

FOOD AND NON-ALCOHOLIC BEVERAGES

011 RICE, BREAD AND OTHER CEREALS**ND(3) 0111 RICE**

- 011101 Rice - Local
- 011102 Glutinous rice
- 011103 Fragrant rice - local
- 011104 Black glutinous rice
- 011105 Instant *ketupat*
- 011106 Local rice - 5% broken**
- 011107 Local rice - 10% broken**
- 011108 Local rice - 15% broken**
- 011109 Highland rice - Sabah & Sarawak (e.g. Bario)**
- 011110 Lowland rice - Sabah & Sarawak**
- 011111 Fragrant rice - imported**
- 011112 Rice - Imported**
- 011113 Basmathi**
- 011198 Other rice (e.g. *Nasi dagang*, *Somali*, etc.)

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, *papadom*, *muruku*, etc.)

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
- 011304 Biscuits for festive seasons (e.g. 'pineapple tarts', 'London almond', etc.)**
- 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*, doughnut, curry puff, etc.)
- 011404 Bread whole meal

- 011405 Cakes
- 011406 Instant local cakes / [bread](#) (e.g. *roti canai*, *capati*, curry puff, doughnut, etc.)
- 011498 Others (e.g. *cakar ayam*, *sagun bakar*, *tapai pulut* / *ubi*, [keropok lekor](#), [fried bananas](#), etc.)

ND(3) 0115 OTHER PRODUCTS MADE FROM CEREAL GRAINS

- 011501 Meehoon, dried
- 011502 Mee, wet
- 011503 Mee, dried (including "Maggi" mee)
- 011504 *Kuetiau*
- 011505 Spaghetti / macaroni
- 011506 *Laksa*, dried
- 011507 *Laksa*, wet
- 011508 'Loh Shu Fun' mee (*mee tikus*)**
- 011598 Others (e.g. vermicelli, *soh hoon*, *popia* skin and roll, etc.)

012 MEAT

ND(3) 0121 FRESH MEAT

- 012101 Beef
- 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
- 012109 Buffalo meat**
- 012197 Other poultry (e.g. geese, turkey, etc.)
- 012198 Other fresh meat (e.g. [venison](#), rabbits, [camel](#), ostrich, [sago worms](#), [quails](#), etc.)

ND(3) 0122 FROZEN MEAT

- 012201 Beef
- 012202 Pork
- 012203 Mutton
- 012204 Chicken
- 012205 Buffalo meat**
- 012298 Other frozen meat (e.g. [venison](#), rabbits, [camel](#), ostrich, [quails](#), etc.)

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, [nugget](#), etc.
- 012309 [Essence of chicken](#) (e.g. "Brands")

- 012310 *Essence of 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*
 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 *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 *Cermin*
 013128 *Selayang / basung*
 013129 *Selar / jamah*
 013130 *Lampam*
 013131 *Talapia*
 013132 *Pirang*
 013133 *Puput*
 013134 *Tulai / lolong*
 013135 *Lumek*
 013136 *Kembong pelaling / betina*
 013137 *Chinese carp / 'cho yee'*
 013138 *Bakar merah (besar mata) / uji rashid*
 013139 *Siakap / selongsong*
 013140 *Kekek*
 013141 *Kerapu*
 013142 *Jenahak*
 013143 *Nyok-nyok / Putih*

- 013144 *Selangat / selangin*
- 013145 *Jelawat / sultan*
- 013146 *Sebelah*
- 013147 *Bekalang*
- 013148 *Kitang*
- 013149 *Otik*
- 013150 *Belais*
- 013151 *Selidai*
- 013152 *Titir (barracuda / kacang) / timah*
- 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*
- 013164** ***Baulu***
- 013197 Other sea-water fish (e.g. *malong, julung-julung*, etc.)
- 013198 Other fresh-water fish (e.g. *puyu, rampai, 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 - hard / softened
- 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
- 013303 *Cincalok*
- 013304 Prawn, dried / 'ha mai'
- 013305 Dried anchovy
- 013306 *Ikan kembong*, half-cooked / 'sook yee'
- 013307 *Budu*
- 013308 **Prawn / fish / cuttlefish crackers**
- 013309 Fish ('yong tau foo') / crab / cuttlefish / prawn balls
- 013310 Sardine / mackerel - canned
- 013311 **Cuttlefish** - canned
- 013312 Anchovy - canned
- 013313 Fish cake / crab stick
- 013314 Salted fish - *tamban*

013315	Salted fish - <i>merah</i>
013316	Salted fish - <i>kurau</i>
013317	Salted fish - <i>pari</i>
013318	Salted fish - <i>sepat</i>
013319	Salted fish - <i>selar kuning</i>
013320	Salted fish - <i>gelama</i>
013321	Salted fish - <i>kembong</i>
013322	Salted fish - <i>talang</i>
013323	Salted fish - <i>terubuk</i>
013324	Salted fish - <i>sulit</i>
013325	Salted fish - <i>tenggiri</i>
013396	Other processed fish / shellfish (e.g. shark's fin, octopus / 'pat chow yee' dried, smoked fish , <i>ikan pekasam</i> , 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 (e.g. coffee mate)
014198	Others (e.g. fresh cream)

ND(3) 0142 EVAPORATED / CONDENSED MILK

014201	Evaporated milk
014202	Condensed milk
014203	Sweetened creamer milk
014298	Others

ND(3) 0143 MILK POWDER AND OTHER DAIRY PRODUCTS

014301	Powdered milk - full cream (e.g. "Everyday", etc.)
014302	Powdered milk prepared as infant food (e.g. "Lactogen", "SMA", "Dumex", etc.)
014303	Cheese / cheese spread
014304	Yoghurt / <i>dadih</i>
014398	Other dairy products (e.g. skimmed milk, low fat milk , etc.)

ND(3) 0144 EGGS

014401	Hen's eggs, fresh
014402	Duck's eggs, fresh
014403	Salted eggs
014404	Hen's eggs - less / without cholesterol (e.g. organic , omega , etc.)
014498	Others (e.g. quail's eggs, ostrich's eggs, etc.)

015 OILS AND FATS**ND(3) 0151 BUTTER, FAT AND PREPARED ANIMAL OILS**

- 015101 Butter
- 015102 Ghee
- 015198 Others

ND(3) 0152 OILS

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

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 *Guava*
- 016109 *Jambu air*
- 016110 *Kedondong*
- 016111 *Langsat*
- 016112 *Limes / kasturi*
- 016113 *Lemons*
- 016114 *Mangoes / macang (bacang)*
- 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 (buah bidara)*
 016125 Local orange (*limau manis*)
016132 Dragon fruit
 016197 Other tropical fruits (e.g. local *mata kucing*, sugar cane, *buah salak*, soursop, pomegranate, *cashew*, *kundang*, bread fruit, *binjai*, etc.)

(b) Non-tropical fruits

- 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 - *jeruk* (e.g. *mangoes*, *pala*, *kelubi*, *papaya*, *salak*, etc.)
 016297 Other canned fruits (including fruit cocktail)
 016298 Other preserved fruits (e.g. "Sin Mui", fruits preserved by sugar drained / glaze / crystallized, fruit peel, mix fruit such as "Big Sister Fruit Mix", *tempoyak*, *dates*, etc.)

ND(3) 0163 COCONUT AND NUTS

- 016301 Coconuts (including grated, young coconuts)
 016302 Dessicated coconut
 016303 Groundnuts - with / without shells, roasted / unroasted / *steamed*
 016304 Fresh coconut milk
016305 Instant coconut milk (packed/boxes)
 016398 Other nuts [e.g. cashew nuts, almonds, areca nuts, candlenuts, chestnut, etc.]

017 VEGETABLES**ND(3) 0171 FRESH VEGETABLES**

- 017101 Green spinach / 'heen choy'
 017102 *Kangkong*
 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'
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 chilly - green
017122	Fresh chilly - red
017123	Cucumbers
017124	Bitter gourds
017125	Tomatoes
017126	French beans
017127	<i>Cekur manis</i> / 'chai choy'
017128	Tapioca shoot
017129	Chinese radish
017130	Onions - big
017131	Onions - small
017132	Garlic
017133	Ginger
017134	Carrots
017135	Angled gourd (<i>petola buluh</i> / 'loo fah')
017136	Bean sprouts
017137	Pumpkins / 'kum kuah'
017138	Wax gourds / 'tung kuah'
017139	Long beans
017140	Bottle gourds / 'mow kuah'
017141	<i>Cili burung</i> / <i>padi</i>
017142	Bamboo shoot
017143	Petai
017144	Lotus stems / 'lien ngow'
017145	Asparagus
017146	Broccoli
017147	Fresh mushrooms
017148	Angle beans
017149	Turnips
017150	<i>Sayur meranti</i>
017151	<i>Midin</i>
017152	Drumstick / drumstick leaves
017153	Chinese yam stem
017154	Japanese cucumber / cucumber shoot
017155	<i>Gondula</i>
017156	Local leek
017157	Coconut shoot / oil palm shoot / 'polod'
017158	<i>Jantung pisang</i>
017159	Corn / baby corn

017198 Others (e.g. green pepper / *capsicum*, mixed vegetables, snake gourds, *jering*, etc.)

ND(3) 0172 PRESERVED VEGETABLES

017201 Preserved leeks / 'tong choy'
017202 Salted cabbage / 'ham choy'
017203 Mushrooms (dried / canned)
017204 'Mooi choy'
017205 Green peas
017206 Red beans
017207 Beans canned with tomato sauce / 'yim tao'
017208 Dhal
017209 Bean curd - soft type (including Japanese bean curd)
017210 Black eye beans / 'mei tao'
017211 Bean curd - hard type
017212 Vegetable yeast - "Marmite"
017213 Melon seeds / sunflower seed / 'kua chee'
017214 Soya beans
017215 *Towchoo*
017216 *Fermented bean curd*
017217 Bean curd - fried type
017297 Other canned vegetables (e.g. bamboo shoot, vegetable soups, etc.)
017298 Other preserved vegetables (e.g. preserved onions, edible seeds, dried 'mok yee', dried *kacang*, black grams, pickled carrot / radish, etc.)

ND(3) 0173 POTATOES AND OTHER TUBERS

017301 Potatoes
017302 Sweet potatoes
017303 Tapioca
017304 Yam
017305 Tapioca flour
017398 Other tubers and products (e.g. *tapioca* / potato chips, etc.)

018 SUGAR, JAM, HONEY, CHOCOLATE AND CONFECTIONERY

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	<i>Kaya</i>
018398	Others

019 FOOD PRODUCTS N.E.C**ND(3) 0191 SPICES**

019101	Dried chilly / 'lat chiu kon'
019102	Pepper (black / white)
019103	Food flavoured (e.g. tom yam / beef / chicken / anchovy cubes, etc.)
019104	Tamarind
019105	Shrimp paste
019106	Cloves / 'teng heong'
019107	Cumin seeds / 'chou kok'
019108	Coriander / 'yeen sai mai'
019109	Chilly powder / chilly boh (including service charge for grinding)
019110	Curry powder / curry grind
019111	Cinnamon / 'mook kwai pei'
019112	<i>Kurma</i> spices (powder / grind)
019113	Tumeric / 'wong keong'
019114	Lemon grass / 'heong mau'
019115	Nutmeg / 'tau khau'
019116	Soup leaves
019117	Soup spices / ' sup bunjut '
019118	Saffron powder
019119	Tamarind (slices)
019120	<i>Daun kesum</i>
019121	Saffron leaves
019122	Wild ginger
019123	<i>Bunga kantan</i>
019124	Screw pine leaves
019198	Others (e.g. curry leaves, mint, 'bah kut teh bags', fried onion, anise flower, cardamoms, mustard seeds, poppy seeds, instant spices , 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	Monosodium glutamate (e.g. "Aji-no-moto")
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. *jelly*, mayonnaise, banana chips, canned soups, food colouring, essence, *gambir*, smoked banana, instant ‘sambal kacang’, food supplement (e.g. protein powder and diet protein), *acar buah*, *kapur makan*, *cincau*, etc.]

019298 Other food n.e.c. (e.g. *jelly*)

ND(3) 0193 SUNDRY GOODS

019301 Sundry goods [including hamper received (which cannot be itemized)]

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, *tongkat ali*, *kacip fatimah*, etc.)

ND(3) 0102 TEA, COCOA, ETC.

010201 Malt drinks including ‘malt drinks 3 in 1’ (e.g. "Milo", "Ovaltine", "Horlicks", etc.)

010202 Chinese tea leaves

010203 Tea dust / bags / leaves

010204 Cocoa (including 3 in 1)

010298 Others including 3 in 1 (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*, *soya bean*, in packs / tins / bottles, etc.)

010303 Isotonic drinks (e.g. "Livita", "100 Plus", etc.)

010304 Fruit juices - in packs (e.g. *orange*, mango, guava, etc.)

010305 Cordial / concentrates

010398 Others

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 Toddy / 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
- 022298 Others (e.g. cigarette paper, cigarette leaves, etc.)

CLOTHING AND FOOTWEAR

031 CLOTHING

SD(2) 0311 CLOTHING MATERIALS

- * 031101 Cotton cloth
- * 031102 Tetron cotton
- * 031103 Polyester / terylene
- * 031104 Silk
- * 031105 **Batik**
- * **031106 Chiffon**
- * 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, *punjabi suit*, 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
- * 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, blazer, bath robe, etc.)
- * 031297 Other ladies' ready made outer garments
- * 031298 General clothing n.e.c. (e.g. *telekung*, girdle, corset, scout and others uniform, etc.)

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

- * 031301 *Songkok* / hats / *kupiah*
- * 031302 Handkerchiefs
- * 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, turban, lace, buckles, fasteners, shoulder pad, tie pin, 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 (not including canvas)
- * 032102 Ladies' shoes (not including canvas)
- * 032103 Children's shoes (not including canvas)
- * 032104 Babies' shoes (not including canvas)
- * 032105 Sports shoes [(not including canvas) (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 (e.g. [wedding](#), [bowling shoes](#), etc.)

HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS**041 ACTUAL RENTAL FOR HOUSING****S(4) 0411 ACTUAL RENTAL PAID BY TENANTS**

- 041101 Bungalow
- 041102 Semi-detached
- 041103 Terrace, townhouse
- 041104 Long houses (Sabah & Sarawak only)
- 041105 Flats
- 041106 Apartment
- 041107 Condominium
- 041108 Shop houses / offices
- 041109 Rooms : In/attached to house, shop house, office, factory, mill (direct access from outside)
- 041110 Hut replaced / temporary, etc.**
- 041198 Others (e.g. : mobile units, rafts, houses on stilts, etc.)

042 IMPUTED RENTAL FOR HOUSING ^{*1}**S(4) 0421 IMPUTED RENT**

- 042101 Bungalow
- 042102 Semi-detached
- 042103 Terrace, townhouse
- 042104 Long houses (Sabah & Sarawak only)
- 042105 Flats
- 042106 Apartment
- 042107 Condominium
- 042108 Shop houses / offices
- 042109 Rooms : In/attached to house, shop house, office, factory, mill (direct access from outside)
- 042110 Hut replaced / temporary, etc.**
- 042198 Others (e.g. : mobile units, rafts, houses on stilts, etc.)

^{*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 [Plumbing](#)
- 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 terrazzo, etc.)

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 (e.g. "Indah Water")
- 044398 Others

S(4) 0444 OTHER SERVICES RELATING TO THE DWELLING

- 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.)

**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
- * 051202 Carpets
- * 051203 Linoleum
- * 051204 Plastic mat
- * 051298 Others (e.g. [prayer mat](#))

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 - [made to order](#)
- * 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
- * 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", "Panasonic", etc)
- * 053598 Others (e.g. generators, mineral pots, etc.)

SD(2) 0536 SMALL ELECTRIC HOUSEHOLD APPLIANCES

- * 053601 Irons
- * 053602 Kettles
- * 053603 Toasters
- * 053604 Fans, portable
- * 053605 Fans, wall / ceiling fans
- * 053606 Blenders / mixers / juice extractors
- * 053607 Food processors (e.g. mincer, bread maker, etc.)
- * 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 / forks
- * 054006 Glasses / mugs
- * 054007 Tea / dinner sets
- * 054008 Vases (including crystal)

(b) Non-electric kitchen utensils and household articles

- * 054009 Plastic / 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 / melamine cups
- * 054016 Pots - aluminium
- * 054017 Pots - stainless steel
- * 054018 Pots - earthen
- * 054019 Pots - enamel
- * 054020 Wok

- * 054021 Frying pans
- * 054022 Kettles - aluminium
- * 054023 Kettles - stainless steel
- * 054024 Enamel basins / dishes / tiffin carriers / plates / cups
- * 054025 Spoons / forks - stainless steel / metal
- * 054026 Garbage bins
- * 054027 Stainless steel basins / dishes / trays / tiffin carriers / plates / cups
- * 054028 Choppers, kitchen knives, table knives, etc.
- * 054029 Chopsticks
- * 054030 Thermos flasks / fillings
- * 054031 Ladles
- * 054032 Sieves
- * 054033 Tin / bottle openers
- * 054034 Food covers (e.g. *tudung saji*, microwave covers, etc.)
- * 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 / 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 Fluorescent 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 Mosquito coil / vape mate
- 056116 Insecticides [spray](#) - (e.g. "Shelltox", "[Mortein](#)", "[Ridsect](#)", etc.)
- 056117 Dry cell / alkaline batteries for cameras and watches / wall clocks
- 056118 Fungicides, disinfectants (including moth balls)
- 056119 Garbage / plastic / vacuum bags
- 056120 Banana / coconut / bamboo / lotus leaves, [bamboo](#) etc.
- 056198 Others (e.g. floor polish, silver polish, bleach, fabric softener, thumbtacks, mouse traps, aluminium foil, air freshener, soap holder, paper / [polystyrene](#) plate and cups, egg tray, wick, small plastic bags for making ice cream, mouse glue, raffia string, glue for shoes, anti chlorine, rubber/ plastic gloves, [weed killers](#), [sewing machine oil](#), [insecticides for white ants](#), [paper fly trappers](#), [drinking straws](#), 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 (e.g. hire of furniture / furnishings / household equipment, payments for exterminating, fumigating, pest control, grass / [tree](#) cutting, etc.)

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
- 061121 **Anti-cholesterol / lipid (fat) - reducing medicines**
- 061122 **Joints / rheumatism medicines**
- 061123 **Painkillers**
- 061124 **Digestive system / stomach ache (e.g. gastric, diarrhoea, constipation, etc.)**
- 061125 **Anti-infectives (e.g. anti-bacterial, anti-viral, anti-fungal, etc.)**
- 061195 Others

(b) Medicine without prescription

- 061105 Tablets / capsules for cold, fever and pain (e.g. "Panadol", "Paracetamol", etc.)
- 061106 Cough mixture / syrup (e.g. "Breacol")
- 061107 Tablets / capsules for sore throat (e.g. "Strepsil", "Dequadin", "Fishermen Friend", etc.)
- 061126 **Skin soothes (e.g. medicines for dry-skin, itchiness, etc)**
- 061127 **Medicines for the ease of urination**
- 061128 **Medicines for slimming**
- 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, [spirulina](#), 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", "Tiger Balm", etc.)
- 061113 Liniment (e.g. "Sloan's", "Deep Heat", etc.)
- 061114 Tonic (e.g. "Yomeishu", "Wong Lo Kat", etc.)
- 061197 Other medical and pharmaceutical products (e.g. *air cap badak*, ear drops, etc.)

(d) Traditional medicine

- 061115 [Sea cucumber containing preparations](#)
- 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. "Franch oil")
- 061198 Other traditional medicine

ND(3) 0612 OTHER MEDICAL PRODUCTS

- 061201 Adhesive / non-adhesive bandages (e.g. Johnsons medicated bandages, 'koyok')
- 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, [disposable needle & syringe \(for insulin injection\)](#), 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 corporate 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)
 - 062303*² Payment for traditional medication and alternative (e.g. homeopathy fees, health massage, acupuncture, *ayurvedic*, *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
 - 063105 Child delivery charges**
 - 063198 Others (*alternative treatments*)
- S(4) 0632 GOVERNMENT CORPORATE HOSPITAL
(e.g. IJN, University Hospital)**
- 063201 Registration fees
 - * 063202 Ward charges
 - 063203 General treatment fees (including medicine)
 - 063204 Specialists / consultants fees
 - 063205 Child delivery charges**
 - 063298 Others
- S(4) 0633 PRIVATE HOSPITAL**
- * 063301 Ward charges
 - 063302 General treatment fees (including medicine)
 - 063303 Specialists / consultants fees
 - 063304 Child delivery charges**
 - 063398 Others

^{*2} *Massage for beauty reasons e.g. reflexology, please refer code 121105.*

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)
- * 071104 Used / second hand four wheel drive (4WD)
- * 071105 New passenger vans / MPV
- * 071106 Used / second hand passenger vans / MPV
- * 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, SUV, 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, motor bicycles, 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 / 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 [Natural Gas Vehicle \(NGV\)](#)
- 072206 Engine oil (e.g. "HELIX", "Duckhams", 'MACH 5', etc.)
- 072207 Biodiesel**
- 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 [Engine](#) tuning
- 072303 Wheel balancing / alignment
- 072304 Car repair / [mototboat engine \(private transport\)](#)
- 072305 Repair for motorcycle / bicycle / scooters (e.g. plate number for motor cycles, etc.)
- * 072306 Knocking of car body (including spraying)
- * 072307 Car / [motorcycle](#) 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
- 072405 -
- 072406 Bridge tolls
- 072498 Payment for other motoring services (excluding road tax, driving license, fines, etc.)

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
- 073207 Rented vehicle without driver (e.g. rented vehicle from Tourist Agency)**
- 073298 Others (e.g. rented vehicle with driver)

S(4) 0733 PASSENGER TRANSPORT BY AIR

- * 073301 Air fares for domestic travel
- 073302 Air fares for international travel

S(4) 0734 PASSENGER TRANSPORT BY 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 (e.g. renting of lorries / containers, etc.)
- 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)

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 aerogramme
- 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 Tele fax machines
- * 082004 Hand phone (e.g. "Sony Ericsson", "Nokia", "Siemens", "O2", "Dopot", etc.)
- * 082098 Others including accessories (e.g. pager, casing / housing for hand phone)
- * 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 (e.g. streamyx, broadband)
- 083005 Public telephone call charges
- 083006 Prepaid mobile phone card
- 083007 Hand phone call charges (bill)
- 083008 Prepaid public phone card (e.g. I-Talk, Ring-ring cards, etc.)
- 083098 Others (e.g. fax / telex / telegram charges, etc.)

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 / [Blu-Ray](#) 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 -
- * **091108** **MP3 and MP4 portable player**
- * **091109** **Play station (e.g. PSP)**
- * 091198 Others (e.g. video cassette recorders, [laser disc player](#), 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 - [desktop](#)
- * 091302 Printers
- * 091303 Computer software / package
- * 091304 Calculators
- * **091305** **Personal computer - note book**
- * **091306** **PDA (Personal Digital Assistant)**
- * 091398 Others (e.g. scanner, cd-writer, typewriter, etc.)

SD(2) 0914 RECORDING MEDIA

- * 091401 Compact discs (e.g. CD, VCD, DVD, [Blu-Ray](#), etc.)
- * 091402 [Memory cards](#) [usage in digital camera, PDA, mobile phone, etc. (e.g. “Sun Disk”, “Kingston”, etc.)
- * 091403 -
- * 091404 Recording tapes/ cassettes
- * 091405 Video tapes
- * 091406 Diskettes
- * **091407** **Thumb drives / pen drives**
- * **091408** **External hard discs**
- * 091498 Others (e.g. [laser discs](#))

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 / electricity / solar energy operated scooters
- * 092104 See-saws / swing
- * **092105 Helicopter/aero planes using remote control**
- * **092106 Cars/motor cycles using remote control**
- * 092198 Others (e.g. horses, caravan, water scooter, sailboats, etc.)

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.)

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
- * 093108 Chess / draughts
- * 093109 Childrens' picture cubes, other cubes for playing, Lego sets, etc.
- * 093110 Balls - plastic / rubber (including balloons)
- * 093111 Indoor game (e.g. darts, monopoly, mastermind, scrabbles, 'ludo', puzzle, *congkak*, *batu seremban*, etc.)
- * 093112 Carom 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 / hooks, nets / floats
- * 093208 Basket balls
- * 093209 Golf clubs / balls
- * 093210 Shuttle cocks
- * 093211 *Takraw* balls
- * 093212 Rollers skate / skate boards
- * 093213 Scooter manual
- * 093214 Exercising equipments (including bicycles for exercising)
- * 093215 Squash racquets / 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 (e.g. [mini fountain for decoration](#))

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 Joss ticks / incense / candles for praying purposes
- 093602 Praying oil
- 093603 Incense paper and other paper for praying purposes
- 093604 Crepe paper, tinsel paper / [shiny ribbons](#) 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, *rehal*, *bunga telur*, *rosettes*, *bunga manggar*, sparklers, fireworks, CD / DVD / Blu-Ray head cleaner, 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*³ Membership fees to sports / recreation clubs
 094104 Monthly subscription fees for sports / recreation clubs
 094105 Bowling (*shoe rental see code 032203*)
 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, *fun fairs*, *fares for cruise*, 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 / *digital cameras* developing
 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)
 094210 Rental of CD / *VCD / DVD*
 094211 Rental of books
 094212 Entrance fees to discos, karaoke and night clubs, etc.
094213 Service fees in cyber cafe
 094298 Others

^{*3} Base on membership which are non transferable. If membership is transferable, refer to code 131398.

- 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
 - * 095198 Others (e.g. dictionaries, al-quran, self development / recipe, computer books, etc.)
- 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 / other language
 - 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", "Mastika", "Dewan Masyarakat", "Dewan Budaya", 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. "Reader's 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 Pencils
 - 095405 Crayons / colour pencils / magic pens / water colour
 - 095406 Writing ink
 - 095407 Paper [e.g. Photostat / A4 / A3 / for printing photography (glossy/matte) papers, etc.]
 - 095408 Letter pads and envelopes
 - 095409 Exercise / drawing / note / graph books, examination pads, diary
 - 095410 Geometrical sets / rulers / slide rulers
 - 095411 Paper / plastic / box files

095412	Chinese / 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)
095422	Stationery set
095498	Others (e.g. plastercin, liquid paper, book marker, calendar, 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 *Haji* packages
- * 096004 Personal expenses incurred when abroad (e.g. shopping, etc.)
- * **096005** ***Umrah / Umrah and ziarah packages***
- * 096098 Others

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 Additional fees, government school (e.g. PIBG / sport / organization fees, etc.)
- * 101004 School fees, private (not including examination fees)
- * 101005 Examination fees
- 101006 Tuition fees
- 101007 School fees, religious (e.g. KAFA)**

102 SECONDARY EDUCATION

S(4) 1020 SECONDARY EDUCATION

- * 102001 Additional payments governments including school managed by state government (e.g. sport / organization fees, etc.)
- * 102002 School fees, private (not including examination fees)
- * 102003 Examination fees (e.g. PMR, SPM, STPM, etc.)
- 102004 Tuition fees
- 102005 Correspondence course (including membership fees)
- 102006 School fees, religious**
- 102098 Others (e.g. portal education, July paper, etc.)**

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 -
- * **103098 Other fees (certificate level) (e.g. MUET, matriculation, 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 -
- * **104098 Other fees (Diploma Level)**

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 / music / dancing lessons, [marriage / language courses](#), etc.)

RESTAURANTS AND HOTELS

111 EXPENDITURE IN RESTAURANTS AND CAFES

S(4) 1111 EXPENDITURE IN RESTAURANTS AND CAFES *4

- 111101 Coffee, nescafe (including with ice)
- 111102 Tea, chinese tea (including with ice)
- 111103 “Horlicks”, “milo”, etc. (including with ice)
- 111104 Soft-drinks (carbonated / non-carbonated)
- 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 Sate
- 111118 Roasted pork rice
- 111119 *Nasi lemak*
- 111120 Chicken / duck rice
- 111121 *Briyani* rice / *nasi minyak* / *nasi kandar*
- 111122 Rice with side dishes / *nasi kerabu* / *nasi paprik* / *nasi dagang*
- 111123 Plain rice
- 111124 Fried rice
- 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* / *puri*
- 111129 *Tosay*
- 111130 Cooked fish
- 111131 Cooked chicken
- 111132 Cooked beef
- 111133 *Murtabak*
- 111134 Soft drinks - non-carbonated (e.g. syrup, fresh juice from coconut palm, etc.)**
- 111135 Fruit juices (e.g. orange, apple, water melon, etc.)**
- 111196 Other drinks (e.g. ‘ice-blended’, ‘ABC’, ‘cendol’, ‘lai chee kang’, etc.)**

*4 Personal expenses only. Excludes business entertainment expenses.

- 111197 Others foods (e.g. salad, cocktail, mushroom soup, *bubur kacang*, roasted / steamed maize, *nasi pulut*, *nasi impit*, 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 / *hostels equipped colleges*
- 112098 Other (e.g. tips for bell boy, etc.)

MISCELLANEOUS GOODS AND SERVICES**121 PERSONAL CARE****S(4) 1211 HAIRDRESSING SALONS AND PERSONAL GROOMING ESTABLISHMENTS**

- * 121101 Hair dressing for men (including washing, perming, coloring, shaving, etc.)
- * 121102 Hair dressing for women (including washing, perming, coloring, etc.)
- 121103 Manicure / pedicure
- 121104 Facial treatments
- 121105 Massage / sauna baths / [spa](#) / [reflexology](#)
- 121198 Others (e.g. cleaning the ears, trimming eye brows, waxing, [piercing ears](#), etc.)

SD(2) 1212 ELECTRIC APPLIANCES FOR PERSONAL CARE

- * 121201 Tooth brushes (e.g. "Braun Oral-B ProfessionalCare 7850", "Braun Oral-B Triumph ProfessionalCare 9400", "Sonicare Elite 9500", etc.)
- * 121202 [Hair styling brushes / combs](#)
- * 121203 Electric shavers
- * 121204 Electric hair dryers / hair curlers
- * 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 / 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 / compact powder
- 121313 Face, hand and other creams / lotions for beautifying purposes (e.g. "Olay", "Johnson's", cleanser, etc.)
- 121314 [Anti-per spirant](#) / 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)

- 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, "Aloe Vera 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, *jade*, *pearls*, etc)
- * 123104 Jewellery of semi-precious stones (e.g. pearls, jade, etc.)
- * 123105 Costume jewellery (plastic / metal, etc.)
- * 123198 Others (e.g. silver plating, *suasa*, etc.)
- * 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, brush for shoes / *songkok*, name tags, walking sticks / canes, smoking pipes, pocket knives, disposable contact lens, *repairs of hand bag*, coffins, gravestones, etc.)

124 SOCIAL PROTECTION**S(4) 1240 SOCIAL PROTECTION**

- * 124001 Day-care services for elderly / disabled persons
- * 124002 School / training centre for disabled persons
- * 124003 Fees for adoption of children
- * 124098 Others [e.g. counseling services, rehabilitation centre - drug / character building (private), etc.]

125 INSURANCE**S(4) 1251 LIFE INSURANCE**

- * 125101 Service charges for life insurance
- * 125102 Premium including service charges for education insurance

S(4) 1252 INSURANCE CONNECTED WITH THE DWELLING

- * 125201 Premium including service charges for property insurance (e.g. fire and theft insurance)

S(4) 1253 INSURANCE CONNECTED WITH ACCIDENT AND HEALTH

- * 125301 Premium including service charges for personal accident insurance
- * 125302 Premium including service charges for hospital benefit insurance
- * 125398 Others (e.g. premium including service charges for group insurance)

S(4) 1254 INSURANCE FOR MOTOR VEHICLES

- * 125401 Premium including service charges for motor vehicles insurance
- * 125402 Premium including service charges for motorcycles / scooters insurance
- * 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 / job / IPT, etc.]
	127010* ⁵	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.)

^{*5} Expenditure on food, clothes, beverages, transport, etc., incurred on ceremonies, special occasions such as wedding dinners, lunches given on the occasions of birth / 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.