Life reinsurance
65202	Family retakaful
65203	General reinsurance
65204	General retakaful
65205	Composite retakaful
65206	Offshore reinsurance
65207	Offshore retakaful
	<b>Pension and provident funding</b>
65301	Pension funding
65302	Provident funding
	<b>ACTIVITIES AUXILIARY TO FINANCIAL SERVICE AND INSURANCE/TAKAFUL ACTIVITIES</b>
	<b>Activities auxiliary to financial service activities, except insurance/takaful and pension funding</b>
66111	Stock exchanges
66112	Exchanges for commodity contracts
66113	Securities exchange
66114	Exchanges for commodity futures contracts

66119	Administration of financial markets n.e.c.
66121	Stock, share and bond brokers
66122	Commodity brokers and dealers
66123	Gold bullion dealers
66124	Foreign exchange broker and dealers (Bureaux de change)
66125	Money-changing services
66129	Other financial and commodity futures brokers and dealers
66191	Investment advisory services
66192	Financial consultancy services
66199	Activities auxiliary to finance n.e.c.
	<b>Activities auxiliary to insurance/takaful and pension funding</b>
66211	Insurance adjusting service
66212	Takaful adjusting service
66221	Insurance agents
66222	Takaful agents
66223	Insurance brokers
66224	Takaful brokers
66290	Other activities auxiliary to insurance, takaful and pension funding
	<b>Fund management activities</b>
66301	Management of pension funds
66302	Assets/portfolio management
66303	Unit trust management companies
<b>L</b>	<b>REAL ESTATE ACTIVITIES</b>
	<b>Real estate activities with own or leased property</b>
68101	Buying, selling, renting and operating of self-owned or leased real estate – residential buildings
68102	Buying, selling, renting and operating of self-owned or leased real estate – non-residential buildings
68103	Buying, selling, renting and operating of self-owned or leased real estate – land
68104	Development of building projects for own operation, i.e. for renting of space in these buildings
68109	Real estate activities with own or leased property n.e.c.
	<b>Real estate activities on a fee or contract basis</b>
68201	Activities of real estate agents and brokers for buying, selling and renting of real estate
68202	Management of real estate on a fee or contract basis
68203	Appraisal services for real estate
68209	Real estate activities on a fee or contract basis n.e.c.
<b>M</b>	<b>PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>
69100	<b>Legal activities</b>
69200	<b>Accounting, bookkeeping and auditing activities; tax consultancy</b>
	<b>ACTIVITIES OF HEAD OFFICES, MANAGEMENT CONSULTANCY ACTIVITIES</b>
70100	<b>Activities of head offices</b>
	<b>Management consultancy activities</b>
70201	Business management consultancy services
70202	Human resource consultancy services
70203	Consultancy services in public relation and communications
70209	Other management consultancy activities n.e.c.
	<b>ARCHITECTURAL AND ENGINEERING ACTIVITIES, TECHNICAL TESTING AND ANALYSIS</b>
	<b>Architectural and engineering activities and related technical consultancy</b>
71101	Architectural services
71102	Engineering services
71103	Land surveying services

71109	Other architectural and engineering activities and related technical consultancy n.e.c.
71200	<b>Technical testing and analysis</b>
	<b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>
	<b>Research and experimental development on natural sciences and engineering</b>
72101	Research and development on natural sciences
72102	Research and development on engineering and technology
72103	Research and development on medical sciences
72104	Research and development on biotechnology
72105	Research and development on agricultural sciences
72106	Research and development on Information Communication Technology (ICT)
72109	Research and development on other natural science and engineering n.e.c.
	<b>Research and experimental development on social sciences and humanities</b>
72201	Research and development on social sciences
72202	Research and development on humanities
72209	Research and development of other social sciences and humanities n.e.c.
	<b>ADVERTISING AND MARKET RESEARCH</b>
73100	Advertising
73200	Market research and public opinion polling
	<b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>
	<b>Specialized design activities</b>
74101	Activities of interior decorators
74102	Services of graphic designers
74103	Fashion design services
74109	Specialized design activities n.e.c.
74200	<b>Photographic activities</b>
	<b>Other professional, scientific and technical activities n.e.c.</b>
74901	Translation and interpretation activities
74902	Business brokerage activities
74903	Security consulting
74904	Activities of quantity surveyors
74905	Activities of consultants other than architecture, engineering and management consultants
74909	Any other professional, scientific and technical activities n.e.c.
75000	<b>VETERINARY ACTIVITIES</b>
<b>N</b>	<b>ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES</b>
	<b>RENTAL AND LEASING ACTIVITIES</b>
	<b>Rental and leasing of motor vehicles</b>
77101	Renting and operational leasing of passenger cars (without driver)
77102	Renting and operational leasing of trucks, utility trailers and recreational vehicles
	<b>Rental and leasing of personal and household goods</b>
77211	Renting and leasing of pleasure boats, canoes, sailboats
77212	Renting and leasing of bicycles
77213	Renting and leasing of beach chairs and umbrellas
77219	Renting and leasing of other sports equipment n.e.c.
77220	Renting of video tapes, records, CDs, DVDs
77291	Renting and leasing of textiles, wearing apparel and footwear
77292	Renting and leasing of furniture, pottery and glass, kitchen and tableware, electrical appliances and house wares
77293	Renting and leasing of jewellery, musical instruments, scenery and costumes
77294	Renting and leasing of books, journals and magazines
77295	Renting and leasing of machinery and equipment used by amateurs or as a hobby



77296	Renting of flowers and plants
77297	Renting and leasing of electronic equipment for household use
77299	Renting and leasing of other personal and household goods n.e.c.
	<b>Rental and leasing of other machinery, equipment and tangible goods</b>
77301	Renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries
77302	Renting and operational leasing of land-transport equipment (other than motor vehicles) without drivers
77303	Renting and operational leasing of water-transport equipment without operator
77304	Renting and operational leasing of air transport equipment without operator
77305	Renting and operational leasing of agricultural and forestry machinery and equipment without operator
77306	Renting and operational leasing of construction and civil-engineering machinery and equipment without operator
77307	Rental and operational leasing of office machinery and equipment without operator
77309	Renting and leasing of other machinery, equipment and tangible goods n.e.c.
77400	<b>Leasing of intellectual property and similar products, except copyrighted works</b>
	<b>EMPLOYMENT ACTIVITIES</b>
78100	<b>Activities of employment placement agencies</b>
78200	<b>Temporary employment agency activities</b>
	<b>Other human resources provision</b>
78300	Provision of human resources for client businesses
	<b>TRAVEL AGENCY, TOUR OPERATOR, RESERVATION SERVICE AND RELATED ACTIVITIES</b>
79110	Travel agency activities
79120	Tour operator activities
79900	Other reservation service and related activities
	<b>SECURITY AND INVESTIGATION ACTIVITIES</b>
80100	Private security activities
80200	Security systems service activities
80300	Investigation and detective activities
	<b>SERVICES TO BUILDING AND LANDSCAPE ACTIVITIES</b>
81100	<b>Combined facilities support activities</b>
	<b>Cleaning activities</b>
81210	General cleaning of buildings
81291	Cleaning of buildings of all types
81292	Swimming pool cleaning and maintenance services
81293	Cleaning of industrial machinery
81294	Cleaning of trains, buses, planes
81295	Cleaning of pest control services not in connection with agriculture
81296	Disinfecting and exterminating activities
81297	Cleaning of sea tankers
81299	Other building and industrial cleaning activities, n.e.c.
81300	<b>Landscape care and maintenance service activities</b>
	<b>OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES</b>
	<b>Office administrative and support activities</b>
82110	Combined office administrative service activities
82191	Document preparation, editing and/or proofreading
82192	Typing, word processing or desktop publishing
82193	Secretarial support services
82194	Transcription of documents and other secretarial services
82195	Provision of mailbox rental and other postal and mailing services
82196	Photocopying, duplicating, blueprinting

82199	Photocopying, document preparation and other specialized office support activities n.e.c.
82200	<b>Activities of call centres</b>
	<b>Organization of conventions and trade shows</b>
82301	Organization, promotions and/or management of event
82302	Meeting, incentive, convention, exhibition (MICE)
	<b>Business support service activities n.e.c.</b>
82910	Activities of collection agencies and credit bureaus
82920	Packaging activities on a fee or contract basis, whether or not these involve an automated process
82990	Other business support service activities n.e.c.
<b>O</b>	<b>PUBLIC ADMINISTRATION AND DEFENCE, COMPULSORY SOCIAL ACTIVITIES</b>
	<b>Administration of the State and the economic and social policy of the community</b>
84111	General (overall) public administration activities
84112	Ancillary service activities for the government as a whole
84121	Administrative educational services
84122	Administrative health care services
84123	Administrative housing and local government services
84124	Administrative recreational, cultural, arts and sports services
84125	Administrative religious affairs services
84126	Administrative welfare services
84129	Other community and social affairs services
84131	Domestic and international trade affairs
84132	Agriculture and rural development affairs
84133	Primary industries affairs
84134	Public works affairs
84135	Transport affairs
84136	Energy, telecommunication and postal affairs
84137	Tourism affairs
84138	Human resource affairs
84139	Other regulation of and contribution to more efficient operation of businesses n.e.c.
	<b>Provision of services to the community as a whole</b>
84210	Foreign affairs
84220	Military and civil defence services
84231	Police service
84232	Prison service
84233	Immigration service
84234	National registration service
84235	Judiciary and legal service
84236	Firefighting and fire prevention
84239	Other public order and safety affairs related services
84300	<b>Compulsory social security activities e.g. SOCSO</b>
<b>P</b>	<b>EDUCATION</b>
	<b>Pre-primary and primary education</b>
85101	Pre-primary education (Public)
85102	Pre-primary education (Private)
85103	Primary education (Public)
85104	Primary education (Private)
	<b>Secondary education</b>
85211	General school secondary education (Public)
85212	General school secondary education (Private)
85221	Technical and vocational education below the level of higher education (Public)

85222	Technical and vocational education below the level of higher education (Private)
	<b>Higher education</b>
85301	College and university education (Public)
85302	College and university education (Private)
	<b>Other education</b>
85411	Sports instruction
85412	Martial arts instruction
85419	Any other sports and recreation education n.e.c
85421	Music and dancing school
85429	Any other cultural education n.e.c.
85491	Tuition centre
85492	Driving school
85493	Religious instruction
85494	Computer training
85499	Others education n.e.c
	<b>Education support services</b>
85500	Educational support services for provision of non-instructional services
<b>Q</b>	<b>HUMAN HEALTH AND SOCIAL WORK ACTIVITIES</b>
	<b>HUMAN HEALTH ACTIVITIES</b>
	<b>Hospital activities</b>
86101	Hospital activities
86102	Maternity home services (outside hospital)
	<b>Medical and dental practice activities</b>
86201	General medical services
86202	Specialized medical services
86203	Dental services
	<b>Other human health activities</b>
86901	Dialysis Centres
86902	Medical laboratories
86903	Physiotherapy and occupational therapy service
86904	Acupuncture services
86905	Herbalist and homeopathy services
86906	Ambulance services
86909	Other human health services n.e.c.
	<b>RESIDENTIAL CARE ACTIVITIES</b>
	<b>Residential nursing care facilities</b>
87101	Homes for the elderly with nursing care
87102	Nursing homes
87103	Palliative or hospices
	<b>Residential care activities for mental retardation, mental health and substance abuse</b>
87201	Drug rehabilitation centres
87209	Other residential care activities for mental retardation n.e.c.
87300	<b>Residential care activities for the elderly and disabled</b>
	<b>Other residential care activities</b>
87901	Orphanages
87902	Welfare homes services
87909	Other residential care activities n.e.c.
	<b>SOCIAL WORK ACTIVITIES WITHOUT ACCOMODATION</b>
	<b>Social work activities without accommodation for the elderly and disabled</b>
88101	Day-care activities for the elderly or for handicapped adults

88109	Others social work activities without accommodation for the elderly and disabled
	<b>Other social work activities without accommodation n.e.c.</b>
88901	Counselling service
88902	Child day-care activities
88909	Other social work activities without accommodation n.e.c.
<b>R</b>	<b>ARTS, ENTERTAINMENT AND RECREATION</b>
	<b>CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES</b>
90001	Theatrical producer, singer group band and orchestra entertainment services
90002	Operation of concert and theatre halls and other arts facilities
90003	Activities of sculptors, painters, cartoonists, engravers, etchers
90004	Activities of individual writers, for all subjects
90005	Activities of independent journalists
90006	Restoring of works of art such as painting
90007	Activities of producers or entrepreneurs of arts live events, with or without facilities
90009	Creative, arts and entertainment activities n.e.c.
	<b>LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES</b>
91011	Documentation and information activities of libraries of all kinds
91012	Stock photo libraries and services
91021	Operation of museums of all kinds
91022	Operation of historical sites and buildings
91031	Operation of botanical and zoological gardens
91032	Operation of nature reserves, including wildlife preservation
92000	<b>GAMBLING AND BETTING ACTIVITIES</b>
	<b>SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES</b>
	<b>Sports activities</b>
93111	Football, hockey, cricket, baseball, badminton, futsal, paintball
93112	Racetracks for auto
93113	Equestrian clubs
93114	Swimming pools and stadiums, ice-skating arenas
93115	Track and field stadium
93116	Golf courses
93117	Bowling centre
93118	Fitness centres
93119	Organization and operation of outdoor or indoor sports events for professionals or amateurs by organizations with own facilities
93120	The operation of sports clubs such as football club, bowling club, swimming club
93191	Activities of producers or promoters of sports events, with or without facilities
93192	Activities of sports leagues and regulating bodies
93193	Activities of related to promotion of sporting events
93199	Other sports activities n.e.c.
	<b>Other amusement and recreation activities</b>
93210	Activities of amusement parks and theme parks
93291	Activities of recreation parks and beaches
93292	Operation of recreational transport facilities
93293	Renting of leisure and pleasure equipment as an integral part of recreational facilities
93294	Operation of fairs and shows of a recreational nature
93295	Operation of discotheques and dance floors
93296	Activities of producers or entrepreneurs of live events other than arts or sports events, with or without facilities
93297	Cyber Café/Internet Centre
93299	Any other amusement and recreation activities n.e.c.

<b>S</b>	<b>OTHER SERVICE ACTIVITIES</b>
	<b>ACTIVITIES OF MEMBERSHIP ORGANIZATIONS</b>
	<b>Activities of business, employers and professional membership organizations</b>
94110	Activities of business and employers membership organizations
94120	Activities of professional membership organizations
94200	<b>Activities of trade unions</b>
	<b>Activities of other membership organizations</b>
94910	Activities of religious organizations
94920	Activities of political organizations
94990	Activities of other membership organizations n.e.c.
	<b>REPAIR OF COMPUTERS AND PERSONAL AND HOUSEHOLD GOODS</b>
	<b>Repair of computers and communication equipment</b>
95111	Repair of electronic equipment
95112	Repair and maintenance of computer terminals
95113	Repair and maintenance of hand-held computers (PDA's)
95121	Repair and maintenance of cordless telephones
95122	Repair and maintenance of cellular phones
95123	Repair and maintenance of carrier equipment modems
95124	Repair and maintenance of fax machines
95125	Repair and maintenance of communications transmission equipment
95126	Repair and maintenance of two-way radios
95127	Repair and maintenance of commercial TV and video cameras
	<b>Repair of personal and household goods</b>
95211	Repair and maintenance of television, radio receivers
95212	Repair and maintenance of VCR/DVD/VCD
95213	Repair and maintenance of CD players
95214	Repair and maintenance of household-type video cameras
95221	Repair and servicing of household appliances
95222	Repair and servicing of home and garden equipment
95230	Repair of footwear and leather goods
95240	Repair of furniture and home furnishings
95291	Repair of bicycles
95292	Repair and alteration of clothing
95293	Repair and alteration of jewellery
95294	Repair of watches, clocks and their parts
95295	Repair of sporting goods
95296	Repair of musical instruments
95299	Repair of other personal and household goods n.e.c.
	<b>OTHER PERSONAL SERVICE ACTIVITIES</b>
96011	Laundering and dry-cleaning, pressing
96012	Carpet and rug shampooing, and drapery and curtain cleaning, whether on clients' premises or not
96013	Provision of linens, work uniforms and related items by laundries
96014	Diaper supply services
96020	Hairdressing and other beauty treatment
96031	Preparing the dead for burial or cremation and embalming and morticians' services
96032	Providing burial or cremation services
96033	Rental of equipped space in funeral parlours
96034	Rental or sale of graves
96035	Maintenance of graves and mausoleums
96091	Activities of sauna, steam baths, massage salons

96092	Astrological and spiritualists' activities
96093	Social activities such as escort services, dating services, services of marriage bureaux
96094	Pet care services
96095	Genealogical organizations
96096	Shoe shiners, porters, valet car parkers
96097	Concession operation of coin-operated personal service machines
96099	Other service activities n.e.c.
<b>T</b>	<b>ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE</b>
97000	<b>Activities of households as employers of domestic personnel</b>
	<b>Undifferentiated goods-and services-producing activities of private households for own use</b>
98100	Undifferentiated goods-producing activities of private households for own use
98200	Undifferentiated service-producing activities of private households for own use
<b>U</b>	<b>ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES</b>
99000	Activities of extraterritorial organization and bodies

**NOTE: n.e.c. - not elsewhere classified**



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