



Malaysia
Standard
Industrial
Classification
2000

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KATA PENGANTAR

Buku **Klasifikasi Standard Perindustrian Malaysia 2000 (MSIC 2000)** digunakan sebagai rangka kerja bagi memungut dan menyusun perangkaan industri daripada pelbagai sumber supaya perbandingan data boleh dilakukan.

Kebelakangan ini, aktiviti baru, kemajuan dalam teknologi dan kepelbagaian industri telah mengakibatkan perubahan yang besar dalam struktur ekonomi Malaysia. Justeru itu, adalah bertepatan bagi klasifikasi ini dikemaskini agar dapat mencerminkan perubahan-perubahan tersebut. Oleh itu, penerbitan ini adalah satu pengemaskinian daripada Penjenisan Perindustrian Malaysia 1972 (MIC 1972). Ia telah digunakan sebagai rujukan utama klasifikasi bagi semua banci dan penyiasatan ekonomi serta isi rumah yang dijalankan oleh Jabatan Perangkaan. MSIC 2000 telah diselaraskan dengan *International Standard Classification of All Economic Activities* (ISIC) yang terkini, iaitu Versi 3, terbitan Pertubuhan Bangsa-Bangsa Bersatu. Penyelarasan ini dibuat supaya perbandingan antarabangsa boleh dilakukan.

Pengemaskinian akan dibuat pada klasifikasi ini dari semasa ke semasa untuk mengambil kira kemunculan industri-industri baru supaya dapat mencerminkan permintaan yang kian bertambah dalam keadaan ekonomi yang berubah. Penerbitan ini diharapkan amat berfaedah kepada pengguna-pengguna di sektor awam dan swasta. Semua komen dan cadangan untuk menambahbaikkan buku MSIC ini adalah dialu-alukan dan dihargai.

Akhirnya, saya ingin merakamkan penghargaan kepada semua pegawai dan anggota pelbagai Bahagian di Jabatan, khususnya Bahagian Metodologi dalam pengeluaran penerbitan ini.

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Ketua Perangkawan

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PREFACE

The **Malaysia Standard Industrial Classification 2000 (MSIC 2000)** serves as a common framework for the collection and compilation of industry statistics from different sources thus facilitating comparisons of data.

In the recent past, new activities, technological advances and diversification of industries have resulted in considerable changes in the structure of the Malaysian economy. As such, it is only appropriate for the classification to be updated to reflect such changes. This publication is therefore an update from the Malaysia Industrial Classification 1972 (MIC 1972) which has been used as the main reference classification for all economic and household censuses and surveys carried out by the Department of Statistics. The MSIC 2000 conforms closely to the latest International Standard Classification of All Economic Activities (ISIC), that is Revision 3, published by the United Nations, thus enabling international comparisons.

Revisions will be made to this classification as and when the need arises to take into account emergence of important industries, to reflect the increasing demand of a changing economic environment. It is hoped that this publication is useful to users both in the public and private sectors. All comments and suggestions towards the improvement of the MSIC are greatly welcomed and appreciated.

Lastly, I would like to record my appreciation to the officers and staff of the various Divisions in the Department in particular, Methodology Division for producing this publication.

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KLASIFIKASI STANDARD PERINDUSTRIAN MALAYSIA 2000

1. PENGENALAN

- 1.1 Penerbitan ini, **Klasifikasi Standard Perindustrian Malaysia 2000 (MSIC 2000)** ialah satu klasifikasi bagi semua aktiviti ekonomi di Malaysia. Penerbitan pertama diterbitkan dalam tahun 1957. Kemudian ianya telah disusun semula pada tahun 1967 dan 1972 bagi menggambarkan perubahan dalam ekonomi. Semua susunan semula adalah berasaskan versi terkini *International Standard Industrial Classification of All Economic Activities* (ISIC).
- 1.2 Semenjak penerbitan Perjenisan Perusahaan Malaysia (MIC) 1972, aktiviti baru, kemajuan teknologi dan kepelbagaian industri telah diperkenalkan di Malaysia. Hasilnya telah merubah struktur ekonomi dengan luasnya. Oleh itu, adalah sesuai MIC 1972 disusun semula untuk menggambarkan pembangunan ekonomi semasa negara. Oleh itu, penerbitan ini adalah merupakan satu penerbitan yang dikemaskini daripada MIC 1972. MSIC 2000 mematuhi ISIC terkini, iaitu versi 3, yang diterbitkan oleh Pertubuhan Bangsa-Bangsa Bersatu.

2. TUJUAN MSIC

- 2.1 Tujuan utama MSIC adalah untuk memberikan rangka kerja yang standard bagi pengkelasan pertubuhan dan unit-unit statistik¹ lain di dalam industri tertentu dalam semua perangkaan rasmi. Ia digunakan bagi mentakrif skop pengumpulan dan penyusunan data dalam banci dan penyiasatan untuk mengelakkan berlakunya jurang perbezaan atau duplikasi di antara pelbagai industri. Ia juga merupakan satu rujukan standard kepada pengguna-pengguna perangkaan rasmi bagi jenis-jenis aktiviti ekonomi yang termasuk dalam pelbagai kategori industri.

3. STRUKTUR DAN SISTEM PENGEKODAN BAGI MSIC

- 3.1 Pada dasarnya, MSIC 2000 mempunyai empat peringkat hierarki aktiviti. Setiap peringkat yang dibentuk dan didefinisi dikategorikan kepada peringkat yang lebih rendah, iaitu, setiap Bahagian mengandungi peringkat kumpulan. Seterusnya, ini diikuti dengan setiap Kumpulan mengandungi peringkat Kelas dan di mana setiap Kelas terbina dari beberapa peringkat Item.

¹ Istilah 'unit perangkaan' merujuk kepada pertubuhan enterpris dan unit jenis lain di mana perangkaan dipungut dan direkod dalam sistem-sistem perangkaan. Lihat Seksyen 4 untuk penerangan lanjut.

- 3.2 Tiga peringkat yang pertama, iaitu Bahagian, Kumpulan dan Kelas mengikuti ISIC dengan rapat supaya data yang disusun bagi peringkat ini boleh dibuat perbandingan di peringkat antarabangsa. Dalam pembentukan peringkat ke empat (terendah), prinsip asas yang digunakan ialah Item-item harus menggambarkan keadaan yang realistik cara aktiviti sebenar dijalankan dalam pertubuhan. Ini juga bagi memastikan bahawa Item-item tersebut mewakili segmen ekonomi Malaysia yang realistik dan diiktiraf, dan data yang dikelaskan mengikut MSIC adalah relevan bagi tujuan analisis. Oleh itu, item-item diwujudkan apabila ia mempunyai kepentingan ekonomi dan dalam keadaan homogen dari segi aktiviti perindustrian dalam ekonomi Malaysia (lihat Seksyen 4 dan 5 kaedah pengkelasan).
- 3.3 Sistem pengkodan yang menggunakan angka telah digunakan untuk mengenal pasti empat peringkat MSIC. Dengan sistem ini, **Bahagian** memisahkan semua aktiviti ekonomi kepada 60 kategori besar, yang mana setiap satu diwakili dengan kod dua digit berjulat dari '01' hingga '99'.
- 3.4 Dalam setiap peringkat hairarki Bahagian, maksima sebanyak sembilan kategori yang lebih kecil diwujudkan dengan menggunakan kod bagi peringkat yang lebih tinggi dan menambahkan satu angka bermula dengan angka '1'. Walau bagaimanapun, jika terdapat hanya satu kategori kecil dalam peringkat berkenaan kod penambahnya dikenali dengan '0'.
- 3.5 Dengan lain perkataan, setiap Bahagian telah dibahagikan kepada maksima sembilan **Kumpulan**, yang dikenal pasti melalui kod tiga digit yang di bina dari kod Bahagian dan satu kod penambah. Setiap Kumpulan seterusnya dibahagikan kepada maksima sebanyak sembilan **Kelas** kecil yang diwakili oleh kod empat digit dengan menggunakan kod Kumpulan dan satu kod penambah. Selanjutnya, setiap Kelas dibahagikan lagi kepada maksima sembilan **Item** yang dikenal pasti melalui kod lima digit. Kod-kod ini direka menggunakan sistem yang sama iaitu kod bagi Kelas dengan satu kod penambah.
- 3.6 Sebagai contohnya, pembentukan kod lima digit bagi Item-item dalam Bahagian 'Pertanian, Pemburuan dan Aktiviti Berkaitan' dihuraikan seperti di bawah:

Peringkat	Tajuk dan keterangan	Kod
Bahagian	PERTANIAN, PEMBURUAN DAN AKTIVITI BERKAITAN	01
Kumpulan	Penanaman tanaman, tanaman pasar dan hortikultur	011
Kelas	Penanaman bijirin, bijian dan tanaman lain yang tidak dikelaskan di mana-mana	0111
Item	Penanaman Padi	01111
	Penanaman Tembakau	01112
	Penanaman Tebu	01113
	Penanaman Ubi kayu	01114
	Estet getah	01115
	Kebun kecil getah	01116
	Estet kelapa sawit	01117
	Kebun kecil kelapa sawit	01118
	Penanaman tanaman lain yang tidak terkelas di mana-mana	01119

3.7 Pada amnya, sistem notasi ini membolehkan pengkelasan, penjadualan, penganalisan dan penerbitan data mengikut keempat-empat peringkat dalam MSIC. Sebagai tambahan, MSIC memberikan 17 **kategori tabulasi** yang lebih luas. Kategori tabulasi ini dikenal pasti mengikut huruf abjad seperti berikut:

Kategori Tabulasi	Keterangan	Bahagian
A	Pertanian, Pemburuan dan Perhutanan	01 - 02
B	Perikanan	05
C	Perlombongan dan Pengkuarian	10 - 14
D	Pembuatan	15 - 37
E	Bekalan Elektrik, Gas dan Air	40 - 41
F	Pembinaan	45
G	Perdagangan Jual Borong dan Jual Runcit; Pembaikan Kenderaan Bermotor, Motorsikal dan Barangan Persendirian dan Isi Rumah	50 - 52
H	Hotel dan Restoran	55
I	Pengangkutan, Penyimpanan dan Komunikasi	60 - 64
J	Pengantaraan Kewangan	65 - 67
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N	Kesihatan dan Kerja Sosial	85
O	Aktiviti Perkhidmatan Komuniti, Sosial dan Persendirian Lain	90 - 93
P	Isi Rumah Persendirian dengan Pekerja Bergaji	95
Q	Organisasi dan Badan-badan di Luar Wilayah	99

- 3.8 Bilangan Bahagian, Kumpulan, Kelas dan Item dalam setiap kategori tabulasi adalah diringkaskan seperti di bawah:

Kategori Tabulasi	Bahagian	Kumpulan	Kelas	Perkara
A	2	6	8	34
B	1	1	1	4
C	5	8	7	25
D	23	61	127	197
E	2	4	4	4
F	1	5	5	25
G	3	17	41	142
H	1	2	3	13
I	5	10	17	44
J	3	5	12	37
K	5	17	31	63
L	1	3	8	27
M	1	4	5	10
N	1	3	6	21
O	4	9	22	50
P	1	1	1	1
Q	1	1	1	1
17	60	157	302	698

4. KLASIFIKASI UNIT STATISTIK

- 4.1 Istilah 'unit statistik' digunakan secara meluas dalam kerja statistik dan merujuk kepada entiti yang sah di mana atau perihal mana statistik dipungut, disusun, diaduakan dan diterbitkan. Ia termasuk antara lain, organisasi individu, kilang, estet, kedai dan institusi kewangan.
- 4.2 Lima jenis unit statistik boleh digunakan untuk kerja pungutan dan penyusunan data dalam banci dan penyiasatan ekonomi untuk industri yang berlainan. Ia adalah pertubuhan, unit tempatan, unit jenis aktiviti, enterpris dan kumpulan enterpris. Konsep bagi kelima-lima jenis ini adalah diterangkan dalam seksyen-seksyen berikutnya.

4.2.1 Pertubuhan dan Unit Tempatan

- Pejabat Statistik Pertubuhan Bangsa-Bangsa Bersatu telah mentakrifkan pertubuhan sebagai:

*“Secara unggul, satu unit ekonomi yang bergiat di bawah satu hak milik atau penguasaan tunggal iaitu **di bawah satu entiti yang sah. Ia menjalankan satu jenis aktiviti ekonomi atau mempunyai satu jenis aktiviti ekonomi utama di satu lokasi**”.*

- Keperluan ‘*satu lokasi*’ dalam definasi ini bermaksud data daripada penyiasatan yang berasaskan pertubuhan boleh disusun berdasarkan kawasan geografi. Ini adalah satu ciri yang amat berguna. Walau bagaimanapun, keperluan ini menghadkan jenis data yang boleh dikumpul. Sebagai contoh, beberapa jenis data kewangan seperti kos perbelanjaan asas, keuntungan, kos pengiklanan dan lain-lain selalunya boleh diperolehi berdasarkan syarikat atau enterpris. Oleh itu ia mesti dikeluarkan daripada penyiasatan berasaskan pertubuhan.
- Terdapat kes-kes di mana satu entiti yang sah mungkin terlibat dalam satu kelas aktiviti di dua atau lebih tempat yang berdekatan dan mungkin tidak menyimpan rekod yang lengkap di setiap tempat. Dengan meliputi semua tempat bagi satu pertubuhan dalam keadaan seperti ini selalunya tidak akan memberikan gambaran penyimpangan yang signifikan daripada konsep yang unggul. Oleh itu, konsep lokasi tunggal boleh merujuk kepada dua atau lebih tempat yang berdekatan.
- Ayat ‘*menjalankan satu jenis aktiviti ekonomi atau mempunyai satu jenis aktiviti ekonomi utama*’ dalam takrifan menimbulkan masalah bagi unit pelbagai aktiviti. Sebagai contoh, terdapat kes di mana satu entiti yang sah mungkin terlibat dalam lebih daripada satu jenis aktiviti di satu lokasi, atau di dua atau lebih tempat yang berdekatan. Amalan penyimpanan rekod entiti ini mungkin disebabkan data input dan output bagi item-item dalam aktiviti tidak boleh disusun secara berasingan. Dalam keadaan begini, adalah perlu untuk menggunakan **unit tempatan**, iaitu entiti yang menjalankan lebih daripada satu aktiviti ekonomi di satu lokasi, sebagai unit statistik. Oleh itu, unit tempatan merangkumi lingkungan aktiviti yang berkaitan di mana salah satu daripadanya adalah lebih utama daripada yang lain. Aktiviti utama tersebut dikenali sebagai aktiviti **primer** dan yang lain sebagai aktiviti **sekunder**.
- Walau bagaimanapun, jika setiap jenis aktiviti bagi sesuatu unit tempatan itu cukup besar dan dijalankan di pertubuhan yang berasingan dan laporan yang berasingan boleh diperolehi, maka usaha selalunya dibuat untuk membahagikan unit tempatan menjadi unit statistik yang sama seperti pertubuhan.
- Konsep pertubuhan dan unit tempatan ini boleh digunapakai dalam banyak keadaan yang ditemui dalam pertanian, perlombongan,

pembuatan dan perdagangan agihan, walaupun ia tidak boleh digunakan sepenuhnya. Sesungguhnya untuk kemudahan operasi, unit statistik digunakan dalam banyak penyiasatan, seperti Penyiasatan Industri Pembuatan, yang merujuk kepada campuran pertubuhan dan unit tempatan.

4.2.2 Unit Jenis Aktiviti

Tidak seperti pertubuhan, **unit jenis aktiviti** tidak ada pembatasan dari segi kawasan geografi di mana sesuatu jenis aktiviti dijalankan oleh sebuah entiti yang sah. Dalam kes bagi aktiviti ekonomi tertentu seperti binaan, pengangkutan dan komunikasi, satu entiti yang sah akan menjalankan satu jenis aktiviti yang sama meliputi kawasan geografi yang luas dan kemungkinan tidak menyimpan rekod input dan output yang dikelaskan mengikut kawasan. Dalam bidang aktiviti ini, adalah perlu digunakan unit jenis aktiviti menggantikan pertubuhan sebagai unit statistik.

4.2.3 Enterpris

Konsep **enterpris** berbeza daripada pertubuhan. Sebuah enterpris ditakrifkan sebagai keseluruhan aktiviti ekonomi yang beroperasi di bawah satu entiti yang sah dan ia mungkin mengandungi lebih daripada sebuah pertubuhan.

Ia adalah unit institusi² terlibat dalam pengeluaran barangan dan perkhidmatan untuk pasaran. Entiti yang sah mungkin sebuah perbadanan, koperasi, persatuan perkongsian, hakmilik individu atau mungkin dalam bentuk persatuan lain. Enterpris merupakan satu unit statistik yang sesuai untuk penyiasatan institusi seperti syarikat kewangan. Untuk tujuan imbalan pembayaran, enterpris mengandungi operasi entiti yang sah pemastautin dalam sesebuah negara sebagai contohnya, sebuah perbadanan atau cawangan bagi syarikat bukan pemastautin.

² Satu unit institusi ialah sebuah entiti ekonomi yang mempunyai hak sendiri untuk memiliki aset, menanggung liabiliti dan terlibat dalam aktiviti ekonomi dan dalam transaksi dengan entiti lain (ruj. System of National Accounts 1993, Chapter IV page 87).

4.2.4 Kumpulan Enterpris

Sebuah **kumpulan enterpris** (atau keluarga entiti yang sah atau keluarga perbadanan³) ialah operasi satu set entiti yang sah, yang merupakan pemastautin dalam sesuatu negara dan terikat kepada perhubungan syarikat induk - anak syarikat.

Syarikat induk dalam perhubungan ini mungkin pemastautin atau tidak. Kumpulan enterpris sebagai satu unit statistik akan menjadi unit keutamaan dalam penyusunan Imbangan Pembayaran⁴. Ini adalah kerana kebanyakan transaksi antarabangsa diuruskan mengikut pendekatan ini.

5. KAEDAH PENGKELASAN UNIT STATISTIK

- 5.1 **Kaedah langkah demi langkah** digunakan untuk mengelaskan pertubuhan atau unit statistik lain ke dalam sel dalam MSIC. Dengan cara ini, satu unit statistik pada awalnya dikelaskan dalam satu sel di peringkat lebih luas dalam MSIC dan seterusnya ke dalam sel-sel yang lebih rendah secara berturutan. Sebagai contoh, klasifikasi ke dalam Bahagian, kemudian ke dalam Kumpulan dalam Bahagian, dan seterusnya, sehingga sesuatu unit itu akhirnya dikelaskan ke dalam sesuatu Item.
- 5.2 Walau bagaimanapun, apabila menggunakan kaedah ini, beberapa prinsip dan peraturan harus dipatuhi dan ini termasuklah yang berikut:
- (a) Pada setiap peringkat, iaitu Bahagian, Kumpulan, Kelas dan Item sesuatu unit hanya boleh dikelaskan ke dalam satu sel sahaja, contohnya Item.
 - (b) Sel-sel di peringkat berlainan di mana sesuatu unit dikelaskan mestilah mempunyai pertalian secara agregat atau tidak agregat, contohnya, sebuah pertubuhan yang dikelaskan dalam Bahagian *Pertanian, Perburuan dan Aktiviti Berkaitan* (Bahagian 01) hanya boleh dikelaskan ke dalam Kumpulan dalam Bahagian ini seperti *Penanaman Tanaman, Tanaman Pasar dan Hortikultur* (Kumpulan 011).
 - (c) Kelas di mana aktiviti utama atau kelompok aktiviti yang berbagai bagi sesuatu unit dimasukkan menentukan klasifikasi aktiviti setiap unit. Aktiviti utama unit pada amnya harus ditentukan oleh nilai tambah barangan yang dijual atau dihantar, atau perkhidmatan yang diberikan kepada unit lain atau pengguna. Dalam situasi di mana data yang tersebut tidak diperolehi, data tentang output, jualan atau terimaan kasar, gaji dan upah, atau purata

³ Keluarga perbadanan yang besar dikenali sebagai konglomerat. Konglomerat mungkin termasuk perbadanan pemastautin dalam negara, dalam kes di mana perbadanan induk selalunya dianggap sebagai satu perbadanan multi nasional (Ibid. page 92)

⁴ Balance of Payments Compilation Guide, International Monetary Fund 1995, Chapter XVII page 188.

jumlah pekerja boleh dipertimbangkan sebagai satu pendekatan alternatif. Walau bagaimanapun, hanya satu daripada pendekatan sahaja yang boleh digunakan bagi memastikan klasifikasi yang konsisten bagi semua unit. Jika tidak, unit aktiviti bercampur mungkin boleh dikelaskan ke dalam satu industri dalam satu pengumpulan data atau ke dalam industri lain dalam pengumpulan yang lain pula.

- (d) Akan timbul keadaan di mana pembahagian besar aktiviti-aktiviti dimasukkan ke dalam lebih daripada satu Kelas. Oleh itu, unit berkenaan harus dikelaskan dalam Kelas yang meliputi barangan atau perkhidmatan yang menjadi bahagian utama dalam output akhir. Sebagai contoh, aktiviti pengkuarian granit dengan loji membuat konkrit siap, di mana jualan produknya di peringkat perantaraan tidak signifikan, harus dikelaskan sebagai *Pembuatan barangan konkrit, simen dan plaster* (Kelas 2695).
- (e) Unit yang memperbaiki atau membaikpulih barangan modal dikelaskan ke dalam Item atau Kelas yang sama seperti unit yang menghasilkan barangan berkenaan, kecuali bagi yang berikut:
- *Pembaikan dan Penyelenggaraan Kenderaan Bermotor* (Kumpulan 502) dan *Jualan Alat Ganti dan Aksesori Kenderaan Bermotor* (Kumpulan 504);
 - *Pembaikan Barangan Persendirian dan Isi Rumah* (Kumpulan 526);
 - *Pembaikan dan penyelenggaraan komputer dan kelengkapan pejabat* (Kelas 7250).
- (f) Perdagangan jual runcit barangan yang dikeluarkan dari unit yang sama tidak seharusnya dikelaskan sebagai aktiviti yang berasingan. Unit berkenaan harus dikelaskan dalam industri pembuatan. Walau bagaimanapun, sekiranya, produk yang lain juga dijual sebagai tambahan kepada barangan yang dikeluarkan sendiri, klasifikasi harus dibuat mengikut aktiviti utama.

5.3 Kaedah yang unggul untuk klasifikasi enterpris ialah dengan cara menentukan pertubuhan-pertubuhan yang dimiliki oleh enterpris dan kemudiannya dengan menggunakan jumlah nilai tambah bagi setiap pertubuhan sebagai 'pemberat' untuk menentukan industri yang berpengaruh bagi pertubuhan yang dimiliki. Secara praktis, tidak mustahil untuk menggunakan kaedah unggul dalam pengumpulan statistik. Dalam keadaan sedemikian, sesebuah enterpris harus diberikan kod MSIC dari pertubuhan yang terbesar yang dimiliki dari segi pengukuran pekerja umpamanya, jumlah pekerja.

- 5.4 Oleh kerana aktiviti enterpris meliputi banyak jenis Kumpulan, Kelas atau Item, adalah sesuai bagi statistik tertentu mengelaskan enterpris di peringkat Bahagian sahaja.

6. PERUBAHAN UTAMA KEPADA MSIC 2000

- 6.1 Pada amnya, rangka kerja MSIC 2000 dan MIC 1972 banyak persamaannya. Walau bagaimanapun, dengan perkembangan industri tertentu, bidang-bidang tertentu dalam MSIC telah diberi penekanan yang besar untuk menggambarkan perubahan demikian. Antara beberapa perubahan yang nyata ialah dalam sektor pembuatan, perdagangan dan pelancongan. Sebagai contoh, sektor pembuatan telah diperluaskan bagi menyediakan Bahagian yang berasingan untuk pembuatan kenderaan bermotor, alat ganti dan aksesori kenderaan, pembuatan kelengkapan pejabat dan peralatan komputer, pembuatan peralatan radio, televisyen dan komunikasi. Begitu juga bagi perdagangan, jualan, penyelenggaraan dan pembaikan kenderaan bermotor diberikan penekanan sewajarnya bersama dengan perluasan lanjut sektor perdagangan jual borong dan jual runcit. Dua sektor lagi yang telah diberi penekanan yang besar ialah industri komputer dan aktiviti yang berkaitan dan penyediaan perkhidmatan berkaitan dengan industri pelancongan.
- 6.2 Beberapa perubahan utama yang diperkenalkan dalam MSIC 2000 disenaraikan di bawah:
- **Pertanian:** Satu kategori baru iaitu *Pertanian campuran* (Item 01301) telah diperkenalkan bagi memenuhi kehendak unit-unit yang terlibat dalam aktiviti campuran iaitu bercucuk tanam dan penternakan binatang peliharaan.
 - **Pembuatan:** Keseluruhannya, sektor pembuatan telah diperluaskan dan disusun semula untuk menyediakan Bahagian, Kumpulan atau Item yang berasingan yang ditumpukan kepada perkembangan ekonomi yang baru. Sebagai tambahan, satu Bahagian yang baru iaitu *Kitar Semula* (Bahagian 37) telah diwujudkan untuk memasukkan transformasi sampah sarap dan skrap yang tidak berguna menjadi sampah sarap dan skrap yang boleh diguna semula melalui proses perindustrian.
 - **Pembinaan:** Satu pecahan mengikut kategori aktiviti yang luas yang dijalankan oleh kontraktor am atau pertukangan khas yang terlibat dalam kerja kejuruteraan awam bagi pembinaan bangunan telah diperkenalkan. Juga ialah *Penyediaan tapak* (Kelas 4510) dan *Penyewaan peralatan pembinaan dan perobohan dengan operator* (Kelas 4550) juga telah dimasukkan dalam pembinaan.

- **Perdagangan:** Tiga Bahagian yang berasingan, iaitu *Jualan, Penyelenggaraan dan Pembaikan Kenderaan Bermotor dan Motorsikal* (Bahagian 50), *Perdagangan Jual Borong dan Perdagangan Berkomisen, Kecuali Kenderaan Bermotor dan Motorsikal* (Bahagian 51) dan *Perdagangan Jual Runcit Kecuali Kenderaan Bermotor Dan Motorsikal, Pembaikan Barangan Persendirian dan Isi Rumah* (Bahagian 52) telah diperkenalkan.
- **Pengangkutan:** Satu Bahagian berasingan *Aktiviti Pengangkutan Sokongan dan Tambahan; Aktiviti Agensi Pelancongan* (Bahagian 63) telah diwujudkan di mana semua aktiviti pengangkutan sokongan dan tambahan telah dikumpulkan tanpa mengambilkira kod pengangkutan yang diberikan.
- **Kewangan dan pentadbiran awam:** Kategori ini telah diperkembangkan lagi. Sebagai contoh, kewangan telah diperkembangkan bagi menggambarkan perkembangan terkini dalam sektor perbankan dan insuran seperti perantaraan monetari, insuran dan dana pencen serta aktiviti tambahan kepada kewangan.
- **Aktiviti hartanah, sewaan dan perniagaan:** Dua Bahagian baru iaitu, *Penyewaan Mesin dan Kelengkapan Termasuk Komputer* (Bahagian 71) dan *Komputer dan Aktiviti Berkaitan* (Bahagian 72) seperti perkhidmatan perundingan dan bekalan perkakasan dan sofwer dan aktiviti prosesan dan pangkalan data telah diperkenalkan.
- **Aktiviti penyelidikan dan pembangunan (R&D):** Kategori ini, sebelumnya dikelaskan dalam Bahagian Perkhidmatan Sosial dan Komuniti yang berkaitan, telah dipindahkan di kalangan *Aktiviti Perniagaan Lain* (Bahagian 73) dan dikategorikan ke dalam *Penyelidikan dan Pembangunan Sains Semulajadi dan Kejuruteraan* (Kumpulan 731) dan *Penyelidikan dan Pembangunan Sains Sosial dan Kemanusiaan* (Kumpulan 732).

6.3 Perubahan dalam MSIC 2000 telah mengakibatkan perbezaan dalam perbandingan dengan MIC 1972. Oleh itu, untuk memudahkan perbandingan, kod MIC 1972 disediakan bersebelahan kod MSIC 2000 dalam klasifikasi ini.

7. PENGELOLAAN MSIC 2000

- 7.1 Klasifikasi Standard Perindustrian Malaysia 2000, telah dibahagikan kepada tiga bahagian utama.
- 7.2 Bahagian pertama mengandungi senarai Bahagian dan Kumpulan pada peringkat 2 dan 3 digit. Bahagian kedua, yang merupakan bahagian utama penerbitan ini memberikan klasifikasi terperinci bagi MSIC di peringkat 5 digit. Ia disusun mengikut kategori penjadualannya yang mengandungi Bahagian berkaitan seperti

yang digariskan dalam Seksyen 3.7. Pada muka depan bagi setiap kategori penjadualan keterangan ringkas tentang Bahagian-Bahagian juga diberikan.

- 7.3 Bahagian terakhir dalam penerbitan ini ialah jadual perbandingan yang bertujuan untuk memudahkan pengguna yang telah biasa dengan klasifikasi MIC 1972 membuat rujukan yang cepat menggunakan kod MSIC 2000.

8. NOTASI

- p sebahagian
.. tidak berkenaan.

THE MALAYSIA STANDARD INDUSTRIAL CLASSIFICATION 2000

1. INTRODUCTION

- 1.1 The Malaysia Standard Industrial Classification (MSIC) is a classification of all economic activities in Malaysia. The MSIC was first published in 1963. It was subsequently revised in 1967 and 1972 to reflect changes in the economy. All revisions were based on the latest versions of the International Standard Industrial Classification of All Economic Activities (ISIC).
- 1.2 Since the publication of the Malaysia Industrial Classification (MIC) 1972, new activities, technological advancement and diversification of industries have been introduced in Malaysia. This has resulted in considerable changes to the structure of the economy. Hence, it is appropriate to revise the MSIC to reflect the current economic development in the country. This publication, the **Malaysia Standard Industrial Classification 2000** is therefore an update from the MIC 1972. The MSIC 2000 conforms closely to the ISIC, Revision 3, published by the United Nations.

2. PURPOSE OF THE MSIC

- 2.1 The main purpose of the MSIC is to provide a standard framework for classifying establishments and other statistical units¹ in the given industry in all official statistics. It is used in defining the scope of data collection and compilation in censuses and surveys to prevent gaps or duplication from occurring between the various industries. It also serves as a standard reference to users of official statistics on the type of economic activities included under the various categories of industries.

3. STRUCTURE AND CODING SYSTEM OF THE MSIC

- 3.1 In principle, the MSIC 2000 provides for four hierarchical levels of activities. Each level is constructed and defined in terms of the categories of the next lower level, that is, each Division comprises Groups, which in turn consists of Classes where each subsequent class is made up of several Items.
- 3.2 The first three levels, namely Division, Group and Class conform closely to the ISIC so that data compiled for these levels are internationally comparable. In the construction of the fourth (lowest) level, the underlying principle adopted is that the Items should reflect, as realistically as possible, the way in which activities are actually organised within establishments. This is also to ensure that the items represent realistic and recognisable segments of the Malaysian economy and that data classified according to

¹ The term, 'statistical units' relates to establishments, enterprises and other types of units about which statistics are collected and recorded in statistical systems. See Section 4 for further explanation.

the MSIC are as relevant as possible for analytical purposes. Thus, items are created when they are economically significant and are homogenous in terms of industrial activities within the Malaysian economy (see Sections 4 and 5 for method of classification).

- 3.3 A numerical coding system is used to identify the four levels of the MSIC. By this system, the **Division** separates all economic activities into sixty broad categories, each of which is represented by a two-digit code ranging from '01' to '99'.
- 3.4 Within each hierarchical level of the Division, a maximum of nine smaller categories are created using the code of the higher level and appending a number starting from '1'. However, if there is only one sub-category in that level, the appended code is identified by a '0'.
- 3.5 In other words, each Division is subdivided into a maximum of nine **Groups**, which are identified by a three-digit code made up of the Division code and an appended number. Each Group is in turn subdivided into a maximum of nine smaller **Classes**, which are represented by a four-digit code, using the Group code and appended number. Subsequently, each Class is further subdivided into a maximum of nine **Items** that are identified by a five-digit code. The codes are created using the same system, that is, the Class code and an appended number.
- 3.6 As an example, the formation of the five-digit code for items in the Division 'Agriculture, Hunting and Related Activities' is illustrated below:

Level	Title and description	Codes
Division	AGRICULTURE, HUNTING AND RELATED ACTIVITIES	01
Group	Growing of crops, market gardening and horticulture	011
Class	Growing of cereal, grains and other crops, n.e.c.	0111
Item	Growing of Paddy	01111
	Growing of Tobacco	01112
	Growing of Sugar cane	01113
	Growing of tapioca	01114
	Rubber Estate	01115
	Rubber Smallholdings	01116
	Oil Palm Estates	01117
	Oil Palm Smallholdings	01118
	Growing of Other crops, n.e.c.	01119

- 3.7 In general, this notation system makes it possible to classify, tabulate, analyse and publish data according to the four levels of the MSIC. In addition, the MSIC provides for seventeen broader **tabulation categories**. These tabulation categories are identified by alphabetical characters as follows:

Tabulation category	Description	Division
A	Agriculture, Hunting and Forestry	01-02
B	Fishing	05
C	Mining and Quarrying	10-14
D	Manufacturing	15-37
E	Electricity, Gas and Water Supply	40-41
F	Construction	45
G	Wholesale and Retail Trade; Repair of Motor Vehicles, Motorcycles and Personal and Household Goods	50-52
H	Hotels and Restaurants	55
I	Transport, Storage and Communications	60-64
J	Financial Intermediation	65-67
K	Real Estate, Renting and Business Activities	70-74
L	Public Administration and Defence; Compulsory Social Security	75
M	Education	80
N	Health and Social Work	85
O	Other Community, Social and Personal Service Activities	90-93
P	Private Households with Employed Persons	95
Q	Extra-territorial Organisations and Bodies	99

3.8 The number of Divisions, Groups, Classes and Items within each tabulation category are summarised below:

Tabulation Category	Divisions	Groups	Classes	Items
A	2	6	8	34
B	1	1	1	4
C	5	8	10	25
D	23	61	127	197
E	2	4	4	4
F	1	5	5	25
G	3	17	41	142
H	1	2	3	13
I	5	10	17	44
J	3	5	12	37
K	5	17	31	63
L	1	3	8	27
M	1	4	5	10
N	1	3	6	21
O	4	9	22	50
P	1	1	1	1
Q	1	1	1	1
17	60	157	302	698

4. CLASSIFICATION OF STATISTICAL UNITS

- 4.1 The term, 'statistical unit', is used widely in statistical work and refers to legal entities from which or about which statistics are collected, compiled, tabulated and published. They include, among others, individual organisations, factories, estates, shops and financial institutions.
- 4.2 Five types of statistical units may be used for data collection and compilation in economic censuses and surveys for different industries. These are establishments, local units, kind-of-activity units, enterprises and enterprise groups. The concepts of these five types are explained in the following sections:

4.2.1 Establishment and local unit

- The United Nations Statistical Office has defined an establishment as:

*'ideally, an economic unit which engages, under a single ownership or control, i.e. under a **single legal entity**, in **one, or predominantly one, kind of economic activity at a single location**'.*

- The '*single location*' requirement in this definition means that data from an establishment-based survey can be compiled on a geographical basis. This is an extremely useful characteristic. The requirement however limits the kind of data that can be collected. For example, some kinds of financial data such as overhead costs, profits, advertising costs, etc. are normally available only on a company or enterprise basis, and must, therefore, be excluded from establishment-based surveys.
- There are cases where a single legal entity may engage in one class of activities at two or more nearby sites and may not maintain complete records for each site. Covering all sites in a single establishment in these instances will usually not represent a significant departure from the ideal concept. Thus, the concept of single location could refer to two or more nearby sites.
- The '*one or predominantly one, kind of economic activity*' clause in the definition raises the problem of multi-activity units. For example, there are some cases where the single legal entity may engage in more than one kind of activity at a single location, or at two or more nearby sites. The record keeping practices of the entity may be such that data in respect of the inputs and outputs of the items of activity cannot be separately compiled. In these instances, it will be necessary to utilize the **local unit**, i.e. the entity that carries out more than one economic activity in one location, as the statistical unit. Thus, the local unit embraces a range of related activities, one of which predominates the rest. The activity that predominates is

known as **primary** activity and the rest as **secondary** activities.

- However, if each of the various kinds of activity of a given local unit is substantial, and is carried out in distinct establishments and separate reporting is possible, then efforts are usually made to subdivide the local unit into statistical units that are comparable to the establishments.
- These concepts of establishments and local units are applicable in many situations encountered in enquiries on agriculture, mining, manufacturing and distribution even though they cannot be applied strictly. Indeed, for operational convenience, the statistical units applied to many economic surveys, such as Survey of Manufacturing Industries, refer to a mixture of establishments and local units.

4.2.2 Kind-of-activity unit

Unlike the establishment, the **kind-of-activity unit** has no restriction with respect to the geographical area in which a given kind of activity is carried out by a single legal entity. In the case of certain kinds of economic activities such as construction, transportation and communication, a single legal entity will carry out the same kind of activity over a wide geographical area and will probably not keep records on the inputs and outputs classified according to areas. In these fields of activity, it may be necessary to use the kind-of-activity unit instead of the establishment as the statistical unit.

4.2.3 Enterprise

The concept of **enterprise** differs from that of an establishment. An enterprise is defined as the entire economic activity operated under a single legal entity and it may consist of more than one establishment.

It is an institutional unit² engaged in the production of goods and services for the market. The legal entity may be a corporation, co-operative, association, partnership, individual proprietorship or may take some other form of association. The enterprise is appropriate as the statistical unit for surveys of institutions, such as financial companies. For balance of payments purposes an enterprise consists of the operations of the legal entity resident in one country for example, a corporation or a branch of a non-resident company.

² An institutional unit is an economic entity that is capable in its own right of owning assets, incurring liabilities and engaging in economic activities and in transactions with other entities (cf. System of National Accounts 1993, Chapter IV page 87).

4.2.4 Enterprise group

An **enterprise group** (or family of legal entities or family of corporations³) is the operations of a set of legal entities, which are resident in one country and connected to a parent-subsidiary relationship.

The 'parent' in the relationship may or may not be resident. The enterprise group as a statistical unit is the preferred unit in the Balance of Payments compilation⁴. This is because many international transactions are organised on this basis.

5. METHODS OF CLASSIFYING STATISTICAL UNITS

- 5.1 The **step-by-step method** may be used to classify establishments or other statistical units to the cell in the MSIC. By this method, a statistical unit is initially classified to a cell at the broadest level of the MSIC and subsequently to cells at successive lower levels, e.g. classification to a Division, then to a Group within the Division, and so on until the unit is finally classified to an Item.
- 5.2 When applying this method, however, a number of principles and rules should be observed and these include the following:
- a) At each level, i.e. Division, Group, Class or Item, a unit can be classified to only one cell e.g. Item.
 - b) The cells of the different levels to which a unit is classified must be related by aggregation or disaggregation, e.g. an establishment classified to the Division of *Agriculture, Hunting and Related Activities* (Division 01) may only be classified to a Group within this Division such as *Cultivation of Crops, Market Gardening and Horticulture* (Group 011).
 - c) The class in which the principal activity or range of activities of the unit is included determines the activity classification of each unit. The principal activity of the unit, in general, should be determined from the value added of the goods it sells or ships, or the services it renders to other units or consumers. In situations where such data are not available, data on output, sales or gross receipts, wages and salaries or average number of workers may be considered as alternative measures. However, only one of these measures should be used in order to ensure consistent classification of all units. Otherwise, a mixed activity unit may be classified to one industry in one data collection and to another industry in another collection.

³ Very large families of corporations are described as conglomerates. Conglomerates may include corporations resident in countries, in which case the parent corporation is usually described as a multi-national corporation (Ibid. page 92).

⁴ Balance of Payments Compilation Guide, International Monetary Fund 1995, Chapter XVII page 188.

- d) Instances may arise where considerable proportions of activities of a unit are included in more than one Class. Then that unit should be classified in the Class that covers the goods or services of the principal part of the final output. For example, the activity of a granite quarry with a plant making ready-mix concrete, where the sales of the products at the intermediate stage are not significant, should be classified as *Manufacture of articles of concrete, cement and plaster* (Class 2695).
- e) Units that repair or overhaul capital goods are to be classified in the same Item or Class as the units that produce the goods, except for the following:
- *Repair and Maintenance of Motor Vehicles* (Group 502) and *Sale of Motor Vehicle Parts and Accessories* (Group 504);
 - *Repair of Personal and Household Goods* (Group 526);
 - *Repair and maintenance of computers and office equipment* (Class 7250);
- f) Retail trade of goods produced in the same unit should not be considered as a separate activity. This unit should be classified in the manufacturing industry. If, however, in addition to self-produced goods other products are also sold, classification should be done according to its principal activities.
- 5.3 The ideal method of classification of enterprises is to determine which establishments are owned by the enterprise and then, by using the total value added of each establishment as a 'weight' to determine the predominant industry of the establishment owned. In practice, it may not be possible to use the ideal method in a statistical collection. In such circumstances, an enterprise should be assigned the MSIC code of the largest establishment owned in terms of employment measure viz., number of employees.
- 5.4 Since the activities of an enterprise cover a wide range of Groups, Classes or Items, it may be appropriate for certain statistics to classify an enterprise at the Division level only.

6. MAJOR CHANGES IN THE MSIC 2000

- 6.1 In general, the framework of the MSIC 2000 and the MIC 1972 are broadly similar. However, with the expansion of certain types of industries, specific areas in the MSIC have been given greater emphasis to reflect such changes. Among some of the notable changes are the manufacturing, trade and tourism sectors. For example, the manufacturing sector was expanded to provide separate Divisions for the manufacturing of motor vehicles, parts and accessories for motor vehicles, manufacturing of office and computer machinery, manufacturing of radio, television

and communication equipment and apparatus. Similarly, in trade, the sale, maintenance and repair of motor vehicles and motorcycles have been given due emphasis together with further expansion of the wholesale and retail trade sectors. Another two sectors which were given greater emphasis were the computer and related activities industry and provision of services related to the tourism industry.

6.2 Some of the major changes introduced in the MSIC 2000 are listed below:

- **Agriculture:** A new category, *Mixed farming* (Item 01301) was introduced to cater for units engaged in growing of crops combined with farming of livestock.
- **Manufacturing:** Overall, the manufacturing sector has been further expanded and reorganised to provide for separate Divisions, Groups or Items which focused on new developments in the economy. In addition, a new Division, *Recycling* (Division 37) was created to include the transformation of unusable waste and scrap into usable waste and scrap by means of industrial process.
- **Construction:** A breakdown according to broad categories of activities carried out by general or special trade contractors engaged in construction of buildings of civil engineering works was introduced. Also *Site preparation* (Class 4510) and *Renting of construction or demolition equipment with operator* (Class 4550) were included in construction.
- **Trade:** Three separate Divisions, namely *Sale, Maintenance and Repair of Motor Vehicles and Motorcycles* (Division 50), *Wholesale Trade and Commission Trade, Except Motor Vehicles and Motorcycles* (Division 51) and *Retail Trade, Except Motor Vehicles and Motorcycles, Repair of Personal and Household Goods* (Division 52) were introduced.
- **Transport:** A separate Division, *Supporting and Auxiliary Transport Activities; Activities of Travel Agencies* (Division 63) was created in which all supporting and auxiliary transport activities are grouped regardless of the mode of transport they serve.
- **Finance and public administration:** This category was further developed. For example, finance was expanded to reflect recent developments in the banking and insurance sector such as monetary intermediation, insurance and pension funding as well as activities auxiliary to finance.
- **Real estate, renting and business activities:** Two new Divisions, namely *Renting of Machinery and Equipment Including Computers* (Division 71) and *Computer Related Activities* (Division 72) such as hardware and software consultancy and supply and data processing services and database activities were introduced.

- **Research and development activities (R&D):** This category, previously classified in the Division of Social and Related Community Services, have been transferred among *Other Business Activities* (Division 73) and have been categorised into *Research and Experimental Development on Natural Sciences and Engineering* (Group 731) and *Research and Experimental Development on Social Sciences and Humanities* (Group 732) respectively.

6.3 The changes in the MSIC 2000 have thus resulted in differences in data comparability with the MIC 1972. Therefore, for ease of comparison, the MIC 1972 codes are provided against the MSIC 2000 codes in the classification.

6.4 The changes in the MSIC 2000 have thus resulted in differences in data comparability with the MIC 1972. Therefore, for ease of comparison, the MIC 1972 codes are provided against the MSIC 2000 codes in the classification.

7. ORGANISATION OF THE MSIC 2000

7.1 This publication, the Malaysia Standard Industrial Classification 2000, is divided into three main parts.

7.2 The first part comprises a list of Divisions and Groups at the 2 and 3-digit level. The second part, which is the main portion of the publication, presents the detailed classification of the MSIC at the 5-digit level. It is organised by its tabulation category that contains the relevant divisions as outlined in Section 3.7. At the start of each tabulation category, a short description of the divisions is also given.

7.3 The last part of the publication is the correspondence table aimed at providing users who are already familiar with the classification of the MIC 1972 and require a quick reference to relate them to the MSIC 2000 codes.

8. NOTATIONS USED

- p part of
- .. not applicable

**LIST OF DIVISIONS
AND GROUPS**

TABULATION CATEGORIES, DIVISIONS AND GROUPS

CATEGORY	DIVISION	GROUP	DESCRIPTION
A			AGRICULTURE, HUNTING AND FORESTRY
	01		Agriculture, Hunting and Related Service Activities
		011	Growing of crops, market gardening and horticulture
		012	Livestock farming
		013	Mixed farming: Growing of crops combined with farming of livestock
		014	Agricultural and animal husbandry service activities except veterinary activities
		015	Hunting, trapping and game propagation including related service activities
	02		Forestry, Logging and Related Service Activities
		020	Forestry, logging and related service activities
B			FISHING
	05		Fishing, Operation of fish Hatcheries and Fish Farms; Service Activities Incidental to Fishing
		050	Fishing and service activities incidental to fishing
C			MINING AND QUARRYING
	10		Mining of Coal and Lignite; Extraction of Peat
		101	Mining of coal and lignite; extraction of peat
	11		Extraction of Crude Oil and Natural Gas; Service Activities Incidental to Crude Oil and Natural Gas Extraction Excluding Surveying
		111	Extraction of crude oil and natural gas
		112	Service activities incidental to crude oil and natural gas extraction excluding surveying
	12		Mining of Uranium and Thorium Ores
		120	Mining of uranium and thorium ores
	13		Mining of Metal Ores
		131	Mining of iron ores
		132	Mining of non-ferrous metal ores, except uranium and thorium ores
	14		Other Mining and Quarrying
		141	Mining or Quarrying of stone/rock, sand and clay
		142	Mining and quarrying n.e.c.
D			MANUFACTURING
	15		Manufacture of Food Products and Beverages
		151	Production, processing and preservation of meat, fish, fruits, vegetables, oils and fats
		152	Manufacture of dairy products
		153	Manufacture of grain mill products, starches and starch products, and prepared animal feeds
		154	Manufacture of other food products
		155	Manufacture of beverages

TABULATION CATEGORIES, DIVISIONS AND GROUPS

CATEGORY	DIVISION	GROUP	DESCRIPTION
	16		Manufacture of Tobacco Products
		160	Manufacture of tobacco products
	17		Manufacture of Textiles
		171	Spinning, weaving and finishing of textiles
		172	Manufacture of other textiles
		173	Manufacture of knitted and crocheted fabrics and articles
	18		Manufacture of Wearing Apparel; Dressing and Dyeing of Fur
		181	Manufacture of wearing apparel except fur apparel
		182	Dressing and dyeing of fur, manufacture of articles of fur
	19		Tanning and Dressing of Leather; Manufacture of Luggage, Handbags, Saddlery, Harness and Footwear
		191	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, and harness
		192	Manufacture of footwear
	20		Manufacture of Wood and Products of Wood and Cork, Except Furniture; Manufacture of Articles of Straw and Plaiting Materials
		201	Sawmiling and planing of wood
		202	Manufacture of products of wood, cork, straw and plaiting materials
	21		Manufacture of Paper and Paper Products
		210	Manufacture of paper and paper products
	22		Publishing, Printing and Reproduction of Recorded Media
		221	Publishing
		222	Printing and service activities related to printing
		223	Reproduction of recorded media
	23		Manufacture of Coke, Refined Petroleum Products and Nuclear Fuel
		231	Manufacture of coke oven products
		232	Manufacture of refined petroleum products
		233	Processing of nuclear fuel
	24		Manufacture of Chemicals and Chemical Products
		241	Manufacture of basic chemicals
		242	Manufacture of other chemical products
		243	Manufacture of man-made fibres
	25		Manufacture of Rubber and Plastic Products
		251	Manufacture of rubbers products
		252	Manufacture of plastic products
	26		Manufacture of Other Non-metallic Mineral Products
		261	Manufacture of glass and glass products
		269	Manufacture of non-metallic mineral products n.e.c.

TABULATION CATEGORIES, DIVISIONS AND GROUPS

CATEGORY	DIVISION	GROUP	DESCRIPTION
	27		Manufacture of Basic Metals
		271	Manufacture of basic iron and steel
		272	Manufacture of basic precious and non-ferrous metals
		273	Casting of metals
	28		Manufacture of Fabricated Metal Products, Except Machinery and Equipment
		281	Manufacture of structural metal products, tanks reservoirs and steam Generators
		289	Manufacture of other fabricated metal products; metal working service activities
	29		Manufacture of Machinery and Equipment n.e.c.
		291	Manufacture of general purpose machinery
		292	Manufacture of special purpose machinery
		293	Manufacture of domestic appliances n.e.c.
	30		Manufacture of Office, Accounting and Computing Machinery
		300	Manufacture of office, accounting and computing machinery
	31		Manufacture of Electrical Machinery and Apparatus n.e.c.
		311	Manufacture of electrical motors, generators and transformers
		312	Manufacture of electricity distribution and control apparatus
		313	Manufacture of insulated wire and cable
		314	Manufacture of accumulators, primary cells and primary batteries
		315	Manufacture of electric lamps and lighting equipment
		319	Manufacture of other electrical equipment n.e.c.
	32		Manufacture of Radio, Television and Communication Equipment and Apparatus
		321	Manufacture of electronic valves and tubes and other electronic components
		322	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
		323	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods
	33		Manufacture of Medical, Precision and Optical Instruments, Watches and Clocks
		331	Manufacture of medical appliances and instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments
		332	Manufacture of optical instruments and photographic equipment
		333	Manufacture of watches and clocks
	34		Manufacture of Motor Vehicles, Trailers and Semi-trailers
		341	Manufacture of motor vehicles
		342	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
		343	Manufacture of parts and accessories for motor vehicles and their engines

TABULATION CATEGORIES, DIVISIONS AND GROUPS

CATEGORY	DIVISION	GROUP	DESCRIPTION
	35		Manufacture of Other Transport Equipment
		351	Building and repairing of ships and boats
		352	Manufacture of railway and tramway locomotives and rolling stock
		353	Manufacture of aircraft and spacecraft
		359	Manufacture of transport equipment n.e.c.
	36		Manufacture of Furniture; Manufacturing n.e.c.
		361	Manufacture of furniture
		369	Manufacturing n.e.c.
	37		Recycling
		371	Recycling of metal waste and scrap
		372	Recycling of non-metal waste and scrap
E			ELECTRICITY, GAS AND WATER SUPPLY
	40		Electricity, Gas, Steam and Hot Water Supply
		401	Production, collection and distribution of electricity, gas and steam
		402	Manufacture of gas, distribution of gaseous fuels through mains
		403	Steam and hot water supply
	41		Collection, Purification and Distribution of Water
		410	Collection, purification and distribution of water
F			CONSTRUCTION
	45		Construction
		451	Site Preparation
		452	Building of complete construction or parts there of; civil engineering
		453	Building installation (including repairs)
		454	Building completion (including repairs)
		455	Renting of construction or demolition equipment with operator
G			WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTORCYCLES AND PERSONAL AND HOUSEHOLD GOODS
	50		Sale, Maintenance and Repair of Motor Vehicles and Motorcycles
		501	Sale of motor vehicles
		502	Maintenance and repair of motor vehicles
		503	Sale of motor vehicle parts and accessories
		504	Sale, maintenance and repair of motorcycles and related parts and accessories
		505	Retail sale of automotive fuel
	51		Wholesale Trade and Commission Trade, Except of Motor Vehicles And Motorcycles
		511	Wholesale on a fee or contract basis
		512	Wholesale of agricultural raw materials, live animals, food, beverages and tobacco
		513	Wholesale of household goods
		514	Wholesale of non-agricultural intermediate products, waste and scrap

TABULATION CATEGORIES, DIVISIONS AND GROUPS

CATEGORY	DIVISION	GROUP	DESCRIPTION
		515	Wholesale of machinery, equipment and supplies
		519	Other Wholesale
	52		Retail Trade, Except of Motor Vehicles and Motorcycles; Repair of Personal and Household Goods
		521	Non specialized retail trade in stores
		522	Retail sale of Food, beverages and tobacco in specialized stores
		523	Other retail trade of new goods in specialized stores
		524	Retail sale of second-hand goods in stores
		525	Retail trade not in stores
		526	Repair of personal and household goods
H			HOTEL AND RESTAURANTS
	55		Hotels and Restaurants
		551	Hotels; camping sites and other provision of short-stay accommodation
		552	Restaurants, bars and canteens
I			TRANSPORT, STORAGE AND COMMUNICATIONS
	60		Land Transport; Transport Via Pipelines
		601	Transport via railways
		602	Other land transport
		603	Transport via pipelines
	61		Water Transport
		611	Sea and coastal water transport
		612	Inland water transport
	62		Air Transport
		621	Schedules air transport
		622	Non-Scheduled air transport
	63		Supporting and Auxiliary Transport Activities; Activities of Travel Agencies
		630	Supporting and auxiliary transport activities; activities of travel agencies
	64		Post and Telecommunications
		641	Post and courier activities
		642	Telecommunications
J			FINANCIAL INTERMEDIATION
	65		Finance Except Insurance and Pension Funding
		651	Monetary intermediation
		659	Other financial intermediations
	66		Insurance and Pension Funding, Except Compulsory Social Security
		660	Insurance and Pension Funding, Except Compulsory Social Security

TABULATION CATEGORIES, DIVISIONS AND GROUPS

CATEGORY	DIVISION	GROUP	DESCRIPTION
		67	Activities Auxiliary to Finance
		671	Activities auxiliary to finance, except insurance and pension funding
		672	Activities auxiliary to insurance and pension funding
K			REAL ESTATE, RENTING AND BUSINESS ACTIVITIES
		70	Real Estate Activities
		701	Real estate activities with own or leased property
		702	Real estate activities on a fee or contract basis
		71	Renting of Machinery and Equipment Without Operator and of Personal and Household Goods
		711	Rental of transport equipment
		712	Rental of other machinery and equipment
		713	Rental of personal and household goods n.e.c
		72	Computer and Related Activities
		721	Hardware consultancy
		722	Software consultancy and supply
		723	Data processing services
		724	Data base activities
		725	Maintenance and repair of office, accounting and computing machinery
		729	Other computer related activities
		73	Research and Development
		731	Research and experimental development on natural sciences and engineering
		732	Research and experimental development on social sciences and humanities
		74	Other Business Activities
		741	Legal, accounting, book-keeping and auditing activities, tax consultancy; market research and public opinion polling; business and management consultancy
		742	Architectural, engineering and other technical activities
		743	Advertising
		744	Business activities n.e.c.
L			PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY
		75	Public Administration and Defence; Compulsory Social Security
		751	Administration of the State and the economic and social policy of the community
		752	Provision of services to the community as a whole
		753	Compulsory social security activities
M			EDUCATION
		80	Education
		801	Primary education
		802	Secondary education

TABULATION CATEGORIES, DIVISIONS AND GROUPS

CATEGORY	DIVISION	GROUP	DESCRIPTION
		803	Higher education
		809	Adult and other education
N			HEALTH AND SOCIAL WORK
	85		Health and Social Work
		851	Human health activities
		852	Veterinary activities
		853	Social work activities
O			OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES
	90		Sewage and Refuse Disposal, Sanitation and Similar Activities
		900	Sewage and refuse disposal, sanitation and similar activities
	91		Activities of Membership Organisations n.e.c.
		911	Activities of business, employers and professional organisations
		912	Activities of trade unions
		919	Activities of other membership organisations
	92		Recreational, Cultural and Sporting Activities
		921	Motion picture, radio, television and other entertainment activities
		922	News agency activities
		923	Library, archives, museums and other cultural activities
		924	Sporting and other recreational activities
	93		Other Service Activities
		930	Other service activities
P			PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS
	95		Private Household With Employed Persons
		950	Private household with employed persons
Q			EXTRA-TERRITORIAL ORGANISATIONS AND BODIES
	99		Extra-territorial Organisations and Bodies
		990	Extra-territorial Organisations and Bodies

**LIST OF DIVISIONS,
GROUPS, CLASSES
AND ITEMS**

CATEGORY A

AGRICULTURE, HUNTING AND FORESTRY

This includes all units mainly engaged in agriculture, hunting and forestry. The term, 'agriculture' is used here in the broad sense to include the breeding, keeping or cultivation of all kinds of animal or vegetable life except forest trees and marine life. The processing of agricultural products (e.g. smoked rubber sheets, copra and oil palm) in factories on farms and plantations is also included. Agriculture and animal husbandry services such as land clearing, weeding, pests spraying, etc. are also included in this category.

Hunting includes the catching, trapping or taking of all types of animal wildlife on land for commercial purposes and home consumption, not connected with sports.

Forestry includes afforestation, reforestation, harvesting, logging and gathering of forest products.

DIVISION 01 : AGRICULTURE, HUNTING AND RELATED SERVICE ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
011			Growing of Crops, Market Gardening and Horticulture⁽¹⁾	
	0111		Growing of cereal, grains and other crops n.e.c.	
		01111	Growing of paddy	11111
		01112	Growing of tobacco	11112
		01113	Growing of sugar cane	11114
		01114	Growing of tapioca	11113
		01115	Rubber Estate	11121
		01116	Rubber Smallholdings	11122
		01117	Oil Palm Estate	11123
		01118	Oil Palm Smallholdings	11124
		01119	Growing of other crops n.e.c. ⁽²⁾	11119p
	0112		Growing of vegetables and horticulture	
		01121	Growing of vegetables (including mushrooms)	11115
		01129	Growing flower plants for planting or ornamental purposes	11119p

(1) **Includes** mixed cropping (that is, growing of more than one crop) which is classified according to the main activity of the farm or plantation. For example, mixed cropping of rubber (as the main activity) and durian growing is classified in Item 01115 Rubber Estate or Item 01116 Rubber Smallholdings. The processing of agricultural products (e.g. smoked rubber sheets, copra and palm oil) in factories on farms and plantations is included in this group if it is not feasible to report separately this activity from the production of crops (e.g. latex, coconuts and oil palm kernels). However, it **excludes** the following:

- (a) Mixed farming (that is, growing crops combined with livestock farming) which is classified in Item 01300 Mixed farming.
- (b) Gathering of forest products and other wild growing materials such as cork, resins balsams which is classified in Item 02002 Collection of rattan and other jungle produce.

(2) For example, sweet potatoes, yam, maize, groundnuts and cultivated sago.

DIVISION 01 : AGRICULTURE, HUNTING AND RELATED SERVICE ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	0113		Growing of fruits, nuts, beverage and spice crops	
		01131	Growing of cacao (Cocoa)	11129
		01132	Growing of tea	11127
		01133	Growing of coffee	11128
		01134	Growing of pineapple	11132
		01135	Growing of banana	11133
		01136	Growing of pepper	11131
		01137	Growing of coconut (estates and smallholdings)	11125, 11126
		01138	Growing of durian	11134p
		01139	Growing of other fruits ⁽¹⁾	11134p,11139p
012			Livestock Farming	
	0121		Livestock Farming ⁽²⁾	
		01211	Cattle farming	11192
		01212	Poultry farming	11193
		01213	Pig farming	11191
		01219	Other livestock farming ⁽³⁾	11199p

(1) **Includes** single and mixed cropping: rambutan, duku, langsung, guava, oranges as well as other local fruits and other crops e.g. cloves, cashew nuts, areca nuts, sago, etc.

(2) Refers to raising of cattle, poultry, pigs and other animals for meat (egg milk, honey, etc.) and for breeding purposes. It **excludes** the following:

- (a) Production of hides and skins originating from hunting and trapping which is classified in Item 01500 Hunting, trapping and game propagation, including related service activities, from slaughter houses in Item 15111 Processing and preserving of Poultry and poultry products, or in Item 15119 Production, processing and preserving of other meat and meat products.
- (b) Operation of fish farms and fish hatcheries which is classified in Item 05003 Aquaculture.

(3) **Includes** raising of sheep, buffaloes, goats and rabbits.

DIVISION 01 : AGRICULTURE, HUNTING AND RELATED SERVICE ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
013			Mixed Farming : Growing of Crops Combined with Farming of Livestock⁽¹⁾	
	0130		Mixed farming	
		01300	Mixed farming	11119p, 1139p, 11199p
014			Agricultural and Animal Husbandry Service Activities, except Veterinary Activities	
	0140		Agricultural and animal husbandry service activities except veterinary activities	
		01400	Agricultural and animal husbandry services veterinary activities ⁽²⁾	11200

(1) **Includes** crop growing in combination with farming of livestock such as sheep, goat or meat cattle at mixed activity units with a specialization ratio in either one of less than 66 per cent. It excludes mixed cropping or mixed livestock units which are classified according to their main activity.

(2) **Includes** agricultural and animal husbandry services, land clearing, weeding, pest spraying, seeding, pruning, harvesting, packing on farms; operation of irrigation systems, provision on a fee or contract basis of agricultural equipment along with the services of drivers and attendants, landscaping planning and design. However, it **excludes** the following:

- (a) Provision of feed lot services which is classified in the appropriate items of Group 012 Livestock Farming.
- (b) Service activities to promote commercial hunting and trapping which are classified in Item 01500 Hunting, trapping and game propagation including related service activities.
- (c) Preparation of vegetable fibres for textile use which is classified in Item 17111 Natural fibre spinning; weaving of textiles.
- (d) Marketing activities of commission merchants and co-operative associations which are classified in the appropriate items in Division 51 Wholesale trade and commission trade, except for motor vehicles and motorcycles.
- (e) Activities of agronomists and agricultural economists which are classified in Item 74141 Estate management consultancy services.
- (f) Landscape architecture which is classified in Item 74219 Other architectural and engineering activities and related technical consultancy service n.e.c.
- (g) Veterinary activities which are classified in Item 85200 Veterinary services.

DIVISION 01 : AGRICULTURE, HUNTING AND RELATED SERVICE ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
015			Hunting, Trapping and Game Propagation Including Related Service Activities	
	0150		Hunting, trapping and game propagation including related service activities	
		01500	Hunting, trapping and game propagation including related service activities ⁽¹⁾	11300

(1) For commercial purposes and home consumption, not connected with sports. It **excludes** the following:

- (a) Production of fur skins, reptile or bird skins from ranching operation which is classified in Item 01219 Other livestock farming.
- (b) Whale catching which is classified in Item 05001 Ocean and coastal fishing.
- (c) Production of hides and skins originating from slaughterhouses which is classified in Item 15119 Production, processing and preserving of other meat and meat products.
- (d) Service activities related to hunting practised for sport or recreation are classified in Item 92419 Other sporting services.

DIVISION 02 : FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
020			Forestry, Logging and Related Service Activities	
	0200		Forestry, logging and related service activities ⁽¹⁾	
		02001	Logging (except rubber wood logging) ⁽²⁾	12200p
		02002	Collection of rattan and other jungle produce	12101p
		02003	Charcoal production (when carried out in the forest)	12102
		02004	Wild sago palm collection	12101p
		02005	Bird's nest collection	12101p
		02006	Rubber wood logging	12200p
		02009	Forest services n.e.c. ⁽³⁾	12109

(1) **Excludes** the following:

- (a) Growing of trees for natural rubber latex which is classified in Item 01115 Rubber estates or Item 01116 Rubber Smallholdings.
- (b) Growing and gathering of mushrooms which is classified in Item 01121 Growing of vegetables (including mushrooms).
- (c) Activities producing berries or edible nuts which are classified in Item 01139 Growing of other fruits.
- (d) Production of wood chips, coniferous or non-coniferous, which is classified in Item 20100 Sawmilling and planing of wood.

(2) **Includes** felling timber and producing wood in the rough such as pit props or fuel wood and hauling and transportation of timber within the forest.

(3) **Includes** planting, replanting, transplanting and conservation of forests and timber tracts and operation of tree nurseries.

CATEGORY B

FISHING

Fishing includes the catching, gathering, breeding and cultivation of marine life in ocean, coastal, inland and estuary waters on a commercial basis and for home consumption, but not for sports. Excluded are frog farming, processing of marine life not connected to fishing, net making and mending, fishing boat repairing and service activities related to fishing practised for sports or recreation.

DIVISION 05 : FISHING, OPERATION OF FISH HATCHERIES AND FISH FARMS; SERVICE ACTIVITIES INCIDENTAL TO FISHING

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
050			Fishing and Service Activities Incidental to Fishing	
	0500		Fishing, operations of fish hatcheries and fish farms; service activities incidental to fishing ⁽¹⁾	
		05001	Ocean and coastal fishing ⁽²⁾	13010p
		05002	Inland fishing ⁽³⁾	13021p,13010p
		05003	Aquaculture ⁽⁴⁾	13029p,13021p
		05009	Fishing n.e.c.	13029p,13010p

(1) **Excludes** the following:

- (a) Frog farming which is classified in Item 01219 Other livestock farming.
 - (b) Capturing of sea mammals, except whales (e.g. walruses and seals) which is classified in Item 01500 Hunting, trapping and game propagation including related service activities.
 - (c) Processing of fish, crustaceans and molluscs not connected to fishing, i.e. on vessels or in factories ashore, which is classified in Item 15120 Processing and preserving fish and fish products.
 - (d) Net making and net mending which are classified in Item 17230 Manufacture of cordage, rope, twine and netting.
 - (e) Fishing boat repairing which is classified in Item 35110 Building and repairing of ships.
 - (f) Service activities related to fishing practised for sport or recreation which are classified in Item 92499 Other recreational activities n.e.c.
- (2) Refers to commercial fishing for fish, crustacea, molluscs, clams, crabs, oysters, turtles, shellfish, etc. and gathering of uncultivated sea weeds in ocean, coastal, offshore and estuary waters, and fishing for home consumption but not as sports.
- (3) Refers to commercial catching for fish and gathering of uncultivated plants in inland waters (e.g. lakes and rivers) and fishing for home consumption and not as sports.
- (4) Refers to fish farming, shellfish cultivation, oyster farming, etc. in sea, lakes or rivers and fishing for home consumption and not as sports.

CATEGORY C

MINING AND QUARRYING

The scope of Mining and Quarrying include all units mainly engaged in mining, in exploration for minerals, and in the provision of a wide variety of services to mining and mineral exploration, as well as mining units under development.

The term, 'mining and quarrying' is used in the broad sense to include the extraction, dressing and beneficiating of minerals occurring naturally as solids such as coal and ores, liquids such as crude oil, or gases such as natural gas. Extraction of minerals is undertaken by such processes as underground or open casting (open pit) mining, dredging, quarrying, the operation of wells or evaporation pans, or by recovery from ore dumps or tailings. All supplementary activities aimed at preparing the crude materials for marketing, done generally near or at the mine site such as crushing, screening, washing, clearing, grading, milling, flotation, melting, pelleting, topping are also included.

DIVISION 10 : MINING OF COAL AND LIGNITE; EXTRACTION OF PEAT

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
101			Mining of Coal and Lignite; Extraction of Peat	
	1010		Mining of coal and lignite; extraction of peat	
		10100	Mining of coal and lignite; extraction of peat ⁽¹⁾	21000

- (1) **Includes** mines primarily engaged in producing anthracite, bituminous coal, brown coal and lignite; coal crushing, pulverizing, cleaning, screening, and sizing plants, whether or not operated in conjunction with the mines served. Also included is the agglomeration of coal and lignite into briquettes and other packaged fuels at mining sites.

DIVISION 11 : EXTRACTION OF CRUDE OIL AND NATURAL GAS; SERVICE ACTIVITIES INCIDENTAL TO CRUDE OIL AND NATURAL GAS EXTRACTION EXCLUDING SURVEYING

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
111			Extraction of Crude Oil and Natural Gas	
	1110		Extraction of crude oil and natural gas	
		11100	Extraction of crude oil and natural gas ⁽¹⁾	22000
112			Service Activities Incidental to Crude Oil and Natural Gas Extraction Excluding Surveying	
	1120		Service activities incidental to crude oil and natural gas extraction excluding surveying	
		11200	Service activities incidental to crude oil and natural gas extraction excluding surveying ⁽²⁾	50013p

(1) **Excludes** the following:

- (a) Crude oil and natural gas extraction service activities when done on a fee or contract basis which are classified in Item 11200 Service activities incidental to crude oil and natural gas extraction excluding surveying.
- (b) Production of refined petroleum products or the recovery of liquefied petroleum gases in the refining of petroleum which are classified in Item 23200 Manufacture of refined petroleum products.
- (c) Manufacture of industrial gases is classified in Item 24111 Manufacture of industrial gases, whether compressed, liquefied or in solid state.
- (d) The liquefaction and processing of natural gas for purpose of transport not at the mine site (e.g. Malaysia LNG Sdn. Bhd; Gas Processing Plant) which are included in Item 23200 Manufacture of refined petroleum products.
- (e) Operation of pipelines for the transport of crude oil or natural gas is classified in Item 60300 Transport via pipelines.
- (f) Oil and gas well exploration which are classified in Item 74219 Other architectural and engineering activities and related technical consultancy service n.e.c.

(2) **Includes** crude oil and natural gas field service activities including activities provided on a fee or on a contract basis including directional drilling and re-drilling; "spudding in"; derrick building, repairing and dismantling; cementing oil and gas well casings; pumping wells; plugging and abandoning wells; and other service activities. However, it **excludes** the following:

- (a) Service activities performed by operators of oil and gas fields which are classified in Item 11100 Extraction of crude oil and natural gas.
- (b) Oil and gas field exploration and geophysical, geological and seismic surveying which are classified in Item 74219 Other architectural and engineering activities and other related technical consultancy services n.e.c.

DIVISION 12 : MINING OF URANIUM AND THORIUM ORES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
120			Mining of Uranium and Thorium Ores	
	1200		Mining of uranium and thorium ores	
		12000	Mining of uranium and thorium ores ⁽¹⁾	23029p

(1) **Includes** mining of ores valued chiefly for uranium or thorium .However, it **excludes** the following:

- (a) Mining rare earth metal ores which is classified in Item 13209 Mining of other non-ferrous metal ores, except uranium and thorium ores.
- (b) Extraction of uranium metal from pitchblende or other uranium bearing ores which is classified in Item 23300 Processing of nuclear fuel.

DIVISION 13 : MINING OF METAL ORES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
131			Mining of Iron Ores	
	1310		Mining of iron ores ⁽¹⁾	
		13100	Mining of iron ores	23010
132			Mining of Non-Ferrous Metal Ores, Except Uranium and Thorium Ores	
	1320		Mining of non-ferrous metal ores, except uranium and thorium ores ⁽²⁾	
		13201	Mining of tin ores ⁽³⁾	23021,23022, 23023
		13202	Amang retreatment	23024
		13203	Mining of copper	23027
		13204	Mining of gold	23026
		13205	Mining of bauxite	23025
		13206	Mining of ilmenite	23029p
		13209	Mining of other non-ferrous metal ores ⁽⁴⁾	23029p

(1) **Excludes** pyrites and pyrrhotites mining which are classified in Item 14219 Mining of other chemical and fertilizer mineral.

(2) **Excludes** production of alumina, mattes of nickel or of copper which are classified in Item 27209 Manufacture of other basic precious and non-ferrous metals.

(3) **Includes** gravel pumping, hydraulicizing, open casting (open pit) and underground mining, dredging and dulang washing.

(4) **Includes** mining of the following non-ferrous metal ore, antimony ore, titanium ore, zinc ore, lead ore, nickel ore, manganese ore, wolframite ore (tungsten), molybdenum ore, rutile, zircon, chromium ore: Niobium/tantalum minerals (struverite, columbite etc.); Rare earths (monazite, xenotime, bastnasite, etc.); vanadium ore; cobalt ore; mercury ore; precious metal other than gold (e.g. silver, platinum, etc.).

DIVISION 14 : OTHER MINING AND QUARRYING

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
141			Mining or Quarrying of Stone/ Rock, Sand and Clay	
	1410		Mining or Quarrying of stone/rock, sand and clay ⁽¹⁾	
		14101	Quarrying of granite ⁽¹⁾	29012
		14102	Quarrying of limestone ⁽¹⁾⁽²⁾	29011
		14103	Mining of sand and gravel ⁽³⁾	29013p
		14104	Mining of kaolin (China clay)	29013p
		14105	Mining of ball clay / plastic clay	29013p
		14106	Mining of other clay ⁽⁴⁾	29013p
		14107	Mining of barytes	29013p
		14108	Mining of silica sand	29013p
		14109	Quarrying of other rocks n.e.c. ⁽¹⁾⁽⁵⁾	29013p

(1) **Excludes** stone finishing which is classified in Item 26960 Cutting, shaping and finishing of stone, Processing of clays (e.g. expanded clays) is classified in Item 26990 Manufacture of other non-metallic mineral products n.e.c.

(2) **Includes** quarrying of dolomite and marble.

(3) **Includes** extraction of mining sand, river sand, alluvium sand and off-shore sand (marine sand).

(4) **Includes** mining of bentonite, montmorillonite, fireclay, Fuller's earth, refractory clay, marine clay and common clay.

(5) **Includes** mining or quarrying of sandstone, quartzite, slate, alunite, argillite, shale (mudstone); serpentinite, syenite, rhyolite, andesite, tuff, basalt, diorite, granodiorite, pottery stone and mansonry stone. However, it **excludes** the following:

- (a) Mining of materials valued chiefly for chemical content which is classified in Item 14219 Mining of other chemical and fertilizer mineral.
- (b) Salt mining which is classified in Item 14220 Extraction of salt.
- (c) Other non-metallic mineral mining which is classified in Item 14290 Other mining and quarrying n.e.c.
- (d) Mining of natural asphalt or bitumen which is also classified in Item 14290 Other mining and quarrying n.e.c.

DIVISION 14 : OTHER MINING AND QUARRYING

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
142			Mining and Quarrying n.e.c.	
	1421		Mining of chemical and fertilizer minerals	
		14211	Extraction of guano and phosphate rock	29021
		14219	Mining of other chemical and fertilizer mineral ⁽¹⁾	29029
	1422		Extraction of salt	
		14220	Extraction of salt ⁽²⁾	29030
	1429		Other mining and quarrying n.e.c.	
		14290	Other mining and quarrying n.e.c. ⁽³⁾	29090

(1) **Includes** mining of minerals valued chiefly for nitrogen, potassium, phosphorus, sulphur, arsenic, pyrites, pyrrhotites, anhydrites, natural borates and magnesium sulphates, mineral pigments and fluorspar. However, it **excludes** the following:

- (a) Salt mining which is classified in Item 14220 Extraction of salt.
- (b) Manufacture of synthetic fertilizers and nitrogen compounds which is classified in Item 24120 Manufacture of fertilizers and nitrogen compounds.

(2) It **excludes** the following:

- (a) Processing of purchased salt which is classified in Item 24290 Manufacture of other chemical products n.e.c.
- (b) The refining of salt for edible purposes in establishments not engaged in extraction or mining of salt which is classified in Item 15499 Manufacture of other food products n.e.c.
- (c) Potable water production by solar evaporation of sea water, lake brine or other natural brines is classified in Item 41000 Collection, purification and distribution of water.

(3) **Includes** the mining and quarrying of such materials as natural asphalt or bitumen, oil shale, natural graphite, talc (steatite, soapstone), gypsum, asbestos, mica, quartz, abrasive materials, gem stones, siliceous fossil, vermiculite, diatomite, feldspar; and all other non-metallic minerals n.e.c.

CATEGORY D

MANUFACTURING

Manufacturing is defined as the physical or chemical transformation of materials or components into new products, whether the work is performed by power-driven machines or by hand, whether it is done in a factory or in the workers' home, and whether the products are sold at wholesale or retail.

DIVISION 15 : MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
151			Production, Processing and Preservation of Meat, Fish, Fruit, Vegetables, Oils and Fats	
	1511		Production, processing and preserving of meat and meat products	
		15111	Processing and preserving of poultry and poultry products ⁽¹⁾	31110p
		15119	Production, processing and preserving of other meat products ⁽²⁾	31110p
	1512		Processing and preserving of fish and fish products	
		15120	Processing and preserving of fish and fish products ⁽³⁾	31140
	1513		Processing and preserving of fruit and vegetables	
		15131	Pineapple canning ⁽⁴⁾	31131
		15139	Canning and preserving of other fruits and vegetables ⁽⁵⁾	31139

- (1) **Includes** slaughtering, dressing, freezing or packing meat, and preserving and canning meat. It **excludes** production of soup and essence of chicken which is classified in Item 15499 Manufacture of other food products n.e.c.
- (2) **Includes** slaughtering animals other than poultry (e.g. goats, cows, rabbits, pigs and deer) for meat, boning, freezing, packing, or canning meat, rendering and refining lard or other. Edible animal fats, manufacturing sausages, bacon or ham. It excludes production of soup and essence of these animals which is classified in Item 15499 Manufacture of other food products n.e.c.
- (3) **Includes** processing and preserving fish, prawns, shrimps, oysters, clams, crabs or other seafood by salting, drying, dehydrating, pickling, canning and quick-freezing as well as production of fish paste, fish balls and fishmeal for human consumption or animal feed. It also includes establishments mainly engaged in operating vessels which process but do not catch fish or other seafood. It **excludes** the following:
- (a) Production of oils and fats from seafood which is classified in Item 15149 Manufacture of other vegetable and animal oils and fats.
 - (b) Manufacture of soups containing fish or other seafood and fish extracts which is classified in Item 15499 Manufacture of other food products n.e.c.
 - (c) Icing, salting, filleting fish caught aboard fishing vessels which is classified in Items 05001 Ocean and coastal fishing, 05002 Inland fishing or 05009 Fishing n.e.c, whichever is appropriate.
- (4) **Includes** canning of pineapple juice and jam.
- (5) **Includes** packing and manufacture of canned, bottled, preserved, dried, sweetened or salted fruits (except pineapple), jams and jellies, pickles and sauces, canned soups of vegetables and raw frozen potato chips. It excludes manufacture of flour or meal of soya beans, green peas and other leguminous vegetables which are classified in Items 15312 Flour milling or Item 15319 Manufacture of other flour/grain mill products, whichever is appropriate.

DIVISION 15 : MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	1514		Manufacture of vegetable and animal oils and fats	
		15141	Manufacture of coconut oil ⁽¹⁾	31151
		15142	Manufacture of crude palm oil	31152p
		15143	Manufacture of refined palm oil	31152p
		15144	Manufacture of palm kernel oil	31153
		15149	Manufacture of other vegetable and animal oils and fats ⁽²⁾	31159
152			Manufacture of Dairy Products	
	1520		Manufacture of dairy products	
		15201	Manufacture of ice cream	31121
		15202	Manufacture of condensed, powdered and evaporated milk ⁽³⁾	31129p
		15209	Manufacture of other dairy products ⁽⁴⁾	31129p

(1) **Includes** manufacture of crude and refined coconut oil, coconut cakes and copra

(2) **Includes** manufacture of crude vegetable oil, groundnut oil, extraction of fish and other marine animal oils, production of margarine or other table or cooking fats. It **excludes** the following:

- (a) Manufacture of lard or other edible animal fats which is classified in Item 15111 Processing and preserving of poultry and poultry products or 15119 Production, processing and preserving of other meat and meat products.
- (b) Production of corn oil is also classified in Item 15329 Manufacture of other starch products.

(3) **Excludes** production of raw milk which is classified in Item 01211 Cattle farming.

(4) **Includes** manufacture of butter, cheese, yoghurt, ghee, baby and infant food with milk base, milk-based beverages.

DIVISION 15 : MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
153			Manufacture of Grain Mill Products, Starches and Starch Products, and Prepared Animal Feeds	
	1531		Manufacture of grain mill products	
		15311	Rice milling	31161, 31162
		15312	Flour milling ⁽¹⁾	31163
		15319	Manufacture of other flour/grain mill products ⁽²⁾	31169
	1532		Manufacture of starches and starch products	
		15321	Manufacture of starch ⁽³⁾	31216
		15322	Manufacture of glucose and glucose syrup, maltose ⁽⁴⁾	31219p
		15323	Manufacture of sago and tapioca flour/products	31164
		15329	Manufacture of other starch products ⁽⁵⁾	31159p,31219p

(1) **Includes** milling to produce rice flour, soya bean flour, wheat flour, gram flour and the like. It **excludes** sago and tapioca which is classified in Item 15323 Manufacture of sago and tapioca flour/products and wet corn milling flour which is classified in Item 15329 Manufacture of other starch products.

(2) **Includes** breakfast foods such as wheat and corn flakes, rolled oats, blended flour and dough for bread, cake, biscuits, pancakes, etc.

(3) **Includes** manufacture of starches made from maize, rice, other grains, potatoes, manioc or other vegetable materials. **Excludes** manufacture of potato flour and meal which is classified in Item 15139 Canning and preserving of other fruits and vegetables.

(4) **Excludes** processing of sugar cane or producing sucrose sugar in refineries which is classified in Item 15420 Manufacture of sugar and manufacture of artificial honey and caramel which are classified in Item 15499 Manufacture of other food products n.e.c.

(5) **Includes** production of corn oil and wet corn milling.

DIVISION 15 : MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	1533		Manufacture of prepared animal feeds	
		15330	Manufacture of prepared animal feeds (for dogs, cats, birds, fish or other pet animals and farm animals) ⁽¹⁾ .	31220
154			Manufacture of Other Food Products	
	1541		Manufacture of bakery products	
		15411	Manufacture of biscuits and cookies ⁽²⁾	31171p
		15412	Manufacture of bread, cake and other bakery products ⁽³⁾	31172
	1542		Manufacture of sugar	
		15420	Manufacture of sugar ⁽⁴⁾	31180

(1) **Excludes** the following :

- (a) Production of fishmeal for animal feed which is classified in Item 15120 Processing and preserving of fish, and fish products.
- (b) Activities which result in the production of by-products useful as animal feed without special treatment or further processing which are classified to those industries in which the by- products arise, e.g. production of oil seed cake, is classified in the appropriate items in Class 1514 Manufacture of vegetable and animal oils and fats and production of grain milling residues is classified in Item 15319 Manufacture of other flour/grain mill products.

(2) **Includes** manufacture of ice cream cones and wafers. It excludes the following :

- (a) Manufacture of prepared, blended dough which is classified in Item 15319 Manufacture of other flour/grain mill products.
- (b) Establishments mainly engaged in retail selling of cakes or pastries produced on their premises, directly to the general public which are classified in Item 52223 Retail sale of biscuits, cakes, bread and other bakery products.

(3) **Includes** manufacture of cakes, chinese cakes, doughnuts and pies.

(4) **Includes** manufacture of gula melaka. It **excludes** manufacturing of glucose and other sugars made from starches which is classified in Item 15322 Manufacture of glucose and glucose syrup, maltose.

DIVISION 15 : MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	1543		Manufacture of cocoa, chocolate and sugar confectionery	
		15431	Manufacture of cocoa products ⁽¹⁾	31190p
		15432	Manufacture of chocolate products and sugar confectionery ⁽²⁾	31190p
	1544		Manufacture of macaroni, noodles, and similar products	
		15440	Manufacture of macaroni, noodles and similar products ⁽³⁾	31214
	1549		Manufacture of other food products n.e.c.	
		15491	Manufacture of ice (excluding dry ice)	31211
		15492	Manufacture of coffee ⁽⁴⁾	31212
		15493	Manufacture of tea	31213
		15494	Manufacture of spices and curry powder	31215
		15495	Manufacture of nut and nut products	31190p
		15496	Manufacture of sauces including flavouring extracts such as monosodium glutamate	31219p
		15497	Manufacture of snack : cracker/chips (e.g. prawn/fish crackers(keropok), potato/banana/ tapioca chips)	31219p, 31171p
		15499	Manufacture of other food products, n.e.c. ⁽⁵⁾	31219p

(1) **Includes** manufacture of cocoa paste, powder or blocks and butter.

(2) **Includes** manufacture of chocolate, all types of sugar confectionery such as boiled sweets, toffee, marshmallow, fudge, pastilles and fondants, sugar covered nuts, chewing gum and preparation of melon seeds.

(3) **Includes** instant mee and meehoon, vermicelli, kuay-teow, and cendol.

(4) **Includes** manufacture of coffee powder, roasting and grinding of coffee beans.

(5) **Includes** manufacture of artificial honey and caramel, soups, vinegar, yeast, baking powder, salted eggs, dessicated coconut, coconut shredding, extracts of meat, fish and other seafood and infant foods.

DIVISION 15 : MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
155			Manufacture Of Beverages	
	1551		Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials	
		15510	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials ⁽¹⁾⁽³⁾	31310
	1552		Manufacture of wines	
		15520	Manufacture of wines ⁽²⁾⁽³⁾	31320
	1553		Manufacture of malt liquors and malt	
		15530	Manufacture of malt liquors and malt ⁽⁴⁾	31330

(1) **Includes** manufacture of distilled potable, alcoholic beverages such as whisky, brandy, rum, gin, cocktails, cordials, liquor or other alcoholic beverages containing distilled ethyl alcohol.

(2) **Includes** manufacture of sparkling and flavoured wines, fortified wine e.g. sherry and marsala, and other fermented but not distilled alcoholic beverages e.g. perry, cider, mead or sake, rice wine and toddy.

(3) **Excludes** the following:

- (a) Manufacture and brewing malt liquors which are classified in Item 15530 Manufacture of malt liquors and malt.
- (b) Bottling and labelling distilled liquors and wines if performed as part of buying and selling at wholesale are classified in Item 51237 Wholesale of beer, wine and spirits. Merely bottling and labelling distilled liquors and wines if performed on a fee or contract basis are classified in Item 74950 Packaging services on a fee or contract basis.

(4) **Includes** beer, ale, porter, stout and malt. However, it **excludes** the following:

- (a) Manufacture of yeast which is classified in Item 15499 Manufacture of other food products, n.e.c.
- (b) Bottling and labelling distilled liquors and wines if performed as part of buying and selling at wholesale are classified in Item 51237 Wholesale of beer, wine and spirits. Merely bottling and labelling distilled liquors and wines if performed on a fee or contract basis are classified in Item 74950 Packaging services on a fee or contract basis.

DIVISION 15 : MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	1554		Manufacture of soft drinks; production of mineral waters	
		15541	Manufacture of soft drinks ⁽¹⁾⁽³⁾	31340p
		15542	Production of mineral waters ⁽²⁾⁽³⁾	31340p

(1) **Includes** manufacture of drinks flavoured with fruit juices, syrups, or other materials and soya bean milk.

(2) **Includes** production (i.e.bottling at the source) of spa or mineral waters.

(3) **Excludes** the following:

- (a) Bottling and labelling tap water which is classified in Item 51236 Wholesale of soft drinks and mineral waters.
- (b) Manufacture of beverages which are milk based (e.g. Milo and Horlicks) which is included in Item 15209 Manufacture of other dairy products.

DIVISION 16 : MANUFACTURE OF TOBACCO PRODUCTS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
160			Manufacture of Tobacco Products	
	1600		Manufacture of tobacco products	
		16000	Manufacture of tobacco products ⁽¹⁾	31400

(1) **Includes** manufacture of cigarettes, cigars, pipe tobacco, chewing tobacco and snuff. However, it **excludes** growing and preliminary processing of tobacco leaves which are classified in Item 01112 Growing of Tobacco.

DIVISION 17 : MANUFACTURE OF TEXTILES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
171			Spinning, Weaving and Finishing of Textiles	
	1711		Preparation and spinning of textile fibres; weaving of textiles ⁽¹⁾	
		17111	Natural fibre spinning ; weaving of textiles	32111
		17112	Man-made fibre spinning; weaving of textiles	32115
	1712		Finishing of textiles ⁽²⁾	
		17121	Dyeing, bleaching, printing and finishing of yarns and fabrics(excluding batek)	32112
		17122	Batek making	32114
172			Manufacture of Other Textiles	
	1721		Manufacture of made-up textile articles, except apparel	
		17210	Manufacture of made-up textile articles except apparel ⁽³⁾	32120

- (1) **Includes** combing, carbonizing, washing and reeling of natural fibres (e.g. coir,jute,cotton) and man-made fibres and other preparatory operations, spinning of yarn or thread and weaving of fabrics. However, it **excludes** the following:
- (a) Dyeing, bleaching, printing and other finishing of textiles (excluding batek) purchased from other establishments which is classified in Item 17121 Dyeing, bleaching, printing and finishing of yarns and fabrics or Item 17122 Batek making.
 - (b) Manufacture of ribbon, fabric tapes and other narrow fabrics and special fabrics e.g. badges, laces, buckram, canvas, etc. which is classified in Item 17299 Manufacture of other textiles n.e.c.
 - (c) Knitting and crocheting which is classified in Item 17300 Manufacture of knitted and crocheted fabrics and articles.
- (2) **Includes** establishments mainly engaged in bleaching, dyeing, printing, or other finishing of yarns, threads, fabrics or other textiles on a fee or commission basis using client supplied materials or materials which are purchased or transferred in from other units. It **excludes** finishing of textiles produced in same unit which is classified in the appropriate Items in Class 1711 Preparation and spinning of textile fibres; weaving of textiles, Class 1729 Manufacture of other textiles n.e.c.or Class 1730 Manufacture of knitted and crocheted fabrics and articles.
- (3) **Includes** manufacture of made-up textile goods (e.g. household linens such as blankets, bed and stuffed articles like quilts, cushions, pillows and sleeping bags, and other articles like tarpaulins, tents, camping goods, sails, sun blinds, loose covers for cars, flags, banners, dish cloth, life jackets and parachutes) from purchased materials or material supplied from other establishments. However, it **excludes** the manufacture of textile articles for technical use such as conveyor belts, which is classified in Item 17299 Manufacture of other textiles n.e.c.

DIVISION 17 : MANUFACTURE OF TEXTILES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	1722		Manufacture of carpets and rugs	
		17220	Manufacture of carpets and rugs ⁽¹⁾	32140
	1723		Manufacture of cordage, rope, twine and netting	
		17230	Manufacture of cordage, rope, twine and netting ⁽²⁾	32150
	1729		Manufacture of other textiles n.e.c.	
		17291	Handicraft spinning and weaving ⁽³⁾	32113
		17299	Manufacture of other textiles n.e.c. ⁽⁴⁾	32119, 32190p

- (1) **Includes** manufacture of textile floor covering either in the piece or made-to-measure such as carpets, rugs and mats produced by weaving, tufting, braiding, flocking, needle punching etc., from yarns of wool, cotton, man-made fibres, jute, coir and similar fibres. It **excludes** the following:
- Manufacture of mats and matting of plaiting materials which is classified in Item 20299 Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials.
 - Manufacture of floor coverings of cork, rubber or plastic materials, even when textile backed, which is classified by primary materials in Items 20299 Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials, 25199 Manufacture of other rubber product, n.e.c or 25209 Manufacture of other plastic products n.e.c.
 - Manufacture of linoleum and other hard surface floor coverings which is classified in Item 36999 Other manufacturing n.e.c.
- (2) **Includes** manufacture of cordage, rope, twine and cables of textile fibres, whether or not impregnated, coated, covered or sheathed with rubber or plastics. It also includes manufacture of netting of cordage, rope or twine and manufacture of products of rope or netting such as fishing nets, rope or cable fitted with metal rings. However, it **excludes** manufacture of hair nets which is classified in Item 18109 Manufacture of miscellaneous wearing apparel n.e.c.
- (3) **Includes** manufacture of songket cloth and sarong cloth.
- (4) **Includes** all activities related to textile products, not specified elsewhere in Division 17 Manufacture of textiles or 18 Manufacture of wearing apparel; dressing or dyeing of fur or any where else in this classification. A great variety of goods are produced, such as narrow woven fabrics, labels, badges, ornamental trimmings, lace, felt, metallized yarn, and other special fabrics. It **excludes** the following:
- Manufacture of conveyor belts of textile fabric or of textile yarn or cord impregnated, coated, covered or laminated with rubber which is classified in Item 25199 Manufacture of other rubber products, n.e.c. when rubber is the main constituent.
 - Manufacture of plates, sheets or strips of cellular rubber or cellular plastic combined with felt or where the textile is present merely for reinforcing purposes, which is classified in Items 25199 Manufacture of other rubber products, n.e.c or 25203 Manufacture of plastic bags and films.
 - Manufacture of cloth of woven metal wire is classified in Item 28999 Manufacture of other fabricated metal products n.e.c.

DIVISION 17 : MANUFACTURE OF TEXTILES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
173			Manufacture of Knitted and Crocheted Fabrics and Articles	
	1730		Manufacture of knitted and crocheted fabrics and articles	
		17300	Manufacture of knitted and crocheted fabrics and articles ⁽¹⁾	32130

- (1) **Includes** manufacture of knitted or crocheted fabrics by hand or by machines. It also includes knitting or crocheting of wearing apparel such as jerseys, pullovers, panty hose, stockings, outerwear, underwear, night wear, etc. from fabric knitted in the same establishment. However, it **excludes** Manufacture of knitted clothings from fabric not knitted in the same establishment which is classified in Items 18101 Manufacture of clothings and 18109 Manufacture of miscellaneous wearing apparel n.e.c.

**DIVISION 18 : MANUFACTURE OF WEARING APPAREL;
DRESSING AND DYEING OF FUR**

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
181			Manufacture of Wearing Apparel, Except Fur Apparel	
	1810		Manufacture of wearing apparel, except fur apparel ⁽¹⁾	
		18101	Manufacture of clothings ⁽²⁾	32201
		18102	Custom tailoring and dressmaking ⁽³⁾	32202
		18109	Manufacture of miscellaneous wearing apparel n.e.c ⁽⁴⁾	32209
182			Dressing and Dyeing of Fur; Manufacture of Articles of Fur	
	1820		Dressing and dyeing of fur; manufacture of articles of fur manufacture of articles of fur	
		18200	Dressing and dyeing of fur; manufacture of articles of fur ⁽⁵⁾	32320

(1) **Excludes** the following :

- (a) Manufacture of clothing of fabrics knitted in the same unit which is classified in Item 17300 Manufacture of knitted and crocheted fabrics and articles.
- (b) Manufacture of footwear is classified in Item 19200 Manufacture of footwear.
- (c) Manufacture of wearing apparel of rubber or plastics (which is not assembled by stitching but is merely sealed together) which is classified in Item 25193 Manufacture of rubber gloves or 25199 Manufacture of other rubber products, n.e.c or 25209 Manufacture of other plastic products, n.e.c.
- (d) Manufacture of asbestos apparel which is classified in Item 26990 Manufacture of other non-metallic mineral products, n.e.c.
- (e) Manufacture of sports gloves and sports headgear which is classified in Item 36930 Manufacture of sports goods.
- (f) Repair of wearing apparel which is classified in Items 52601 Repair of footwear and other leather goods, 52603 Repair of watches, clocks and jewellery or 52609 Repair of other personal and household goods n.e.c.

(2) **Includes** manufacture of wearing apparel for men, women, children and babies, of outerwear, underwear and night wear of normal, formal, work and sporting clothings. Contract manufacturing of clothings is also included here.

(3) **Includes** production of custom-tailored wearing apparel for men, women, boys and girls.

(4) **Includes** manufacture of hats, songkok, caps, gloves, belts, shawls, ties, handkerchiefs, baby napkins, diapers.

(5) **Includes** production of hides and skins that have been tanned and dressed with the hair on and manufacture of articles of hides with the hair on e.g. skin rugs and mats. It **excludes** the following:

- (a) Production of raw hides and skins as part of the activity of slaughtering which is classified in Items 15111 Processing and preserving of poultry and poultry products and 15119 Production, processing and preserving of other meat and meat products.
- (b) Manufacture of imitation fur skins obtained by weaving or knitting which is classified in Item 17112 Man-made fibre spinning; weaving of textiles and 17300 Manufacture of knitted and crocheted fabrics and articles.

DIVISION 19 : TANNING AND DRESSING OF LEATHER; MANUFACTURE OF LUGGAGE, HANDBAGS, SADDLERY, HARNESS AND FOOTWEAR

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
191			Tanning and Dressing of Leather; Manufacture of Luggage, Handbags, Saddlery and Harness	
	1911		Tanning and dressing of leather	
		19110	Tanning and dressing of leather ⁽¹⁾	32310
	1912		Manufacture of luggage, handbags and the like, saddlery and harness of leather and leather substitutes	
		19120	Manufacture of luggage, handbags and the like, saddlery and harness of leather and leather substitutes ⁽²⁾	32330
192			Manufacture of Footwear	
	1920		Manufacture of footwear	
		19200	Manufacture of footwear ⁽³⁾	32400, 35593, 35600p

(1) It **excludes** the following :

- (a) Production of raw hides and skins as part of the activity of slaughtering which is classified in Item 15119 Production, processing and preserving of other meat and meat products.
- (b) Manufacture of leather apparel, which is classified in Item 18101 Manufacture of clothing's or Item 18109 Manufacture of miscellaneous wearing apparel n.e.c.
- (c) Tanning or dressing of furskins or hides with the hair on which is classified in Item 18200 Dressing and dyeing of fur, manufacture of articles of fur.

(2) **Includes** manufacture of document bags, golf gloves, handbags, wallets, purses, school bags, brief cases, cigarette and key cases and similar products made of leather, plastic, or leather substitutes.

(3) It **excludes** the following :

- (a) Manufacture of footwear of textile material without applied soles which is classified in Item 17300 Manufacture of knitted and crocheted fabrics and articles.
- (b) Manufacture of orthopaedic shoes which is classified in Item 33110 Manufacture of medical and surgical equipment and orthopaedic appliances.

DIVISION 20 : MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
201			Sawmilling and Planing of Wood	
	2010		Sawmilling and planing of wood	
		20100	Sawmilling and planing of wood ⁽¹⁾	33111,33113p, 33119p
202			Manufacture of Products of Wood, Cork, Straw and Plaiting Materials	
	2021		Manufacture of veneer sheets; manufacture of plywood, laminated board, particle board and other panels and boards	
		20211	Manufacture of veneer sheets and plywood	33112p
		20212	Manufacture of laminboard, particle board and other panels and board.	33112p
	2022		Manufacture of builders' carpentry and joinery	
		20220	Manufacture of builders' carpentry and joinery ⁽²⁾	33113p, 33114
	2023		Manufacture of wooden and cane containers	
		20230	Manufacture of wooden and cane containers ⁽³⁾	33120

(1) **Includes** the operation of sawmills and planing mills, chemical treatment of wood, manufacturing of wood wool, wood flour and chip particles when done as a primary activity, parquet and wooden railway sleepers.

(2) **Excludes** the following :

- (a) Manufacture of parquet flooring which is classified in Item 20100 Sawmilling and planing of wood.
- (b) Manufacture of venetian blinds and kitchen cabinets, bookcases, wardrobes and other non-standing furniture is classified in Item 20299 Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials.

(3) **Includes** manufacture of packing cases, crates, drums and similar packings of wood, cable drums of wood, pallets and other load boards of wood. However, it **excludes** the following :

- (a) Manufacture of luggage of wood not covered by any other material which is classified in Item 20299 Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials.
- (b) Manufacture of cases of plaiting materials which is also classified in Item 20299 Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials.

DIVISION 20 : MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	2029		Manufacture of other products of wood; manufacture of articles of cane, cork, straw and plaiting materials	
		20291	Manufacture of charcoal	33119p
		20299	Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials ⁽¹⁾	33190,33120p

(1) **Excludes** the following :

- (a) Manufacture of mats or matting of spun textile materials which is classified in Item 17220 Manufacture of carpets and rugs.
- (b) Manufacture of luggage or cases of wood covered with another material, e.g. plastics sheeting, is classified in Item 19120 Manufacture of luggage, handbags and the like, saddlery and harness of leather and leather substitutes.
- (c) Manufacture of footwear and parts of footwear is classified in Item 19200 Manufacture of footwear.
- (d) Manufacture of lamps and lighting fittings which is classified in Item 31500 Manufacture of electric lamps and lighting equipment.
- (e) Manufacture of clock cases which is classified in Item 33300 Manufacture of watches and clocks.
- (f) Manufacture of furniture which is classified in the appropriate item in Class 3610 Manufacture of furniture.
- (g) Manufacture of imitation jewellery which is classified in Item 36999 Other manufacturing n.e.c.
- (h) Manufacture of walking sticks and wooden umbrella handles which is also classified in Item 36999 Other manufacturing n.e.c.

DIVISION 21 : MANUFACTURE OF PAPER AND PAPER PRODUCTS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
210			Manufacture of Paper and Paper Products	
	2101		Manufacture of pulp, paper and paperboard	
		21010	Manufacture of pulp, paper and paperboard ⁽¹⁾	34110
	2102		Manufacture of corrugated paper and paperboard and containers of paper and paperboard	
		21020	Manufacture of corrugated paper and paperboard and containers of paper and paperboard ⁽²⁾	34120
	2109		Manufacture of other articles of paper and paperboard	
		21091	Manufacture of carbon papers	34190p
		21092	Manufacture of envelopes, letter cards, correspondence cards or plain postcards	34190p
		21093	Manufacture of toilet papers, cleansing tissues, towels, serviettes	34190p
		21094	Manufacture of paper articles found about the house, e.g. trays, dishes, cups, straw	34190p
		21095	Manufacture of sanitary towels and tampons disposable napkins and napkin liners for babies	34190p
		21096	Manufacture of gummed or adhesive paper in strips or rolls and labels, wall paper	34190p
		21097	Manufacture of effigies, funeral paper goods, joss papers	34190p
		21099	Manufacture of other articles of paper and paperboard, n.e.c.(e.g. cigarette papers and Chinese lanterns)	34190p

(1) **Includes** the manufacture of paper (e.g. newsprint, grease-proof paper, stencil paper, brown paper), paperboard e.g. straw board, husk board, etc.) and paper pulp. However, it **excludes** the following:

- (a) Manufacture of corrugated paper and paperboard which is classified in Item 21020 Manufacture of corrugated paper and paperboard and containers of paper and paperboard.
- (b) Manufacture of abrasive paper e.g. sand paper which is classified in Item 26990 Manufacture of other non-metallic mineral products, n.e.c.
- (c) Manufacture of coated or impregnated paper in which the coating or impregnation is the main ingredient which is classified in that class in which manufacture of the coating or impregnant is classified.

(2) **Includes** manufacture of corrugated paper or paperboard; containers of corrugated paper or paperboard; folding or set-up cartons, boxes and cases of non-corrugated paper or paperboard; paper sacks and paper bags and other packaging containers. It **excludes** the manufacture of envelopes, which is classified in Item 21092 Manufacture of envelopes, letter cards, correspondence cards or plain postcards.

DIVISION 22 : PUBLISHING, PRINTING AND REPRODUCTION OF RECORDED MEDIA

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972 (U)
221			Publishing⁽¹⁾	
	2211		Publishing of books, brochures, musical books and other publications	
		22110	Publishing of books, brochures, musical books and other publications ⁽²⁾	34200p
	2212		Publishing of newspapers, journals and periodicals	
		22120	Publishing of newspapers, journals and periodicals ⁽³⁾	34200p
	2213		Publishing of recorded media	
		22130	Publishing of recorded media ⁽⁴⁾	38322p
	2219		Other publishing	
		22190	Other publishing ⁽⁵⁾	34200p

(1) **Includes** publishing whether or not connected with printing. Publishing involves financial, technical, artistic, legal and marketing activities, among others, but not predominantly but excludes printing which is classified in Item 22210 Printing.

(2) **Includes** publishing of textbook, atlases and maps, pamphlets and musical works.

(3) **Includes** publishing of comics.

(4) **Excludes** the following:

- (a) Reproduction of recorded media which is classified in Item 22300 Reproduction of recorded media.
- (b) Publishing of motion pictures and video tapes which is classified in Item 92111 Motion picture and video production.
- (c) Producing customized computer software which is classified in Item 72200 Software consultancy and supply.

(5) **Includes** publishing of photos, engravings and postcards, forms, posters and reproduction of works of art.

DIVISION 22 : PUBLISHING, PRINTING AND REPRODUCTION OF RECORDED MEDIA

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
222			Printing and Service Activities Related to Printing	
	2221		Printing	
		22210	Printing ⁽¹⁾	34200p
	2222		Service activities related to printing	
		22220	Service activities related to printing ⁽²⁾	34200p
223			Reproduction of Recorded Media	
	2230		Reproduction of recorded media	
		22300	Reproduction of recorded media ⁽³⁾	38322p

(1) **Includes** printing of newspapers, magazines, periodicals, journals, books, music pamphlets, maps, atlases, posters, cards and other material for others on a fee or contract basis. Printing includes reproducing material by means of duplicating machines, computer controlled reproduction, embossers, photocopiers or thermocopiers. It **excludes** the following:

- (a) Printing of labels of paper or paperboard which is classified in Item 21096 Manufacture of gummed or adhesive paper in strips or rolls and labels, wall paper
- (b) Publishing of printed matters which is classified in the appropriate items in Group 221 Publishing.
- (c) Producing original material by authors, musicians, engineers, architects and others which is classified in the Item appropriate to their technical or artistic activity.

(2) **Includes** bookbinding, artwork preparation services, and layout services, plate making film services, etc.

(3) **Includes** reproduction of records, audio, video and other computer tapes from master copies, reproduction of floppy, hard or compact disks, reproduction of software and film duplicating. However, it **excludes** the following:

- (a) Reproduction of printed matters which is classified in Item 22210 Printing.
- (b) Production on a fee or contract basis of intermediate products such as master records which is classified in Item 92492 Recording or taping of sound.

DIVISION 23 : MANUFACTURE OF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
231			Manufacture of Coke Oven Products	
	2310		Manufacture of coke oven products	
		23100	Manufacture of coke oven products ⁽¹⁾	35400p
232			Manufacture of Refined Petroleum Products	
	2320		Manufacture of refined petroleum products	
		23200	Manufacture of refined petroleum products ⁽²⁾	35300p,35400p 35111p
233			Processing of Nuclear Fuel	
	2330		Processing of nuclear fuel	
		23300	Processing of nuclear fuel ⁽³⁾	35119p

(1) **Includes** operation of coke ovens for the production of coke or semi-coke, coal tar and pitch. However, it **excludes** the following:

- (a) Distillation of coal tar which is classified in Item 24119 Manufacture of other basic industrial chemicals, except fertilizers and nitrogen compounds.
- (b) Production of manufactured gases which is classified in Item 40200 Manufacture of gas, distribution of gaseous fuels through mains.

(2) **Includes** manufacture of refined petroleum products such as gasoline (motor spirit), illuminating oils, lubricating oils or greases and other products from crude oil or bituminous minerals or their fractionation products such as liquefied petroleum gas (LPG), petrol, aviation turbine fuel, kerosene, dieselene, lubricating oil, wax fuel oil, bitumen. It also **includes** the liquefaction and processing of natural gas for purpose of transport not at the mine sites (e.g Malaysia LNG Sdn. Bhd., Gas Processing Plant) and treating of condensate or natural gas to produce purified natural gas or liquefied hydrocarbon gases. However, it **excludes** operation of oil or gas fields to extract crude oil or natural gas which is classified in Item 11100 Extraction of crude oil and natural gas.

(3) **Includes** the extraction of uranium metal from pitchblende or other uranium bearing ores.

DIVISION 24 : MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
241			Manufacture of Basic Chemicals	
	2411		Manufacture of basic chemicals, except fertilizers and nitrogen compounds	
		24111	Manufacture of industrial gases, whether compressed, liquefied or in solid state	35111p
		24119	Manufacture of other basic industrial chemicals except fertilizers and nitrogen compounds ⁽¹⁾	35119p
	2412		Manufacture of fertilizers and nitrogen compounds	
		24120	Manufacture of fertilizers and nitrogen compounds ⁽²⁾	35120p

(1) **Includes** the manufacture of inorganic acids (e.g. hydrochloric acid, sulphuric acid, phosphoric acid), alkalis (e.g. sodium hydroxide, aluminium hydroxide), basic organic chemicals (e.g. benzene, toluene, xylene, alcohols, ketones and acetic acids); colouring matter of vegetable or animal origin, synthetic organic dyes; inorganic pigments (e.g. titanium oxide), synthetic tanning agents and other basic chemicals n.e.c. However, it **excludes** the following:

- (a) Extraction of methane, ethane, butane or propane at a mine which is classified in Item 11100 Extraction of crude oil and natural gas.
- (b) Ethyl alcohol production which is classified in Item 15510 Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials
- (c) Production in a petroleum refinery of ethane, butane or propane which is classified in Item 23200 Manufacture of refined petroleum products.
- (d) Manufacture of nitrogenous fertilizers and nitrogen compounds which is classified in Item 24120 Manufacture of fertilizers and nitrogen compounds, even though such products may have uses other than as fertilizers.
- (e) Manufacture of plastics in primary forms and of synthetic rubber which is classified in Item 24130 Manufacture of plastics in primary forms and of synthetic rubber.
- (f) Manufacture of crude glycerol which is classified in Item 24240 Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations.
- (g) Manufacture of nitric acid which is classified in Item 24120 Manufacture of fertilizers and nitrogen compounds.

(2) **Includes** the manufacture of nitrogenous, phosphatic or potassic fertilizers, urea, nitric acid, ammonia, commercial ammonium chloride and nitrates of potassium. However, it **excludes** the following:

- (a) Guano mining which is classified in Item 14211 Extraction of guano and phosphate rock.
- (b) Manufacture of pesticides and other agrochemical products which is classified in Item 24210 Manufacture of pesticides and other agrochemical products.

DIVISION 24 : MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	2413		Manufacture of plastics in primary forms and of synthetic rubber	
		24130	Manufacture of plastics in primary forms and of synthetic rubber ⁽¹⁾	35130p
242			Manufacture of Other Chemical Products	
	2421		Manufacture of pesticides and other agrochemical products	
		24210	Manufacture of pesticides and other agrochemical products ⁽²⁾	35120p
	2422		Manufacture of paints, varnishes and similar coatings, printing ink and mastics	
		24221	Manufacture of paints, varnishes and similar coatings and mastics ⁽³⁾	35210
		24222	Manufacture of printing ink	35290p
	2423		Manufacture of pharmaceuticals, medicinal chemicals and botanical products	
		24230	Manufacture of pharmaceuticals, medicinal chemicals and botanical products ⁽⁴⁾	35220,35290p

- (1) **Includes** the manufacture of plastics in primary form, synthetic resins, cellulose and its chemical derivatives, natural polymers and synthetic rubber.
- (2) **Includes** the manufacture of insecticides, rodenticides, fungicides, herbicides, weed/grass killers, plant growth regulators, disinfectants and other agrochemical products n.e.c.
- (3) **Includes** the manufacture of paints, varnishes, enamels, lacquers, prepared pigments, glazes, mastics, caulking compounds, and thinners. However, it **excludes** the following:
- (a) Manufacture of dyes which is classified in Item 24119 Manufacture of other basic industrial chemicals, except fertilizers and nitrogen compounds.
 - (b) Manufacture of pigments such as titanium oxide, compounds of chromium, cadmium or other colour bearing chemical compounds which is also classified in Item 24119 Manufacture of other basic industrial chemicals, except fertilizers and nitrogen compounds.
 - (c) Manufacture of writing and drawing ink which is classified in Item 24290 Manufacture of other chemical products n.e.c.
- (4) **Includes** pharmaceutical preparation for human or veterinary use, surgical dressings, catgut, cements used in dentistry and chemical substances used in the manufacture of pharmaceuticals. However, it **excludes** packaging of pharmaceuticals for own account which is classified in Item 51391 Wholesale of pharmaceutical, orthopaedic and medical goods, perfumery, cosmetics and toiletries or in Item 52310 Retail sale of pharmaceutical, medical and orthopaedic goods, perfumery cosmetic and toilet articles. Packaging on a fee or contract basis is classified in Item 74950 Packaging services on a fee or contract basis.

DIVISION 24 : MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	2424		Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	
		24240	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations ⁽¹⁾	35231, 35239
	2429		Manufacture of other chemical products n.e.c.	
		24290	Manufacture of other chemical products n.e.c. ⁽²⁾	35290p
243			Manufacture of Man-Made Fibres	
	2430		Manufacture of man-made fibres	
		24300	Manufacture of man-made fibres ⁽³⁾	35130p

- (1) **Includes** the manufacture of soap and detergent, crude glycerol, shampoos, hair waving or straightening preparations, shaving and after-shave preparations, perfumes, make-up preparations; preparations for oral or dental hygiene; room deodorants; polishes, creams and wax for footwear, floors, glass or metal.
- (2) **Includes** the manufacture of explosives, dynamites, detonating or safety fuses and fireworks flares; gelatine and gelatine derivatives, glues and adhesives; proteins and their materials used in finishing of textiles, powders used in soldering and welding; activated carbon, lubricating oil additives, antiknock and antifreeze preparations, liquids for hydraulic transmission etc.; photochemical products such as photographic writing and drawing ink; prepared unrecorded media for sound recording; processed salt, etc. However, it **excludes** the following:
- (a) In general manufacture of chemically defined products in bulk which is classified in Item 24119 Manufacture of other basic industrial chemicals, except fertilizers and nitrogen compounds.
 - (b) Manufacture of printing ink which is classified in Item 24222 Manufacture of printing ink.
- (3) **Includes** the manufacture of artificial or synthetic filament tow and staple fibres; manufacture of synthetic or artificial filament yarn. However, it **excludes** the following:
- (a) Manufacture of yarns of man-made staple which is classified in Item 17112 Man-made fibre spinning; weaving of textiles.
 - (b) Manufacture of textured, plied, cabled or otherwise processed yarns from filaments, tow, staple or yarn not made in the same unit which is also classified in the appropriate item of Class 1711 Preparation and spinning of textile fibres; weaving of textiles.

DIVISION 25 : MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
251			Manufacture of Rubber Products	
	2511		Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres ⁽¹⁾	
		25111	Manufacture of rubber tyres and tubes ⁽²⁾	35510p
		25112	Retreading and rebuilding of rubber tyres ⁽³⁾	35510p
	2519		Manufacture of other rubber products	
		25191	Rubber remilling and latex processing ⁽⁴⁾	35591p
		25192	Rubber smokehouses	35592
		25193	Manufacture of rubber gloves	35599p
		25199	Manufacture of other rubber products, n.e.c ⁽⁵⁾	35599p

(1) **Excludes** the following:

- (a) Manufacture of tube repair materials which is classified in Item 25199 Manufacture of other rubber products, n.e.c.
- (b) Repair of punctured tyres which is classified in Item 50201 Maintenance and repair of cars, vans and four-wheel drives or in Item 50202 Maintenance and repair of industrial and commercial vehicles.

(2) **Includes** manufacture of natural or synthetic rubber inner tubes of tyres for vehicles, toys, furniture or for other uses.

(3) **Includes** manufacture of tyre parts such as interchangeable tyre treads, flaps, and strips for retreading tyres, tyre rebuilding and replacing of used pneumatic tyres.

(4) **Includes** processing on the estates if separate reporting for production and processing is not feasible.

(5) **Includes** manufacture of other rubber products n.e.c. but **excludes** the following:

- (a) Manufacture of apparel of elastic fabrics which is classified in Item 18101 Manufacture of clothings.
- (b) Manufacture of footwear which is classified in Item 19200 Manufacture of footwear.
- (c) Manufacture of "camel-back" strips for retreading rubber tyres which is classified in Item 25112 Retreading and rebuilding of rubber tyres.
- (d) Manufacture of medical, dental and surgical appliances which is classified in Item 33110 Manufacture of medical and surgical equipment and orthopaedic appliances.
- (e) Manufacture of scientific instruments which is classified in Item 33120 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment.
- (f) Manufacture of inflatable rafts or inflatable pleasure boats which is classified in Item 35110 Building and repairing of ships or in Item 35120 Building and repairing of pleasure and sporting boats, respectively.
- (g) Manufacture of uncovered cellular rubber mattresses which is classified in Item 36109 Manufacture of other furniture, except of stone, concrete or ceramic.
- (h) Manufacture of sports requisites which is classified in Item 36930 Manufacture of sports goods.
- (i) Manufacture of games and toys which is classified in Item 36940 Manufacture of games and toys.
- (j) Reclaiming of rubber which is classified in Item 37202 Recycling of rubber.

DIVISION 25 : MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
252			Manufacture of Plastic Products	
	2520		Manufacture of plastic products ⁽¹⁾	
		25201	Manufacture of plastic blow moulded products ⁽²⁾	35600p
		25202	Manufacture of plastic extruded products ⁽³⁾	35600p
		25203	Manufacture of plastic bags and films ⁽⁴⁾	35600p

(1) **Excludes** the following:-

- (a) Manufacture of plastic footwear which is classified in Item 19200 Manufacture of footwear.
- (b) Manufacture of plaits or wickerwork which is classified in Item 20299 Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials.
- (c) Manufacture of plastics in primary forms which is classified in Item 24130 Manufacture of plastics in primary form and of synthetic rubber.
- (d) Manufacture of medical, dental and surgical appliances is classified in Item 33110 Manufacture of medical and surgical equipment and orthopaedic appliances.
- (e) Manufacture of scientific instruments which is classified in Item 33120 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment.
- (f) Manufacture of uncovered cellular plastic mattresses which is classified in Item 36109 Manufacture of other furniture, except of stone, concrete or ceramic.
- (g) Manufacture of sports requisites which is classified in Item 36930 Manufacture of sports goods.
- (h) Manufacture of games and toys which is classified in Item 36940 Manufacture of games and toys.
- (i) Manufacture of linoleum and hard surface floor coverings which is classified in Item 36999 Other manufacturing n.e.c.

(2) **Includes** manufacture of plastic bottles, containers and other hollow plastic products using the blow moulding method.

(3) **Includes** manufacture of plastic tubes, plastic hose, shapes and sections by the extrusion method. **Excludes** manufacture of plastic junctions for plastic pipes and laminated sheets which is classified in Item 25206 Manufacture of plastic injection moulded products and components.

(4) **Includes** manufacture of thin plastic film, plastic food wrapping, bags and garbage bags. However, it **excludes** the following:

- (a) Manufacture of plastic covered paper products which is classified in the appropriate items in Group 210 Manufacture of paper and paper products.
- (b) Manufacture of extruded rigid plastic sheets which is included in Item 25202 Manufacture of plastic extruded products.
- (c) Manufacture of abrasive coated paper which is included in Item 26990 Manufacture of other non-metallic mineral products, n.e.c.
- (d) Manufacture of plastic coated metal foil which is included in Item 27320 Casting of non-ferrous metals.

DIVISION 25 : MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
		25204	Manufacture of plastic product rigid fibre reinforced ⁽¹⁾	35600p
		25205	Manufacture of plastic foam products ⁽²⁾	35600p
		25206	Manufacture of plastic injection moulded components ⁽³⁾	35600p
		25209	Manufacture of other plastic products n.e.c	35600p

- (1) **Includes** manufacture of reinforced plastic articles. However, it **excludes** the following:
- (a) Manufacture of plastic film which is included in Item 25203 Manufacture of plastic bags and films.
 - (b) Making of complete boats which is included in Item 35120 Building and repairing of pleasure and sporting boats.
 - (c) Making of complete skateboards, sail boards and surfboards out of fibre reinforced plastic which is included in Item 36930 Manufacture of sports goods.
- (2) **Includes** manufacture of Styrofoam fast food containers and picnic hampers, flexible packaging, insulation and furniture foam. Excludes kick boards which is classified in Item 36930 Manufacture of sports goods.
- (3) **Includes** manufacture of plastic automotive components, buckets, garbage bins, floor covering, kitchenware and moulded junctions for plastic pipes. However, it **excludes** the following:
- (a) Manufacture of plastic coating of client supplied metal goods which is classified in Item 28920 Treatment and coating of metals, general mechanical engineering on a fee or contract basis.
 - (b) Manufacture of automotive parts which are not wholly made of plastic which is classified in Item 34300 Manufacture of parts and accessories for motor vehicles and their engines.

DIVISION 26 : MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
261			Manufacture of Glass and Glass Products	
	2610		Manufacture of glass and glass products	
		26100	Manufacture of glass and glass products ⁽¹⁾	36200
269			Manufacture of Non-Metallic Mineral Products n.e.c.	
	2691		Manufacture of non-structural non-refractory ceramic ware	
		26910	Manufacture of non-structural non-refractory ceramic ware ⁽²⁾	36100

(1) **Includes** the manufacture of glass, glass fibres, glass wool, glassware, glass ornaments and other glass products. Also **included** are glass decorating and engraving, glass cutting, polishing and grinding of mirrors, etc. The following are **excluded**:

- (a) The grinding of optical lenses which is classified in Item 33201 Manufacture of optical instruments.
- (b) Manufacture of woven fabric of glass yarn which is classified in Item 17112 Man-made fibre spinning; weaving of textiles.
- (c) Manufacture of products of glass wool for heat insulating which is classified in Item 26990 Manufacture of other non-metallic mineral products, n.e.c.
- (d) Manufacture of optical fibre cables made up of individually sheathed fibres which is classified in Item 31309 Manufacture of other insulated wire and cables n.e.c and made up of not individually sheathed fibres in Item 33201 Manufacture of optical instruments.
- (e) Manufacture of medical laboratory equipment, including syringes which is classified in Item 33110 Manufacture of medical and surgical equipment and orthopaedic appliances.
- (f) Manufacture of optical elements optically worked which is classified in Item 33201 Manufacture of optical instruments and 33202 Manufacture of photographic equipment.
- (g) Manufacture of glass toys which is classified in Item 36940 Manufacture of games and toys.

(2) **Includes** the manufacture of articles of porcelain or china, stoneware, earthenware, imitation porcelain or common pottery; china porcelain fixtures and bathroom accessories, porcelain electrical supplies, art, ornamental, industrial and laboratory pottery and unglazed red earthenware florists' articles. However, the following are **excluded**:

- (a) Manufacture of refractory ceramic goods or ceramic building materials which is classified in Item 26920 Manufacture of refractory ceramic products or Item 26930 Manufacture of structural non-refractory clay and ceramic products.
- (b) Manufacture of artificial teeth which is classified in Item 33110 Manufacture of medical and surgical equipment and orthopaedic appliances.
- (c) Manufacture of toys which is classified in Item 36940 Manufacture of games and toys.
- (d) Manufacture of imitation jewellery which is classified in Item 36999 Other manufacturing n.e.c.

DIVISION 26 : MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	2692		Manufacture of refractory ceramic products	
		26920	Manufacture of refractory ceramic products ⁽¹⁾	36910p,36999p
	2693		Manufacture of structural non-refractory clay and ceramic products	
		26930	Manufacture of structural non-refractory clay and ceramic products ⁽²⁾	36910p
	2694		Manufacture of cement, lime and plaster	
		26941	Manufacture of hydraulic cement ⁽³⁾	36921
		26942	Manufacture of lime and plaster ⁽⁴⁾	36922

(1) **Includes** the manufacture of heat insulating ceramic products such as refractory bricks, tiles, refractory cements, retorts, crucibles, nozzles, tubes, etc. However, it **excludes** the manufacture of ceramic articles other than refractory products which is classified in Item 26910 Manufacture of non-structural non-refractory ceramic ware or in Item 26930 Manufacture of structural non-refractory clay and ceramic products.

(2) **Includes** manufacture of ceramic building materials such as bricks, flooring blocks, roofing tiles and chimney pots; manufacture of ceramic pipes, conduits, guttering and pipe fittings, ceramic paving, wall tiles, mosaic cubes, etc. whether or not glazed. However, it **excludes** the manufacture of refractory ceramic products which is classified in Item 26920 Manufacture of refractory ceramic products.

(3) **Excludes** the following:

- (a) Manufacture of cements used in dentistry which is classified in Item 24230 Manufacture of pharmaceuticals, medicinal chemicals and botanical products.
- (b) Manufacture of refractory cements which is classified in Item 26920 Manufacture of refractory ceramic products.
- (c) Manufacture of articles of cement or plaster which is classified in Item 26959 Manufacture of other articles of concrete, cement and plaster.

(4) **Includes** the manufacture of quicklime, hydrated and dolomite lime and plasters consisting of calcined gypsum or calcium sulphate.

DIVISION 26 : MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	2695		Manufacture of articles of concrete, cement and plaster	
		26951	Manufacture of ready-mix concrete	36991p
		26959	Manufacture of other articles of concrete, cement and plaster ⁽¹⁾	36991p
	2696		Cutting, shaping and finishing of stone	
		26960	Cutting, shaping and finishing of stone ⁽²⁾	36992
	2699		Manufacture of other non-metallic mineral products, n.e.c	
		26990	Manufacture of other non-metallic mineral products, n.e.c	36999p

(1) **Includes** manufacture of plaster; concrete brick; tiles (including terrazzo tiles), pipes, channels and culverts; blocks, slabs, posts, septic tanks; asbestos cement roofing sheets; concrete joints and other building materials and concrete furniture.

(2) **Includes** cutting, shaping, and finishing of stone for use in construction, in cemeteries, on roads, as roofing and in other applications; operations carried out on rough stones delivered by quarries. The following are **excluded**:

- (a) Activities carried out by operators of quarries, e.g. production of rough cut stones, which are classified in Items 14101 Quarrying of granite or 14102 Quarrying of limestone.
- (b) Production of millstones, abrasive stones and similar products which is classified in Item 26990 Manufacture of other non-metallic mineral products, n.e.c.

(3) **Includes** the manufacture of miscellaneous non-metallic mineral products, such as asbestos products; abrasives; graphite products; mineral wool; slate products; and all other non-metallic mineral products. It also **includes** the processing of clays (e.g. expanded clays). However, it **excludes** the manufacture of glass wool which is classified in Item 26100 Manufacture of glass and glass products.

DIVISION 27 : MANUFACTURE OF BASIC METALS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
271			Manufacture of Basic Iron and Steel	
	2710		Manufacture of basic iron and steel	
		27100	Manufacture of basic iron and steel products ⁽¹⁾	37101, 37109p
272			Manufacture of Basic Precious and Non-Ferrous Metals	
	2720		Manufacture of basic precious and non-ferrous Metals	
		27201	Tin smelting	37201
		27209	Manufacture of other basic precious and non-ferrous metals ⁽²⁾	37209p
273			Casting of Metals	
	2731		Casting of iron and steel	
		27310	Casting of iron and steel ⁽³⁾	37102, 37109p
	2732		Casting of non-ferrous metals	
		27320	Casting of non-ferrous metals ⁽⁴⁾	37209p

(1) **Includes** the manufacture of primary iron and steel products (e.g. stainless steel products, iron and steel pipes, bars and rods) consisting of all processes from smelting in blast furnaces to the semi-finished stage in rolling mills, i.e. the production of pig-iron and steel ingots, billets, slabs or bars. Also included are coke ovens which are associated with blast furnaces and which cannot be reported separately. However, it **excludes** the following:

- (a) Production of sintered iron ores which is classified in Item 13100 Mining of iron ores.
- (b) Operation of independent coke ovens which is classified in Item 23100 Manufacture of coke oven products.
- (c) Forging or casting operations carried out as part of the fabrication of a given type of goods which are classified in the class manufacturing that type of goods.

(2) **Includes** refinery and manufacture of the precious metals: gold, silver, and metals of the platinum group; production of non-ferrous base metals from ore or from scrap; smelters and refiners of copper, lead, chrome, manganese, zinc, aluminium, nickel, tin or other non-ferrous base metal and their alloys. Also **includes** manufacture of non-ferrous base metal products such as sheets, bars, tubes, pipes and pipe fittings and production of monetary gold and production of alumina, mattes of nickel or of copper. However it **excludes** the following:

- (a) Manufacture of precious metal watch cases which is classified in Item 33300 Manufacture of watches and clocks.
- (b) Manufacture of precious metal jewellery or coins which is classified in Item 36910 Manufacture of jewellery and related articles.
- (c) Forging or casting operations carried out as part of the fabrication of a given type of goods which are classified in the class manufacturing that type of goods.

(3) **Includes** semi-finished products of cast iron or cast steel (e.g. cast-iron pipes and fittings, cast-iron stoves, cast-iron utensils, etc.).

(4) **Includes** semi-finished products of non-ferrous metals (e.g. non-ferrous metal castings).

DIVISION 28 : MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
281			Manufacture of Structural Metal Products, Tanks, Reservoirs and Steam Generators	
	2811		Manufacture of structural metal products	
		28110	Manufacture of structural metal products ⁽¹⁾	38130p
	2812		Manufacture of tanks, reservoirs and containers of metal	
		28120	Manufacture of tanks, reservoirs and containers of metal ⁽²⁾	38130p, 38191p
	2813		Manufacture of steam generators, except central heating hot water boilers	
		28130	Manufacture of steam generators, except central heating hot water boilers ⁽³⁾	38310p

(1) **Includes** manufacture of (a) metal structures, (b) fabricated structural steel and similar products, (e.g. bridges and bridge parts, towers, masts, columns, girders, trusses, arches, rafters, pit-head frames, telescopic props, sluice gates, piers and jetties), (c) prefabricated buildings predominantly of metal, (d) articles predominantly of iron, steel or aluminium, ready for assembly, installation or erection at a building site (e.g. metal doors, windows and their frames, shutters, fire escapes, gates, etc.) and (e) erection of metal structures from self manufactured parts. However, it **excludes** the following:

- (a) Manufacture of parts for marine or power boilers which is classified in Item 28130 Manufacture of steam generators except central heating hot water boilers.
- (b) Manufacture of assembled railway and tramway track fixtures and fittings which is classified in Item 28999 Manufacture of other fabricated metal products n.e.c.
- (c) Manufacture of sections for ships or floating structures which is classified in Item 35110 Building and repairing of ships.

(2) **Includes** manufacture of (a) metal tanks, reservoirs and similar metal containers for storage of gas, etc. and (b) central heating boilers and radiators. However, it **excludes** the following:

- (a) Manufacture of metal casks, drums, cans, pails, boxes, etc. for the conveyance or packing of goods, which is classified in Item 28999 Manufacture of other fabricated metal products n.e.c.
- (b) Manufacture of reservoirs, tanks and similar containers for uses described above but fitted with mechanical or thermal equipment which is classified in Item 29199 Manufacture of other general purpose machinery n.e.c.
- (c) Manufacture of containers specially designed and equipped for carriage for one or more modes of transport which is classified in Item 34200 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers.

(3) **Includes** manufacture of (a) nuclear reactors, (b) steam or other vapour generating boilers other than central heating hot water boilers and (c) auxiliary plant for use with boilers, (e.g. economizers, super heaters, steam collectors and accumulators, soot removers, gas recoverers and sludge scrapers). However, it **excludes** the following:

- (a) Manufacture of nuclear reactor fuel elements which is classified in Item 23300 Processing of nuclear fuel.
- (b) Manufacture of central heating boilers and radiators which is classified in Item 28120 Manufacture of tanks, reservoirs and containers of metals.
- (c) Manufacture of boiler-turbine set or a stationary steam engine with an integral boiler which is classified in Item 29110 Manufacture of engines and turbines except aircraft, vehicle and cycle engines.
- (d) Manufacture of steam railway locomotives which is classified in Item 35200 Manufacture of railway and tramway locomotives and rolling stock.

DIVISION 28 : MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
289			Manufacture of Other Fabricated Metal Products; Metal Working Service Activities	
	2891		Forging, pressing, stamping and roll-forming of metal; powder metallurgy	
		28910	Forging, pressing, stamping and roll-forming metal; powder metallurgy ⁽¹⁾	38112p, 38199p
	2892		Treatment and coating of metals, general mechanical engineering on a fee or contract basis	
		28920	Treatment and coating of metals, general mechanical engineering on a fee or contract basis ⁽²⁾	38199p
	2893		Manufacture of cutlery, hand tools and general hardware	
		28930	Manufacture of cutlery, hand tools and general hardware ⁽³⁾	38111

(1) **Includes** manufacture of finished or semi-finished metal products by forging, pressing, stamping, roll-forming or powder metallurgy (e.g. pipes, tubes, sheets, plates, foils, rods, etc. produced by the methods described above). However, it excludes manufacture of metal powders which is classified in Items 27100 Manufacture of basic iron and steel products, 27201 Tin smelting or 27209 Manufacture of other basic precious and non-ferrous metals, respectively.

(2) **Includes** plating, polishing, anodizing, colouring, engraving, printing, hardening, buffing, deburring, sand blasting, tumbling, cleaning, welding, grinding or other specialized operations on metal and metal articles on a fee or contract basis.

(3) **Includes** manufacture of cutlery, hand tools (e.g. axes, chisels and files, hammers, shovels, rakes, hoes and other hand and garden tools, handsaws, etc.), hardware (e.g. brackets, lock and key sets, pliers, spanners, drills and dies for extruding metal). However, it **excludes** the following:

(a) Manufacture of dinnerware which is classified in Item 28999 Manufacture of other fabricated metal products n.e.c. or, if made of precious metals (e.g. silverware, stationary articles for religious use, etc.) in Item 36910 Manufacture of jewelery and related articles.

(b) Manufacture of power-driven hand tools which is classified in Item 29220 Manufacture of machine-tools.

DIVISION 28 : MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	2899		Manufacture of other fabricated metal products n.e.c. ⁽¹⁾	
		28991	Manufacture of tin cans and metal boxes ⁽²⁾	38191p
		28992	Manufacture of wire, wire products and metal fasteners ⁽³⁾	38192
		28993	Manufacture of brass, copper, pewter and aluminium products ⁽⁴⁾	38193p
		28999	Manufacture of other fabricated metal products n.e.c. ⁽⁵⁾	38112p, 38199p

(1) **Excludes** the following:

- (a) Manufacture of containers for the storage or processing of materials which is classified in Item 28120 Manufacture of tanks, reservoirs and containers of metals.
- (b) Manufacture of power transmission chain which is classified in Item 29130 Manufacture of bearings, gears, gearing and driving elements.
- (c) Manufacture of metal furniture which is classified in Item 36102 Manufacture of metal furniture.
- (d) Manufacture of sports goods which is classified in Item 36930 Manufacture of sports goods.
- (e) Manufacture of games and toys which is classified in Item 36940 Manufacture of games and toys.

(2) **Includes** manufacture of metal cans from tin-plate or enamelled sheet metals; metal shipping containers, barrels, drums, kegs and pails.

(3) **Includes** manufacture of fabricated wire and cable products (e.g. fencing, netting, guards, wire rope, etc.) and metal fasteners (e.g. nails, tacks, bolts, nuts, washers, rivets, screws, spikes, springs, paper clips, etc.) from purchased wire rods, excluding insulated wire and cable.

(4) **Includes** manufacture of ornamental and other household brass, copper and pewter ware, aluminium kitchen utensils, aluminium plates, badges, signs, etc.

(5) **Includes** manufacture of safes and vaults, furnaces and stoves, non-electrical enamelled iron and metal sanitary ware and plumbers' brass goods (e.g. valves, pipes, etc.) and all other fabricated metal products n.e.c. (e.g. buckles, knitting needles, picture frame of base metal, etc.).

DIVISION 29 : MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
291			Manufacture of General Purpose Machinery	
	2911		Manufacture of engines and turbines, except aircraft, vehicle and cycle engines	
		29110	Manufacture of engines and turbines except aircraft, vehicle and cycle engines ⁽¹⁾	38210, 38299p 38399p
	2912		Manufacture of pumps, compressors, taps and valves	
		29120	Manufacture of pumps, compressors, taps and valves ⁽²⁾	38193p
	2913		Manufacture of bearings, gears, gearing and driving elements	
		29130	Manufacture of bearings, gears, gearing and driving elements ⁽³⁾	38299p

(1) **Includes** manufacture of (a) reciprocating or rotary spark-ignition or compression-ignition internal combustion piston engines and their parts (e.g. valves) other than for motor vehicles and aircraft and (b) water wheels, steam, vapour, hydraulic and gas turbines, and their parts. However, it **excludes** the following:

- (a) Manufacture of electrical and electronic aircraft engine parts which is classified in Item 31900 Manufacture of other electrical equipment n.e.c.
- (b) Manufacture of electrical and electronic equipment / components of internal combustion engines which is classified in Item 31900 Manufacture of other electrical equipment n.e.c.
- (c) Manufacture of motor vehicle propulsion engines which is classified in Item 34100 Manufacture of motor vehicles.
- (d) Manufacture of aircraft propulsion engines which is classified in Item 35300 Manufacture of aircraft and spacecraft.
- (e) Manufacture of cycle propulsion engines which is classified in Item 35910 Manufacture of motorcycles.

(2) **Includes** manufacture of taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats, etc. However, it **excludes** the following:

- (a) Manufacture of taps, cocks, valves and similar appliances made of unhardened vulcanized rubber, ceramic materials or of glass which is classified according to material in Item 25199 Manufacture of other rubber products n.e.c., Item 26910 Manufacture of non-structural non-refractory ceramic ware or Item 26100 Manufacture of glass and glass products respectively.
- (b) Manufacture of household-type fans, including floor fans, which is classified in Item 29300 Manufacture of domestic appliances n.e.c.
- (c) Manufacture of machine parts known as valves which is generally classified in the same place as the machine, e.g. manufacture of inlet and exhaust valves of internal combustion engines for aircraft is classified in Item 35300 Manufacture of aircraft and spacecraft.

(3) **Includes** manufacture of ball and roller bearings, mechanical power transmission equipment of any material (e.g. cam shafts, cranks, gears, gearboxes, clutches, flywheels, etc.). However, it **excludes** the following:

- (a) Manufacture of electro-magnetic clutches which is classified in Item 31900 Manufacture of other electrical equipment n.e.c.
- (c) Manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles or aircraft which is classified in the appropriate items of Divisions 34 Manufacture of motor vehicles, trailers and semi-trailers or Division 35 Manufacture of other transport equipment.

DIVISION 29 : MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	2914		Manufacture of ovens, furnaces and furnace burners	
		29140	Manufacture of ovens, furnaces and furnace burners ⁽¹⁾	38199p, 38299p
	2915		Manufacture of lifting and handling equipment	
		29150	Manufacture of lifting and handling equipment ⁽²⁾	38299p

(1) **Excludes** the following:

- (a) Manufacture of plant and equipment designed to raise the temperature of food, beverages or tobacco which is classified in Item 29250 Manufacture of machinery for food, beverage and tobacco processing.
- (b) Manufacture of non-electric bakery ovens which is also classified in Item 29250 Manufacture of machinery for food, beverage and tobacco processing.
- (c) Manufacture of plant and equipment designed to raise the temperature of pulp, paper, or other industrial materials which is classified in Item 29290 Manufacture of other special purpose machinery n.e.c.
- (d) Manufacture of medical, surgical or laboratory sterilizers which is classified in Item 33110 Manufacture of medical and surgical equipment and orthopaedic appliances.

(2) **Includes** manufacture of pulley, tackle and hoists, winches, capstans, jacks, derricks, cable cranes, mobile lifting frames, straddle carriers, work trucks fitted with lifting or handling equipment, loading and unloading machinery (e.g. lifts, elevators, conveyors, teleferics, etc.), parts specialized for lifting and handling equipment (e.g. buckets, shovels, etc.) but not bulldozer or angledozer blades. However, it **excludes** the following:

- (a) Manufacture of internal combustion engines for lifting and handling equipment which is classified in Item 29110 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines.
- (b) Manufacture of tractors used in agriculture which is classified in Item 29210 Manufacture of agricultural and forestry machinery.
- (c) Manufacture of construction equipment which is classified in Item 29240 Manufacture of machinery for mining, quarrying and construction.
- (d) Manufacture of materials handling equipment specifically designed for underground use which is classified in Item 29240 Manufacture of machinery for mining, quarrying and construction.

DIVISION 29 : MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	2919		Manufacture of other general purpose machinery ⁽¹⁾	
		29191	Manufacture of air-conditioning, refrigerating and ventilating machinery ⁽²⁾	38291p
		29199	Manufacture of other general purpose machinery n.e.c. ⁽³⁾	38250p, 38299p

(1) **Excludes** the following:

In general, manufacture of machinery or equipment chiefly employed by a particular industry or equipment or by a number of related industries (e.g. machine tools used in metal working units) which is classified in the appropriate Items of group 292 Manufacture of special purpose machinery.

- (a) Manufacture of spraying machinery specialized for use in agriculture which is classified in Item 29210 Manufacture of agricultural and forestry machinery.
- (b) Manufacture of metal or glass rolling machinery which is classified in Items 29230 Manufacture of machinery for metallurgy or 29290 Manufacture of other special purpose machinery, n.e.c.
- (c) Manufacture of cream separators which is classified in Item 29250 Manufacture of machinery for food, beverage and tobacco processing.
- (d) Manufacture of apparatus for filtering or purifying food which is also classified in Item 29250 Manufacture of machinery for food, beverage and tobacco processing.
- (e) Manufacture of industrial clothes driers which is classified in Item 29290 Manufacture of other special purpose machinery, n.e.c.
- (f) Manufacture of domestic refrigerating or freezing equipment which is classified in Item 29300 Manufacture of domestic appliances n.e.c.
- (g) Manufacture of fans used chiefly in homes or offices is also classified in Item 29300 Manufacture of domestic appliances n.e.c.
- (h) Manufacture of sensitive balances is classified in Item 33120 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment.

(2) **Includes** also the renovation and repair of refrigerators and equipment, blowers, air-conditioning and ventilating machinery.

(3) **Includes** manufacture of weighing machinery, filtering or purifying machinery, equipment for projecting, dispersing or spraying (e.g. spray guns, fire extinguishers), steam cleaning and sand blasting machines, packing and wrapping machinery, distilling plants, fans intended for industrial applications, rolling machines, centrifuges and gaskets.

DIVISION 29 : MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
292			Manufacture of Special Purpose Machinery	
	2921		Manufacture of agricultural and forestry machinery	
		29210	Manufacture of agricultural and forestry machinery ⁽³⁾	38220

- (1) **Includes** also the renovation and repair of refrigerators and equipment, blowers, air-conditioning and ventilating machinery.
- (2) **Includes** manufacture of weighing machinery, filtering or purifying machinery, equipment for projecting, dispersing or spraying (e.g. spray guns, fire extinguishers), steam cleaning and sand blasting machines, packing and wrapping machinery, distilling plants, fans intended for industrial applications, rolling machines, centrifuges and gaskets.
- (3) **Includes** manufacture of tractors, trailers, machinery and other equipment for agriculture, horticulture, forestry and animal husbandry (e.g. ploughs, harrows, hoes, weeders, manure spreaders, seeders, harvesters, threshers, mowers, cleaning and sorting machines for eggs, fruits and other crops, milking machines, spraying machinery for agricultural use, etc.). However, it **excludes** the following:
- (a) Manufacture of hand tools used in agriculture, horticulture and forestry which is classified in Item 28930 Manufacture of cutlery, hand tools and general hardware.
 - (b) Manufacture of conveyors for farm use which is classified in Item 29150 Manufacture of lifting and handling equipment.
 - (c) Manufacture of works trucks and platform tractors which is also classified in Item 29150 Manufacture of lifting and handling equipment whereas manufacture of tractors used in construction or mining is classified in Item 29240 Manufacture of machinery for mining, quarrying and construction.
 - (d) Manufacture of cream separators which is classified in Item 29250 Manufacture of machinery for food, beverage and tobacco processing.
 - (e) Manufacture of over-the-road tractors for semi-trailers which is classified in Item 34100 Manufacture of motor vehicles.

DIVISION 29 : MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	2922		Manufacture of machine tools	
		29220	Manufacture of machine tools ⁽¹⁾	38230p
	2923		Manufacture of machinery for metallurgy	
		29230	Manufacture of machinery for metallurgy ⁽²⁾	38230p
	2924		Manufacture of machinery for mining, quarrying and construction.	
		29240	Manufacture of machinery for mining, quarrying and construction ⁽³⁾	38240p

(1) **Includes** manufacture of machine tools for (a) working metal or other materials, (b) drilling, milling, shaping, planing, boring and grinding, (c) stamping, pressing and forging, (d) nailing, stamping and glueing, (e) filing and cutting of sheet metal (f) welding and soldering and their parts and accessories (e.g. work holders, dividing heads, and other special attachments). The following are **excluded**:

- (a) Manufacture of interchangeable tools for hand tools or machine-tools (drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives, and plates, sticks, tips and the like of sintered metal, carbides or cermets) which is classified in Item 28930 Manufacture of cutlery, hand tools and general hardware.
- (b) Manufacture of machinery used in metal mills or foundries which is classified in Item 29230 Manufacture of machinery for metallurgy.
- (c) Manufacture of machinery for mining and quarrying which is classified in Item 29240 Manufacture of machinery for mining, quarrying and construction but manufacture of a hand held pneumatic rock drill remains classified here.

(2) **Includes** manufacture of machines and equipment for handling hot metals (e.g converters, ingot moulds, ladles and casting machines), metal-rolling mills and rolls for such mills. However, the following are **excluded**:

- (a) Manufacture of draw-benches for bars, tubes, profiles, wire , etc. which is classified in Item 29220 Manufacture of machine tools.
- (b) Manufacture of moulding boxes and moulds (except ingot moulds) and of machines for forming foundry moulds which is classified in Item 29290 Manufacture of other special purpose machinery n.e.c.

(3) **Includes** manufacture of lifting and handling machinery for underground use (e.g conveyors, boring or sinking machinery, bulldozers, angledozers, road rollers, pile-drivers and pile-extractors), road building equipment (e.g. graders, levellers, scrapers, mechanical shovels, excavators, mortar spreaders, bitumen spreaders, etc.) and their parts. However, the following are **excluded**:

- (a) Manufacture of agricultural tractors which is classified in Item 29210 Manufacture of agricultural and forestry machinery.
- (b) Manufacture of machine-tools for working stone, including machines for splitting or cleaving stone, which is classified in Item 29220 Manufacture of machine tools.

DIVISION 29 : MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	2925		Manufacture of machinery for food, beverage and tobacco processing	
		29250	Manufacture of machinery for food, beverage and tobacco processing ⁽¹⁾	38240p
	2926		Manufacture of machinery for textile, apparel and leather production	
		29260	Manufacture of machinery for textile, apparel and leather production ⁽²⁾	38240p
	2927		Manufacture of weapons and ammunition	
		29270	Manufacture of weapons and ammunition ⁽³⁾	35290p, 38299p

(1) **Includes** manufacture of machinery employed by the dairy industry (e.g. cream separators, homogenizers, butter churners, etc.), grain milling industry (e.g. winnowers, sieving belts, cyclone separators), baking industry (e.g. grinding mills, sifters, blenders, dough makers, etc.), machinery, plant, or equipment for the treatment of food or drink, machinery for extraction of animal and vegetable fats or oils, machinery for cigarette making and machines and equipment to process food n.e.c. (e.g. machinery for breweries, sugar manufacturing, etc). However, it **excludes** the following:

- (a) Manufacture of vats and tanks not fitted with thermal or mechanical equipment which is classified in Item 28120 Manufacture of tanks, reservoirs and containers of metal.
- (b) Manufacture of general purpose machinery which is classified in the appropriate items of Group 291 Manufacture of general purpose machinery.
- (c) Manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops which is classified in Item 29210 Manufacture of agricultural and forestry machinery.

(2) **Includes** manufacture of machines for preparing textile fibres and yarns, weaving machines, handlooms, knitting machines, auxiliary machines and equipment or parts for the machines described above (e.g. creels, dobbies, shuttle changing mechanisms, automatic spool changers, slides, combs, spindles, etc.), machinery for washing, bleaching, dyeing, ironing, sewing, machinery for preparing, tanning and working leather and machinery for making and repairing footwear. However, it **excludes** the following:

- (a) Manufacture of paper or paperboard cards for use on Jacquard machines which is classified in Item 21099 Manufacture of other articles of paper and paperboard n.e.c
- (b) Manufacture of ironing machines of the calender type which is classified in Item 29199 Manufacture of other general purpose machinery n.e.c.
- (c) Manufacture of machines for producing wire net or wire cloth that operates on principles different from textile looms, which is classified in Item 29220 Manufacture of machine tools.
- (d) Manufacture of sewing machines used in book-binding which is classified in Item 29290 Manufacture of other special purpose machinery n.e.c.

(3) **Includes** manufacture of tanks, armoured cars, heavy weapons, mobile guns, rocket launchers, torpedo tubes, small arms (e.g. rifles, pistols, etc.), munitions for the weapon described above (e.g. bombs, grenades, torpedoes, mines, rockets, projectiles, and guided missiles). However, it **excludes** the following:

- (a) Manufacture of percussion caps detonators or signalling flares which is classified in Item 24290 Manufacture of other chemical products n.e.c.
- (b) Manufacture of cutlasses, swords, bayonets and similar arms which is classified in Item 28999 Manufacture of other fabricated metal products n.e.c.
- (c) Manufacture of vehicles for the transport of bank notes or valuables, sometimes called "armoured cars" which is classified in Item 34100 Manufacture of motor vehicles.
- (d) Missile silos which are considered structures produced at the construction site and are therefore classified in Item 45209 Other civil engineering.

DIVISION 29 : MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	2929		Manufacture of other special purpose machinery n.e.c.	
		29290	Manufacture of other special purpose machinery n.e.c. ⁽¹⁾	38299p
293			Manufacture of Domestic Appliances n.e.c.	
	2930		Manufacture of domestic appliances n.e.c.	
		29300	Manufacture of domestic appliances n.e.c. ⁽²⁾	38199p, 38291p, 38330

(1) **Includes** manufacture of special purpose machinery and equipment n.e.c. : (a) machines for the manufacture of rubber and plastic products (e.g. extruders, moulders, pneumatic tyre making or retreading machines, gramophone records, etc.), (b) machinery for pulp, paper and paperboard industries (e.g. cutters, grinders, crushers, coating and creping machines, etc.), (c) machinery for producing paper products (e.g. slitters, perforators, dice-cutters, etc.), (d) type-founding machinery (e.g. type-casting and type-setting machines), (e) printing machinery and machines for uses ancillary to printing (e.g. presses, stockers, feeders, gummers, staplers, etc.), (f) book-binding machinery, machinery for producing tiles, foundry moulds, ceramic pastes, pipes, centrifugal clothes driers, bulbs and other special purpose machinery and equipment n.e.c. However, it **excludes** the following:

- (a) Manufacture of calenders (other than rolls for metal or glass) even if specially designed to work a particular material, which is classified in Item 29199 Manufacture of other general purpose machinery n.e.c.
- (b) Manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass (chiefly machine-tools) which is classified in Item 29220 Manufacture of machine tools.
- (c) Manufacture of household appliances which is classified in Item 29300 Manufacture of domestic appliances n.e.c.
- (d) Manufacture of office duplicating equipment which is classified in Item 30001 Manufacture of office and accounting machinery.

(2) **Includes** manufacture of domestic electric appliances (e.g. refrigerators, freezers, dishwashers, laundry equipment (clothes washers, washer-dryers and dryers) electric blankets, vacuum cleaners, etc.), electro-thermic domestic appliances (e.g. electric instantaneous storage or immersion heaters), electro-thermic hair dressing appliances (e.g. hairdryers, curlers, etc.), cooking appliances (e.g. ovens, fry-pans, coffee makers, etc.), and non-electric domestic space heaters, cooking ranges, grates, stoves and domestic central heating plants. Also includes manufacture of non-electric water heaters, cooking appliances and plate warmers, etc. However, it **excludes** the following:

- (a) Manufacture of industrial or commercial equipment similar to but usually heavier, larger and sturdier than the appliances described above which is classified in the appropriate items of Group 291 Manufacture of general purpose machinery or in Group 292 Manufacture of special purpose machinery e.g. refrigerating or freezing equipment for commercial purposes is classified in Item 29191 Manufacture of air-conditioning, refrigerating and ventilating machinery. Fans intended for industrial applications is classified in Item 29199 Manufacture of other general purpose machinery n.e.c. Laundry-type washing and drying machines is classified in Item 29260 Manufacture of machinery for textile, apparel and leather production.
- (c) Manufacture of sewing machines, whether or not for household use, is classified in Item 29260 Manufacture of machinery for textile, apparel and leather production.

DIVISION 30 : MANUFACTURE OF OFFICE, ACCOUNTING AND COMPUTING MACHINERY

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
300			Manufacture of Office, Accounting and Computing Machinery	
	3000		Manufacture of office, accounting and computing machinery	
		30001	Manufacture of office and accounting machinery ⁽¹⁾	38250p, 38520p
		30002	Manufacture of computers and computer peripherals ⁽²⁾	38250p

- (1) **Includes** (a) hectograph or stencil duplicating machines, addressing machines and sheet-fed office type offset printing machines (b) typewriters and word-processing machines (c) photocopying machines (d) calculators, accounting machines, cash registers, postage franking machines and ticket-issuing machines (e) other office machinery or equipment (e.g. machines that sort, wrap or count coins, bank note dispensers, pencil sharpeners, stapling and perforating machines). However, it **excludes** maintenance and repair of office and accounting machinery which is classified in Item 72500 Maintenance and repair of office, computing and accounting machinery.
- (2) **Includes** printers, readers, plotters, analogue, digital or hybrid automatic data processing machines, scanners, computer diskettes, compact disks and other computer peripherals. However, it **excludes** the following:
- (a) Manufacture of electronic parts of computing machinery which is classified in the appropriate items of Class 3210 Manufacture of electronic valves and tubes and other electronic components.
 - (b) Manufacture of electronic games (e.g. video games, checkers) which is classified in Item 36940 Manufacture of games and toys.
 - (c) Maintenance and repair of office, accounting and computing machinery which are classified in Item 72500 Maintenance and repair of office, computing and accounting machinery.

**DIVISION 31 : MANUFACTURE OF ELECTRICAL MACHINERY AND APPARATUS
N.E.C.**

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
311			Manufacture of Electrical Motors, Generators and Transformers	
	3110		Manufacture of electric motors, generators and transformers	
		31100	Manufacture of electric motors, generators and transformers ⁽¹⁾	38310p
312			Manufacture of Electricity Distribution And Control Apparatus	
	3120		Manufacture of electricity distribution and control apparatus	
		31200	Manufacture of electricity distribution and control apparatus ⁽²⁾	38310p

(1) **Includes** manufacture of generators, motors, rotary converters, electrical transformers, rectifiers, battery chargers and inductors. However, it **excludes** the following:

- (a) Manufacture of vehicle generators and cranking motors which is classified in Item 31900 Manufacture of other electrical equipment n.e.c.
- (b) Manufacture of diodes which is classified in Item 32101 Manufacture of semi-conductor devices.

(2) **Includes** manufacture of electrical apparatus for switching or protecting electrical circuits (e.g. switches, fuses, lightning arresters, junction boxes, plugs, voltage limiters, surge suppressors, sockets, lamp holders, etc.) and boards, panels, consoles, desks, cabinets and other bases equipped with two or more of the apparatus described above. However, the following are **excluded**:

- (a) Manufacture of parts of moulded plastics, of glass or of ceramic material which is classified in the appropriate items of Class 2520 Manufacture of plastic products, or in Items 26100 Manufacture of glass and glass products or 26910 Manufacture of non-structural non-refractory ceramic ware respectively.
- (b) Manufacture of fuse wire or strip which is classified in Item 27209 Manufacture of other basic precious and non-ferrous metals.
- (c) Manufacture of carbon or graphite electrodes which is classified in Item 31900 Manufacture of other electrical equipment n.e.c.
- (d) Manufacture of boards, panels, consoles, etc., for use in line telephony or line telegraphy which is classified in Item 32200 Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy.

**DIVISION 31 : MANUFACTURE OF ELECTRICAL MACHINERY AND APPARATUS
N.E.C.**

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
313			Manufacture of Insulated Wire and Cable	
	3130		Manufacture of insulated wire and cable ⁽¹⁾	
		31301	Manufacture of telecommunication cables and wires	38391p
		31302	Manufacture of electric power cables and wires	38391p
		31309	Manufacture of other insulated wires and cables n.e.c.	38391p
314			Manufacture of Accumulators, Primary Cells and Primary Batteries	
	3140		Manufacture of accumulators, primary cells and primary batteries	
		31400	Manufacture of accumulators, primary cells and primary batteries ⁽²⁾	38392
315			Manufacture of Electric Lamps and Lighting Equipment	
	3150		Manufacture of electric lamps and lighting Equipment	
		31500	Manufacture of electric lamps and lighting equipment ⁽³⁾	38393

(1) **Includes** manufacture of insulated wire, insulated strip, optical fibre cables made up of individually sheathed fibres. However, it **excludes** the following:

- (a) Manufacture of uninsulated non-ferrous metal wire which is classified in Item 27209 Manufacture of other basic precious and non-ferrous metals.
- (b) Manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity which is classified in Item 28999 Manufacture of other fabricated metal products n.e.c.
- (c) Manufacture of wiring sets which is classified in Item 31900 Manufacture of other electrical equipment n.e.c.
- (d) Manufacture of optical fibres and of cables of optical fibres not individually sheathed which is classified in Item 33201 Manufacture of optical instruments.

(2) **Includes** manufacture of primary cells and batteries, accumulators and their parts (e.g. lead plates, separators, containers, covers and grids).

(3) **Includes** manufacture of electric filament, infra-red and ultraviolet lamps, discharge lamps (e.g. fluorescent, hot cathode, etc.), lighting equipment, flash bulbs used in photography and illuminated signs and name plates and lighting sets. It **excludes** manufacture of lighting equipment for cycles and motor vehicles which is classified in Item 31900 Manufacture of other electrical equipment n.e.c., while the manufacture of lighting equipment for other vehicles remains classified here.

**DIVISION 31 : MANUFACTURE OF ELECTRICAL MACHINERY AND APPARATUS
N.E.C.**

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
319			Manufacture of Other Electrical Equipment n.e.c.	
	3190		Manufacture of other electrical equipment n.e.c.	
		31900	Manufacture of other electrical equipment n.e.c. ⁽¹⁾	38399p

(1) **Includes** manufacture of ignition coils, sparking plugs, glow plugs, starter motors, generators (e.g. dynamos, alternators), cut-outs, voltage regulators, cranking motors, ignition wiring sets, electrical lighting or signalling equipment specialized for use on cycles and motor vehicles, sound and visual signalling devices (e.g. horns, sirens, indicator panels, burglar and fire alarms, etc.), windscreen wipers, electrical defrosters, cycle dynamos, traffic control equipment for roads, railways, ports and airports, electromagnets, clutches, brakes, couplings, clamps, electrical insulators and fittings for electrical machines (except of glass, ceramics or plastics), carbon or graphite electrodes, electrical conduit tubing and their joints, electrical machines and apparatus n.e.c. (e.g. particle accelerators, mine detectors and detonators, etc.), electronic engine parts and equipment n.e.c. However, it **excludes** the following:

- (a) Manufacture of glass envelopes for lamps which is classified in Item 26100 Manufacture of glass and glass products.
- (b) Manufacture of electrically operated hand-held spray guns which is classified in Item 29199 Manufacture of other general purpose machinery.
- (c) Manufacture of electric lawn-mowers which is classified in Item 29210 Manufacture of agricultural and forestry machinery.
- (d) Manufacture of electric razors which is classified in Item 29300 Manufacture of domestic appliances n.e.c.
- (e) Manufacture of electronic valves and tubes (including cold cathode valves) which is classified in Item 32102 Manufacture of electronic valves and tubes and printed circuit boards.
- (f) Manufacture of electrically operated hand-held medical or dental instruments which is classified in Item 33110 Manufacture of medical and surgical equipment and orthopaedic appliances.

DIVISION 32 : MANUFACTURE OF RADIO, TELEVISION AND COMMUNICATION EQUIPMENT AND APPARATUS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
321			Manufacture of Electronic Valves and Tubes and Other Electronic Components	
	3210		Manufacture of electronic valves and tubes and other electronic components	
		32101	Manufacture of semi-conductor devices ⁽¹⁾⁽⁴⁾	38329p
		32102	Manufacture of electronic valves and tubes and printed circuit boards ⁽²⁾⁽⁴⁾	38329p
		32109	Manufacture of other electronic components n.e.c ⁽³⁾⁽⁴⁾	38329p

- (1) **Includes** diodes, transistors and similar semi-conductor devices, photosensitive semi-conductor devices including photo-voltaic cells, mounted piezo-electric crystals, electronic integrated circuits and micro-assemblies of moulded module, micromodule or similar types.
- (2) **Includes** thermionic, cold cathode or photo-cathode valves or tubes (e.g. television picture tubes, television camera tubes, image converters and intensifiers, microwave tubes, etc.), printed circuits, i.e. circuits which are made by forming on an insulating base, by conventional or non-conventional printing process, conductor elements, contacts or other printed 'passive' elements such as inductances, resistors and capacitors, among others; electrical capacitors(or condensers), fixed, variable or adjustable; resistors including rheostats and potentiometers, other than heating resistors.
- (4) **Includes** electronic display devices except light emitting diodes and other electronic components, n.e.c.
- (4) **Excludes** the following:
- (a) Manufacture of an assembly consisting of a number of electronic microcircuits mounted on an appropriate carrier, e.g. one designed as a part of a digital data processing machine, is generally classified in the same Item as the complete machine.
 - (b) Manufacture of transformers is classified in Item 31100 Manufacture of electric motors, generators and transformers.
 - (c) Manufacture of switches is classified in Item 31200 Manufacture of electricity distribution and control apparatus.

DIVISION 32 : MANUFACTURE OF RADIO, TELEVISION AND COMMUNICATION EQUIPMENT AND APPARATUS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
322			Manufacture of Television and Radio Transmitters and Apparatus For Line Telephony and Line Telegraphy	
	3220		Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy	
		32200	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy ⁽¹⁾	38329p
323			Manufacture of Television and Radio Receivers, Sound or Video Recording or Reproducing Apparatus, and Associated Goods	
	3230		Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods	
		32300	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods ⁽²⁾	38322p, 38321 38329p

(1) **Includes** manufacture of apparatus for radio broadcasting, television transmission, including relay transmitters and television transmitters for industrial use transmitter-receivers and "facsimile" radio-telegraphic apparatus, television cameras of all kinds, apparatus for line telephony or line telegraphy (including apparatus for carrier-current line systems), reception apparatus for radio-telephony and radio-telegraphy, telephone sets, automatic and non-automatic switchboards and exchanges, Morse or Morse-type keys and recorders, printer type receivers and picture telegraphic transmitters and receivers. It excludes manufacture of general purpose parts (e.g. primary batteries or insulated wire) which is classified in the appropriate item of Division 31 Manufacture of electrical machinery and apparatus n.e.c. or in the appropriate items of Class 3210 Manufacture of electronic valves and tubes and other electronic components.

(2) **Includes** manufacture of television receivers (including video monitors and projectors), reception apparatus for radio-broadcasting (including apparatus with sound recording or reproducing apparatus or a clock), magnetic tape recorders and other sound recording generators including those incorporating a sound reproducing device (e.g. telephone answering machines, cassette-type recorders, etc.), video recording or reproducing apparatus, turntables, record players, cassette players, microphones, loudspeakers, headphones, earphones, amplifiers and specialized parts for the equipment classified in this item (e.g. pick-ups, tone arms, sound heads, tables for turntables, record cutters, aerials, aerial reflectors and aerial rotors).

DIVISION 33 : MANUFACTURE OF MEDICAL, PRECISION AND OPTICAL INSTRUMENTS, WATCHES AND CLOCKS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
331			Manufacture of Medical Appliances and Instruments and Appliances for Measuring, Checking, Testing, Navigating and Other Purposes, Except Optical Instruments	
	3311		Manufacture of medical and surgical equipment and orthopaedic appliances	
		33110	Manufacture of medical and surgical equipment orthopaedic appliances ⁽¹⁾	38510p
	3312		Manufacture of instruments and appliances for measuring checking, testing, navigating and other purposes, except industrial process control equipment	
		33120	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment ⁽²⁾	38510p

(1) **Includes** manufacture of instruments and appliances used in medical, surgical, dental or veterinary practice or science (e.g. electro-cardiographs, dental drill engines, ophthalmic instruments and needles used in medicine), x-ray tubes, high tension generators, sterilizers, massage apparatus, respiratory apparatus, gas masks, crutches, surgical belts, artificial teeth and limbs, medical, surgical and dental furniture (e.g. operating tables, dentists' chair, etc.). However, it **excludes** the following:

- (a) Manufacture of surgical dressings, fracture bandages, catgut and cement used in dentistry which is classified in Item 24230 Manufacture of pharmaceuticals, medicinal chemicals and botanical products.
- (b) Manufacture of thermometers which is classified in Item 33120 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment.
- (c) Manufacture of corrective spectacle lenses and of their frames or of compound optical microscope which is classified in Item 33201 Manufacture of optical instruments.
- (d) The activity of denture fitting by dentists or spectacles fitting by optometrists which is classified in the appropriate items of Group 851 Human health activities.

(2) **Includes** manufacture of sensitive balances, drawing marking-out or mathematical calculating instruments (e.g. callipers, measuring rods and tapes, micrometers, gauges), non-optical microscopes, electrical measuring and checking apparatus (e.g. spectrum analysers, oscilloscopes, voltmeters, etc.), radiation detectors and counters, apparatus for telecommunications, apparatus for testing vehicle motors, thermostats, pressure controllers, navigational, meteorological, geophysical and related instruments, supply meters for water, gas and electricity, machines for testing physical properties of metals, textiles, rubber, wood, plastic, concrete and other materials, instruments for carrying out physical or chemical analyses (e.g. polarimeters, pH-meters, colorimeters, refractometers, etc.), and other measuring, checking or testing instruments, apparatus or machines (e.g. hydrometers, thermometers, barometers, manometers, pedometers, revolution counters, taximeters, balancing machines, etc.), except industrial process control equipment. However, it **excludes** the following:

- (a) Manufacture of pumps incorporating measuring devices which is classified in Item 29120 Manufacture of pumps, compressors, taps and valves.
- (b) Manufacture of medical and surgical instruments which is classified in Item 33110. Manufacture of medical and surgical equipment and orthopaedic appliances.
- (c) Manufacture of industrial process control equipment which is classified in Item 33130 Manufacture of industrial process control equipment.
- (d) Manufacture of binoculars, monoculars and similar optical devices which is classified in Item 33201 Manufacture of optical instruments.

DIVISION 33 : MANUFACTURE OF MEDICAL, PRECISION AND OPTICAL INSTRUMENTS, WATCHES AND CLOCKS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	3313		Manufacture of industrial process control equipment	
		33130	Manufacture of industrial process control equipment ⁽¹⁾	38510p
332			Manufacture of Optical Instruments and Photographic Equipment	
	3320		Manufacture of optical instruments and photographic equipment ⁽²⁾	
		33201	Manufacture of optical instruments ⁽³⁾	38520p
		33202	Manufacture of photographic equipment ⁽⁴⁾	38520p

(1) **Includes** manufacture of instruments and apparatus used for automatic continuous measurement and control of variables such as temperature, pressure, viscosity and the like of materials or products as they are being manufactured or other wise processed.

(2) **Excludes** the following:-

- (a) Manufacture of photochemical products which is classified in Item 24290 Manufacture of other chemical products n.e.c.
- (b) Manufacture of unworked glass optical elements which is classified in Item 26100 Manufacture of glass and glass products but unworked optical elements of other materials remain classified in this item.
- (c) Manufacture of photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus which are classified in Item 30001 Manufacture of office and accounting machinery.
- (d) Manufacture of optical fibre cables made up of individually sheathed fibres which is classified in Class 3130 Manufacture of insulated wire and cable.
- (e) Manufacture of photographic flash bulbs which is classified in Item 31500 Manufacture of electric lamps and lighting equipment.
- (f) Manufacture of television cameras which is classified in Item 32200 Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy.
- (g) Manufacture of video cameras which is classified in Item 32300 Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods.
- (h) Manufacture of medical and surgical instruments containing optical elements (e.g. endoscopes) which is classified in Item 33110 Manufacture of medical and surgical equipment and orthopaedic appliances and manufacture of measuring or checking appliances containing optical elements in Item 33120 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment, if for other uses (e.g. theodolites).

(3) **Includes** manufacture of optical instruments such as optical elements of glass, quartz, flourspar, plastics or metal, prisms and lenses, ophthalmic lenses (including contact lenses), optical fibres and cables of optical fibres not individually sheathed, spectacle frames and frames fitted with lenses, binoculars, monoculars, telescopes, microscopes, telescopic sights, lasers, hand magnifying glasses, optical mounted glass mirrors and door eyes; projectors, enlargers and reducers (e.g. microfilm, microfiche or other microfilm readers).

(4) **Includes** cameras, cinematographic projectors, discharge lamp and other flashlight apparatus, apparatus and equipment for photographic laboratories, apparatus for the projection of circuit patterns on sensitized semiconductor materials and projection screens.

DIVISION 33 : MANUFACTURE OF MEDICAL, PRECISION AND OPTICAL INSTRUMENTS, WATCHES AND CLOCKS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
333			Manufacture of Watches and Clocks	
	3330		Manufacture of watches and clocks	
		33300	Manufacture of watches and clocks ⁽¹⁾	38530

- (1) Manufacture of watches and clocks, apparatus for recording time intervals, time switches with clock or synchronous motor, metal watch straps and watch bracelets including those of precious metal, watch and clock parts (e.g. springs, jewels, dials, plates, bridges, etc.). However, it **excludes** manufacture of watch bands of materials other than metal which is classified in Item 19120 Manufacture of luggage, handbags, and the like, saddlery and harness of leather and leather substitutes.

DIVISION 34 : MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
341			Manufacture of Motor Vehicles	
	3410		Manufacture of motor vehicles	
		34100	Manufacture of motor vehicles ⁽¹⁾	38432
342			Manufacture of Bodies (Coachwork) for Motor Vehicles; Manufacture of Trailers and Semi-Trailers	
	3420		Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers	
		34200	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers ⁽²⁾	38431
343			Manufacture of Parts and Accessories for Motor Vehicles and Their Engines	
	3430		Manufacture of parts and accessories for motor vehicles and their engines	
		34300	Manufacture of parts and accessories for motor vehicles and their engines ⁽³⁾	38439

(1) **Includes** manufacture and assembly of motor vehicles for transport of persons (e.g passenger cars, buses, golf-carts, cross-country cars and amphibian motor vehicles), motor vehicles for the transport of goods (e.g. vans, lorries, tankers, refuse collectors), special purpose motor lorries and trucks (e.g. motor breakdown lorries, armoured cars, fire-engines, street sweepers, mobile medical and dental clinics, travelling libraries, etc.), road tractors for semi-trailers, chassis fitted with engines for the motor vehicles described above and internal combustion piston engines. However, it **excludes** manufacture of electrical equipment for motor vehicles which is classified in Item 31900 Manufacture of other electrical equipment n.e.c.

(2) **Includes** manufacture of bodies designed to be mounted on motor vehicle chassis, trailers and semi-trailers and their parts and containers, specially designed and equipped for carriage by one or more modes of transport. The following are **excluded**:

- (a) Manufacture of trailers and semi-trailers specially designed for use in agriculture which is classified in Item 29210 Manufacture of agricultural and forestry machinery.
- (b) Manufacture of trailer mounted agricultural machinery which is also classified in Item 29210 Manufacture of agricultural and forestry machinery.
- (c) Manufacture of parts and accessories of bodies of motor vehicles which is classified in Item 34300 Manufacture of parts and accessories for motor vehicles and their engines.

(3) **Includes** manufacture of parts and accessories for motor vehicles and their engines (e.g. brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, clutches, steering wheels, steering columns and steering boxes, etc. and other parts and accessories n.e.c.). It **excludes** the following:

- (a) Manufacture of motor vehicle engines which is classified in Item 34100 Manufacture of motor vehicles.
- (b) Manufacture of chassis fitted with engines which is also classified in Item 34100 Manufacture of motor vehicles.
- (c) Manufacture of bodies for motor vehicles which is classified in Item 34200 Manufacture of bodies (coachwork) for motor vehicles; Manufacture of trailers and semi-trailers.

DIVISION 35 : MANUFACTURE OF OTHER TRANSPORT EQUIPMENT

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
351			Building and Repairing of Ships and Boats	
	3511		Building and repairing of ships	
		35110	Building and repairing of ships ⁽¹⁾	38410p, 38130p
	3512		Building and repairing of pleasure and sporting boats	
		35120	Building and repairing of pleasure and sporting boats ⁽²⁾	38410p

(1) **Includes** ship building and repairing (other than yachts, and other vessels for pleasure or sports) and the construction and repair of floating structures, sections for ships, commercial and passenger vessels, fishing boats and fish processing factory vessels, tugs and pusher craft, barges, building of non-navigating vessels (e.g. dredgers, floating docks, submersible drilling platforms, etc.), building of hovercraft, warships and auxiliary naval vessels, vessels for scientific investigations, construction of loading stages, buoys, floating tanks, maintenance, overhaul and repair of ships and floating structures and ship breaking. However, it **excludes** the following:

- (a) Manufacture of parts of vessels, other than major hull assemblies, which is classified either according to the materials employed (e.g. sails, in Item 17210 Manufacture of made-up textile articles, except apparel; iron or steel anchors, in Item 28999 Manufacture of other fabricated metal products n.e.c.) or according to the type of articles (e.g. compression ignition engines, Item 29110 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines).
- (b) Manufacture of navigational and other instruments used aboard ships which is classified in Item 33120 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment.
- (c) Manufacture of amphibian motor vehicles which is classified in Item 34100 Manufacture of motor vehicles.

(2) **Includes** building and repairing of yachts and other vessels for pleasure or sports (e.g. rowing boats, canoes, inflatable boats, cabin cruisers, sport fisherman boats, etc.). However, it **excludes** manufacture of boats with hulls resembling pleasure boats but different from pleasure boats in being specially equipped for commercial services which are classified in Item 35110 Building and repairing of ships.

DIVISION 35 : MANUFACTURE OF OTHER TRANSPORT EQUIPMENT

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
352			Manufacture of Railway and Tramway Locomotives and Rolling Stock	
	3520		Manufacture of railway and tramway locomotives and rolling stock	
		35200	Manufacture of railway and tramway locomotives and rolling stock ⁽¹⁾	38420
353			Manufacture of Aircraft and Spacecraft	
	3530		Manufacture of aircraft and spacecraft	
		35300	Manufacture of aircraft and spacecraft ⁽²⁾	38450

(1) **Includes** manufacture of rail locomotives, self-propelled railway and tramway coaches, self-propelled railway or tramway maintenance vehicles (e.g. workshops, cranes and testing coaches), rolling stock, tank wagons, specialized parts of railway or tramway locomotives (e.g. bogies, axles and wheels, brakes, hooks and coupling devices, buffers, shock absorbers, locomotive frames, bodies and corridor connection), mechanical and electro-mechanical signalling, traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields. However, the following are **excluded**:

- (a) Manufacture of unassembled rails which is classified in Item 27100 Manufacture of basic iron and steel products.
- (b) Manufacture of engines and turbines which is classified in Item 29110 Manufacture of engines and turbines except aircraft, vehicle and cycle engines.
- (c) Manufacture of electric motors which is classified in Item 31100 Manufacture of electric motors, generators and transformers.
- (d) Manufacture of electrical signalling, safety or traffic control equipment which is classified in Item 31900 Manufacture of other electrical equipment n.e.c.

(2) **Includes** manufacture of aeroplanes, aeronautical and meteorological balloons, spacecraft and spacecraft launch vehicles, gliders, parts and accessories of the aircraft and rocket engines, and turbo jets and their parts. Also **included** are maintenance, repair and alteration of aircraft or aircraft engines. However, it **excludes** the following:

- (a) Manufacture of military ballistic missiles which is classified in Item 29270 Manufacture of weapons and ammunition.
- (b) Manufacture of ignition parts and other electrical parts for such engines is classified in Item 31900 Manufacture of other electrical equipment n.e.c.
- (c) Manufacture of navigational and other instruments used on aircraft is classified in Item 33120 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment.

DIVISION 35 : MANUFACTURE OF OTHER TRANSPORT EQUIPMENT

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
359			Manufacture of Transport Equipment n.e.c.	
	3591		Manufacture of motor cycles	
		35910	Manufacture of motor cycles ⁽¹⁾	38441
	3592		Manufacture of bicycles and invalid carriages	
		35920	Manufacture of bicycles and invalid carriages	38449
	3599		Manufacture of other transport equipment n.e.c.	
		35990	Manufacture of other transport equipment n.e.c	38490

- (1) **Includes** manufacture and assembly of motorcycles and cycles fitted with an auxiliary engine, engines for motorcycles, side-cars, parts and accessories of motorcycles. It excludes manufacture of bicycles or of motorized invalid carriages which is classified in Item 35920 Manufacture of bicycles and invalid carriages.
- (2) **Includes** manufacture of non-motorized cycles, bicycles with side-cars, racing bicycles and children's bicycles, mountain bicycles, parts of bicycles and invalid carriages whether or not motorized. It **excludes** the following:
- (a) Manufacture of children's cycles (other than bicycles) which is classified in Item 36940 Manufacture of games and toys.
 - (b) Manufacture of bicycles with auxiliary motor and bicycle side-cars which is classified in Item 35910 Manufacture of motorcycles.
- (3) **Includes** (a) manufacture of hand propelled vehicles (e.g. wheelbarrows, luggage trucks, sledges, wheeled-baskets, hand-carts, trucks and trolleys of various sorts), (b) manufacture of vehicles drawn by animals (e.g. bullock carts, spraying and sprinkling carts, hearses, etc.).

DIVISION 36 : MANUFACTURE OF FURNITURE; MANUFACTURING N.E.C.

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
361			Manufacture of Furniture	
	3610		Manufacture of furniture ⁽¹⁾	
		36101	Manufacture of wooden and cane furniture	33200p
		36102	Manufacture of metal furniture	38120
		36109	Manufacture of other furniture, except of stone, concrete or ceramic	33200p, 35599p 35600p
369			Manufacturing n.e.c.	
	3691		Manufacture of jewellery and related articles	
		36910	Manufacture of jewellery and related articles ⁽²⁾	39010

(1) **Includes** manufacture of furniture of all kinds (household, office, hotel, restaurant and institutional furniture, fixtures, bed springs and mattresses), of any material (wood, osier, bamboo, base metal, glass, leather, plastics, etc., other than of stone, concrete or ceramics), for any place (dwellings, hotels, theatres, offices, churches, schools, restaurants, hospitals, ships, aircraft, motor vehicles, etc., other than furniture to which scientific, medical or laboratory equipment is attached) or for such purpose as cooking or dining, sitting or sleeping, storing or displaying, working or resting. Manufacture of the different kinds of mattresses (e.g. mattresses fitted with springs, foam rubber mattress, etc.) is also included here. It **excludes** the following:

- (a) Manufacture of furniture of ceramics, concrete or stone which is classified in Item 26910 Manufacture of non-structural non-refractory ceramic ware, 26959 Manufacture of other articles of concrete, cement and plaster or 26960 Cutting, shaping and finishing of stone.
- (b) Manufacture of lighting fittings or lamps which is classified in Item 31500 Manufacture of electric lamps and lighting equipment.
- (c) Manufacture of medical, surgical, dental or veterinary furniture which is classified in Item 33110 manufacture of medical and surgical equipment and orthopaedic appliances.

(2) **Includes** (a) production of worked pearls, precious and semi-precious stones (e.g diamonds), in the worked state, industrial quality stones, synthetic or reconstructed precious and semi-precious stones, (b) manufacture of jewellery of precious metal, of precious and semi-precious stones, (c) manufacture of goldsmiths' articles of precious metals (e.g. dinnerware, flatware, hollowware, toilette articles, stationary articles for religious uses, etc.), technical or laboratory articles of precious metal (e.g crucibles, spatulas, platinum grill for use as a catalyst, electro-plating anodes) but not instruments or parts of instruments (d) manufacture of coin (including coin for use as legal tender), and medals and medallion whether or not of precious metal. However, the following are **excluded**:

- (a) Manufacture of dental fillings and sterile suture materials which is classified in Item 24230 Manufacture of pharmaceuticals, medicinal chemicals and botanical products.
- (b) Manufacture of abrasives which is classified in Item 26990 Manufacture of other non-metallic mineral products n.e.c.
- (c) Manufacture of articles of base metal plated with precious metal which is classified in the appropriate items of Division 28 Manufacture of fabricated metal products, except machinery and equipment.
- (d) Manufacture of watch cases and jewels for watches which is classified in Item 33300 Manufacture of watches and clocks.
- (e) Manufacture of imitation jewellery which is classified in Item 36999 Other manufacturing n.e.c.

DIVISION 36 : MANUFACTURE OF FURNITURE; MANUFACTURING N.E.C.

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	3692		Manufacture of musical instruments	
		36920	Manufacture of musical instruments ⁽¹⁾	39020
	3693		Manufacture of sports goods	
		36930	Manufacture of sports goods ⁽²⁾	39030

(1) **Includes** manufacture of keyboard stringed instruments, keyboard pipe organs, accordions and similar instruments (e.g. mouth-organ), wind instruments (e.g. woodwind), percussion musical instruments (e.g. drums, xylophones and castanets), electrically amplified musical instruments, musical boxes, singing birds, musical saws, whistles, call horns, instrument parts and accessories (e.g. tuning forks, pitch pipes, cards, discs and rolls for mechanical instruments). The following are **excluded**:

- (a) Manufacture of microphones, loudspeakers, head-phones and similar components which is classified in Item 32300 Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods.
- (b) Manufacture of toy instruments which is classified in Item 36940 Manufacture of games and toys.

(2) **Includes** manufacture of articles and equipment for athletics, gymnastics, outdoor and indoor games, swimming and paddling pools, requisites for sport fishing (e.g. landing nets), requisites for hunting, mountain climbing and other sporting activities, sports gloves, and sports safety headgear. It **excludes** the following:

- (a) Manufacture of boat sails which is classified in Item 17210 Manufacture of made-up textile articles, except apparel.
- (b) Manufacture of sports clothing which is classified in Item 18101 Manufacture of clothings.
- (c) Manufacture of sports footwear which is classified in Item 19200 Manufacture of footwear.
- (d) Manufacture of saddlery and harness which is classified in Item 19120 Manufacture of luggage, handbags and the like, saddlery and harness of leather and leather substitutes.
- (e) Manufacture of arms which is classified in Item 29270 Manufacture of weapons and ammunition.
- (f) Manufacture of sports vehicles other than toboggans and the like which is classified in the appropriate items in Division 34 Manufacture of motor vehicles, trailers and semi-trailers or Division 35 Manufacture of other transport equipment.
- (g) Manufacture of boats which is classified in Item 35120 Building and repairing of pleasure and sporting boats.
- (h) Manufacture of billiard tables or bowling equipment which is classified in Item 36940 Manufacture of games and toys.
- (i) Manufacture of whips and riding crops which is classified in Item 36999 Other manufacturing n.e.c.

DIVISION 36 : MANUFACTURE OF FURNITURE; MANUFACTURING N.E.C.

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	3694		Manufacture of games and toys	
		36940	Manufacture of games and toys ⁽¹⁾	39093
	3699		Other manufacturing n.e.c.	
		36991	Manufacture of brooms, brushes and mops	39091
		36992	Manufacture of pens, pencils, office and artists' supplies	39092
		36993	Manufacture of umbrella	39094
		36999	Other manufacturing n.e.c. ⁽²⁾	39099, 35290p

(1) **Includes** manufacture of dolls, doll garments and accessories, wheeled toys designed to be ridden (except bicycles), toy instruments, articles for fun-fair, table or parlour games, (e.g. pin-tables, billiards, special tables for casino games), automatic bowling alley equipment, electronic games, reduced-size (scale) models, puzzles of all kinds and other toys. However, it **excludes**:

- (a) Manufacture of children's bicycles which is classified in Item 35920 Manufacture of bicycles and invalid carriages.
- (b) Manufacture of jokes and novelties which is classified in Item 36999 Other manufacturing n.e.c.

(2) **Includes** manufacture of baby carriages, walking sticks, whips, riding crops, buttons, zips, cigarette lighters, smoking pipes, combs, scent sprays, vacuum flasks, wigs, swings, shooting galleries and other fairground amusements, linoleum and hard surface floor coverings, imitation jewellery, candles, artificial flowers, fruits and foliage, jokes and novelties, hand sieves, tailors' dummies and other articles n.e.c. However, it **excludes** 0 manufacture of lighter wicks which is classified in Item 17299 Manufacture of other textiles n.e.c.

DIVISION 37 : RECYCLING

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
371			Recycling of Metal Waste and Scrap	
	3710		Recycling of metal waste and scrap	
		37101	Recycling of tin	37202
		37109	Recycling of other metal waste and scrap ⁽¹⁾	
372			Recycling of Non-Metal Waste and Scrap	
	3720		Recycling of non-metal waste and scrap ⁽²⁾	
		37201	Recycling of textile fibres	32190p
		37202	Recycling of rubber	35591p
		37209	Recycling of other non-metal waste and scrap ⁽³⁾	

- (1) **Includes** processing of metal waste and scrap and of metal articles into a form which is readily transformed into new raw materials. However, it **excludes** the following:
- (a) Manufacture of new material from waste and scrap which is classified in the appropriate items in Division 27 Manufacture of basic metals.
 - (b) Wholesale in waste and scrap which is classified in Division 51 Wholesale trade and commission trade, except of motor vehicles and motorcycles. This may include collecting, sorting, packing, dealing, etc., without an industrial process.
 - (c) Wholesale or retail trade in second-hand goods which is classified in the appropriate Items in Division 50 Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel, or Division 51 Wholesale trade and commission trade, except of motor vehicles and motor cycles or in the appropriate items of Division 52 Retail trade; except of motor vehicles and motorcycles; repair of personal and household goods.
- (2) **Includes** processing of non-metal waste and scrap and of non-metal articles into a form which is readily transformed into new raw materials. However, it **excludes** the following:
- (a) Production of new materials or products from waste and scrap, such as spinning of yarn from garnetted stock or making pulp from waste paper or retreading tyres which is classified in the appropriate Items in the manufacturing sector, e.g. Item 17111 Natural fibre spinning; weaving of textiles, Item 21010 Manufacture of pulp, paper and paperboard or Item 25112 Retreading and rebuilding of rubber tyres.
 - (b) Wholesale in waste and scrap which is classified in the appropriate items of Division 51 Wholesale trade and commission trade, except of motor vehicles and motorcycles. This may include collecting, sorting, packing, dealing, etc., without an industrial process.
 - (c) Wholesale or retail trade in second-hand goods which is classified in the appropriate items of Division 50 Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel, Division 51 Wholesale trade and commission trade, except of motor vehicles and motorcycles or in Division 52 Retail trade; except of motor vehicles and motorcycles; repair of personal and household goods.
- (3) **Excludes** the following:
- (a) Processing of depleted thorium or uranium which is classified in Item 23300 Processing of nuclear fuel.
 - (b) Treatment of food, beverages and tobacco waste which is classified in the appropriate item of Divisions 15 Manufacture of food products and beverages and 16 Manufacture of tobacco products.

CATEGORY E

ELECTRICITY, GAS AND WATER SUPPLY

This category includes all units mainly engaged in the generation, collection, transmission or distribution of electric energy for sale to household, industrial or commercial users; manufacture of gas, distribution of gaseous fuels through mains; the storage, purification and distribution of water to household, industrial, commercial or other users.

DIVISION 40 : ELECTRICITY, GAS, STEAM AND HOT WATER SUPPLY

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
401			Production, Collection and Distribution of Electricity, Gas and Steam	
	4010		Production, collection and distribution of electricity	
		40100	Production, collection and distribution of electricity ⁽¹⁾	41010p
402			Manufacture of Gas, Distribution of Gaseous Fuels Through Mains	
	4020		Manufacture of gas, distribution of gaseous fuels through mains	
		40200	Manufacture of gas, distribution of gaseous fuels through mains ⁽²⁾	41020
403			Steam and Hot Water Supply	
	4030		Steam and hot water supply	
		40300	Steam and hot water supply ⁽³⁾	41030

(1) **Includes** generation, collection, transmission and distribution of electric energy for sale to household, industrial and commercial users. **Included** are electric power plants which sell a significant amount of electricity to others, as well as produce electricity for their parent enterprise and which can be reported separately from the other units of the parent enterprise.

(2) **Includes** production of gas by carbonation of coal or by mixing manufactured gas with natural gas, petroleum or other gases. However, it **excludes** transportation by pipelines of gaseous fuels, on a fee or contract basis which is classified in Item 60300 Transport via pipelines.

(3) **Includes** production, collection and distribution of steam and hot water for heating, power and other purposes.

DIVISION 41 : COLLECTION, PURIFICATION AND DISTRIBUTION OF WATER

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
410			Collection, Purification and Distribution of Water	
	4100		Collection, purification and distribution of water	
		41000	Collection, purification and distribution of water ⁽¹⁾	42000

(1) **Includes** collection, purification and distribution of water to household, industrial, commercial or other users. However, it **excludes** the following:

- (a) Irrigation system operation for agricultural purposes which is classified in Item 01400 Agricultural and animal husbandry service activities except veterinary activities.
- (b) Treatment of waste water in order to prevent pollution which is classified in Item 90001 Sewage, sanitation and similar activities.

CATEGORY F

CONSTRUCTION

This category includes all units mainly engaged in constructing buildings, roads, railroads, electricity or other transmission lines or towers, pipelines, oil refineries or other specified civil engineering projects. In general, units mainly engaged in the repair of buildings or of other structures are also included in this category, as are those engaged in the alteration or renovation of buildings, preparation of sites, demolition or excavation. Unit mainly engaged in providing special building or construction trade services such as structural steel erection, carpentry, bricklaying, concreting, plumbing, plastering, floor and wall tiling or roof tiling and the installation or laying of floor coverings such as carpets or linoleum, are included in this category.

DIVISION 45 : CONSTRUCTION

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
451			Site Preparation	
	4510		Site preparation	
		45101	Demolition or wrecking of buildings and other structures and its clearance work	50013p
		45102	Land preparations work ⁽¹⁾	50013p
		45103	Preparation of mineral properties and sites except oil and gas sites ⁽²⁾	50013p
		45104	Land reclamation work	50013p
		45109	Other site preparations n.e.c.	50013p
452			Building of Complete Constructions or Parts Thereof; Civil Engineering	
	4520		Building of complete constructions or parts thereof; civil engineering ⁽³⁾	50011p, 50012p 50013p

- (1) For example, blasting, test drilling, land clearing, landfill, levelling, earth moving, excavating, land drainage, tunnelling, etc.
- (2) **Excludes** preparation of oil and gas fields which is classified in Item 11100 Extraction of crude oil and natural gas, when performed on own account, and in Class 1120 Service activities incidental to crude oil and natural gas extraction excluding surveying, when performed on a fee or contract basis, respectively.
- (3) **Includes** new work, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of temporary nature. Also included is repair of civil engineering projects, but most repairs of buildings that are not complete alterations or additions are classified in the appropriate items of Classes 4530 Building installation and 4540 Building completion. This work can be carried -out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out to trade contractors. It **excludes** the following:
- (a) Landscape planning and design, lawn and garden installation and maintenance and tree surgeons activities which are classified in Item 01400 Agricultural and animal husbandry service activities, except veterinary activities.
 - (b) Construction activities directly related to extraction of oil and natural gas which are classified in Class 1120 Service activities incidental to crude oil and natural gas extraction excluding surveying. However, the construction of buildings, roads, etc., on the mining site remains in this item.
 - (c) The erection of complete prefabricated buildings or structure from self-manufactured parts which is classified in the relevant category in manufacturing, depending on the material mainly used, except if the main material is concrete, in which case it remains classified here.
 - (d) The erection of metal structures from self-manufactured parts which is classified in Item 28110 Manufacture of structural metal products.
 - (e) Special trade construction involving building installation and completion (finishing) which are classified in the appropriate items in Classes 4530 Building installation or 4540 Building completion, respectively.
 - (f) Architectural and engineering activities which are classified in the appropriate items in Class 7421 Architectural and engineering activities and related technical consultancy.
 - (g) Project management for construction which is also classified in Item 74219 Other architectural and engineering activities and related technical consultancy service n.e.c.

DIVISION 45 : CONSTRUCTION

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
		45201	Residential buildings ⁽¹⁾	50011p
		45202	Non-residential buildings ⁽²⁾	50012p
		45203	Construction of roads, bridges, tunnels, viaducts highways, elevated highway, railways, airfields, harbours, etc.	50013p
		45204	Construction of dam, irrigation system, drainage and sewage system, pipelines and other water projects	50013p
		45205	Communication and power line	50013p
		45206	Sports facilities including stadium, golf course, etc.	50013p
		45209	Other civil engineering ⁽³⁾	50013p, 50028, 50025
453			Building Installation (Including Repairs)	
	4530		Building installation	
		45301	Plumbing, sewage and sanitary installation work	50023
		45302	Electrical wiring and fitting work	50022p
		45303	Fencing and railing construction work	50021
		45304	Lift and escalator construction work	50022p
		45305	Gas fitting construction work	50029p
		45306	Fire protection, security alarm and telecommunication systems installation work	50022p
		45307	Heating, ventilation, air conditioning and refrigeration work	50024
		45309	Other building installation works n.e.c. ⁽⁴⁾	50029p

- (1) **Includes** construction mostly involved in the construction of entire dwellings (e.g. houses, flats and apartments).
- (2) **Includes** construction of office and/ or commercial buildings, stores and other public and utility buildings, farm buildings, etc.
- (3) **Includes** special trade construction which includes the construction of parts of the works in Items 45203 to 45206 or preparation there of. It is usually specialized in one aspect common to different structures, requiring specialized skills or equipment. Activities such as pile driving, foundation work, water well drilling, carcass work, concrete work, brick laying, stone setting, scaffolding, roof-covering, etc., are covered. The erection of steel structures is included provided that are not produced by the same unit. Special trade construction will mostly be carried out the parts under subcontract, but especially in repair construction it is done directly for the owner of the property.
- (4) **Includes** insulation work (heat, water, sound), sheet metal work, industrial process piping work, installation of illumination and signalling systems for roads, railways, airports, harbours, etc. and installation of certain plants (e.g. electric power and transformer plants, telecommunication and radar plants, etc.) Also included is repair of the same type as the above mentioned activities.

DIVISION 45 : CONSTRUCTION

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
454			Building Completion (Including Repairs)	
	4540		Building completion	
		45401	Building completion works ⁽¹⁾	50025p, 50029p
		45402	Painting and decorating	50026
		45403	Floor sanding, finish carpentry, acoustical work and cleaning of the exterior, etc.	50027,50029p
		45409	Other building completion works n.e.c.	50029p
455			Renting of Construction or Demolition Equipment with Operator	
	4550		Renting of construction or demolition equipment with operator	
		45500	Renting of construction or demolition equipment with operator ⁽²⁾	50013p

(1) **Includes** many different activities that contribute to the completion or finishing of a construction (e.g. glazing, plastering, floor and wall tiling) or covering with other materials like parquet, carpets, wall paper, etc. Also **included** is repair of the same type as the above mentioned activities. However, it **excludes** the following:

- (a) The installation of self-manufactured carpentry or joinery which is classified in the relevant category in manufacturing, depending on the material used, e.g. of wood in Item 20220 Manufacture of builders' carpentry and joinery.
- (b) Cleaning of windows, inside as well as outside, factory chimneys, boilers, interiors, etc. which is classified in Class 7493 Building cleaning activities.

(2) **Includes** the rental of construction machinery and equipment (including crane lorries) with operator. However, it **excludes** renting of construction machinery and equipment without operator which is classified in Item 71220 Renting of construction and civil engineering machinery equipment.

CATEGORY G

WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTORCYCLES AND PERSONAL AND HOUSEHOLD GOODS

This category includes all units mainly engaged in wholesale and retail trade. The term 'wholesale trade' is used here in the broad sense to include the sale of new or used goods to industrial, commercial, institutional or professional users; or to other wholesale; or act as agents or brokers in buying merchandise to such persons or companies.

'Retail trade' includes all units mainly engaged in the resale of new or used goods to final consumers for personal or household consumption or in selected repair activities such as repair of household equipment or motor vehicles. Businesses engaged in retail trade include department stores or other shops, motor vehicle retailers and service outlets, stalls, mail-order houses, hawkers, door-to-door sellers, vending machine operators and consumers cooperatives. Most retailers take title to the goods they sell, but some act as agents for a principal and sells either on consignment or on a commission basis. Units mainly selling goods on a commission basis to final consumers for personal or household consumption are included.

DIVISION 50 : SALE, MAINTENANCE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES; RETAIL SALE OF AUTOMOTIVE FUEL⁽¹⁾

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
501			Sale of Motor Vehicles	
	5010		Wholesale of motor vehicles	
		50101	Wholesale of cars, vans, and four-wheel drives - new	61321, 61329p
		50102	Wholesale of cars, vans, and four-wheel drives - used	61331
		50103	Wholesale of industrial and commercial vehicles - new	61329p
		50104	Wholesale of industrial and commercial vehicles - used	61339
		50109	Wholesale of other motor vehicles n.e.c. ⁽²⁾	61329p
	5011		Retail sale of motor vehicles	
		50111	Retail sale of cars, vans, and four-wheel drives - new	62421p
		50112	Retail sale of cars, vans, and four-wheel drives - used	62429p
		50119	Retail sale of other motor vehicles n.e.c.	62421p, 62429p
502			Maintenance and repair of motor vehicles	
	5020		Maintenance and repair of motor vehicles ⁽³⁾	
		50201	Maintenance and repair of cars, vans, and four-wheel drives	95130p
		50202	Maintenance and repair of industrial and commercial vehicles	95130p

(1) It **excludes** the following:

- (a) Renting of private cars or renting of trucks with drivers is classified in class 6022 Other non-scheduled passenger land transport or 6023 Freight transport by road, respectively.
- (b) Renting of motor vehicles and motorcycles without drivers which is classified in Class 7111 Rental of land transport equipment.

(2) **Includes** other specialized passenger motor vehicles either new or used (e.g. ambulance, caravans, minibuses).

(3) **Includes** washing, polishing, etc. of motor vehicles.

DIVISION 50 : SALE, MAINTENANCE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES; RETAIL SALE OF AUTOMOTIVE FUEL

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
503			Sale of motor vehicle parts and accessories	
	5030		Sale of motor vehicle parts and accessories ⁽¹⁾	
		50301	Wholesale of parts and accessories for cars, vans and four-wheel drives	61340p
		50302	Wholesale of parts and accessories for industrial and commercial vehicle	61340p
		50303	Retail sale of parts and accessories for motor vehicles drives	62430p, 95130p
504			Sale, maintenance and repair of motorcycles and related parts and accessories	
	5040		Sale, maintenance and repair of motorcycles and related parts and accessories	
		50401	Wholesale of motorcycles and related parts and accessories	61310
		50402	Retail sale of motorcycles and related parts and accessories	62410
		50403	Maintenance and repair of motorcycles and related parts	95130p
505			Retail sale of automotive fuel	
	5050		Retail sale of automotive fuel ⁽²⁾	
		50500	Retail sale of automotive fuel	62490

(1) **Includes** new and used vehicle parts and accessories e.g. tyres, tubes, batteries except dry cell batteries.

(2) **Includes** retail sale of fuel e.g. motor spirit, gasoline, petrol, liquefied petroleum gas for motor vehicles motorcycles and boats. Also includes sales of lubricating products, cooling products, cleaning and all other kinds of products for motor vehicles when combined with retail sale of fuel. However, it **excludes** the following:

- (a) Wholesale of fuels which is classified in the appropriate items of Class 5141 Wholesale of solid, liquid and gaseous fuels and related products.
- (b) Retail sale of liquefied petroleum gas for cooking or heating purpose which is classified in Item 52393 Retail sale of liquefied petroleum gas (cooking gas).

DIVISION 51 : WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
511			Wholesale on a Fee or Contract Basis	
	5110		Wholesale on a fee or contract basis	
		51100	Wholesale on a fee or contract basis ⁽¹⁾	61500p
512			Wholesale of Agricultural Raw Materials, Livestock, Food, Beverages and Tobacco	
	5121		Wholesale of agricultural raw materials and livestock	
		51211	Wholesale of rubber	61450
		51212	Wholesale of palm oil	61460
		51213	Wholesale of livestock	61470
		51214	Wholesale of lumber and timber	61430p
		51215	Wholesale of trees, shrubs potted	61480p
		51219	Wholesale of other agricultural products n.e.c ⁽²⁾	61480p
	5122		Wholesale of meat, fish, fruits and vegetables	
		51221	Wholesale of meat, poultry and eggs	61110
		51222	Wholesale of fish and other seafood	61120
		51223	Wholesale of fruits	61130p
		51224	Wholesale of vegetables	61130p

(1) **Includes** commission agents, commodity brokers and auctioneers and all other wholesalers who trade on behalf and on the account of others. However, it **excludes** the following:

- (a) Activities of commission agents serving sales of motor vehicles, or motorcycles which are classified in the appropriate items in Division 50 Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuels.
- (b) Wholesale trade in own name, whether on own account, or on the account of others, which is classified in the appropriate items in Classes 5121-5191.
- (c) Activities of dealers and brokers of commodity futures contracts, and exchanges for trading in such contracts, which are classified in Item 67122 Commodity brokers and dealers.
- (d) Activities of insurance agents which are classified in Item 67201 Insurance brokerage and agency service.
- (e) Activities of real estate agents which are classified in the appropriate items in Division 70 Real estate activities.

(2) **Includes** wholesale of copra, cocoa, tobacco leaves cured, pepper, etc.

DIVISION 51 : WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	5123		Wholesale of Food Beverages and Tobacco	
		51231	Wholesale of rice, other grains, flour and sugar	61160
		51232	Wholesale of dairy products	61170p
		51233	Wholesale of confectionery	61140
		51234	Wholesale of biscuits, cakes, bread and other bakery products	61150
		51235	Wholesale of coffee, tea and other beverages	61170p
		51236	Wholesale of soft drinks and mineral water	61170p
		51237	Wholesale of beer, wine, spirits	61190
		51238	Wholesale of tobacco, cigars, cigarettes etc.	61180
		51239	Wholesale of other foodstuffs e.g mee, kueh teow, wantan skin and related products, cooking oil, tinned food, etc	61170p
513			Wholesale of Household Goods	
	5131		Wholesale of textiles, clothing and footwear	
		51311	Wholesale of textiles, clothing, house linens, towels and blankets	61214
		51312	Wholesale of footwear	61215
	5132		Wholesale of handicrafts, games, sports goods, leather and travelling goods	
		51321	Wholesale of sports goods and athletic goods and equipment	61222p
		51322	Wholesale of bicycles and parts thereof	61219
		51323	Wholesale of games and toys	61222p
		51324	Wholesale of travelling and leather goods (except leather footwear and clothing)	61222p
		51325	Wholesale of handicrafts and artificial flowers	61222p
		51326	Wholesale of cut flowers and plants	61222p
	5139		Wholesale of other household goods	
		51391	Wholesale of pharmaceutical, orthopaedic and medical goods, perfumery, cosmetics and toiletries	61216
		51392	Wholesale of books, newspapers, magazines and stationery	61217
		51393	Wholesale of jewellery, watches, clocks and silverware	61218
		51394	Wholesale of photographic equipment and supplies	61221p
		51395	Wholesale of optical goods	61221p
		51396	Wholesale of household hardware, kitchenware, chinaware, glassware, ornaments, etc.	61211
		51397	Wholesale of household appliances, radio and television equipment, musical instrument, records and music tapes	61212
		51398	Wholesale of furniture, furnishings, wall paper and floor coverings	61213

DIVISION 51 : WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
		51399	Wholesale of other household goods e.g. cleaning material fancy goods and other miscellaneous consumer goods	61222p
514			Wholesale of Non-Agricultural Intermediate Products, Waste and Scrap	
	5141		Wholesale of solid, liquid and gaseous fuels and related products	
		51411	Wholesale of petrol, diesel, lubricants, etc.	61390
		51412	Wholesale of liquified petroleum gas	41020
		51419	Wholesale of other solid, liquid and gaseous fuels and related products n.e.c. (e.g. charcoal, kerosene, paraffin, firewood, etc)	62323
	5142		Wholesale of metals and metal ores	
		51420	Wholesale of metals, metal ores and fabricated metals	61490p
	5143		Wholesale of construction materials, builders' hardware, plumbing and heating equipment and supplies	
		51431	Wholesale of logs, sawn timber, plywood, veneer and related products	61430p
		51432	Wholesale of construction materials, builders' hardware, plumbing and heating equipment and supplies ⁽¹⁾	61440p
	5149		Wholesale of other intermediate products, waste and scrap	
		51491	Wholesale of fertilizers	61490p
		51492	Wholesale of metal scraps	61490p
		51493	Wholesale of non-metal materials	61490p
		51499	Wholesale of other intermediate products, waste and scrap n.e.c. ⁽²⁾	61490p

(1) **Includes** wholesale of cement, sand, gravel or stones, lime and plaster.

(2) **Includes** wholesale of goods such as basic industrial chemicals, and plastic materials in primary forms, textile fibres, waste and scrap and materials for recycling, etc.

DIVISION 51 : WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
515			Wholesale of Machinery, Equipment and Supplies	
	5151		Wholesale of telecommunication equipment, electrical and electronic components and wiring accessories	61420p
		51511	Wholesale of telecommunication equipment and accessories	61420p
		51512	Wholesale of electrical and electronic components and wiring accessories	61420p
	5152		Wholesale of office machinery and business equipment	
		51520	Wholesale of office machinery and business equipment e.g. cash register	61420p
	5153		Wholesale of computer hardware, software and peripherals	
		51530	Wholesale of computer hardware, software and peripherals	61420p
	5159		Wholesale of other machinery, equipment and supplies	
		51591	Wholesale of industrial and agricultural machinery and equipment and wholesale of construction and civil engineering machinery and equipment	61420p, 61410p
		51592	Wholesale of lifts, escalators, air-conditioning, security and fire fighting equipment	61420p
		51593	Wholesale of marine, and aircraft equipment and accessories and other transport equipment n.e.c.	61420p
		51599	Wholesale of other machinery and equipment n.e.c e.g. professional, scientific and precision equipment	61420p

DIVISION 51 : WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
519			Other Wholesale	
	5191		Other wholesale	
		51911	Wholesale trade in aquarium fishes, pet birds and animals	61490p
		51912	Wholesale of animal/pet food	61490p
		51913	Wholesale of leather and pvc material ⁽¹⁾	61490p
		51915	Wholesale trade in paper, and cellophane products, packaging materials ⁽²⁾	61490p
		51916	Wholesale of agricultural and farm supplies e.g. nursery stock, seeds, horticultural, orchard supplies etc.	61480p
		51919	Wholesale of other specific commodities n.e.c ⁽³⁾	61490p
	5192		Non-specialized wholesale	
		51920	Non-specialized wholesale stores	61500p

(1) **Excludes** leather and pvc footwear and clothing which are classified in Items 51312 Wholesale of footwear, 51311 Wholesale of textile, clothing, household linens, towels and blankets respectively.

(2) **Excludes** stationery which is classified in Item 51392 Wholesale of books, newspapers, magazines and stationery.

(3) **Includes** wooden crates and casks and second-hand goods

DIVISION 52 : RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES, REPAIR OF PERSONAL AND HOUSEHOLD GOODS⁽¹⁾

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
521			Non Specialized Retail Trade in Stores	
	5211		Retail sale in non-specialized stores with food, beverages or tobacco predominating ⁽²⁾	
		52111	Provision stores	62180p
		52112	Supermarket	62190p
		52113	Mini market	62190p
		52114	Convenience stores	62190p
	5219		Other retail sale in non-specialized stores ⁽³⁾	
		52191	Department stores	62321p
		52192	Department store and supermarket ⁽⁴⁾	62190p, 62321p
		52193	News agent and miscellaneous goods store	62190p
		52199	Other retail sale in non-specialized stores n.e.c ⁽⁵⁾	62190p, 62321p

(1) **Excludes** the following:

- (a) Sale of farmers' products by farmers which is classified in the appropriate items in Divisions 01 Agriculture, hunting and related service activities.
- (b) The manufacture and sale of goods (e.g. draperies, food) to the general public for personal or household consumption which is generally classified as manufacturing, in the appropriate items in Divisions 15-37, even though such manufacture might be regarded as incidental to sale.
- (c) Sale of motor vehicles and motorcycles and their parts and of automotive fuel which are classified in the appropriate items in Divisions 50 Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel.
- (d) Selling motor vehicles or other goods to institutional or industrial users only which is classified in the appropriate items in Divisions 50 Sale, maintenance and repair of motor vehicles and motorcycles; retail of automotive fuel or 51 Wholesale trade and commission trade, except of motor vehicles and motorcycles.
- (e) Sale of food and drinks for consumption on the premises which is classified in the appropriate items in Class 5521 Restaurants, bars and canteens.
- (f) Renting of personal and household goods to the general public which is classified in the appropriate items in Class 7130 Rental of personal and household goods n.e.c.

(2) **Includes** stores engaged in retail sale of a variety of new goods of which, however, food, (especially for provision stores the items are mainly rice, sugar, other grain and flour), beverages or tobacco are predominant. Apart from their main sales of groceries, several other lines of merchandise such as wearing apparel, furniture, appliances, hardware, cosmetics, etc. is carried out.

(3) **Includes** stores engaged in retail sale of a variety of new goods of which food, beverages or tobacco are not predominant. This kind of activity is usually carried out in department stores carrying a general line of merchandise, including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sporting goods, etc. Such lines are normally arranged in separate departments, but are integrated under a single management.

(4) **Includes** hypermarket and megamarket

(5) **Includes** mixed foodstuff stores n.e.c.

DIVISION 52 : RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES, REPAIR OF PERSONAL AND HOUSEHOLD GOODS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
522			Retail Sale of Food, Beverages and Tobacco In Specialized Stores	
	5221		Retail sale of meat, fish, fruits and vegetables	
		52211	Retail sale of meat and poultry (fresh or frozen)	62110p
		52212	Retail sale of fish and other seafood	62120
		52213	Retail sale of fruits	62130p
		52214	Retail sale of vegetables	62130p
	5222		Retail sale of other foodstuffs	
		52221	Retail sale of rice, flour and other grains	62160
		52222	Retail sale of confectionery (sweets, etc.)	62140
		52223	Retail sale of biscuits, cakes, bread and other bakery products	62150
		52224	Retail sale of beer, wine and spirits	62220
		52225	Retail sale of soft drinks	62170p
		52226	Retail sale of tea, coffee and other beverages	62170p
		52227	Retail sale of tobacco, cigars, cigarettes, etc.	62210
		52229	Retail sale of mee, kuey teow, mee hoon, wantan skins, and other foodstuffs ⁽¹⁾	62170p
523			Other Retail Trade of New Goods in Specialized Stores	
	5231		Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	
		52310	Retail sale of pharmaceutical, medical and orthopaedic goods, perfumery, cosmetic and toilet articles	62316
	5232		Retail sale of textiles, clothing, footwear and leather goods	
		52321	Retail sale of textiles, linen, towels, blankets, etc.	62314p
		52322	Retail sale of articles of clothing, articles of fur and clothing accessories	62314p
		52323	Retail sale of footwear	62315p
		52324	Retail sale of leather goods and travel accessories	62323p

(1) **Includes** retailing of foodstuffs n.e.c. (e.g. tinned foods, cooking oil, sugar, dairy products, etc).

DIVISION 52 : RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES, REPAIR OF PERSONAL AND HOUSEHOLD GOODS⁽¹⁾

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	5233		Retail sale of household appliances, articles and equipment	
		52331	Retail sale of household utensils, kitchenware, chinaware, glassware, ornaments, etc.	62311p
		52332	Retail sale of electrical household appliances, radio and television equipment	62312p
		52333	Retail sale of household furniture and furnishings	62313p
		52334	Retail sale of lighting and lighting accessories	62313p
		52339	Retail sale of household appliances articles and equipment n.e.c	62311p
	5234		Retail sale of hardware, paint and glass	
		52340	Retail sale of hardware, paint and glass ⁽¹⁾	62323p
	5235		Retail sale of sports and recreational goods	
		52351	Retail sale of sports goods	62323p
		52352	Retail sale of bicycles	62319
		52353	Retail sale of games and toys	62323p
		52354	Retail sale of musical instruments, music tapes, records, compact discs and video tapes ⁽²⁾	62312p
		52355	Retail sale of aquarium fishes	62323p
		52356	Retail sale of pet birds and animals and pet food	62323p
		52359	Retail sale of other recreational goods e.g. art, coins, etc.	62323p
	5236		Retail sale of computers, computer equipment and supplies, non-customized software and printers	
		52360	Retail sale of computers, computer equipment and supplies, non-customized software and printers	62323p
	5237		Retail sale of telecommunication equipment	
		52370	Retail sale of telecommunication equipment	62323p

(1) **Includes** construction materials, do-it-yourself materials and equipment.

(2) **Includes** maintenance and repair of musical instruments.

DIVISION 52 : RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES, REPAIR OF PERSONAL AND HOUSEHOLD GOODS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	5238		Retail sale of photographic, optical and precision equipment	
		52381	Retail sale of photographic equipment	62322
		52382	Retail sale of spectacles and other optical goods	62323p
		52383	Retail sale of scientific and precision equipment	62323p
	5239		Other retail sale in specialized stores	
		52391	Retail sale of office supplies and equipment	62323p
		52392	Retail sale of watches, clocks, jewellery and silverware	62318
		52393	Retail sale of liquified petroleum gas (cooking gas)	62323p
		52394	Retail sale of books, magazines, newspapers and stationery	62317
		52395	Retail sale of flowers and other plants	62323p
		52399	Other retail sale in specialized stores n.e.c. ⁽¹⁾	62323p
524			Retail Sale of Second-Hand Goods in Stores	
	5240		Retail sale of second-hand goods in stores ⁽²⁾	
		52401	Retail sale of second-hand books	62500p
		52402	Retail sale of second-hand electrical and electronic goods	62500p
		52403	Pawnshops	81021
		52404	Retail sale of antique	62500p
		52409	Retail sale of second-hand goods n.e.c.	62500p
525			Retail Trade Not in Stores	
	5251		Retail sale via mail order houses	
		52511	Retail sale via mail order houses	62500p
		52512	Retail sale via direct selling	62500p

(1) **Includes** retail sale of souvenirs, wallpaper and floor covering, other fuel (firewood, charcoal, etc).

(2) **Excludes** retail sale of second-hand motor vehicles and motorcycles which are classified in the appropriate items in Divisions 50 Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel.

DIVISION 52 : RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES, REPAIR OF PERSONAL AND HOUSEHOLD GOODS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	5252		Retail sale via stalls and markets ⁽¹⁾	
		52520	Retail sale via stalls and markets	62110p, 62120p 62170p, 62130p 62180p
	5259		Other non-store retail sale ⁽²⁾	
		52590	Other non-store retail sale	62170p
526			Repair of Personal and Household Goods	
	5260		Repair of personal and household goods ⁽³⁾	
		52601	Repair of footwear and other leather goods	95110
		52602	Repair of electrical appliances and electronic goods	95120
		52603	Repair of watches, clocks and jewellery	95140
		52604	Repair of bicycles	95151
		52609	Repair of other personal and household goods n.e.c ⁽⁴⁾	95159

- (1) **Includes** retail sale of any kind of product in a usually movable stall either along a public road or on a fixed market place.
- (2) **Includes** non-store retail sale by salesperson who go from home to home (canvassers), by direct selling or by vending machines or on a fee or contract basis. However, it **excludes** the sale and home delivery of new products by stores which is classified in the appropriate items of Group 521 Non specialized retail trade in stores or Group 522 Retail sale of food, beverages and tobacco in specialized stores or Group 523 Other retail trade of new goods in specialized stores.
- (3) **Includes** repair of personal and household goods when not done in combination with manufacture of wholesale or retail sale of these goods. However, it **excludes** repair of motor vehicles which is included in Item 50201 Maintenance and repair of cars, vans, and four-wheel drives or Item 50202 Maintenance and repair of industrial and commercial vehicles.
- (4) **Includes** repair of typewriter, furniture and other consumer goods n.e.c.

CATEGORY H

HOTELS AND RESTAURANTS

This category includes all units mainly engaged in providing hospitality services in the form of accommodation, meals and drinks. Hotels provide, on a fee basis, lodging, camping space and facilities whether open to the general public or restricted to members of a particular organisation.

Restaurants are retail establishments selling prepared foods and drinks for immediate consumption. Catering, dining car services on trains and other passenger transport facilities, which operate as independent businesses, are included in this category.

DIVISION 55 : HOTELS AND RESTAURANTS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
551			Hotels; Camping Sites and Other Provision of Short-Stay Accommodation	
	5510		Hotels; camping sites and other provision of short-stay accommodation ⁽¹⁾	
		55101	Hotels ⁽²⁾	63200p
		55102	Camping sites and other provision of short stay accommodation	63200p
552			Restaurants, Bars and Canteens	
	5521		Restaurants, bars and canteens ⁽³⁾	
		55211	Restaurants and restaurant cum night clubs	63100p
		55212	Fast food restaurant	63100p
		55213	Coffee shops	63100p
		55214	Cafes, snack bars (includes lunch counters and refreshment stands)	63100p
		55215	Canteens	63100p
		55216	Food caterers	63100p
		55217	Pubs, bars, coffee houses, cocktail lounges and karaoke	63100p
		55219	Eating and drinking places n.e.c.	63100p
	5522		Hawkers and stalls	
		55221	Food stalls/hawkers	63100p
		55222	Drink stalls/hawkers	63100p
		55223	Food and drink stalls/hawkers	63100p

(1) **Includes** the provision on a fee and of short-term lodging, camping space and camping facilities, whether open to the general public or restricted to members of a particular organization. Restaurant facilities operated in connection with the provision of lodging remain classified in this class. It also includes provision of other lodging places (e.g. student residence operation, youth hostel operation, school dormitories, mountain shelter services). However it **excludes** rental of long-term furnished accommodation which is classified in Item 70102 Real estate operations.

(2) **Includes** lodging and boarding houses, service apartments, chalets and motels.

(3) **Includes** sale of prepared food and drinks for immediate consumption on the premises such as restaurants, cafes, lunch counters and refreshment stands. Also included are catering activities and take-out activities as well as the operation of dining cars when carried on by separate units, and other transport facilities. However, it **excludes** the following:

- (a) Sale through vending machine which is classified in Item 52590 Other non-store retail sale.
- (b) The above mentioned activities carried out in connection with the provision of lodging which are classified in the appropriate items of Class 5510 Hotels; camping sites and other provision of short-stay accommodation.
- (c) Operation of dining cars as an integrated operation of railway companies which is classified in Item 60100 Train service.

CATEGORY I

TRANSPORT, STORAGE AND COMMUNICATIONS

This category includes all units mainly engaged in providing passenger or freight transport by road, rail, water or air and auxiliary activities such as terminal and parking facilities, cargo handling, and storage. Renting of transport equipment with driver or operator for the different transport modes is considered as a transport activity.

Communication includes all units that are mainly engaged in providing postal, courier and telecommunication services. Telecommunications refer to the transmission of sound, images, data or other information via cables, broadcasting, relay or satellite.

DIVISION 60 : LAND TRANSPORT; TRANSPORT VIA PIPELINES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
601			Transport Via Railways	
	6010		Transport via railways	
		60100	Train service ⁽¹⁾	71110p
602			Other Land Transport⁽²⁾	
	6021		Other scheduled passenger land transport ⁽³⁾	
		60211	Bus services (stage, mini and express bus service)	71120p
		60212	Factory bus service	71120p
		60213	School bus service	71120p
		60214	Suburban railway passenger transport service (e.g. LRT, KTM Komuter and monorail)	71139p
		60219	Other scheduled passenger land transport n.e.c ⁽⁴⁾	71139p

(1) **Includes** passenger and freight transport by interurban railways (e.g. commuter train services). It also covers related activities such as shunting and switching. It **excludes** the following:

- (a) The operation of sleeping cars which is classified in Item 55102 Camping sites and other provision of short-stay accommodation or the operation of dining cars (e.g. buffet coach when carried out by separate units) which is classified in Item 55219 Eating and drinking places n.e.c.
- (b) Suburban railway transport (such as LRT) which is classified in Item 60214 Suburban railway passenger transport service.
- (c) Passenger and freight terminal activities, cargo handling, storage and other auxiliary activities which are classified in the appropriate items of group 630 Supporting and auxiliary transport activities; activities of travel agencies.
- (d) Maintenance and minor repair of rolling stock, that is, engines and railway vehicles, which are classified in Item 63031 Railway operation services.

(2) The commercial use of motor vehicles as a means of transport is governed by the type of licence issued (e.g. stage bus, express bus or mini bus licence) by the Commercial Vehicle Licensing Board.

(3) **Includes** activities providing regular urban, suburban or interurban transport of passengers on scheduled routes following a published timetable, picking up and setting down passengers at stops indicated at these timetables, except interurban railway transport.

(4) **Includes** operations of tramway, trolley bus, transport activities such as the operation of town-airport or town-to-station lines, sightseeing buses, funicular railways (e.g. Penang Hill Railway) aerial cable ways, etc.

DIVISION 60 : LAND TRANSPORT; TRANSPORT VIA PIPELINES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	6022		Other non-scheduled passenger land transport	
		60221	Taxi, car for hire (with driver) and limousine services	71131, 71139p
		60229	Other non-scheduled passenger land transport n.e.c. ⁽¹⁾	71139p
	6023		Freight transport by road	
		60230	Freight transport by road ⁽²⁾	71140p
603			Transport Via Pipelines	
	6030		Transport via pipelines	
		60300	Transport via pipelines ⁽³⁾	71150

- (1) **Includes** other non-scheduled passenger land transport such as charter bus services, excursions and other occasional coach services, passenger transport by man-drawn vehicles such as trishaws, etc. However, it **excludes** ambulance transport which is classified in Item 85194 Ambulance services.
- (2) **Includes** all freight transport operation by road, whether scheduled or not. It comprises trucking of a great variety of goods such as logging haulage, stock haulage, refrigerated haulage, heavy haulage, bulk haulage, furniture removal and renting of trucks with driver or operator. However, it **excludes** the following:
- (a) Operation of terminal facilities for handling freight which is classified in Item 63031 Railway operation services, or Item 63035 Port operation services, or Item 63039 Other supporting transport activities n.e.c.
 - (b) Crating and packing for transport purposes which is classified in Item 63099 Activities of other transport agencies n.e.c.
- (3) **Includes** transport of gases, liquids, slurry and other commodities via pipelines. Also includes the operation of pump stations and maintenance of the pipelines. However, it **excludes** distribution of natural manufactured gas, water or steam from the distributor to the final users which is classified in the appropriate items of Division 40 Electricity, gas, steam and hot water supply or Division 41 Collection, purification and distribution of water.

DIVISION 61 : WATER TRANSPORT⁽¹⁾

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
611			Sea and Coastal Water Transport	
	6110		Sea and coastal water transport	
		61101	Passenger transportation by sea-going vessel and ferries	71210p
		61102	Freight transportation by sea-going and coastal water vessels	71210p
		61103	Towing and pushing services	71210p
		61109	Other sea and coastal water transport n.e.c	71210p
612			Inland Water Transport	
	6120		Inland water transport ⁽²⁾	
		61201	Boat and sampan passenger transport service	71220p
		61202	Inland water freight transport service	71220p
		61209	Other inland water transport n.e.c.	71220p

(1) **Includes** transport of passengers or freight over water, whether scheduled or not. It **excludes** the following:

- (a) Restaurant and bar activities on board ships which are classified in the appropriate items in Class 5521 Restaurants, bars and canteens.
- (b) Cargo handling, storage of freight, harbour operation and other auxiliary activities such as docking, pilotage, lighterage and vessel salvage which are classified in the appropriate items of Group 630 Supporting and auxiliary transport activities; activities of travel agencies.

(2) **Includes** transport of passengers or freight via rivers, canals and other inland waterways such as harbours and ports.

DIVISION 62 : AIR TRANSPORT

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
621			Scheduled Air Transport	
	6210		Scheduled air transport ⁽¹⁾	
		62101	Passenger airline services - domestic and international	71310p
		62109	Other scheduled air transport (e.g. helicopter services) n.e.c.	71310p
622			Non-Scheduled Air Transport	
	6220		Non-scheduled air transport ⁽²⁾	
		62201	Rental services of aircraft with or without operator / Aircraft chartering	71310p
		62209	Other non-scheduled air transport n.e.c.	71310p

(1) **Includes** transport of passengers or freight by air over regular routes and on regular schedules.

(2) **Includes** non-scheduled transport of passengers or freight by air.

**DIVISION 63 : SUPPORTING AND AUXILIARY TRANSPORT ACTIVITIES;
ACTIVITIES OF TRAVEL AGENCIES**

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
630			Supporting and Auxiliary Transport Activities; Activities of Travel Agencies	
	6301		Cargo handling ⁽¹⁾	
		63011	Stevedoring services	71230p
		63019	Other cargo handling services n.e.c.	71320p
	6302		Storage and warehousing	
		63020	Storage and warehousing service ⁽²⁾	71920p
	6303		Other supporting transport activities	
		63031	Railway operation services	71110p
		63032	Operation of parking facilities for motor vehicles (parking lots)	71160p
		63033	Highway, bridge and tunnel operation services	71160p
		63034	Vessel salvage and refloating services	71230p
		63035	Port operation services ⁽³⁾	71230p
		63036	Airport operation services (excluding cargo handling) ⁽⁴⁾	71310p
		63039	Other supporting transport activities n.e.c.	71160p, 71919p

- (1) **Includes** the loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation and stevedoring services.
- (2) **Includes** the operation of storage facilities for all kinds of goods in grain elevators, general merchandise warehouses, refrigerated warehouses, etc. Also includes warehousing of furniture, automobiles, lumber, gas and oil, chemicals, textiles, food and agricultural products, etc. as well as storage of goods in foreign trade zone. However, it **excludes** the operation of parking facilities for motor vehicles which is classified in Item 63032 Operation of parking facilities for motor vehicles (parking lots).
- (3) **Includes** the operation of waterway locks, traffic control activities, navigation pilotage, berthing activities and lighterage.
- (4) **Includes** the operation of airway terminals, traffic control activities and ground service activities on airfields.

**DIVISION 63 : SUPPORTING AND AUXILIARY TRANSPORT ACTIVITIES;
ACTIVITIES OF TRAVEL AGENCIES**

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	6304		Activities of travel agencies and tour operators; tourist assistance activities n.e.c.	
		63041	Travel agency and tour operator services (including tourist guide service) ⁽¹⁾	71911p
		63042	Taxi/Limousine booking service	71911p
		63049	Other activities of travel agencies and tour operators and tourist assistance activities n.e.c	71911p
	6309		Activities of other transport agencies ⁽²⁾	
		63091	Activities of freight forwarding / forwarding agencies	
		63092	Activities of shipping agencies	
		63099	Activities of other transport agencies n.e.c.	71919p

(1) **Includes** furnishing travel information, advice and planning, arranging tours, accommodation and transportation for travellers and tourists, furnishing tickets, etc.

(2) **Includes** forwarding of freight, organization or arrangement of transportation on behalf of the shipper or consignee, receiving and acceptance of freight (including local pick-up and delivery), transportation document preparation, consolidation and break-bulk of freight, freight brokerage, custom house brokerage, bill auditing and freight rate information, brokerage for ship and aircraft space, packing and crating and unpacking and decrating, inspection and weighing and sampling of freight, etc. However, it **excludes** the following:

- (a) Courier activities utilizing public transport which are classified in Item 64120 Courier activities other than national post activities.
- (b) Activities related to the arrangement of freight insurance which are classified in Item 67201 Insurance brokerage and agency service.

DIVISION 64 : POST AND TELECOMMUNICATIONS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
641			Post and Courier Activities	
	6411		National post activities	
		64110	National postal service ⁽¹⁾	72001
	6412		Courier activities other than national post activities	
		64120	Courier activities other than national post activities ⁽²⁾	71140p, 71310p, 71919p
642			Telecommunications	
	6420		Telecommunications ⁽³⁾	
		64201	Telephone services (public and mobile) ⁽⁴⁾	72009p
		64202	Television and radio transmission services ⁽⁵⁾	94130p
		64203	Data communications service (including network operations)	72009p
		64204	Paging service	72009p
		64209	Other telecommunications services n.e.c.	72009p, 71320p

- (1) **Includes** the pick-up, transport and delivery (domestic or international) of mail and parcels. The activity includes sale of postage stamps, collection of mail and parcels from public letter boxes or from post offices and distribution and delivery. Also **includes** such activities as mail sorting, mailbox rental, poste restante, etc.
- (2) **Includes** the pick-up, transport and delivery of letters and mail-type, usually small, parcels and packages. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport media or via public transport. However, it **excludes** all postal activities carried out by Pos Malaysia Bhd which are classified in Item 64110 National postal services.
- (3) **Includes** the transmission of sound, images, data or other information via cables, broadcasting, relay or satellite. Also **includes** the maintenance of the network.
- (4) **Includes** telegraph and telex communications and facsimile transmission.
- (5) **Includes** cable television. **Excludes** production of radio and television programmes, whether or not combined with broadcasting, which is classified in Items 92131 Production of radio programmes or 92132 Production of television programmes.

CATEGORY J

FINANCIAL INTERMEDIATION

This category includes all units engaged in activities of obtaining and redistributing funds, in the form of deposits by Central Banks and other monetary institutions, insurance and pension funding and other activities auxiliary to financial intermediation.

DIVISION 65 : FINANCE EXCEPT INSURANCE AND PENSION FUNDING⁽¹⁾

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
651			Monetary Intermediation⁽²⁾	
	6511		Central banking	
		65110	Central Bank ⁽³⁾	81011
	6519		Other monetary intermediation ⁽⁴⁾	
		65191	Commercial banks	81012p
		65192	Offshore banks	81029p
		65193	Merchant banks	81029p
		65194	Finance companies	81029p
		65195	Discount houses	81012p
		65196	Savings institutions (e.g. National Saving Bank, Housing Co-operatives, Pilgrims Management Fund Board)	81029p
		65197	Development finance institutions (e.g. MIDF, Development Bank of Malaysia, Agricultural Bank of Malaysia, Industrial Bank of Malaysia)	81029p
		65199	Other finance n.e.c.	81029p

(1) **Includes** the activity of obtaining and redistributing funds other than for the purpose of insurance or pension funding. Comprise both banking institution and non-banking financing intermediaries

(2) **Includes** the following:-

- (a) Institutions whose principal liabilities are generally accepted as money, such as the Central Bank being the sole currency issuing authority in the country, and the commercial banks as the only institutions allowed to operate current accounts.
- (b) The obtaining of funds in the form of deposits. Deposits are defined as funds which are fixed in money terms, which are obtained on a day-to-money basis and which are, apart from central banking, obtained from non-financial sources.

(3) **Includes** taking deposits which are used for clearance between financial institutions, supervising banking operations and holding the country's exchange reserves and issuing, managing the country's currency, and acting as banker to the Government.

(4) **Included** are the activities of banks, discount houses, savings banks, and also specialized institutions granting credit for house purchase that also takes deposits.

DIVISION 65 : FINANCE EXCEPT INSURANCE AND PENSION FUNDING

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
659			Other Financial Intermediation	
	6591		Financial leasing ⁽¹⁾	
		65910	Financial leasing companies	81029p
	6592		Other credit granting ⁽²⁾	
		65921	Factoring companies	81029p
		65922	Credit card services	81029p
		65929	Other credit services n.e.c.	81029p
	6599		Other financial intermediation n.e.c. ⁽³⁾	
		65991	Holding companies	81029p
		65992	Investment companies	81029p
		65993	Nominee companies	81029p
		65994	Unit Trusts	81029p

(1) Leasing where the term approximately covers the expected life of the asset and the lessee acquires substantially all the benefits of its use and takes all the risks associated with its ownership. The asset may or may not eventually be transferred. However it **excludes**, operational leasing which is classified in Division 71 Renting of machinery and equipment without operator and of personal and household goods.

(2) **Includes** financial intermediation primarily concerned with making loans by institutions not involved in monetary intermediation, including the granting of consumer credit, the provision of long-term finance to industry, and money lending outside the banking system. Also includes the granting of credit for house purchase by specialized institutions that do not also take deposits.

(3) **Includes** other financial intermediation primarily concerned with distributing funds other than by making loans, includes investment in securities(e.g. shares, bonds, bills, unit trust units, etc.), dealing for own account by securities dealers, investment in property where this is carried out primarily for other financial intermediaries(e.g. property unit trusts) and writing swaps, options and other hedging arrangements. Activities of financial companies are included. However it **exclude**, Financial leasing is classified in Class 6591 Financial Leasing, security dealing on behalf of others is classified in Class 6712 Security dealing activities, leasing and renting of real property are classified in Division 70 Real estate activities and operational leasing is classified in Division 71 Renting of machinery and equipment without operator and of personal and household goods.

DIVISION 66 : INSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
660			Insurance and Pension Funding, Except Compulsory Social Security	
	6601		Life insurance	
		66010	Life insurance ⁽¹⁾	82001
	6602		Provident and pension funding ⁽²⁾	
		66021	Provident funding	82002p
		66022	Pension funding	82002p
	6603		Non-life insurance ⁽³⁾	
		66031	Marine, aviation and transit insurance	82003p
		66032	Motor vehicle insurance	82003p
		66033	Fire and other property damage insurance	82003p
		66034	Accident and health insurance	82003p
		66035	Freight insurance	82003p
		66039	Other insurance n.e.c.	82003p

Division 66 **includes** long and short-term risk spreading with or without a saving element.

- (1) **Includes** life insurance (including reinsurance) and other long-term insurance, with or without a substantial savings element, involving the collection and investment of funds.
- (2) **Includes** the provision of retirement incomes, including activities involving the collection and investment of funds.
- (3) **Includes** insurance (including reinsurance) of non-life business.

DIVISION 67 : ACTIVITIES AUXILIARY TO FINANCE⁽¹⁾

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
671			Activities Auxiliary to Finance, Except Insurance and Pension Funding	
	6711		Administration of financial markets	
		67110	Financial market operational and regulatory service (e.g KLSE, SC, KLOFFE, CDS, KLC) ⁽²⁾	81030p
	6712		Security dealings ⁽³⁾	
		67121	Stock, share and bond brokers	81030p
		67122	Commodity brokers and dealers	81030p
		67123	Gold bullion dealers	81030p
		67129	Other financial futures brokers and dealers	81030p
	6719		Activities auxiliary to finance n.e.c. ⁽⁴⁾	
		67191	Foreign exchange service	81030p
		67192	Financial consultancy service	81030p
		67199	Activities auxiliary to finance n.e.c.	81030p
672			Activities Auxiliary to Insurance and Pension Funding	
	6720		Activities auxiliary to insurance and pension funding ⁽⁵⁾	
		67201	Insurance brokerage and agency service	82005p
		67202	Insurance adjusting service	82005p
		67209	Other activities auxiliary to insurance and pension funding n.e.c	82005p

- (1) **Includes** the provision of services involved in or closely related to finance but not themselves involving finance.
- (2) **Includes** the operation and supervision of financial markets other than by public authorities and includes the activities of stock exchanges and other bodies that regulate or supervise the activities of financial markets, including exchanges for commodity future contracts.
- (3) **Includes** dealing in financial markets on behalf of others (e.g. stock broking) and related activities. However, it **excludes** dealing in markets on own account which is classified in the appropriate items in Class 6599 Other financial intermediation n.e.c.
- (4) **Includes** all activities auxiliary to finance n.e.c., including financial advisers, mortgage advisers and brokers, bureaux de change, etc. However, it **excludes** insurance agents' and other activities closely related to insurance and pension funding which are classified in the appropriate items of Class 6720 Activities auxiliary to insurance and pension funding.
- (5) **Includes** activities involved in or closely related to the management of insurance and pension funding other than finance and includes activities of insurance agents, average and loss adjusters, actuaries, and salvage administration. However, it **excludes** marine salvage which is classified in Item 63034 Vessel salvage and refloating services.

CATEGORY K

REAL ESTATE, RENTING AND BUSINESS ACTIVITIES

This category includes all units predominantly engaged in buying, selling and operating of real estate, renting and leasing of assets. Renting of machinery and equipment without operator and of personal and household goods is included in this category.

Business activities relate to units engaged in providing a wide variety of business services such as computer hardware and software consultancy and supply, research and development, legal activities, accounting and related activities, architectural, engineering and other technical activities, etc.

DIVISION 70 : REAL ESTATE ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
701			Real Estate Activities with Own or Leased Property	
	7010		Real estate activities with own or leased property	
		70101	Real estate development ⁽¹⁾	83102
		70102	Real estate operations ⁽²⁾	83101
702			Real Estate Activities on a Fee or Contract Basis	
	7020		Real estate activities on a fee or contract basis	
		70200	Real estate activities on a fee or contract basis ⁽³⁾	83103

-
- (1) **Includes** developing and subdividing real estate into lots. Also includes development and sale of land and cemetery lots. However, it **excludes** the development on own account involving construction which is classified in the appropriate items of Class 4520 Building of complete constructions or parts thereof; civil engineering.
- (2) **Includes** buying, selling, renting and operating of self-owned or leased real estate such as land, apartment buildings and dwellings, non-residential buildings, apartment hotels and residential mobile home sites. However, it **excludes** the operation of hotels, camps, trailer camps and other short-term lodging places which is classified in the appropriate items in Class 5510 Hotels; camping sites and other provision of short-stay accommodation.
- (3) **Includes** (e.g. buying, selling and renting) for others on fee or contract basis, real estate management and maintenance and other real estate activities on fee or contract basis n.e.c.

DIVISION 71 : RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS⁽¹⁾

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
711			Rental of Transport Equipment	
	7111		Rental of land transport equipment ⁽²⁾	
		71111	Private cars for hire	71160p
		71112	Rental of motorcycles	94900p
		71113	Rental and leasing of lorries, trucks trailers and containers	71160p
		71114	Rental and leasing of caravans and campers	71160p
		71119	Rental of land transport equipment n.e.c.	71160p
	7112		Rental of water transport equipment ⁽³⁾	
		71121	Ship and boat leasing (including chartering)	71230p
		71129	Rental of water transport equipment n.e.c.	71230p
	7113		Rental of air transport equipment	
		71130	Rental of air transport equipment ⁽⁴⁾	71320
712			Rental of Other Machinery and Equipment	
	7121		Rental of agricultural machinery and equipment	
		71210	Rental of agricultural machinery and equipment ⁽⁵⁾	83300p

- (1) Throughout Division 71 the term "renting" **includes** leasing. The machinery and equipment may be provided with or without maintenance.
- (2) **Includes** the renting without operator of all kinds of land transport equipment. However, it **excludes** the following:
- (a) Renting or leasing of vehicles or trucks with driver which is classified in Item 60229 Other non-scheduled passenger land transport n.e.c. or Item 60230 Freight transport by road
 - (b) Financial leasing which is classified in Item 65910 Financial leasing companies.
 - (c) Renting of bicycles which is classified in Item 71305 Rental of recreational goods n.e.c.
- (3) **Includes** the renting of commercial boats and ships, without operator. However, it **excludes** the following:
- (a) Renting of water transport equipment with operator which is classified in the appropriate items of Division 61 Water transport.
 - (b) Renting of pleasure-boats and related docking facilities which is classified in Item 71305 Rental of recreational goods n.e.c.
- (4) **Includes** the renting of air transport equipment, i.e. air planes, without operator. It **excludes** the following:
- (a) Renting of air transport equipment with operator which is classified in the appropriate items of Division 62 Air transport.
 - (b) Financial leasing which is classified in Item 65910 Financial leasing companies.
- (5) **Includes** the renting of agricultural machinery and equipment without operator. However, it **excludes** renting of agricultural machinery or equipment with operators which is classified in Item 01400 Agricultural and animal husbandry service activities, except veterinary activities.

DIVISION 71 : RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	7122		Rental of construction and civil engineering machinery and equipment	
		71220	Rental of construction and civil engineering machinery equipment ⁽¹⁾	83300p
	7123		Rental of office machinery and equipment (including computers)	
		71230	Rental of office machinery and equipment (including computers) ⁽²⁾	83300p
	7129		Rental of other machinery and equipment n.e.c.	
		71290	Rental of other machinery and equipment n.e.c. ⁽³⁾	83300p

- (1) **Includes** the renting of construction and civil engineering machinery and equipment (including crane lorries) without operator. It **excludes** renting of construction and civil engineering machinery and equipment with operators which is classified in Item 45500 Renting of construction or demolition equipment with operator.
- (2) **Includes** the renting of all kinds of office machinery and equipment such as duplicating machines, typewriters and word processing machines, of accounting machinery and equipment such as electronic calculating machines, cash registers and other machines incorporating a calculating device; and of computing machinery and equipment, such as automatic data processing machines of the digital, analogue or hybrid type, central processing units, peripheral units and magnetic or optical readers, without management or operation.
- (3) **Includes** the renting of all kinds of machinery, electrical or not, which is generally used as capital goods by industries, such as engines and turbines, machine tools mining and oil field equipment, commercial, radio, television and communication equipment, professional, scientific, measuring and controlling and other commercial and industrial machinery. However, it **excludes** the following:
- (a) Renting of agricultural machinery and equipment without operator which is classified in Class 7121 Rental of agricultural machinery and equipment.
 - (b) Renting of construction and civil engineering machinery and equipment without operator which is classified in Item 71220 Rental of construction and civil engineering machinery and equipment.
 - (c) Renting of office machinery and equipment (including computers) which is classified in Item 71230 Rental of office machinery and equipment.

DIVISION 71 : RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
713			Rental of Personal and Household Goods n.e.c.	
	7130		Rental of personal and household goods n.e.c. ⁽¹⁾	
		71301	Rental of television sets, video cassette recorders and related equipment and supplies	62312
		71302	Rental of furniture	83300p
		71303	Rental of video tapes (including compact discs and laser discs)	94120p
		71304	Rental of theatrical equipment	94140p
		71305	Rental of recreational goods n.e.c. (e.g. bicycles, saddle-horses, pleasure boat, sports equipment)	94900p
		71309	Rental of other personal and household goods n.e.c. ⁽²⁾	62311

- (1) **Includes** the renting of all kinds of personal and household goods, whether the customers are households or industries.
- (2) It **includes** the renting of such goods as textiles, wearing apparel and footwear, pottery and glass, kitchen and tableware, and house wares, jewellery, musical instruments, scenery and costumes, books, journals and magazines, video tapes and records, etc. Also **included** is general goods renting. However, it **excludes** the following:
- Renting without operator of passenger cars and vans, motorcycles, caravans and trailers which is classified in the appropriate items of Class 7111 Rental of land transport equipment.
 - Renting of leisure and pleasure equipment can also be undertaken by the recreational industries and which is then classified in the appropriate items of Division 92 Recreational, cultural and sporting activities.

DIVISION 72 : COMPUTER AND RELATED ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
721			Hardware Consultancy	
	7210		Hardware consultancy ⁽¹⁾	
		72100	Hardware consultancy	83230p
722			Software Consultancy and Supply	
	7220		Software consultancy and supply	
		72200	Software consultancy and supply ⁽²⁾	83230p
723			Data Processing Services	
	7230		Data processing services	
		72300	Data processing services ⁽³⁾	83230p

(1) **Includes** consultancy on type and configuration of hardware with or without associated software application. The consultancy typically involves analysing the users' needs and problems and presenting the best solution. However, it **excludes** similar activities carried out by units selling computers which are classified in Item 30002 Manufacture of computers and computer peripherals or in the appropriate items of Divisions 51 Wholesale trade and commission trade, except of motor vehicles and motorcycles or in the appropriate items of Division 52 Retail trade except of motor vehicles and motorcycles; repair of personal and household goods.

(2) **Includes** activities in connection with analysis, design and programming of systems ready to use. This usually involves the analysis of the users' needs and problems, consultancy on the most economic solution and producing the necessary software to realize this solution. Also included is the simple writing of programs following directives of the user. Specifically, these activities involve development, production, supply and documentation of order-made software based on orders from specific users and easy-order and ready-made (non-customized) software. However, it **excludes** the following:

- (a) Reproduction of non-customized software which is classified in Item 22300 Reproduction of recorded media.
- (b) Similar activities carried out as an integrated part of the reselling of software which are classified in Item 52360 Retail sale of computers, computer equipment and supplies, non-customized softwares and printers.
- (c) Software consultancy provided in conjunction with hardware consultancy which is classified in Item 72100 Hardware consultancy.

(3) **Includes** the processing or tabulation of all types of data. This may consist of the complete processing and preparation of reports from data supplied by the customer. It may also be specialized, such as key-punching or other input preparation, conversion, such as card to tape, etc., optical character recognition, etc. The services may be supplied either over -the- counter or via remote access terminals and may employ either the customer's or a proprietary program. Also included is the provision of such services on an hourly or time-share basis and management and operation of data processing facilities of others on a continuing basis. However, it **excludes** the following:

- (a) Renting and leasing of computers and computer-related hardware and adding and calculating machines which are classified in Item 71230 Renting of office machinery and equipment (including computers).
- (b) Development of computer systems ready to use including programming which is classified in Item 72200 Software consultancy and supply.
- (c) Maintenance and repair of computing machinery which are classified in Class 72500 Maintenance and repair of office, accounting and computing machinery.

DIVISION 72 : COMPUTER AND RELATED ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
724			Data Base Activities	
	7240		Data base activities	
		72400	Data base activities ⁽¹⁾	83230p
725			Maintenance and Repair of Office, Accounting and Computing Machinery	
	7250		Maintenance and repair of office, accounting and computing machinery ⁽²⁾	
		72500	Maintenance and repair of office, accounting and computing machinery	38250p, 95159p
729			Other Computer Related Activities	
	7290		Other computer related activities	
		72900	Other computer related activities	83230p

- (1) **Includes** the following 3 types of data base related activities: (i) data base development, i.e. the assembly of data from one or more sources (ii) data storage, i.e. the preparation of a computer record for such information in a predetermined format. (iii) data base availability, i.e. the provision of data in a certain order or sequence, by on-line data retrieval or accessibility (computerized management). The data can be of any kind, such as financial, economical, statistical or technical. The data may be accessible to everybody or to limited users and can be sorted on demand. However, it **excludes** computerized documentation activities provided by libraries and archives which are classified in Item 92310 Library and archives activities.
- (2) **Includes** maintenance and repair of office and accounting machinery and of computers and computer peripheral equipment.

DIVISION 73 : RESEARCH AND DEVELOPMENT⁽¹⁾

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
731			Research and Experimental Development on Natural Sciences and Engineering (NSE)	
	7310		Research and experimental development on natural sciences and engineering (NSE)	
		73101	Research and experimental development services on physical sciences ⁽²⁾	93200p

(1) **Includes** the performance of the following three types of activities:

- (a) Basic research, experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view.
- (b) Applied research is also original investigation undertaken in order to acquire new knowledge. It is, however, directed primarily towards a specific practical aim or objective.
- (c) Experimental development is systematic work, drawing on existing knowledge gained from research and/or practical experience, that is directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving those already produced or installed. The basic criterion for distinguishing R & D from related activities is the presence in R & D of an appreciable element of novelty. It **excludes** the following:
 - (i) Governmental administration of R & D and of associated funds in the various natural or social sciences which are classified in the appropriate items of Division 75 Public administration and defence; compulsory social security.
 - (ii) Administration and support of defence related applied research and experimental development which are classified in Item 75220 Military and civil defence services.
 - (iii) Education combined with R & D which is classified in the appropriate item of Division 80 Education.
 - (iv) The raising and management of R & D funds for medical and other social-related R & D by charities which is classified in Class 8532 Social work without accommodation.

(2) **Includes** systematic creative work in the three types of activities in the field of research and development defined above, in natural sciences (mathematics, physics, astronomy, chemistry, life sciences n.e.c., earth sciences, etc.), medical sciences, agriculture, and engineering and technology. They are intended to increase the stock of knowledge and to devise new applications.

DIVISION 73 : RESEARCH AND DEVELOPMENT

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
		73102	Research and experimental development services on chemistry and biology	93200p
		73103	Research and experimental development services on engineering and technology	83240p
		73104	Research and experimental development services on agricultural sciences	93200p
		73105	Research and experimental development services on medical sciences and pharmacy	93200p
		73109	Research and experimental development services on other natural sciences	93200p
732			Research and Experimental Development on Social Sciences and Humanities (SSH)⁽¹⁾	
	7320		Research and experimental development on social sciences and humanities (SSH)	
		73201	Research and experimental development on cultural sciences, sociology and psychology	93200p
		73202	Research and experimental development services on economics	93200p
		73203	Research and experimental development services on law	93200p
		73204	Research and experimental development services on linguistics and other languages	93200p
		73209	Research and experimental development on other social sciences and humanities (SSH)	93200p

- (1) **Includes** systematic creative work in the three types of activities in the field of research and development defined above, in social sciences (economics, psychology, sociology, legal sciences, etc.) and humanities (e.g. linguistics and languages, arts). They are intended to increase the stock of knowledge and to devise new applications. However, it **excludes** market research which is classified in Item 74130 Market research and public opinion polling.

DIVISION 74 : OTHER BUSINESS ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
741			Legal, Accounting, Book-Keeping and Auditing Activities; Tax Consultancy; Market Research and Public Opinion Polling; Business and Management Consultancy	
	7411		Legal activities	
		74110	Legal services ⁽¹⁾	83210
	7412		Accounting, book-keeping and auditing activities; tax consultancy	
		74120	Accounting, book-keeping and auditing activities; tax consultancy ⁽²⁾	83220
	7413		Market research and public opinion polling	
		74130	Market research and public opinion polling ⁽³⁾	83250p

- (1) **Includes** advice and representation in civil, criminal and other cases, i.e. representation of one party's interest against another party, whether or not before courts or other judicial bodies. These activities are generally performed by, or under supervision of, persons who are members of the bar. Civil cases involve infringements of an individual's or corporate's private or civil rights such as liability cases, divorce cases, etc. Criminal actions are cases involving offences against the State and are usually instigated by the Government. Provision of advice in connection with labour disputes, general counselling and advising, preparation of legal documents which do not directly involve a legal suit or which are related to articles of incorporation, partnership agreements or similar documents in connection with company formation. Also included are activities in connection with patents and copyrights, with the preparation of deeds, wills, trusts, etc., and the activities of notary public, arbitrators, examiners and referees. However, it **excludes** law court activities which are classified in Item 75235 Judiciary and legal service.
- (2) **Includes** activities involving the recording of commercial transactions for businesses or others, the preparation of financial accounts, the examination of these accounts and the certification of their accuracy and the preparation of personal and business income tax returns. **Included** are related advisory activities and representation (other than legal representation) on behalf of clients before tax authorities. However, it **excludes** the following:
- (a) Data processing and tabulation activities which are classified in Item 72300 Data processing services.
 - (b) Activities involving management consultancy, by units that do not provide accounting or auditing services, e.g. design of accounting systems, cost accounting programs, budgetary control procedures, etc., which are classified in Item 74142 General management consultancy services.
 - (c) Bill collection which is classified in Item 74999 other business activities, n.e.c.
- (3) **Includes** investigation on market potential, acceptance, and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, and investigation on collective opinions of the public about political, economic and social issues.

DIVISION 74 : OTHER BUSINESS ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	7414		Business and management consultancy services ⁽¹⁾	
		74141	Estate management consultancy services	83291
		74142	General management consultancy services	83299p
		74143	Public relations consultancy services	83299p
		74144	Project management consultancy services	83299p
		74149	Other business and management consultancy services n.e.c.	83299p
742			Architectural, Engineering and Other Technical Activities	
	7421		Architectural and engineering activities and related technical consultancy ⁽²⁾	

(1) **Includes** the provision of advice, guidance or operational assistance to businesses. These activities involve public relations, e.g. through image building and opinion moulding, to improve the relations of the client with the public, the media or others, other than by paid advertisements, welfare and charity affairs, politics, lobbying. Activities in connection with planning, organization, efficiency and control, management information, etc., combined management consultancy and actual management, e.g. by agronomists and agricultural economists to farms, etc. Arbitration and conciliation between management and labour. Also included are activities of management holding companies. However, it **excludes** the following:

- (a) Computer activities which are classified in the appropriate items in Division 72 Computer and related activities.
- (b) Legal advice and representation which are classified in Item 74110 Legal services.
- (c) Accounting, book-keeping and auditing activities and tax consultancy which are classified in item 74120 Accounting, book-keeping and auditing activities; tax consultancy.
- (d) Market research and public opinion polling which are classified in Item 74130 Market research and public opinion polling.
- (e) Technical advisory activities which are classified in Item 74211 Architectural consultancy services or in Item 74212 Engineering consultancy services.
- (f) Advertising activities which are classified in Item 74300 Advertising.

(2) **Excludes** the following:-

- (a) Research and development activities which are classified in the appropriate items in Division 73.
- (b) Technical testing which is classified in Item 74220 Technical testing and analysis.
- (c) Interior decorating which is classified in Item 74999 Other business services n.e.c.

DIVISION 74 : OTHER BUSINESS ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
		74211	Architectural consultancy services ⁽¹⁾	83240p
		74212	Engineering consultancy services ⁽²⁾	83240p
		74213	Land and quantity surveying consultancy service ⁽³⁾	83240p
		74219	Other architectural and engineering activities and related technical consultancy service n.e.c.	83240p
	7422		Technical testing and analysis	
		74220	Technical testing and analysis ⁽⁴⁾	83240p

- (1) **Includes** consulting which concerns building design and drafting and often supervision of construction, town and city planning and landscape architecture.
- (2) **Includes** engineering and technical activities which concern specialized activities related to civil engineering, hydraulic engineering, traffic engineering including project management for constructions, electrical and electronic engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering, air-conditioning, refrigerating, sanitary and pollution control engineering, acoustical engineering, etc.
- (3) **Includes** geological and prospecting activities utilize surface measurements and observation designed to yield information on subsurface structure and the location of petroleum, natural gas and mineral deposits and of ground water. This may involve airborne geophysical surveys, hydrological surveys, etc. Also included are map making and related land surveying activities. However, it **excludes** test drilling and test hole boring in connection with petroleum and gas extraction which is classified in Item 11200 service activities incidental to Crude oil and natural gas extraction excluding surveying.
- (4) **Includes** testing of all types of materials and products. Testing of their composition and purity, e.g. of minerals, food, etc. Qualification and reliability testing, certification of products, failure analysis, materials evaluation, etc. Testing the physical characteristics and performance of products or materials, e.g. for their strength, thickness, durability, electrical conductivity, radioactivity, etc. Also included is the testing of textiles, radiographic testing of welds and joints and performance testing of complete machinery, motors, automobiles, appliances or electronic equipment, whether or not with the use of models or mock-ups of ships, aircraft, dams, etc. However, it **excludes** testing and analysis of medical and dental specimens which are classified in Item 85199 Human health services n.e.c.

DIVISION 74 : OTHER BUSINESS ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
743			Advertising	
	7430		Advertising	
		74300	Advertising ⁽¹⁾	83250p
749			Business Activities n.e.c.	
	7491		Labour recruitment and provision of personnel	
		74910	Labour recruitment and provision of personnel service ⁽²⁾	83292

(1) **Includes** provision of advertising services. Advertising agency activities encompass creating and placing advertising in periodicals, newspapers, radio and television for clients. Outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding, etc. Media representation, i.e. sale of time and space for various media soliciting advertising. Aerial advertising. Distribution or delivery of advertising material or samples. Also **included** is the renting of spaces for advertising. The following are excluded:

- (a) Printing of advertising material which is classified in Item 22210 Printing.
- (b) Market research which is classified in Item 74130 Market research and public opinion polling.
- (c) Public relations activities which are classified in Item 74143 Public relations consultancy services.
- (d) Direct mailing activities which are classified in Item 74992 Bill collecting, credit rating, direct mailing, mail advertising and similar activities.
- (e) Production of commercial messages for radio, television and film which are classified in the appropriate items of Group 921 Motion picture, radio, television and other entertainment activities.

(2) **Includes** personnel search, selection referral and placement in connection with employment in any field. The services may be supplied to the potential employer or to the prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants, the investigation of references, etc. Executive search and placement activities are included as are labour contracting activities, i.e. the supply to others chiefly on a temporary basis, of personnel hired by, and whose emoluments are paid by, the agency. However, it **excludes** the following:

- (a) Activities of farm labour contractors which are classified in Item 01400 Agricultural and animal husbandry services veterinary activities.
- (b) Agency activities which are classified in Item 74999 Business services n.e.c.
- (c) Motion picture and other theatrical casting activities which are classified in Item 92491 Casting activities.

DIVISION 74 : OTHER BUSINESS ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	7492		Investigation and security activities	
		74920	Investigation and security services ⁽¹⁾	83299p
	7493		Building cleaning activities	
		74931	Building cleaning services ⁽²⁾	92000p
		74932	Disinfecting and exterminating services	92000p
	7494		Photographic activities	
		74940	Photographic services (commercial and consumer) ⁽³⁾	95920

- (1) **Includes** investigation and surveillance activities, guard and other protective activities for individuals and property. This involves the checking of individuals' backgrounds, tracing of missing persons, investigation of thefts and embezzlements and also patrol or other activities with primarily hired personnel to directly protect individuals or property (e.g. transport of valuables, or other means of protection) with the same purpose, such as guard dogs, armoured cars, etc. Also included are bodyguard activities, street patrol, guard and watchman activities for apartment buildings, offices, factories, construction sites, hotels, theatres, dance halls, etc., and store detective activities and activities such as monitoring mechanical or electrical protective devices, consultancy in the field of industrial security, finger-printing, signature and handwriting identification, etc. However, it **excludes** the following:
- (a) Installation of alarm systems which is classified in Item 45306 Fire protection, security alarm and telecommunications systems installation work.
 - (b) Investigation in connection with insurance which is classified in Item 67209 Other activities auxiliary to insurance and pension funding n.e.c.
- (2) **Includes** cleaning of buildings of all types, including offices, factories, shops, institutions and other business and professional premises and residential buildings. It involves building interior cleaning (e.g. floor cleaning and waxing) interior wall cleaning, furniture polishing, etc., and window cleaning, inside as well as outside, for offices, industrial plants factories and high-rise apartment buildings, chimney cleaning and cleaning of fireplaces, furnaces, incinerators, boilers, ventilation ducts and exhaust units, etc. However, it **excludes** the following:
- (a) Steam cleaning, sand blasting and similar activities for building exteriors and cleaning of new buildings after construction which are classified in Item 45401 Building completion works.
 - (b) Carpet and rug shampooing and drapery and curtain cleaning which are classified in Item 93010 Washing and (dry) cleaning of textile and fur products.
 - (c) Similar activities carried out by private households employing domestics which are classified in Item 95000 Private households with employed persons.
- (3) **Includes** all commercial and consumer photograph production as well as processing photographs and motion pictures. Photograph production involves portrait photography, e.g. for passports, schools, weddings or other occasions (including by coin-operated machines) and photography for commercials, publishers, fashion, real estate or touristic purposes, etc. Aerial photography is included. Film processing includes developing, printing and enlarging from client-taken negatives or motion pictures whether for amateur photographers or for commercial clients. Included is also the mounting of slides and copying and restoring or transparency retouching in connection with old photographs. It **excludes** processing motion picture film related to the motion picture and television industries which is classified in Item 92111 Motion picture and video production.

DIVISION 74 : OTHER BUSINESS ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	7495		Packaging activities	
		74950	Packaging services on a fee or contract basis ⁽¹⁾	83299p
	7499		Other business services n.e.c.	
		74991	Telephone answering services	72009p
		74992	Bill collecting, credit rating, direct mailing, mail advertising and similar activities ⁽²⁾	83250p
		74993	Agency activities for engagements in entertainment or sport attractions ⁽³⁾	83299p
		74994	Duplicating services	94140p
		74999	Other business services n.e.c. ⁽⁴⁾	83299p

- (1) **Includes** packaging activities on a fee or contract basis, such as mixing and filling of aerosols, cans, bottles, etc., packaging of pharmaceuticals, cosmetics, etc., card-mounting for novelties and buttons, labelling, stamping and imprinting, parcel packing and gift wrapping, whether or not this involves an automated process. However, it **excludes** packing activities for transport which are classified in Item 63099 Activities of other transport agencies n.e.c.
- (2) **Includes** bill collecting, credit rating in connection with an individual's or firm's credit-worthiness or business practices, envelope addressing, stuffing, sealing and mailing, mailing list compilation, etc., including advertising material. Stenographic, including typing and other secretarial activities such as transcribing from tapes, discs or belts, proof-reading etc., copying, blue printing, multigraphing and similar activities. However, it **excludes** the following:
- (a) Extending credit through the use of credit cards which is classified in Item 65922 Credit card services.
 - (b) Display of advertisement and other advertising design which is classified in Item 74300 Advertising.
- (3) **Includes** activities carried on by agencies on behalf of individuals usually involving the obtaining of engagements in motion pictures, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs, etc., with publishers, producers, etc.
- (4) **Includes** business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, fashion design related to textiles, wearing apparel, shoes, jewellery, furniture and other interior decoration and other fashion goods, demonstration and exhibition activities, auctioning activities, editorial activities, translation and interpretation, microfilming activities, trading stamp activities, appraisal practices other than for real estate and insurance. However, it **excludes** the following:
- (a) Machinery and industrial design which are classified in Item 74211 Architectural consultancy services.
 - (b) Extending credit through the use of credit cards which is classified in Item 65922 Credit card services.
 - (c) Display of advertisement and other advertising design which is classified in Item 74300 Advertising.

CATEGORY L

PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

This category includes units mainly engaged in a variety of government administration and regulatory activities, as well as judicial authorities and commissions, and the Army, Navy and Air Defence forces and civilian units mainly engaged in defence administration.

DIVISION 75 : PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
751			Administration of the State and the Economic and Social Policy of the Community	
	7511		General (overall) public service activities	
		75110	General (overall) public service activities ⁽¹⁾	91110
	7512		Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security ⁽²⁾	
		75121	Administrative educational services	91150
		75122	Administrative health care services	91160
		75123	Administrative housing and local government services	91180
		75124	Administrative recreational, cultural, arts and sports services ⁽³⁾	91190p

(1) **Includes** a variety of government administrative activities: Executive and legislative administration by departments directly dependent on the head of State and Parliament together with all other central, regional and local government bodies, ministries and administrative departments. Administration and supervision of financial and fiscal affairs. Operation of taxation schemes. Management of public funds and public debt. Public funds management includes raising and receiving of monies and control of their disbursement and monitoring and control of the money supply. Administration of overall (civil) R & D policy and associated funds and of basic research policy and associated funds. Taxation administration consisting in duty/tax collection on goods and tax violation investigation. Customs administration. Administration and operation of overall economic and social planning and statistical services at the various levels of government. However, it **excludes** the following:

- (a) Administration of R & D policies intended to increase personal well-being and of associated funds which are classified in the appropriate items of Class 7512 Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security.
- (b) Administration of R & D policies intended to improve economic performance and competitiveness and of associated funds which are classified in the appropriate items of Class 7513 Regulation of and contribution to more efficient operation of business.
- (c) Administration of defence related R & D and associated funds which are classified in Item 75220 Military and civil defence services.

(2) **Includes** public administration of programmes and administration of R & D policies and associated funds. However, it **excludes** Division 73 Research and Development, Division 80 Education Group 851 Human health activities.

(3) **Includes** administration of programmes to provide recreational and cultural services, such as performing arts or fitness and amateur sport programmes. Sponsoring of recreational and cultural activities. Distribution of grants to artists. It **excludes** the following:

- (a) Sporting and other recreational activities which are classified in the appropriate items of Class 9241 Sporting activities or Class 9249 Other recreational activities, respectively.
- (b) Activities of libraries, public archives, museums and other cultural institutions which are classified in the appropriate items of Group 923 Library, archives museums and other cultural activities.

DIVISION 75 : PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
		75125	Administrative religious affairs services	91190p
		75129	Other community and social affairs services ⁽¹⁾	91190p
	7513		Regulation of and contribution to more efficient operation of business ⁽²⁾	
		75131	Domestic and international trade affairs ⁽³⁾	91210p
		75132	Agriculture and rural development affairs ⁽⁴⁾	91220p
		75133	Primary industries affairs ⁽⁵⁾	91220p, 91230
		75134	Public works affairs ⁽⁶⁾	91250p

(1) **Includes** administration of refuse collection and disposal operations. Administration of environment protection programmes, such as water purification and pollution control. Administration of housing programmes. However, it **excludes** the following:

- (a) Postal activities are classified in Item 64110 National postal service and telecommunications which are classified in the appropriate items of Class 6420 Telecommunications.
- (b) Compulsory social security activities which are classified in Item 75300 Compulsory social security activities.
- (c) Sewage and refuse disposal and sanitation which are classified in Item 90001 Sewage, sanitation and similar activities or in Item 90002 Refuse disposal services.

(2) **Includes** a great variety of governmental, mainly infra structural, activities and excludes research and experimental development activities which are classified in appropriate items of Division 73 Research and development.

(3) **Includes** general administrative service activities in the fields of wholesale and retail trade, storage and warehousing.

(4) **Includes** agricultural land management affairs, agrarian reform and land settlement affairs and farm price and income affairs. Regulation of agricultural marketing, subsidy allocation. Administration of pest control affairs and crop inspection and grading, administration of veterinary affairs. Administration of forestry affairs, commercial or sport fishing and hunting affairs.

(5) **Includes** mining and mineral resources affairs, such as discovery exploitation, conservation, marketing and other aspects of mineral production.

(6) **Includes** administration, supervision and support of programmes and regulations for construction, unkeep and lighting of highways, roads, streets, bridges, etc. Also **includes** administration of water affairs.

DIVISION 75 : PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
		75135	Transport affairs ⁽¹⁾	91250p, 91260, 91270
		75136	Energy, telecommunication and postal affairs ⁽²⁾	91240p, 91280
		75137	Tourism affairs	91210p
		75138	Human resource affairs ⁽³⁾	91210p
		75139	Other regulation of and contribution to more efficient operation of business affairs n.e.c. ⁽⁴⁾	91290p
	7514		Ancillary service activities for the Government as a whole	
		75140	Public service activities ⁽⁵⁾	91290p
752			Provision of Services to the Community as a Whole	
	7521		Foreign affairs	
		75210	Foreign affairs ⁽⁶⁾	91120

- (1) **Includes** regulation and administration of transportation affairs, such as road and highway, water transport facility, railway and air transport facility construction. **Included** are:
- Regulations concerning safety, passenger fares, freight tariffs, etc.
 - Regulations governing the use of motor vehicles and testing and licensing of motor vehicles and drivers.
 - Regulations regarding construction and maintenance of navigational facilities, ports, harbours and canals and the use of these facilities. Administration and regulation related to sea-worthiness and use of vessels.
- (2) **Includes** administration of fuel and energy affairs and services, comprising solid mineral fuels, petroleum and natural gas, nuclear fuel and other non-commercial fuels and support in the form of loans, grants or subsidies. Also **includes** administration of electricity affairs.
- (3) **Includes** implementation of regional development policy measures to reduce unemployment or fight underdevelopment.
- (4) **Includes** administration of multipurpose projects. Regulation, licensing and inspection of miscellaneous commercial sectors, trade inspection. Administration of general labour affairs, such as regulation concerning labour conditions. Administration of R & D policies and associated funds intended to improve economic performance and competitiveness.
- (5) **Includes** general personnel and other general service activities. Administration and operation of general personnel services, whether or not connected with a specific function. Development and implementation of general personnel policies and procedures covering selection and promotion, rating methods, job description, evaluation and classification, administration of civil service regulations, etc. Administration, operation and support of overall general services such as centralized supply and purchasing services, maintenance and storage of government records and archives, operation of government owned or occupied buildings, central offices and other general services not connected with a specific function.
- (6) **Includes** administration and operation of the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organizations. Administration, operation and support for information and cultural services intended for distribution beyond natural boundaries. Economic aid supply to developing countries whether or not routed through international organizations. Provision of military aid to foreign countries. General foreign commercial affairs such as foreign trade related matters, international, financial and foreign technical affairs. International assistance (e.g. refugee or hunger relief programmes).

DIVISION 75 : PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	7522		Defence activities	
		75220	Military and civil defence services ⁽¹⁾	91140
	7523		Public order and safety activities	
		75231	Police service ⁽²⁾	91130p
		75232	Prison service ⁽³⁾	91130p

(1) **Includes** both military and civil defence affairs. Administration, supervision and operation of military defence affairs and forces: land, sea, air and space defence forces; engineering, transport, communications, intelligence, material, personnel and other non-combat forces and commands; and reserve and auxiliary forces of the defence establishment. Provision of equipment, structures, supplies, etc. Health activities for military personnel in the field. Administration, operation and support of civil defence forces. Support of the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved. Administration of defence R & D policies and associated funds are included. It **excludes** the following:

- (a) Research and experimental development activities which are classified in the appropriate items in Division 73 Research and development.
- (b) Administrative activities of the governmental defence bodies which are classified in Item 75110 General (overall) public service activities.
- (c) Provision of military aid to foreign countries which is classified in Item 75210 Foreign affairs.
- (d) Activities of military tribunals which are classified in Item 75239 Other public order and safety affair related services.
- (e) Provision of supplies for domestic emergency use in case of peacetime disasters which is also classified in Item 75239 Other public order and safety affair related services.
- (f) Educational activities of military schools, colleges and academies which are classified in the relevant item of Division 80 (Education).
- (g) Activities of military hospitals which are classified in Item 85110 Hospital services.

(2) **Includes** administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coast guards and other special police forces. Police duties include traffic regulation, alien registration, operation of police laboratories and maintenance of arrest records. Provision of equipment and supplies for police work including vehicles, aircraft and vessels. However, it **excludes** administration and operation of armed forces which are classified in Class 7522 Defence activities.

(3) **Includes** prison administration and provision of correctional services (incarceration and rehabilitation services (e.g. in jails). It **excludes** the following:

- (a) Activities of prison schools which are classified in the relevant item of Division 80 Education
- (b) Activities of prison hospitals which are classified in Item 85110 Hospital services.

DIVISION 75 : PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
		75233	Immigration service	91130p
		75234	National registration service	91130p
		75235	Judiciary and legal service ⁽¹⁾	91130p
		75236	Fire-fighting service ⁽²⁾	91130p
		75239	Other public order and safety affairs related services ⁽³⁾	91130p
753			Compulsory Social Security Activities	
	7530		Compulsory social security activities	
		75300	Compulsory social security activities ⁽⁴⁾	91170

(1) **Includes** administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system including legal representation and advice on behalf of government or on behalf of others when provided by government in cash or in services. Rendering of judgements and interpretations of the law including arbitration of civil actions. However, it **excludes** advice and representation in civil criminal and other cases which are classified in Item 74110 Legal activities.

(2) **Includes** fire fighting and fire prevention, administration and operation of regular and auxiliary fire brigades supported by public authorities.

(3) **Includes** provision of supplies for domestic emergency use in case of peace time or disasters.

(4) **Includes** the funding and administration of government provided social security programmes. Social security services may be defined as chiefly transfer payments to compensate for reduction or loss of income or inadequate earning capacity. Compulsory social security normally covers sickness, accident and unemployment insurance and retirement pensions. Also more specific risks leading to loss of income may be covered: maternity, temporary disablement, widowhood, family increase. It **excludes** direct provision of welfare services and other social work with accommodation which is classified in the appropriate items of Class 8531 Social work with accommodation, or without accommodation in Class 8532 Social work without accommodation, respectively.

CATEGORY M

EDUCATION

This category includes units mainly engaged in education. It includes public as well as private education of all types, provided by institutions as well as private teachers, as a full time education or on a part time or intensive basis, at day time or in the evening and at any level or for any profession.

DIVISION 80 : EDUCATION

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
801			Primary Education	
	8010		Primary education	
		80101	Nurseries and kindergartens	93100p
		80102	Primary schools	93100p
802			Secondary Education	
	8021		General secondary education	
		80210	General secondary education ⁽¹⁾	93100p
	8022		Technical and vocational secondary education	
		80220	Technical and vocational secondary education ⁽²⁾	93100p
803			Higher Education	
	8030		Higher education ⁽³⁾	
		80301	College and university education	93100p
		80302	Commercial and other technical institutes	93100p
		80303	Nursing schools	93100p
809			Adult and Other Education	
	8090		Adult and other education ⁽⁴⁾	
		80901	Driving schools	93100p
		80902	Music and dancing schools	93100p
		80909	Adult and other vocational education n.e.c.	93100p, 95910p

- (1) **Includes** special school-type education for handicapped students at this level. However, it **excludes** general programmes provided for adults more on a volunteer basis, e.g. in evening classes, which are classified in the appropriate items of Class 8090 Adult and other education.
- (2) **Includes** all technical and vocational education below the level of university. Typically, the programmes emphasize a subject matter specialization and instruction of both theoretical background and practical skills generally associated with present or prospective employment. The aim of a programme can vary from preparation for a general field of employment to a very specific job. Also included is technical and vocational school-type education for handicapped students at this level. It **excludes** technical and vocational education at post secondary and university levels which are classified in the appropriate items of Class 8030 Higher education.
- (3) **Includes** post secondary sub-degree level education and education that leads to university degree or equivalent. A great variety of subject matter programmes is offered at this level, some more emphasizing theoretical instruction and some more practical instruction.
- (4) **Includes** adult education, i.e. education for people who are not in the regular school and university system. Instruction may be given in day or evening classes in schools or in special institutions providing for adults. Also included is all instruction through radio and television broadcasts, or by correspondence. Instruction may cover both general and vocational subjects. Typically, most of these educational activities presuppose that the student volunteered to attend as he/she has a particular motivation in taking the programme.

CATEGORY N

HEALTH AND SOCIAL WORK

This category includes all units that are mainly engaged in providing health and social work services such as human health activities, veterinary activities, etc.

DIVISION 85 : HEALTH AND SOCIAL WORK

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
851			Human Health Activities	
	8511		Hospital activities	
		85110	Hospital services ⁽¹⁾	93311
	8512		Medical and dental practice activities	
		85121	Medical services ⁽²⁾	93312p
		85122	Dental services ⁽³⁾	93312p

- (1) **Includes** the activities of general and specialized hospitals, sanatoria, preventoria, asylums, rehabilitation centres, leprosaria, dental centres and other health institutions that have accommodation facilities, including military base and prison hospitals. The activities are chiefly directed to in-patients and carried out under the direct supervision of medical doctors. They comprise the services of medical and paramedical staff, laboratory and technical facilities, including radiological and anaesthesiological services, food and other hospital facilities and resources such as emergency room services. It **excludes** the following:
- (a) Health activities for military personnel in the field which are classified in Item 75220 Military and civil defence services.
 - (b) Dental activities without accommodation which are classified in Item 85122 Dental services.
 - (c) Ambulance services predominantly for out-patients which are classified in Item 85194 Ambulance services.
 - (d) Veterinary activities which are classified in Item 85200 Veterinary services.
- (2) **Includes** consultation and treatment activities of general physicians and medical specialists. It involves activities of doctors of general medicine or medical specialists or surgeons in health institutions (including hospital outpatient clinics and departments of prepaid groups of physicians) or private practice. Included are activities carried out in clinics such as those attached to firms, schools, houses for the aged, labour organizations and fraternal organizations as well as in patients' homes. Patients are usually ambulatory and can be referred to specialists by general practitioners. It **excludes** the following:
- (a) In-patient hospital activities which are classified in Item 85110 Hospital services.
 - (b) Para-medical activities such as those of midwives, nurses and physiotherapists which are classified in the appropriate items of Class 8519 Other human health activities.
- (3) Dental activities may be of general or specialized nature and can be carried out in a private practice or in outpatient clinics including clinics attached to firms, schools, etc., as well as in operating rooms.

DIVISION 85 : HEALTH AND SOCIAL WORK

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	8519		Other human health activities ⁽¹⁾	
		85191	Nursing home services	93312p
		85192	Physiotherapy and occupational therapy service	93312p
		85193	Herbalists and homeopathy services	93312p
		85194	Ambulance services	93312p
		85199	Human health services n.e.c. ⁽²⁾	93312p
852			Veterinary Activities	
	8520		Veterinary services	
		85200	Veterinary services ⁽³⁾	93320

- (1) **Includes** all activities for human health not performed by hospitals or by medical doctors or dentists.
- (2) **Includes** activities of, or under the supervision of, nurses, midwives, or other paramedical practitioners in the field of optometry, hydrotherapy, medical massage, chiroprody, chiropractice, acupuncture, etc. These activities may be carried out in health clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations, in residential health facilities other than hospitals, as well as in own consulting rooms, patients' homes or elsewhere. Included are the activities of dental auxiliaries such as dental therapists, school dental nurses and dental hygienists, who may work remote from the dentist but who are supervised periodically by the dentist. Also **included** are clinics pathological and other diagnostic activities carried out by independent laboratories, of any kind, activities of blood banks, residential health facilities except hospitals, etc. It **excludes** the following:
- (a) Production of artificial teeth, dentures and prosthetic appliances by dental laboratories which are classified in Item 33110 Manufacture of Medical and surgical equipment orthopaedic appliances.
 - (b) Testing activities in the field of food hygiene which are classified in Item 74220 Technical testing and analysis.
- (3) **Includes** the activities of veterinary hospitals where animals are confined to facilitate their medical, surgical, or dental treatment and where services are provided by, or under direct supervision of, qualified veterinarians; medical, surgical or dental activities for animals carried out by veterinarian health institutions other than those provided by animal hospitals but performed when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere; activities of veterinary assistants or other auxiliary veterinary personnel; clinico-pathological and other diagnostic activities pertaining to animals; animal ambulance activities, etc. However, it **excludes** animal boarding activities without health care which are classified in Item 01400 Agricultural and animal husbandry service activities, except veterinary activities.

DIVISION 85 : HEALTH AND SOCIAL WORK

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
853			Social Work Activities	
	8531		Social work with accommodation ⁽¹⁾	
		85311	Welfare services for children (eg. orphanages and Boys' homes)	93400p
		85312	Services of homes for the aged	93400p
		85313	Women's refuge operations	93400p
		85314	Juvenile homes services	93400p
		85315	Home for the handicapped operations	93400p
		85316	Drug rehabilitation homes services	93400p
		85319	Other social work with accommodation ⁽²⁾	93400p
	8532		Social work without accommodation ⁽³⁾	
		85321	Counseling service	93400p
		85322	Alcoholics anonymous society operations	93400p
		85324	Voluntary welfare services for the collection allocation of funds for welfare purposes ⁽⁴⁾	93400p

(1) **Includes** activities that are directed to provide social assistance to children, the aged and special categories of persons with some limits on ability for self-care, but where medical treatment and education or training are not important elements. They may be carried out by government offices or by private organizations. Services should be provided on a round-the-clock basis.

(2) **Includes** activities such as provided by institutions that take care of unmarried mothers and their children. However, it **excludes** the following:

- (a) Funding and administration of compulsory social security programmes which are classified in Item 75300 Compulsory social security activities.
- (b) Adoption activities which are classified in Item 85329 other social work activities n.e.c.
- (c) Shelter activities for disaster victims which are also classified in Item 85329 other social work activities n.e.c.

(3) **Includes** a wide variety of social, counseling, welfare, refugee, referral and similar activities the services of which are delivered to individuals and families in their homes or elsewhere. They may be carried out by government offices or by private organizations, such as church related welfare organizations, disaster relief organizations and national or local self-help organizations, and also by specialists providing counseling services. However, it **excludes** activities as described in this class but carried out by units providing accommodation which are classified in the appropriate items of Class 8531 Social work with accommodation.

(4) **Includes** charitable activities like fund raising or other supporting activities aimed at social work.

DIVISION 85 : HEALTH AND SOCIAL WORK

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
		85325	Child day care service ⁽¹⁾	93400p
		85329	Other social work activities n.e.c. ⁽²⁾	93400p

- (1) **Includes** child day care activities (crèches), including day care activities for the handicapped, welfare and guidance activities for children, adoption activities, activities for the prevention of cruelty to children and others.
- (2) **Includes** eligibility determination in connection with welfare aid, rent supplements or food stamps, old age visiting, community and neighbourhood activities, activities for disaster victims, refugees, immigrants, etc., including temporary or extended shelter for them, vocational rehabilitation and habilitation activities for handicapped or unemployed persons provided that the education component is limited. However, it **excludes** funding and administration of compulsory social security programmes which are classified in Item 75300 Compulsory social security activities.

CATEGORY O

OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES

These includes all units engaged in providing other community, social and personal services such as sewage and refuse disposal, activities of organisation whose members interest centre on the development and prosperity of a particular line of business or trade. Personal Service Activities includes units that are mainly engaged in providing personal services.

DIVISION 90 : SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
900			Sewage and Refuse Disposal, Sanitation and Similar Activities	
	9000		Sewage and refuse disposal, sanitation and similar activities ⁽¹⁾	
		90001	Sewage, sanitation and similar activities ⁽²⁾	92000p
		90002	Refuse disposal services ⁽³⁾	92000p
		90003	Industrial waste collection and disposal service ⁽⁴⁾	92000p

(1) **Excludes** the following:

- (a) Pest control in connection with agriculture which is classified in Item 01400 Agricultural and animal husbandry service activities, except veterinary activities.
- (b) Recycling of waste which is classified in the appropriate item of Division 37 Recycling.
- (c) Collection, purification and distribution of water which are classified in Item 41000 Collection, purification and distribution of water.
- (d) Construction and repair of sewerage systems which is classified in Item 45204 Construction of dam, irrigation system, drainage and sewage system, pipelines and other water projects.
- (e) Disinfecting and exterminating activities in buildings which are classified in Item 74932 Disinfecting and exterminating services.

(2) **Includes** the removal, whether via drains, sewers or by other means, of human waste products and their treatment and disposal. Storm sewerage, emptying and cleaning of cesspools and septic tanks, servicing of chemical toilets, dilution, screening and filtering, sedimentation, chemical precipitation, activated sludge treatment and other processes for sewage disposal and also the maintenance of sewers.

(3) **Includes** the collection of garbage, trash, rubbish and waste whether from households or from industrial or commercial units, its transportation and disposal by incineration or by other means, their treatment and disposal. This involves also waste reduction, ash collection, the collection of refuse in litter boxes in public places, dumping of refuse on land or in water and burial of refuse and also the maintenance of drains. Also **included** are outdoor sweeping and watering of streets, paths, parking lots, drains, etc.

(4) **Includes** removal of industrial waste and building debris

DIVISION 91 : ACTIVITIES OF MEMBERSHIP ORGANISATIONS N.E.C.

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
911			Activities of Business, Employers and Professional Organisations	
	9111		Activities of business and employers' organisations	
		91110	Activities of business and employers' organisations ⁽¹⁾	93500p
	9112		Activities of professional organisations	
		91120	Activities of professional organisations ⁽²⁾	93500p
912			Activities of Trade Unions	
	9120		Activities of trade unions	
		91200	Activities of trade unions ⁽³⁾	93500p

(1) **Includes** the activities of organisations whose members' interest centre on the development and prosperity of a particular line of business or trade including farming, or on the economic growth and climate of a particular geographical area or political division without regard for line of business. Included are activities of federations of associations whose members are in the same general line of business and also of federations of territorial associations which have the effect of expanding the geographical area covered. The main services supplied involve dissemination of information, representation before government agencies, public relations and labour negotiations. Activities of chambers of commerce, guilds and similar organisations are included. However, it **excludes** the following:

- (a) Publication of newspapers, journals, etc., by these organisations which is classified in the appropriate item of Group 221 Publishing.
- (b) Labour negotiation on a fee or contract basis which is classified in Item 74149 Other business and management consultancy services n.e.c.

(2) **Includes** the activities of organisations whose members' interests centre chiefly on a particular scholarly discipline or professional practice or technical field. Included are activities of associations of specialists engaged in cultural activities such as writers, painters, performers of various kinds, journalists, etc. The members of these organisations generally have a considerable educational background, frequently at the university or higher technical level, but this is not necessarily required because also associations of e.g. foreman, salesmen, insurance agents, stenographers, etc., are included. The main services supplied involve the dissemination of information, the establishment and supervision of standards of practice, representation before government agencies and public relations. It **excludes** the following:

- (a) Publication of newspapers, journals, etc., by these organisations which is classified in the appropriate item of Group 221 Publishing.
- (b) Education provided by these organisations which is classified in the appropriate items of Division 80 Education.

(3) **Includes** the activities of associations whose members are mainly employees interested chiefly in the representation of their views concerning the work situation and in concerted action through organisation. This involves the activities of unions of professional, technical, cultural and farm workers and of government employees and the activities of single plant unions, of unions composed of affiliated branches and of labour organisations composed of affiliated unions on the basis of trade, region, organisational structure or other criteria. It **excludes** the following:

- (a) Publication of newspapers, journals, etc., by these organisations which is classified in the appropriate item of Group 221 Publishing.
- (b) Education provided by these organisations which is classified in the appropriate item of Division 80 Education.

DIVISION 91 : ACTIVITIES OF MEMBERSHIP ORGANISATIONS N.E.C.

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
919			Activities of Other Membership Organisations	
	9191		Activities of religious organisations	
		91910	Activities of religious organisations ⁽¹⁾	93910
	9192		Activities of political organisations	
		91920	Activities of political organisations ⁽²⁾	93990p
	9199		Activities of other membership organisations n.e.c. ⁽³⁾	
		91991	Civic betterment and community facility support services ⁽⁴⁾	93990p
		91992	Special group advocacy services ⁽⁵⁾	93990p
		91993	Services provided by youth associations ⁽⁶⁾	93990p
		91999	Other services provided by membership organisations n.e.c. ⁽⁷⁾	93990p

(1) **Includes** activities of religious organisations or individuals who provide services directly to worshippers in churches, mosques, temples, synagogues or in other places. Also included are the activities of monasteries, convents and similar organisations as well as religious retreat activities. It **excludes** the following:

- (a) Publishing of newspapers, journals, etc. by these organisations which is classified in the appropriate item of Group 221 Publishing.
- (b) Education by these organisations which is classified in the appropriate items of Division 80 Education.
- (c) Health activities by religious organisations which are classified in the appropriate items of Group 851 Human health activities.
- (d) Social activities by these organisations which are classified in the appropriate items of Group 853 Social work activities.
- (e) Astrological and spiritualists' activities which are classified in Item 93099 Other service activities n.e.c.

(2) **Includes** activities of political organisations and auxiliary organisations such as young peoples auxiliaries, associated with a political party. These organisations chiefly engaged in placing members of the party or those sympathetic to the party in political office and may involve the dissemination of information, public relations, fund raising, etc.

(3) **Includes** a large variety of activities such as furthering a public cause or issue by means of public education, political influence, fund raising, etc. However, it excludes activities of scholarly and professional associations which are classified in Item 91120 Activities of professional organisations.

(4) **Includes** associations for the purpose of social acquaintanceship such as rotary clubs.

(5) **Includes** religious associations; associations for patriotic purposes including war veterans.

(6) **Includes** associations of youths, e.g. Boy Scouts, Girl Guides, student associations, clubs and fraternities, etc.

(7) **Includes** associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games), e.g. poetry, literature and book clubs, historical, gardening, film and photo, music and art, craft and philatelic clubs; and many others.

DIVISION 92 : RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
921			Motion Picture, Radio, Television and Other Entertainment Activities	
	9211		Motion picture and video production and distribution	
		92111	Motion picture and video production ⁽¹⁾	94110
		92112	Motion picture and video distribution ⁽²⁾	94120p
	9212		Motion picture projection	
		92120	Motion picture projection ⁽³⁾	94120p

- (1) **Includes** the production of theatrical and non-theatrical motion pictures, whether on film or on video tape, for direct projection in theatres or for broadcasting on television. It usually involves production in a motion picture studio or in special laboratories for animated films or cartoons. The products may be full length theatrical films, documentaries, etc., for public entertainment, for advertising, education, training and news information as well as religious pictures, animated cartoons of any kind, etc. Also included are auxiliary activities on a fee or contract basis such as film editing, cutting, dubbing, etc. However, it **excludes** the following:
- (a) Film duplicating as well as audio and video tape reproduction from master copies which are classified in Item 22300 Reproduction of recorded media.
 - (b) Film processing other than for the motion picture industry which is classified in Class 7494 Photographic activities.
 - (c) Agency activities which are classified in Item 74993 Agency activities for engagements in entertainment or sports attractions.
 - (d) Production of films or tapes normally produced in television studios which is classified in Item 92132 Production of television programmes.
 - (e) Activities of own account actors, cartoonists, directors consultants and other technical specialists, etc., which are classified in Item 92199 Other entertainment activities n.e.c.
- (2) **Includes** distribution of motion pictures and video tapes to other industries but not to the general public is also classified here. This involves the sale or rental of movies or tapes to other industries, as well as activities allied to the distribution of films and video tapes such as film and tape booking, delivery, storage, etc. It **excludes** the following:
- (a) Retail trade of tapes which is classified in the appropriate items of Group 523 Other retail trade of new goods in specialized stores or Group 525 Retail trade not in stores.
 - (b) Renting of tapes to the general public classified in item 71303 Renting of video tapes(including compact discs and laser discs) and renting of scenery and costumes which are classified in Item 71309 Rental of other personal and household goods n.e.c.
- (3) **Includes** motion picture or video tape projection in theatres or in the open air and in private screening rooms or other projection facilities. It **excludes** renting of space in theatres, etc., which is classified in the appropriate item of Division 70 Real estate activities

DIVISION 92 : RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	9213		Radio and television activities ⁽¹⁾	
		92131	Production of radio programmes ⁽²⁾	94130p
		92132	Production of television programmes ⁽³⁾	94130p
	9214		Dramatic arts, music and other arts activities	
		92141	Theatrical producer, singer group band and orchestra entertainment services ⁽⁴⁾	94140p, 94150p
		92142	Services provided by authors, composers, sculptors, entertainers and other individual artists ⁽⁵⁾	94140p, 94150p
		92149	Ancillary theatrical services n.e.c. ⁽⁶⁾	94140p, 94150p

- (1) **Includes** production of radio and television programmes, whether live or on tape or other recording medium and whether or not combined with broadcasting. The programmes produced and broadcast may be for entertainment, for promotion, education or training or news dissemination. The production of programmes generally results in a permanent tape which may be sold, rented or stored for broadcast or re-broadcast. Also **included** are productions such as sports covering, weather forecasting, interviews, etc.
- (2) **Excludes** radio transmission by relay or satellite which is classified in Item 64202, Television and radio transmission services.
- (3) **Excludes** the following:
- (a) Cable television which is classified in Item 64202 Television and radio transmission services.
 - (b) Television transmission by relay or satellite which are also classified in Item 64202, Television and radio transmission.
 - (c) Agency activities which are classified in Item 74993 Agency activities for engagements in entertainment or sports attractions.
 - (d) Production of movies and video tapes in movie studios which is classified in Item 92111 Motion picture and video production.
- (4) **Includes** the production, for the general public, of live theatrical presentations, concerts and opera or dance production, theatre and burlesque acts, whether set up for only a single attraction or multiple attractions. This can involve activities of groups or companies, orchestras or bands.
- (5) **Includes** individual artists such as actors, musicians, authors, lecturers or speakers, sculptors, painters, cartoonists, engravers, etchers, etc.
- (6) **Includes** related activities e.g. the operation of scenery and backdrops, lighting and sound equipment, ticket agencies, concert and theatre halls and other facilities and the design of scenery and lighting. However, it **excludes** the following:
- (a) Renting of space in theatres, etc., which is classified in Item 70200 Real estate activities on a fee or contract basis.
 - (b) Agency and casting activities which are classified in Item 74993 Agency activities for engagements in entertainment or sports attractions or in Item 92491 Casting activities (motion pictures, television or theatre productions, recording studios).

DIVISION 92 : RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	9219		Other entertainment activities n.e.c.	
		92191	Circus, amusement park and similar attraction services	94140p
		92192	Cabarets, discotheques and karaoke lounges	94900p
		92199	Other entertainment activities n.e.c.	94900p
922			News Agency Activities	
	9220		News agency activities ⁽¹⁾	
		92201	Printed news supply services	83299p
		92202	Picture supply services	83299p
		92209	Other news agency services	83299p
923			Library, Archives, Museums and Other Cultural Activities	
	9231		Library and archives activities	
		92310	Library and archive activities ⁽²⁾	94200p
	9232		Museum activities and preservation of historical site and buildings	
		92320	Museum activities and preservation of historical and buildings ⁽³⁾	94200p

(1) **Includes** news syndicates and news agency activities consisting in furnishing news, pictures, features to the media and news reporting services to newspapers, periodicals, and radio and television broadcasters (e.g. Bernama, Reuters, etc).

(2) **Includes** a wide variety of documentation and information activities provided by libraries and archives. Activities of libraries of all kinds, reading, listening and viewing rooms, public archives, etc. This usually involves the organisation of a collection whether specialized or not, making catalogues, lending and storage of, e.g. books, maps, periodicals, films, records, tapes, retrieval activities in order to comply with information requests, etc. The services may be provided to the general public or to a special clientele, such as students, scientists, staff, members, etc. However, it **excludes** data base activities which are classified in Item 72400 Data base activities.

(3) **Includes** the operation of museums of all kinds such as art museums, museums of jewellery, furniture, costumes, ceramics, silverware, etc., natural history and science museums, technological museums, historical museums including military museums and historic houses and all kinds of other specialized museums. Also included is the preservation of historical sites and buildings.

DIVISION 92 : RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
	9233		Botanical and zoological gardens and nature reserves activities	
		92330	Botanical and zoological gardens and nature reserves activities ⁽¹⁾	94200p
924			Sporting and Other Recreational Activities	
	9241		Sporting activities ⁽²⁾	
		92411	Activities of country and golf clubs	94900p
		92412	Activities of water sports and recreation clubs except country and golf clubs	94900p
		92413	Equestrian clubs	94900p
		92414	Sports event promotions and organisations	94900p
		92415	Sports facility operations services	94900p
		92419	Other sporting services ⁽³⁾	94900p
	9249		Other recreational activities	
		92491	Casting activities (motion pictures, television or theatre productions, recording studios)	94900p
		92492	Recording or taping of sound	94900p
		92493	Booking agency activities (in connection with theatrical productions entertainment attractions)	94900p

(1) **Includes** the operation of botanical and zoological gardens and of nature reserves including wildlife preservation, etc.

(2) **Includes** the organisation and operation of any kind of sports events outdoor or indoor for professionals or amateurs, as well as the operation of the facilities in which these sports are performed. However, it **excludes** the following:

- (a) Rental of sporting equipment which is classified in Item 71305 Rental of recreational goods, n.e.c.
- (b) Park and beach activities which are classified in Item 92499 Other recreational activities, n.e.c.

(3) **Includes** organisations, such as football clubs, bowling clubs, boxing, wrestling, health or body building clubs, chess, draughts, domino or card clubs, field and track clubs, shooting clubs, etc., and the operation of the facilities for all these sports if they are especially used and designed for them. Such facilities may be arenas and stadiums, whether or not enclosed or covered, with or without provision for spectator seating or viewing. Also included are activities related to promotion and production of sporting events and the activities of individual own account sportsmen and athletes, judges, timekeepers, instructors, teachers, coaches, etc., and also the activities of sport and game schools and those of racing stables, kennels and garages, hunting for sport or recreation and related service activities.

DIVISION 92 : RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
		92494	Recreation park and beach services ⁽¹⁾	94900p
		92495	Gambling and betting activities	94900p
		92499	Other recreational activities n.e.c. ⁽²⁾	94900p

(1) **Includes** renting of facilities such as bath houses, lockers, chairs, etc.

(2) **Includes** activities related to recreational fishing, fairs and shows of a recreational nature, recreational transport facilities, etc. However, it **excludes** the following:

- (a) Training of dogs for security reasons which is classified in Item 74920 Investigation and security activities.
- (b) Agency activities which are classified in Item 74993 Agency activities for engagements in entertainment or sports attractions.
- (c) Other entertainment activities, e.g. circus production or activities of ballrooms and discothèques, which are classified in the appropriate items of Class 9219 Other entertainment activities n.e.c.

DIVISION 93 : OTHER SERVICE ACTIVITIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
930			Other Service Activities	
	9301		Washing and (dry-) cleaning of textile and fur products	
		93010	Washing and (dry-) cleaning of textile and fur products ⁽¹⁾	95200
	9302		Hairdressing and other beauty treatment ⁽²⁾	
		93021	Men's hair dressing services	95910p
		93022	Ladies' hair dressing services including services of unisex saloon	95910p
		93023	Beauty services	95910p
	9303		Funeral and related activities	
		93030	Funeral and related activities ⁽³⁾	95990p
	9309		Other service activities n.e.c.	
		93091	Friendship, penpal, matchmaking and dating services	95990p
		93092	Services of massage parlours and health centres ⁽⁴⁾	95990p
		93093	Social escort services	95990p
		93099	Other service activities n.e.c. ⁽⁵⁾	95990p

(1) **Includes** laundering and (dry-) cleaning, pressing, etc., of all kinds of clothing (including fur) and textiles, provided by mechanical equipment, by hand or by self-service coin-operated machines, whether for the general public or for industrial or commercial clients. Renting of linens, industrial work uniforms, and related items by laundries. It also involves laundry collection and delivery. Carpet and rug shampooing and drapery and curtain cleaning in clients' premises are included here. It **excludes** renting of clothing and household textiles which is classified in Item 71309 Rental of other personal and household goods n.e.c., even if cleaning of these goods is an integral part of the activity.

(2) **Excludes** manufacture of wigs, etc., which is classified in Item 36999 Other manufacturing n.e.c.

(3) **Includes** activities such as burial and incineration of human or animal corpses and related activities, such as preparing the dead for burial or cremation, providing burial or cremation services, rental of equipped space in funeral parlours, embalming and morticians' services, rental or sale of graves, upkeep and maintenance of graves and mausoleums, etc. It **excludes** religious funeral service activities which are classified in Item 91910 Activities of religious organisations.

(4) **Includes** activities related to physical well-being and comfort, such as delivered by Turkish baths, sauna and steam baths, solariums, spas, reducing and slendering salons, massage salons comfort stations and rest-rooms, etc.

(5) **Includes** astrological and spiritualists' activities, activities of shoe shiners, porters, valet car parkers, etc.

CATEGORY P

PRIVATE HOUSEHOLD WITH EMPLOYED PERSONS

This category includes the activities of private households employing all kinds of domestic personnel such as maids, cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, stablehands, chauffeurs, caretakers, governess, baby-sitters and tutors, secretaries, etc.

DIVISION 95 : PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
950			Private Households with Employed Persons	
	9500		Private household with employed persons	
		95000	Private household with employed persons ⁽¹⁾	95300

- (1) **Includes** the activities of private households employing all kinds of domestic personnel such as maids, cooks, laundresses, gardeners, gatekeepers, chauffeurs, caretakers, baby-sitters and tutors, etc. However, it **excludes** independent units (including individuals) providing services to households which are classified according to their main activity.

CATEGORY Q

EXTRA-TERRITORIAL ORGANISATIONS AND BODIES

This category includes the activities of international organisations such as the United Nations and its specialized agencies, regional bodies, etc., the Organisation of American States, the council for Mutual Economic Assistance, the European Communities, the Organisation for Economic Co-operation and Development, the Organisation of African Unity, the League of Arab States, the Customs Co-operation Council, the Organisation of Oil producing and Exporting Countries, the International Monetary Fund, the World Bank, etc.

DIVISION 99 : EXTRA-TERRITORIAL ORGANISATIONS AND BODIES

GROUP	CLASS	ITEM	DESCRIPTION	M.I.C.1972(U)
990			Extra-Territorial Organisations and Bodies	
	9900		Extra-territorial organisations and bodies	
		99000	Extra-territorial organisations and bodies ⁽¹⁾	96000

- (1) **Includes** the activities of international organisations such as the United Nations and its specialized agencies, regional bodies, etc., the Organisation of American States, the Council for Mutual Economic Assistance, the European Communities, the Organisation for Economic Co-operation and Development, the Organisation for African Unity, the League of Arab States, Association of South East Asian Nations(ASEAN), Association of Natural Rubber Producing Countries (ANRPC), Association of Tin Producing Countries (ATPC), Asia Pacific Development Centre (APDC), the Customs Co-operation Council, the Organisation of Oil Producing and Exporting Countries (OPEC), the International Monetary Fund (IMF), the World Bank, etc. However, it **excludes** administration and operation of diplomatic and consular missions stationed abroad or at offices of international organisations which are classified in Item 75210 Foreign affairs of the country to which they belong.

**CORRESPONDENCE
TABLE BETWEEN
MIC 1972 (UPDATED)
AND MSIC 2000**

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
AGRICULTURE, FORESTRY, HUNTING AND FISHING		
Agriculture and Hunting		
11111	01111	Growing of paddy
11112	01112	Growing of tobacco
11113	01114	Growing of tapioca
11114	01113	Growing of sugar cane
11115	01121	Growing of vegetables (including mushrooms)
11119p	01129	Growing of flower plants for planting or ornamental purposes
11119p	01119	Growing of other crops n.e.c. (e.g. sweet potatoes, yam, maize, groundnuts, cultivated sago)
11119p	01300	Mixed farming (other crops n.e.c.)
11121	01115	Rubber estate
11122	01116	Rubber smallholdings
11123	01117	Oil palm estate
11124	01118	Oil palm smallholdings
11125	01137	Growing of coconut (estate)
11126	01137	Growing of coconut (smallholdings)
11127	01132	Growing of tea
11128	01133	Growing of coffee
11129	01131	Growing of cacao (cocoa)
11131	01136	Growing of pepper
11132	01134	Growing of pineapple
11133	01135	Growing of banana
11134p	01138	Growing of durian
11134p	01139	Growing of other fruits(mixed horticulture)
11139p	01139	Growing of other fruits (other permanent crops)
11139p	01300	Mixed farming (other permanent crops)
11191	01213	Pig farming
11192	01211	Cattle farming
11193	01212	Poultry farming
11199p	01300	Mixed farming (other livestock n.e.c rearing or keeping)
11199p	01219	Other livestock farming
11200	01400	Agricultural and animal husbandry services veterinary activities
11300	01500	Hunting ,trapping and game propagation including related service activities
Forestry and Logging		
12101p	02002	Collection of rattan and other jungle produce
12101p	02004	Wild sago palm collection
12101p	02005	Bird's nest collection
12102	02003	Charcoal production (when carried out in the forest)
12109	02009	Forest services n.e.c.
12200p	02001	Logging (except rubber wood logging)
12200p	02006	Rubber wood logging
13010p	05001	Ocean and coastal fishing
13010p	05002	Inland fishing (ocean and coastal fishing)
13010p	05009	Fishing n.e.c.
13021p	05003	Aquaculture
13021p	05002	Inland fishing
13029p	05003	Aquaculture
13029p	05009	Fishing n.e.c.

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
MINING AND QUARRYING		
Coal Mining		
21000	10100	Mining of coal and lignite and extraction of peat
Crude Petroleum and Natural Gas Production		
22000	11100	Extraction of crude oil and natural gas
Metal Ore Mining		
23010	13100	Iron ore mining
23021	13201	Mining of tin ores (Tin dredging)
23022	13201	Mining of tin ores (Tin mining other than dredging)
23023	13201	Mining of tin ores (Dulang washing)
23024	13202	Amang retreatment
23025	13205	Mining of bauxite
23026	13204	Mining of gold
23027	13203	Mining of copper
23029p	12000	Mining of uranium and thorium ores
23029p	13206	Mining of ilmenite
23029p	13209	Mining of other non-ferrous metal ores
Other Mining		
29011	14102	Quarrying of limestone
29012	14101	Quarrying of granite
29013p	14103	Mining of sand and gravel
29013p	14104	Mining of kaolin (china clay)
29013p	14105	Mining of ball clay / plastic clay
29013p	14106	Mining of other clay
29013p	14107	Mining of barytes
29013p	14108	Mining of silica sand
29013p	14109	Quarrying of other rocks n.e.c.
29021	14211	Extraction of guano and phosphate rock
29029	14219	Mining of other chemical and fertilizer mineral
29030	14220	Extraction of salt
29090	14290	Other mining and quarrying n.e.c.
MANUFACTURING		
Manufacture of Food, Beverages and Tobacco		
31110p	15111	Processing and preserving of poultry and poultry products
31110p	15119	Production, processing and preserving of other meat products
31121	15201	Manufacture of ice cream
31129p	15202	Manufacture of condensed, powdered and evaporated milk
31129p	15209	Manufacture of other dairy products
31131	15131	Pineapple canning
31139	15139	Canning and preserving of other fruits and vegetables
31140	15120	Processing and preserving of fish and fish products
31151	15141	Manufacture of coconut oil
31152p	15142	Manufacture of crude palm oil
31152p	15143	Manufacture of refined palm oil
31153	15144	Manufacture of palm kernel oil
31159	15149	Manufacture of other vegetable and animal oils and fats
31159p	15329	Manufacture of other starch products

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
31161	15311	Rice milling (small rice mill)
31162	15311	Rice milling (large rice mill)
31163	15312	Flour milling (excluding sago and tapioca flour)
31164	15323	Manufacture of sago and tapioca flour/products
31169	15319	Manufacture of other flour / grain mill products
31171p	15411	Manufacture of biscuits and cookies
31171p	15497	Manufacture of snack - cracker/chips (e.g. prawn/fish crackers (keropok), potato / banana / tapioca chips)
31172	15412	Manufacture of bread, cake and other bakery products
31180	15420	Manufacture of sugar
31190p	15431	Manufacture of cocoa products
31190p	15432	Manufacture of chocolate products and sugar confectionery
31190p	15495	Manufacture of nut and nut products
31211	15491	Manufacture of ice (excluding dry ice)
31212	15492	Manufacture of coffee
31213	15493	Manufacture of tea
31214	15440	Manufacture of macaroni, noodles and similar products
31215	15494	Manufacture of spices and curry powder
31216	15321	Manufacture of starch
31219p	15497	Manufacture of snack - cracker/chips (e.g. prawn/fish crackers (keropok), potato / banana / tapioca chips)
31219p	15329	Manufacture of other starch products
31219p	15322	Manufacture of glucose and glucose syrup, maltose
31219p	15499	Manufacture of other food products, n.e.c.
31219p	15496	Manufacture of sauces including flavouring extracts such as monosodium glutamate
31220	15330	Manufacture of prepared animal feeds (for dogs, cats, birds, fish or other pet animal and farms animals)
31310	15510	Distilling, rectifying and blending of spirits, ethyl alcohol production from fermented materials
31320	15520	Manufacture of wines
31330	15530	Manufacture of malt liquors and malt
31340p	15542	Production of mineral waters
31340p	15541	Manufacture of soft drinks
31400	16000	Manufacture of tobacco products

Textile, Wearing Apparel and Leather Industries

32111	17111	Natural fibre spinning; weaving of textiles
32112	17121	Dyeing, bleaching, printing and finishing of yarns and fabrics (excluding batek)
32113	17291	Handicraft spinning and weaving
32114	17122	Batek making
32115	17112	Man-made fibre spinning; weaving of textiles
32119	17299	Manufacture of other textiles n.e.c (manufacture of miscellaneous primary textiles)
32120	17210	Manufacture of made-up textile articles except apparel
32130	17300	Manufacture of knitted and crocheted fabrics and articles
32140	17220	Manufacture of carpets and rugs
32150	17230	Manufacture of cordage, rope, twine and netting
32190p	17299	Manufacture of other textiles n.e.c (manufacture of textiles n.e.c.)
32190p	37201	Recycling of textile fibres
32201	18101	Manufacture of clothings
32202	18102	Custom tailoring and dressmaking
32209	18109	Manufacture of miscellaneous wearing apparel n.e.c.
32310	19110	Tanning and dressing of leather
32320	18200	Dressing and dyeing of fur; manufacture of articles of fur

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
32330	19120	Manufacture of luggage, handbags and the like saddlery and harness of leather and leather substitutes
32400	19200	Manufacture of footwear(except vulcanized or mounded rubber/plastic footwear)
35593	19200	Manufacture of footwear (rubber footwear)
35600p	19200	Manufacture of footwear (plastic footwear)

Manufacture of Wood and Wood Products, including Furniture

33111	20100	Sawmilling and planing of wood (sawmilling)
33112p	20212	Manufacture of laminboard, particle board and other panels and board
33112p	20211	Manufacture of veneer sheets, and plywood
33113p	20220	Manufacture of builders' carpentry and joinery
33113p	20100	Sawmilling and planing of wood (planing mills, window and door mills and joinery works)
33114	20220	Manufacture of builders' carpentry and joinery
33119p	20291	Manufacture of charcoal
33119p	20100	Sawmilling and planing of wood (manufacture of other wood products)
33120p	20299	Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials (manufacture of wooden and cane containers and small cane ware)
33120p	20230	Manufacture of wooden and cane containers
33190	20299	Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials (manufacture of wood and cork products not elsewhere classified)
33200p	36101	Manufacture of wooden and cane furniture
33200p	36109	Manufacture of other furniture, except of stone, concrete or ceramic

Manufacture of Paper and Paper Products; Printing and Publishing

34110	21010	Manufacture of pulp, paper and paperboard
34120	21020	Manufacture of corrugated paper and paperboard and containers of paper and paperboard
34190p	21091	Manufacture of carbon papers
34190p	21092	Manufacture of envelopes, letter cards, correspondence cards or plain postcards
34190p	21093	Manufacture of toilet papers, cleansing tissues, towels, serviettes
34190p	21094	Manufacture of paper articles found about the house, e.g. trays, dishes, cups, straw
34190p	21095	Manufacture of sanitary towels and tampons, disposable napkins and napkin liners for babies
34190p	21096	Manufacture of gummed or adhesive paper in strips or rolls and labels, wall paper
34190p	21097	Manufacture of effigies, funeral paper goods, joss papers
34190p	21099	Manufacture of other articles of paper and paperboard, n.e.c, e.g. cigarette papers and Chinese lanterns
34200p	22110	Publishing of books, brochures, musical books, and other publications
34200p	22120	Publishing of newspapers, journals, and periodicals
34200p	22190	Other publishing
34200p	22210	Printing
34200p	22220	Service activities related to printing

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
Manufacture of Chemicals and of Chemical, Petroleum, Coal, Rubber and Plastic Products		
35111p	23200	Manufacture of refined petroleum products (manufacture of industrial)
35111p	24111	Manufacture of industrial gases, whether compressed, liquefied or in solid state
35119p	23300	Processing of nuclear fuel
35119p	24119	Manufacture of other basic industrial chemicals except fertilizers and nitrogen compounds
35120p	24120	Manufacture of fertilizers and nitrogen compounds
35120p	24210	Manufacture of pesticides and other agrochemical products
35130p	24300	Manufacture of man-made fibres
35130p	24130	Manufacture of plastics in primary forms and of synthetic rubber
35210	24221	Manufacture of paints, varnishes and similar coatings and mastics
35220	24230	Manufacture of pharmaceuticals, medicinal chemicals and botanical products
35231	24240	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations (manufacture of soap and cleaning preparation)
35239	24240	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations (manufacture of perfumes, cosmetics and other toilet preparations)
35290p	24290	Manufacture of other chemical products n.e.c.
35290p	24222	Manufacture of printing ink
35290p	24230	Manufacture of pharmaceuticals, medicinal chemicals and botanical products
35290p	36999	Other manufacturing n.e.c
35290p	29270	Manufacture of weapons and ammunition
35300p	23200	Manufacture of refined petroleum products (petroleum refineries)
35400p	23100	Manufacture of coke oven products
35400p	23200	Manufacture of refined petroleum products (manufacture of miscellaneous product of petroleum and coal)
35510p	25111	Manufacture of rubber tyres and tubes
35510p	25112	Retreading and rebuilding of rubber tyres
35591p	25191	Rubber remilling and latex processing
35591p	37202	Recycling of rubber
35592	25192	Rubber smokehouses
35593	19200	Manufacture of footwear (rubber footer)
35599p	25199	Manufacture of other rubber products, n.e.c.
35599p	36109	Manufacture of other furniture, except of stone, concrete or ceramic
35599p	25193	Manufacture of rubber gloves
35600p	19200	Manufacture of footwear (plastic footer)
35600p	36109	Manufacture of other furniture, except of stone, concrete or ceramic
35600p	25201	Manufacture of plastic blow moulded products
35600p	25202	Manufacture of plastic extruded products
35600p	25203	Manufacture of plastic bags and films
35600p	25204	Manufacture of plastic product rigid fibre reinforced
35600p	25205	Manufacture of plastic foam products
35600p	25206	Manufacture of plastic injection moulded components
Manufacture of Non-Metallic Mineral Products, except Products of Petroleum and Coal		
36100	26910	Manufacture of non-structural non-refractory ceramic ware
36200	26100	Manufacture of glass and glass products. (e.g. glass wool, glassware, glass ornaments, mirror etc.)
36910p	26920	Manufacture of refractory ceramic products

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
36910p	26930	Manufacture of structural non-refractory clay and ceramic products
36921	26941	Manufacture of hydraulic cement
36922	26942	Manufacture of lime and plaster
36991p	26951	Manufacture of ready-mix concrete
36991p	26959	Manufacture of other articles of concrete, cement and plaster
36992	26960	Cutting, shaping and finishing of stone
36999p	26920	Manufacture of refractory ceramic products
36999p	26990	Manufacture of other non-metallic mineral products, n.e.c.
37101	27100	Manufacture of basic iron and steel products (e.g. stainless steel products, iron and steel pipes, bars and rods)
37102	27310	Casting of iron and steel (foundries)
37109p	27100	Manufacture of basic iron and steel products (e.g. stainless steel products, iron and steel pipes, bars and rods)
37109p	27310	Casting of iron and steel (other iron and steel basic industries)
37201	27201	Tin smelting
37202	37101	Recycling of tin
37209p	27209	Manufacture of other basic precious and non-ferrous metals
37209p	27320	Casting of non-ferrous metal

Manufacture of Fabricated Metal Products, Machinery and Equipment

38111	28930	Manufacture of cutlery, hand tools and general hardware
38112p	28910	Forging, pressing, stamping and roll-forming metal; powder metallurgy
38112p	28999	Manufacture of other fabricated metal products n.e.c.
38120	36102	Manufacture of metal furniture
38130p	35110	Building and repairing of ships
38130p	28110	Manufacture of structural metal products
38130p	28120	Manufacture of tanks, reservoirs and containers of metals
38191p	28120	Manufacture of tanks, reservoirs and containers of metals
38191p	28991	Manufacture of tin cans and metal boxes
38192	28992	Manufacture of wire, wire products and metal fasteners
38193p	28993	Manufacture of brass, copper, pewter and aluminium products
38193p	29120	Manufacture of pumps, compressors, taps and valves
38199p	29300	Manufacture of domestic appliances n.e.c.
38199p	28910	Forging, pressing, stamping and roll-forming metal; powder metallurgy
38199p	28999	Manufacture of other fabricated metal products n.e.c.
38199p	29140	Manufacture of ovens, furnaces and furnace burners
38199p	28920	Treatment and coating of metals, general mechanical engineering on a fee or contract basis
38210	29110	Manufacture of engines and turbines except aircraft, vehicle and cycle engines
38220	29210	Manufacture of agricultural and forestry machinery
38230p	29220	Manufacture of machine tools
38230p	29230	Manufacture of machinery for metallurgy
38240p	29240	Manufacture of machinery for mining, quarrying and construction
38240p	29250	Manufacture of machinery for food, beverage and tobacco processing
38240p	29260	Manufacture of machinery for textile, apparel and leather production
38250p	72500	Maintenance and repair of office, accounting and computing machinery
38250p	29199	Manufacture of other general purpose machinery n.e.c
38250p	30001	Manufacture of office and accounting machinery
38250p	30002	Manufacture of computers and computing peripherals
38291p	29191	Manufacture of air-conditioning, refrigerating and ventilating machinery

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
38291p	29300	Manufacture of domestic appliances n.e.c.
38299p	29130	Manufacture of bearings, gears, gearing and driving elements
38299p	29110	Manufacture of engines and turbines except aircraft, vehicle and cycle engines
38299p	29150	Manufacture of lifting and handling equipment
38299p	29140	Manufacture of ovens, furnaces and furnace burners
38299p	29290	Manufacture of other special purpose machinery n.e.c
38299p	29199	Manufacture of other general purpose machinery n.e.c
38299p	29270	Manufacture of weapons and ammunition
38310p	31100	Manufacture of electric motors, generators and transformers
38310p	31200	Manufacture of electricity distribution and control apparatus
38310p	28130	Manufacture of steam generators, except central heating hot water boilers
38321	32300	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods (radio and television sets, sound reproducing and recording equipment)
38322p	22130	Publishing of recorded media
38322p	22300	Reproduction of recorded media
38322p	32300	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods(gramophone records and prerecorded magnetic tapes)
38329p	32101	Manufacture of semi-conductor devices
38329p	32102	Manufacture of electronic valves and tubes and printed circuit boards
38329p	32109	Manufacture of other electronic components n.e.c
38329p	32200	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
38329p	32300	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods (semi conductors ad other electronic components and communication equipment and apparatus)
38330	29300	Manufacture of domestic appliances n.e.c.
38391p	31301	Manufacture of telecommunication cables and wires
38391p	31302	Manufacture of electric power cables and wires
38391p	31309	Manufacture of other insulated wires and cables n.e.c.
38392	31400	Manufacture of accumulators, primary cells and primary batteries
38393	31500	Manufacture of electric lamps and lighting equipment
38399p	29110	Manufacture of engines and turbines except aircraft, vehicle and cycle engines
38399p	31900	Manufacture of other electrical equipment n.e.c.
38410p	35110	Building and repairing of ships
38410p	35120	Building and repairing of pleasure and sporting boats
38420	35200	Manufacture of railway and tramway locomotives and rolling stock
38431	34200	Manufacture of bodies (coachwork) motor for vehicles; manufacture of trailers and semi-trailers
38432	34100	Manufacture of motor vehicles
38439	34300	Manufacture of parts and accessories for motor vehicles and their engines
38441	35910	Manufacture of motor cycles
38449	35920	Manufacture of bicycles and invalid carriages
38450	35300	Manufacture of aircraft and spacecraft
38490	35990	Manufacture of other transport equipment, n.e.c.
38510p	33120	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
38510p	33130	Manufacture of industrial process control equipment

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
38510p	33110	Manufacture of medical and surgical equipment orthopaedic appliances
38520p	33201	Manufacture of optical instruments
38520p	30001	Manufacture of office and accounting machinery
38520p	33202	Manufacture of photographic equipment
38530	33300	Manufacture of watches and clocks

Other Manufacturing Industries

39010	36910	Manufacture of jewellery and related articles
39020	36920	Manufacture of musical instruments
39030	36930	Manufacture of sports goods
39091	36991	Manufacture of brooms, brushes and mops
39092	36992	Manufacture of pens, pencils, office and artists' supplies
39093	36940	Manufacture of games and toys
39094	36993	Manufacture of umbrella
39099	36999	Other manufacturing n.e.c.

ELECTRICITY, GAS AND WATER

Electricity, Gas and Steam

41010p	40100	Production, collection and distribution of electricity
41020	40200	Manufacture of gas, distribution of gaseous fuels through mains
41020	51412	Wholesale of liquified petroleum gas
41030	40300	Steam and hot water supply

Water Works and Supply

42000	41000	Collection, purification and distribution of water
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CONSTRUCTION

Construction

50011p	45201	Residential buildings
50012p	45202	Non-residential buildings
50013p	11200	Service activities incidental to crude oil and natural gas extraction excluding surveying
50013p	45203	Construction of roads, bridges, tunnels, viaducts, highways, elevated highway, railways, airfields, harbours, etc.
50013p	45204	Construction of dam, irrigation system, drainage, and sewage system, pipelines and other water projects
50013p	45205	Communication and power line
50013p	45101	Demolition or wrecking of buildings and other structures and its clearance work
50013p	45102	Land preparations work (e.g. blasting, test drilling, land clearing, landfill, levelling, earth moving, excavating, land drainage, tunnelling, etc.)
50013p	45104	Land reclamation work
50013p	45109	Other site preparations n.e.c.
50013p	45103	Preparation of mineral properties and sites, except oil and gas sites
50013p	45500	Renting of construction or demolition equipment with operator
50013p	45206	Sports facilities including stadium, golf course, etc.
50013p	45209	Other civil engineering
50021	45303	Fencing and railing construction work
50022p	45306	Fire protection, security alarm and telecommunication systems installation work

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
50022p	45302	Electrical wiring and fitting work
50022p	45304	Lift and escalator construction work
50023	45301	Plumbing, sewage and sanitary installation work
50024	45307	Heating, ventilation, air conditioning and refrigeration work
50025	45209	Other civil engineering
50025p	45401	Bulding completion works
50026	45402	Painting and decorating
50027	45403	Floor sanding, finish carpentry, acoustical work, and cleaning of the exterior, etc.
50028	45209	Other civil engineering
50029p	45309	Other building installation works n.e.c.
50029p	45401	Building completion works
50029p	45403	Floor sanding, finish carpentry, acoustical work and cleaning of the exterior, etc.
50029p	45305	Gas fitting construction work
50029p	45409	Other bulding completion works n.e.c.

WHOLESALE AND RETAIL TRADE AND RESTRURANTS AND HOTELS

Wholesale Trade

61110	51221	Wholesale of meat, poultry and eggs
61120	51222	Wholesale of fish and other seafood
61130p	51223	Wholesale of fruits
61130p	51224	Wholesale of vegetables
61140	51233	Wholesale of confectionery
61150	51234	Wholesale of biscuits, cakes, bread and other bakery products
61160	51231	Wholesale of rice, other grains, flour and sugar
61170p	51232	Wholesale of dairy products
61170p	51239	Wholesale of other foodstuffs e.g. mee, kueh teow, watan skin and related products, cooking oil, tinned foods, etc.
61170p	51235	Wholesale of coffee, tea and other beverages
61170p	51236	Wholesale of soft drinks and mineral water
61180	51238	Wholesale of tobacco, cigars, cigarettes, etc.
61190	51237	Wholesale of beer, wine, spirits
61211	51396	Wholesale of household hardware, kitchenware, chinaware, glassware, ornaments, etc.
61212	51397	Wholesale of household appliances, radio and television equipment, musical instrument, records and music tapes
61213	51398	Wholesale of furniture, furnishings, wall paper and floor coverings
61214	51311	Wholesale of textiles, clothing, household linens, towels and blankets
61215	51312	Wholesale of footwear
61216	51391	Wholesale of pharmaceutical, orthopaedic and medical goods, perfumery, cosmetics and toiletries
61217	51392	Wholesale of books, newspapers, magazines and stationery
61218	51393	Wholesale of jewellery, watches, clocks and silverware
61219	51322	Wholesale of bicycles and parts thereof
61221p	51394	Wholesale of photographic equipment and supplies
61221p	51395	Wholesale of optical goods
61222p	51321	Wholesale of sports goods and atheletic goods and equipment
61222p	51323	Wholesale of games and toys
61222p	51324	Wholesale of travelling and leather goods (except leather footwear and clothing)
61222p	51325	Wholesale of handicrafts and artificial flowers
61222p	51326	Wholesale of cut flowers and plants
61222p	51399	Wholesale of other household goods e.g. cleaning material fancy goods and other miscellaneous consumer goods

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
61310	50401	Wholesale of motorcycles and related parts and accessories
61321	50101	Wholesale of cars, vans, and four-wheel drives - new
61329p	50103	Wholesale of industrial and commercial vehicles - new
61329p	50101	Wholesale of cars, vans, and four-wheel drives - new
61329p	50109	Wholesale of other motor vehicles n.e.c.
61331	50102	Wholesale of cars, vans, and four-wheel drives - used
61339	50104	Wholesale of industrial and commercial vehicles - used
61340p	50301	Wholesale of parts and accessories for cars, vans and four-wheel drives
61340p	50302	Wholesale of parts and accessories for industrial and commercial vehicle
61390	51411	Wholesale of petrol, diesel, lubricants, etc.
61410p	51591	Wholesale of industrial and agricultural machinery and equipment and wholesale of construction and civil engineering machinery and equipment
61420p	51511	Wholesale of telecommunication equipment and accessories
61420p	51512	Wholesale of electrical and electronic components and wiring accessories
61420p	51520	Wholesale of office machinery and business equipment (e.g. cash register)
61420p	51530	Wholesale of computer hardware, software and peripherals
61420p	51591	Wholesale of industrial and agricultural machinery and equipment and wholesale of construction and civil engineering machinery and equipment
61420p	51592	Wholesale of lifts, escalators, air-conditioning, security and fire fighting equipment
61420p	51593	Wholesale of marine, and aircraft equipment and accessories and other transport equipment n.e.c.
61420p	51599	Wholesale of other machinery and equipment n.e.c. e.g. professional, scientific and precision equipment
61430p	51214	Wholesale of lumber and timber
61430p	51431	Wholesale of logs, sawn timber, plywood, veneer and related products
61440p	51432	Wholesale of construction materials, builders' hardware plumbing and heating equipment and supplies
61450	51211	Wholesale of rubber
61460	51212	Wholesale of palm oil
61470	51213	Wholesale of livestock
61480p	51916	Wholesale of agricultural and farm supplies (e.g. nursery stock, seeds, horticultural, orchard supplies etc.)
61480p	51215	Wholesale of trees, shrubs potted
61480p	51219	Wholesale of other agricultural products n.e.c.
61490p	51420	Wholesale of metals, metal ores and fabricated metals
61490p	51491	Wholesale of fertilizers
61490p	51492	Wholesale of metal scraps
61490p	51493	Wholesale of non-metal materials
61490p	51499	Wholesale of other intermediate products, waste and scrap n.e.c.
61490p	51911	Wholesale trade in aquarium fishes, pet birds and animals
61490p	51912	Wholesale of animal/pet food
61490p	51913	Wholesale of leather and pvc material
61490p	51915	Wholesale trade in paper, and cellophane products, packaging materials
61490p	51919	Wholesale of other specific commodities n.e.c.
61500p	51920	Non- specialized wholesale stores
61500p	51100	Wholesale on a fee or contract bases

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
Retail Trade		
62110p	52211	Retail sale of meat and poultry (fresh or frozen)
62110p	52520	Retail sale via stalls and market
62120p	52212	Retail sale of fish and other seafood
62120p	52520	Retail sale via stalls and markets
62130p	52213	Retail sale of fruits (in specialized stores)
62130p	52214	Retail sale of vegetables (in specialized stores)
62130p	52520	Retail sale via stalls and markets
62140	52222	Retail sale of confectionery (sweets, etc.)
62150	52223	Retail sale of biscuits, cakes, bread and other bakery products
62160	52221	Retail sale of rice, flour and other grains
62170p	52229	Retail sale of mee, kuey teow, mee hoon, wantan skins and related foodstuffs
62170p	52225	Retail sale of soft drinks
62170p	52226	Retail sale of tea, coffee and other beverages
62170p	52520	Retail sale via stalls and markets
62170p	52590	Other non-store retail sale
62180p	52111	Provision stores
62180p	52520	Retail sale via stalls and markets
62190p	52112	Supermarket
62190p	52113	Mini market
62190p	52114	Convenience stores
62190p	52192	Department store and supermarket
62190p	52193	News agent and miscellaneous goods store
62190p	52199	Other retail sale in non-specialized stores n.e.c.
62210	52227	Retail sale of tobacco, cigars, cigarettes, etc.
62220	52224	Retail sale of beer, wine and spirits
62311p	71309	Rental of other personal and household goods n.e.c.
62311p	52331	Retail sale of household utensils, kitchenware, chinaware, glassware, ornaments, etc.
62311p	52339	Retail sale of household appliances articles and equipment n.e.c.
62312p	52332	Retail sale of electrical household appliances, radio and television equipment
62312p	52354	Retail sale of musical instruments, music tapes, records compact disks and video tapes
62312p	71301	Rental of television sets, video cassette recorders and related equipment and supplies
62313p	52333	Retail sale of household furniture and furnishings
62313p	52334	Retail sale of lighting and lighting accessories
62314p	52321	Retail sale of textiles, linen, towels, blankets, etc.
62314p	52322	Retail sale of articles of clothing, articles of fur and clothing accessories
62315p	52323	Retail sale of footwear
62316	52310	Retail sale of pharmaceutical, medical and orthopaedic goods, perfumery, cosmetic and toilet articles
62317	52394	Retail sale of books, magazines, newspapers and stationery
62318	52392	Retail sale of watches, clocks, jewellery and silverware
62319	52352	Retail sale of bicycles
62321p	52191	Department stores
62321p	52192	Department store and supermarket
62321p	52199	Other retail sale in non-specialized stores n.e.c.
62322	52381	Retail sale of photographic equipment
62323p	51419	Wholesale of other solid, liquid and gaseous fuels and related products n.e.c. (e.g. charcoal, kerosene, paraffin, firewood, etc.)
62323p	52324	Retail sale of leather goods and travel accessories
62323p	52340	Retail sale of hardware, paint and glass

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
62323p	52351	Retail sale of sports goods
62323p	52353	Retail sale of games and toys
62323p	52355	Retail sale of aquarium fishes
62323p	52356	Retail sale of pet birds and animals and pet food
62323p	52359	Retail sale of other recreational goods e.g. art, coins, etc.
62323p	52360	Retail sale of computers, computer equipment and supplies, non-customized software and printers
62323p	52370	Retail sale of telecommunication equipment
62323p	52382	Retail sale of spectacles and other optical goods
62323p	52383	Retail sale of scientific and precision equipment
62323p	52391	Retail sale of office supplies and equipment
62323p	52393	Retail sale of liquified petroleum gas (cooking gas)
62323p	52395	Retail sale of flowers and other plants
62323p	52399	Other retail sale in specialized stores n.e.c.
62410	50402	Retail sale of motorcycles and related parts and accessories
62421p	50111	Retail sale of cars, vans, and four-wheel drives - new
62421p	50119	Retail sale of other motor vehicles n.e.c.
62429p	50112	Retail sale of cars, vans, and four-wheel drives - used
62429p	50119	Retail sale of other motor vehicles n.e.c.
62430p	50303	Retail sale of parts and accessories for motor vehicles drives
62490	50500	Retail sale of automotive fuel
62500p	52401	Retail sale of second-hand books
62500p	52402	Retail sale of second-hand electrical and electronic goods
62500p	52404	Retail sale of antique
62500p	52409	Retail sale of second-hand goods n.e.c.
62500p	52511	Retail sale via mail order houses
62500p	52512	Retail sale via direct selling

Restaurants and Hotels

63100p	55213	Coffee shops
63100p	55214	Cafes, snack bars (includes lunch counters and refreshment stands)
63100p	55215	Canteens
63100p	55222	Drink stalls/hawkers
63100p	55219	Eating and drinking places n.e.c.
63100p	55216	Food caterers
63100p	55212	Fast food restaurant
63100p	55223	Food and drink stalls/hawkers
63100p	55221	Food stalls/hawkers
63100p	55217	Pubs, bars, coffee houses, cocktail lounges and karaoke
63100p	55211	Restaurants and restaurant cum night clubs
63200p	55102	Camping sites and other provision of short-stay accommodation
63200p	55101	Hotels

TRANSPORT, STORAGE AND COMMUNICATION

Transport and Storage

71110p	60100	Train service
71110p	63031	Railway operation services
71120p	60213	School bus service
71131	60221	Taxi, car for hire (with driver) and limousine services service
71120p	60212	Factory bus service
71120p	60211	Bus service (stage, mini and express bus service)
71139p	60221	Taxi, car for hire (with driver) and limousine services
71139p	60219	Other scheduled passenger land transport n.e.c.
71139p	60229	Other non-scheduled passenger land transport n.e.c.

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
71139p	60214	Suburban railway passenger transport service (e.g. LRT, KTM Komuter and monorail)
71140p	64120	Courier activities other than national post activities
71140p	60230	Freight transport by road
71150	60300	Transport via pipelines
71160p	63033	Highway, bridge and tunnel operation services
71160p	63032	Operation of parking facilities for motor vehicles (Parking lots)
71160p	63039	Other supporting transport activities n.e.c.
71160p	71111	Private cars for hire
71160p	71113	Rental and leasing of lorries, trucks trailers and containers
71160p	71114	Rental and leasing of caravans and campers
71160p	71119	Rental of land transport equipment n.e.c.
71210p	61102	Freight transportation by sea-going and coastal water vessels
71210p	61109	Other sea and coastal water transport n.e.c.
71210p	61101	Passenger transportation by sea-going vessel and ferries
71210p	61103	Towing and pushing services
71220p	61201	Boat and sampan passenger transport service
71220p	61202	Inland water freight transport service
71220p	61209	Other inland water transport n.e.c.
71230p	63035	Port operation services
71230p	71129	Rental of water transport equipment n.e.c.
71230p	71121	Ship and boat leasing (including chartering)
71230p	63011	Stevedoring services
71230p	63034	Vessel salvage and refloating services
71310p	63036	Airport operation services (excluding cargo handling)
71310p	64120	Courier activities other than national post activities
71310p	62101	Passenger airline services - domestic and international
71310p	62109	Other scheduled air transport e.g. helicopter services n.e.c.
71310p	62209	Other non-scheduled air transport n.e.c.
71310p	62201	Rental services of aircraft with or without operator / Aircraft chartering
71320p	63019	Other cargo handling services n.e.c.
71320p	64209	Other telecommunications services n.e.c.
71320p	71130	Rental of air transport equipment
71911p	63049	Other activities of travel agencies and tour operators and tourist assistance activities n.e.c.
71911p	63041	Travel agency and tour operator services (including tourist guide service)
71911p	63042	Taxi/Limousine booking service
71919p	63099	Activities of other transport agencies n.e.c.
71919p	64120	Courier activities other than national post activities
71919p	63039	Other supporting transport activities n.e.c.
71920p	63020	Storage and warehousing service
72001	64110	National postal service
72009p	74991	Telephone answering services
72009p	64203	Data communications service (including network operations)
72009p	64209	Other telecommunications services n.e.c.
72009p	64204	Paging services
72009p	64201	Telephone services (public and mobile)

FINANCING, INSURANCE, REAL ESTATE AND BUSINESS SERVICES**Financial Institutions**

81011	65110	Central bank
81012p	65191	Commercial banks

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
81012p	65195	Discount houses
81021	52403	Pawnshops
81029p	65192	Offshore banks
81029p	65193	Merchant banks
81029p	65194	Finance companies
81029p	65196	Savings institutions (e.g. National Savings Bank, Housing Co-operatives, Pilgrims Management Fund Board)
81029p	65197	Development finance institutions (e.g. MIDEF, Development Bank of Malaysia, Agricultural Bank of Malaysia, Industrial Bank of Malaysia)
81029p	65199	Other finance n.e.c (e.g. Insurance or pension funding)
81029p	65910	Financial leasing companies
81029p	65921	Factoring companies
81029p	65922	Credit card services
81029p	65929	Other credit services n.e.c.
81029p	65991	Holding companies
81029p	65992	Investment companies
81029p	65993	Nominee companies
81029p	65994	Unit Trusts
81030p	67199	Activities auxiliary to finance n.e.c.
81030p	67110	Financial market operational and regulatory service (e.g. KLSE, SC, KLOFFE, CDS, KLC)
81030p	67121	Stock, share and bond brokers
81030p	67122	Commodity brokers and dealers
81030p	67123	Gold bullion dealers
81030p	67129	Other financial futures brokers and dealers
81030p	67191	Foreign exchange service
81030p	67192	Financial consultancy service
Insurance		
82001	66010	Life insurance
82002p	66021	Provident funding
82002p	66022	Pension funding
82003p	66031	Marine, aviation and transit insurance
82003p	66032	Motor vehicle insurance
82003p	66033	Fire and other property damage insurance
82003p	66034	Accident and health insurance
82003p	66035	Freight insurance
82003p	66039	Other insurance n.e.c.
82005p	67201	Insurance brokerage and agency service
82005p	67202	Insurance adjusting service
82005p	67209	Other activities auxiliary to insurance and pension funding n.e.c.
Real Estate and Business Services		
83101	70102	Real estate operations
83102	70101	Real estate development
83103	70200	Real estate agency services
83210	74110	Legal services
83220	74120	Accounting, book-keeping and auditing activities; tax consultancy
83230p	72100	Hardware consultancy
83230p	72200	Software consultancy and supply
83230p	72300	Data processing services
83230p	72400	Data base activities
83230p	72900	Other computer related activities
83240p	73103	Research and experimental development services on engineering and technology

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
83240p	74211	Architectural consultancy services
83240p	74212	Engineering consultancy services
83240p	74213	Land and quantity surveying consultancy service
83240p	74219	Other architectural and engineering activities and related technical consultancy service n.e.c.
83240p	74220	Technical testing and analysis
83250p	74300	Advertising
83250p	74992	Bill collecting, credit rating, direct mailing, mail advertising and similar activities
83250p	74130	Market research and public opinion polling
83291	74141	Estate management consultancy services
83292	74910	Labour recruitment and provision of personnel service
83299p	74142	General management consultancy services
83299p	74143	Public relations consultancy services
83299p	74144	Project management consultancy services
83299p	74149	Other business and management consultancy services n.e.c.
83299p	92201	Printed news supply services
83299p	92202	Picture supply services
83299p	92209	Other news agency services
83299p	74920	Investigation and security services
83299p	74993	Agency activities for engagements in entertainment or sports attractions
83299p	74950	Packaging services on a fee or contract basis
83299p	74999	Other business services n.e.c.
83300p	71210	Rental of agricultural machinery and equipment
83300p	71220	Rental of construction and civil engineering machinery equipment
83300p	71230	Rental of office machinery and equipment (including computers)
83300p	71290	Rental of other machinery and equipment n.e.c.
83300p	71302	Rental of furniture

COMMUNITY, SOCIAL AND PERSONAL SERVICES**Public Administration and Defence**

91110	75110	General (overall) public service activities
91120	75210	Foreign affairs
91130p	75231	Police service
91130p	75232	Prison service
91130p	75233	Immigration service
91130p	75234	National registration service
91130p	75235	Judiciary and legal service
91130p	75236	Fire-fighting service
91130p	75239	Other public order and safety affairs related services
91140	75220	Military and civil defence services
91150	75121	Administrative educational services
91160	75122	Administrative health care services
91170	75300	Compulsory social security activities
91180	75123	Administrative housing and local government services
91190p	75124	Administrative recreational, cultural, arts and sports services
91190p	75125	Administrative religious affairs services
91190p	75129	Other community and social affairs services
91210p	75131	Domestic and international trade affairs
91210p	75138	Human resource affairs
91210p	75137	Tourism affairs
91220p	75132	Agriculture and rural development affairs
91220p	75133	Primary industries affairs (agriculture forestry and fishing affairs)

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
91230	75133	Primary industries affairs (mining manufacturing and construction affairs)
91240	75134	Public works affairs
91250	75135	Transport affairs (roads and road transport)
91260	75135	Transport affairs (water transport)
91270	75135	Transport affairs (other transport)
91280	75136	Energy, telecommunication and post affairs
91290p	75139	Other regulation of and contribution to more efficient operation of business affairs n.e.c.
91290p	75140	Public service activities
Sanitary and Similar Services		
92000p	74931	Building cleaning services
92000p	74932	Disinfecting and exterminating services
92000p	90001	Sewage, sanitation and similar activities
92000p	90002	Refuse disposal services
92000p	90003	Industrial waste collection and disposal service
Social and Related Community Services		
93100p	80101	Nurseries and kindergartens
93100p	80102	Primary schools
93100p	80210	General secondary education
93100p	80220	Technical and vocational secondary education
93100p	80301	College and university education
93100p	80302	Commercial and other technical institutes
93100p	80303	Nursing schools
93100p	80901	Driving schools
93100p	80902	Music and dancing schools
93100p	80909	Adult and other vocational education n.e.c.
93200p	73101	Research and experimental development services on physical sciences
93200p	73102	Research and experimental development services on chemistry and biology
93200p	73104	Research and experimental development services on agricultural sciences
93200p	73105	Research and experimental development services on medical sciences and pharmacy
93200p	73109	Research and experimental development services on other natural sciences
93200p	73201	Research and experimental development on cultural sciences, sociology and psychology
93200p	73202	Research and experimental development services on economics
93200p	73203	Research and experimental development services on law
93200p	73204	Research and experimental development services on linguistics and other languages
93200p	73209	Research and experimental development on other social sciences and humanities (SSH)
93311	85110	Hospital services
93312p	85121	Medical services
93312p	85122	Dental services
93312p	85191	Nursing home services
93312p	85192	Physiotherapy and occupational therapy services
93312p	85193	Herbalists and homeopathy services
93312p	85194	Ambulance services
93312p	85199	Human health services n.e.c.
93320	85200	Veterinary services

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
93400p	85311	Welfare services for children (e.g. orphanages and Boys' homes)
93400p	85312	Services of homes for the aged
93400p	85313	Women's refuge operations
93400p	85314	Juvenile homes services
93400p	85315	Home for the handicapped operations
93400p	85316	Drug rehabilitation homes services
93400p	85319	Other social work with accommodation
93400p	85321	Counselling service
93400p	85322	Alcoholics anonymous society operations
93400p	85324	Voluntary welfare services for the collection allocation of funds for welfare purposes
93400p	85325	Child day care service
93400p	85329	Social work activities n.e.c.
93500p	91110	Activities of business and employers' organisations
93500p	91120	Activities of professional organisations
93500p	91200	Activities of trade unions
93910	91910	Activities of religious organisations
93990p	91920	Activities of political organisations
93990p	91991	Civic betterment and community facility support services
93990p	91992	Special group advocacy services
93990p	91993	Services provided by youth associations
93990p	91999	Other services provided by membership organisations n.e.c.

Recreation and Cultural Services

94110	92111	Motion picture and video production
94120p	92112	Motion picture and video distribution
94120p	92120	Motion picture projection
94120p	71303	Rental of video tapes (including compact discs and laser discs)
94130p	92131	Production of radio programmes
94130p	92132	Production of television programmes
94130p	64202	Television and radio transmission services
94130p	64203	Data communications service including network operations
94140p	71304	Rental of theatrical equipment
94140p	92141	Theatrical producer, singer group band and orchestra entertainment services
94140p	92142	Services provided by authors, composers, sculptors, entertainers and other individual artists
94140p	92149	Ancillary theatrical services n.e.c.
94140p	92191	Circus, amusement park and similar attraction services
94140p	74994	Duplicating services
94150p	92149	Ancillary theatrical services n.e.c.
94150p	92142	Services provided by authors, composers, sculptors, entertainers and other individual artists
94150p	92141	Theatrical producer, singer group band and orchestra entertainment services
94200p	92330	Botanical and zoological gardens and nature reserves activities
94200p	92310	Library and archive activities
94200p	92320	Museum activities and preservation of historical site and buildings
94900p	71112	Rental of motorcycles
94900p	71305	Rental of recreational goods n.e.c. (e.g. bicycles, saddle-horses, pleasure boat, sports equipment)
94900p	92192	Cabarets, discotheques and karaoke lounges
94900p	92199	Other entertainment activities n.e.c.
94900p	92411	Activities of country and golf clubs
94900p	92412	Activities of water sports and recreation clubs except country and golf clubs
94900p	92413	Equestrian clubs

CORRESPONDENCE TABLE BETWEEN MIC 1972(U) AND MSIC 2000

1972(U)	2000	DESCRIPTION
94900p	92414	Sports event promotions and organisations
94900p	92415	Sports facility operations services
94900p	92419	Other sporting services
94900p	92491	Casting activities (motion pictures, television or theatre productions, recording studios)
94900p	92492	Recording or taping of sound
94900p	92493	Booking agency activities (in connection with theatrical productions entertainment attractions)
94900p	92494	Recreation park and beach services
94900p	92495	Gambling and betting activities
94900p	92499	Other recreational activities n.e.c.

Personal and Household Services

95110	52601	Repair of footwear and other leather goods
95120	52602	Repair of electrical appliances and electronic goods
95130p	50201	Maintenance and repair of cars, vans, and four-wheel drives
95130p	50202	Maintenance and repair of industrial and commercial vehicles
95130p	50303	Retail sale of parts and accessories for motor vehicles drives
95130p	50403	Maintenance and repair of motorcycles and related parts
95140	52603	Repair of watches, clocks and jewellery
95151	52604	Repair of bicycles
95159p	72500	Maintenance and repair of office, accounting and computing machinery
95159p	52609	Repair of other personal and household goods n.e.c.
95200	93010	Washing and (dry-) cleaning of textile and fur products
95300	95000	Private household with employed persons
95910p	80909	Adult and other vocational education n.e.c.
95910p	93021	Men's hair dressing services
95910p	93022	Ladies' hair dressing services including services of unisex saloon
95910p	93023	Beauty services
95920	74940	Photographic services (commercial and consumer)
95990p	93030	Funeral and related activities
95990p	93091	Friendship, penpal, matchmaking and dating services
95990p	93092	Services of massage parlours and health centres
95990p	93093	Social escort services
95990p	93099	Other service activities n.e.c.

International and other Extra-Territorial Bodies

96000	99000	Extra-territorial organisations and bodies
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