

MASTER LIST OF HOUSEHOLD EXPENDITURE ITEMS

GROUP 0

FOOD AND NON ALCOHOLIC BEVERAGES

01 RICE, BREAD AND OTHER CEREALS

ND(3) 011 RICE

- 01101 **Rice**
- 01102 Glutinous rice
- 01103 **Fragrant rice**
- 01104 Black glutinous rice**
- 01105 Instant ketupat**
- 01199 Other rice (e.g. **Basmathi rice**, “**Nasi dagang**” rice)

ND(3) 012 FLOUR AND OTHER CEREAL GRAINS

- 01201 Wheat flour
- 01202 Sago flour
- 01203 Rice flour
- 01204 Barley
- 01205 **Corn/custard flour**
- 01206 Oats (including "Quaker" rolled oats)
- 01207 Wheat base cereals (e.g. "Nestum", "Cerelac", etc.)
- 01208 Glutinous flour**
- 01297 Other flour (e.g. **muruku flour** – except tapioca flour, see item 06605)
- 01298 Other grains (e.g. sago pearls, rye, etc.)
- 01299 Other pre cooked cereals (e.g. cornflakes, rice flakes, snacks which are rice flour/wheat flour based, papedom, muruku, etc.)

ND(3) 013 BISCUITS

- 01301 Biscuits - sweetened (e.g. "Marie", "Golden puff", chocolate wafers, "Lemon puff", butter cream, etc.)
- 01302 Biscuits - unsweetened (e.g. cream crackers, rye biscuits, rusks, etc.)

ND(3) 014 BREAD AND BAKERY PRODUCTS

- 01401 **Bread**
- 01402 **Western cakes (e.g. cakes, doughnut, curry puff)**
- 01403 **Local cakes** (e.g. kuih lapis, keria, seri muka, tepung talam, donat, karipap, etc.)
- 01404 Bread wholemeal**
- 01405 Western delicacies**
- 01406 Instant local cakes (e.g. roti canai, capati, karipap, donat, etc.)**
- 01499 **Others (e.g. cakar ayam, sagun bakar, tapai pulut/ubi, kerepek ubi, etc.)**

ND(3) 015 OTHER PRODUCTS MADE FROM CEREAL GRAINS

- 01501 Meehoon, dried
- 01502 Mee, fresh/wet, oily type
- 01503 Mee, dried (including "Maggi" mee)
- 01504 Koay teow, fresh/wet
- 01505 Spaghetti/macaroni
- 01507 Laksa, dried
- 01508 Laksa, wet
- 01599 Others (e.g. vermicelli, soun, popia skin, etc.)

02 MEAT

ND(3) 021 FRESH MEAT

- 02101 Beef/buffalo
- 02102 Pork (including wild boar meat/pork fat)
- 02103 Mutton/lamb
- 02104 Chicken (including edible offals, slaughtering charges)
- 02105 Duck (including edible offals)
- 02107 Cow/buffalo's edible offals
- 02108 Pig's edible offals
- 02109 Goat's/sheep's edible offals
- 02110 Other poultry (e.g. geese, turkey, etc.)
- 02199 Other fresh meat (**e.g. venison, rabbits, camel,**

ostrich, etc.)

ND(3) 022 FROZEN MEAT

- 02201 Beef (including meat used for burger)
- 02202 Pork (including meat used for burger)
- 02203 Mutton (including meat used for burger)
- 02204 Chicken (including meat used for burger)
- 02299 Other frozen meat (including rabbit meat)

ND(3) 023 PROCESSED MEAT

- 02301 Roasted pork (e.g. 'cha siew', 'siew yoke', etc.)
- 02302 Bacon and ham
- 02303 Roasted duck
- 02304 Roasted chicken
- 02305 Canned/**packed** beef (including cooked in curry)
- 02306 Canned/**packed** chicken (including cooked in curry)
- 02307 Canned pork (e.g. stewed pork, luncheon meat, etc.)
- 02308 Sausage – western and chinese
- 02309 Meat extract from chicken (e.g. "Brands" essence of chicken)
- 02310 Meat extract from beef (e.g. "Bovril")
- 02399 Other processed meat (**e.g. roasted edible offals, etc.**)

03 FISH

ND(3) 031 FRESH SHELLFISH

- 03101 Cockles/"**ambal**"
- 03102 Crabs - **sea**
- 03103 **Prawns – large and medium**
- 03104 **Prawns – small**
- 03105 Cuttlefish/'yow yee'
- 03106 **Crabs – darat/batu**
- 03107 Oysters
- 03108 Lala
- 03199 Others (e.g. snails, lobster, octopus, clams, 'lokan' etc.)

ND(3) 032 FRESH FISH – OTHER THAN SHELLFISH

- 03201 Kembong/**Rumahan/Lelaki/Temonang**
- 03202 Tenggiri/'kow yee' – **Batang/Papan**
- 03203 Cencaru/'ngam mei chee'/**Geronggong**
- 03204 Bawal hitam/**Duai hitam**

03205	Parang/'sai tow yee'
03206	Selar kuning/'wong mei chee'
03207	Merah/'hoong yee'
03208	Kurau/ Mancung
03209	Tamban
03210	Terubuk/'sah lai yee'
03211	Senangin
03212	Gelama
03213	Keli
03214	Sepat
03215	Pari
03216	Sembilang
03217	Ikan bilis
03218	Tongkol/kayu/aya – Jenis Putih/Simbak/Bakulan – Jenis Hitam/Lengkumis
03219	Haruan/'sang yee'/ Belauk/Jalak
03220	Duri/mayong/ Jan/Sendut
03221	Bawal putih/ Duai Putih
03222	Pelotan
03223	Belanak/ Kembura
03224	Kerisi
03225	Pelata/ Jamah Kecil
03226	Yu
03227	Ikan cermin
03228	Selayang/ Basung
03229	Selar/ Jamah
03230	Lampam
03231	Talapia
03232	Pirang
03233	Puput
03234	Tulai
03235	Lumek
03236	Kembong Pelaling/Perempuan
03237	Chinese carp/'cho yee'
03238	Ikan Bakar Merah (Besar Mata)
03239	Siakap
03240	Kekek
03241	Kerapu
03242	Jenahak
03243	Nyok-nyok/ Ikan Putih
03244	Selangat
03245	Jelawat/ Sultan
03246	Sebelah
03247	Bekalang
03248	Kitang
03249	Otik
03250	Belais

03251	Selidai
03252	Titir/Baracuda/Kacang
03253	Todak
03254	Pisang-pisang
03255	Kapas
03256	Langging
03257	Batu Kouhung
03258	Katambak
03259	Bulan-bulan
03260	Buntal
03261	Ayam Laut/Jebung
03262	Lapeh
03298	Other sea-water fish (e.g. malong, julung-julung, etc.)
03299	Other fresh-water fish (e.g. ikan puyu, rampai, ikan may, etc.)

ND(3) 033 PROCESSED FISH AND SHELLFISH

03301	Cuttlefish/'yow yee' dried
03302	Tuna
03303	Cincalok
03304	Prawn, dried/'ha mai'
03305	Dried anchovy
03306	Ikan kembong, half-cooked/'sook yee'
03307	Budu
03308	Keropok udang/ikan/sotong
03309	Fish balls/yong tau foo
03310	Sardine/mackerel - canned
03311	Sotong - canned
03312	Ikan bilis - canned
03313	Fish cake
03314	Salted fish - tamban
03315	Salted fish - merah
03316	Salted fish - kurau
03317	Salted fish - pari
03318	Salted fish - sepat
03319	Salted fish - selar kuning
03320	Salted fish - gelama
03321	Salted fish - kembong
03322	Salted fish - talang
03323	Salted fish - terubuk
03324	Salted fish - sulit
03325	Salted fish - tenggiri
03397	Other processed fish/shellfish (e.g. sotong ball, shark's fin, octopus/'pat chow yee' dried, etc.)
03398	Other canned fish
03399	Other salted fish

04 MILK AND EGGS

ND(3) 041 FRESH AND RECONSTITUTED MILK

- 04101 Fresh milk
- 04102 Reconstituted milk [e.g. UHT milk, pasteur milk (e.g. "Goodday")]
- 04103 Creamer**
- 04199 Others (e.g. fresh cream, etc.)

ND(3) 042 EVAPORATED/CONDENSED MILK, ETC.

- 04201 Evaporated milk
- 04202 Condensed milk - sweetened
- 04299 Others

ND(3) 043 MILK POWDER AND OTHER DAIRY PRODUCTS

- 04301 Powdered milk – full cream (e.g. "Everyday", "Dumex", etc.)
- 04302 Powdered milk prepared as infant food (e.g. "Lactogen", "SMA", "Dumex", etc.)
- 04303 Cheese/cheese spread
- 04304 Yoghurt
- 04399 Other dairy products (e.g. skimmed milk, etc.)

ND(3) 044 EGGS

- 04401 Hen's eggs, fresh
- 04402 Duck's eggs, fresh
- 04403 Salted eggs
- 04404 Hen's eggs - less/without cholesterol
- 04499 Others (e.g. quail's eggs, ostrich's eggs, etc.)

05 OILS AND FATS

ND(3) 051 BUTTER, PREPARED ANIMAL OILS AND FATS

- 05101 Butter
- 05102 Ghee
- 05199 Others

ND(3) 052 OILS

- 05201 Coconut oil
- 05202 Blended cooking oil (e.g. "Knife Brand", "**Labour Brand**", "**Vesawit Brand**", "**Seri Murni Brand**", etc.)
- 05203 Corn oil (e.g. "Mazola", "Daisy", etc.)
- 05204 Sesame seed oil
- 05205 Peanut oil
- 05299 Others (e.g. olive oil, **carotina oil**)

ND(3) 053 MARGARINE, PEANUT BUTTER, ETC.

- 05301 Margarine
- 05302 Peanut butter/peanut butter jam
- 05303 Lard
- 05399 Others (e.g. 'vanaspati')

06 FRUITS, NUTS, VEGETABLES, POTATOES AND OTHER TUBERS

ND(3) 061 FRUITS

(a) Tropical fruits

- 06101 Bananas
- 06102 Cempedak
- 06103 Ciku
- 06104 Durian
- 06105 Terap**
- 06106 Bambang**
- 06107 Duku/duku langsung/dukong
- 06109 Jambu batu
- 06110 Jambu air
- 06112 Kedondong
- 06113 Langsung
- 06114 Limes
- 06115 Lemons
- 06116 Mangoes/macang
- 06117 Mangosteens
- 06119 Jackfruit
- 06120 Watermelons/honeydew
- 06121 Papayas
- 06123 Pineapples
- 06125 Pomeloes
- 06126 Rambutan/pulasan
- 06127 Rambai
- 06128 Star fruits

- 06129 **Mata kucing/longan**
- 06130 Local orange (limau manis)
- 06198 Other tropical fruits (e.g. local mata kucing sugar cane, buah salak, soursup, pomegranate, gajus/janggus, kundang, bread fruit, etc.)

(b) Non-tropical fruits

- 06131 Apples
- 06132 Grapes
- 06133 **Lychee**
- 06134 Oranges
- 06135 Pears
- 06136 Plums
- 06199 Other non-tropical fruits (e.g. kiwi fruit, peaches, percik, etc.)

ND(3) 062 COCONUT AND NUTS

- 06201 Coconuts (including grated, service charges, young coconuts)
- 06202 **Dessicated coconut**
- 06203 Groundnuts – with/without shells, roasted/unroasted
- 06204 Instant/fresh santan (packed/boxes)**
- 06299 Other nuts [e.g. cashew nuts, almonds, areca nuts, walnuts, chestnut (buah berangan), etc.]

ND(3) 063 PRESERVED FRUITS

- 06301 Canned fruits - pineapples in syrup
- 06302 Canned fruits - lychee/longan in syrup
- 06303 Canned fruits - rambutans in syrup
- 06307 Preserved fruits - dried prunes
- 06308 Preserved fruits - raisins and currants
- 06309 Preserved fruits - nutmeg
- 06310 Preserved fruits - plums
- 06311 Preserved fruits - mangoes
- 06397 Other canned fruits (including fruit cocktail)
- 06399 Other preserved fruits (e.g. "Sin Mui", fruits preserved by sugar drained, glace or crystallized, fruit peel, mix fruit such as "Big Sister Fruit Mix", tempoyak, etc.)

ND(3) 064 FRESH VEGETABLES

- 06401 Green spinach/'heen choy'
- 06402 Kangkong
- 06403 Round cabbage/'pau choy'

06404	Sawi/'choy sam'
06405	Lettuce, local/daun selada/'sang choy'
06406	Mustard leaves/'kai choy'
06407	Kai lan
06408	Fern shoot/'paku choy'
06409	Cauliflower
06410	Spring onions/'chung'
06411	White cabbage/'pak choy'
06412	Tientsin cabbage/'wong ah pak'
06413	Corriander leaves/'yeen sai'
06414	Water cress/'sai yun choy'
06415	Celery/'kan choy'
06416	Chieves/'kau choy'
06417	Sweet potato leaves/'fan see yip'
06418	Angle gourds
06419	Brinjals
06420	Lady's finger
06421	Fresh chilli - green
06422	Fresh chilli - red
06423	Cucumbers
06424	Bitter gourds
06425	Tomatoes
06426	French beans
06427	Cekur manis/'chai choy'
06428	Tapioca shoots
06429	Chinese radish
06430	Onions - big
06431	Onions - small
06432	Garlic
06433	Ginger
06434	Carrots
06435	Angled gourd (petola buluh/'loo fah')
06436	Bean sprouts
06437	Pumpkins/'kum kuah'
06438	Wax gourds/'tung kuah'
06439	Long beans
06440	Bottle gourds/'mow kuah'
06441	Cili burung/padi
06442	Bamboo shoots
06443	Petai
06444	Lotus stems/'lien ngow'
06445	Asparagus
06446	Broccoli
06447	Fresh mushrooms
06448	Angle beans
06449	Turnips
06450	Sayur meranti

06451	Midin
06452	Drumstick/drumstick leaves
06453	Chinese yam stem
06454	Japanese cucumber/cucumber shoot
06455	Gondula
06456	Local leek/onion
06457	Coconut/oil palm shoot/'polod'
06458	Jantung pisang
06499	Others (e.g. green pepper, mixed vegetables, snake gourds, including seed, etc.)

ND(3) 065 PRESERVED VEGETABLES

06501	Preserved leeks/'Tong choi'
06502	Salted cabbage/'ham choy'
06503	Mushrooms (dried/canned)
06504	'Mooi choy'
06505	Green peas
06506	Red beans
06507	Beans canned with tomato sauce/'yim tao'
06508	Dhall
06509	Bean curd - soft type
06510	Black eye beans/'mei tao'
06511	Bean curd - hard type (including Japanese bean curd)
06512	Vegetable yeast - "Marmite"
06513	Melon seeds/sunflower seed/'kua chee'
06514	Soya beans
06515	Taucu
06516	Tempe
06517	Bean curd – fried type
06598	Other canned vegetables (e.g. bamboo shoots, vegetable soups, etc.)
06599	Other preserved vegetables (e.g. preserved onions, edible seeds, dried 'mok yee', dried kacang , black grams, pickled carrot/radish, etc.)

ND(3) 066 POTATOES AND OTHER TUBERS

06601	Potatoes
06602	Sweet potatoes
06603	Tapioca
06604	Yam
06605	Tapioca flour
06699	Other tubers and products (e.g. potato chips/flakes, etc.)

07 SUGAR

ND(3) 071 SUGAR

- 07101 White sugar
- 07102 Brown sugar (including gula melaka)
- 07103 Rock sugar
- 07199 Others (e.g. castor sugar, icing sugar, etc.)

08 COFFEE, TEA, COCOA AND NON ALCOHOLIC BEVERAGES

ND(3) 081 COFFEE

- 08101 Coffee powder
- 08102 Instant coffee (e.g. "Nescafe", "Nescafe 3 in 1", "Maxwell House", etc.)
- 08199 Others (e.g. coffee beans)

ND(3) 082 TEA, COCOA, ETC.

- 08201 Malt drinks (e.g. "Milo", "Ovaltine", "Horlicks", etc.)
- 08202 Chinese tea leaves
- 08203 Tea dust/**tea bags/tea leaves**
- 08204 Cocoa/**cooking chocolate**
- 08299 Others (e.g. "Nestea", ginger powder, etc.)

ND(3) 083 SOFT DRINKS, MINERAL WATER AND JUICES

- 08301 Soft drinks - aerated/non aerated (e.g. "Coca Cola", "7 Up", air cincau, air sirap bandung, in packs/tins/bottles, etc.)
- 08302 Mineral water/distilled water/**drinking water**
- 08303 Isotonic drinks (e.g. "Livita", "100 Plus", etc.)
- 08304 Fruit juices (e.g. mango juice, guava juice, etc.)
- 08305 Cordial/concentrates
- 08399 Others (**e.g. air nira kelapa**)

09 OTHER FOODS

ND(3) 091 SPICES

- 09101 Dried chilli /'lat chiu kon'
- 09102 Pepper (black/white)
- 09103 **Food flavored (e.g. tom yam cubes, beef cubes,**

		chicken cubes, anchovy cubes, etc.)
09104		Tamarind
09105		Belacan
09106		Cloves/'teng heong'
09107		Cumin seeds/'chou kok'
09108		Coriander/'yeen sai mai'
09109		Chilli powder/chilli boh (including service charge for grinding)
09110		Curry powder/curry grind
09111		Cinnamon/'mook kwai pei'
09112		Kurma spices (powder/grind)
09113		Tumeric/'wong keong'
09114		Lemon grass/'heong mau'
09115		Nutmeg/'tau khau'
09117		Soup leaves
09118		Soup spices
09119		Saffron powder
09121		Tamarind (slices)
09122		'Daun kesum'
09123		Saffron leaves
09124		Wild ginger
09125		'Bunga kantan'
09126		Screw pine leaves
09199		Others (e.g. curry leaves, mint, 'bah kut teh bags', fried onion, anise flower, cardamoms, mustard seeds, poppy seeds, 'salai', etc.)

ND(3) 092 CHOCOLATE, SUGAR CONFECTIONARY AND ICE CREAM

09201		Chocolate
09202		Sweets
09203		Ice cream
09299		Others (e.g. candy, chewing gum, etc.)

ND(3) 093 JAM, HONEY, ETC.

09301		Jam
09302		Honey
09304		Kaya
09399		Others

ND(3) 094 OTHER FOODS

09401		Salt
09402		White soya sauce
09403		Black soya sauce
09404		Vinegar

- 09405 Tomato sauce
- 09406 Glucose
- 09407 Chilly sauce
- 09408 "Aji-no-moto", flavouring (monosodium glutamate)
- 09409 Baking powder/bicarbonate of soda/yeast
- 09410 Oyster sauce
- 09411 Prepared food for infants n.e.c. (e.g. "Heinz", baby food, etc.)
- 09498 Other prepared food n.e.c.(e.g. agar-agar, mayonnaise, banana chips, canned soups, food colouring, essence, gambier, smoked banana, instant sambal kacang, food supplement e.g. protein powder and diet protein, etc.)
- 09499 Other food n.e.c. (e.g. raw agar-agar)

ND(3) 095 SUNDRY GOODS

- 09501 Sundry goods (including hamper received which cannot be itemised)

GROUP 1

ALCOHOLIC BEVERAGES AND TOBACCO

12 ALCOHOLIC BEVERAGES

ND(3) 121 BEER

- 12101 Beer (e.g. "Anchor", "Carlsberg", "Tiger", etc.)
- 12102 Stout (e.g. "Guinness" stout)
- 12199 Others (e.g. "Shandy")

ND(3) 122 WINES

- 12201 Wines
- 12203 Air tapai
- 12204 Todi/kale/tuak
- 12299 Others (e.g. "D.O.M.")

ND(3) 123 SPIRITS AND LIQUORS

- 12301 Whisky
- 12302 Brandy
- 12304 Samsu
- 12399 Others (e.g. vodka, rum, gin, etc.)

13 TOBACCO

ND(3) 131 CIGARETTES, CIGARS, ETC.

- 13101 Cigarettes (e.g. keretek)
- 13102 Cigars/cheroots
- 13199 Others (e.g. bidi)

ND(3) 132 TOBACCO

- 13201 Tobacco
- 13202 Betel leaves/sireh
- 13299 Others (e.g. cigarette paper, cigarette leaves, etc.)

GROUP 2

CLOTHING AND FOOTWEAR

21 CLOTHING OTHER THAN FOOTWEAR

SD(2) 211 SHIRTS, DRESSES, BLOUSES, ETC.

- * 21101 Shirts, long/short sleeves - ready made
 - * 21102 Shirts, long/short sleeves - made to order
 - * 21103 Batik shirt long/short sleeves - ready made
 - * 21104 Batik shirt long/short sleeves – made to order
 - * 21105 **Jubah/jubah with pants**
 - * 21106 T-shirts/sports shirts
 - * 21107 Skirts - ready made
 - * 21108 Blouses - ready made
 - * 21109 Two-piece suits (e.g. skirts and blouses, etc.)
 - * 21110 Frocks/**maxi** - ready made
 - * 21111 Saree
 - * 21112 Sarung, men's/ladies
 - * 21113 Cheong sam/sam fu
 - * 21114 **Baju melayu**
 - * 21115 Baju kurung
 - * 21116 Kebaya/kebarung
 - * 21117 Pyjamas
 - * 21118 School uniform (including kindergarten uniform)
 - * 21119 **Children's garments (boy)**
 - * **21120 Children's dresses (girls)**
 - * 21196 Other men's ready made outer garments (e.g. vest, etc.)
 - * 21197 Other ladies' ready made outer garments
 - * 21198 **Baby garments**
 - * 21199 General clothing n.e.c. (e.g. telekong, overall, punjabi suits, etc.)
- } excluding those in group 212

SD(2) 212 SUITS, JACKETS, AND TROUSERS

- * 21201 Trousers/jeans - ready made (e.g. "Levis", "Texwood", "Padini", etc.)
- * 21202 **Trousers - made to order**
- * 21203 Shorts/bermuda shorts - ready made
- * 21204 Shorts/**bermuda shorts** - made to order
- * **21205 Track suit/track bottom**

- * 21299 Others (e.g. jackets, lounge suits, cardigans, etc.)

SD(2) 213 UNDERWEAR, STOCKINGS AND SOCKS

- * 21301 Socks (including babies' socks)
- * 21302 Singlets (sleeves/sleeveless)
- * 21303 Underpants (men's)
- * 21304 Brassiere/**slips/camisoles**
- * 21305 **Petticoats**
- * 21306 Panties
- * 21307 Stockings (**long**)/panty hose
- * 21308 **Children underwear**
- * 21399 Others (**e.g. girdle, corset, etc.**)

SD(2) 214 SONGKOK, SCARVES, RAIN APPAREL, ETC.

- * 21401 Swimming trunks
- * 21402 Swimming suits (women's)
- * 21403 Songkok/hats/kupiah
- * 21404 Raincoats
- * 21405 Handkerchieves
- * 21406 Crash helmets
- * 21407 Belts
- * 21408 Scarves/tudung/mini telekung/selendang
- * 21409 Ties
- * 21410 Gloves
- * 21499 Others (e.g. mufflers, mittens, aprons, cloth badges, serban, etc.)

SD(2) 215 FABRICS (for making into articles of clothing)

- * 21501 Cotton cloth
- * 21502 Tetron cotton
- * 21503 Polyester/terylene
- * 21504 Silk/batik silk
- * 21505 Batik
- * 21599 **Others** (e.g. wool)

SD(2) 216 YARN, SEWING THREAD AND OTHER SEWING ARTICLES

- * 21601 Needles
- * 21602 Thread – sewing thread
- * 21603 **Thread/yarn** for knitting, crochet
- * 21604 Zips
- * 21605 Buttons

- * 21606 Scissors
- * 21699 Others (e.g. lace, buckles, fasteners, shoulder pad, etc.)

SD(2) 217 TAILORING CHARGES

- * 21701 Tailoring charges for women's clothing
- * 21702 Tailoring charges for men's clothing
- * 21703 Repairs to clothing (e.g. repair jeans)
- * 21799 **Other tailoring charges for clothing only (e.g. stitching of baju kurung collars, clothes edging, sarung, children's clothing etc.)**

22 KASUT

SD(2) 221 LEATHER FOOTWEAR

- * 22101 Men's shoes (including PVC)
- * 22102 Ladies' shoes (including PVC)
- * 22103 Children's shoes (including PVC)
- * 22104 Babies' shoes (including PVC)
- * 22105 Sports shoes [including PVC (e.g. "Puma", "Adidas", "Nike", "Reebok", skating shoes, etc.)]
- * 22199 Others (e.g. safety shoes, rubber boots, etc.)

SD(2) 222 OTHER FOOTWEAR

- * 22201 **School shoes**
- * 22202 Slippers
- * 22203 Sandals
- * 22204 Clogs
- * **22205 Canvas shoes**
- * 22299 Others

SD(2) 223 REPAIRS

- * 22301 Repairs to shoes (including shoe laces, shoes sole, horse shoes, etc.)

GROUP 3

GROSS RENT, FUEL AND POWER

31 GROSS RENT AND WATER CHARGES

ND(3) 313 WATER CHARGES

31301 Water bill, per month (including purchase of water in tanks or drums)

S(4) 315 MAINTENANCE, OTHER THAN RENOVATION & EXTENSION, OF RESIDENTIAL BUILDINGS

31501 Plumbing (materials and services charges)
31502 Painting (materials and services charges), wall paints
31503 Wall papering (materials and service charges)
31504 Roof repairs (materials and services charges)
31505 Carpentry work (materials and service charges)
31506 Wiring (materials and service charges)
31507 Repairs & install doors/windows/grills/fence
31599 Other services and maintenance/repair, (e.g. toilet bowls, **floor tiling, grinding of terrazzo**, etc.)

S(4) 316 IMPUTED RENT *¹

31601 Single storey detached
31602 Double storey detached
31603 Single storey semi – detached houses
31604 Double storey semi – detached houses
31605 Single storey terrace houses
31606 Double storey terrace houses
31607 Apartments and condominiums
31608 Low costs flats/flats in shop houses/**town house**
31609 Rooms
31699 Other type of houses not mentioned above

*¹ *Owner occupied house, house occupied free of rent and concessional rents are to be imputed at market value*

S(4) 317 ACTUAL RENT

31701	Single storey detached
31702	Double storey detached
31703	Single storey semi - detached houses
31704	Double storey semi - detached houses
31705	Single storey terrace houses
31706	Double storey terrace houses
31707	Apartments and condominiums
31708	Low costs flats/flats in shop houses/ town house
31709	Rooms
31799	Other types of houses not mentioned above (e.g. shop houses)

32 FUEL AND POWER

ND(3) 321 ELECTRICITY

32101	Domestic electricity, bill per month
32102	Electricity reload card
32199	Others (e.g. renting of electric generators, payment for charging of battery for living quarters)

ND(3) 322 GAS

32201	Cooking gas – tank, for domestic use
32202	Cooking gas – bill, (gas pipes) for domestic use

ND(3) 323 LIQUID FUELS

32301	Kerosene
32302	Methylated spirit
32399	Others (e.g. turpentine)

ND(3) 324 OTHER FUELS

32401	Charcoal
32403	Firewood
32499	Others (e.g. coconut shell, carbide, etc.)

GROUP 4

FURNITURE, FURNISHINGS AND HOUSEHOLD EQUIPMENT AND OPERATION

41 FURNITURE, FIXTURES, CARPETS AND OTHER FLOOR COVERINGS

D(1) 411 FURNITURE

- * 41101 Beds, wooden
- * 41102 Beds, metal
- * 41103 Chairs, including dining chairs
- * 41104 Tables, including dining tables and stand tables
- * 41105 Cupboards, including cabinets/display cabinets
- * 41106 Dressing tables
- * 41107 Bookcases
- * 41108 Photo frames
- * 41109 Sofas/hall sets/sofa-beds
- * 41110 Repair to furniture (e.g. upholstering, etc.)
- * 41111 Dining sets including racks and kitchen cabinets
- * 41112 Bedroom sets
- * 41199 Others including repairs (e.g. cradles, venetian blinds, playpens, steel racks, etc.)

D(1) 412 FLOOR COVERINGS

- * 41201 **Mats, made from leaves, bamboo, rattan, etc.**
- * 41202 Carpets
- * 41203 Linoleum
- * **41204 Plastic mat**
- * 41299 Others including repairs (e.g. 'sejadah', etc.)

D(1) 413 SCULPTURES, PAINTINGS AND OTHER ART OBJECTS

- * 41301 Sculptures
- * 41302 Engravings and carvings
- * 41303 Paintings/drawing
- * 41304 Framed posters
- * 41399 Others including repairs (e.g. wall decoration, tapestry, etc.)

42 HOUSEHOLD TEXTILES AND OTHER FURNISHINGS

SD(2) 421 HOUSEHOLD TEXTILES

- * 42101 **Curtain cloth/curtain ready made**
- * 42102 Pillows (including bolster)
- * 42103 Pillow cases
- * **42104 Curtain cloth/cushion covers (including tailoring charges)**
- * 42105 Blankets – cotton, wool, towel type
- * 42106 Bed sheets (including pillow cases if a set)
- * 42107 Bed spreads/comforters
- * 42108 Mattresses - foam rubber/sponge
- * 42109 Mats (bed)
- * 42110 Mattresses - cotton
- * 42111 Table cloth (plastic, cloth, crochet, etc.)
- * 42112 Towels
- * 42113 Tapestries
- * 42114 Mosquito nets
- * 42115 **Cushion cloth/ cushion covers ready made**
- * 42199 Others (e.g. water bed)

SD(2) 422 OTHER FURNISHINGS

- * 42201 Ash trays
- * 42202 Mirrors
- * 42203 Wastepaper baskets (plastic/rattan)
- * 42204 Vases (including crystal vases)
- * 42205 Wall paper
- * 42206 Door mats/foot rugs/non-slip bathroom mats
- * 42299 Others (e.g. awnings, window railing, garden umbrellas, flower pots, letter box, tissue box holder, plastic cupboard, plastic basket for clothes, etc.)

43 HEATING AND COOKING APPLIANCES, REFRIGERATORS, WASHING MACHINES AND SIMILAR MAJOR HOUSEHOLD APPLIANCES

D(1) 431 COOKING APPLIANCES

- * 43101 Electric stoves
- * 43102 Kerosene stoves

- * 43103 Cooking stoves, gas stoves and/or electric stoves, ovens built in

- * 43104 Gas cookers **portable**
- * 43199 Others, including accessories and parts
(e.g. charcoal stoves, gas tanks, gas valves, etc.)

D(1) 432 ROOM AIR-CONDITIONING UNITS

- * 43201 Room air-conditioning units (including split-level units)
- * 43299 Others, including accessories and parts
(e.g. ventilators, ventilation fan, etc.)

D(1) 433 WASHING MACHINES

- * 43301 Washing machines (laundry)
- * 43399 Others, including accessories and parts
(e.g. dishwashers, dryers, etc.)

D(1) 434 REFRIGERATORS AND FREEZERS

- * 43401 Refrigerators
- * 43402 **Ice boxes (non-electric)**
- * 43403 **Freezers (electric)**
- * 43499 Others, including accessories and parts

D(1) 435 SEWING MACHINES

- * 43501 Sewing machines - electric
- * 43502 Sewing machines - manual
- * 43599 Others, including accessories and parts
(e.g. sewing machine needle)

D(1) 436 OTHER HOUSEHOLD APPLIANCES

- * 43601 Electric irons
- * 43602 Vacuum cleaners/polishing machines
- * 43603 Electric kettles
- * 43604 Electric toasters
- * 43605 Electric fans, portable
- * 43606 Electric fans, built in /ceiling fans
- * 43607 Electric rice cookers
- * 43608 Electric ovens
- * 43609 Blenders/mixers/juice extractors
- * 43610 Food processors
- * 43611 Water heaters (including solar heaters)
- * 43612 Lawn mowers
- * 43613 Water pumps
- * 43614 Generators

- * 43615 Water filters
- * 43616 Microwave ovens
- * 43617 Crock pots
- * **43618 House alarm/fire alarm**
- * 43699 Others (e.g. pressure cooker, mineral pots, electric vapourisers, electric saws, fire extinguishers, **house bell**, etc.)

D(1) 437 REPAIRS

- * 43701 Repairs of electrical appliances
- * 43799 Others repairs – other than furniture repairs (e.g. rubber hose for gas tank, sewing machine string, etc.)

44 GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS

SD(2) 441 GLASSWARE, EARTHEN AND CHINA CERAMIC TABLEWARE

- * 44101 Plates
- * 44102 Cups and saucers
- * 44103 Bowls/casseroles
- * 44104 Teapots
- * 44105 Spoons
- * 44106 Glasses/mugs
- * 44107 Tea/dinner sets
- * 44199 Others

SD(2) 442 OTHER KITCHEN UTENSILS

- * 44201 Plastic plates
- * 44202 Plastic bowls/casseroles
- * 44203 Plastic spoons/forks
- * 44204 Plastic pails
- * 44205 Plastic basins
- * 44206 Plastic containers (e.g. water tumblers, plastic drums for storing water, etc.)
- * 44207 Plastic cups
- * 44208 Pots - aluminium
- * 44209 Pots - stainless steel
- * 44210 Pots - earthen
- * 44211 Pots - enamel
- * 44212 Kuali/wok
- * 44213 Frying pans
- * 44214 Kettles - aluminium

- * 44215 Kettles – stainless steel
- * 44217 Enamel basins, dishes, tiffin carriers, plates, cups, etc.
- * 44218 Stainless steel/metal spoons/forks
- * 44219 Garbage bins
- * 44220 Stainless steel basins, dishes, trays, tiffin carriers, plates, etc.
- * 44221 Choppers, kitchen knives, table knives, etc.
- * 44222 Chopsticks
- * 44223 Thermos flasks/fillings
- * 44224 Ladles
- * 44225 Sieves
- * 44226 Tin openers/bottle openers
- * 44227 Food covers (tudung saji)
- * 44228 Chopping board
- * 44298 Others plastic kitchen utensils (e.g. plastic racks)
- * 44299 Others (e.g. kitchen scales, nut cracker, knife sharpener, styrofoam ice box, empty tins, ice tray, etc.)

SD(2) 443 ELECTRICAL LIGHTINGS, ETC.

- * 44301 Bulbs
- * 44302 Flourescent tubes
- * 44303 Lamp shades/table lamps
- * 44399 Others, including repairs (e.g. plugs, wires, cables, switches, spot lights, candeliers/twinkling lights, torch lights, etc.)

SD(2) 444 TOOLS

- * 44401 Hammers
- * 44402 Hand saws
- * 44403 Pliers
- * 44404 Screwdrivers
- * 44406 Garden tools (e.g. watering cans, wheelbarrows, garden hose, etc.)
- * 44499 Others (e.g. ladders, bathroom scales, padlock/latch, 'parang'/sickle, ironing boards, sprinklers, measuring tapes made of metal, etc.)

45 HOUSEHOLD OPERATIONS AND HOUSEHOLD SERVICES

ND(3) 451 WASHING POWDER AND OTHER CLEANING MATERIALS

- 45101 Washing powder

- 45102 Washing soap
- 45103 Detergent - liquid/paste
- 45104 Shoe polish
- 45199 Others (e.g. floor polish, silver polish , bleach, fabric softner, etc.)

ND(3) 452 OTHER HOUSEHOLD GOODS

- 45201 Matches
- 45202 Candles (for lighting)
- 45203 Clothes hangers
- 45204 Clothes pegs
- 45205 Brooms/brushes/mops
- 45206 Scourers/sponges
- 45207 Ropes - nylon/jute
- 45208 Pins/needles (not for sewing purposes)
- 45209 Iron nails/nuts/bolts/screws/hooks
- 45210 Insecticides - mosquito coil/vape mate
- 45211 Insecticides – mosquito spray (e.g. "Shelltox")
- 45212 Dry cell batteries/alkaline batteries for cameras/ watches/wall clocks
- 45213 Fungicides, disinfectants (including moth balls)
- 45214 Garbage bags/plastic bags/vacuum bags
- 45215 Banana leaves/coconut leaves/bamboo leaves/lotus leaves, etc.
- 45299 Others (e.g. thumbtacks, washers, mouse traps, wire mesh, duplicate house keys, aluminium foil, air freshner, soap holder, paper plate and cups, egg tray, wick, small plastic bags for making ice cream, curtain hooks, mouse glue, sand paper, varnish, rafia string, glue for shoes, painting brush, anti chlorine, etc.)

S(4) 453 HOUSEHOLD SERVICES OTHER THAN DOMESTIC SERVICES

- 45301 **Laundering**
- 45302 Dry cleaning
- 45303 **Sewerage charges (including Indah Water)**
- 45304 **Maintenance charges**
- 45399 **Others maintenance (e.g. hire of furniture/ furnishings/household equipment, disinfecting, payments for exterminating, fumigating, pest control, etc.)**

S(4) 454 INSURANCE OF HOUSEHOLD PROPERTY

- * 45401 Insurance of household property
(e.g. of fire and theft insurance)

46 DOMESTIC SERVICES

S(4) 461 DOMESTIC SERVICES (CASH ONLY)

- 46101 **Payment to the Agency for domestic servant**
- 46102 **Payment to domestic servants (who are/not household members)**
- 46103 **Wages paid to gardeners, cleaners, drivers, etc.**
- 46104 Payment to baby-sitters (institution/private)**
- 46199 Others (e.g. payment for grass cutting)

GROUP 5

MEDICAL CARE AND HEALTH EXPENSES

51 MEDICAL CARE AND HEALTH EXPENSES

ND(3) 511 MEDICAL AND PHARMACEUTICAL PRODUCTS

- 51101 Cough mixture/syrup (e.g. "Breacol")
- 51102 Tablets/capsules for sore throat (e.g. "Strepsil", "Dequadin", "Fishermen Friend", etc.)
- 51103 Tablets/capsules for cold, fever and pain (e.g. "Panadol", "Dusil", etc.)
- 51104 Vitamin tablets/drops (e.g. vitamin C tablets, multi-vitamin tablets, vitamin drops for children, etc.) including "Royal Jelly" and "B. Pollen"
- 51105 Cod liver oil capsules/emulsion (e.g. "Scott's", "Seven-seas", etc.)
- 51106 Tonic preparation (e.g. "Waterbury's Compound")
- 51107 Liniment (e.g. "Sloan's", "Deep Heat", etc.)
- 51108 Medicated ointment (e.g. "Kwan Loong", "Kris" minyak angin, "Tiger Balm", etc.)
- 51109 Adhesive bandages/package (e.g. "Johnson's" medicated plaster)
- 51111 Cotton wool
- 51112 Disinfectant (e.g. "Dettol")
- 51113 Contraceptive pills/IUD, etc.
- 51114 Chinese medical herbs (e.g. "ha ko chou", "pak chee chou", etc.)
- 51115 Chinese medical roots (e.g. "yong sam", "pau sam", etc.)
- 51116 Chinese medical powder
- 51117 Condom
- 51118 Malay traditional medicine (e.g. 'ubat gamat')
- 51119 Indian traditional medicine (e.g. margosa oil)
- 51120 Hypertension medicines**
- 51122 Diabetes medicines**
- 51123 Asthma medicines**
- 51124 Eye drops**
- 51125 Contact lens solution**
- 51126 Deworming medicines**

51198 Other Chinese medicine
51199 **Other medical and pharmaceutical products
(e.g. mouth wash, etc.)**

D(1) 512 THERAPEUTIC APPLIANCES AND EQUIPMENT

* 51201 **Spectacles (including eye glasses)**
* 51202 Hearing aids
* **51203 Contact lenses**
* 51299 Others (e.g. wheel chairs, orthopedic braces, artificial limbs, health lamps, walking sticks for the blind, clinical thermometer, hot water bag, etc.)

S(4) 513 MEDICAL AND DENTAL SERVICES

(a) Government dentists

51301 **Dentists fees for extraction of tooth**
51302 **Dentists fees for filling of tooth**
51303 **Dentists fees for dentures**
51304 **Crowning/tooth implant**
51305 **Dental braces**
51306 **X-Ray**

(b) Private dentists

51307 **Dentists fees for extraction of tooth**
51308 **Dentists fees for filling of tooth**
51309 **Dentists fees for dentures**
51310 **Crowning/tooth implant**
51311 **Dental braces**
51312 **X-Ray**

(c) Medical services

51313 **Private clinic doctors fees including medicine**
51314 **Bomoh's fees including medicine**
51315 **Sinseh's fees with/without medicine**
51316 **Acupunctured fees**
51317 **Government clinic charges**
51318 **Corporate clinic (Hospital University) charges**
51319 **Homeopathy fees**
51399 Others (e.g. payments for medical laboratories for tests, dialysis, Scan, Ultra Sound, massage for health, etc.)

S(4) 514 HOSPITAL SERVICES AND TREATMENT

(a) Government hospital

51401	Registration fees
51402	General treatment fees (including medicine)
51403	Specialists/consultants fees
51404	Ward charges
51408	X-Ray
51498	Others

(b) Private hospital

51405	General treatment fees (including medicine)
51406	Specialists/consultants fees
51407	Ward charges
51409	X-Ray
51499	Others

(a) Government corporate hospital

51410	Registration fees
51411	General treatment fees (including medicine)
51412	Specialists/consultants fees
51413	Ward charges
51414	X-Ray
51497	Others

S(4) 515 ACCIDENT AND HEALTH INSURANCE

*	51501	Personal accident insurance premium
*	51502	Hospital benefit insurance premium
*	51599	Others (e.g. group insurance)

GROUP 6

TRANSPORT AND COMMUNICATION

61 PERSONAL TRANSPORT EQUIPMENT

D(1) 611 MOTOR CARS

(a) Local

- * 61101 New motor cars
- * 61102 Used/second hand motor cars/recond cars
- * 61103 New four wheel drive (4WD) (e.g. "Kembara")
- * 61104 Used/second hand four wheel drive (4WD) (e.g. "Kembara")
- * 61105 New passenger vans (e.g. "Rusa")
- * 61106 Used/second hand passenger vans (e.g. "Rusa")
- * 61198 Others

(a) Imported

- * 61107 New motor cars
- * 61108 Used/second hand motor cars/recond cars
- * 61109 New four wheel drive (4WD) (e.g. "Land Cruiser", "Land Rover", "Pajero", "Vitara", etc.)
- * 61110 Used/second hand four wheel drive (4WD) (e.g. "Land Criuser", "Land Rover", "Pajero", "Vitara", etc.)
- * 61111 New passenger vans/MPV
- * 61112 Used/second hand passenger vans/MPV
- * 61199 Others (e.g. trailers, caravans, etc.)

D(1) 612 MOTOR CYCLES AND BICYCLES

- * 61201 New motor cycles/scooters - **local**
- * 61202 Used/second hand motor cycles/scooters - **local**
- * 61203 New motor cycles/scooters - **imported**
- * 61204 Used/second hand motor cycles/scooters - **imported**
- * 61205 Bicycles
- * 61299 **Others**

62 OPERATION OF PERSONAL TRANSPORT EQUIPMENT

SD(2) 621 TYRES, TUBES, PARTS AND ACCESSORIES AND REPAIRS

(a) Auto parts

- * 62101 **New motor car tyres**
- * 62102 Retread motor car tyres (including second hand tyres)
- * 62103 Motor cycle and scooter tyres/tubes
- * 62104 Bicycle tyres/tubes
- * 62105 Spark plugs
- * 62106 Batteries (including second hand batteries)
- * 62107 Oil filters
- * 62108 Safety belts
- * 62198 Other parts (**e.g. bicycle pumps, car tubes, fan belts, etc.**)

(b) Service and repair

- * 62109 Car washing/polishing
- * 62110 Car tuning (including parts)
- * 62111 Wheel balancing/alignment
- * 62112 Lubrication (including washing)
- * 62113 Repair (including parts) for motorcar, car service
- * 62114 Repair [(including parts) for motorcycle/bicycle/ scooters e.g. plate for motor cycles, etc.]
- * 62115 Knocking of car body (including spraying)
- * 62116 **Battery water**
- * 62117 **Car servicing**
- * **62118 Brake pads**
- * 62199 Others (e.g. car wax, car polish, car shampoo, recharging car batteries, rust proofing, etc.)

ND(3) 622 PETROL, MOTOR OIL AND GREASE

- 62201 Unleaded petrol
- 62202 Leaded petrol (including premium/regular)
- 62203 Diesel
- 62204 Motor oil (**e.g. 2T, 4 stroke, etc.**)
- 62205 Liquid petroleum gas (LPG)
- 62206 Engine oil (e.g. “SW – 40 Helix“, “Duckhams”, “Petronas Fully Synthetic”, etc.)**
- 62299 Others (**e.g. brake fluid, grease, etc.**)

S(4) 623 INSURANCE FOR MOTOR VEHICLES

- * 62301 Insurance premium for motor vehicles

- * 62302 Insurance premium for motorcycles/scooters
- * 62399 Others

S(4) 624 OTHER MOTORING CHARGES

- 62401 Parking fees
- 62402 Driving lesson fees
- 62403 Hire of motor vehicles (including bicycles)
- 62404 Road tolls - PLUS
- 62405 **Other road tolls (e.g. KESAS, LDP, ELITE, etc.)**
- 62406 Bridge tolls
- 62499 Payment for other motoring services (excluding road tax, driving license, fines and the like, etc.)

D(1) 625 OTHER ACCESSORIES FOR CARS

- * 62501 Radio/cassette/**CD/DVD/VCD** (including speakers)
- * 62502 **'Sports' rim**
- * 62503 Car seat covers
- * 62504 **Car carpets**
- * 62599 Others (**e.g. car steering lock, second hand car engine, door/bumper, etc.**)

63 PURCHASED TRANSPORT

S(4) 631 RAILWAY FARES

- 63101 Train fares
- 63102 LRT fares
- 63103 Commuter fares
- 63104 ERL fares**
- 63105 Monorail fares**
- 63199 Others (e.g. rail bus fares)

S(4) 632 SHIP FARES

- 63201 Ship/boat with engine fares (e.g. fares for sea cruise)
- 63202 Ferry fares
- 63203 Sampan (without engine) fares

S(4) 633 AIR FARES

- 63301 Air fares for domestic travel (including fare to Sabah and Sarawak)
- 63302 Air fares for international travel

S(4) 634 BUS FARES

- 63401 Bus fares **within town**
- 63402 School bus fare
- 63403 Bus fares long distance**

S(4) 635 TAXI/TRISHAW FARES

- 63501 Taxi fares within towns
- 63502 Trishaw fares
- 63503 Taxi fares long distance
- 63599 Others (e.g. rental vehicle with driver)

S(4) 636 OTHER TRANSPORT CHARGES

- 63601 Fees for transporting personal transport equipment (e.g. motor cars, motor cycles, scooters, bicycles, etc.) in ships, aircrafts, lorries, trains
- 63602 Fees for baggage transfers, storage and excess charges
- 63603 Moving and storage of household goods including payment for shifting of household goods
- 63604 Tips to porters
- 63605 Towing fees (in case of car breakdown)
- 63606 **Fees for cable car**
- 63699 Others [e.g. payment for renting helicopter, platform ticket (railway station), etc.]

64 COMMUNICATION

S(4) 641 POSTAL CHARGES

- 64101 Stamps (excluding stamps for business use and stamp duties)
- 64102 Aerogrammes
- 64103 Post cards
- 64104 Parcel post

- 64105 Registered letters
- 64106 Courier services
- 64199 Others (e.g. express letters)

S(4) 642 TELEPHONE AND TELEGRAPH SERVICES

- 64201 **Telephone (private) call charges**

64202 Telephone rental (monthly)
64203 Telephone installation charges
64204 Telegram charges
64205 Internet charges
64206 Telephone (public) call charges
64207 Prepaid mobile phone card
64208 Handphone call charges (bill)
64209 Prepaid public phone card
64299 Others (e.g. fax **charges**, telex **charges**, etc.)

D(1) 643 TELEPHONE EQUIPMENT

* **64301 Telephone**
* 64302 Telephone answering machines
* 64303 Telefax machines
* **64304 Handphone (e.g. Ericsson, Nokia, Siemens, etc.)**
* 64399 Others (**e.g. pager**)

SD(2) 644 TELEPHONE PARTS AND ACCESSORIES

* 64401 Lightning rods
* 64499 Others (**e.g. handphone casing/housing**)

GROUP 7

RECREATION, ENTERTAINMENT, EDUCATION AND CULTURE SERVICES

71 EQUIPMENT AND ACCESSORIES, INCLUDING REPAIRS

D(1) 710 BOATS AND OTHER HOUSEHOLD DURABLES (Not for business use)

- * 71002 Boats
- * 71003 Outboard motors
- * 71004 Power-driven equipment (for wood-working, metal working, etc.)
- * 71005 **Batteries operated scooter**
- * 71006 Swimming pool which are not permanent fixtures
- * 71007 Typewriters
- * 71008 Calculators
- * 71009 See-saws/swing
- * 71010 Aquarium
- * 71099 Others (e.g. horses, aeroplanes, water scooter, etc.)

D1) 711 TELEVISION SET, VIDEO CASSETTE RECORDERS, ETC.

- * 71101 Laser disc player
- * 71102 Television
- * 71103 **VCD/DVD player**
- * 71104 Karaoke set
- * **71105 Home theatre set**
- * 71199 Others, including parts and repairs
(e.g. television with video, **video cassette recorders**, etc.)

D(1) 712 RADIOS, HI-FI SETS, COMPUTERS, ETC.

- * 71201 Radios (including clock-radios)
- * 71202 Tape recorders/cassette players
- * 71203 Radio cassette players
- * 71204 Hi-fi set/mini-compos/compact disc players
(including loud speakers, amplifiers, etc.)

- * 71205 Computer printers

- * 71206 Personal computers
- * 71207 **Computer softwears**
- * 71299 Others, including parts, accessories and repairs
[e.g. scanner, transistor, (component for radio),
cd-writer, etc.]

D(1) 713 MUSICAL INSTRUMENTS

- * 71301 Pianos
- * 71302 Organs
- * 71303 Guitars
- * 71304 **Keyboard**
- * 71305 **Recorder**
- * 71399 Others, including parts, accessories and repairs
(e.g. trumpets, accordions, clarinets, harmonicas,
violins, etc.)

D(1) 714 PHOTOGRAPHIC EQUIPMENT

- * 71401 Cameras (including flash units)
- * 71402 **Digital cameras**
- * 71403 **Binoculars**
- * 71405 Video cameras
- * 71499 Others, including parts, accessories and repairs
(e.g. microscopes, magnifying lens, etc.)

SD(2) 715 SPORTS EQUIPMENT

- * 71501 Football
- * 71502 Badminton racquets/nets
- * 71503 Tennis racquets/nets/balls
- * 71504 Table tennis racquets/nets/balls
- * 71505 Tables tennis bats
- * 71506 Hockey sticks
- * 71507 Fishing rods/lines/nets/floats/hooks
- * 71508 Basket balls
- * 71509 Golf clubs/golf balls
- * 71510 Shuttle cocks
- * 71511 **Takraw balls**
- * 71512 **Rollers skate/skate boards**
- * 71513 **Scooter manual**

- * 71514 Exercising equipments (including bicycles
for exercising)
- * 71515 Squash racquets/squash balls

- * 71599 Others, including parts, accessories and repairs
**(e.g. bowling ball, bows and arrows, snooker/
billiard tables, bullets, guns, floats for children,
etc.)**

SD(2) 716 PLAY EQUIPMENT AND TOYS

- * 71601 Playing cards
- * 71602 Mahjong sets
- * 71603 Dolls, plastic/stuffed/wooden/ceramic
- * 71604 Toys - without mechanism
- * 71605 Toys - with clock-work mechanism
- * 71606 Toys - battery operated (including remote control sets)
- * 71607 Video games **(including play station)**
- * 71608 Chess/draughts
- * 71609 Childrens', picture cubes, other cubes for playing, assembly, lego sets, etc.
- * 71610 Balls - plastic/rubber (including balloons)
- * 71611 Indoor game **(e.g. darts, monopoly, master mind, scrabbles, ludo, puzzle, etc.)**
- * 71612 Carrom board/seeds
- * **71613 Mini bicycles/tricycle**
- * 71699 Others (e.g. game and watch, brick game, tops, kites, tents, cane/wooden horses, etc.)

SD(2) 717 TAPES, DISCS, FILM, ETC.

- * 71701 **Digital disc cameras**
- * 71702 **Recording tapes/cassettes**
- * 71703 **Films/negative**
- * 71704 **Laser discs**
- * 71705 Video tapes **(e.g. VCR, VCD, DVD)**
- * 71706 **Diskettes**
- * 71707 Compact discs **(e.g. games, music, films, etc.)**
- * 71799 Others **(e.g. thumb drives)**

SD(2) 718 OTHERS

- * 71801 Artificial flowers/plants
- * 71802 Fresh flowers/plants (e.g. mango, durian, rambutan, etc.)
- * 71803 Pets other than horses
- * 71805 Candle (electric candle)
- * 71806 Photo/stamp albums
- * 71899 Others (e.g. lanterns, praying beads, kerosene lamps, kerosene pressure lamps, cassette head

cleaner, first day covers, used stamps, altars, deities, etc.)

ND(3) 719 OTHER NON DURABLES

71901 Jossticks
71902 Fertilizers
71903 Earth/black soil
71904 Pet foods
71905 Praying oil
71906 Incense paper and other paper for praying purpose
71907 Crepe paper, tinsel paper and such indoor decorations
71999 Others (e.g. fishing baits, incense, camphor, praying candles, etc.)

72 ENTERTAINMENT, RECREATIONAL AND CULTURAL SERVICES

S(4) 721 CINEMAS

72101 Cinema tickets

S(4) 722 THEATRES AND OTHER PUBLIC ENTERTAINMENT

72201 Entrance fees for musical recitals, dramas, plays, cultural shows, etc.
72202 **Entrance fees for sports events (e.g. car racing, motorcycle/go-kart racing, etc.)**
72203 **Entrance fees to places of public amusement (e.g. zoos, aquariums, botanical gardens, museums, art galleries, water theme parks, etc.)**
72204 Entrance fees for soccer
72299 Others (e.g. magic shows, circus, skating, rings, expo, trade fairs, fees for participating in tournaments/games, etc.)

S(4) 723 T.V. LICENCES

* 72301 **Monthly ASTRO rental charges**
* 72302 **ASTRO installation**
* 72399 Others (e.g. rediffusion rental charges)

S(4) 724 LOTTERIES AND OTHER GAMBLING

72401	Horse racing
72402	4-D
72403	3-D
72404	Toto
72405	Lotteries
72499	Others (e.g. cock fighting) excluding big gambling losses - above RM1,000.00 goes to code 90311

S(4) 725 OTHER SERVICES

72501	Photographic film developing (including photos)
72502	Outdoor/indoor photographs
72504	Veterinary services
72505* ²	Membership fees to sports/recreation clubs
72506	Monthly subscription fees for sports/recreation clubs
72507	Bowling (including shoe rental) charges
72508	Amusement centre – any game charges (e.g. video game, children amusement corner, etc.)
72509	Billiard/snooker charges
72510	Badminton/tennis/squash court charges
72511	Hiring of musicians, magicians, etc. (for private parties)
72512	Video film/ CD rental charges
72513	Book rental charges
72514	Entrance fees to disco, karaoke and night clubs charges
72515	Admission fees to swimming pool
72599	Others (e.g. payment for tennis/swimming lessons, public toilet charges, tips for caddies , etc.)

^{*2} For club entrance fees (more than RM1,000.00) and life membership refer to code 90399

73 BOOKS, NEWSPAPERS AND MAGAZINES

SD(2) 731 BOOKS

*	73101	School text books
*	73102	Examination reference books
*	73103	Other school books
*	73104	Story books/novels

* 73199 Others (e.g. dictionaries)

ND(3) 732 NEWSPAPERS

73201 **Daily Malay newspapers**
73202 **Daily English newspapers**
73203 **Daily Chinese newspapers**
73204 **Daily Tamil newspapers**
73205 **Daily newspapers – multi lingual**
73299 **Others (e.g. “Harakah”)**

ND(3) 733 MAGAZINES AND PERIODICALS

73301 **Malay magazines and periodicals - locally published**
(e.g. "Wanita", "Anjung Sari", "Jelita", etc.)
73302 **English magazines and periodicals - locally published** (e.g. "Her World", "Malaysian Business", etc.)
73303 **Chinese magazines and periodicals - locally published**
73304 **Tamil magazines and periodicals - locally published**
73305 **Imported magazines and periodicals**
73399 Others (e.g. comics, school magazines, etc.)

74 EDUCATION

S(4) 741 SCHOOL AND STUDY FEES

* 74101 School fees, government
* 74102 University fees/government colleges fees (local)
74103 Private institutions of learning (e.g. accounting course, business study course, twinning programmes, etc.)
74104 Correspondence courses (including membership fees)
74105 **Government examination fees (e.g. STPM, SPM, PMR, UPSR, etc.)**
* 74106 Kindergarten fees (including food)
* 74107 School fees, private
* 74108 Fees for overseas university/colleges
74109 Tuition fees
74110 Fees for martial arts classes

74111 Private examination fees (e.g. LCCI, MUET, ACCA, etc.)

74199 Others (e.g. fees for excursions organised by school, tailoring tuition fees, fees for music classes, dance classes, etc.)

S(4) 742

BOARDING FEES

74201 Hostel fees/residential college fees

GROUP 8

MISCELLANEOUS GOODS AND SERVICES

81 PERSONAL CARE AND EFFECTS

S(4) 811 SERVICES OF BARBER AND BEAUTY SHOPS, ETC.

- 81101 Hair dressing for men (including washing, perming, colouring, **shaving**, etc.)
- 81102 Hair dressing for women (including washing, perming, colouring, etc.)
- 81103 Manicure
- 81104 Facial treatments
- 81105 Massage/sauna baths, etc.
- 81199 Others (e.g. cleaning the ears, **trimming eyes brows, waxing**, etc.)

SD(2) 812 GOOD FOR PERSONAL CARE

- * 81201 Tooth brushes/**battery operated tooth brushes**
- * 81202 Hair brushes/combs
- * 81203 Mirrors
- * 81204 Baby pins, nets, feeding bottles and other necessities (e.g. bibs, nipples, cloth diapers, etc.)
- * 81205 Nail clippers and files
- * 81206 Razor blades
- * 81207 Razors/electric shavers
- * 81208 Electric hair dryers/hair curlers, etc.
- * 81209 Hair clippers/hair curlers (sponge/plastic type)
- * 81210 Costume jewellery (plastic/metal, etc.)
- * 81299 Other goods for personal care (**e.g. hair bands, etc.**)

ND(3) 813 TOILETRIES

- 81301 Nail polish, enamel and remover
- 81302 Talcum powder
- 81303 Face powder/compact powder
- 81304 Face, hand and other creams/ lotions for beautifying purposes (e.g. "Oil of Ulan", "Johnson's", baby lotion, cleanser, etc.)

81305	Deodorant
81306	Perfume/cologne
81307	Cosmetic set
81308	Lipsticks
81309	Cosmetic for eyes (e.g. eye-shadow, eye liner, etc.)
81310	Hair oil/cream/spray for men
81311	Hair oil/cream/spray for women
81312	Diapers for baby
81313	Shampoo/ conditioner
81314	Toilet soaps (including cream/gel /bath lotions)
81315	Shaving soap/foam and other cosmetics for shaving (e.g. after shave lotion)
81316	Tooth paste
81317	Toilet paper
81318	Tissue paper (including cleansing paper)
81319	Sanitary napkins (e.g. "Modess", "Kotex", etc.)
81399	Others (e.g. cotton buds, 'bedak sejuk', diapers for adults , "Aloevera Gel", etc.)

82 GOODS, N.E.C.

D(1) 821 JEWELLERY, RINGS AND PRECIOUS STONES

* 82101	Jewellery of gold
* 82102	Jewellery of white gold
* 82103	Jewellery of precious stones (e.g. diamonds)
* 82104	Jewellery of semi-precious stones (e.g. pearls, jade, etc.)
* 82199	Others, including repairs (e.g. silver plating)

D(1) 822 WATCHES

* 82201	Men's watches
* 82202	Ladies' watches
* 82203	Alarm clocks
* 82204	Wall clocks
* 82298	Other types of clocks (e.g. table clocks)
* 82299	Parts and repairs to watches and clocks

SD(2) 823 OTHER PERSONAL GOODS

* 82301	Baby carriages/baby walkers/ baby safety seats
* 82302	Baby swings
* 82303	Umbrellas
* 82304	Ladies' handbags
* 82305	School bags

- * 82306 Travel goods hand bags /suit cases
- * 82307 Wallet/purses
- * 82309 Cigarette lighters
- * 82310 Lighter fluid/gas/flint
- * 82312 Sunglasses
- * 82399 Others (e.g. paper fans, piggy bank, metal/plastic badges, key chains/holders, name tags, brush for shoes/'songkok', walking sticks and canes, smoking pipes, pocket knives, etc.)

SD(2) 824 WRITING AND DRAWING EQUIPMENT AND SUPPLIES

- * 82401 Fountain pens
- * 82402 Marker pens
- * 82403 Ball point pens
- * 82404 Lead pencils
- * 82405 Crayons/colour pencils/magic pens/water colour
- * 82406 Writing ink
- * 82407 **Paper (e.g. A4 papers, A3 papers, photostat papers, etc.)**
- * 82408 Letter pads and envelopes
- * 82409 Exercise books, drawing books, note books, examination pads, diary, graph books
- * 82410 Mathematical instruments/rulers/slide rulers
- * 82411 Paper files, plastic files, box files
- * 82412 Chinese brushes, art brushes
- * 82413 Erasers, sharpeners
- * 82414 Pencil boxes
- * 82415 Staplers, staples, paper punches
- * 82416 Paper clips
- * 82417 Rubber stamps and stamp pads
- * 82418 Gum, cellophane tapes
- * **82419 Toner/printer cartridge**
- * **82420 Greeting cards**
- * **82421 Wrapper (paper/plastic)**
- * 82499 Others (e.g. plastercin, liquid paper, book marker, calender, manila card, palette, **carbon papers, typewriting ribbons**, etc.)

83 EXPENDITURE IN RESTAURANTS, CAFES AND HOTELS

S(4) 831 EXPENDITURE IN RESTAURANTS, CAFES AND HOTELS*³

83102	Coffee, nescafe (including with ice)
83103	Tea, Chinese tea (including with ice)
83104	Horlicks, milo, etc. (including with ice)
83105	Soft-drinks/fruit juices (including with ice, coconut juice, sugar cane juice , floats/ice cream, etc.)
83106	Ice/ice water/ warm water
83107	Beer
83108	Stout
83109	Brandy
83110	Whisky
83111	Wine, gin, rum
83112	Toddy, samsu, air tapai
83113	Free food supplied by employers and others. (e.g. free food from friend/ neighbours/relatives , etc.)
83114	Food catered from private houses, shops, etc.
83115	Lodging in hotels rest houses chalets, and such similar lodging services
83116	Burger
83117	Fried chicken
83118	Roasted pork rice
83119	Nasi lemak
83120	Chicken rice
83121	Beriani rice
83122	Plain rice
83123	Fried rice
83124	Food made from noodles (e.g. fried/soup mee/mee hoon/koe y teow, mee hailam, etc.)
83125	Sea food other than fish
83126	Cooked vegetables
83127	Roti canai/capati
83128	Cooked fish
83129	Cooked chicken
83130	Cooked beef
83131	Other foods (e.g. salad, cocktail, mushroom soup, etc.)
83199	Others [e.g. wet tissue paper (in plastic) provided by restaurants, tips for waiter/waitress/bell boy , etc.)

^{*3} *Personal expenses only. Excludes business entertainment expenses*

84 PACKAGED TOUR

S(4) 841 PACKAGED TOURS

* 84101 Packaged tours (within Malaysia) – all inclusive tours

- which provide for travel, food, lodging, guide services, etc.
- * 84102 Packaged tours (outside Malaysia) – all inclusive tours which provide for travel, food, lodging, guide services, etc.
- * 84199 Others

S(4) 842 EXPENDITURE ABROAD

- 84201 Personal expenditure abroad (e.g. shopping)

85 FINANCIAL SERVICES

S(4) 851 FINANCIAL SERVICES

- * 85101 Service charges for life insurance
- 85102 **Actual charges of bank (e.g. T.T. - telegraphic transfers) Fees and service charges for brokerage, investment, counseling, household finance company loans and services of similar financial institutions**
- 85104 **Service charges provided by the post office** (e.g. commissions for money order, postal order, **road tax, driving licenses**, etc.)
- 85105 Annual subscription for credit/charges cards etc.
- 85199 Others

86 SERVICES, N. E. C.

S(4) 861 OTHER SERVICES

- 86101 Fees for legal services
- 86102 Fees for tax consultants
- 86103 Fees to employment agencies
- 86104 Membership fees paid to professional bodies
- 86105 Newspaper notices and advertisement charges
- 86106 Religious fees (e.g. fees to priests, Imam, Kadi, etc.)
- 86107 Charges for undertaking and other funeral services (e.g. coffins, **tombstones**, etc.)
- 86108 Expenditure for duplicating, photostating and printing of cards
- 86109 Payment for copies of birth, death, and marriage certificate, passport forms, etc.
- 86110*⁴ Expenditure for special occasions

86111	Pocket money
86199	Others (e.g. fees and commission to petition writers, miscellaneous and commission to real estate agents, etc.)

^{*4} ***Expenditure on food, clothes, beverages, transport, etc., incurred on ceremonies, special occasions such as wedding dinners, lunches given on the occasions of births or deaths in the family, should be classified under the appropriate household expenditure group. If this breakdown is not available, then such expenditure are to be coded under code 86110.***