

MASTER LIST OF HOUSEHOLD EXPENDITURE ITEMS

GROUP 01

FOOD AND NON-ALCOHOLIC BEVERAGES

011 RICE, BREAD AND OTHER CEREALS

| | | |
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| ND(3) | 0111 | RICE |
| | 011101 | Rice |
| | 011102 | Glutinous rice |
| | 011103 | Fragrant rice |
| | 011104 | Black glutinous rice |
| | 011105 | Instant ketupat |
| | 011198 | Other rice (e.g. "Nasi dagang" rice, Basmathi rice) |
| ND(3) | 0112 | FLOUR AND OTHER CEREAL GRAINS |
| | 011201 | Wheat flour |
| | 011202 | Sago flour |
| | 011203 | Rice flour |
| | 011204 | Barley |
| | 011205 | Corn / custard flour |
| | 011206 | Oats (including "Quaker" rolled oats) |
| | 011207 | Wheat base cereals (e.g. "Nestum", "Cerelac", etc.) |
| | 011208 | Glutinous flour |
| | 011296 | Other flour (e.g. muruku flour - except tapioca flour, see item 017305) |
| | 011297 | Other grains (e.g. sago pearls, rye, etc.) |
| | 011298 | Other pre cooked cereals (e.g. cornflakes, rice flakes, snacks which are rice flour / wheat flour based, papedom, muruku, etc.) |

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| ND(3) | 0113 | BISCUITS |
| | 011301 | Biscuits - sweetened (e.g. "Marie", "Golden puff", chocolate wafers, "Lemon puff", butter cream, etc.) |
| | 011302 | Biscuits - unsweetened (e.g. cream crackers, rye biscuits, rusks, etc.) |
| | 011303 | Savoury biscuits |
| | 011398 | Others |
| ND(3) | 0114 | BREAD AND BAKERY PRODUCTS |
| | 011401 | Bread |
| | 011402 | Western cakes (e.g. muffins, doughnut, curry puff) |
| | 011403 | Local cakes (e.g. kuih lapis, keria, seri muka, tepung talam, donat, karipap, etc.) |
| | 011404 | Bread wholemeal |
| | 011405 | Cakes |
| | 011406 | Instant local cakes (e.g. roti canai, capati, karipap, donat, etc.) |
| | 011498 | Others (e.g. cakar ayam, sagun bakar, tapai pulut / ubi, etc.) |
| ND(3) | 0115 | OTHER PRODUCTS MADE FROM CEREAL GRAINS |
| | 011501 | Meehoon, dried |
| | 011502 | Mee, wet |
| | 011503 | Mee, dried (including "Maggi" mee) |
| | 011504 | Kuetiau, wet |
| | 011505 | Spaghetti / macaroni |
| | 011506 | Laksa, dried |
| | 011507 | Laksa, wet |
| | 011598 | Others (e.g. vermicelli, soun, popia skin and roll, etc.) |

012 MEAT

| | | |
|-------|--------|--|
| ND(3) | 0121 | FRESH MEAT |
| | 012101 | Beef / buffalo |
| | 012102 | Pork / pork fat (including wild boar meat) |
| | 012103 | Mutton / lamb |
| | 012104 | Chicken (including edible offals, slaughtering charges) |
| | 012105 | Duck (including edible offals) |
| | 012106 | Cow / buffalo's edible offals |
| | 012107 | Pig's edible offals |
| | 012108 | Goat's / sheep's edible offals |
| | 012197 | Other poultry (e.g. geese, turkey, etc.) |
| | 012198 | Other fresh meat (e.g. venison, rabbits, camel, ostrich, etc.) |
| ND(3) | 0122 | FROZEN MEAT |
| | 012201 | Beef |
| | 012202 | Pork |
| | 012203 | Mutton |
| | 012204 | Chicken |
| | 012298 | Other frozen meat (including rabbit meat) |
| ND(3) | 0123 | PROCESSED MEAT |
| | 012301 | Roasted pork (e.g. 'cha siew', 'siew yoke', etc.) |
| | 012302 | Bacon and ham |
| | 012303 | Roasted duck |
| | 012304 | Roasted chicken |
| | 012305 | Canned / packed beef (including cooked in curry) |
| | 012306 | Canned / packed chicken (including cooked in curry) |
| | 012307 | Canned pork (e.g. stewed pork, luncheon meat, etc.) |
| | 012308 | Sausage / meat used for burger / chicken and meat ball, etc. |
| | 012309 | Meat extract from chicken (e.g. "Brands" essence of chicken) |
| | 012310 | Meat extract from beef (e.g. "Bovril") |
| | 012398 | Other processed meat (e.g. roasted edible offals, etc.) |

013 FISH AND SEAFOOD

| ND(3) | 0131 | FRESH FISH |
|-------|---------------|--|
| | 013101 | Kembong / rumahan / temonang |
| | 013102 | Tenggiri / 'kow yee' – batang / papan |
| | 013103 | Cencaru / 'ngam mei chee' / geronggong |
| | 013104 | Bawal hitam / duai hitam |
| | 013105 | Parang / 'sai tow yee' |
| | 013106 | Selar kuning / 'wong mei chee' |
| | 013107 | Merah / 'hoong yee' |
| | 013108 | Kurau / mancung |
| | 013109 | Tamban |
| | 013110 | Terubuk / 'sah lai yee' |
| | 013111 | Senangin |
| | 013112 | Gelama |
| | 013113 | Keli |
| | 013114 | Sepat |
| | 013115 | Pari |
| | 013116 | Sembilang |
| | 013117 | Ikan bilis |
| | 013118 | Tongkol / kayu / aya - jenis putih / simbak / bakulan - jenis hitam / lengkumis |
| | 013119 | Haruan / 'sang yee' / belauk / jalak |
| | 013120 | Duri / mayong / jan / sundut |
| | 013121 | Bawal putih / duai putih |
| | 013122 | Pelotan |
| | 013123 | Belanak / kembura |
| | 013124 | Kerisi |
| | 013125 | Pelata / jamah kecil |
| | 013126 | Yu |
| | 013127 | Ikan cermin |
| | 013128 | Selayang / basung |
| | 013129 | Selar / jamah |
| | 013130 | Lampam |
| | 013131 | Talapia |
| | 013132 | Pirang |
| | 013133 | Puput |
| | 013134 | Tulai |
| | 013135 | Lumek |
| | 013136 | Kembong pelaling / betina |
| | 013137 | Chinese carp / 'cho yee' |
| | 013138 | Ikan bakar merah (besar mata) |
| | 013139 | Siakap |

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| 013140 | Kekek |
| 013141 | Kerapu |
| 013142 | Jenahak |
| 013143 | Nyok-nyok / ikan Putih |
| 013144 | Selangat |
| 013145 | Jelawat / sultan |
| 013146 | Sebelah |
| 013147 | Bekalang |
| 013148 | Kitang |
| 013149 | Otik |
| 013150 | Belais |
| 013151 | Selidai |
| 013152 | Titir (barracuda / kacang) |
| 013153 | Todak |
| 013154 | Pisang-pisang |
| 013155 | Kapas |
| 013156 | Langging |
| 013157 | Batu Kouhung |
| 013158 | Katambak |
| 013159 | Bulan-bulan |
| 013160 | Buntal |
| 013161 | Ayam Laut / jebung |
| 013162 | Lapeh |
| 013163 | Patin |
| 013197 | Other sea-water fish (e.g. malong, julung-julung, etc.) |
| 013198 | Other fresh-water fish (e.g. ikan puyu, rampai, ikan may, etc.) |

ND(3) 0132 FRESH SEAFOOD

| | |
|---------------|--|
| 013201 | Cockles / " ambal " |
| 013202 | Crabs - sea |
| 013203 | Prawns - large and medium |
| 013204 | Prawns - small |
| 013205 | Cuttlefish / 'yow yee' |
| 013206 | Crabs - darat / batu |
| 013207 | Oysters |
| 013208 | Lala |
| 013298 | Others (e.g. snails, lobster , clams, 'lokan', octopus, etc.) |

ND(3) 0133 PROCESSED FISH AND SEAFOOD

| | |
|---------------|------------------------------|
| 013301 | Cuttlefish / 'yow yee' dried |
| 013302 | Tuna |

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|---------------|---|
| 013303 | Cinca lok |
| 013304 | Prawn, dried / 'ha mai' |
| 013305 | Dried anchovy |
| 013306 | Ikan kembong, half-cooked / 'sook yee' |
| 013307 | Budu |
| 013308 | Keropok udang / ikan / sotong |
| 013309 | Fish (yong tau foo) / crab / cuttlefish / prawn balls |
| 013310 | Sardine / mackerel - canned |
| 013311 | Sotong - canned |
| 013312 | Anchovy - canned |
| 013313 | Fish cake / crab stick |
| 013314 | Salted fish - tamban |
| 013315 | Salted fish - merah |
| 013316 | Salted fish - kurau |
| 013317 | Salted fish - pari |
| 013318 | Salted fish - sepat |
| 013319 | Salted fish - selar kuning |
| 013320 | Salted fish - gelama |
| 013321 | Salted fish - kembong |
| 013322 | Salted fish - talang |
| 013323 | Salted fish - terubuk |
| 013324 | Salted fish - sulit |
| 013325 | Salted fish - tenggiri |
| 013396 | Other processed fish / shellfish (e.g. shark's fin, octopus / 'pat chow yee' dried, etc.) |
| 013397 | Other canned fish |
| 013398 | Other salted fish |

014 MILK, CHEESE AND EGGS

ND(3) 0141 FRESH AND RECONSTITUTED MILK

| | |
|---------------|---|
| 014101 | Fresh milk |
| 014102 | Reconstituted milk [e.g. UHT milk, pasteur milk (e.g. 'Good day'), etc.] |
| 014103 | Creamer |
| 014198 | Others (e.g. fresh cream, etc.) |

ND(3) 0142 EVAPORATED / CONDENSED MILK

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|--------|----------------------------|
| 014201 | Evaporated milk |
| 014202 | Condensed milk - sweetened |
| 014298 | Others |

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|--------------|-------------|---|
| ND(3) | 0143 | MILK POWDER AND OTHER DAIRY PRODUCTS |
| | 014301 | Powdered milk - full cream (e.g. "Everyday", "Dumex", etc.) |
| | 014302 | Powdered milk prepared as infant food (e.g. "Lactogen", "SMA", "Dumex", etc.) |
| | 014303 | Cheese / cheese spread |
| | 014304 | Yoghurt |
| | 014398 | Other dairy products (e.g. skimmed milk, etc.) |

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| ND(3) | 0144 | EGGS |
| | 014401 | Hen's eggs, fresh |
| | 014402 | Duck's eggs, fresh |
| | 014403 | Salted eggs |
| | 014404 | Hen's eggs - less / without cholesterol |
| | 014498 | Others (e.g. quail's eggs, ostrich's eggs , etc.) |

015 OILS AND FATS

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|--------------|-------------|---|
| ND(3) | 0151 | BUTTER, FAT AND PREPARED ANIMAL OILS |
| | 015101 | Butter |
| | 015102 | Ghee |
| | 015198 | Others |

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| ND(3) | 0152 | OILS |
| | 015201 | Coconut oil |
| | 015202 | Blended cooking oil (e.g. "Knife Brand", "Labour Brand", " Vesawit Brand ", " Seri Murni Brand ", etc.) |
| | 015203 | Corn oil (e.g. "Mazola", "Daisy", etc.) |
| | 015204 | Sesame seed oil |
| | 015205 | Peanut oil |
| | 015298 | Others (e.g. olive oil, carotina oil) |

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| ND(3) | 0153 | MARGARINE, PEANUT BUTTER, ETC. |
| | 015301 | Margarine |
| | 015302 | Peanut butter / peanut butter jam |
| | 015303 | Lard |
| | 015398 | Others [e.g. 'vanaspati' (vegetable oil)] |

016 FRUIT

ND(3) 0161 FRESH FRUIT

(a) Tropical fruits

| | |
|---------------|---|
| 016101 | Bananas |
| 016102 | Cempedak |
| 016103 | Ciku |
| 016104 | Durian |
| 016105 | Terap |
| 016106 | Bambangan |
| 016107 | Duku / duku langsung / dukong |
| 016108 | Jambu batu |
| 016109 | Jambu air |
| 016110 | Kedondong |
| 016111 | Langsat |
| 016112 | Limes |
| 016113 | Lemons |
| 016114 | Mangoes / macang |
| 016115 | Mangosteens |
| 016116 | Jackfruit |
| 016117 | Watermelons / honeydew |
| 016118 | Papayas |
| 016119 | Pineapples |
| 016120 | Pomeloes |
| 016121 | Rambutan / pulasan |
| 016122 | Rambai |
| 016123 | Star fruit |
| 016124 | Mata kucing / longan |
| 016125 | Local orange (limau manis) |
| 016197 | Other tropical fruits (e.g. local mata kucing, sugar cane, buah salak, soursup, pomegranate, gajus / janggus, kundang, bread fruit, etc.) |

(b) Non-tropical fruits

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| 016126 | Apples |
| 016127 | Grapes |
| 016128 | Lychee |
| 016129 | Oranges |
| 016130 | Pears |
| 016131 | Plums |
| 016198 | Other non-tropical fruits (e.g. kiwi fruit, peaches, persik, etc.) |

ND(3) 0162 PRESERVED FRUIT

| | |
|--------|---|
| 016201 | Canned fruits - pineapples in syrup |
| 016202 | Canned fruits - lychee / longan in syrup |
| 016203 | Canned fruits - rambutans in syrup |
| 016204 | Preserved fruits - dried prunes |
| 016205 | Preserved fruits - raisins and currants |
| 016206 | Preserved fruits - nutmeg |
| 016207 | Preserved fruits - plums |
| 016208 | Preserved fruits - mangoes |
| 016297 | Other canned fruits (including fruit cocktail) |
| 016298 | 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) 0163 COCONUT AND NUTS

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|---------------|--|
| 016301 | Coconuts (including grated, service charges, young coconuts) |
| 016302 | Dessicated coconut |
| 016303 | Groundnuts - with / without shells, roasted / unroasted |
| 016304 | Instant / fresh santan (packed / boxes) |
| 016398 | Other nuts [e.g. cashew nuts, almonds, areca nuts, candlenuts, chestnut (buah berangan), etc.] |

017 VEGETABLES

ND(3) 0171 FRESH VEGETABLES

| | |
|--------|--|
| 017101 | Green spinach / 'heen choy' |
| 017102 | Kangkong, land |
| 017103 | Round cabbage / 'pau choy' |
| 017104 | Sawi / 'choy sam' |
| 017105 | Lettuce, local / daun selada / 'sang choy' |
| 017106 | Mustard leaves / 'kai choy' |
| 017107 | Kai lan |
| 017108 | Fern shoot / 'paku choy' |
| 017109 | Cauliflower |
| 017110 | Spring onions / 'chung' |
| 017111 | White cabbage / 'pak choy' |
| 017112 | Tientsin cabbage / 'wong ah pak' |

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| 017113 | Corriander leaves / 'yeen sai' |
| 017114 | Water cress / 'sai yun choy' |
| 017115 | Celery / 'kan choy' |
| 017116 | Chieves / 'kau choy' |
| 017117 | Sweet potato leaves / 'fan see yip' |
| 017118 | Angle gourds |
| 017119 | Brinjals |
| 017120 | Lady's finger |
| 017121 | Fresh chilli - green |
| 017122 | Fresh chilli - red |
| 017123 | Cucumbers |
| 017124 | Bitter gourds |
| 017125 | Tomatoes |
| 017126 | French beans |
| 017127 | Cekur manis / 'chai choy' |
| 017128 | Tapioca shoots |
| 017129 | Chinese radish |
| 017130 | Onions - big |
| 017131 | Onions - small |
| 017132 | Garlic |
| 017133 | Ginger |
| 017134 | Carrots |
| 017135 | Angled gourd (petola buluh / 'loo fah') |
| 017136 | Bean sprouts |
| 017137 | Pumpkins / 'kum kuah' |
| 017138 | Wax gourds / 'tung kuah' |
| 017139 | Long beans |
| 017140 | Bottle gourds / 'mow kuah' |
| 017141 | Cili burung / padi |
| 017142 | Bamboo shoots |
| 017143 | Petai |
| 017144 | Lotus stems / 'lien ngow' |
| 017145 | Asparagus |
| 017146 | Broccoli |
| 017147 | Fresh mushrooms |
| 017148 | Angle beans |
| 017149 | Turnips |
| 017150 | Sayur meranti |
| 017151 | Midin |
| 017152 | Drumstick / drumstick leaves |
| 017153 | Chinese yam stem |
| 017154 | Japanese cucumber / cucumber shoot |
| 017155 | Gondula |
| 017156 | Local leek |
| 017157 | Coconut shoot / oil palm shoot / 'polod' |
| 017158 | Jantung pisang |

018 SUGAR, JAM, HONEY, CHOCOLATE AND CONFECTIONERY

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|-------|------|--|--|
| ND(3) | 0181 | SUGAR | |
| | | 018101 | White sugar |
| | | 018102 | Brown sugar (including gula melaka) |
| | | 018103 | Rock sugar |
| | | 018198 | Others (e.g. castor sugar, icing sugar, etc.) |
| ND(3) | 0182 | CHOCOLATE, SWEETS AND ICE CREAM | |
| | | 018201 | Chocolate (including cooking chocolate) |
| | | 018202 | Sweets |
| | | 018203 | Ice cream |
| | | 018298 | Others (e.g. candy, chewing gum, edible ice , etc.) |
| ND(3) | 0183 | JAM, HONEY, ETC. | |
| | | 018301 | Jam |
| | | 018302 | Honey |
| | | 018303 | Kaya |
| | | 018398 | Others |

019 FOOD PRODUCTS N.E.C

| | | | |
|-------|------|---------------|---|
| ND(3) | 0191 | SPICES | |
| | | 019101 | Dried chilli / 'lat chiu kon' |
| | | 019102 | Pepper (black / white) |
| | | 019103 | Food flavored (e.g. tom yam cubes, beef cubes, chicken cubes, anchovy cubes, etc.) |
| | | 019104 | Tamarind |
| | | 019105 | Belacan |
| | | 019106 | Cloves / 'teng heong' |
| | | 019107 | Cumin seeds / 'chou kok' |
| | | 019108 | Coriander / 'yeen sai mai' |
| | | 019109 | Chilli powder / chilli boh (including service charge for grinding) |
| | | 019110 | Curry powder / curry grind |
| | | 019111 | Cinnamon / 'mook kwai pei' |
| | | 019112 | Kurma spices (powder / grind) |
| | | 019113 | Tumeric / 'wong keong' |

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| 019114 | Lemon grass / 'heong mau' |
| 019115 | Nutmeg / 'tau khau' |
| 019116 | Soup leaves |
| 019117 | Soup spices |
| 019118 | Saffron powder |
| 019119 | Tamarind (slices) |
| 019120 | 'Daun kesum' |
| 019121 | Saffron leaves |
| 019122 | Wild ginger |
| 019123 | 'Bunga kantan' |
| 019124 | Screw pine leaves |
| 019198 | Others (e.g. curry leaves, mint, 'bah kut teh bags', fried onion, anise flower, cardamoms, mustard seeds, poppy seeds, 'salai', etc.) |

ND(3) 0192 OTHER FOODS

| | |
|--------|---|
| 019201 | Salt |
| 019202 | Light soya sauce |
| 019203 | Thick soya sauce |
| 019204 | Vinegar |
| 019205 | Tomato sauce |
| 019206 | Glucose |
| 019207 | Chilly sauce |
| 019208 | "Aji-no-moto", flavouring (monosodium glutamate) |
| 019209 | Baking powder / bicarbonate of soda / yeast |
| 019210 | Oyster sauce |
| 019211 | Prepared food for infants n.e.c. (e.g. "Heinz", baby food, etc.) |
| 019297 | 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.) |
| 019298 | Other food n.e.c. (e.g. raw 'agar-agar') |

ND(3) 0193 SUNDRY GOODS

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| 019301 | Sundry goods [including hamper received (which cannot be itemised)] |
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010 COFFEE, TEA, COCOA AND NON-ALCOHOLIC BEVERAGES

ND(3) 0101 COFFEE

- 010101 Coffee powder
- 010102 Instant coffee (e.g. "Nescafe", "Nescafe 3 in 1", "Maxwell House", etc.)
- 010198 Others (e.g. coffee beans)

ND(3) 0102 TEA, COCOA, ETC.

- 010201 Malt drinks (e.g. "Milo", "Ovaltine", "Horlicks", etc.)
- 010202 Chinese tea leaves
- 010203 Tea dust / **tea bags / tea leaves**
- 010204 Cocoa
- 010298 Others (e.g. "Nestea", ginger powder, etc.)

ND(3) 0103 MINERAL WATER, SOFT DRINKS, FRUIT AND VEGETABLE JUICES

- 010301** Mineral water / distilled water / **drinking water**
- 010302 Soft drinks - aerated / non aerated (e.g. "Coca Cola", "7 Up", air cincau, air sirap bandung, in packs / tins / bottles, etc.)
- 010303 Isotonic drinks (e.g. "Livita", "100 Plus", etc.)
- 010304 Fruit juices (e.g. mango juice, guava juice, etc.)
- 010305 Cordial / concentrates
- 010398 Others (**e.g. air nira kelapa**)

GROUP 02

ALCOHOLIC BEVERAGES AND TOBACCO

021 ALCOHOLIC BEVERAGES

ND(3) 0211 SPIRITS AND LIQUORS

021101 Whisky
021102 Brandy
021103 Samsu
021198 Others (e.g. vodka, rum, gin, etc.)

ND(3) 0212 WINE

021201 Wine
021202 Air tapai
021203 Todi / tuak / kale
021298 Others (e.g. "D.O.M.")

ND(3) 0213 BEER

021301 Beer (e.g. "Anchor", "Carlsberg",
"Tiger", etc.)
021302 Stout (e.g. "Guinness stout")
021398 Others (e.g. "Shandy")

022 TOBACCO

ND(3) 0221 CIGARETTES, CIGARS, ETC.

022101 Cigarettes (e.g. "Dunhill", "Winston",
"Gudang garam", etc.)
022102 Cigars / cheroots
022198 Others (e.g. bidi)

ND(3) 0222 TOBACCO

022201 Tobacco
022202 Betel leaves / sireh
022298 Others (e.g. cigarette paper, cigarette
leaves, etc.)

GROUP 03

CLOTHING AND FOOTWEAR

031 CLOTHING

SD(2) 0311 CLOTHING MATERIALS

- * 031101 Cotton cloth
- * 031102 Tetron cotton
- * 031103 Polyester / terylene
- * 031104 Silk / batik silk
- * 031105 Batik
- * 031198 Others (e.g. wool)

SD(2) 0312 GARMENTS

- * 031201 Shirts, long / short sleeves - ready made
- * 031202 Shirts, long / short sleeves - made to order
- * 031203 Batik shirt long / short sleeves - ready made
- * 031204 Batik shirt long / short sleeves - made to order
- * 031205 T-shirts / sports shirts
- * 031206 Baju kurung
- * **031207 Baju melayu**
- * 031208 Kebaya / kebarung
- * 031209 Cheong sam / sam fu
- * 031210 Saree
- * 031211 Frocks / **maxi - ready made**
- * **031212 Jubah / jubah with pants**
- * 031213 Two-piece suits (e.g. skirts and blouses, etc.)
- * 031214 Pyjamas
- * 031215 Skirts - ready made
- * 031216 Blouses - ready made
- * 031217 Sarung, men's / ladies
- * 031218 School uniform (including kindergarten)
- * **031219 Children's garments (boy)**
- * **031220 Children's dresses (girls)**
- * **031221 Baby garments (inc. stockings, mittens)**
- * 031222 Trousers / jeans - ready made (e.g. "Levis", "Texwood", "Padini", etc.)
- * 031223 Trousers - made to order
- * 031224 Shorts / bermuda shorts - ready made
- * 031225 Shorts / bermuda shorts - made to order
- * **031226 Track suit / track bottom**

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|---|---------------|--|
| * | 031227 | Swimming trunks |
| * | 031228 | Swimming suits (women's) |
| * | 031229 | Raincoats |
| * | 031230 | Socks |
| * | 031231 | Stockings (long) / panty hose |
| * | 031232 | Singlets (sleeves / sleeveless) |
| * | 031233 | Underpants (men's) |
| * | 031234 | Brassiere / slips / camisoles |
| * | 031235 | Petticoats |
| * | 031236 | Panties |
| * | 031237 | Children underwear |
| * | 031296 | Other men's ready made outer garments (e.g. vest, etc.) |
| * | 031297 | Other ladies' ready made outer garments |
| * | 031298 | General clothing n.e.c. (e.g. telekung, girdle , corset, etc.) |

SD(2) 0313 OTHER ARTICLES OF CLOTHING AND CLOTHING ACCESSORIES

| | | |
|---|--------|--|
| * | 031301 | Songkok / hats / kupiah |
| * | 031302 | Handkerchieves |
| * | 031303 | Crash helmets |
| * | 031304 | Belts |
| * | 031305 | Scarves / tudung / mini telekung / selendang |
| * | 031306 | Ties |
| * | 031307 | Gloves |
| * | 031308 | Thread - sewing thread |
| * | 031309 | Thread / yarn for knitting, crochet |
| * | 031310 | Zips |
| * | 031311 | Buttons |
| * | 031398 | Others (e.g. mufflers, mittens, aprons, cloth badges, serban, lace, buckles, fasteners, shoulder pad, etc.) |

S(4) 0314 CLEANING, REPAIR AND HIRE OF CLOTHING

| | | |
|---|---------------|--|
| * | 031401 | Tailoring charges for women's clothing |
| * | 031402 | Tailoring charges for men's clothing |
| | 031403 | Laundry / dry cleaning / dyeing of clothing |
| | 031404 | Hire of clothing |
| | 031498 | Other tailoring charges for clothing only (e.g. stitching of baju kurung collars, clothes edging, sarung, children's clothing etc.) |
| | 031499 | Repair to clothing (e.g. repair Jeans) |

032 FOOTWEAR

| | | |
|--------------|-------------|--|
| SD(2) | 0321 | SHOES AND OTHER FOOTWEAR |
| | * | 032101 Men's shoes (including PVC) |
| | * | 032102 Ladies' shoes (including PVC) |
| | * | 032103 Children's shoes (including PVC) |
| | * | 032104 Babies' shoes (including PVC) |
| | * | 032105 Sports shoes [including PVC (e.g. "Puma", "Adidas", "Nike", "Reebok", skating shoes, etc.)] |
| | * | 032106 School shoes |
| | * | 032107 Slippers |
| | * | 032108 Sandals |
| | * | 032109 Clogs |
| | * | 032110 Canvas shoes |
| | * | 032198 Others (e.g. safety shoes, rubber boots, etc.) |
| S(4) | 0322 | REPAIR AND HIRE OF FOOTWEAR |
| | * | 032201 Repair of footwear (including shoe laces) |
| | | 032202 Shoe cleaning / polishing services. |
| | | 032203 Hire of footwear |

GROUP 04

HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS

041 ACTUAL RENTAL FOR HOUSING

| S(4) | 0411 | ACTUAL RENTAL PAID BY TENANTS |
|------|--------|--|
| | 041101 | Single storey detached |
| | 041102 | Double storey detached |
| | 041103 | Single storey semi - detached houses |
| | 041104 | Double storey semi - detached houses |
| | 041105 | Single storey terrace houses |
| | 041106 | Double storey terrace houses |
| | 041107 | Apartments / condominiums |
| | 041108 | Low costs flats / flats in shop houses / town house |
| | 041109 | Rooms |
| | 041198 | Other types of houses not mentioned above |

042 IMPUTED RENTAL FOR HOUSING *¹

| S(4) | 0421 | IMPUTED RENT |
|------|--------|--|
| | 042101 | Single storey detached |
| | 042102 | Double storey detached |
| | 042103 | Single storey semi - detached houses |
| | 042104 | Double storey semi - detached houses |
| | 042105 | Single storey terrace houses |
| | 042106 | Double storey terrace houses |
| | 042107 | Apartments / condominiums |
| | 042108 | Low costs flats / flats in shop houses / town house |
| | 042109 | Rooms |
| | 042198 | Other types of houses not mentioned above |

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

043 MAINTENANCE AND REPAIR OF THE DWELLING

ND(3) 0431 MATERIALS FOR THE MAINTENANCE AND REPAIR OF THE DWELLING

- 043101 Plumbing (e.g. pipe head, stem of pipe, pipe washer, etc.)
- 043102 Paints / varnish (including painting brushes)
- 043103 Wall paper
- 043104 Roof repairs (including awning)
- 043105 Carpentry
- 043106 Wiring
- 043107 Repairs and install doors / windows / grills / fence
- 043198 Others (e.g. toilet bowls, tiles,terrazzo, etc.)

S(4) 0432 SERVICES FOR THE MAINTENANCE AND REPAIR OF THE DWELLING (Including materials)

- 043201 Pipe installation
- 043202 Painting / varnishing
- 043203 Wall papering
- 043204 Roof repairing
- 043205 Carpentry
- 043206 Wiring
- 043207 Repairing and installation of doors / windows / grills / fencing
- 043298 Other payment made for services (e.g. floor tiling, grinding / polishing of terazzo)

044 WATER SUPPLY AND MISCELLANEOUS SERVICES RELATING TO THE DWELLING

ND(3) 0441 WATER SUPPLY

- 044101 Water bill, per month (including purchase of water in tanks or drums)

S(4) 0442 REFUSE COLLECTION

- 044201 Garbage disposal
- 044298 Others

| | | | |
|-------------|-------------|--|--|
| S(4) | 0443 | SEWAGE COLLECTION | |
| | | 044301 | Sewerage bill (Indah Water) |
| | | 044398 | Others |
| S(4) | 0444 | OTHER SERVICES RELATING TO THE DWELLING N. E. C | |
| | | 044401 | Payment made to security services |
| | | 044498 | Others |

045 ELECTRICITY, GAS AND OTHER FUELS

| | | | |
|--------------|-------------|---------------------|---|
| ND(3) | 0451 | ELECTRICITY | |
| | | 045101 | Domestic electricity, bill per month |
| | | 045102 | Electricity reload card |
| | | 045198 | Others (e.g. renting of electric generators, payment for charging of battery for living quarters) |
| ND(3) | 0452 | GAS | |
| | | 045201 | Cooking gas - tank , for domestic use |
| | | 045202 | Cooking gas - bill, (gas pipes) for domestic use |
| ND(3) | 0453 | LIQUID FUELS | |
| | | 045301 | Kerosene |
| | | 045302 | Methylated spirit |
| | | 045398 | Others (e.g. turpentine) |
| ND(3) | 0454 | OTHER FUELS | |
| | | 045401 | Charcoal |
| | | 045402 | Firewood |
| | | 045498 | Others (e.g. coconut shell, carbide, etc.) |

GROUP 05

FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE

051 FURNITURE AND FURNISHINGS, CARPETS AND OTHER FLOOR COVERINGS

| D(1) | 0511 | FURNITURE AND FURNISHINGS |
|------|--------|---|
| * | 051101 | Beds, wooden |
| * | 051102 | Beds, metal |
| * | 051103 | Chairs, including dining chairs |
| * | 051104 | Tables, including dining tables and stand tables |
| * | 051105 | Cupboards, including cabinets / display cabinets |
| * | 051106 | Dressing tables |
| * | 051107 | Bookcases |
| * | 051108 | Photo frames |
| * | 051109 | Sofas / hall sets / sofa-beds |
| * | 051110 | Dining sets including racks and kitchen cabinets |
| * | 051111 | Bedroom sets |
| * | 051112 | Sculptures |
| * | 051113 | Engravings / carvings |
| * | 051114 | Paintings / drawings |
| * | 051115 | Framed posters |
| * | 051116 | Home decorative mirrors |
| * | 051117 | Ceiling / wall lamps |
| * | 051118 | Bedside / table lamps |
| * | 051119 | Lampshades |
| * | 051120 | Mattresses - rubber foam / sponge |
| * | 051121 | Mattresses – cotton |
| * | 051198 | Others (e.g. cradles, venetian blinds, playpens, steel racks, plastic cupboards, water bed, etc.) |

| | | |
|-------------|-------------|--|
| D(1) | 0512 | CARPETS AND OTHER FLOOR COVERINGS |
| | * | 051201 Mats, made from leaves / bamboo / rattan, etc. |
| | * | 051202 Carpets |
| | * | 051203 Linoleum |
| | * | 051204 Plastic mat |
| | * | 051298 Others (e.g. 'sejadah', etc.) |
| S(4) | 0513 | REPAIR OF FURNITURE, FURNISHINGS AND FLOOR COVERINGS. |
| | | 051301 Repair of furniture |
| | | 051302 Repair of furnishings |
| | | 051303 Repair of floor covering (e.g. carpet) |

052 HOUSEHOLD TEXTILES

| | | |
|--------------|-------------|---|
| SD(2) | 0520 | HOUSEHOLD TEXTILES |
| | * | 052001 Curtain cloth / curtain - ready made |
| | * | 052002 Pillows (including bolster) |
| | * | 052003 Pillow cases |
| | * | 052004 Curtain cloth/ cushion covers (including tailoring charges) |
| | * | 052005 Blankets - cotton, wool, towel type |
| | * | 052006 Bed sheets (including pillow cases if a set) |
| | * | 052007 Bed spreads / comforters |
| | * | 052008 Bed linen |
| | * | 052009 Table cloth |
| | * | 052010 Towels |
| | * | 052011 Tapestries |
| | * | 052012 Mosquito nets |
| | * | 052013 Cushion cloth / cushion covers – ready made |
| | * | 052014 Doormats / foot rugs / non-slip bathroom mats |
| | * | 052098 Others (e.g flag, face towel, laundry bags, etc) |
| | * | 052099 Repairs |

053 HOUSEHOLD APPLIANCES

| | | | |
|-------|-------------|--|---|
| D(1) | 0531 | COOKING APPLIANCES | |
| | * | 053101 | Electric stoves |
| | * | 053102 | Kerosene stoves |
| | * | 053103 | Cooking stoves, gas stoves and / or electric stoves, ovens built in |
| | * | 053104 | Gas cookers portable |
| | * | 053105 | Cooking hood |
| | * | 053106 | Electric rice cookers |
| | * | 053107 | Crock pots / slow cooker |
| | * | 053108 | Pressure cooker |
| | * | 053109 | Electric ovens |
| | * | 053110 | Microwave ovens |
| | * | 053198 | Others, including accessories and parts (e.g. charcoal stoves, gas tanks, gas valves, etc.) |
| D(1) | 0532 | AIR-CONDITIONING | |
| | * | 053201 | Air-conditioning |
| | * | 053298 | Others, including accessories and parts (e.g. ventilators, ventilation fan, etc.) |
| D(1) | 0533 | WASHING MACHINES | |
| | * | 053301 | Washing machines (laundry) |
| | * | 053398 | Others, including accessories and parts (e.g. dishwashers, dryers, etc.) |
| D(1) | 0534 | REFRIGERATORS AND FREEZERS | |
| | * | 053401 | Refrigerators |
| | * | 053402 | Freezers (electric) |
| | * | 053498 | Others, including accessories and parts |
| D(1) | 0535 | OTHER MAJOR HOUSEHOLD APPLIANCES | |
| | * | 053501 | Sewing machines - electric |
| | * | 053502 | Sewing machines - manual |
| | * | 053503 | Vacuum cleaners / polishing machines |
| | * | 053504 | Water filters (e.g. " Hexagon ", " National ", etc) |
| | * | 053598 | Others (e.g. generators, mineral pots, etc.) |
| SD(2) | 0536 | SMALL ELECTRIC HOUSEHOLD APPLIANCES | |

- * 053601 Electric irons
- * 053602 Electric kettles
- * 053603 Electric toasters
- * 053604 Electric fans, portable
- * 053605 Electric fans, **wall** / ceiling fans
- * 053606 Blenders / mixers / juice extractors
- * 053607 **Food processors**
- * **053608 Deep fryers**
- * 053609 Water heaters (including solar heaters)
- * **053610 House alarm / fire alarm**
- * 053698 Others (e.g. electric vapourisers, fire extinguishers, **door bell**, etc.)

S(4) 0537 REPAIR OF HOUSEHOLD APPLIANCES

- 053701 Repair of electrical appliances

054 GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS

SD(2) 0540 GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS

(a) Glassware, crystal, earthen ware and ceramic

- * 054001 Plates
- * 054002 Cups and saucers
- * 054003 Bowls / casseroles
- * 054004 **Teapots**
- * 054005 Spoons
- * 054006 Glasses / mugs
- * 054007 Tea / dinner sets
- * 054008 Vases (including crystal vases)

(b) Non-electric kitchen utensils and household articles

- * 054009 Plastic plates / **melamine**
- * 054010 Bowls / casseroles (**plastic / melamine**)
- * 054011 Plastic spoons / forks
- * 054012 Plastic pails
- * 054013 Plastic basins
- * 054014 Plastic containers (e.g. water tumblers, plastic drums for storing water, etc.)

| | | |
|---|---------------|---|
| * | 054015 | Plastic cups |
| * | 054016 | Pots - aluminium |
| * | 054017 | Pots - stainless steel |
| * | 054018 | Pots - earthen |
| * | 054019 | Pots - enamel |
| * | 054020 | Kuali / wok |
| * | 054021 | Frying pans |
| * | 054022 | Kettles - aluminium |
| * | 054023 | Kettles - stainless steel |
| * | 054024 | Enamel basins, dishes, tiffin carriers, plates, cups, etc. |
| * | 054025 | Stainless steel / metal spoons / forks |
| * | 054026 | Garbage bins |
| * | 054027 | Stainless steel basins, dishes, trays, tiffin carriers, plates, etc. |
| * | 054028 | Choppers, kitchen knives, table knives, etc. |
| * | 054029 | Chopsticks |
| * | 054030 | Thermos flasks / fillings |
| * | 054031 | Ladles |
| * | 054032 | Sieves |
| * | 054033 | Tin openers / bottle openers |
| * | 054034 | Food covers (tudung saji) |
| * | 054035 | Chopping board |
| * | 054036 | Waste-paper basket (plastic / rattan) |
| * | 054037 | Feeding bottles |
| * | 054097 | Other plastic kitchen utensils (e.g. plastic racks) |
| * | 054098 | Others (e.g. kitchen scales , nut cracker, knife sharpener, empty tins, ice tray, laundry basket, ironing boards, letter box, Styrofoam / iceboxes, tissue holder, etc.) |
| * | 054099 | Repairs |

055 TOOLS AND EQUIPMENT FOR HOUSE AND GARDEN

D(1) 0551 MAJOR TOOLS AND EQUIPMENT

| | | |
|---|---------------|------------------------------|
| * | 055101 | Lawnmowers |
| * | 055102 | Electric drills |
| * | 055103 | Chain saws / electrical saws |
| * | 055104 | Water pumps |
| * | 055198 | Others |
| * | 055199 | Repairs |

SD(2) 0552 SMALL TOOLS AND MISCELLANEOUS ACCESSORIES

- * 055201 Hammers
- * 055202 Hand saws
- * 055203 Pliers
- * 055204 Screwdrivers
- * 055205 Garden tools (e.g. watering cans, wheelbarrows, garden hose, etc.)
- * 055206 Electric bulbs
- * 055207 Flourescent lighting tubes
- * 055208 Electric candles
- * 055298 Others, (e.g. plugs, wires, switches, spot lights, chandeliers / twinkling lights, torch lights, ladders, padlock / latch, duplicate house keys, 'parang' / sickle, curtain railing, curtain hooks, wire, sand paper, sprinklers, measuring tapes made of metal etc.)
- * **055299 Repairs**

056 GOODS AND SERVICES FOR ROUTINE HOUSEHOLD MAINTENANCE

ND(3) 0561 NON-DURABLE HOUSEHOLD GOODS

- 056101 Washing powder
- 056102 Washing soap
- 056103 Detergent – liquid / paste
- 056104 Shoe polish
- 056105 Matches
- 056106 Candles (for lighting)
- 056107 Clothes hangers
- 056108 Clothes pegs
- 056109 Brooms / brushes / mops
- 056110 Scourers / sponges
- 056111 Ropes – nylon / **jute**
- 056112 **Pins / needles** (not for sewing purposes)
- 056113 Needles / **sewing machine needles**
- 056114 Iron nails / nuts / bolts / screws / hooks
- 056115 Insecticides - mosquito coil / vape mate
- 056116 Insecticides - mosquito spray (e.g. "Shelltox")
- 056117 Dry cell batteries / alkaline batteries for cameras / watches / wall clocks

- 056118 Fungicides, disinfectants (including moth balls)
- 056119 Garbage bags / plastic bags / vacuum bags
- 056120 Banana leaves / coconut leaves / bamboo leaves / lotus leaves, etc.
- 056198 Others (e.g. floor polish, silver polish, bleach, fabric softner, 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, mouse glue, rafia string, glue for shoes, anti chlorine, **rubber/ plastic gloves**, etc.)

S(4) 0562 DOMESTIC SERVICES AND HOUSEHOLD SERVICES

- 056201 Laundering (**other than garments**)
- 056202 Dry cleaning (**other than garments**)
- 056203 Payment made to agencies for domestic servants**
- 056204 **Payment made to domestic servants (who are / not household members)**
- 056205 Wages paid to gardeners, cleaners, drivers, etc.
- 056206 Payment made to babysitters (institution / private)**
- 056298 **Other maintenance (e.g. hire of furniture / furnishings / household equipment, disinfecting, payments for exterminating, fumigating, pest control, grass cutting,etc.)**

GROUP 06

HEALTH

061 MEDICAL PRODUCTS, APPLIANCES AND EQUIPMENT

ND(3) 0611 PHARMACEUTICAL PRODUCTS

(a) Prescription medicine (requires doctor's letter / pharmacist's approval)

| | |
|---------------|-------------------------------|
| 061101 | Hypertension medicines |
| 061102 | Heart medication |
| 061103 | Diabetes medicines |
| 061104 | Asthma medicines |
| 061195 | Others |

(b) Medicine without prescription

| | |
|---------------|--|
| 061105 | Tablets / capsules for cold, fever and pain (e.g. "Panadol", "Dusil", etc.) |
| 061106 | Cough mixture / syrup (e.g. "Breacol") |
| 061107 | Tablets / capsules for sore throat (e.g. "Strepsil", "Dequadin", "Fishermen Friend", etc.) |
| 061196 | Others |

(c) Medicine for health upkeep

| | |
|---------------|---|
| 061108 | Vitamin tablets / drops including "Royal Jelly" and "B. Pollen" (e.g. vitamin C tablets, multi-vitamin tablets, vitamin drops for children, etc.) |
| 061109 | Cod liver oil capsules / emulsion (e.g. "Scott's", "Seven-seas", etc.) |
| 061110 | Deworming medicines |
| 061111 | Eye drops |
| 061112 | Medicated ointment (e.g. "Kwan Loong", "Kris" minyak angin, "Tiger Balm", etc.) |
| 061113 | Liniment (e.g. "Sloan's", "Deep Heat", etc.) |
| 061114 | Tonic (e.g. "Waterbury's Compound") |
| 061115 | 'Ubat gamat' |
| 061197 | Other medical and pharmaceutical products |

(d) Traditional medicine

- 061116 Malay traditional medicine (**e.g. herbs and roots, jamu**, etc.)
- 061117 Chinese medical roots (e.g. "yong sam", "pau sam", **ginseng**, etc.)
- 061118 Chinese medical powder
- 061119 Chinese medical herbs (e.g. "ha ko chou", "pak chee chou", etc.)
- 061120 Indian traditional medicine (e.g. margosa oil)
- 061198 Other traditional medicine

ND(3) 0612 OTHER MEDICAL PRODUCTS

- 061201 Adhesive / **non-adhesive bandages** (e.g. Johnsons medicated bandages)
- 061202 Cotton wool
- 061203 Condom
- 061204 IUD**
- 061205 **Contraceptive pills**
- 061206 Pregnancy tests**
- 061207 Contact lens solution**
- 061208 Mouth wash**
- 061209 Disinfectant** (e.g. "Dettol")
- 061298 Others** (e.g. ankle guard, elasticated stockings, clinical thermometers, etc.)

D(1) 0613 THERAPEUTIC APPLIANCES AND EQUIPMENT

- * 061301 Spectacles (**including corrective eye glasses**)
- * **061302 Contact lenses**
- * 061303 Hearing aids
- * **061304 Dentures**
- * **061398 Others** (e.g. wheel chairs, orthopedic braces and supports, artificial limbs, health lamps, walking sticks for the blind, hot water bag, etc.)
- * **061399 Repairs**

062 OUTPATIENT SERVICES

| | | | |
|-------------|-------------|-------------------------|---|
| S(4) | 0621 | MEDICAL SERVICES | |
| | * | 062101 | Medical services for government clinics (including medicine and treatment) |
| | * | 062102 | Medical services for government cooperate clinics (including medicine and treatment) |
| | * | 062103 | Medical services for private clinics (including medicine and treatment) |
| S(4) | 0622 | DENTAL SERVICES | |
| | | 062201 | Government dentists fees for extraction of tooth |
| | | 062202 | Government dentists fees for filling of tooth |
| | | 062203 | Government dentists fees for crowning / tooth implant |
| | | 062204 | Government dentists for dental braces |
| | | 062205 | Government corporate dentists fees for extraction of tooth |
| | | 062206 | Government corporate dentists fees for filling of tooth |
| | | 062207 | Government corporate dentists fees for crowning / tooth implant |
| | | 062208 | Government corporate dentists for dental braces |
| | | 062209 | Private dentists fees for extraction of tooth |
| | | 062210 | Private dentists fees for filling of tooth |
| | | 062211 | Private dentists fees for crowning / tooth implant |
| | | 062212 | Private dentists fees for dental braces |
| | | 062296 | Others dentist fees at government clinic (e.g. fixing costs of dentures) |
| | | 062297 | Others dentist fees at government corporate clinic (e.g. fixing costs of dentures) |
| | | 062298 | Others dentist fees at private clinic (e.g. fixing costs of dentures) |

| | | |
|-------------|---------------|---|
| S(4) | 0623 | PARAMEDICAL SERVICES |
| | 062301 | Payment for X-ray and scanning (e.g. Ultrasound, CT scan, MRI, etc.) |
| | 062302 | Payment for laboratory test (e.g. Blood tests, etc.) |
| | 062303 | Payment for traditional medication and alternative (e.g. Homeopathy fees, health massage, acupuncture, ayuverdic, bomoh, sinseh, etc.) |
| | 062304 | Payment for registered medical staff (e.g. Physiotherapy, chiropractors, nurse, midwives, etc.) |
| | 062398 | Others (e.g. ambulance services) |

063 HOSPITAL SERVICES / INPATIENT

| | | |
|-------------|-------------|--|
| S(4) | 0631 | GOVERNMENT HOSPITAL |
| | | 063101 Registration fees |
| | * | 063102 Ward charges |
| | | 063103 General treatment fees (including medicine) |
| | | 063104 Specialists / consultants fees |
| | | 063198 Others |
| S(4) | 0632 | GOVERNMENT CORPORATE HOSPITAL |
| | | 063201 Registration fees |
| | * | 063202 Ward charges |
| | | 063203 General treatment fees (including medicine) |
| | | 063204 Specialists / consultants fees |
| | | 063298 Others |
| S(4) | 0633 | PRIVATE HOSPITAL |
| | * | 063301 Ward charges |
| | | 063302 General treatment fees (including medicine) |
| | | 063303 Specialists / consultants fees |
| | | 063398 Others |

GROUP 07

TRANSPORT

071 PURCHASE OF VEHICLES

| | | |
|------|------|--|
| D(1) | 0711 | MOTOR CARS |
| | (a) | National Cars |
| | * | 071101 New motor cars |
| | * | 071102 Used / second hand motor cars / recond motor cars |
| | * | 071103 New four wheel drive (4WD) (e.g. "Kembara") |
| | * | 071104 Used / second hand four wheel drive (4WD)(e.g. "Kembara") |
| | * | 071105 New passenger vans / MPV (e.g. "Rusa") |
| | * | 071106 Used / second hand passenger vans / MPV (e.g. "Rusa") |
| | * | 071197 Others |
| | (b) | Other Cars |
| | * | 071107 New motor cars |
| | * | 071108 Used / second hand motor cars / recond motor cars |
| | * | 071109 New four wheel drive (4WD) (e.g. "Land Cruiser", "Land Rover", "Pajero", "Vitara", etc.) |
| | * | 071110 Used / second hand four wheel drive (4WD) (e.g. "Land Cruiser", "Land Rover", "Pajero", "Vitara", etc.) |
| | * | 071111 New passenger vans / MPV (e.g. "Unser") |
| | * | 071112 Used / second hand passenger vans / MPV |
| | * | 071198 Others (e.g. "pick-up" lorries, etc.) |
| D(1) | 0712 | MOTOR CYCLES |
| | (a) | National Motor Cycles |
| | * | 071201 New motor cycles / scooters |
| | * | 071202 Used / second hand motor cycles / scooters |

(b) Other Motor Cycles

- * 071203 New motor cycles / scooters
- * 071204 Used / second hand motor cycles / scooters

D(1) 0713 BICYCLES

- * 071301 Bicycles
- * 071398 **Others (e.g mini bicycles, tricycles, etc.)**

072 OPERATION OF PERSONAL TRANSPORT EQUIPMENT

SD(2) 0721 SPARE PARTS AND ACCESSORIES FOR PERSONAL TRANSPORT EQUIPMENT

- * 072101 **New motor car tyres**
- * 072102 Retread motor car tyres (including second hand tyres)
- * 072103 Motor cycle and scooter tyres / tubes
- * 072104 Bicycle tyres / tubes
- * 072105 Spark plugs
- * 072106 Batteries (including second hand batteries)
- * 072107 Oil filters
- * 072108 Safety belts
- * **072109 Sports rim**
- * 072110 Car seat covers
- * **072111 Car carpets**
- * **072112 "Shock absorber"**
- * **072113 Brake pads**
- * 072198 Other spare parts (e.g. car steering lock, second hand car engine, **second hand door / bumper, bicycle pumps, car tubes, fan belts, etc.**)

ND(3) 0722 FUELS AND LUBRICANTS FOR PERSONAL TRANSPORT EQUIPMENT

- 072201 Unleaded petrol (**premium**)
- 072202 Leaded petrol (**regular**)
- 072203 Diesel
- 072204 Motor oil (**e.g. 2T, 4-stroke, etc.**)
- 072205 LPG for cars

072206 Engine oil (e.g. "HELIX", "Duckhams",
'Petronas Fully Synthetic', etc.)
072298 Others (e.g. brake fluid, grease, battery
water etc.)

**S(4) 0723 REPAIR AND MAINTENANCE OF PERSONAL
TRANSPORT (including parts)**

072301 Car washing / polishing
072302 **Car tuning**
072303 Wheel balancing / alignment
072304 Car repair
072305 Repair for motorcycle / bicycle / scooters
(e.g. plate number for motor cycles, etc.)
* 072306 Knocking of car body (including spraying)
* 072307 Car servicing
072398 Others (e.g. car wax, car shampoo,
recharging car batteries, rust proofing, etc.)

**S(4) 0724 OTHER SERVICES IN RESPECT OF PERSONAL
TRANSPORT EQUIPMENT**

072401 Parking fees
* 072402 Driving lesson fees
072403 Hire of motor vehicles (including bicycles)
072404 Road tolls - PLUS
072405 Other road tolls (e.g. KESAS, ELITE, LDP,
etc.)
072406 Bridge tolls
072498 Payment for other motoring services
(excluding road tax, driving license,
fines and the like.)

073 TRANSPORT SERVICES

S(4) 0731 PASSENGER TRANSPORT BY RAILWAY

073101 Train fares
073102 LRT fares
073103 Commuter fares
073104 ERL fares
073105 Monorail fares
073198 Others

| | | |
|-------------|---------------|---|
| S(4) | 0732 | PASSENGER TRANSPORT BY ROAD |
| | 073201 | Bus fares within town |
| | 073202 | School bus fare |
| | * | 073203 Bus fares long distance / express |
| | 073204 | Taxi fares within towns |
| | 073205 | Trishaw fares |
| | * 073206 | Taxi fares long distance |
| | 073298 | Others (e.g. rental vehicle with driver) |
| S(4) | 0733 | PASSENGER TRANSPORT BY AIR |
| | * | 073301 Air fares for domestic travel (including fare to Sabah and Sarawak) |
| | | 073302 Air fares for international travel |
| S(4) | 0734 | PASSENGER TRANSPORT BY SEA AND INLAND WATERWAY |
| | 073401 | Ship / boat with engine fares (e.g. fares for sea cruise) |
| | 073402 | Ferry fares |
| | 073403 | Sampan (without engine) fares |
| S(4) | 0735 | OTHER TRANSPORT CHARGES |
| | 073501 | Fees for transporting personal transport equipment (e.g. motor cars, motor cycles, scooters, bicycles, etc.) in ships, aircrafts, lorries, trains, etc. |
| | 073502 | Fees for baggage transfers, storage and excess charges |
| | 073503 | Moving and storage of household goods including payment for shifting of household goods |
| | 073504 | Tips to porters (handling goods) |
| | 073505 | Towing fees (in case of car breakdown) |
| | 073506 | Fees for cable car |
| | 073598 | Others [e.g. payment for renting helicopter, platform ticket (railway station), etc.] |

GROUP 08

COMMUNICATION

081 POSTAL SERVICES

| | | |
|-------------|-------------|---|
| S(4) | 0810 | POSTAL SERVICES |
| | 081001 | Payment made for stamps (excluding stamps for business use and stamp duties) |
| | 081002 | Payment made for aerogrammes |
| | 081003 | Payment made for Post cards |
| | 081004 | Payment made for Parcel post |
| | 081005 | Payment made for Registered letters |
| | 081006 | Payment for Courier / express post |
| | 081098 | Others (e.g. express letters) |

082 TELEPHONE AND TELEFAX EQUIPMENT

| | | |
|-------------|-------------|---|
| D(1) | 0820 | TELEPHONE AND TELEFAX EQUIPMENT |
| | * | 082001 Telephone |
| | * | 082002 Telephone answering machines |
| | * | 082003 Telefax machines |
| | * | 082004 Handphone (e.g. Ericsson, Nokia, Siemens, etc.) |
| | * | 082098 Others including accessories (e.g. pager, casing / housing for handphone) |
| | * | 082099 Repairs |

083 TELEPHONE AND TELEFAX SERVICES

| | | |
|-------------|---------------|---------------------------------------|
| S(4) | 0830 | TELEPHONE AND TELEFAX SERVICES |
| | 083001 | Telephone call charges |
| | 083002 | Telephone rental (monthly) |
| | 083003 | Telephone installation charges |
| | 083004 | Internet charges |
| | 083005 | Public telephone call charges |
| | 083006 | Prepaid mobile phone card |
| | 083007 | Handphone call charges (bill) |

| | |
|---------------|--|
| 083008 | Prepaid public phone card |
| 083098 | Others (e.g. fax charges , telex charges, telegram charges , etc.) |

GROUP 09

RECREATION SERVICES AND CULTURE

091 AUDIO-VISUAL, PHOTOGRAPHIC AND INFORMATION PROCESSING EQUIPMENT

| | | | |
|------|------|---|--|
| D(1) | 0911 | TELEVISION, VIDEO CASSETTE RECORDERS, ETC. | |
| | * | 091101 | Television |
| | * | 091102 | VCD / DVD player |
| | * | 091103 | Home theatre set |
| | * | 091104 | Hi-fi set / mini-compos / compact disc players (including loud speakers, amplifiers, etc.) |
| | * | 091105 | Karaoke set |
| | * | 091106 | Radios, (including clock-radios) / radio cassette / tape recorders – including car radios |
| | * | 091107 | Laser disc player |
| | * | 091198 | Others , including parts and repairs (e.g. video cassette recorders, etc.) |
| D(1) | 0912 | PHOTOGRAPHIC AND CINEMATOGRAPHIC EQUIPMENT | |
| | * | 091201 | Cameras |
| | * | 091202 | Digital cameras |
| | * | 091203 | Video cameras |
| | * | 091204 | Binoculars |
| | * | 091205 | Films / negative |
| | * | 091298 | Others,(e.g. microscopes, magnifying lens, etc.) |
| D(1) | 0913 | INFORMATION PROCESSING EQUIPMENT | |
| | * | 091301 | Personal computers / note book |
| | * | 091302 | Printers |
| | * | 091303 | Computer softwares / computer package |
| | * | 091304 | Calculators |
| | * | 091398 | Others, (e.g. scanner, cd-writer, typewriter, etc.) |

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|--------------|-------------|--|
| SD(2) | 0914 | RECORDING MEDIA |
| | * | 091401 Compact discs (e.g. CD, VCD, DVD, etc.) |
| | * | 091402 Digital disc cameras |
| | * | 091403 Laser discs |
| | * | 091404 Recording tapes/ cassettes |
| | * | 091405 Video tapes |
| | * | 091406 Diskettes |
| | * | 091498 Others (e.g. thumb drives) |

| | | |
|-------------|-------------|--|
| S(4) | 0915 | REPAIR OF AUDIO-VISUAL, PHOTOGRAPHIC AND INFORMATION PROCESSING EQUIPMENT |
| | * | 091501 Repair of television, video cassette recorders, etc. |
| | * | 091502 Repair of photographic and cinematographic equipment. |
| | * | 091503 Repair of information processing equipment. |
| | * | 091504 Repair of recording radio, etc. |

092 OTHER MAJOR DURABLES FOR RECREATION AND CULTURE

| | | |
|-------------|-------------|--|
| D(1) | 0921 | MAJOR DURABLES FOR OUTDOOR RECREATION |
| | * | 092101 Boats |
| | * | 092102 Outboard motors |
| | * | 092103 Batteries operated scooter |
| | * | 092104 See-saws / swing |
| | * | 092198 Others (e.g. horses, caravan, water scooter, sailboats, etc.) |

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|-------------|-------------|---|
| D(1) | 0922 | MUSICAL INSTRUMENTS |
| | * | 092201 Pianos |
| | * | 092202 Organs |
| | * | 092203 Guitars |
| | * | 092204 Keyboard |
| | * | 092205 Recorder |
| | * | 092298 Others (e.g. trumpets, accordions, clarinets, harmonicas, violins, etc.) |

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| S(4) | 0923 | MAINTENANCE AND REPAIR OF OTHER MAJOR DURABLES FOR RECREATION AND CULTURE |
| | 092301 | Repair of recreational equipment |
| | 092302 | Repair of musical and cultural equipment |

093 OTHER RECREATIONAL ITEMS AND EQUIPMENT, GARDEN AND PETS

SD(2) 0931 GAMES TOYS AND HOBBIES

| | | |
|---|---------------|---|
| * | 093101 | Playing cards |
| * | 093102 | Mahjong sets |
| * | 093103 | Dolls, plastic / stuffed / wooden / ceramic |
| * | 093104 | Toys - without mechanism |
| * | 093105 | Toys - with clock-work mechanism |
| * | 093106 | Toys - battery operated (including remote control sets) |
| * | 093107 | Video games (including play station) |
| * | 093108 | Chess / draughts |
| * | 093109 | Childrens', picture cubes, other cubes for playing, assembly, lego sets, etc. |
| * | 093110 | Balls - plastic / rubber (including balloons) |
| * | 093111 | Indoor game (e.g. darts, monopoly, master mind, scrabbles, ludo, puzzle, etc.) |
| * | 093112 | Carrom board / seeds |
| * | 093113 | Photo / stamp album |
| * | 093198 | Others (e.g. first day cover, used stamp, game and watch, brick game, tops, kites, tents, cane / wooden horses, etc.) |

SD(2) 0932 SPORTS EQUIPMENT

| | | |
|---|---------------|--|
| * | 093201 | Football |
| * | 093202 | Badminton racquets / nets |
| * | 093203 | Tennis racquets / nets / balls |
| * | 093204 | Table tennis racquets / nets / balls |
| * | 093205 | Tables tennis bats |
| * | 093206 | Hockey sticks |
| * | 093207 | Fishing rods / lines / nets / floats / hooks |
| * | 093208 | Basket balls |
| * | 093209 | Golf clubs / golf balls |
| * | 093210 | Shuttle cocks |
| * | 093211 | Takraw balls |

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|--------------|-------------|---|--|
| | * | 093212 | Rollers skate / skate boards |
| | * | 093213 | Scooter manual |
| | * | 093214 | Exercising equipments (including bicycles for exercising) |
| | * | 093215 | Squash racquets / squash balls |
| | * | 093216 | Swimming pools for children |
| | * | 093298 | Others (e.g. bowling ball , bows and arrows, snooker / billiard tables, guns , bullets, floats for children, etc.) |
| ND(3) | 0933 | GARDEN, PLANTS AND FLOWERS | |
| | | 093301 | Artificial flowers / plants |
| | | 093302 | Fresh flowers / plants (e.g. mango, durian, rambutan, etc.) |
| | | 093303 | Fertilizers |
| | | 093304 | Earth / black soils |
| | | 093305 | Flower pots |
| | | 093398 | Others |
| ND(3) | 0934 | PETS AND RELATED PRODUCTS | |
| | | 093401 | Pets other than horses |
| | | 093402 | Pet foods |
| | | 093403 | Aquarium |
| | | 093498 | Others |
| S(4) | 0935 | VETERINARY AND OTHER SERVICES FOR PETS | |
| | | 093501 | Veterinary services |
| | | 093598 | Others |
| ND(3) | 0936 | OTHER NON DURABLES | |
| | | 093601 | Jossticks / incense / candles for praying purposes |
| | | 093602 | Praying oil |
| | | 093603 | Incense paper and other paper for praying purposes |
| | | 093604 | Crepe paper, tinsel paper and such indoor decorations |
| | | 093698 | Others (e.g. fishing baits , camphor , lanterns, praying beads, oil lamps, gasoline lamps, video cassette heads cleaner, alter, statues used for praying purposes, etc.) |

094 ENTERTAINMENT, RECREATIONAL AND CULTURAL SERVICES

| | | |
|------|----------------------|--|
| S(4) | 0941 | ENTERTAINMENT, RECREATION AND CULTURAL SERVICES |
| | 094101 | Entrance fees for car racing and motorcycle / go-kart racing |
| | 094102 | Entrance fees for soccer |
| | 094103 ^{*2} | Membership fees to sports / recreation clubs |
| | 094104 | Monthly subscription fees for sports / recreation clubs |
| | 094105 | Bowling (including shoe rental) charges |
| | 094106 | Billiard / snooker charges |
| | 094107 | Badminton/ tennis / squash court charges |
| | 094108 | Admission fees to swimming pool |
| | 094198 | Others (e.g. payment for tennis / swimming lessons, public toilet charges, tip for caddies, magic shows, circus, skating rink, trade exhibitions, payment for participating in sports competitions / games, etc.) |
| S(4) | 0942 | CULTURAL SERVICES |
| | 094201 | Cinemas tickets |
| | 094202 | Entrance fees for musical recitals, dramas, plays, cultural shows, etc. |
| | 094203 | Entrance fees to places of public amusement (e.g. zoos, aquariums, botanical gardens, museums, art galleries, water theme parks, etc). |
| | 094204 | ASTRO service charges |
| | * 094205 | ASTRO installation |
| | 094206 | Film developing (including photographs) |
| | 094207 | Photographing (outside / inside studio) |
| | 094208 | Entrance fees to entertainment centres - games (e.g. video games, children's entertainment corner, etc.) |
| | 094209 | Rental of musicians, magicians, etc (for private entertainment) |

² *Base on membership which are non transferable. If membership is transferable, refer to code 131398.*

094210 Rental of video films / **cd**
 094211 Rental of books
 094212 Entrance fees to discos, karaoke and night clubs, etc.
 094298 **Others**

S(4) 0943 LOTTERIES AND OTHER GAMBLING

094301 Horse racing
 094302 4-D
 094303 3-D
 094304 Toto
 094305 Lotteries
 094398 **Others excluding big gambling losses - above RM1,000.00 goes to code 131311**

095 NEWSPAPERS, BOOKS AND STATIONERY

SD(2) 0951 BOOKS

* 095101 **Text books**
 * 095102 Examination reference books
 * 095103 Other school books
 * 095104 Story books / novels / **self development / recipe**
 * 095198 Others (e.g. dictionaries)

ND(3) 0952 NEWSPAPERS

095201 Daily Malay newspapers
095202 Daily English newspapers
095203 Daily Chinese newspapers
095204 Daily Tamil newspapers
095205 Daily newspapers - multi lingual
095298 Others (e.g. weekly newspapers)

ND(3) 0953 MAGAZINES AND PERIODICALS

095301 Malay magazines and periodicals - locally published (e.g. "Wanita", "Anjung Seri", "Jelita", "Dewan Masyarakat", "Mastika", etc.)
095302 English magazines and periodicals - locally published (e.g. "Her World", "Malaysian Business", etc.)

| | | |
|--------------|---------------|---|
| | 095303 | Chinese magazines and periodicals - locally published |
| | 095304 | Tamil magazines and periodicals - locally published |
| | 095305 | Imported magazines and periodicals (e.g. "Readers Digest", etc.) |
| | 095398 | Others (e.g. comics, school magazines, etc.) |
| ND(3) | 0954 | WRITING AND DRAWING EQUIPMENT AND SUPPLIES |
| | 095401 | Fountain pens |
| | 095402 | Marker pens |
| | 095403 | Ball point pens |
| | 095404 | Lead pencils |
| | 095405 | Crayons / colour pencils / magic pens / water colour |
| | 095406 | Writing ink |
| | 095407 | Paper (e.g. photostat papers, A4, A3 papers, etc.) |
| | 095408 | Letter pads and envelopes |
| | 095409 | Exercise books, drawing books, note books, examination pads, diary, graph books |
| | 095410 | Geometrical sets / rulers / slide rulers |
| | 095411 | Paper files, plastic files, box files |
| | 095412 | Chinese brushes, art brushes |
| | 095413 | Erasers, sharpeners |
| | 095414 | Pencil boxes |
| | 095415 | Staplers, staples, paper punches |
| | 095416 | Paper clips |
| | 095417 | Rubber stamps and stamp pads |
| | 095418 | Gum, cellophane tapes |
| | 095419 | Toner / printer cartridge / ink cartridge |
| | 095420 | Greeting cards |
| | 095421 | Wrapper (paper / plastic) |
| | 095498 | Others (e.g. plastercin, liquid paper, book marker, calender, manila card, palette, carbon papers, typewriting ribbons, etc.) |

096 PACKAGED TOUR

| S(4) | 0960 | PACKAGED TOURS |
|------|---------------|--|
| * | 096001 | Packaged tours (within Malaysia) - all inclusive tours which provide for travel, food, lodging, guide services, etc. |
| * | 096002 | Packaged tours (outside Malaysia - excluding "Umrah and Haji") - all inclusive tours which provide for travel, food, lodging, guide services, etc. |
| * | 096003 | Umrah and Haji packages |
| * | 096004 | Personal expenses incurred when abroad (e.g. shopping, etc.) |
| * | 096098 | Others |

GROUP 10

EDUCATION

101 PRE PRIMARY AND PRIMARY EDUCATION

| | | | |
|-------------|-------------|--|---|
| S(4) | 1010 | PRE PRIMARY AND PRIMARY EDUCATION | |
| | * | 101001 | Kindergarten registration fees |
| | | 101002 | Kindergarten fees (include / exclude food) |
| | * | 101003 | School fees, government |
| | * | 101004 | School fees, private |
| | * | 101005 | Examination fees (e.g. UPSR) |
| | | 101006 | Tuition fees |

102 SECONDARY EDUCATION

| | | | |
|-------------|-------------|----------------------------|--|
| S(4) | 1020 | SECONDARY EDUCATION | |
| | * | 102001 | School fees, government (including schools managed by state government) |
| | * | 102002 | School fees, private |
| | * | 102003 | Examination fees (e.g. PMR, SPM, STPM, etc.) |
| | | 102004 | Tuition fees |
| | | 102005 | Correspondence course (including membership fees) |

103 POST – SECONDARY NON – TERTIARY EDUCATION

| | | | |
|-------------|-------------|--|---|
| S(4) | 1030 | POST – SECONDARY NON – TERTIARY EDUCATION | |
| | * | 103001 | Fees for Higher Institution of Learning (Public) |
| | * | 103002 | Fees for Higher Institution of Learning (Private-local) |
| | * | 103003 | Fees for Higher Institution of Learning (Private-Overseas) |
| | * | 103004 | Fees for special examination (e.g. July paper, etc.) |

104 TERTIARY EDUCATION DIPLOMA LEVEL AND ABOVE

| | | |
|-------------|-------------|--|
| S(4) | 1040 | TERTIARY EDUCATION DIPLOMA LEVEL AND ABOVE |
| | * | 104001 Fees for Higher Institution of Learning (Public) |
| | * | 104002 Fees for Higher Institution of Learning (Private-local) |
| | * | 104003 Fees for Higher Institution of Learning (Private - Overseas) |
| | * | 104004 Fees for special examination (e.g. MUET, etc.) |

105 EDUCATION NOT DEFINABLE BY LEVEL

| | | |
|-------------|-------------|---|
| S(4) | 1050 | EDUCATION NOT DEFINABLE BY LEVEL |
| | | 105001 Fees for self-defence classes |
| | | 105098 Others (e.g. payment made for school expeditions, fees for sewing lessons, music lessons / dancing lessons, etc.) |

GROUP 11

RESTAURANTS AND HOTELS

111 EXPENDITURE IN RESTAURANTS AND CAFES

| | | |
|------|---------------|--|
| S(4) | 1111 | EXPENDITURE IN RESTAURANTS AND CAFES ^{*3} |
| | 111101 | Coffee, nescafe (including with ice) |
| | 111102 | Tea, Chinese tea (including with ice) |
| | 111103 | Horlicks, milo, etc. (including with ice) |
| | 111104 | Soft-drinks / fruit juices (including with ice / coconut juice / sugar cane juice / ice cream, etc.) |
| | 111105 | Ice / ice water / warm water |
| | 111106 | Beer |
| | 111107 | Stout |
| | 111108 | Brandy |
| | 111109 | Whisky |
| | 111110 | Wine, gin, rum |
| | 111111 | Toddy, samsu, air tapai |
| | 111112 | Free food supplied by employers and others (e.g. free food from friend / neighbours / relatives , etc.) |
| | 111113 | Food catered from private houses, shops, etc. |
| | 111114 | Burger |
| | 111115 | Fried chicken |
| | 111116 | Pizza |
| | 111117 | Satay |
| | 111118 | Roasted pork rice |
| | 111119 | Nasi lemak |
| | 111120 | Chicken /duck rice |
| | 111121 | Beriani rice |
| | 111122 | Rice with side dishes |
| | 111123 | Plain rice |
| | 111124 | Fried rice |

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

| | |
|--------|---|
| 111125 | Food made from noodles (e.g. fried / soup mee hoon, fried / soup koey teow / mee hailam, etc.) |
| 111126 | Sea food other than fish |
| 111127 | Cooked vegetables |
| 111128 | Roti canai / capati |
| 111129 | Tosei |
| 111130 | Cooked fish |
| 111131 | Cooked chicken |
| 111132 | Cooked beef |
| 111133 | Murtabak |
| 111197 | Others foods (e.g. salad, cocktail, mushroom soup, etc.) |
| 111198 | Others [e.g. wet tissue paper (in plastic) provided by restaurants, tips for waiter / waitress , etc.] |

112 ACCOMMODATION SERVICES

| | | |
|------|--------|---|
| S(4) | 1120 | ACCOMMODATION SERVICES |
| | 112001 | Payment made to hotel |
| | 112002 | Payment made to boarding houses / chalets |
| | 112003 | Payment made to hostels |
| | 112098 | Other (e.g. tips for bell boy, etc.) |

GROUP 12

MISCELLANEOUS GOODS AND SERVICES

121 PERSONAL CARE

| | | | |
|--------------|-------------|--|--|
| S(4) | 1211 | HAIRDRESSING SALONS AND PERSONAL GROOMING ESTABLISHMENTS | |
| | * | 121101 | Hair dressing for men (including washing, perming, colouring, shaving, etc.) |
| | * | 121102 | Hair dressing for women (including washing, perming, colouring, etc.) |
| | | 121103 | Manicure / pedicure |
| | | 121104 | Facial treatments |
| | | 121105 | Massage / sauna baths, etc. |
| | | 121198 | Others (e.g. cleaning the ears, trimming eye brows, waxing, etc.) |
| SD(2) | 1212 | ELECTRIC APPLIANCES FOR PERSONAL CARE | |
| | * | 121201 | Tooth brushes |
| | * | 121202 | Hair brushes / combs |
| | * | 121203 | Electric shavers |
| | * | 121204 | Electric hair dryers / hair curlers, etc. |
| | * | 121298 | Others |
| | * | 121299 | Repairs |
| ND(3) | 1213 | OTHER APPLIANCES, ARTICLES AND PRODUCTS FOR PERSONAL CARE | |
| | | 121301 | Tooth brushes |
| | | 121302 | Hair brushes / combs |
| | | 121303 | Shavers |
| | | 121304 | Razor blades |
| | | 121305 | Scissors |
| | | 121306 | Nail clippers and files |
| | | 121307 | Hair clippers / hair curlers (sponge / plastic type) |
| | | 121308 | Mirrors |
| | | 121309 | Baby pins, nets and other necessities (e.g. bibs, nipples, cloth diapers, etc.) |
| | | 121310 | Nail polish, enamel and remover |
| | | 121311 | Talcum powder |

| | |
|--------|---|
| 121312 | Face powder / compact powder |
| 121313 | Face, hand and other creams / lotions for beautifying purposes (e.g. "Olay", "Johnson's", baby lotion, cleanser, etc.) |
| 121314 | Deodorant |
| 121315 | Perfume / cologne |
| 121316 | Cosmetic set |
| 121317 | Lipsticks |
| 121318 | Cosmetic for eyes (e.g. eye-shadow, eye liner, etc.) |
| 121319 | Hair oil / cream / spray for men |
| 121320 | Hair oil / cream / spray for women |
| 121321 | Diapers for baby |
| 121322 | Shampoo / conditioner |
| 121323 | Toilet soaps (including cream / gel bath lotions) |
| 121324 | Shaving soap / foam and other cosmetics for shaving (e.g. after shave lotion) |
| 121325 | Tooth paste |
| 121326 | Toilet paper |
| 121327 | Tissue paper (including cleansing paper) |
| 121328 | Sanitary napkins (e.g. " Whisper ", "Kotex", etc.) |
| 121398 | Others (e.g. hair bands , bathroom scales, cotton buds, 'bedak sejuk', diapers for adults , "Aloevera Gel", etc.) |

123 PERSONAL EFFECTS, N.E.C.

| | | |
|-------------|-------------|--|
| D(1) | 1231 | JEWELLERY, RINGS AND PRECIOUS STONES |
| | * | 123101 Jewellery of gold |
| | * | 123102 Jewellery of white gold |
| | * | 123103 Jewellery of precious stones (e.g. diamonds) |
| | * | 123104 Jewellery of semi-precious stones (e.g. pearls, jade, etc.) |
| | * | 123105 Costume jewellery (plastic / metal, etc.) |
| | * | 123198 Others (e.g. silver plating) |
| | * | 123199 Repairs |
| D(1) | 1232 | WATCHES |
| | * | 123201 Men's watches |
| | * | 123202 Ladies' watches |
| | * | 123203 Alarm clocks |

- * 123204 Wall clocks
- * 123298 Other types of clocks **including parts** (e.g. table clocks)
- * 123299 **Repairs**

SD(2) 1233 OTHER PERSONAL EFFECTS

- * 123301 Baby carriages / baby walkers / **baby-safety seats**
- * 123302 **Baby swings**
- * 123303 Umbrellas
- * 123304 Ladies' handbags
- * 123305 School bags
- * 123306 Travel goods handbags / suit cases
- * 123307 Wallet / purses
- * 123308 Cigarette lighters
- * 123309 Lighter fluid / gas / flint for cigarette lighters
- * 123310 Sunglasses
- * 123311 Ashtray
- * 123398 Others (e.g. paper fans, piggy bank, metal / plastic badges, key chains / holders, name tags, brush for shoes / 'songkok', walking sticks / canes, smoking pipes, pocket knives, disposable contact lens **coffins, gravestones**, etc.)

125 INSURANCE

S(4) 1251 LIFE INSURANCE

- * 125101 Service charges for life insurance

S(4) 1252 INSURANCE CONNECTED WITH THE DWELLING

- * 125201 Insurance premium of property (e.g. fire and theft insurance)

S(4) 1253 INSURANCE CONNECTED WITH ACCIDENT AND HEALTH

- * 125301 Personal accident insurance premium
- * 125302 Hospital benefit insurance premium
- * 125398 Others (e.g. group insurance premium)

S(4) 1254 INSURANCE FOR MOTOR VEHICLES

- * 125401 Insurance premium for motor vehicles
- * 125402 Insurance premium for motorcycles / scooters
- * 125498 Others

126 FINANCIAL SERVICES

S(4) 1261 FINANCIAL SERVICES

- 126101 **Actual charges of bank (e.g. T.T. - telegraphic transfer) / Fees and service charges for brokerage, investment, counseling, household finance company loans and services of similar financial institutions**
- 126102 **Service charge provided by the post office (e.g. commissions for money order, postal order, road tax, driving licenses, etc.)**
- * 126103 Annual subscription for credit / **other cards** charges.
- 126198 Others

127 OTHER SERVICES, N. E. C.

| S(4) | 1270 | OTHER SERVICES |
|------|----------------------|--|
| | 127001 | Fees for legal services |
| | 127002 | Fees for tax consultants |
| | 127003 | Fees to employment agencies |
| | 127004 | Membership fees paid to professional bodies |
| | 127005 | Newspaper notices and advertisement charges |
| | 127006 | Religious fees (e.g. fees to priests, Imam, Kadi, etc.) |
| | 127007 | Charges for undertaking and other funeral services |
| | 127008 | Expenditure for duplicating, photostating and printing of documents |
| | 127009 | Payment made for forms [e.g: application forms for passport, application forms for job (eg. SPA), application forms for IPT, etc.] |
| | 127010 ^{*4} | Expenditure for special occasions |
| | 127011 | Pocket money |
| | 127098 | 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 birth of 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 127010.