

SINGAPORE STANDARD INDUSTRIAL CLASSIFICATION

2000

SINGAPORE STANDARD INDUSTRIAL CLASSIFICATION 2000
ISBN 9971-88-724-X

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PREFACE

The Singapore Department of Statistics is responsible for developing national statistical standards and promoting the adoption of these standards. Since 1958, classifications of economic activities have been standardised and published as the *Singapore Standard Industrial Classification (SSIC)*. The SSIC is used for statistical surveys and censuses of population, households and establishments and, increasingly, in administrative databases. The adoption of a common framework for classification benefits both producers and users of data. Data-sharing is facilitated among producers while consistent and comparable data are available for analysis by users.

The SSIC adopts the basic framework and principles of the International Standard Industrial Classification of All Economic Activities (ISIC), Third Revision. It is updated regularly to reflect significant changes in the structure of the Singapore economy and the emergence of IT and other new activities. This publication is the eighth edition of the SSIC and supersedes previous editions. It describes the nature and principles as well as the structure of the classification. Brief descriptions of the groups and an alphabetical index are included to facilitate understanding and use of the classification.

The SSIC 2000 is prepared by a working group comprising representatives from the Singapore Department of Statistics, Ministry of Manpower, Building and Construction Authority, Economic Development Board, Infocomm Development Authority of Singapore, Monetary Authority of Singapore and Trade Development Board, with inputs from other ministries and statutory boards. I would like to express my appreciation to all who have, in one way or other, contributed towards the classification.

Dr Paul Cheung
Chief Statistician
Singapore

February 2000

Our

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We pledge to maintain high service standards in meeting the data needs of local and overseas users :

Accessibility *We provide a wide range of products and services which are readily accessible by the general public.*

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SINGAPORE STANDARD INDUSTRIAL CLASSIFICATION 2000

INTRODUCTION

The Singapore Standard Industrial Classification (SSIC) is designed for use in statistical surveys and administrative systems requiring classification of economic activities. As a national statistical classification, the SSIC is used in a wide range of statistics, including production, national income and economic statistics, and demographic and social statistics for labour force, employment and other social analyses.

The SSIC 2000 adopts the basic framework of the International Standard Industrial Classification (ISIC) Revision 3 (1990), with the necessary modifications to meet national requirements while providing for international comparability of data. This present classification takes into account the recent changes that have occurred in economic activities, in the organisation and structure of these activities in Singapore's economy and in the need for statistics classified by economic activity. Comments and suggestions of ministries and statutory boards have been incorporated, where appropriate.

NATURE AND PRINCIPLES OF CLASSIFICATION

The SSIC is a classification of economic activities undertaken by economic units. It does not draw distinctions according to kind of ownership, type of legal organisation or mode of operation. This is because such criteria do not relate to the characteristics of the economic activity. Economic units engaged in the same or similar kind of economic activity are classified in the same category of the SSIC, regardless of whether they are incorporated enterprises, individual proprietors or government, and whether or not the parent enterprise consists of more than one establishment. Similarly, manufacturing units are classified according to the principal kind of economic activity in which they engage, whether the work is performed by power-driven machinery or by hand, or whether it is done in a factory or in a household.

Definition of Activity

The term “activity” is defined as a process resulting in a homogeneous set of products. In this context, a homogeneous set of products means that they fall within a category, the production of which is characteristic of a detailed category of the SSIC. An activity may consist of one simple process eg weaving, or it may cover a whole range of sub-processes. For example, the manufacturing of a car is considered as one activity even though its integrated production process includes sub-activities such as casting, forging, welding, assembling, etc.

Classification by Principal Activity

The principal activity of an economic unit is the activity that contributes the most to the value added of the unit, or the activity with a higher value added than that of any other activity of the unit. Where it is not possible to obtain information on value added of the goods sold or services rendered, the principal activity is determined by the proportion of the gross output that is attributable to the goods or services. In instances where the output ratio is not applicable, the principal activity is determined from the proportion of employment in the various activities.

Where an economic unit engages in more than one activity, it is classified according to its principal activity. Secondary and ancillary activities are to be disregarded when classifying a unit. A secondary activity is each separate activity that produces products eventually for third parties and that is not a principal activity of the economic unit. Ancillary activities are those that exist to support the main productive activities of a unit by providing non-durable goods or services entirely or primarily for the use of that unit. More detailed descriptions of principal, secondary and ancillary activities and their classification are given in Appendix I.

Some Special Considerations in Classification

In the case of vertical integration, that is, the activities of an economic unit extend over a number of stages in the production or fabrication of a product, the unit is classified under the activity indicated by the nature of the final product. For example, the activity of a granite quarry combined with a plant

making concrete products where the sales of the products at the intermediate stage are not significant should be classified as ‘manufacture of concrete products’.

Units which carry out activities on a fee or contract basis are classified in the same class as units that produce for their own account and risk. Conversely, units which sell goods or services under their own name and for their own risk but have the actual production done by others are classified as if they produce the goods or services themselves. Such units should have considerable influence on the conception of the products or, in the case of the manufacturing industry, they own the materials to be transformed.

Units that repair or overhaul capital goods are classified in the same activity as the units that produce the goods. There are three main exceptions: maintenance and repair of office, accounting and computing machinery is classified in group 724 of the SSIC 2000; repair and servicing (including inspection) of vehicles is classified in group 931; and repair of personal and household goods is classified in group 932.

Retail trade of goods produced in the same unit should not be considered as a separate activity. Thus, a manufacturing establishment which sells its own products is classified under manufacturing. However, if other products are sold in addition to the self-produced goods, classification should be done according to the principal activity of the unit.

Activities carried out by government units which are specifically attributable to other areas of the SSIC should be classified in the appropriate categories of the SSIC and not in division 75 ‘Public Administration And Defence’.

STRUCTURE OF CLASSIFICATION

At the highest aggregation level in the SSIC 2000, there are 18 tabulation categories called “sections”, each denoted by a single alphabetical letter.

Each section comprises one or more divisions. The breakdown is shown on next page:

Section	Divisions
A Agriculture and Forestry	01 - 02
B Fishing	05
C Mining and Quarrying	10 - 11
D Manufacturing	15 - 35
E Electricity, Gas and Water	40 - 41
F Construction	45
G Wholesale and Retail Trade	50 - 51
H Hotels and Restaurants	55
I Transport, Storage and Communications	60 - 64
J Financial Intermediation	65 - 66
K Real Estate, Renting and Business Activities	70 - 74
L Public Administration and Defence	75
M Education	80
N Health and Social Work	85
O Other Community, Social and Personal Service Activities including Repair of Vehicles	90 - 93
P Domestic Work Activities	95
Q Extra-Territorial Organisations and Bodies	99
R Activities Not Adequately Defined	00

The 54 two-digit divisions constitute the highest numerical category in the SSIC 2000. They are broken down into more detailed categories comprising 152 three-digit groups and 323 four-digit classes. There are altogether 1,072 5-digit items at the most detailed level.

The formation of the five-digit code number for an item 'Monetary Authority' in the Section J - Financial Intermediation is illustrated below:

<i>Classification</i>	<i>Title</i>	<i>Code</i>
Section	Financial Intermediation	J
Division	Financial Intermediation Except Insurance and Pension Funding	65
Group	Monetary Intermediation	651
Class	Public Financial Institutions	6511
Item	Monetary Authority	65111

In cases where a given level of classification is not divided into categories of the next more detailed level of classification, '0' is used in the code position of the next more detailed level. For example, the group 'Air Transport' is coded 620 since the division 'Air Transport' (code 62) is not divided into groups.

The digit '9' that usually appears in the third, fourth or fifth digit position of the classification code designates respectively miscellaneous three-digit groups, four-digit classes or five-digit items covering activities 'not elsewhere classified' ('nec'). These residual activities do not usually constitute homogeneous primary activity groups, but rather diverse activities which are not sufficiently significant to justify separate industries. For purposes of this classification system, they are grouped together and treated as a separate industry to retain the homogeneity of the other industries in the group.

COMPARISON WITH THE SSIC 1996

The general structure of the SSIC 2000 remains essentially the same as that of the SSIC 1996. Changes were incorporated to reflect mainly emergence of new economic activities and shifts of some activities to be consistent with the industrial structure.

More detailed breakdown and a number of new industries were introduced at five-digit. Some examples:

- (a) Manufacture of probe cards, binding tools, semiconductor assembly and testing equipment and semiconductor foundry equipment, telecommunications apparatus, networking products, wireless communications equipment, recycling of metal waste and scrap, oil sludge and other non-metal waste in Section D - Manufacturing
- (b) Storage for class cargo and value-added logistics providers, internet access providers (including ISPs), third party telecommunications/value-added network operators, web hosting services and cyber 'cafes' in Section I - Transport, Storage and Communications
- (c) Venture capital companies, asset/portfolio management, property fund management (including REITs) and investment advisory services in Section J - Financial Intermediation

(d) Development of e-commerce applications and other software and multimedia works, research and experimental development on life sciences, electronics, chemicals, engineering, IT and other natural sciences in Section K - Real Estate, Renting and Business Activities

(e) Professional and management development training institutions and distance learning infrastructure providers in Section M - Education

(f) Radiology services, clinical trial management services, medical evacuation/travel medicine services and home healthcare services in Section N - Health and Social Work

Distinction was made between publishing and printing activities. Establishments which engage in Publishing activities like publishing books, brochures, musical books, newspapers, journals, periodicals without doing their own printing are classified under code 744 (Publishing activities). Publishing of software and multimedia works and directories and databases are also included here. However, publishing of motion pictures and video tapes is classified under group 9211 (Motion Picture and Video Production and Distribution). Establishments involved in both publishing and printing are classified under 2211 (Printing).

Insignificant industries like "hunting, trapping and game propagation" were deleted.

For ease of comparison with earlier data, the SSIC 1996 codes are listed against the SSIC 2000 codes in the *Classification of Industries*.

CLASSIFICATION OF INDUSTRIES

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section A	AGRICULTURE	
01	AGRICULTURE AND RELATED SERVICE ACTIVITIES	
011	GROWING OF CROPS; MARKET GARDENING; HORTICULTURE	
0111	<u>Food Crops Grown In Open Areas (Non-Hydroponics)</u>	
01111	Leafy vegetables	01111
01112	Fruit vegetables	01112
01113	Root crops	01113
01119	Food crops grown in open areas (non-hydroponics) nec	01119
0112	<u>Food Crops Grown Under Cover (Non-Hydroponics)</u>	
01121	Mushrooms	01121
01129	Food crops grown under cover (non-hydroponics) nec	01129
0113	<u>Hydroponics</u>	
01131	Leafy vegetables	01131
01132	Fruit vegetables	01132
0114	<u>Fruits</u>	
01140	Fruits	01140
0115	<u>Nursery Products</u>	
01151	Orchids	01151
01152	Ornamental plants	01152
01153	Tissue culture plantlets	01153
01154	Aquarium plants	01154
01159	Nursery products nec	01159
0119	<u>Growing Of Crops; Market Gardening; Horticulture Nec</u>	
01191	Tobacco	01191
01192	Rubber	01192
01193	Coconuts (including toddy tapping)	01193
01199	Growing of crops; market gardening; horticulture nec	01199

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
012	FARMING OF ANIMALS	
0121	<u>Livestock Production Except Poultry And Animal Specialties</u>	
01211	Pigs	01211
01212	Cattle (including dairy cattle)	01212
01213	Goats (including goat's milk production)	01213
0122	<u>Poultry Farms And Hatcheries</u>	
01221	Poultry breeding/hatchery	01221
01222	Broiler farms (chickens reared for meat)	01222
01223	Layer farms (chickens reared for eggs)	01223
01224	Duck farms	01224
0123	<u>Farming Of Animals Nec</u>	
01231	Dog breeding	01231
01232	Bird breeding	01232
01233	Crocodile farms	01233
01234	Frog farms	01234
01239	Farming of animals nec	01239
013	GROWING OF CROPS COMBINED WITH FARMING OF ANIMALS (MIXED FARMING)	
0130	<u>Growing Of Crops Combined With Farming Of Animals (Mixed Farming)</u>	
01300	Growing of crops combined with farming of animals (mixed farming)	01300
014	AGRICULTURAL AND ANIMAL HUSBANDRY SERVICE ACTIVITIES EXCEPT VETERINARY ACTIVITIES	
0141	<u>Agricultural Services</u>	
01411	Extension services (including agricultural research and experimentation)	01411
01412	Horticultural and aboricultural services including landscape planning and advisory services (eg grasscutting, tree felling and pruning, garden installation and maintenance)	01412
01419	Agricultural services nec (eg pest control)	01419

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
0149	<u>Agricultural And Animal Husbandry Service Activities Except</u>	
	<u>Veterinary Activities Nec</u>	
01491	Collection of agricultural by-products	01491
01499	Agricultural and animal husbandry service activities except veterinary activities nec	01499
02	FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES	
020	FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES	
0200	<u>Forestry, Logging And Related Service Activities</u>	
02000	Forestry, logging and related service activities	02000

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section B	FISHING	
05	FISHING, OPERATION OF FISH HATCHERIES AND FISH FARMS; SERVICE ACTIVITIES INCIDENTAL TO FISHING	
051	FISHING	
0510	<u>Fishing</u>	
05101	Fishing in kelongs	05101
05102	Ocean fishing except fishing in kelongs	05102
05103	Coastal fishing except fishing in kelongs	05103
05109	Fishing nec	05109
052	OPERATION OF FISH HATCHERIES AND FISH FARMS	
0520	<u>Fish Farming</u>	
05201	Marine fish farms	05201
05202	Fresh water fish farms	05202
05203	Ornamental fish farms	05203
05204	Shrimp and prawn farms	05204
05205	Mussel farms	05205
05209	Operation of fish hatcheries and fish farms nec (including turtle farms)	05209
053	SERVICE ACTIVITIES INCIDENTAL TO FISHING	
0530	<u>Service Activities Incidental To Fishing</u>	
05301	Fishery research services (including experimentation and culture)	05301
05309	Service activities incidental to fishing nec	05309

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section C	MINING AND QUARRYING	
10	EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS; SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION EXCLUDING SURVEYING	
100	EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS; SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION EXCLUDING SURVEYING	
1000	<u>Extraction Of Crude Petroleum And Natural Gas; Service Activities Incidental To Oil And Gas Extraction Excluding Surveying</u>	
10001	Crude petroleum and natural gas production	10001
10002	Service activities incidental to oil and gas extraction excluding surveying	10002
11	OTHER MINING AND QUARRYING	
111	QUARRYING OF STONE, SAND AND CLAY	
1110	<u>Quarrying Of Stone, Sand And Clay</u>	
11101	Stone quarrying	11101
11102	Quarrying of sand and clay	11102
119	OTHER MINING AND QUARRYING NEC	
1190	<u>Other Mining And Quarrying Nec</u>	
11900	Other mining and quarrying nec	11900

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section D	MANUFACTURING	
15	MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES	
151	PRODUCTION, PROCESSING AND PRESERVATION OF MEAT, FISH, FRUIT, VEGETABLES, OILS AND FATS	
1511	<u>Production, Processing And Preserving Of Meat And Meat Products</u>	
15111	Slaughtering of livestock	15111
15112	Slaughtering of poultry	15112
15113	Manufacture of sausage	15113
15114	Preparing, canning and preserving of livestock and livestock products (including lard and other edible animal fats)	15114
15115	Preparing, canning and preserving of poultry and poultry products	15115
15119	Production, processing and preserving of meat and meat products nec	15119
1512	<u>Processing And Preserving Of Fish And Fish Products</u>	
15121	Canning of fish and other seafood	15121
15122	Processing, curing and preserving (other than canning) of fish and other seafood	15122
1513	<u>Processing And Preserving Of Fruits And Vegetables</u>	
15131	Manufacture of jams (including fruit jelly)	15131
15132	Other canning and preserving of fruits and fruit juices	15132
15133	Other canning and preserving of vegetables and vegetable juices (including pickles)	15133
1514	<u>Manufacture Of Vegetable And Animal Oils And Fats</u>	
15141	Manufacture of crude coconut oil and palm oil	15141
15142	Manufacture of refined coconut oil and palm oil	15142
15143	Manufacture of margarine	15143
15144	Manufacture of other edible oils	15144
15145	Manufacture of inedible oils and fats	15145
15149	Manufacture of vegetable and animal oils and fats nec	15149

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
152	MANUFACTURE OF DAIRY PRODUCTS	
1520	<u>Manufacture Of Dairy Products</u>	
15201	Manufacture of condensed, powdered and evaporated milk (including pasteurising and bottling of fluid milk)	15201
15202	Manufacture of ice-cream	15202
15209	Manufacture of dairy products nec (eg butter, cheese, ice-cream mixes and powder, yoghurt)	15209
153	MANUFACTURE OF GRAIN MILL PRODUCTS, STARCHES AND STARCH PRODUCTS, AND PREPARED ANIMAL FEEDS	
1531	<u>Manufacture Of Grain Mill Products (Including Provision Of Milling Services)</u>	
15311	Rice milling	15311
15312	Wheat milling	15312
15313	Processing of pepper seeds	15313
15314	Provision of milling services	15314
15319	Manufacture of grain mill products nec (eg pop corn, pulse preparation, rolled oats)	15319
1532	<u>Manufacture Of Starches And Starch Products</u>	
15321	Processing of tapioca and sago	15321
15322	Manufacture of glucose, dextrose and fructose	15322
15329	Manufacture of starches and starch products nec	15329
1533	<u>Manufacture Of Prepared Animal Feeds</u>	
15330	Manufacture of prepared animal feeds	15330
154	MANUFACTURE OF OTHER FOOD PRODUCTS	
1541	<u>Manufacture Of Bakery Products</u>	
15411	Manufacture of biscuits (including wafers and cones)	15411
15412	Manufacture of bread, cakes and confectionery	15412
15419	Manufacture of bakery products nec	15419

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
1542	<u>Manufacture Of Sugar</u>	
15421	Sugar refineries	15421
15429	Manufacture of sugar products nec (including gula malacca)	15429
1543	<u>Manufacture Of Cocoa, Chocolate And Sugar Confectionery</u>	
15431	Manufacture of cocoa and chocolate powder from beans	15431
15432	Manufacture of chocolate and chocolate products	15432
15433	Manufacture of sugar confectionery (eg sweets, toffee, pastilles)	15433
15439	Manufacture of cocoa, chocolate and sugar confectionery nec (eg crystallised fruits, chewing gums)	15439
1544	<u>Manufacture Of Bee Hoon, Noodles And Other Related Products</u>	
15440	Manufacture of bee hoon, noodles and other related products (including kuayteow and chendol)	15440
1545	<u>Manufacture Of Coffee, Tea And Related Products</u>	
15451	Manufacture of instant beverages	new item
15452	Processing of coffee seeds	15451
15453	Manufacture of coffee powder	15452
15454	Manufacture of tea (including processing of tea leaves)	15453
15455	Manufacture of non-dairy creamer	15454
1549	<u>Manufacture Of Other Food Products Nec</u>	
15491	Manufacture of sauces including soya bean sauce (eg tomato sauce, chilli sauce)	15491
15492	Manufacture of soya bean products except soya bean sauce and soya bean milk	15492
15493	Manufacture and processing of spices (including curry powder and spice extracts)	15493
15494	Manufacture of cooked-food preparations (eg frozen dinners)	15494
15495	Manufacture of chips, crackers and other tit-bits (excluding biscuits and confectionery)	15495
15496	Manufacture of ice except dry ice	15496
15499	Manufacture of food products nec (except food chemicals and additives)	15499

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
155	MANUFACTURE OF BEVERAGES	
1551	<u>Distilling, Rectifying And Blending Of Spirits; Ethyl Alcohol Production From Fermented Materials</u>	
15510	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials (including samsu and Chinese liquors)	15510
1552	<u>Manufacture Of Wines</u>	
15520	Manufacture of wines	15520
1553	<u>Manufacture Of Malt Liquors And Malt</u>	
15530	Manufacture of malt liquors and malt (eg beer and stout)	15530
1554	<u>Manufacture Of Soft Drinks; Production Of Mineral Waters</u>	
15541	Manufacture of soft drinks; production of mineral waters (including carbonated waters, soya bean milk, barley water, chrysanthemum water)	15541
15542	Manufacture of cordials and syrups	15542
16	MANUFACTURE OF TOBACCO PRODUCTS	
160	MANUFACTURE OF TOBACCO PRODUCTS	
1600	<u>Manufacture Of Tobacco Products</u>	
16001	Manufacture of cigarettes	16001
16009	Manufacture of tobacco products nec (eg cigars, Chinese tobacco)	16009
17	MANUFACTURE OF TEXTILES	
171	SPINNING, WEAVING AND FINISHING OF TEXTILES	
1710	<u>Spinning, Weaving And Finishing Of Textiles</u>	
17101	Spinning, weaving, printing and finishing of yarns and fabrics	17101
17102	Dyeing and bleaching of finished fabrics	17102

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
172	MANUFACTURE OF OTHER TEXTILES	
1721	<u>Manufacture Of Made-Up Textile Articles Except Apparel</u>	
17211	Manufacture of curtains, pillow cases, bed sheets and bed spreads	17211
17212	Manufacture of other made-up house furnishings (eg napkins, table cloths)	17212
17219	Manufacture of made-up textile articles except apparel nec (eg scrolls, flags and sails, banners, canvas products, cushions, pillows)	17219
1722	<u>Manufacture Of Carpets And Rugs</u>	
17220	Manufacture of carpets and rugs	17220
1723	<u>Manufacture Of Cordage, Rope, Twine And Netting</u>	
17230	Manufacture of cordage, rope, twine and netting	17230
1729	<u>Manufacture Of Other Textiles Nec</u>	
17290	Manufacture of other textiles nec (eg upholstery filling)	17290
173	MANUFACTURE OF KNITTED AND CROCHETED FABRICS AND ARTICLES	
1730	<u>Manufacture Of Knitted And Crocheted Fabrics And Articles</u>	
17301	Manufacture of knitted and crocheted fabrics and laces	17301
17302	Manufacture of socks, stockings and other hosiery	17302
17303	Manufacture of briefs, singlets and other knitted or crocheted wear (eg pullovers, cardigans)	17303
17309	Manufacture of knitted and crocheted articles nec	17309

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
18	MANUFACTURE OF WEARING APPAREL; DRESSING AND DYEING OF FUR	
181	MANUFACTURE OF WEARING APPAREL EXCEPT FUR APPAREL	
1810	<u>Manufacture Of Wearing Apparel Except Fur Apparel</u>	
18101	Manufacture of outer garments	18101
18102	Manufacture of shirts	18102
18103	Manufacture of brassieres	18103
18104	Manufacture of other undergarments	18104
18105	Tailoring and dressmaking (to individual order)	18105
18106	Millinery and hats (eg songkoks, caps, topees)	18106
18109	Manufacture of wearing apparel except fur apparel nec (eg gloves and mittens, garters, handkerchiefs, raincoats, shawls and hair nets)	18109
182	DRESSING AND DYEING OF FUR; MANUFACTURE OF ARTICLES OF FUR	
1820	<u>Dressing And Dyeing Of Fur; Manufacture Of Articles Of Fur</u>	
18201	Manufacture of wearing apparel of fur	18201
18209	Dressing and dyeing of fur; manufacture of articles of fur nec (eg fur rugs, mats and cushions)	18209
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	
1911	<u>Tanning And Dressing Of Leather</u>	
19110	Tanning and dressing of leather	19110
1912	<u>Manufacture Of Luggage, Handbags And The Like, Saddlery And Harness</u>	
19121	Manufacture of luggage, bags, brief cases and the like	19121
19122	Manufacture of handbags	19122
19129	Manufacture of saddlery, harness and other articles of leather nec (eg coin purses, key cases)	19129

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
192	MANUFACTURE OF FOOTWEAR	
1920	<u>Manufacture Of Footwear</u>	
19201	Manufacture of rubber footwear	19201
19202	Manufacture of plastic footwear	19202
19203	Manufacture of leather or imitation leather footwear	19203
19204	Manufacture of wooden clogs	19204
19209	Manufacture of footwear nec (including footwear not separable by material)	19209
20	MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS	
201	SAWMILLING AND PLANING OF WOOD	
2010	<u>Sawmilling And Planing Of Wood</u>	
20101	Sawmilling	20101
20102	Preservation of wood	20102
20109	Sawmilling and planing of wood nec	20109
202	MANUFACTURE OF PRODUCTS OF WOOD, CORK, STRAW AND PLAITING MATERIALS	
2021	<u>Manufacture Of Veneer Sheets; Manufacture Of Plywood, Laminboard, Particle Board And Other Panels And Boards</u>	
20211	Manufacture of plywood and veneer sheets	20211
20219	Manufacture of laminboard, particle board and other panels and boards nec	20219
2022	<u>Manufacture Of Builders' Carpentry And Joinery</u>	
20221	Manufacture of prefabricated wooden building structures (including parquet flooring)	20221
20222	Manufacture of moulded wooden products	20222
20229	Manufacture of builders' carpentry and joinery nec	20229
2023	<u>Manufacture Of Wooden Containers</u>	
20231	Manufacture of wooden boxes, packing cases and crates except coffins	20231
20239	Manufacture of wooden containers nec	20239

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
2029	<u>Manufacture Of Other Products Of Wood; Manufacture Of Articles Of Cork, Straw And Plaiting Materials</u>	
20291	Manufacture of coffins	20291
20292	Manufacture of household and kitchen wooden ware except wooden footwear	20292
20293	Manufacture of attap and attap products	20293
20294	Rattan processing	20294
20299	Manufacture of other products of wood and articles of cork, straw and plaiting materials nec	20299
21	MANUFACTURE OF PAPER AND PAPER PRODUCTS	
210	MANUFACTURE OF PAPER AND PAPER PRODUCTS	
2101	<u>Manufacture Of Pulp, Paper And Paperboard</u>	
21010	Manufacture of pulp, paper and paperboard	21010
2102	<u>Manufacture Of Corrugated Paper And Paperboard And Of Containers Of Paper And Paperboard</u>	
21021	Manufacture of corrugated paper and paperboard	21021
21022	Manufacture of containers and boxes of paper and paperboard	21022
2109	<u>Manufacture Of Other Articles Of Paper And Paperboard</u>	
21091	Manufacture of joss paper and other related ceremonial paper products (including effigies and other funeral paper goods and Chinese lanterns)	21091
21092	Manufacture of sanitary towels, toilet paper, paper towels and related paper products	21092
21093	Manufacture of paper cups, plates and utensils	21093
21094	Manufacture of cards, envelopes and stationery, unprinted	21094
21099	Manufacture of other articles of paper and paperboard nec (eg papier mache, wall paper)	21099

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
22	PRINTING AND REPRODUCTION OF RECORDED MEDIA	
221	PRINTING AND SERVICE ACTIVITIES RELATED TO PRINTING	
2211	<u>Printing</u>	
22111	Printing of newspapers	22102 (part)
22112	Printing of periodicals, books and magazines	22211
22113	Commercial printing (eg printing of cards, envelopes and stationery)	22212
22114	Printing of continuous and fan-fold forms	22213
22115	Silk screen printing (including metal printing)	22214
22119	Printing nec	22219
2212	<u>Service Activities Related To Printing</u>	
22121	Bookbinding (eg book packaging)	22221
22122	Typesetting	22222
22129	Service activities related to printing nec (including plate-making and colour separation)	22229
222	REPRODUCTION OF RECORDED MEDIA	
2220	<u>Reproduction Of Recorded Media</u>	
22200	Reproduction of recorded media (including reproduction of phonograph records, recorded magnetic tapes, compact discs and non-customised software)	22300
23	MANUFACTURE OF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL	
231	MANUFACTURE OF COKE OVEN PRODUCTS	
2310	<u>Manufacture Of Coke Oven Products</u>	
23100	Manufacture of coke oven products	23100

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
232	MANUFACTURE OF REFINED PETROLEUM PRODUCTS	
2320 23200	<u>Manufacture Of Refined Petroleum Products</u> Manufacture of refined petroleum products (including petroleum refineries)	23200
233	PROCESSING OF NUCLEAR FUEL	
2330 23300	<u>Processing Of Nuclear Fuel</u> Processing of nuclear fuel	23300
24	MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS	
241	MANUFACTURE OF PETROCHEMICALS AND PETROCHEMICAL PRODUCTS	
2410 24101	<u>Manufacture Of Petrochemicals And Petrochemical Products</u> Manufacture of petrochemical primary products (eg olefins, aromatics, basic building blocks)	24101
24102	Manufacture of derivatives and intermediates produced from basic building blocks (eg acetyles, aryls, oxochemicals, styrenirs, phenolics and ethylene oxide derivatives)	24102
24103 24109	Manufacture of polymers Manufacture of petrochemical products nec	24103 24109
242	MANUFACTURE OF PHARMACEUTICAL AND BIO-PHARMACEUTICAL PRODUCTS	
2420 24201	<u>Manufacture Of Pharmaceutical And Bio-Pharmaceutical Products</u> Manufacture of pharmaceutical and bio-pharmaceutical intermediates and fine chemicals for human use	24201
24202	Manufacture of pharmaceutical and bio-pharmaceutical intermediates and fine chemicals for veterinary use	24202
24203	Manufacture of pharmaceutical and bio-pharmaceutical products for human use (including surgical medicated dressing, bandages and dental cement)	24203
24204	Manufacture of pharmaceutical and bio-pharmaceutical products for veterinary use	24204

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
243	MANUFACTURE OF OTHER CHEMICALS AND CHEMICAL PRODUCTS	
2431	<u>Manufacture Of Industrial Chemicals</u>	
24311	Manufacture of industrial gases and dry ice	24311
24312	Manufacture of basic industrial acids and alkalis	24312
24313	Manufacture of basic chemicals except fertilizers and nitrogen	24313
24314	Manufacture of solvents	24314
24319	Manufacture of industrial chemicals nec	24319
2432	<u>Manufacture Of Fertilizers, Pesticides And Other Agro-Chemical Products</u>	
24321	Manufacture of fertilizers	24321
24322	Manufacture of pesticides and other agro-chemical products (including insecticides, herbicides and disinfectants)	24322
2433	<u>Manufacture Of Paints, Varnishes And Similar Coatings, Printing Ink And Mastics</u>	
24331	Manufacture of paints	24331
24332	Manufacture of varnishes and lacquers (including enamels)	24332
24339	Manufacture of paints, varnishes and similar coatings and mastics nec	24339
2434	<u>Manufacture Of Soap And Detergents, Cleaning And Polishing Preparations, Perfumes And Toilet Preparations</u>	
24341	Manufacture of soap, detergents, washing and other cleaning preparations	24341
24342	Manufacture of perfumes, fragrances and essential oils	24342
24343	Manufacture of cosmetics and toiletries	24343
24344	Manufacture of waxes and polishes and deodorizing preparations	24344
2435	<u>Manufacture Of Man-Made Fibres</u>	
24350	Manufacture of man-made fibres except glass	24350

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
2439	<u>Manufacture Of Other Chemical Products Nec</u>	
24391	Manufacture of epoxy moulding compounds, phenolic moulding compounds and utrapure electronics chemicals and laminates	24391
24392	Manufacture of water treatment, waste treatment and oilfield chemicals	24392
24393	Manufacture of inks, dyestuffs, pigments and carbon black	24393
24394	Manufacture of food chemicals and additives (eg flavours, preservatives and colourings)	24394
24395	Manufacture of additives for mineral oil (eg lubricant and fuel additives)	24395
24396	Manufacture of adhesives and sealants	24396
24397	Manufacture of additives for animal feed preparation	24397
24398	Manufacture of catalysts and catalyst regeneration	24398
24399	Manufacture of other chemical products nec (eg gelatin and derivatives, laundry blue, explosives, photochemical products, processed salts, industrial starch, incense and joss sticks, camphor products)	24399
25	MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS	
251	MANUFACTURE OF RUBBER PRODUCTS	
2511	<u>Processing Of Natural Rubber And Gums</u>	
25111	Processing of rubber (including processing of rubber latex)	25111
25112	Grading and packing of rubber	25112
25119	Processing of natural gums nec (eg gum damar, gum benjamin, jelutong, gutta percha and other guttas)	25119
2512	<u>Manufacture And Retreading Of Tyres And Tubes</u>	
25121	Manufacture of tyres and tubes	25121
25122	Retreading and vulcanising of tyres	25122
2519	<u>Manufacture Of Other Rubber Products Except Rubber Footwear And Toys</u>	
25191	Manufacture of foam rubber products (excluding foam rubber mattresses)	25191
25192	Manufacture of rubber auto parts	25192
25193	Manufacture of industrial and mechanical rubber goods	25193
25194	Manufacture of rubber floorings	25194
25199	Manufacture of rubber products except rubber footwear and toys nec	25199

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
252	MANUFACTURE OF PLASTIC PRODUCTS	
2521	<u>Manufacture Of Plastic Products Except Plastic Footwear And Toys</u>	
25211	Manufacture of plastic tableware, household and kitchen ware (excluding disposable utensils)	25211
25212	Manufacture of styrofoam and other plastic disposable utensils	25212
25213	Manufacture of plastic sheet, film and articles thereof (eg polythene and polypropylene bags)	25213
25214	Manufacture of plastic bottles, boxes and containers (except for household use)	25214
25215	Manufacture of plastic pipes and tubes	25215
25216	Manufacture of plastic precision engineering parts	25216
25217	Manufacture of PVC files, holders and albums	25217
25218	Manufacture of plastic cable ties	25218
25219	Manufacture of plastic products except plastic footwear and toys nec	25219
2522	<u>Plastic Product Services</u>	
25220	Plastic product services	25220
26	MANUFACTURE OF NON-METALLIC MINERAL PRODUCTS EXCEPT PRODUCTS OF PETROLEUM AND COALS	
261	MANUFACTURE OF GLASS AND GLASS PRODUCTS	
2610	<u>Manufacture Of Glass And Glass Products</u>	
26100	Manufacture of glass and glass products (including yarn of glass fibres)	26100
269	MANUFACTURE OF NON-METALLIC MINERAL PRODUCTS NEC	
2691	<u>Manufacture Of Non-Structural Ceramic Ware</u>	
26911	Manufacture of plumbing fixtures and fittings of vitreous china, china and earthenware (eg sinks, closets, bowls)	26911
26919	Manufacture of non-structural ceramic ware nec	26919

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
2692	<u>Manufacture Of Structural Clay And Ceramic Products</u>	
26921	Manufacture of bricks	26921
26922	Manufacture of tiles, pipes and channels (including clay roofing, wall and floor tiles, and earthen and glazed pipes)	26922
26929	Manufacture of structural clay and ceramic products nec	26929
2693	<u>Manufacture Of Cement, Lime And Plaster</u>	
26930	Manufacture of cement, lime and plaster	26930
2694	<u>Manufacture Of Articles Of Concrete, Cement And Plaster</u>	
26941	Manufacture of ready-mix concrete	26941
26949	Manufacture of articles of concrete, cement and plaster nec	26949
2695	<u>Cutting, Shaping And Finishing Of Stone</u>	
26950	Cutting, shaping and finishing of stone (including tomb-stones and furniture of stone or marble)	26950
2699	<u>Manufacture Of Non-Metallic Mineral Products Nec</u>	
26991	Manufacture of asbestos products except asbestos paper	26991
26992	Manufacture of fibreglass and fibreglass products	26992
26993	Manufacture of other insulation products (eg ceramic IC packages, refractory materials, rockwool products, insulation services)	26993
26994	Manufacture of non-structural pre-cast components (eg lightweight partitions, secondary roof slabs)	26994
26995	Manufacture of asphalt premix	26999(part)
26999	Manufacture of non-metallic mineral products nec (eg graphite products)	26999(part)
27	MANUFACTURE OF BASIC METALS	
271	MANUFACTURE OF BASIC IRON AND STEEL	
2710	<u>Manufacture Of Basic Iron And Steel</u>	
27101	Iron and steel rolling mills	27101
27102	Manufacture of ferrous metal alloys	27102
27109	Manufacture of basic iron and steel nec (including smelting)	27109

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
272	MANUFACTURE OF BASIC PRECIOUS AND NON-FERROUS METALS	
2720	<u>Manufacture Of Basic Precious And Non-Ferrous Metals</u>	
27201	Tin smelting	27201
27202	Manufacture of non-ferrous metal alloys	27202
27209	Manufacture of basic precious and non-ferrous metals nec	27209
273	CASTING OF METALS	
2730	<u>Casting Of Metals</u>	
27301	Iron and steel foundries	27301
27302	Non-ferrous metal foundries	27302
28	MANUFACTURE OF FABRICATED METAL PRODUCTS EXCEPT MACHINERY AND EQUIPMENT	
281	MANUFACTURE OF STRUCTURAL METAL PRODUCTS, TANKS, RESERVOIRS AND STEAM GENERATORS	
2811	<u>Manufacture Of Structural Metal Products</u>	
28111	Manufacture of metal doors, window and door frames, grilles and gratings	28111
28112	Manufacture of metal strips and slabs (eg awnings)	28112
28113	Manufacture of pipes and tubes	28113
28114	Manufacture of steel structural component	28119(part)
28119	Manufacture of structural metal products nec (eg metal sections, corrugated sheets)	28119(part)
2812	<u>Manufacture Of Tanks, Reservoirs And Containers Of Metal</u>	
28120	Manufacture of tanks, reservoirs and containers of metal (eg metal cylinders, storage vessels and containers for compressed or liquefied gas)	28120
2813	<u>Manufacture Of Steam Generators Except Central Heating Hot Water Boilers</u>	
28131	Manufacture of heating boilers, radiators and correctors (including parts)	28131
28139	Manufacture of steam generators except central heating hot water boilers nec	28139

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
289	MANUFACTURE OF OTHER FABRICATED METAL PRODUCTS; METAL WORKING SERVICE ACTIVITIES	
2891	<u>Forging, Pressing, Stamping And Roll-Forming Of Metal; Powder Metallurgy</u>	
28911	Iron and steel and non-ferrous forgings	28911
28912	Manufacture of metal caps (eg crown corks)	28912
28913	Manufacture of leadframe	28913
28914	Metal stampings except metal caps	28914
28915	Die-casting	28915
28919	Pressing and roll-forming of metal and powder metallurgy nec	28919
2892	<u>Treatment And Coating Of Metals; General Mechanical Engineering On A Fee Or Contract Basis</u>	
28921	Electroplating and plating of metals and formed products	28921
28922	Polishing of metals and formed products	28922
28923	Rustproofing of metals and formed products	28923
28924	Heat treatment for metals	28924
28929	Metal product services nec	28929
2893	<u>Manufacture Of Cutlery, Hand Tools And General Hardware</u>	
28931	Manufacture of table, kitchen and other cutlery	28931
28932	Manufacture of hand and edge tools	28932
28939	Manufacture of general hardware including blacksmith shops (eg locks and keys, hinges, clamps, hooks)	28939
2894	<u>Manufacture Of Wire And Cable Products Except Insulated Wire And Cable</u>	
28941	Manufacture of uninsulated wire (eg electronic component wire, bonding wire)	28941
28949	Manufacture of wire and cable products except insulated wire and cable nec	28949
2895	<u>Manufacture Of Metal Cans, Containers And Related Products</u>	
28951	Manufacture of tinsplate cans	28951
28952	Manufacture of other tinsplate and zinc articles nec (eg pails, buckets, dustbins)	28952
28959	Manufacture of metal cans, containers and related products nec (eg barrels, steel drums, kegs)	28959

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
2899	<u>Manufacture Of Other Fabricated Metal Products Nec</u>	
28991	Manufacture of sanitary ware of enamelled iron and metal and plumbers ware of brass	28991
28992	Manufacture of plumbing, heating and related products (including parts) except electric nec	28992
28993	Manufacture of bolts, nuts, rivets, fasteners and screw machine products	28993
28994	Manufacture of pipe fittings	28994
28995	Manufacture of springs	28995
28996	Manufacture of kitchen and household utensils nec (eg steel shelf, showcase counters, kitchen trolleys display racks, sink bowls and other customised kitchen equipment)	28996
28997	Manufacture of metal precision components	28997
28998	Slitting, shearing and pasting of metal sheeting	28998
28999	Manufacture of other fabricated metal products nec (including voice coil magnets)	28999
29	MANUFACTURE OF MACHINERY AND EQUIPMENT	
291	MANUFACTURE OF GENERAL PURPOSE MACHINERY	
2911	<u>Manufacture And Repair Of Engines And Turbines Except Aircraft, Vehicle And Cycle Engines</u>	
29110	Manufacture and repair of engines and turbines except aircraft, vehicle and cycle engines	29110
2912	<u>Manufacture Of Pumps, Compressors, Taps And Valves</u>	
29121	Manufacture of pumps (eg hydraulic pumps, drainage pumps)	29121
29122	Manufacture of taps, cocks, and valves	29122
29129	Manufacture of pumps, compressors, taps and valves nec	29129
2913	<u>Manufacture Of Bearings, Gears, Gearing And Driving Elements</u>	
29131	Manufacture of bearings (including disc and ball bearings)	29131
29132	Manufacture of gears, gearing and driving elements	29132
2914	<u>Manufacture And Repair Of Lifting And Handling Equipment</u>	
29141	Manufacture and repair of lifting and hoisting machinery except electrical	29141
29142	Manufacture and repair of lifts and escalators	29142
29149	Manufacture and repair of lifting and handling equipment nec (including conveying systems, robots, industrial automated systems and automated guided vehicles)	29149

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
2919	<u>Manufacture And Repair Of Other General Purpose Machinery</u>	
29191	Manufacture and repair of refrigerating, air-conditioning and ventilating machinery and equipment except household refrigerators	29191
29192	Manufacture of laser equipment	new item
29193	Manufacture of separation / mixing equipment (eg filters, separators, mixers)	new item
29199	Manufacture and repair of other general purpose machinery and equipment except electrical and electronic nec	29199
292	MANUFACTURE OF SPECIAL PURPOSE MACHINERY	
2921	<u>Manufacture And Repair Of Agricultural And Forestry Machinery</u>	
29210	Manufacture and repair of agricultural and forestry machinery	29210
2922	<u>Manufacture And Repair Of Machine-Tools</u>	
29221	Manufacture and repair of machinery and machine-tools - metal cutting types (eg lathes, milling machines, shaping machines)	29221
29222	Manufacture and repair of machinery and machine-tools - metal forming types (eg forging press, cold heading machines, press breaks)	29222
29223	Manufacture of dies, moulds, tools, jigs and fixtures	29223
29224	Manufacture and repair of woodworking machinery	29224
29225	Manufacture and repair of welding equipment (including arc welding electrodes)	29225
29229	Manufacture and repair of machine-tools nec (including metalworking machinery)	29229
2923	<u>Manufacture And Repair Of Machinery For Mining, Quarrying And Construction</u>	
29231	Manufacture and repair of oil rigs	29231
29232	Manufacture and repair of other oilfield and gasfield machinery and equipment (eg derricks, tool joints)	29232
29233	Manufacture and repair of construction machinery and parts	29233
29239	Manufacture and repair of machinery for mining, quarrying and construction nec	29239
2924	<u>Manufacture And Repair Of Machinery For Food, Beverage And Tobacco Processing</u>	
29241	Manufacture and repair of machinery for food products processing	29241
29242	Manufacture and repair of machinery for beverage production	29242
29243	Manufacture and repair of machinery for tobacco processing	29243

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
2925 29250	<u>Manufacture Of Machinery For Textile, Apparel And Leather Production</u> Manufacture of machinery for textile, apparel and leather production	29250
2926 29260	<u>Manufacture Of Weapons And Ammunition</u> Manufacture of weapons and ammunition (eg ordnance and accessories)	29260
2927 29271 29272 29273 29274	<u>Manufacture Of Semiconductor Related Equipment</u> Manufacture of probe cards Manufacture of binding tools Manufacture of semiconductor assembly and testing equipment (including computer burn-in system) Manufacture of semiconductor foundry equipment	new item new item new item 29293 29294
2929 29291 29292 29293 29294 29295 29299	<u>Manufacture And Repair Of Other Special Purpose Machinery</u> Manufacture of machine tool accessories (eg small cutting tools, precision measuring tools and other attachments such as tool holders) Mechanical engineering works Manufacture of water/waste water treatment equipment Manufacture and repair of plastic processing machinery Manufacture and repair of packaging machinery Manufacture and repair of other special purpose machinery nec (including plating equipment, industrial paint mixers and chemical mixing equipment)	29291 29292 new item 29295 29296 29299
293	MANUFACTURE OF DOMESTIC APPLIANCES NEC	
2930 29301 29309	<u>Manufacture Of Domestic Appliances Nec</u> Manufacture of electrical household appliances (eg refrigerators, hot plates, toasters, food mixers, cookers, hair dryers, fans, shavers) Manufacture of other domestic appliances nec (eg non-electric cooking ranges, grates, stoves)	29301 29309
294	MANUFACTURE OF OFFICE AND ACCOUNTING MACHINERY EXCEPT ELECTRONIC	
2940 29400	<u>Manufacture Of Office And Accounting Machinery Except Electronic</u> Manufacture of office and accounting machinery except electronic (eg accounting and duplicating machines, typewriters)	29400

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
30	MANUFACTURE OF ELECTRICAL MACHINERY AND APPARATUS	
301	MANUFACTURE OF ELECTRIC MOTORS AND GENERATORS	
3010	<u>Manufacture Of Electric Motors And Generators</u>	
30101	Manufacture and repair of electric motors	30101
30102	Manufacture and repair of electric generators	30102
302	MANUFACTURE OF ELECTRICITY DISTRIBUTION AND CONTROL APPARATUS	
3020	<u>Manufacture Of Electricity Distribution And Control Apparatus</u>	
30201	Manufacture and repair of transformers	30201
30202	Manufacture and repair of switchgear and switchboard apparatus (including switches, circuit breakers and electrical control panels)	30202
30209	Manufacture and repair of electricity distribution and control apparatus nec (eg busbar trunking)	30209
303	MANUFACTURE OF INSULATED WIRE AND CABLE	
3030	<u>Manufacture Of Insulated Wire And Cable</u>	
30301	Manufacture of telecommunications cables and wires	30301
30302	Manufacture of electric power cables and wires	30302
30303	Manufacture of enamelled wires (used for winding of motors, transformers, etc)	30303
30304	Manufacture of wire and cable assemblies and harnesses	30304
30305	Manufacture of connectors	30305
30309	Manufacture of electrical cables and wires nec	30309
304	MANUFACTURE OF ACCUMULATORS, PRIMARY CELLS AND PRIMARY BATTERIES	
3040	<u>Manufacture Of Accumulators, Primary Cells And Primary Batteries</u>	
30401	Manufacture of lead-acid storage batteries	30401
30402	Manufacture of nickel cadmium storage batteries	30402
30403	Manufacture of primary batteries (eg dry cell batteries)	30403
30409	Manufacture of accumulators, primary cells and primary batteries nec	30409

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
305	MANUFACTURE OF ELECTRIC LAMPS AND LIGHTING EQUIPMENT	
3050 30500	<u>Manufacture Of Electric Lamps And Lighting Equipment</u> Manufacture of electric lamps and lighting equipment (including silver reflectors, fittings and parts)	30500
309	MANUFACTURE OF OTHER ELECTRICAL EQUIPMENT NEC	
3090 30900	<u>Manufacture Of Other Electrical Equipment Nec</u> Manufacture of electrical machinery, apparatus, appliances and supplies nec (including sound or visual signalling apparatus, electrical insulators except porcelain or glass)	30900
31	MANUFACTURE OF ELECTRONIC PRODUCTS AND COMPONENTS	
311	MANUFACTURE OF ELECTRONIC VALVES AND TUBES AND OTHER ELECTRONIC COMPONENTS	
3111 31111	<u>Manufacture Of Semiconductor Devices</u> Manufacture of discrete devices (eg diodes, transistors and rectifiers)	31111, 31112
31112	Semiconductor wafer fabrication	31113
31113	Assembly and testing of integrated circuits	31114
31119	Manufacture of semiconductor devices nec	31119
3119	<u>Manufacture Of Electronic Valves And Tubes And Components Nec</u>	
31191	Manufacture of electron tubes (eg receiving tubes, television tubes)	31191
31192	Manufacture of capacitors	31192
31193	Manufacture of resistors	31193
31194	Manufacture of printed circuit boards without electronic parts	31194
31195	Manufacture of printed circuit boards with electronic parts (exclude contract manufacturers)	31195(part)
31196	Contract manufacturers (PCBA and Electronic Sub-Systems)	31195(part)
31197	Manufacture of piezo-electric devices (eg quartz crystals, quartz crystal filters, delay lines)	31196
31198	Manufacture of electronic display devices except light emitting diodes	31197
31199	Manufacture of electronic components nec	31199

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
312	MANUFACTURE OF COMMUNICATIONS EQUIPMENT	
3120	<u>Manufacture Of Communications Equipment</u>	
31201	Manufacture of telecommunications apparatus	31200(part)
31202	Manufacture of networking products	31200(part)
31203	Manufacture of wireless communications equipment	31200(part)
31209	Manufacture of communications equipment nec	31200(part)
313	MANUFACTURE OF TELEVISION AND RADIO RECEIVERS, SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS AND ASSOCIATED GOODS	
3130	<u>Manufacture Of Television And Radio Receivers, Sound Or Video Recording Or Reproducing Apparatus And Associated Goods</u>	
31301	Manufacture of radio receiving sets and sub-assemblies	31301
31302	Manufacture of television sets and sub-assemblies (including television chassis)	31302
31303	Manufacture of microphones, loudspeakers and amplifiers	31303
31304	Manufacture of sound reproducing and recording equipment	31304
31305	Manufacture of video reproducing and recording equipment (including video cameras)	31305
31306	Manufacture of audio and video combination equipment (eg radios, television sets, record players and tape recorders/players combined with each other and with clocks, VCD and DVD recorders/players)	31306
31309	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods nec	31309

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
314	MANUFACTURE OF ELECTRONIC OFFICE AND RELATED EQUIPMENT	
3141	<u>Manufacture Of Computing And Data Processing Equipment And Accessories And Computer Peripheral Equipment</u>	
31411	Manufacture of computers and data processing equipment except computer peripheral equipment	31411
31412	Manufacture of disk media	31412
31413	Manufacture of disk drives (including CD-ROM drives, optic drives, floppy drives and removable disk drives)	31413
31414	Manufacture of tape drives	31414
31415	Manufacture of printers	31415
31416	Manufacture of computer peripheral equipment (including monitors)	31416
31417	Manufacture of storage subsystems	new item
31419	Manufacture of computing and data processing equipment and accessories and computer peripheral equipment nec	31419
3149	<u>Manufacture Of Other Electronic Office Equipment</u>	
31491	Manufacture of photocopying equipment	31491
31499	Manufacture of electronic office equipment nec (eg calculators and duplicating machines)	31499
319	MANUFACTURE OF ELECTRONIC PRODUCTS NEC	
3190	<u>Manufacture Of Electronic Products Nec</u>	
31901	Manufacture of smart cards	new item
31902	Manufacture of smart card readers	new item
31903	Manufacture of military electronic products except communications equipment and apparatus	31902
31904	Manufacture of electronic security systems (including electronic sensors, burglar and fire alarm systems)	31903
31909	Manufacture and repair of electronic products nec	31901, 31909

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
32	MANUFACTURE OF MEDICAL, PRECISION AND OPTICAL INSTRUMENTS, WATCHES AND CLOCKS	
321	MANUFACTURE OF MEDICAL APPLIANCES AND INSTRUMENTS AND APPLIANCES FOR MEASURING, CHECKING, TESTING, NAVIGATING AND OTHER PURPOSES EXCEPT OPTICAL INSTRUMENTS	
3211	<u>Manufacture Of Medical And Surgical Equipment And Orthopaedic Appliances</u>	
32111	Manufacture of electrical/electronic surgical and medical instruments	32111
32112	Manufacture of non-electrical/non-electronic surgical and medical instruments	32112
32113	Manufacture of medical supplies (eg test kits, syringes, tubes, fluid administration sets)	32113
32114	Manufacture of artificial limbs and other parts of the body (including dentures)	32114
32119	Manufacture of surgical equipment and orthopaedic appliances nec (eg medical, surgical and dental furniture)	32119
3212	<u>Manufacture Of Instruments And Appliances For Measuring, Checking, Testing, Navigating And Other Purposes Except Industrial Process Control Equipment</u>	
32121	Manufacture of electrical/electronic engineering and scientific instruments	32121
32122	Manufacture of non-electrical/non-electronic engineering and scientific instruments	32122
32123	Manufacture of electrical/electronic measuring and controlling devices (eg meters)	32123
32124	Manufacture of non-electrical/non-electronic measuring and controlling devices	32124
3213	<u>Manufacture Of Industrial Process Control Equipment</u>	
32130	Manufacture of industrial process control equipment	32130
322	MANUFACTURE OF OPTICAL INSTRUMENTS AND PHOTOGRAPHIC EQUIPMENT	
3220	<u>Manufacture Of Optical Instruments And Photographic Equipment</u>	
32201	Manufacture of photographic equipment and parts (including lenses)	32201
32202	Manufacture of spectacles, sunglasses and parts	32202
32209	Manufacture of optical instruments and photographic equipment nec	32209

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
323	MANUFACTURE OF WATCHES AND CLOCKS	
3230	<u>Manufacture Of Watches And Clocks (Including Parts And Accessories)</u>	
32301	Manufacture of fully electronic watches and clocks	32301
32302	Manufacture of electro-mechanical watches and clocks (eg watches and clocks with moving parts and battery)	32302
32303	Manufacture of mechanical watches and clocks	32303
32304	Manufacture of parts and accessories for watches and clocks	32304
33	MANUFACTURE OF TRANSPORT EQUIPMENT	
331	MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS	
3310	<u>Manufacture Of Motor Vehicles, Trailers And Semi-Trailers</u>	
33101	Manufacture and assembly of motor vehicles	33101
33102	Manufacture of motor vehicle bodies (coachwork), trailers and semi-trailers	33102
33103	Manufacture of parts and accessories for motor vehicles (eg engines, brakes, clutches, axles, gear boxes)	33103
332	BUILDING AND REPAIRING OF SHIPS AND BOATS	
3320	<u>Building And Repairing Of Ships And Boats</u>	
33201	Building of ships, tankers and other ocean-going vessels (including conversion of ships into off-shore structures)	33201
33202	Repair of ships, tankers and other ocean-going vessels	33202
33203	Building and repair of pleasure crafts, lighters and boats	33203
33204	Manufacture and repair of marine engine and ship parts	33204
33205	Ship breaking	33205
333	MANUFACTURE OF RAILWAY AND TRAMWAY LOCOMOTIVES AND ROLLING STOCK	
3330	<u>Manufacture Of Railway And Tramway Locomotives And Rolling Stock</u>	
33300	Manufacture and repair of railway and tramway locomotives and rolling stock (including specialised parts except engines, electric motors and signalling equipment)	33300

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
334	MANUFACTURE OF AIRCRAFT AND SPACECRAFT	
3340	<u>Manufacture Of Aircraft And Spacecraft</u>	
33401	Manufacture and assembly of aircraft and spacecraft (including aircraft engines and other parts)	33401
33402	Repair and servicing of aircraft and spacecraft (including aircraft engines and other parts)	33402
339	MANUFACTURE OF TRANSPORT EQUIPMENT NEC	
3390	<u>Manufacture Of Transport Equipment Nec</u>	
33901	Manufacture and assembly of motor-cycles and scooters (including engines and other parts and accessories)	33901
33902	Manufacture and assembly of bicycles, tricycles, trishaws and invalid carriages (including parts and accessories)	33902
33909	Manufacture of transport equipment nec (eg carts, wagons, baby carriages)	33909
34	MANUFACTURE OF FURNITURE; MANUFACTURING NEC	
341	MANUFACTURE OF FURNITURE	
3410	<u>Manufacture Of Furniture And Fixtures</u>	
34101	Manufacture of furniture and fixtures of wood (including upholstery)	34101
34102	Manufacture of furniture of rattan and cane	34102
34103	Manufacture of furniture and fixtures primarily of metal	34103
34104	Manufacture of furniture of other materials except primarily of stone, ceramic or concrete	34104
34105	Manufacture of window and door screens and shades	34105
34106	Manufacture of mattresses including those of foam rubber	34106
34109	Manufacture of furniture and fixtures except of stone, ceramic or concrete nec	34109

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
349	MANUFACTURING NEC	
3491	<u>Manufacture Of Jewellery And Related Articles Except Costume Jewellery</u>	
34911	Manufacture of jewellery except costume jewellery	34911
34912	Manufacture of pewter ware	34912
34919	Manufacture of jewellery and related articles except costume jewellery nec	34919
3492	<u>Manufacture Of Musical Instruments</u>	
34920	Manufacture of musical instruments	34920
3493	<u>Manufacture Of Sports Goods</u>	
34930	Manufacture of sporting and athletic goods (including gym, diving and underwater equipment)	34930
3494	<u>Manufacture Of Games And Toys</u>	
34941	Manufacture of electronic games (eg television games)	34941
34942	Manufacture of electro-mechanical toys	34942
34943	Manufacture of mechanical toys	34943
34944	Manufacture of non-mechanical toys	34944
34949	Manufacture of games and toys nec	34949
3499	<u>Other Manufacturing Nec</u>	
34991	Manufacture of blank magnetic tapes, diskettes, CDs, DVDs and VCDs	34991
34992	Manufacture of matches	34992
34993	Manufacture of umbrellas	34993
34994	Manufacture of pens, pencils, stencils and other office materials	34994
34995	Manufacture of wigs and related articles	34995
34996	Manufacture of identification plates, badges, emblems and tags	34996
34997	Manufacture of signs and advertising displays (including neon-lighting)	34997
34998	Manufacture of costume jewellery	34998
34999	Manufacturing industries nec	34999

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
35	RECYCLING	
350	RECYCLING OF METAL/NON-METAL WASTE AND SCRAP	
3500	<u>Recycling Of Metal/Non-Metal Waste And Scrap</u>	
35001	Recycling of metal waste and scrap	35000(part)
35002	Recycling of oil sludge	35000(part)
35009	Recycling of other non-metal waste nec (eg marine clay)	35000(part)

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section E	ELECTRICITY, GAS AND WATER SUPPLY	
40	ELECTRICITY AND GAS SUPPLY	
401	PRODUCTION AND DISTRIBUTION OF ELECTRICITY	
4010	<u>Production And Distribution Of Electricity</u>	
40100	Production and distribution of electricity	40100
402	MANUFACTURE OF GAS; DISTRIBUTION OF GASEOUS FUELS THROUGH MAINS	
4020	<u>Manufacture Of Gas; Distribution Of Gaseous Fuels Through Mains; Processing Of Natural Gas</u>	
40201	Manufacture of gas; distribution of gaseous fuels through mains	40200
40202	Processing of Natural Gas	new item
41	COLLECTION, PURIFICATION AND DISTRIBUTION OF WATER	
410	COLLECTION, PURIFICATION AND DISTRIBUTION OF WATER	
4100	<u>Collection, Purification And Distribution Of Water</u>	
41000	Collection, purification and distribution of water (including desalination of water)	41000

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section F	CONSTRUCTION	
45	CONSTRUCTION	
451	SITE PREPARATION	
4510	<u>Site Preparation</u>	
45101	Soil investigation, treatment and stabilisation (including grouting and guniting)	45101
45102	Excavation and earthmoving works	45102
45103	Land reclamation works	45103
45104	Wrecking and demolition works	45104
45109	Site preparation nec	45109
452	BUILDING OF COMPLETE CONSTRUCTIONS OR PARTS THEREOF; CIVIL ENGINEERING	
4521	<u>Building Construction</u>	
45211	General contractors (building construction including major upgrading works)	45211
45212	Renovation contractors	45212
45213	Structural repair contractors	45213
45219	Building construction nec	45219
4522	<u>Non-Building Construction</u>	
45221	General contractors (non-building construction)	45221
45222	Road construction	45222
45223	Bridge, tunnel, viaduct and elevated highway construction	45223
45224	Dam and drainage construction	45224
45225	Water and gas pipe-line and sewer construction	45225
45226	Communications and power line construction	45226
45227	Marine construction (eg harbours, piers, docks, wharves)	45227
45229	Non-building construction nec (eg playground systems)	45229
4523	<u>Mixed Construction Activities</u>	
45230	Mixed construction activities	45230

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
4524	<u>Structural Works</u>	
45241	Foundation works (including micropiling, conventional piling and underpinning)	45241
45242	Brick laying, stone setting and cement works	45242
45243	Roofing works (including timber carcassing)	45243
45244	Production of structural pre-cast components	45244
45249	Structural works nec	45249
4529	<u>Other Specialised Construction And Related Activities</u>	
45291	Scaffolding works	45291
45292	Sandblasting/shotblasting works	45292
45299	Other specialised construction and related activities nec	45299
453	BUILDING INSTALLATION	
4530	<u>Building Installation</u>	
45301	Plumbing, heating (non-electric) and air-conditioning	45301
45302	Electrical works	45302
45303	Installation and erection of building equipment (eg lifts, escalators, travellers)	45303
45304	Installation of fire protection and security alarm systems	45304
45305	Installation of building automated systems for remote monitoring	45305
45306	Installation of awning and window shades	45306
45307	Installation of solar control films	45307
45308	Signcraft installation	45308
45309	Building installation nec	45309
454	BUILDING COMPLETION	
4540	<u>Building Completion</u>	
45401	Tile setting and plastering	45401
45402	Joinery and other woodworks	45402
45403	Painting and decorating	45403
45404	Glass and glazing works	45404
45405	Curtain walling/cladding works	45405
45409	Building completion nec	45409

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
455	RENTING OF CONSTRUCTION OR DEMOLITION EQUIPMENT WITH OPERATOR	
4550 45500	<u>Renting Of Construction Or Demolition Equipment With Operator</u> Renting of construction or demolition equipment with operator	45500

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section G	WHOLESALE AND RETAIL TRADE	
50	WHOLESALE TRADE AND COMMISSION TRADE	
501	WHOLESALE ON A FEE OR CONTRACT BASIS	
5010	<u>Wholesale On A Fee Or Contract Basis</u>	
50100	Wholesale on a fee or contract basis (eg commission agencies)	50100
502	WHOLESALE OF AGRICULTURAL RAW MATERIALS, LIVE ANIMALS, FOOD, BEVERAGES AND TOBACCO	
5021	<u>Wholesale Of Food, Beverages And Tobacco</u>	
50211	Fruits and vegetables	50211
50212	Livestock, meat, poultry, eggs and seafood	50212
50213	Cereals, sugar, oils, sauces, food beverages and dairy products	50213
50214	Confectionery and biscuits	50214
50215	Ice-cream	50215
50216	Health food	50216
50217	Liquor and soft drinks	50217
50218	Cigarettes and other tobacco products	50218
50219	Food, beverages and tobacco nec	50219
5022	<u>Wholesale Of Tropical Produce</u>	
50221	Rubber (including rubber brokers)	50221
50222	Pepper and other spices	50222
50223	Coffee, cocoa and tea	50223
50224	Coconut	50224
50225	Palm oil	50225
50229	Tropical produce nec	50229
5029	<u>Wholesale Of Agricultural Raw Materials, Live Animals, Food, Beverages And Tobacco Nec</u>	
50291	Cut flowers and plants	50291
50292	Aquarium fishes (including food and accessories)	50292
50293	Pet birds and animals (including food and accessories)	50293
50299	Agricultural raw materials, live animals, food, beverages and tobacco nec	50299

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
503	WHOLESALE OF HOUSEHOLD GOODS	
5031	<u>Wholesale Of Textiles, Clothing, Footwear And Leather Goods</u>	
50311	Textiles	50311
50312	Wearing apparel for adults	50312
50313	Children and infants' wear (including products and accessories for infants)	50313
50314	Footwear	50314
50315	Bags and luggages	50315
5032	<u>Wholesale Of Personal Effects</u>	
50321	Jewellery	50321
50322	Costume jewellery	50322
50323	Watches and clocks	50323
50324	Cosmetics and toiletries	50324
50325	Sewing and clothing accessories (eg button, thread, lace, zip)	50325
50329	Personal effects nec	50326, 50329
5033	<u>Wholesale Of Furniture, Home Furnishings And Other Household Equipment</u>	
50331	Furniture (including mattresses, cushions)	50331
50332	Furnishings (including curtains, carpets, wall paper)	50332
50333	Lighting and lighting accessories	50333
50334	Crockery, cutlery and kitchen utensils	50334
50335	Household electrical appliances and equipment (including household air-conditioners)	50335
50336	Radio and television sets and sound reproducing and recording equipment and supplies except electrical and electronic components	50336
50339	Furniture, home furnishings and other household equipment nec	50339
5034	<u>Wholesale Of Sporting And Other Recreational Goods</u>	
50341	Sporting and athletic goods and equipment	50341
50342	Musical instruments, record albums, cassette tapes, laser discs and compact discs (including CD-ROMs, VCDs, DVDs)	50342
50343	Toys and games (including electronic games)	50343
50349	Sporting and other recreational goods nec	50349

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
5035	<u>Wholesale Of Handicrafts And Fancy Goods</u>	
50351	Antiques, works of art and handicrafts	50351
50352	Artificial flowers and plants	50352
50359	Handicrafts and fancy goods nec	50359
5036	<u>Wholesale Of Medicinal And Pharmaceutical Products</u>	
50361	Medicinal and pharmaceutical products (Western)	50361
50362	Medicine and herbs (other than Western)	50362
5037	<u>Wholesale Of Paper, Paper And Cellophane Products And Stationery</u>	
50371	Paper and paper products	50371
50372	Packaging materials	50372
50373	Stationery	50373
50374	Books and magazines	50374
50379	Paper, paper and cellophane products and stationery nec	50379
5039	<u>Wholesale Of Household Goods Nec</u>	
50391	Optical and photographic equipment and supplies	50391
50399	Household goods nec	50399
504	WHOLESALE OF NON-AGRICULTURAL INTERMEDIATE PRODUCTS, WASTE AND SCRAP	
5041	<u>Wholesale Of Solid, Liquid And Gaseous Fuels And Related Products</u>	
50411	Crude petroleum	50411
50412	Mineral fuels and lubricants	50412
50419	Solid, liquid and gaseous fuels and related products nec (eg bitumen)	50419
5042	<u>Wholesale Of Construction Materials, Hardware, Plumbing And Heating Equipment And Supplies</u>	
50421	Logs	50421
50422	Sawn timber, plywood and related products	50422
50423	Metals and fabricated metals except general hardware (eg steel pipes)	50423
50424	General hardware (eg locks, hinges)	50424
50425	Structural clay and concrete products (eg mosaic tiles, bricks)	50425
50426	Paints (including varnishes and supplies)	50426
50429	Construction materials, hardware, plumbing and heating equipment and supplies nec (eg cement, sand)	50429

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
5043	<u>Wholesale Of Chemicals And Chemical Products Nec</u>	
50431	Basic industrial chemicals except fertilizers	50431
50432	Chemical fertilizers	50432
50433	Petrochemical products	50433
50439	Chemicals and chemical products nec	50439
5049	<u>Wholesale Of Other Intermediate Products, Waste And Scrap (Including Metals And Metal Ores)</u>	
50491	Scrap, junk and waste dealers	50491
50499	Other intermediate products, waste and scrap nec (including metals and metal ores)	50499
505	WHOLESALE OF MACHINERY, EQUIPMENT AND SUPPLIES	
5051	<u>Wholesale Of Industrial, Agricultural, Construction And Related Machinery And Equipment</u>	
50511	Industrial machinery and equipment	50511
50512	Agricultural machinery and equipment	50512
50513	Construction equipment (eg concrete mixer)	50513
50514	Lifts, escalators and industrial and office air-conditioning equipment	50514
50515	Telecommunications equipment	50515
50516	Electronic components	50516(part)
50517	Electrical and wiring accessories	50516(part)
50519	Industrial, agricultural, construction and related machinery and equipment nec	50519
5052	<u>Wholesale Of Telecommunications And Office Apparatus, Computers And Accessories</u>	
50521	Pagers, handphones and other telecommunications apparatus (eg palmtops, smart watches, wearable computer and electronic books)	50521
50522	Office machines and equipment (including accessories)	50522
50523	Computer hardware and peripheral equipment	50523
50524	Computer software	50524
50525	Computer accessories (eg diskettes, computer cards)	50525

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
5059	<u>Wholesale Of Machinery And Equipment Nec</u>	
50591	Professional, scientific and precision equipment	50591
50592	Commercial food service equipment (eg hotel kitchen equipment)	50592
50593	Service establishment equipment and supplies (eg beauty salon equipment)	50593
50594	Security and fire-fighting equipment	50594
50599	Machinery and equipment nec	50599
506	WHOLESALE OF TRANSPORT EQUIPMENT	
5061	<u>Wholesale Of Motor Vehicles</u>	
50611	Motor vehicles except motorcycles and scooters	50611
50612	Motorcycles and scooters	50612
50613	Parts and accessories for vehicles	50613
5062	<u>Wholesale Of Other Transport Equipment</u>	
50621	Bicycles, tricycles and baby carriages (including spare parts)	50621
50622	Marine equipment and accessories (including marine navigational equipment and radar)	50622
50623	Aircraft equipment and supplies (including aeronautical equipment)	50623
50629	Other transport equipment nec	50629
509	OTHER WHOLESALE	
5091	<u>Wholesale Of Specific Commodities Nec</u>	
50911	Animal feed	50911
50912	Leather and PVC materials	50912
50913	Glass	50913
50914	Joss paper, joss sticks and other ceremonial products	50914
50915	Rattan	50915
50916	Industrial ice (dry ice)	50916
50919	Other specific commodities nec	50919
5092	<u>General Wholesale Trade</u>	
50920	General wholesale trade (including general importers and exporters)	50920

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
5093	<u>Ship Chandlers And Ship Bunkering</u>	
50931	Ship chandlers	50931
50932	Ship bunkering	50932
5099	<u>Wholesale Trade Nec</u>	
50991	Air transport suppliers	50991
50999	Wholesale trade nec	50999
51	RETAIL TRADE	
511	NON-SPECIALISED RETAIL IN STORES	
5110	<u>Non-Specialised Retail Trade In Stores</u>	
51101	Department stores	51101
51102	Department stores cum supermarkets	51102
51103	Supermarkets	51103
51104	Mini-marts	51104
51105	Dry markets	51105
51106	General provision shops	51106
51109	Non-specialised retail trade in stores nec	51109
512	RETAIL SALE OF FOOD, BEVERAGES AND TOBACCO IN SPECIALISED STORES	
5120	<u>Retail Sale Of Food, Beverages And Tobacco In Specialised Stores</u>	
51201	Fruits and vegetables	51201
51202	Meat, poultry, eggs and seafood	51202
51203	Confectionery and biscuits	51203
51204	Health food	51204
51205	Liquor and soft drinks	51205
51206	Cigarettes and other tobacco products	51206
51209	Food, beverages and tobacco in specialised stores nec	51209

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
513	RETAIL SALE OF TRANSPORT EQUIPMENT	
5131	<u>Retail Sale Of Motor Vehicles Including Parts And Accessories And Petrol Service Stations</u>	
51311	Motor vehicles except motorcycles and scooters	51311
51312	Motorcycles and scooters	51312
51313	Tyres and batteries	51313
51314	Spare parts and accessories for motor vehicles	51314
51315	Petrol service stations (petrol kiosks)	51315
5132	<u>Retail Sale Of Other Transport Equipment</u>	
51321	Bicycles, tricycles and baby carriages (including spare parts)	51321
51329	Other transport equipment nec (eg motor boats, sail boats)	51329
514	OTHER RETAIL TRADE OF NEW GOODS IN SPECIALISED STORES	
5141	<u>Retail Sale Of Pharmaceutical And Medical Goods, Cosmetics And Toilet Articles</u>	
51411	Cosmetics and toiletries	51411
51412	Pharmacies and drug stores (Western)	51412
51413	Chinese medicine shops	51413
51419	Pharmaceutical and medical goods nec (eg Jamu shops)	51419
5142	<u>Retail Sale Of Textiles, Clothing, Footwear And Leather Goods</u>	
51421	Textiles	51421
51422	Wearing apparel for adults	51422
51423	Children and infants' wear (including products and accessories for infants)	51423
51424	Footwear	51424
51425	Bags and luggages	51425
51426	Leather goods and travel accessories except bags and luggages	51426
51429	Textiles, clothing, footwear and leather goods nec	new item

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
5143	<u>Retail Sale Of Furniture, Home Furnishings And Other Household Equipment</u>	
51431	Furniture (including mattresses, cushions)	51431
51432	Furnishings (eg curtains, carpets, pillow cases)	51432
51433	Lighting and lighting accessories	51433
51434	Crockery, cutlery and kitchen utensils	51434
51435	Household electrical appliances and equipment (eg vacuum cleaners, washing machines, refrigerators)	51435
51436	Radio and television sets and sound reproducing and recording equipment	51436
51439	Household appliances, articles and equipment nec	51439
5144	<u>Retail Sale Of Construction Materials, Hardware, Paint And Glass</u>	
51441	Paints	51441
51442	Hardware (eg chains, changkols, axes)	51442
51449	Construction materials, hardware, paint and glass nec (eg wood, glass, sanitary ware, Do-It-Yourself materials)	51449
5145	<u>Retail Sale Of Sporting, Other Recreational Goods And Personal Effects</u>	
51451	Sporting and athletic goods and equipment	51451
51452	Musical instruments, record albums, cassette tapes, laser discs and compact discs (including CD-ROMs, VCDs, DVDs)	51452
51453	Toys and games (including electronic games)	51453
51454	Jewellery	51454
51455	Costume jewellery	51455
51456	Watches and clocks	51456
51457	Sewing and clothing accessories (eg button, thread, lace, zip)	51457
51459	Sporting, other recreational goods and personal effects nec	51458, 51459
5146	<u>Retail Sale Of Handicrafts And Fancy Goods, Flowers, Plants And Pet Animals</u>	
51461	Antiques, works of art, handicrafts, curios, stamps and coins	51461
51462	Cut flowers (including wreaths)	51462
51463	Artificial flowers and plants	51463
51464	Aquarium fishes (including food and accessories)	51464
51465	Pet birds and animals (including food and accessories)	51465
51469	Handicrafts and fancy goods, flowers, plants and pet animals nec	51469

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
5147	<u>Retail Sale Of Telecommunications And Office Apparatus, Computers And Accessories</u>	
51471	Pagers, handphones and other telecommunications apparatus	51471
51472	Calculators, typewriters and other office equipment	51472
51473	Computer hardware and accessories and computer software	51473
51474	Computer and office equipment consumables (eg diskettes, computer cards, printer ribbons)	51474
5148	<u>Retail Sale Of Optical And Photographic Goods, Books, Magazines And Paper Products</u>	
51481	Spectacles and other optical goods	51481
51482	Cameras and other photographic goods	51482
51483	Books, magazines and stationery (including newsvendors)	51483
51489	Optical and photographic goods, books, magazines and paper products nec	51489
5149	<u>Other Retail Trade In Specialised Stores</u>	
51491	Animal feed except pet food	51491
51492	Firewood and charcoal	51492
51493	Joss paper and other ceremonial products	51493
51494	LP Gas	51494
51495	Security and fire-fighting equipment	51495
51499	Other specific commodities nec (eg jute bags)	51499
515	RETAIL SALE OF SECOND-HAND GOODS IN STORES	
5150	<u>Retail Sale Of Second-Hand Goods In Stores</u>	
51500	Retail sale of second-hand goods in stores	51500
516	RETAIL TRADE NOT IN STORES	
5160	<u>Retail Trade Not In Stores</u>	
51601	Mail order agencies	51601
51602	Hawkers and stall-holders dealing in uncooked foodstuffs	51602
51603	Hawkers and stall-holders dealing in other commodities (other than uncooked foodstuffs)	51603
51609	Other non-store retail sale (eg sale via door-to-door canvassing and vending machines)	51609

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section H	HOTELS AND RESTAURANTS	
55	HOTELS AND RESTAURANTS	
551	HOTELS, CAMPING SITES AND OTHER PROVISION OF SHORT-STAY ACCOMMODATION	
5511	<u>Hotels</u>	
55110	Hotels	55110
5512	<u>Camping Sites And Other Provision Of Short-Stay Accommodation</u>	
55121	Lodging and boarding houses	55121
55122	Chalets	55122
55129	Camping sites and other provision of short-stay accommodation nec	55129
552	RESTAURANTS, BARS AND CANTEENS	
5521	<u>Restaurants</u>	
55211	Restaurants	55211
55212	Fast food restaurants	55213
5522	<u>Coffee Shops, Cafes And Catering</u>	
55221	Coffee shops (including eating houses)	55221
55222	Cafes, creameries and snack bars (including lunch counters and refreshment stands)	55222
55223	Coffee houses/cocktail lounges	55223
55224	Canteens	55224
55225	Food caterers	55225
5523	<u>Bars And Pubs</u>	
55230	Bars and pubs	55230
5524	<u>Hawkers And Stall-Holders Selling Cooked Food And Prepared Drinks</u>	
55240	Hawkers and stall-holders selling cooked food and prepared drinks (including stalls at food courts)	55240

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
5529 55290	<u>Restaurants, Bars And Canteens Nec</u> Restaurants, bars and canteens nec (including teahouses)	55290

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section I	TRANSPORT, STORAGE AND COMMUNICATIONS	
60	LAND TRANSPORT; TRANSPORT VIA PIPELINES	
601	TRANSPORT VIA RAILWAYS	
6010	<u>Transport Via Railways</u>	
60101	Railroad services	60101
60102	Mass rapid transit systems (including light rail)	60102
602	OTHER LAND TRANSPORT	
6021	<u>Passenger Transport By Road</u>	
60211	Public bus services	60211
60212	Chartered bus services	60212
60213	School bus services	60213
60214	Taxi services	60214
60215	Trishaw services	60215
60219	Passenger transport by road nec (eg private cars for hire with operator)	60219
6022	<u>Aerial Cableways</u>	
60220	Aerial cableways (including cable car services)	60220
6023	<u>Freight Transport By Road</u>	
60231	Freight transport by road	60231
60232	Moving services (eg delivery services, baggage transfer services, furniture moving services)	60232
60239	Freight transport by road nec (eg rental and leasing of lorries and trucks with operator)	60239
603	TRANSPORT VIA PIPELINES	
6030	<u>Transport Via Pipelines</u>	
60300	Transport via pipelines	60300

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
61	WATER TRANSPORT	
611	SEA AND COASTAL WATER TRANSPORT	
6110	<u>Sea And Coastal Water Transport</u>	
61101	Shipping lines	61101
61102	Branches of foreign shipping lines	61102
61103	Sight-seeing cruise services	61103
61109	Sea and coastal water transport nec	61109
612	INLAND WATER TRANSPORT	
6120	<u>Inland Water Transport</u>	
61201	Barge, tugboat and sampan services	61201
61202	Ferry services	61202
61203	Harbour cruise services	61209(part)
61209	Inland water transport nec	61209(part)
62	AIR TRANSPORT	
620	AIR TRANSPORT SERVICES	
6200	<u>Air Transport Services</u>	
62001	Airlines	62001
62002	Branches of foreign airlines (passengers)	62002(part)
62003	Branches of foreign airlines (freight)	62002(part)
62009	Air transport services nec	62009

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
63	SUPPORTING AND AUXILIARY TRANSPORT ACTIVITIES; ACTIVITIES OF TRAVEL AGENCIES	
631	STORAGE AND WAREHOUSING	
6310	<u>Storage And Warehousing</u>	
63101	General warehousing	63101
63102	Cold storage	63102
63103	Storage for class cargo	63103(part)
63104	Value added logistics providers	new item
63109	Other specialised storage	63103(part), 63109
632	SUPPORTING SERVICES TO LAND TRANSPORT	
6320	<u>Supporting Services To Land Transport</u>	
63201	Carpark management and operation services	63201
63209	Supporting services to land transport nec	63209
633	SUPPORTING SERVICES TO WATER TRANSPORT	
6331	<u>Ship Brokering Services</u>	
63310	Ship brokering services	63310
6332	<u>Marine Survey Services</u>	
63321	Classification societies	new item
63322	Marine surveying services other than classification societies	63327
6339	<u>Other Supporting Services To Water Transport</u>	
63391	Representative offices of foreign shipping lines	63321
63392	Shipping agencies (freight)	63322
63393	Port operation services	63323
63394	Stevedoring and lighterage services	63324
63395	Salvaging of distressed vessels and cargo	63325
63396	Ship and boat leasing with operator (including chartering)	63326
63397	Ship management services	63328
63399	Other supporting services to water transport nec	63329

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
634	SUPPORTING SERVICES TO AIR TRANSPORT	
6340	<u>Supporting Services To Air Transport</u>	
63401	Representative offices of foreign airlines	63401
63402	Airline agencies (freight)	63402
63403	Airport operation services	63403
63404	Airport terminal services	63404
63405	Aircraft chartering with operator	63405
63409	Supporting services to air transport nec	63409
635	SERVICES ALLIED TO TRANSPORT	
6351	<u>Services Allied To Transport Of Passengers</u>	
63511	Tour operators	63511(part)
63512	Ticketing agencies (including airline, bus, and cruise ship)	63511(part)
63513	Taxi booking services	63512
63519	Services allied to transport of passengers nec	63519
6352	<u>Services Allied To Transport Of Goods</u>	
63521	Freight forwarding, packing and crating services	63521
63522	Cargo surveying services	63522
63523	Container services (excluding rental of containers)	63523
63524	Crane services	63524
63529	Services allied to transport of goods nec	63529
639	SERVICES ALLIED TO TRANSPORT NEC	
6390	<u>Services Allied To Transport Nec</u>	
63901	Towing services	63901
63909	Other services allied to transport nec	63909
64	POST AND TELECOMMUNICATIONS	
641	POST AND COURIER ACTIVITIES	
6411	<u>National Post Activities</u>	
64110	National post activities (eg postal services)	64110

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
6412 64120	<u>Courier Activities Other Than National Post Activities</u> Courier activities other than national post activities	64120
642	TELECOMMUNICATIONS	
6421 64211	<u>Telephone Communications Services (Including Paging Services)</u> Fixed-line services (including local/international PSTN and leased circuits)	64211
64212	Mobile cellular and radio paging services	64212
64213	Satellite uplink and downlink services	64213
6422	<u>Network Operators And Data Communications Services</u>	
64221	Internet access providers (including ISPs)	64221
64222	Third party telecommunications/value-added network operators	new item
64223	Web hosting services	new item
64224	Cyber 'cafes'	new item
64229	Data communications services nec	64229
6423	<u>Broadcasting Services</u>	
64231	Television broadcasting (including cable, satellite and terrestrial television)	64231
64232	Radio broadcasting	64232
6429	<u>Telecommunications Nec</u>	
64290	Telecommunications nec	64240, 64290

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section J	FINANCIAL INTERMEDIATION	
65	FINANCIAL INTERMEDIATION EXCEPT INSURANCE AND PENSION FUNDING	
651	MONETARY INTERMEDIATION	
6511	<u>Public Financial Institutions</u>	
65111	Monetary authority	65111
65112	Currency board	65112
65113	Provident fund board	65113
6512	<u>Domestic Banking Units Of Commercial Banks</u>	
65121	Full banks	65121
65122	Restricted banks	65122
65123	Offshore banks	65123
6513	<u>Asian Currency Units Of Commercial Banks</u>	
65131	Full banks	65131
65132	Restricted banks	65132
65133	Offshore banks	65133
6514	<u>Merchant Banks</u>	
65141	Domestic Banking Units of merchant banks	65141
65142	Asian Currency Units of merchant banks	65142
6515	<u>General Finance Companies</u>	
65150	General finance companies	65150
6519	<u>Monetary Intermediation Nec</u>	
65190	Monetary intermediation nec	65190

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
659	OTHER FINANCIAL INTERMEDIATION	
6591	<u>Financial Leasing Companies</u>	
65910	Financial leasing companies	65910
6592	<u>Credit Agencies Nec</u>	
65921	Factoring companies	65921
65922	Thrift and loan societies and credit associations	65922
65923	Credit card services	65923
65924	Mutual benefit organisations	65924
65925	Moneylending	65925
65926	Pawnbrokerage	65926
65929	Other specialised credit agencies nec (eg motor finance)	65929
6593	<u>Holding And Other Investment Companies</u>	
65931	Bank/Financial holding companies	65931
65932	Other investment holding companies	65932
65933	Nominee companies	65933
65934	Trusts and foundations	65934
6594	<u>Security Dealing Activities</u>	
65941	Stock, share and bond brokers and dealers	65941
65942	Foreign exchange brokers and dealers	65942
65943	Gold bullion brokers and dealers	65943
65944	Commodity brokers and dealers	65944
65949	Security dealing activities nec	65949
6595	<u>Fund Management Activities</u>	
65951	Venture capital companies	new item
65952	Asset/Portfolio management	65992(part)
65953	Property fund management (including REITs)	new item
65954	Investment advisory services	65992(part)
65959	Other fund management activities nec	65992(part)
6596	<u>Administration Of Financial Markets</u>	
65961	Stock exchange	65951
65962	Exchange for commodity futures contracts	65952
65969	Other administration of financial markets	65959

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
6599	<u>Other Financial Intermediation Nec</u>	
65991	Representative offices of commercial banks and merchant banks	65991
65992	Moneychanging	65993
65999	Other financial intermediation nec	65999
66	INSURANCE AND PENSION FUNDING	
661	INSURANCE UNDERWRITING	
6610	<u>Insurance Underwriting</u>	
66101	Life insurance	66101
66102	General insurance	66102
66103	Composite insurance	66103
66104	Financial guarantee insurance	66104
662	REINSURANCE UNDERWRITING	
6620	<u>Reinsurance Underwriting</u>	
66201	Life reinsurance	66201
66202	General reinsurance	66202
66203	Composite reinsurance	66203
663	CAPTIVE INSURANCE	
6630	<u>Captive Insurance</u>	
66300	Captive insurance	66300
664	IMPORT, EXPORT AND CREDIT INSURANCE	
6640	<u>Import, Export And Credit Insurance</u>	
66400	Import, export and credit insurance	66400

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
669	INSURANCE AND PENSION FUNDING NEC	
6690	<u>Insurance And Pension Funding Nec</u>	
66901	Insurance agents (life and general)	66901
66902	Insurance brokers (life and general)	66902
66903	Representative offices of foreign insurers and professional reinsurers	66903
66904	Captive managers	66904
66905	Healthcare management organisations	new item
66909	Insurance and pension funding nec (eg activities of adjusters and actuaries)	66909

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section K	REAL ESTATE, RENTING AND BUSINESS ACTIVITIES	
70	REAL ESTATE ACTIVITIES	
701	REAL ESTATE ACTIVITIES WITH OWN OR LEASED PROPERTY	
7010	<u>Real Estate Activities With Own Or Leased Property</u>	
70101	Real estate developers	70101
70102	Operating of service apartments	70102
70103	Letting and operating of self-owned real estate except hotels, lodging and boarding houses	70103
70109	Real estate activities with own or leased property nec	70109
702	REAL ESTATE ACTIVITIES ON A FEE OR CONTRACT BASIS	
7021	<u>Real Estate Agents</u>	
70210	Real estate agents (including appraisers, valuers and rental service)	70201
7022	<u>Real Estate Management</u>	
70221	Town councils	70202
70222	Residential real estate management other than town councils	70203
70223	Commercial and industrial real estate management	70204
70224	Maintenance of swimming pools, spas and fountains	70205
70229	Real estate activities on a fee or contract basis nec	70209
71	RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS	
711	RENTING OF TRANSPORT EQUIPMENT	
7111	<u>Renting Of Land Transport Equipment</u>	
71111	Renting of private cars without operator	71111
71119	Renting of land transport equipment without operator nec (including lorries, trucks, caravans, scooters, containers, trailers)	71119

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
7112 71120	<u>Renting Of Water Transport Equipment</u> Renting of water transport equipment without operator (eg commercial boats and ships without operator)	71120
7113 71130	<u>Renting Of Air Transport Equipment</u> Renting of air transport equipment without operator (eg airplanes without operator)	71130
712	RENTING OF OTHER MACHINERY AND EQUIPMENT	
7121 71210	<u>Renting Of Construction And Civil Engineering Machinery And Equipment</u> Renting of construction and civil engineering machinery and equipment	71210
7122 71221 71222	<u>Renting Of Office Machinery And Equipment (Including Computers)</u> Renting of computer and peripheral equipment Renting of office machinery and equipment	71221 71222
7129 71291 71299	<u>Renting Of Other Machinery And Equipment Nec</u> Renting of industrial machinery and equipment Renting of other machinery and equipment nec (eg agricultural machinery and equipment)	71291 71299
713	RENTING OF PERSONAL AND HOUSEHOLD GOODS NEC	
7130 71301 71302 71303 71304 71309	<u>Renting Of Personal And Household Goods Nec</u> Renting and leasing of furniture, utensils and other household equipment Renting and leasing of radio and television sets and sound reproducing and recording equipment Renting of video tapes and the like Renting of attire (eg wedding gowns, costumes) Renting of personal and household goods nec (eg books, pleasure boats, bicycles)	71301 71302 71303 71304 71309

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
72	IT AND RELATED SERVICES	
721	IT CONSULTANCY	
7211 72110	<u>Hardware Consultancy (Including Systems Consultancy)</u> Hardware consultancy (including systems consultancy)	72100
7212 72120	<u>Software Consultancy</u> Software consultancy	72203
722	IT DEVELOPMENT	
7220 72201 72209	<u>IT Development</u> Development of e-commerce applications Development of other software and multimedia works (including software maintenance)	new item 72201
723	IT SERVICES	
7230 72301 72302 72309	<u>IT Services</u> Computer time-sharing services Data entry services Data processing nec (eg data tabulation services)	72301 72302 72309
724	MAINTENANCE AND REPAIR OF OFFICE, ACCOUNTING AND COMPUTING MACHINERY	
7240 72401 72402	<u>Maintenance And Repair Of Office, Accounting And Computing Machinery</u> Maintenance and repair of computer hardware, data processing equipment and computer peripherals Maintenance and repair of office machinery and equipment (eg accounting, duplicating machines, calculators and typewriters)	72501 72502

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
729	OTHER IT AND RELATED SERVICES	
7290	<u>Other IT And Related Services</u>	
72901	Computer facilities management services	72901
72902	Computer systems integration services	72902
72909	Other computer related activities nec	72409, 72909
73	RESEARCH AND DEVELOPMENT	
731	RESEARCH AND EXPERIMENTAL DEVELOPMENT ON NATURAL SCIENCES AND ENGINEERING	
7310	<u>Research And Experimental Development On Natural Sciences And Engineering</u>	
73101	Research and experimental development on life sciences	73100(part)
73102	Research and experimental development on electronics	73100(part)
73103	Research and experimental development on chemicals	73100(part)
73104	Research and experimental development on engineering	73100(part)
73105	Research and experimental development on IT	73100(part)
73109	Research and experimental development on other natural sciences	73100(part)
732	RESEARCH AND EXPERIMENTAL DEVELOPMENT ON SOCIAL SCIENCES AND HUMANITIES	
7320	<u>Research And Experimental Development On Social Sciences And Humanities</u>	
73200	Research and experimental development on social sciences and humanities	73200
74	OTHER BUSINESS ACTIVITIES	
741	LEGAL, ACCOUNTING, BOOK-KEEPING AND AUDITING ACTIVITIES; TAX CONSULTANCY; MARKET RESEARCH AND PUBLIC OPINION POLLING; BUSINESS AND MANAGEMENT CONSULTANCY	
7411	<u>Legal Activities</u>	
74110	Legal activities	74110

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
7412	<u>Accounting, Book-Keeping And Auditing Activities; Tax Consultancy</u>	
74121	Accounting and auditing services (including taxation advisory services)	74121
74122	Book-keeping services	74122
7413	<u>Market Research And Public Opinion Polling</u>	
74131	IT market research	74130(part)
74139	Other market research and public opinion polling nec	74130(part)
7414	<u>Business And Management Consultancy Activities</u>	
74141	Business management and consultancy services	74141
74142	Management services for healthcare organisations	new item
74143	Hotel management services	new item
74144	Personnel consultancy services	74142
74145	Public relations services	74143
74146	Agrotechnology consultancy services	74144
74149	Business management and consultancy services nec	74149
742	ARCHITECTURAL, ENGINEERING, LAND SURVEYING AND OTHER TECHNICAL ACTIVITIES	
7421	<u>Architectural and Land Surveying Activities</u>	
74211	Architectural services	74212
74212	Quantity surveying and building appraisal services (including land surveying)	74213
7422	<u>Engineering Activities</u>	
74221	General building engineering services	74211(part)
74222	Process plant engineering services	74211(part)
74223	Industrial plant engineering services	74211(part)
74224	Environmental engineering services	74211(part)
74225	Infrastructure engineering services	74211(part)
74226	Petroleum, mining and prospecting services (including offshore exploration services)	74214
74229	Other engineering activities	74219
7423	<u>Technical Testing And Analysis Services</u>	
74230	Technical testing and analysis services (eg quality control)	74220

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
7424	<u>Industrial Design Activities</u>	
74241	General industrial design services	new item
74242	Electronics-related industrial design services	new item
74243	Transport-related industrial design services	new item
743	ADVERTISING ACTIVITIES	
7430	<u>Advertising Activities</u>	
74300	Advertising activities	74300
744	PUBLISHING ACTIVITIES	
7440	<u>Publishing Activities</u>	
74401	Publishing of books, brochures, musical books and other publications	22101
74402	Publishing of newspapers	22102 (part)
74403	Publishing of journals, periodicals and magazines	22103
74404	Publishing of software and multimedia works	72202
74405	Publishing of directories and databases (including information providing services)	72401
74409	Publishing activities nec	22109
749	BUSINESS ACTIVITIES NEC	
7491	<u>Labour Recruitment And Provision Of Personnel</u>	
74911	IT manpower contracting services	74911
74912	Employment agencies	74912
74913	Labour contracting services	74913
74919	Labour recruitment and provision of personnel nec	74919
7492	<u>Investigation And Security Activities</u>	
74921	Detective agencies	74921
74922	Security services	74922
74929	Investigation and security activities nec	74929
7493	<u>Building-Cleaning Activities</u>	
74931	Building cleaning services	74939(part)
74932	Pest control services not in connection with agriculture	74931
74939	Building-cleaning activities nec (eg janitorial service)	74939(part)

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
7494	<u>Photographic Activities</u>	
74941	Photo finishing services (eg developing and processing of photographic films)	74941
74949	Photographic activities nec	74949
7495	<u>Specialised Design Activities</u>	
74951	Interior design services	74995
74952	Art and graphic design services	74996
74953	Fashion designing services	74997
7496	<u>Direct Mailing, Stenographic, Duplicating And Translation Activities</u>	
74961	Direct mailing services	74961
74962	Stenographic and secretarial services	74962
74963	Duplicating and photo-copying services	74963
74964	Translation services	74964
74965	Answering services	74965
74969	Direct mailing, stenographic, duplicating and translation activities nec	74969
7497	<u>Business Representative Offices And Head/Regional Offices Of Enterprises Operating Abroad</u>	
74971	Business representative offices	74971
74972	Head/regional offices of enterprises operating abroad	74972
7498	<u>Exhibition Fair And Convention Activities</u>	
74981	Exhibition organisers	74981(part)
74982	Convention/Conference/Events/Concert organisers	74981(part), 92149(part)
74983	Exhibition stand designers and contractors	74982
7499	<u>Other Business Activities Nec</u>	
74991	News agency activities	74991
74992	Micro-image recording services (eg microfilming and microfiche services)	74992
74993	Auction-sale services	74993
74994	Debt collection services	74994
74995	Packaging activities	74950
74996	Credit rating agencies	new item
74997	Call Centres	new item
74998	Modelling agencies and schools	74998
74999	Other business activities nec	74999

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section L	PUBLIC ADMINISTRATION AND DEFENCE	
75	PUBLIC ADMINISTRATION AND DEFENCE	
751	ADMINISTRATION OF THE STATE AND THE ECONOMIC AND SOCIAL POLICY OF THE COMMUNITY	
7511	<u>General Government Administration</u>	
75111	Organs of state and parliament	75111
75119	Other government administration	75119
7519	<u>Administration Of The State And The Economic And Social Policy Of The Community Nec</u>	
75191	Economic development and promotion services	75191
75199	Other administration of the state and the economic and social policy of the community nec (eg town planning services, regulatory services)	42000, 75199
752	PROVISION OF SERVICES TO THE COMMUNITY AS A WHOLE	
7521	<u>Foreign Affairs</u>	
75210	Foreign affairs	75210
7522	<u>Defence Activities</u>	
75221	Armed forces	75221
75222	Civil defence co-ordinating committees	75222
75229	Other defence activities	75229
7523	<u>Public Order And Safety Activities</u>	
75231	Judiciary and related services	75231
75232	Police	75232
75233	Prisons	75233
75234	Other places of detention, correction and rehabilitation	75234
75235	Fire-fighting services	75235
75239	Public order and safety activities nec	75239

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section M	EDUCATION	
80	EDUCATION	
801	GENERAL EDUCATION SERVICES	
8010	<u>General Education Services</u>	
80101	Nurseries and kindergartens	80101
80102	Primary and secondary schools	80102
80103	Junior colleges and pre-university centres	80103
80104	Foreign system schools	80104
80105	Schools for the handicapped and educationally sub-normal	80105
802	TECHNICAL, VOCATIONAL AND COMMERCIAL EDUCATION	
8020	<u>Technical, Vocational And Commercial Education</u>	
80201	Technical and vocational training and education services (eg Institute of Technical Education)	80201
80202	Commercial schools (including tuition and correspondence schools)	80202
80203	Information technology education and training institutions (eg computer training schools)	80203
80204	Specialised trade schools (eg Singapore Hotel Association Training and Education Centre (SHATEC))	80204
80209	Technical, vocational and commercial education nec	80209
803	HIGHER EDUCATION	
8030	<u>Higher Education</u>	
80301	Higher education services (eg Singapore Polytechnic, Ngee Ann Polytechnic, National University of Singapore, Nanyang Technological University, Singapore Institute of Management)	80301
80302	Teachers' training institute	80302
80303	Medical training institutes	new item

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
809	EDUCATION SERVICES NEC	
8091	<u>Supporting Services To Education</u>	
80911	Agencies of foreign educational institutions	80905
80912	Professional and management development training institutions	new item
80913	Distance learning infrastructure providers	new item
8099	<u>Education Services Nec</u>	
80991	Music and dancing schools	80901
80992	Language schools	80902
80993	Driving schools	80903
80994	Dressmaking and embroidery schools	80904
80999	Education services nec (including Singapore Science Centre and own account tutors)	80909

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section N	HEALTH AND SOCIAL WORK	
85	HEALTH AND SOCIAL WORK	
851	MEDICAL ACTIVITIES	
8511	<u>Hospital Activities</u>	
85110	Hospitals	85110
8512	<u>Medical And Dental Practice Activities</u>	
85121	Clinics and other general medical services (Western)	85121
85122	Clinics and other general medical services (Non-Western)	85122
85123	Specialised medical services including day surgical centres	85123
85124	Dental services	85124
8519	<u>Other Medical Activities</u>	
85191	Nursing and personal care facilities (including hospices)	85191
85192	Medical laboratories	85192(part)
85193	Radiology services	85192(part)
85194	Clinical trial management services	new item
85195	Medical evacuation/travel medicine services	85199(part)
85196	Home healthcare services	new item
85199	Other medical activities nec	85199(part)
852	VETERINARY ACTIVITIES	
8520	<u>Veterinary Activities</u>	
85200	Veterinary activities	85200
853	SOCIAL AND COMMUNITY ACTIVITIES	
8531	<u>Residentially Based Social Activities</u>	
85310	Residentially based social activities (eg children's homes, homes for the elderly)	85310

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
8532	<u>Non-Residentially Based Social Activities</u>	
85321	Child care services for pre-school children	85321(part)
85322	Child care services for school-going children (eg before- and after-school care centres, student care centres)	85321(part)
85323	Social services for youths (eg youth outreach services)	85322
85324	Social services for families (eg family service centres)	85323
85325	Social services for the elderly (eg befriender services, meal services, drop-in centres)	85324
85326	Social services for the disabled (eg day care centres for the disabled, rehabilitation services)	85325
85327	Job training and vocational rehabilitation services	85328
85329	Non-residentially based social activities nec (eg citizens' consultative committees)	85329
8533	<u>Community Activities</u>	
85331	Community centres/clubs (including People's Association) and community development councils	85326
85332	Residents' committees and residential associations	85327
85339	Community activities nec	new item

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section O	OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES INCLUDING REPAIR OF VEHICLES	
90	SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES	
900	SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES	
9000	<u>Sewage And Refuse Disposal, Sanitation And Similar Activities</u>	
90001	Refuse disposal services	90001
90002	Treatment of organic waste and water pollution	90002
90009	Sewage and refuse disposal, sanitation and similar activities nec	90009
91	ACTIVITIES OF MEMBERSHIP ORGANISATIONS NEC	
911	ACTIVITIES OF BUSINESS, EMPLOYERS AND PROFESSIONAL ORGANISATIONS	
9111	<u>Activities Of Business And Employers' Organisations</u>	
91110	Activities of business and employers' organisations	91110
9112	<u>Activities Of Professional Organisations</u>	
91120	Activities of professional organisations (eg medical associations, Law Society Society of Accountants)	91120
912	ACTIVITIES OF TRADE UNIONS	
9120	<u>Activities Of Trade Unions</u>	
91200	Activities of trade unions	91200

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
919	ACTIVITIES OF OTHER MEMBERSHIP ORGANISATIONS	
9191	<u>Activities Of Religious Organisations</u>	
91911	Churches	91911
91912	Mosques	91912
91913	Buddhist/Taoist temples	91913
91914	Hindu temples	91914
91919	Activities of religious organisations nec	91919
9192	<u>Activities Of Political Organisations</u>	
91920	Activities of political organisations	91920
9199	<u>Activities Of Other Membership Organisations Nec</u>	
91991	Clan associations (huay kuans)	91991
91992	Clubs and societies (including scouts/girl guides associations, book clubs and photo, music, art and craft clubs)	91992
91993	Students' bodies and related associations (eg Parent-Teacher associations, Old Boys' associations)	91993
91999	Activities of other membership organisations nec	91999
92	RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES	
921	MOTION PICTURE, RADIO, TELEVISION AND OTHER ENTERTAINMENT ACTIVITIES	
9211	<u>Motion Picture And Video Production And Distribution</u>	
92111	Motion picture/video production	92111
92112	Motion picture/video distribution	92112
92113	Video filming and recording services	92113
92114	Motion picture/video/television post-production services	92114(part)
92115	Services allied to motion picture/video production and distribution	92114(part)
9212	<u>Motion Picture Projection</u>	
92121	Cinema services	92121
92129	Motion picture projection nec	92129

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
9213	<u>Radio And Television Activities</u>	
92131	Television programmes production and distribution	92131
92132	Radio programmes production and distribution	92132
92139	Other radio and television related activities	new item
9214	<u>Dramatic Arts, Music And Other Arts Activities</u>	
92141	Theatrical producers except motion picture	92141
92142	Theatres and concert halls	92142
92143	Operas, wayang and puppet shows	92143, 92199(part)
92144	Orchestras and dance bands	92144
92149	Dramatic arts, music and other arts activities nec (eg scenery, lighting and other equipment services)	92149(part)
9219	<u>Other Entertainment Activities Nec</u>	
92191	Amusement parks/centres	92191
92192	Cabarets, night clubs, discotheques and karaoke lounges	55212, 92192
92199	Other entertainment activities nec	92145, 92146, 92147, 92148, 92199(part)
922	<u>LIBRARY, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES</u>	
9221	<u>Library And Archives Activities</u>	
92210	Library and archives activities	92210
9222	<u>Museums Activities And Preservation Of Historical Sites And Buildings</u>	
92221	Museums	92221
92222	Art galleries	92222
92229	Museums activities and preservation of historical sites and buildings nec	92229
9223	<u>Botanical And Zoological Gardens And Nature Reserves Activities</u>	
92230	Botanical and zoological gardens and nature reserves activities	92230

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
9229	<u>Other Cultural Activities</u>	
92291	Cultural villages	92291
92299	Other cultural activities nec	92299
923	SPORTING AND OTHER RECREATIONAL ACTIVITIES	
9231	<u>Sporting Activities</u>	
92311	Country and golf clubs	92311
92312	Sports clubs/associations except country and golf clubs	92312
92313	Martial arts and pugilistics arts institutions	92313
92319	Sporting activities nec (including bowling alleys, tennis centres, billiard halls, football stadia)	92319
9239	<u>Other Recreational And Related Activities</u>	
92391	Recreation clubs/associations except country and golf clubs	92391
92392	Horse-racing and other betting activities	92392
92393	Training of pets and animals	92393
92394	Care services for pets and animals	92394
92399	Other recreational activities nec (including recreation parks/beaches and recreational fishing)	92399
93	OTHER SERVICE ACTIVITIES	
931	REPAIR AND SERVICING (INCLUDING INSPECTION) OF VEHICLES	
9310	<u>Repair And Servicing (Including Inspection) Of Vehicles</u>	
93101	Battery and tyre services	93101
93102	Car washing and related services	93102
93103	Vehicle inspection and valuation services	93103
93109	Repair and servicing of motor vehicles nec	93109

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
932	REPAIR OF PERSONAL AND HOUSEHOLD GOODS	
9320	<u>Repair Of Personal And Household Goods</u>	
93201	Repair of bicycles and tricycles	93201
93202	Repair of footwear and leather goods	93202
93203	Repair of watches and clocks	93203
93204	Repair of jewellery	93204
93205	Repair of audio and video equipment (eg television sets, radios, tape recorders and players)	93205
93206	Repair of domestic electrical/electronic appliances except audio and video equipment	93206
93207	Repair and restoration of cabinets, furniture, upholstery, window shades and other fixtures	93207
93209	Repair of personal and household goods nec (eg cameras, musical instruments)	93209
933	OTHER SERVICE ACTIVITIES NEC	
9331	<u>Washing And (Dry-) Cleaning Of Textile And Fur Products</u>	
93311	Laundry and dry cleaning services except coin laundries	93311
93312	Coin laundries	93312
93319	Washing and (dry-) cleaning of textile and fur products nec	93319
9332	<u>Hairdressing And Other Beauty Treatment</u>	
93321	Men's hairdressing shops	93321
93322	Ladies' hairdressing shops (including unisex salons)	93322
93329	Hairdressing and other beauty treatment nec (eg beauty services)	93329
9333	<u>Funeral And Related Activities</u>	
93330	Funeral and related activities (including embalming, cremating and cemetery services, upkeep of cemeteries)	93330
9339	<u>Other Service Activities Nec</u>	
93391	Friendship, match-making and dating services	93391
93392	Social escort services	93392
93393	Massage parlours and turkish baths	93394
93394	Health centres	93395
93395	Astrology, palmistry and other fortune telling services	93396
93399	Other service activities nec	93393, 93399

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section P	DOMESTIC WORK ACTIVITIES	
95	DOMESTIC WORK ACTIVITIES	
950	DOMESTIC WORK ACTIVITIES	
9500	<u>Domestic Work Activities</u>	
95001	General household services (eg washerwomen, domestic servants)	95001
95002	Other related household services (eg chauffeurs, gardeners)	95002
95009	Domestic work activities nec (eg baby-sitters)	95009

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section Q	EXTRA-TERRITORIAL ORGANISATIONS AND BODIES	
99	EXTRA-TERRITORIAL ORGANISATIONS AND BODIES	
990	EXTRA-TERRITORIAL ORGANISATIONS AND BODIES	
9901 99010	<u>Foreign Embassies And Trade Representatives</u> Foreign embassies and trade representatives	99010
9902 99020	<u>International Organisations</u> International organisations	99020
9903 99030	<u>Foreign Armed Force Bases</u> Foreign armed force bases	99030
9909 99090	<u>Extra-Territorial Organisations And Bodies Nec</u> Extra-territorial organisations and bodies nec	99090

CLASSIFICATION OF INDUSTRIES

SSIC 2000	Industry	SSIC 1996
Section R	ACTIVITIES NOT ADEQUATELY DEFINED	
00	ACTIVITIES NOT ADEQUATELY DEFINED	
00000	Activities not adequately defined	00000

APPENDIX I

PRINCIPAL, SECONDARY AND ANCILLARY ACTIVITIES

Extracts from the International Standard Industrial Classification of All Economic Activities, Third Revision (United Nations)

* * *

Principal, Secondary and Ancillary Activities

29. When discussing economic productive activities, the term “activity” is to be understood as a process, i.e. the combination of actions that result in a certain set of products. In other words, an activity can be said to take place when resources such as equipment, labour, manufacturing techniques of products are combined, leading to specific goods or services. Thus, an activity is characterized by an input of resources, a production process and an output of products. By convention, one single activity is defined as a process resulting in a homogeneous set of products. In this context a homogeneous set of products means that they fall within a category, the production of which is characteristic of a class (the most detailed category) of the activity classification.

30. One activity as defined here may consist of one simple process, e.g. weaving, but may also cover a whole range of sub-processes, each of which are mentioned in different categories of the classification. For example, the manufacturing of a car is considered one activity even though its integrated production process includes sub-activities such as casting, forging, welding, assembling, painting etc. Moreover, if manufacture of specific parts, such as engines, gear boxes, furniture or instruments, is organized as an integral part of the same manufacturing process, the whole combination of processes is regarded as one activity.

31. Also, when an enterprise produces end-products, the production processes of which fall into different categories of the activity classification, the enterprise is supposed to carry out only one principal activity if these production processes are highly interrelated or integrated. If, for instance, pumps and gear boxes are made and the casting for both products is done by the same employees with the same machines, one of the two processes should be considered a secondary activity; which one should be determined on the basis of the value added (see para. 115).

32. On the other hand, when two or more products of a homogeneous type are produced next to each other, but their production processes are not interrelated, i.e. they are completely independent with respect to the organization of the production, these processes may be seen as different activities which are, however, similar with respect to the activity classification. If, for example, pens and pencils are produced in the same enterprise, using, however, different inputs and different production techniques, the enterprise may be considered to carry out two activities even though they both fall into the same category of the classification. This does not imply that automatically different production units must be distinguished.

33. Distinction should be made between principal and secondary activities on the one hand and ancillary activities on the other. The output of principal and secondary activities, which are consequently principal and secondary products, are produced for sale on the market, for provision free of charge or for other uses which are not prescribed in advance, e.g.

to stock them for future sale or for further processing. Ancillary activities are undertaken in order to facilitate the principal or secondary activities of the entity. Outputs resulting from ancillary activities are only incidentally sold on the market. When some of these products are sold on the market, however, such products become secondary products. For instance, if an enterprise, which generally consumes its computer services internally, incidentally sells some of these services on the market, these services become secondary products of the enterprise.

34. The principal activity of an economic entity is the activity that contributes most to the value added of the entity, or the activity the value added of which exceeds that of any other activity of the entity. It is not necessary that the principal activity accounts for 50 per cent or more of the total value added of an entity. The products resulting from a principal activity are either principal products or by-products. The latter are products that are necessarily produced together with the principal products, e.g. hides when producing meat by slaughtering animals. In paragraph 115 it will be explained how, in practice, the principal activity of a statistical unit should be determined when classifying according to ISIC.

35. A secondary activity is each separate activity that produces products eventually for third parties and that is not a principal activity of the entity in question. The outputs of secondary activities are necessarily secondary products. Most economic entities produce at least some secondary products.

36. Principal and secondary activities cannot be carried out without the support of a number of ancillary activities, such as bookkeeping, transportation, storage, purchasing, sales promotion, cleaning, repair and maintenance, security etc. At least some of these activities are found in every economic entity. Thus ancillary activities are those that exist to support the main productive activities of an entity by providing non-durable goods or services entirely or primarily for the use of that entity.

37. There are a number of characteristics of ancillary activities that can generally be observed in practice, which help to identify them as ancillary. The output is always intended for intermediate consumption within the same entity and therefore it is usually not recorded separately. Although most ancillary activities produce services, some goods producing activities may, by exception, be regarded as ancillary; the goods thus produced, however, may not become a physical part of the output of the principal activity (examples are tools, scaffolding etc.). Ancillary activities are usually fairly small scale compared to the principal activity they support. Ancillary activities are also liable to be found in any entity, whatever the nature of its principal activities.

38. Since processes are generally not viable without the support of a certain number of ancillary activities, the latter should not be separated to form separate entities even though the ancillary activities may be carried out in a separate legal entity or in a separate location and even though separate records may be available (see also para. 72). Also, the ancillary activity should not count in determining the activity code of the entity to which the ancillary activities belong. The clearest example of entities carrying out ancillary activities are central administrative offices or “head offices”. Other examples are sales departments, warehouses, garages, repair shops, electricity power plants and accounting or computer departments which primarily serve their parent units.

39. Under the definition given in paragraph 36 above, the following activities are not to be considered ancillary:

(a) Producing goods or doing work that are part of fixed capital formation. The type of units most affected are those doing construction work on the account of their parent unit. This approach is in accordance with the classification in ISIC of own-account construction units for which data are available, to the construction industry;

(b) Activities, the output of which, although used as intermediate consumption by the principal or secondary activity, is for the greater part sold on the market;

(c) Producing goods which become a physical part of the output of the principal or secondary activity, e.g. the production of boxes, tin cans or the like by a department of an enterprise, as packaging for its own products;

(d) Research and development. These activities are not universal and they do not provide services that are consumed in the course of current production.

In all these cases, if separate data are available in respect of these activities, separate units should be distinguished and they should be classified by their own activities.

40. If ancillary activities are carried out for the benefit of a single entity, these activities, and the resources involved in the activities, should be included as an integral part of the activities and resources of the parent unit. However, where the principal activities of the statistical unit and the supporting ancillary activities are located in different geographic areas, in terms of the areas used for statistical purposes it may be desirable to gather separate supplementary data in respect of the ancillary activities concerning those variables that are to be classified according to these geographic areas.

41. When ancillary activities are carried out centrally for the benefit of two or more principal activities, the cost of these ancillary activities must be allocated over all activities they serve. If there are records showing how much of the central costs are attributable to the separate activities, they should be allocated on this basis. If, however, this information is not available, the cost of the ancillary activity should be distributed over the principal and secondary activities in proportion to the value of the output less the value of the intermediate costs excluding the costs of the ancillary activities themselves. If this method is also too difficult to apply, the cost of the ancillary activity may be distributed simply in proportion to the value of the output. Lastly, if even this is not possible, the cost of the ancillary activity could be allocated to the predominant principal activity of the combination of activities it serves.

42. Where ancillary activities are organized in support of two or more entities of a multi-unit enterprise, they may constitute a central ancillary entity. In such cases, and similarly when there is a strong interest to cover some activities entirely regardless of whether they are carried out independently or by ancillary entities (e.g. computer activities), it could be expedient to make supplementary tabulations. Ancillary entities could for this purpose be classified according to their own activity besides their classification to the activity of their

parent unit. For classification of separate units carrying out ancillary activities, see paragraph 120.

43. It is possible that an activity which was originally ancillary, starts to provide some services for sale to other entities. Such an activity may be permitted to expand to a point at which it ceases to be ancillary and has to be treated as one of the principal or secondary activities of an entity. The decision whether to treat a particular activity as an ancillary or as a principal or secondary activity can only be taken by evaluating its situation within the enterprise as a whole. It is clear that when an activity sells half or more of its output, it should not be treated as ancillary. This does not exclude, however, the possibility that an activity selling less than half of its output should also not be treated as ancillary if it is important enough in other respects.

* * *

72. If a corporation performs one principal activity which is supported by a number of ancillary activities and if all or some of these activities are legally independent, they should be clustered into one institutional unit. Examples for this may be : a sales department (ancillary), which is legally independent but owned by the manufacturing entity (principal). Together they form one institutional unit. If then these two legal entities together own the shares of a real estate entity which, in turn, is the owner of the buildings in which the other two entities are active, all three together are one institutional unit. If there are more principal activities, each being served by legally independent ancillary entities, the clustering process should be repeated. Conversely, if an ancillary legal entity serves more than one principal/secondary activity, it should be treated as a separate institutional unit. As a result, there will be in a corporation as many institutional units as there are principal activities performed by legally independent entities or ancillary activities serving more than one principal activity.

* * *

115. Ideally, the principal products of the unit should be determined by reference to the value added to the goods sold or services rendered. In practice it is generally not possible to obtain this information for individual products. It is therefore recommended that in such cases, the principal kind of activity be determined by the proportion of the gross output of the unit that is attributable to the goods or services associated with these kinds of activity. Where this method is not applicable, the principal kinds of activity should be determined from the proportion of employment in these activities.

* * *

120. The classification of entities engaged in ancillary activities, particularly central administration offices, according to the predominant kind of activity of the establishments served by them, may in some cases, be questionable or difficult. The predominant kind of activity may account for much less than half of the total activity of the establishments served, or these establishments and the central administrative office may be located in different

countries. This has led to the provision of a special category for central administrative offices in the case of some national industrial classifications. The special category is included under the equivalent of business activities in ISIC (class 7414).

* * *

APPENDIX II

LISTING AND DESCRIPTION OF GROUPS

LISTING OF GROUPS

<i>Group</i>	<i>Title</i>
011	Growing Of Crops; Market Gardening; Horticulture
012	Farming Of Animals
013	Growing Of Crops Combined With Farming Of Animals (Mixed Farming)
014	Agricultural And Animal Husbandry Service Activities Except Veterinary Activities
020	Forestry, Logging And Related Service Activities
051	Fishing
052	Operation Of Fish Hatcheries And Fish Farms
053	Service Activities Incidental To Fishing
100	Extraction Of Crude Petroleum And Natural Gas; Service Activities Incidental To Oil And Gas Extraction Excluding Surveying
111	Quarrying Of Stone, Sand And Clay
119	Other Mining And Quarrying Nec
151	Production, Processing And Preservation Of Meat, Fish, Fruit, 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
160	Manufacture Of Tobacco Products
171	Spinning, Weaving And Finishing Of Textiles
172	Manufacture Of Other Textiles

<i>Group</i>	<i>Title</i>
173	Manufacture Of Knitted And Crocheted Fabrics And Articles
181	Manufacture Of Wearing Apparel Except Fur Apparel
182	Dressing And Dyeing Of Fur; Manufacture Of Articles Of Fur
191	Tanning And Dressing Of Leather; Manufacture Of Luggage, Handbags, Saddlery And Harness
192	Manufacture Of Footwear
201	Sawmilling And Planing Of Wood
202	Manufacture Of Products Of Wood, Cork, Straw And Plaiting Materials
210	Manufacture Of Paper And Paper Products
221	Printing And Service Activities Related To Printing
222	Reproduction Of Recorded Media
231	Manufacture Of Coke Oven Products
232	Manufacture Of Refined Petroleum Products
233	Processing Of Nuclear Fuel
241	Manufacture Of Petrochemicals And Petrochemical Products
242	Manufacture Of Pharmaceutical And Bio-Pharmaceutical Products
243	Manufacture Of Other Chemicals And Chemical Products
251	Manufacture Of Rubber Products
252	Manufacture Of Plastic Products
261	Manufacture Of Glass And Glass Products
269	Manufacture Of Non-Metallic Mineral Products Nec
271	Manufacture Of Basic Iron And Steel
272	Manufacture Of Basic Precious And Non-Ferrous Metals
273	Casting Of Metals

<i>Group</i>	<i>Title</i>
281	Manufacture Of Structural Metal Products, Tanks, Reservoirs And Steam Generators
289	Manufacture Of Other Fabricated Metal Products; Metal Working Service Activities
291	Manufacture Of General Purpose Machinery
292	Manufacture Of Special Purpose Machinery
293	Manufacture Of Domestic Appliances Nec
294	Manufacture Of Office And Accounting Machinery Except Electronic
301	Manufacture Of Electric Motors And Generators
302	Manufacture Of Electricity Distribution And Control Apparatus
303	Manufacture Of Insulated Wire And Cable
304	Manufacture Of Accumulators, Primary Cells And Primary Batteries
305	Manufacture Of Electric Lamps And Lighting Equipment
309	Manufacture Of Other Electrical Equipment Nec
311	Manufacture Of Electronic Valves And Tubes And Other Electronic Components
312	Manufacture Of Communications Equipment
313	Manufacture Of Television And Radio Receivers, Sound Or Video Recording Or Reproducing Apparatus And Associated Goods
314	Manufacture Of Electronic Office And Related Equipment
319	Manufacture Of Electronic Products Nec
321	Manufacture Of Medical Appliances And Instruments And Appliances For Measuring, Checking, Testing, Navigating And Other Purposes Except Optical Instruments
322	Manufacture Of Optical Instruments And Photographic Equipment
323	Manufacture Of Watches And Clocks
331	Manufacture Of Motor Vehicles, Trailers And Semi-Trailers

<i>Group</i>	<i>Title</i>
332	Building And Repairing Of Ships And Boats
333	Manufacture Of Railway And Tramway Locomotives And Rolling Stock
334	Manufacture Of Aircraft And Spacecraft
339	Manufacture Of Transport Equipment Nec
341	Manufacture Of Furniture
349	Manufacturing Nec
350	Recycling Of Metal/Non-metal Waste And Scrap
401	Production And Distribution Of Electricity
402	Manufacture Of Gas; Distribution Of Gaseous Fuels Through Mains
410	Collection, Purification And Distribution Of Water
451	Site Preparation
452	Building Of Complete Constructions Or Parts Thereof; Civil Engineering
453	Building Installation
454	Building Completion
455	Renting Of Construction Or Demolition Equipment With Operator
501	Wholesale On A Fee Or Contract Basis
502	Wholesale Of Agricultural Raw Materials, Live Animals, Food, Beverages And Tobacco
503	Wholesale Of Household Goods
504	Wholesale Of Non-Agricultural Intermediate Products, Waste And Scrap
505	Wholesale Of Machinery, Equipment And Supplies
506	Wholesale Of Transport Equipment
509	Other Wholesale
511	Non-Specialised Retail In Stores
512	Retail Sale Of Food, Beverages And Tobacco In Specialised Stores

<i>Group</i>	<i>Title</i>
513	Retail Sale Of Transport Equipment
514	Other Retail Trade Of New Goods In Specialised Stores
515	Retail Sale Of Second-Hand Goods In Stores
516	Retail Trade Not In Stores
551	Hotels, Camping Sites And Other Provision Of Short-Stay Accommodation
552	Restaurants, Bars And Canteens
601	Transport Via Railways
602	Other Land Transport
603	Transport Via Pipelines
611	Sea And Coastal Water Transport
612	Inland Water Transport
620	Air Transport Services
631	Storage And Warehousing
632	Supporting Services To Land Transport
633	Supporting Services To Water Transport
634	Supporting Services To Air Transport
635	Services Allied To Transport
639	Services Allied To Transport Nec
641	Post And Courier Activities
642	Telecommunications
651	Monetary Intermediation
659	Other Financial Intermediation
661	Insurance Underwriting
662	Reinsurance Underwriting
663	Captive Insurance

<i>Group</i>	<i>Title</i>
664	Import, Export And Credit Insurance
669	Insurance And Pension Funding Nec
701	Real Estate Activities With Own Or Leased Property
702	Real Estate Activities On A Fee Or Contract Basis
711	Renting Of Transport Equipment
712	Renting Of Other Machinery And Equipment
713	Renting Of Personal And Household Goods Nec
721	IT Consultancy
722	IT Development
723	IT Services
724	Maintenance And Repair Of Office, Accounting And Computing Machinery
729	Other IT & Related Services
731	Research And Experimental Development On Natural Sciences And Engineering
732	Research And Experimental Development On Social Sciences And Humanities
741	Legal, Accounting, Book-Keeping And Auditing Activities; Tax Consultancy; Market Research And Public Opinion Polling; Business And Management Consultancy
742	Architectural, Engineering, Land Surveying And Other Technical Activities
743	Advertising Activities
744	Publishing Activities
749	Business Activities Nec
751	Administration Of The State And The Economic And Social Policy Of The Community
752	Provision Of Services To The Community As A Whole
801	General Education Services

<i>Group</i>	<i>Title</i>
802	Technical, Vocational And Commercial Education
803	Higher Education
809	Education Services Nec
851	Medical Activities
852	Veterinary Activities
853	Social And Community Activities
900	Sewage And Refuse Disposal, Sanitation And Similar Activities
911	Activities Of Business, Employers And Professional Organisations
912	Activities Of Trade Unions
919	Activities Of Other Membership Organisations
921	Motion Picture, Radio, Television And Other Entertainment Activities
922	Library, Archives, Museums And Other Cultural Activities
923	Sporting And Other Recreational Activities
931	Repair And Servicing (Including Inspection) Of Vehicles
932	Repair Of Personal And Household Goods
933	Other Service Activities Nec
950	Domestic Work Activities
990	Extra-Territorial Organisations And Bodies
000	Activities Not Adequately Defined

DESCRIPTION OF GROUPS

011 GROWING OF CROPS; MARKET GARDENING; HORTICULTURE

It covers the growing of field crops, fruits, seeds, vegetables and flowers as well as tree nurseries (except forestry operations), rubber and coconut plantations, flower gardens and ornamental trees. The processing of agricultural products on farms and plantations is also covered in this group.

012 FARMING OF ANIMALS

It covers the raising of livestock for sale or the production of livestock products such as milk and eggs. The operation of crocodile farms and frog farms is covered in this group.

013 GROWING OF CROPS COMBINED WITH FARMING OF ANIMALS (MIXED FARMING)

It includes crop growing in combination with farming of livestock at mixed activity units. Excluded from this group are mixed cropping or mixed livestock units which are classified according to their main activity.

014 AGRICULTURAL AND ANIMAL HUSBANDRY SERVICE ACTIVITIES EXCEPT VETERINARY ACTIVITIES

It covers agricultural, animal husbandry and horticultural services provided on a fee or contract basis such as grasscutting, tree pruning, pest destroying and spraying, collection of agricultural by-products (eg chicken feathers and palm leaves) and agricultural research and experimentation. The provision of agricultural equipment together with the services of drivers and other attendants of equipment is covered in this group, but the sole activity of letting of agricultural equipment is classified in class 7129 (Renting Of Other Machinery And Equipment Nec). Veterinary services are classified in class 8520 (Veterinary Activities); the transportation of farm products in the appropriate division of section I (Transport, Storage and Communications); and the operation of horse racing stables in class 9239 (Other Recreational And Related Activities).

020 FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES

It includes the planting, replanting and maintenance of woodlands and forest; logging; and the gathering of herbs and other forest products. Independent contractors engaged in trucking timber only are classified in class 6023 (Freight Transport By Road). Logging, conducted in combination with sawmills or pulp mills which cannot be separately reported, are classified in class 2010 (Sawmilling And Planing Of Wood), or class 2101 (Manufacture Of Pulp, Paper And Paperboard).

051 FISHING

It includes commercial fishing in ocean, coastal, offshore and inland waters. This consists of catching or taking fish, crustaceans and molluscs; and gathering of uncultivated sea weeds, sea shells, oysters, clams, lobsters, crabs and other shellfish.

052 OPERATION OF FISH HATCHERIES AND FISH FARMS

It covers the commercial breeding and rearing of fish, molluscs, crustaceans and aquatic animals.

053 SERVICE ACTIVITIES INCIDENTAL TO FISHING

It covers fishery services provided on a fee or contract basis. Fish culture and experimentation is also included.

**100 EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS;
SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS
EXTRACTION EXCLUDING SURVEYING**

It includes the extraction, dressing and beneficiating of crude petroleum and natural gas. Oil and gas field service activities such as directional drilling and redrilling; cementing oil and gas well casings; pumping wells; and plugging and abandoning wells are covered in this group.

111 QUARRYING OF STONE, SAND AND CLAY

It includes the extraction of building and monumental stone (including slate), ceramic, refractory and other clay, and all sand and gravel from the earth. The shaping of, or the pulverizing, grinding, and other treating of stone, gravel, clay or sand when not performed in conjunction with extraction or quarrying activities is classified in group 2699 (Manufacture Of Non-Metallic Mineral Products Nec).

119 OTHER MINING AND QUARRYING NEC

It includes mining and quarrying of minerals or other materials not elsewhere classified. For example, coal and lignite mining, extraction of peat uranium, thorium ores mining and metal ores mining. Excluded from this group are works performed on a contract or fee basis in prospecting for minerals (included in class 7421 - Architectural And Land Surveying Engineering Activities).

**151 PRODUCTION, PROCESSING AND PRESERVATION OF MEAT,
FISH, FRUIT, VEGETABLES, OILS AND FATS**

It includes the slaughtering, preparing, canning and preserving of meat; the canning, processing and preserving of fish and other seafood; the canning and preserving of fruits and vegetables; and the manufacturing of vegetable and animal oils and fats.

152 MANUFACTURE OF DAIRY PRODUCTS

It includes the manufacturing of dairy products and the processing (pasteurizing, homogenizing, vitaminizing, bottling) of fluid milk and cream for wholesale and retail distribution.

153 MANUFACTURE OF GRAIN MILL PRODUCTS, STARCHES AND STARCH PRODUCTS, AND PREPARED ANIMAL FEEDS

It includes the manufacturing of milled grain products and starches and starch products such as tapioca, sago, glucose, dextrose and fructose. Also included is the manufacturing of animal feed.

154 MANUFACTURE OF OTHER FOOD PRODUCTS

It includes the manufacturing bakery products; the manufacturing of cocoa, chocolate and sugar confectionery; the manufacturing of macaroni and noodles; the manufacturing of instant beverages; the processing of coffee seeds; the processing of tea leaves; the manufacturing of soya bean products except soya bean milk (included in class 1554 - Manufacture Of Soft Drinks; Production Of Mineral Waters); the manufacturing and processing of spices; the manufacturing of cooked food such as frozen dinners; and the manufacturing of ice except dry ice. Dry ice manufacturing is classified in class 2431 (Manufacture Of Industrial Chemicals) and food chemicals and additives manufacturing in class 2439 (Manufacture Of Other Chemical Products Nec). Also included are sugar factories and refineries.

155 MANUFACTURE OF BEVERAGES

It includes the distilling, rectifying and blending of spirits; the manufacturing of wines, cider, perry and other fermented beverages; the manufacturing of malt liquors; and the manufacturing of carbonated waters and soft drinks, including fruit-flavoured and carbonated fruit drinks, soya bean milk and the bottling of mineral water.

160 MANUFACTURE OF TOBACCO PRODUCTS

It includes the manufacturing of tobacco products such as cigarettes, cigars, smoking, chewing and homogenised tobacco and snuff.

171 SPINNING, WEAVING AND FINISHING OF TEXTILES

It includes the spinning, weaving, printing and finishing of yarns and fabrics.

172 MANUFACTURE OF OTHER TEXTILES

It includes the manufacturing of house furnishings from purchased materials; the manufacturing of canvas products, banners, cushions, pillows, scrolls, flags and pennants and the provision of stitching, pleating and tucking services; the manufacturing of woven, tufted or braided carpets and rugs of any textile fibre or yarn; the manufacturing of ropes, cordages, twines and related products; and the manufacturing of linen goods, jute goods and other textile goods not specified above. It also includes the manufacturing of linoleum and other hard-surfaced floor coverings other than of cork, rubber or plastic irrespective of type of backing; oil-cloth; upholstery filling from all fibres and tyre cords.

173 MANUFACTURE OF KNITTED AND CROCHETED FABRICS AND ARTICLES

It includes both manufacture of knitted or crocheted fabrics and of articles that are knitted or crocheted directly into shape. This involves articles such as pullovers, cardigans, T-shirts and other vests, socks, stockings and other hosiery.

181 MANUFACTURE OF WEARING APPAREL EXCEPT FUR APPAREL

It includes the manufacturing of wearing apparel made of any materials (except furskin) such as fabrics, leather, plaited materials and other materials; and the making of hats and millinery products, handkerchiefs, raincoats and undergarments. Tailoring and dress-making (to individual order) are also covered in this group.

182 DRESSING AND DYEING OF FUR; MANUFACTURE OF ARTICLES OF FUR

It includes both production of dressed furskins and other hides and skins that have been tanned and dressed with hair on and the manufacturing of articles of furskins or of hides with the hair on. This involves articles such as wearing apparel and clothing accessories, mats, and rugs.

191 TANNING AND DRESSING OF LEATHER; MANUFACTURE OF LUGGAGE, HANDBAGS, SADDLERY AND HARNESS

It includes the tanning, curing, currying, embossing and japanning of leather; and the manufacturing of products such as suitcases, briefcases, handbags, purses, cigarette and key cases and similar articles of leather, plastic, fibreglass and other leather substitutes.

192 MANUFACTURE OF FOOTWEAR

It includes the manufacturing of all kinds of footwear of rubber, plastic, leather, wood, fabric or a combination of these and other materials.

201 SAWMILLING AND PLANING OF WOOD

It includes the sawing of rough lumber and timber from logs; and the impregnating or chemical treatment of wood with preservatives or other materials. The operation of sawmills and planing mills is also included in this group.

202 MANUFACTURE OF PRODUCTS OF WOOD, CORK, STRAW AND PLAITING MATERIALS

It includes the manufacturing of plywood; veneer; doors, window and door frames; and other wooden building materials and prefabricated wooden parts and structures; the manufacturing of boxes, crates, drums, barrels and other wooden containers; the manufacturing of rattan, mengkuang and bamboo products except furniture; and the manufacturing of products of cork, small ware consisting wholly or mainly of wood, picture and mirror frames, attap products and coffins.

210 MANUFACTURE OF PAPER AND PAPER PRODUCTS

It includes the manufacturing of pulp from wood, rags and other fibres; the manufacturing of paper, paperboard, fibre building paper; the manufacturing of containers and boxes of paper and paperboard whether printed or not; and the manufacturing of articles of pulp, paper and paperboard such as off-machine coated, glazed, gummed and laminated paper and paperboard; paper plates and cups; unprinted cards, envelopes and paper stationery; wall-paper; papier mache; joss paper and similar ceremonial products. The manufacture of printed cards and other paper stationery is classified in class 2221 (Printing).

221 PRINTING AND SERVICE ACTIVITIES RELATED TO PRINTING

It includes printing by one or more of the processes of letter press, lithography, gravure or screen; book binding; typesetting; engraving; photo-engraving and electrotyping. However, engraving on precious metals is excluded (classified in class 3491 - Manufacture Of Jewellery And Related Articles Except Costume Jewellery).

222 REPRODUCTION OF RECORDED MEDIA

It includes reproduction of records, audio, video and computer tapes from master copies; reproduction of floppy, hard or compact disks; reproduction of non-customised software and film duplicating.

231 MANUFACTURE OF COKE OVEN PRODUCTS

It includes the operation of coke ovens chiefly for the production of coke or semi-coke from hardcoal and lignite, of retort carbon and residual products such as coal tar or pitch. Agglomeration of coke is also included in this group.

232 MANUFACTURE OF REFINED PETROLEUM PRODUCTS

It includes the production of liquid or gaseous fuels, illuminating oils, lubricating oils or greases or other products from crude petroleum or bituminous minerals or their fractionation products.

233 PROCESSING OF NUCLEAR FUEL

It includes the manufacturing of uranium and its compounds; plutonium and its compounds; thorium and its compounds; other radioactive elements, isotopes or compounds; and non-irradiated fuel elements for use in nuclear reactors.

241 MANUFACTURE OF PETROCHEMICALS AND PETROCHEMICAL PRODUCTS

It includes the manufacturing of petrochemical primary products such as olefins, aromatics and basic building blocks and derivatives and intermediates produced from basic building blocks; and the manufacturing of synthetic resins, plastic materials and non-vulcanizable elastomers in the form of moulding and extrusion compound, solid and liquid resins, sheets, rods, tubes, granules and powders. However, the further processing of purchased resins or plastic materials to produce plastic products, film and sheets is classified in class 2521 (Manufacture Of Plastic Products Except Plastic Footwear And Toys).

242 MANUFACTURE OF PHARMACEUTICAL AND BIO-PHARMACEUTICAL PRODUCTS

It includes the manufacturing and processing of drugs and medicines, including biological products such as bacterial and virus vaccines, serums and plasmas; medicinal chemicals and botanical products and other pharmaceutical preparations for human and veterinary use. It also includes the manufacturing of surgical dressing, medicated wadding, bandages, catgut, prepared sutures and cement used in dentistry.

243 MANUFACTURE OF OTHER CHEMICALS AND CHEMICAL PRODUCTS

It includes the manufacturing of industrial organic and inorganic chemicals; the manufacturing of chemical fertilizers and pesticides; the manufacturing of paints, varnishes, stains and shellac, lacquers, enamels and japans, and allied products such as composite thinners, paint removers, putty and other caulking and filling materials; the manufacturing of soap in any form, synthetic detergents, shampoos and shaving products, cleansers, washing and scouring powders and similar cleaning preparations, natural and synthetic perfumes, cosmetics, essential oils, lotions, hair dressing, toothpaste and other preparations; the manufacturing of furniture, metal and other polishes, waxes and dressings, cellulosic and other man-made fibres except glass in the form of monofilament, multi-filament, staple or tow suitable for further processing on textile machines, and vulcanizable elastomers. However, the throwing, twisting, spinning and weaving of purchased man-made fibres is classified in class 1710 (Spinning, Weaving And Finishing Of Textiles).

It also includes the manufacturing of other miscellaneous chemical products such as incense and joss sticks; inks and carbon black; camphor products; explosives; water-

proofing compounds; metal, oil and water treating compounds; food chemicals and additives; catalysts and catalyst regeneration; adhesives and prepared photo-chemical materials and sensitised film, paper and cloth.

251 MANUFACTURE OF RUBBER PRODUCTS

It includes the processing of rubber and natural gums; the grading and packing of rubber; the manufacturing of tyres and tubes from natural or synthetic rubber; the repairing, rebuilding, retreading and vulcanising of tyres; and the manufacturing of foam rubber products (excluding foam rubber mattresses), rubber auto parts, industrial and mechanical rubber goods and other rubber specialties and sundries such as gloves, mats, sponges and other vulcanised articles. The reclaiming of rubber from scrap rubber tyres, tubes and miscellaneous waste rubber articles is also grouped here.

252 MANUFACTURE OF PLASTIC PRODUCTS

It includes the moulding, extruding and fabricating of plastic articles not elsewhere classified such as plastic household and kitchen ware, laminated sheets, rods and tubes and plastic industrial supplies. However, the manufacturing of plastic house furnishings such as curtains or table covers is classified in class 1721 (Manufacture Of Made-Up Textile Articles Except Apparel).

261 MANUFACTURE OF GLASS AND GLASS PRODUCTS

It includes the manufacturing of glass, glass fibres and other glass products except the grinding of optical lenses which is classified in class 3220 (Manufacture Of Optical Instruments And Photographic Equipment).

**269 MANUFACTURE OF NON-METALLIC MINERAL PRODUCTS
NEC**

It includes the manufacturing of vitreous and semi-vitreous china table and kitchen articles, vitreous china plumbing fixtures, china and earthenware plumbing fittings and bathroom accessories, porcelain electrical supplies, and other pottery, stoneware and coarse earthenware articles for art, ornamental, industrial or laboratory use; the manufacturing of structural clay products such as bricks, tiles, pipes and channels; the manufacturing of all types of cement; the manufacturing of ready-mix concrete; the manufacturing of cut stone and stone products such as tombstones and furniture of stone and marble; insulation products of asbestos (except asbestos paper) and fibre glass; and non-metallic mineral products such as graphite products; gypsum and plaster products; mineral wool; slate products and abrasives. The manufacturing of asbestos paper is classified in class 2101 (Manufacture Of Pulp, Paper And Paperboard).

271 MANUFACTURE OF BASIC IRON AND STEEL

It includes the manufacturing of primary iron and steel products (billets, blooms, slabs or bars) from the smelting stage in blast furnaces to the semi-finished stage in rolling mills; hot and cold rolling and drawing into basic forms such as sheets, tin-plate, terne-plate

and black-plate, strips, tubes and pipes, rails, rods, and wire rods. Establishments which produce iron and steel castings and also perform fabricating operations such as machining, assembling and so forth in manufacturing a specified product are classified in the industry of the specified product. Coke ovens associated with blast furnaces are included here if they cannot be reported separately; otherwise they are classified in class 2310 (Manufacture Of Coke Oven Products).

272 MANUFACTURE OF BASIC PRECIOUS AND NON-FERROUS METALS

It includes the manufacturing of basic precious and non-ferrous metals by rolling, drawing, smelting, refining or extruding. This includes articles such as ingots, bars and billets, sheets, strips, rods, tubes, sections, pipes and wire rods.

273 CASTING OF METALS

It includes casting finished or semi-finished products of cast iron, cast steel or non-ferrous metals. Each of the activities classified here produces a wide variety of goods, all characteristics of other activity classes.

281 MANUFACTURE OF STRUCTURAL METAL PRODUCTS, TANKS, RESERVOIRS AND STEAM GENERATORS

It includes the manufacturing of structural steel or other metal parts of bridges and buildings; metal sections for ships and barges; boiler shop products; sheet metal components of buildings; containers of metal for compressed or liquefied gas; and heating boilers, radiators and correctors including parts.

289 MANUFACTURE OF OTHER FABRICATED METAL PRODUCTS; METAL WORKING SERVICE ACTIVITIES

It includes the manufacturing of stamped and pressed metal products such as metal crowns and closures; automotive stamping of body parts and hubs and trim; electroplating, plating, galvanizing, enamelling and japanning, polishing and rustproofing of metals and formed products; the manufacturing of cutlery, hand tools and general hardware; the manufacturing of uninsulated wire and cable products from purchased wire rods; the manufacturing of metal cans and containers; the manufacturing of sanitary ware of enamelled iron and metal, plumbers' ware of brass and other related non-electric products from fabricated metal; and the manufacturing of bolts, nuts, rivets, fasteners, springs, pipe fittings; small metal wares; and all other fabricated metal products. Blacksmith shops are also included. However, the manufacturing of silverware and plated wares is classified in class 3491 (Manufacture Of Jewellery And Related Articles Except Costume Jewellery) and manufacturing of cutting dies and power driven hand tools in the appropriate group of Div 29 (Manufacture of Machinery and Equipment).

291 MANUFACTURE OF GENERAL PURPOSE MACHINERY

It includes the manufacturing and repairing of turbines and engines (except aircraft, vehicle and cycle engines); the manufacturing of pumps, taps, cocks, valves, ball and roller bearings and piston rings; the manufacturing of laser equipment and separation or mixing machines; and the manufacturing and repairing of lifting and handling machinery and equipment, refrigerating, air-conditioning and ventilating equipment and systems for commercial and industrial use.

292 MANUFACTURE OF SPECIAL PURPOSE MACHINERY

It includes the manufacturing and repairing of agricultural and forestry, mining, oilfield and gasfield, construction, food products machinery and wood-working machinery and equipment; metalworking machinery and equipment such as lathes, forging press, jigs and dies; fire sprinklers; mechanical power transmission equipment; sewing machines; heavy ordnance and artillery; industrial process furnaces and ovens; automatic merchandising machines; commercial laundry, dry cleaning and pressing machines; semiconductors related equipment; commercial cooking ranges and ovens; and other service industry machines. Establishments engaged in manufacturing, rebuilding or repairing various kinds of machinery and equipment and associated parts and accessories on a job or order basis, commonly known as mechanical engineering works, are also included. Establishments specialising in the repairing of industrial and similar machinery and equipment (except electrical and electronic) are classified here in the same group as establishments primarily engaged in manufacturing the machinery and equipment.

293 MANUFACTURE OF DOMESTIC APPLIANCES NEC

It includes the manufacturing of electrical household appliances such as household cooking equipment, household refrigerators and freezers, washing machines, vacuum cleaners, fans, food mixers and shavers. Also included are the manufacturing of electro-thermic domestic appliances such as electric instantaneous storage or immersion heaters; electro-thermic hair dressing appliances (dryers, combs, brushes, curlers); electric smoothing irons; space heaters and household type fans; cooking appliances (ovens, microwave ovens, cookers, hot plates, toasters, coffee or tea makers, fry-pans, roasters, grills); electric heating resistors; non-electric domestic space heaters, cooking ranges, grates, stoves and domestic central heating plants; and non-electric water heaters, cooking appliances and plate warmers. The repairing of electrical household appliances and equipment is classified in class 9320 (Repair Of Personal And Household Goods).

294 MANUFACTURE OF OFFICE AND ACCOUNTING MACHINERY EXCEPT ELECTRONIC

It includes the manufacturing of hectograph or stencil duplicating machines, addressing machines and sheet-fed office-type offset printing machines; manual or electric typewriters; accounting machines, cash registers, postage franking machines, ticket-issuing machines and similar machines incorporating a calculating device; machines that sort, wrap or count coins; automatic banknote dispensers; machines that stuff envelopes, sort mail; and pencil sharpeners, perforating or stapling machines. Excluded are maintenance and repair of office and accounting machinery (included in class 7240 - Maintenance And Repair Of Office, Accounting And Computing Machinery).

301 MANUFACTURE OF ELECTRIC MOTORS AND GENERATORS

It includes the manufacturing of alternating or direct current (DC) generator sets; alternating current (AC) generators; universal AC/DC motors; DC motors or generators; rotary converters; electrical transformers of all sizes and types; static converters; apparatus based on mercury arc rectifiers, diode rectifiers, metal or crystal rectifiers, battery chargers, high tension generators, synchronous mechanical contact rectifiers and other static converters; and inductors. However, the manufacturing of vehicle generators and cranking motors is classified in class 3090 (Manufacture Of Other Electrical Equipment Nec) and the manufacturing of diodes in class 3111 (Manufacture Of Semiconductor Devices).

302 MANUFACTURE OF ELECTRICITY DISTRIBUTION AND CONTROL APPARATUS

It includes the manufacturing of electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (eg switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts such as are generally used in power distribution systems; apparatus for switching or protecting electrical circuits, similar to the apparatus described above, but including relays, sockets, lamp holders, for a voltage not exceeding 1,000 volts, such as are generally used for dwellings, industrial equipment or household appliances; and boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more of the apparatus described above, for electricity control or distribution of electricity, including those incorporating instruments or apparatus of class 3212 (Manufacture Of Instruments And Appliances For Measuring, Checking, Testing, Navigating And Other Purposes Except Industrial Process Control Equipment). However, the manufacturing of carbon or graphite electrodes is classified in class 3090 (Manufacture Of Other Electrical Equipment Nec) and the manufacturing of boards, panels, consoles, for use in line telephony or line telegraphy in class 3130 (Manufacture Of Television And Radio Receivers, Sound Or Video Recording Or Reproducing Apparatus, And Associated Goods).

303 MANUFACTURE OF INSULATED WIRE AND CABLE

It includes the manufacturing of insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated conductors whether or not fitted with connectors; insulated strip such as is used in large capacity machines or control equipment; and optical fibre cables made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors. However, the manufacturing of optical fibres and of cables of optical fibres not individually sheathed is classified in class 3220 (Manufacture of Optical Instruments And Photographic Equipment).

304 MANUFACTURE OF ACCUMULATORS, PRIMARY CELLS AND PRIMARY BATTERIES

It includes the manufacturing of primary cells and primary batteries (cells containing manganese dioxide, mercuric oxide, silver oxide or other material); and electric accumulators including parts of accumulators such as separators, containers, covers, lead

plates and grids. Also included is the manufacturing of lead-acid, nickel-cadmium, nickel-iron or other accumulators.

305 MANUFACTURE OF ELECTRIC LAMPS AND LIGHTING EQUIPMENT

It includes the manufacturing of electrical lighting equipment, fittings and parts such as electric bulbs, tubes and related light sources including incandescent filament lamps, vapour and fluorescent lamps, photoflash and photoflood lamps and vehicular lighting equipment.

309 MANUFACTURE OF OTHER ELECTRICAL EQUIPMENT NEC

It includes the manufacturing and repairing of other electrical machinery, apparatus, appliances and supplies such as electrical insulators and insulation materials. However, the manufacturing of porcelain and glass insulators are classified in class 2691 (Manufacture Of Non-Structural Ceramic Ware) and 2610 (Manufacture Of Glass And Glass Products) respectively.

311 MANUFACTURE OF ELECTRONIC VALVES AND TUBES AND OTHER ELECTRONIC COMPONENTS

It includes the manufacturing of semiconductor and related solid state devices such as semiconductor diodes, including rectifiers, integrated microcircuits (semiconductor networks), transistors, solar cells and light sensing and emitting semiconductor (solid state) devices; the manufacturing of electron tubes such as radio and television receiving tubes, cathode ray tubes, industrial electron tubes and X-ray tubes; and the manufacturing of other electronic components such as capacitors and resistors, printed circuit boards, piezo-electric devices and electronic display devices except light emitting diodes.

312 MANUFACTURE OF COMMUNICATIONS EQUIPMENT

It includes the manufacturing and repairing of apparatus for radio-broadcasting by means of electromagnetic waves; apparatus for television transmission, relay transmitters and television transmitters for industrial use; transmission and reception apparatus for radio-telephony and radio-telegraphy and apparatus for line telephony and line telegraphy. Included is the manufacturing of radio-telephones, pagers, modems, telephone sets and television cameras.

313 MANUFACTURE OF TELEVISION AND RADIO RECEIVERS, SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS, AND ASSOCIATED GOODS

It includes the manufacturing of television receivers (including video monitors and video projectors), whether or not combined in the same housing with radio-broadcast receivers or sound or video recording or reproducing apparatus; 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 such as telephone answering machines, cassette-type recorders; video recording or reproducing apparatus; turntables (record decks), record players, cassette players and other sound reproducing apparatus; microphones, loudspeakers, headphones, earphones, amplifiers and sound amplifier sets regardless of the particular purpose for which the apparatus may be designed; and specialised parts for the equipment resulting from the activities classified in this class (pick-ups, tone arms, sound-heads, tables for turntables, record cutters, aerials of all kinds and aerial reflectors and aerial rotors).

314 MANUFACTURE OF ELECTRONIC OFFICE AND RELATED EQUIPMENT

It includes the manufacturing of hand-held or desk-top electronic calculating machines; automatic data-processing machines of the digital, analogue or hybrid type; complete digital systems comprising a central processing unit, an input unit and an output unit; digital systems which include peripheral units such as additional input/output units, additional storage units; units of the central processing system or peripherals; analogue data-processing machines comprising analogue elements, control elements and programming elements; additional elements for analogue computers having an input or an output function; peripheral units for analogue machines such as punch tape readers, curve followers, graph plotters, printers, disk drives; hybrid (analogue/digital) machines; magnetic or optical readers; machines for transcribing data onto data media in coded form; and machines for processing data, decoding and giving the result in clear.

The repairing and maintenance of such equipment is classified in class 7240 (Maintenance And Repair Of Office, Accounting And Computing Machinery)

319 MANUFACTURE OF ELECTRONIC PRODUCTS NEC

It includes the manufacturing and repair of other electronic products not elsewhere classified such as military electronic products except communications equipment and apparatus; electronic security system; smart cards and smart card readers.

321 MANUFACTURE OF MEDICAL APPLIANCES AND INSTRUMENTS AND APPLIANCES FOR MEASURING, CHECKING, TESTING, NAVIGATING AND OTHER PURPOSES EXCEPT OPTICAL INSTRUMENTS

It includes the manufacturing of medical, surgical, dental and veterinary instruments and apparatus such as orthopaedic, prosthetic, surgical and dental appliances, arch supports, and other foot appliances, fracture appliances, personal safety appliances and equipment and artificial teeth; the manufacturing of engineering, laboratory and scientific instruments, such as nautical, navigational, aeronautical, surveying, and drafting equipment and instruments used for laboratory work and scientific research; and the manufacturing of measuring and controlling devices such as automatic controls for regulating temperatures and humidity as in air-conditioning and refrigeration applications; automatic regulators used as components of household appliances; industrial instruments and related products for measuring, displaying, transmitting and controlling process variables in manufacturing,

energy conversion and public service utilities; meters measuring fluid flows; instruments for testing and measuring electricity and electrical signals and other testing instruments. Manufacturing of surgical dressing, medicated wadding, bandages, catgut, prepared sutures and cement used in dentistry are classified in class 2420 (Manufacture Of Pharmaceutical And Bio-Pharmaceutical Products).

322 MANUFACTURE OF OPTICAL INSTRUMENTS AND PHOTOGRAPHIC EQUIPMENT

It includes the manufacturing of optical elements of glass or of any other material; prisms and lenses, mirrors constituting optical elements, colour filters, polarizing elements; ophthalmic lenses including contact lenses; optical fibres and cables of optical fibres not individually sheathed; spectacle frames and frames fitted with lenses; optical instruments such as binoculars, monoculars, other optical telescopes and their mountings; optical astronomical instruments; compound optical microscopes, including those for photomicrograph and micro-projection; other optical appliances and instruments (eg telescopic sights for fitting to arms, machines or appliances; lasers other than laser diodes; hand magnifying glasses and magnifiers; mounted, optically worked, glass mirrors, door eyes); still or cinematographic cameras; cameras of all types for all purposes, including those used to prepare printing plates for underwater or aerial photography, or for producing microfilm or microfiche; cinematographic sound cameras; image projectors, enlargers and reducers including microfilm, microfiche or other microfilm readers; cinematographic projectors, including those incorporating sound reproducing apparatus; discharge lamp ("electronic") and other flashlight apparatus, but not flash bulbs; apparatus and equipment for photographic (including cinematographic) laboratories; apparatus for the projection of circuit patterns on sensitized semiconductor materials; and projection screens.

There are a number of exclusions. The manufacturing of photochemical products is classified in class 2439 (Manufacture Of Other Chemical Products Nec); the manufacturing of photocopying apparatus incorporating an optical system or of the contact type and thermocopying apparatus in class 2940 (Manufacture Of Office And Accounting Machinery Except Electronic); the manufacturing of optical fibre cables made up of individually sheathed fibres in class 3030 (Manufacture Of Insulated Wire And Cable); the manufacturing of photographic flash bulbs in class 3050 (Manufacture Of Electric Lamps And Lighting Equipment); the manufacturing of television and video cameras in class 3130 (Manufacture Of Television And Radio Receivers, Sound Or Video Recording Or Reproducing Apparatus, And Associated Goods); the manufacturing of medical and surgical instruments containing optical elements (eg endoscopes) in class 3211 (Manufacture Of Medical And Surgical Equipment And Orthopaedic Appliances) and the manufacturing of measuring or checking appliances containing optical elements in class 3212 (Manufacture Of Instruments And Appliances For Measuring, Checking, Testing, Navigating And Other Purposes Except Industrial Process Control Equipment), if for other uses (eg theodolites).

323 MANUFACTURE OF WATCHES AND CLOCKS

It includes the manufacturing of clocks and watches, clock and watch parts and cases and mechanisms for timing devices.

331 MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS

It includes the manufacturing, assembling, rebuilding and major alteration of complete motor vehicles such as passenger automobiles, commercial cars and buses, lorries and truck trailers; the manufacturing of chassis or passenger car bodies, truck, bus and other motor vehicles bodies; parts and accessories of motor vehicles such as engines, brakes, clutches, axles and gear boxes.

332 BUILDING AND REPAIRING OF SHIPS AND BOATS

It includes the building and repairing of ships, barges, lighters and boats, except rubber boats; the manufacturing and repairing of marine engine and ship parts; and the conversion, alteration and breaking up of ships.

333 MANUFACTURE OF RAILWAY AND TRAMWAY LOCOMOTIVES AND ROLLING STOCK

It includes the manufacturing and repairing of railroad equipment such as building, rebuilding and repairing locomotives of any type or gauge, and railroad and tramway cars for freight and passenger services.

334 MANUFACTURE OF AIRCRAFT AND SPACECRAFT

It includes the manufacturing, assembling, repairing and servicing of aircraft and aircraft parts such as engines, propellers, pontoons, under-carriages, and other aircraft parts and auxiliary equipment.

339 MANUFACTURE OF TRANSPORT EQUIPMENT NEC

It includes the manufacturing, assembling, rebuilding and major alteration of motorcycles, scooters, bicycles, tricycles, pedicabs and specialised parts such as motors, saddles, seat posts, frames, gears and handle bars. The manufacturing of other transport equipment such as carts, wagons, baby carriages, baby walkers and invalid carriages are also included.

341 MANUFACTURE OF FURNITURE

It includes the manufacturing of furniture and fixtures of wood, rattan or cane; upholstered furniture regardless of materials used in the frame; window and door screens and shades; mattresses and bedsprings. However, establishments specialising in the repairing and restoring of cabinets, furniture, upholstery, window shades and other fixtures are classified in class 9320 (Repair Of Personal And Household Goods).

349 MANUFACTURING NEC

It includes the manufacturing of jewellery using precious metals, precious and semi-precious stones and pearls, silverware and silver, gold and other precious metal plated wares; cutting and polishing of precious and semi-precious stones; jewel mountings and settings; striking of medals and coins; the manufacturing of musical instruments such as pianos, string instruments, wind instruments and percussion instruments and parts and accessories; the manufacturing of sporting and other recreational goods such as football, basketball, golf and tennis goods, billiard and pool tables, gymnasium and playground equipment; the manufacturing of electronic games and electro-mechanical, mechanical and non-mechanical toys; and the manufacturing of products not elsewhere classified such as matches, umbrellas, pens, pencils, stencils and other office materials, wigs and related articles, identification plates, badges, emblems and tags, signs and advertising displays, costume jewellery and costume novelties. However, establishments specialising in the repairing of jewellery and musical instruments are classified in class 9320 (Repair Of Personal And Household Goods).

350 RECYCLING OF METAL/NON-METAL WASTE AND SCRAP

It includes the processing of any goods, whether or not used, into a form which is readily transformed into new raw materials. Typical is that, in terms of commodities, both output and input consist of waste and scrap, the input being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then an intermediate good.

401 PRODUCTION AND DISTRIBUTION OF ELECTRICITY

It includes the generation, transmission and distribution of electricity for sale to household, industrial and commercial users.

402 MANUFACTURE OF GAS; DISTRIBUTION OF GASEOUS FUELS THROUGH MAINS

It includes manufacturing of gas in gasworks, the distributing of manufactured or natural gas through a system of mains to household, industrial and commercial users, and the processing of natural gas.

410 COLLECTION, PURIFICATION AND DISTRIBUTION OF WATER

It includes collection, purification and distribution of water to household, industrial and commercial users.

451 SITE PREPARATION

It includes the demolition or wrecking of residential, industrial, commercial and other buildings and clearing of building sites. Site preparation works such as excavation and earthmoving works and land reclamation works are covered in this group.

452 BUILDING OF COMPLETE CONSTRUCTIONS OR PARTS

THEREOF; CIVIL ENGINEERING

It includes the constructing, altering and repairing of residential, industrial, commercial or other buildings; and the constructing, altering and repairing of heavy constructions such as highways and streets, bridges, tunnels, viaducts, sewers, water, gas and electricity mains, railway roadbeds, subways, harbours and airports. Structural works such as foundation works, brick laying and roofing works, and specialised construction activities such as scaffolding works and sandblasting/shotblasting works are covered in this group. Production of structural pre-cast components is classified under this group.

453 BUILDING INSTALLATION

It includes the assembly and installation of prefabricated parts on the site into bridges, water tanks, storage and warehouse facilities and railroad; and the installation and erection of building equipment such as lifts and escalators, fire protection and security systems, building automated systems for remote monitoring, awnings and window shades; and installation of solar control films.

454 BUILDING COMPLETION

It includes the activities that contribute to the completion or finishing of a construction such as glazing, plastering, painting and decorating and tile setting.

455 RENTING OF CONSTRUCTION OR DEMOLITION EQUIPMENT WITH OPERATOR

It includes the rental of construction machinery and equipment (including crane lorries) with operator. Renting of construction machinery and equipment without operator is classified in class 7121 (Renting Of Construction And Civil Engineering Machinery And Equipment).

501 WHOLESALE ON A FEE OR CONTRACT BASIS

It includes wholesalers engaged in buying and selling, on a commission basis, commodities owned by others.

502 WHOLESALE OF AGRICULTURAL RAW MATERIALS, LIVE ANIMALS, FOOD, BEVERAGES AND TOBACCO

It includes the resale (sale without transformation) of specific commodities to retailers, industrial, commercial, institutional or professional users and to other wholesalers. These commodities include agricultural raw materials and live animals, food, beverages and tobacco, and tropical produce. In addition to selling, functions frequently performed by such establishments include maintaining inventories of goods, extending credit, sorting and grading goods in large lots, breaking bulk and redistribution in smaller lots, delivery, refrigeration, and promotional activities.

503 WHOLESALE OF HOUSEHOLD GOODS

It includes the wholesale of textiles, wearing apparel and other personal effects, furniture, home furnishings and other household equipment, sporting and recreational goods, handicrafts and fancy goods; medicinal and pharmaceutical products, paper and paper products, and optical and photographic goods.

504 WHOLESALE OF NON-AGRICULTURAL INTERMEDIATE PRODUCTS, WASTE AND SCRAP

It includes the wholesale of solid, liquid and gaseous fuels and related products, timber, paint and construction materials, and chemicals and chemical products. Scrap, junk and waste dealers are also covered here.

505 WHOLESALE OF MACHINERY, EQUIPMENT AND SUPPLIES

It includes the wholesale of industrial, agricultural, construction, telecommunications, office and other machinery and equipment.

506 WHOLESALE OF TRANSPORT EQUIPMENT

It includes the wholesale of motor vehicles and other transport equipment such as bicycles, tricycles and baby carriages, and marine and aircraft equipment.

509 OTHER WHOLESALE

It includes specialized wholesale not covered in any of the previous groups and wholesale in a variety of goods without any particular specialization. For example, the importing and exporting of a variety of commodities without any particular specialization, and the supplying of stores, provisions and equipment to ships, airlines and air carriers are covered here. However, airline food catering services are classified in class 5522 (Coffee Shops, Cafes And Catering).

511 NON-SPECIALIZED RETAIL IN STORES

It includes the resale (sale without transformation) of several different types of consumer goods to the general public for personal or household consumption and utilization. Consumer co-operatives are also covered here.

512 RETAIL SALE OF FOOD, BEVERAGES AND TOBACCO IN SPECIALIZED STORES

It includes the resale (sale without transformation) of new merchandise by stores to the general public for personal or household consumption and utilization. Merchandise include food, beverages and tobacco. Hawkers and stall-holders dealing in fresh food and sundries are classified under group 516 (Retail Trade Not In Stores).

513 RETAIL SALE OF TRANSPORT EQUIPMENT

It includes the specialized retail trade of motor vehicles (including spare parts) and other transport equipment such as bicycles, tricycles and baby carriages. Petrol service stations are also covered here.

514 OTHER RETAIL TRADE OF NEW GOODS IN SPECIALISED STORES

It includes the specialized retail trade of cosmetics, toiletries, prescription drugs, patent medicines and other pharmaceutical products (including the retailing of herbs and the making up and selling of herbal medicines), textiles and wearing apparel, furniture, furnishings and other household equipment, hardware and builders' materials, sporting and recreational goods and personal effects, handicrafts and fancy goods, telecommunications, computer and office equipment, optical and photographic goods, and books, magazines and paper products.

515 RETAIL SALE OF SECOND-HAND GOODS IN STORES

It includes the retail sale of second-hand goods in stores.

516 RETAIL TRADE NOT IN STORES

It includes the retail sale of any kind of product by catalogue and mail order, retail sale of any kind of product in a usually movable stall either along a public road or a fixed market place, and retail sale of any kind of product in any way which is not included in previous groups such as by salespersons who go from home to home trying to sell their products or by vending machines or on a fee or contract basis. The renting of machinery and equipment without operator and of personal and household goods are classified in division 71 (Renting Of Machinery And Equipment Without Operator And Of Personal And Household Goods).

551 HOTELS, CAMPING SITES AND OTHER PROVISION OF SHORT-STAY ACCOMMODATION

It includes commercial and institutional establishments providing lodging and camping space and facilities on a fee basis. Restaurants and other eating and drinking facilities operated in connection with the provision of lodging are included in this group.

552 RESTAURANTS, BARS AND CANTEENS

It includes establishments selling prepared food and drinks for immediate consumption such as restaurants, cafes, lunch counters and refreshment stands. Food catering and hawkers and stall-holders selling cooked food and prepared drinks are included in this group. Also included are canteens and eating facilities in plants and offices which can be separately reported. Restaurants and other eating and drinking places operated in connection with the provision of lodging are classified in group 551 (Hotels, Camping Sites And Other Provision Of Short-Stay Accommodation).

601 TRANSPORT VIA RAILWAYS

It includes passenger and freight transport by railways such as railroad services, MRT and light rail.

602 OTHER LAND TRANSPORT

It covers transport of passengers and freight by land other than transport by railways. Included are public bus services, chartered buses, school buses, taxi services, trishaw services, cable car services, moving services and renting of private cars, lorries and trucks with operator. Renting of land transport equipment without driver or operator is classified in group 711 (Renting of Transport Equipment). Ambulance transport is classified in group 8519 (Other Medical Activities). Crating and packing for transport purposes is classified in group 6352 (Services Allied To Transport Of Goods).

603 TRANSPORT VIA PIPELINES

It includes transport of gases, liquids and other commodities via pipelines.

611 SEA AND COASTAL WATER TRANSPORT

It includes transport of passengers or freight overseas and coastwise such as shipping lines and sight-seeing cruise services.

612 INLAND WATER TRANSPORT

It covers transport of passengers or freight via rivers and other inland waterways such as harbour and ports. Included are barge, tugboat and sampan services, ferry services, and harbour cruise services.

620 AIR TRANSPORT SERVICES

It includes transport of passengers and freight by air.

631 STORAGE AND WAREHOUSING

It includes the operation of storage facilities and warehousing for all kinds of goods in grain elevators, general merchandise warehouses and refrigerated warehouses. Also included is storage of goods in special trade zones and value added logistics providers.

632 SUPPORTING SERVICES TO LAND TRANSPORT

It includes car-parking services and provision of other supporting services to land transport.

633 SUPPORTING SERVICES TO WATER TRANSPORT

It includes provision of supporting services to water transport such as ship brokering, operation of port, piers, docks and associated buildings and facilities, pilotage; stevedoring and lighterage, salvaging of distressed vessels and cargo, marine surveying, ship management and leasing of ship and boat with operator.

634 SUPPORTING SERVICES TO AIR TRANSPORT

It includes provision of supporting services to air transport such as operation of airport and terminal services; and aircraft chartering with operator.

635 SERVICES ALLIED TO TRANSPORT

It includes a great variety of activities related to transport of passengers or freight via different modes of transport such as tour operators, ticketing agencies (including airline, bus, and cruise ship), taxi booking services, forwarding, packing and crating agencies; cargo surveying services, crane services, and container services. Rental of containers is classified in class 7111 (Renting Of Land Transport Equipment).

639 SERVICES ALLIED TO TRANSPORT NEC

It includes the provision of services incidental to transportation not elsewhere classified such as the provision of towing services.

641 POST AND COURIER ACTIVITIES

It includes the postal activities of the Singapore Post and the courier services.

642 TELECOMMUNICATIONS

It includes the transmission of sound, images, data or other information via cables, broadcasting, relay or satellite. Included are telecommunication services and telepac services, network operation for accessing databases and sending of electronic messages (such as Internet service providers) and broadcasting services. Production of radio and television programmes, whether or not combined with broadcasting, is classified in class 9213 (Radio And Television Activities).

651 MONETARY INTERMEDIATION

It includes the public institutions engaged in deposit banking or related functions; the domestic banking activities and Asian currency units of commercial and merchant banks, and other monetary institutions that also take deposits such as general finance companies.

659 OTHER FINANCIAL INTERMEDIATION

It includes finance leasing companies and other credit agencies (such as factoring companies; thrift and loan societies; mutual benefit organisations, money-lending agencies, pawnbrokerage, holding and investment companies, dealers and brokers in stock,

share, bond, foreign exchange, gold, commodity and other financial futures, exchange for stock and commodity futures contracts, and other financial services such as money changing and management of funds of individuals, trusts and foundations.

661 INSURANCE UNDERWRITING

It includes insurance underwriting of all kinds such as life, fire, marine, accident, health, causality, surety, and financial guarantee.

662 REINSURANCE UNDERWRITING

It includes reinsurance underwriting of all kinds such as life, fire, marine, accident, health, causality and surety.

663 CAPTIVE INSURANCE

It includes captive insurance, that is, underwriting or reinsuring the risks of its parent organisation and/or affiliates.

664 IMPORT, EXPORT AND CREDIT INSURANCE

It includes underwriting of import, export and credit insurance.

669 INSURANCE AND PENSION FUNDING NEC

It includes insurance brokering, consulting services to policy holders, captive managers, and adjusting services.

701 REAL ESTATE ACTIVITIES WITH OWN OR LEASED PROPERTY

It includes the real estate development, letting and operating own real estate and operators of service apartments. However, operators of hotels, boarding and lodging houses are classified in group 551 (Hotels; Camping Sites and Other Provision of Short-Stay Accommodation).

702 REAL ESTATE ACTIVITIES ON A FEE OR CONTRACT BASIS

It includes real estate agents, appraisers and valuers, and establishments engaged in managing and maintaining real estate including swimming pools, spas and fountains.

711 RENTING OF TRANSPORT EQUIPMENT

It includes the renting and leasing without operator of all kinds of transport equipment, including private cars, lorries, trucks, caravans, scooters, containers, trailers, commercial boats and airplanes. Financial leasing is classified in class 6591 (Financial Leasing Companies). Renting of pleasure boats and bicycles is classified in class 7130 (Renting Of Personal And Household Goods Nec).

712 RENTING OF OTHER MACHINERY AND EQUIPMENT

It includes the renting and leasing without operator of all kinds of machinery and equipment except transport equipment. Included are computer and peripheral equipment and other office machinery and equipment, and construction and civil engineering, agricultural and industrial machinery and equipment.

713 RENTING OF PERSONAL AND HOUSEHOLD GOODS NEC

It includes the renting of all kinds of personal and household goods, whether the customers are households or industries. It involves the renting of such goods as furniture, utensils and other household equipment, radio and television sets and sound reproducing and recording equipment, video tapes, wedding gowns, books, pleasure boats, and bicycles.

721 IT CONSULTANCY

It includes consultancy on type and configuration of hardware and/or software application, involving analysis of the users' needs and problems. Similar activities carried out by units making or selling computers are classified in class 2940 (Manufacture Of Office And Accounting Machinery Except Electronic) or in 51473 (Retail sale of computer hardware and accessories and computer software). Development, production, supply and documentation of order-made software based on orders from specific users are classified under 722 (IT Development).

722 IT DEVELOPMENT

It includes the provision, on a fee or contract basis, of such services as software development and maintenance and analysis, design and programming of systems ready to use. Publishing of software such as CD-ROM is classified in class 744 (Publishing Activities).

723 IT SERVICES

It refers to the provision of computer services on a fee or contract basis such as data entry services and computer time-sharing services.

724 MAINTENANCE AND REPAIR OF OFFICE, ACCOUNTING AND COMPUTING MACHINERY

It includes maintenance and repair of office and accounting machinery and of computers and computer peripheral equipment.

729 OTHER IT AND RELATED SERVICES

It includes such services as management of computing facilities on clients' behalf, integration of computer hardware and software of different makes into a complete system and other computer related activities not elsewhere classified.

731/ **RESEARCH AND EXPERIMENTAL DEVELOPMENT ON**
732 **NATURAL SCIENCES, ENGINEERING, SOCIAL SCIENCES**
 AND HUMANITIES

It includes R&D in natural sciences, medical sciences, agriculture, engineering, technology, social sciences and humanities. They are intended to increase the stock of knowledge and to devise new applications. Education combined with R&D is classified in the appropriate class of division 80 (Education). Market research is classified in class 7413 (Market Research And Public Opinion Polling).

741 **LEGAL, ACCOUNTING, BOOK-KEEPING AND AUDITING**
 ACTIVITIES; TAX CONSULTANCY; MARKET RESEARCH AND
 PUBLIC OPINION POLLING; BUSINESS AND MANAGEMENT
 CONSULTANCY

It includes the offices of advocates, barristers and solicitors in private practice, patent attorneys and notaries public, establishments providing accounting, auditing, taxation advisory and book-keeping services, market research and public opinion polling services, management, consulting and public relations services, and agrotechnology services.

742 **ARCHITECTURAL, ENGINEERING, LAND SURVEYING AND OTHER**
 TECHNICAL ACTIVITIES

It includes consulting engineering, architectural and surveying services, and petroleum mining and prospecting services on a fee or contract basis, technical testing services, and industrial design services. Testing and analysis of medical and dental specimens are classified in group 8519 (Other Medical Activities).

743 **ADVERTISING ACTIVITIES**

It includes provision of advertising services. Direct mailing activities are classified in group 749 (Business Activities Nec).

744 **PUBLISHING ACTIVITIES**

It includes establishments engaged in publishing books, brochures, musical books, newspapers, journals, periodicals **without** doing their own printing. Publishing of software and multimedia works and directories and databases (information providing services) are also included. Publishing of motion pictures and video tapes is classified in class 9211 (Motion Picture And Video Production And Distribution). Establishments engaged in both publishing and printing are classified under 2211 (Printing).

749 BUSINESS ACTIVITIES NEC

It covers business services not elsewhere classified such as employment and labour contracting services; operational headquarters or head/regional offices of enterprises operating abroad, exhibition fair and convention organising services, direct mailing, stenographic, duplicating and photocopying services, news agencies, detective agencies and security services, packaging services on a fee or contract basis, auctioneering on a commission or fee basis, credit rating agencies, call centres, modelling agencies, and debt collection services.

751 ADMINISTRATION OF THE STATE AND THE ECONOMIC AND SOCIAL POLICY OF THE COMMUNITY

It includes a variety of government administrative activities such as executive and legislative administration, administration of financial and fiscal affairs, operation of taxation schemes, management of public funds and public debt, taxation and customs administration, administration and operation of overall economic and social planning and statistical services. Included also are the regulation of activities of agencies that provide health care, education, public utilities, cultural services and other social services (excluding social welfare) and the regulation and promotion of economic development and related activities.

752 PROVISION OF SERVICES TO THE COMMUNITY AS A WHOLE

It includes the administration and operation of the ministry of foreign affairs and diplomatic and consular missions stationed abroad, military and civil defence activities, police and fire protection, administration and operation of law courts and prison administration and operation.

801 GENERAL EDUCATION SERVICES

It includes pre-primary, primary and secondary schools, junior colleges and pre-university centres, foreign system schools, schools for the handicapped and educationally sub-normal.

802 TECHNICAL, VOCATIONAL AND COMMERCIAL EDUCATION

It includes technical, vocational and commercial schools, correspondence schools, and computer training schools.

803 HIGHER EDUCATION

It includes universities, polytechnics, teachers' training institute, medical training institutes and other institutions of higher learning.

809 EDUCATION SERVICES NEC

It includes supporting services to education such as agencies of foreign institutions, professional and management development training institutions and distance learning infrastructure providers, as well as education services not elsewhere classified such as music and dancing schools, language schools, driving schools, dressmaking and embroidery schools.

851 MEDICAL ACTIVITIES

It includes establishments providing medical, surgical, dental and other health services such as hospitals, sanatoria, nursing homes, maternity and child welfare clinics, clinics of physicians, surgeons and other medical practitioners, and dental clinics. Nurses and midwives who work on own account are classified here.

Ambulances services, radiology services and medical laboratories providing services as part of the diagnosis and treatment of patients by doctors and dentists are included in this group. This group also includes medical assistance and evacuation services that provide 24-hour global medical assistance, evacuation services, and remote site medical services and operate international clinics. Home healthcare services which provide tele-medicine to patients at home are classified here.

Clinical trial management services, comprising contract research or contract pharmaceutical organisations and site management organisation are also included in this group. These establishments provide a range of drug development services covering the conduct of clinical trials, clinical trial management, data management, contract research, sales, marketing and healthcare policy.

The fabrication of dentures and artificial teeth is classified in class 3211 (Manufacture Of Medical And Surgical Equipment And Orthopaedic Appliances). Veterinary clinics are classified in group 852 (Veterinary Activities).

852 VETERINARY ACTIVITIES

It includes veterinary clinics, animal hospitals and animal ambulance activities. Animal boarding activities without health care are classified in class 9239 (Other Recreational And Related Activities).

853 SOCIAL AND COMMUNITY ACTIVITIES

It covers establishments providing social welfare and community services such as orphanages, homes for the elderly, institutional child care services for both pre-school and school-going children, community centres, community development councils, job training and rehabilitative centres, and other charitable organisations.

900 SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES

It includes the provision of services such as refuse disposal, treatment of organic waste and water pollution, environmental health services and other similar activities.

- 911 ACTIVITIES OF BUSINESS, EMPLOYERS AND PROFESSIONAL ORGANISATIONS**
It includes business and trade associations, professional associations, and employers' associations.
- 912 ACTIVITIES OF TRADE UNIONS**
It includes labour unions and associations.
- 919 ACTIVITIES OF OTHER MEMBERSHIP ORGANISATIONS**
It includes churches, mosques, temples and other institutions engaged in religious services or promoting religious activities. Establishments maintained by religious organisations primarily for purposes of furnishing educational, health or welfare services or for publishing are classified in the appropriate group in accordance with their main kind of activity.
- 921 MOTION PICTURE, RADIO, TELEVISION AND OTHER ENTERTAINMENT ACTIVITIES**
It includes the production, post-production and distribution of theatrical and non-theatrical motion pictures and videos. Also included are television and radio stations and studios that produce, disseminate and relay audio and visual programmes to the public, theatrical producers, theatres providing 'live' presentations; bands and orchestras, and entertainers on own account. The provision of services to view radio and television programmes are classified here. It also includes amusement parks, cabarets, discotheques, and karaoke lounges. Authors and novelists, composers and song writers, freelance journalists and reporters and other independent artistes working on own account are also covered in this group.
- 922 LIBRARY, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES**
It includes libraries, museums, botanical and zoological gardens and other similar institutions.
- 923 SPORTING AND OTHER RECREATIONAL ACTIVITIES**
It includes the operation of country and golf clubs and other athletic and sports clubs, bowling alleys, billiard and pool rooms, gymnasiums, horse-racing and other betting activities. It also covers the training of pets and animals, and provision of grooming, bathing, de-ticking, boarding and other related services for pets and animals.
- 931 REPAIR AND SERVICING (INCLUDING INSPECTION) OF VEHICLES**
-

It includes the repairing of motor vehicles, motorcycles and parts of these vehicles such as motors, transmissions and gears, carburettors and starters, radiators, batteries and tyres. Car washing and polishing, vehicle inspection and other allied services are also included.

932 REPAIR OF PERSONAL AND HOUSEHOLD GOODS

It includes the rendering of repair services to the general public on items such as bicycles and tricycles, watches and clocks, cameras, binoculars and other photographic equipment, footwear and other leather goods, audio and video consumer electronic equipment, domestic electrical appliances, musical instruments, cabinet, furniture, upholstery, window shades and other consumer goods.

933 OTHER SERVICES ACTIVITIES NEC

It includes personal and household services not elsewhere classified such as laundry and dry cleaning services, hairdressing and beauty services, undertaking, cremating and cemetery services, friendship, matchmaking and dating services, social escort services, pen-pal services, massage parlours and turkish baths, health centres, and astrology, palmistry and fortune telling services.

950 DOMESTIC WORK ACTIVITIES

It includes maids, cooks, baby-sitters, gardeners, caretakers, and other maintenance workers providing domestic services or related household services.

990 EXTRA-TERRITORIAL ORGANISATIONS AND BODIES

It includes embassies, consulates and legations, trade representatives, trade commissions of foreign government, international organisations such as South-East Asian Ministers' of Education Organisation (SEAMEO) and Regional Language Centre (RELC), international and other related organisations not elsewhere classified.

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55230	Bar	29131	Bearing manufacturing
91120	Bar Association (legal)	93329	Beauty culture school
27101	Bar, iron or steel, manufacturing (in rolling mill)	50593	Beauty salon equipment wholesaling
50423	Bar, metal, wholesaling	93329	Beauty shop
27209	Bar, non-ferrous metal, manufacturing	17219	Bed, canvas, manufacturing
28949	Barbed wire manufacturing	34103	Bed, hospital, manufacturing
45249	Barbending and formworks (construction)	17211	Bedsheet manufacturing
93321	Barber shop	17211	Bedspring manufacturing
33203	Barge building and repairing	15440	Bee hoon manufacturing
61201	Barge owner	16009	Beedies manufacturing
24313	Barium sulphate, precipitated, manufacturing	51205	Beer and stout retailing
15319	Barley meal production	50217	Beer and stout wholesaling
15319	Barley processing (blocked, flaked, puffed or pearled)	15530	Beer brewing
15541	Barley water manufacturing	85322	Before- and after-school care centre
28959	Barrel, metal, except tin, manufacturing	85325	Befriender service for elderly
20239	Barrel, wooden, manufacturing	25193	Belting, rubber, manufacturing
50431	Basic industrial chemicals, except fertilizer, wholesaling	23200	Benzene, coal tar, distillation product, manufacturing
20299	Basket, rattan, manufacturing	23200	Benzene, petroleum refinery product, manufacturing
20239	Basket, wooden, manufacturing	92392	Betting service
34930	Basket-ball manufacturing	29242	Beverage machinery manufacturing and repairing
24343	Bath salt manufacturing	15451	Beverage, instant, manufacturing
93393	Bath, Turkish	50621	Bicycle and bicycle accessories wholesaling
18109	Bathing cap, except rubber, manufacturing	33902	Bicycle frame manufacturing
25199	Bathing cap, rubber, manufacturing	33902	Bicycle manufacturing and assembling
28991	Bathroom fixture and fitting, enamelled iron, manufacturing	33902	Bicycle parts and accessories manufacturing
26911	Bathroom fixture and fitting, vitreous china, china and earthenware, manufacturing	71309	Bicycle rental service
17101	Batik manufacturing	93201	Bicycle repairing
17101	Batik printing	51321	Bicycle retailing
51421	Batik retailing	74300	Billboard advertising service
50311	Batik wholesaling	27101	Billet, iron or steel, manufacturing (in rolling mill)
93101	Battery and tyre repairing	92319	Billiard room operation
25192	Battery box and battery parts, rubber, manufacturing	34949	Billiard table manufacturing
93101	Battery charging service	29272	Binding tool manufacturing
93101	Battery repair shop	73109	Biomedical research and development service
50613	Battery, automotive, wholesaling	01232	Bird breeding
30403	Battery, dry, manufacturing	92230	Bird Park
30401	Battery, lead-acid storage, manufacturing	51465	Bird, pet, retailing
51313	Battery, motor vehicle, retailing	15411	Biscuit manufacturing
30402	Battery, nickel cadmium storage, manufacturing	51203	Biscuit retailing
30403	Battery, primary, manufacturing	50214	Biscuit wholesaling
		50419	Bitumen wholesaling
		23100	Bituminous road material manufacturing
		28939	Blacksmithing
		34991	Blank magnetic tape manufacturing

17211	Blanket manufacturing	20299	Bottle cork manufacturing
24341	Bleaching compound, chlorine, manufacturing	26100	Bottle, glass, manufacturing
80105	Blind and Deaf School	25214	Bottle, plastic, manufacturing
34105	Blind, window, manufacturing	92319	Bowling alley
51432	Blind, window, retailing	21022	Box, cardboard and paper, manufacturing
50332	Blind, window, wholesaling	21022	Box, fibreboard, manufacturing
45244	Block, concrete, manufacturing	28959	Box, metal, except tin, manufacturing
26929	Block, fire-clay manufacturing	21022	Box, paperboard manufacturing
26100	Block, glass, manufacturing	20231	Box, wooden, manufacturing
28932	Blow torch manufacturing	91992	Boy Scouts' Association
74963	Blue print service	17101	Braid manufacturing
24399	Blueprint cloth or paper, sensitized, manufacturing	26991	Brake lining, asbestos, manufacturing
65112	Board of Commissioners of Currency	25192	Brake lining, rubber, manufacturing
75199	Board of Film Censors	33103	Brake, motor vehicle, manufacturing
55121	Boarding house	62003	Branch of foreign airline (freight)
92394	Boarding kennel	62002	Branch of foreign airline (passenger)
33203	Boat building and repairing	61102	Branch of foreign shipping line
63396	Boat leasing with operator, except pleasure boat rental	28991	Brass plumbers' ware manufacturing
61201	Boat service for goods	28991	Brass sanitary pipe fitting manufacturing
61201	Boat service for passengers	18103	Brassiere manufacturing
33203	Boat yard	51203	Bread (not baked on premises) retailing
63399	Boatel service	15412	Bread manufacturing
92312	Boating club	55240	Bread selling (peddling)
24343	Body lotion manufacturing	50214	Bread wholesaling
33102	Body, bus, manufacturing	15530	Brewery
33102	Body, lorry, manufacturing	26921	Brick manufacturing
33102	Body, motor vehicle, manufacturing	50425	Brick wholesaling
28131	Boiler burner unit, manufacturing	26949	Brick, concrete, manufacturing
28131	Boiler manufacturing and repairing	45242	Bricklaying works
28993	Bolt manufacturing (not in rolling mill)	29299	Brick-making machine manufacturing and repairing
65941	Bond broker	45223	Bridge construction
28941	Bonding wire, manufacturing	20229	Bridge, wooden, manufacturing
24321	Bonemeal, fertilizer, manufacturing	50315	Briefcase wholesaling
22112	Book printing	19121	Briefcase, leather or leather substitutes, manufacturing
74401	Book publishing	01222	Broiler farm
71309	Book renting	65941	Broker, bond
51483	Book retailing	65944	Broker, commodity futures
50374	Book wholesaling	65942	Broker, foreign exchange
22121	Bookbinding	50221	Broker, rubber
74122	Book-keeping service	65941	Broker, stock and share
93202	Boots repairing	34999	Broom manufacturing
19203	Boots, leather or imitation leather, manufacturing	51439	Broom retailing
19202	Boots, plastic, manufacturing	34999	Brush manufacturing
19201	Boots, rubber, manufacturing	51439	Brush retailing
29239	Boring machine, except oilfield and gasfield, manufacturing and repairing	34999	Brush, paint, manufacturing
92230	Botanical garden	28949	Brush, wire, manufacturing
28912	Bottle cap, metal, manufacturing	28952	Bucket, metal, manufacturing

20239	Bucket, wooden, manufacturing		
91913	Buddhist temple		
01212	Buffalo rearing		
28939	Builders' hardware manufacturing		
51449	Builders' materials retailing		
50423	Builders' ware, metal, except general hardware, wholesaling	92192	Cabaret
65922	Building and Loan Society	75111	Cabinet office
74212	Building appraisal service	34101	Cabinet, wood, manufacturing
45305	Building automated system, for remote monitoring, installation	60220	Cable car service
74931	Building cleaning service	45302	Cable laying
45219	Building construction (mixed activities)	30302	Cable, electric power, insulated, manufacturing
45104	Building demolition	30301	Cable, telecommunication, manufacturing
74221	Building diagnostic service	28949	Cable, uninsulated, manufacturing
26991	Building materials, asbestos, manufacturing	55222	Cafe
45219	Building repair work	55222	Cafeteria
20221	Building structure, prefabricated, wooden, manufacturing	28949	Cage, wire, manufacturing
26922	Building tile, hollow, manufacturing	51203	Cake (not baked on premises) retailing
30500	Bulb, electric light, manufacturing	15412	Cake manufacturing
51433	Bulb, electric light, retailing	31499	Calculating machine, electronic, manufacturing
30500	Bulb, flashlight, photographic, manufacturing	51472	Calculator retailing
29233	Bulldozer manufacturing	31499	Calculator, electronic, manufacturing and repairing
45304	Burglar alarm installation	22129	Calendar lithographing
31904	Burglar alarm, electronic, manufacturing	74997	Call Centre
74922	Burglary protection service	93209	Camera repairing
29309	Burner, gas, manufacturing	51482	Camera retailing
29273	Burn-in board and system, standard and custom design, manufacturing	31305	Camera, television, manufacturing and repairing
33102	Bus body manufacturing	24399	Camphor products manufacturing
60212	Bus charter service	28959	Can, aluminium, manufacturing
60212	Bus service, chartered	28951	Can, tin, manufacturing
60211	Bus service, public	24399	Candle manufacturing
60213	Bus service, school	15433	Candy manufacturing
33101	Bus, motor, manufacturing and assembling	34102	Cane furniture manufacturing
93109	Bus, motor, repairing	50219	Canned foodstuffs wholesaling
51311	Bus, motor, retailing	55224	Canteen
50611	Bus, motor, wholesaling	17219	Canvas bed manufacturing
91110	Business association	17219	Canvas products manufacturing
80202	Business college	19201	Canvas shoe, rubber soled, manufacturing
74141	Business consultancy service	18106	Cap, cloth, manufacturing
74141	Business management service	31192	Capacitor and condenser, electronic, manufacturing
74971	Business representative office	31192	Capacitor manufacturing
74139	Business research service (except IT market research)	66300	Captive insurance
15209	Butter manufacturing	66904	Captive manager (insurance)
34999	Button manufacturing	93207	Car cushion repairing
50325	Button wholesaling	93103	Car inspection service
		50591	Car parking meter wholesaling
		60219	Car rental service, with driver
		71111	Car rental service, without driver

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93109	Car spraying	55225	Catering service
93103	Car valuation service	01212	Cattle rearing
93102	Car washer (own account)	24339	Caulking material
93102	Car washing service, automatic		manufacturing
33101	Car, motor, manufacturing and assembling	72209	CD-ROM content developer
		31413	CD-ROM drive manufacturing
93109	Car, motor, repairing	74404	CD-ROM publisher
51311	Car, motor, retailing	51452	CD-ROM retailing
50611	Car, motor, wholesaling	50342	CD-ROM wholesaling
24313	Carbide manufacturing	50425	Cement construction material
24393	Carbon black manufacturing		wholesaling
24311	Carbon dioxide, gas, manufacturing	26930	Cement manufacturing
		50425	Cement products wholesaling
24311	Carbon dioxide, solidified, manufacturing	50429	Cement wholesaling
		45242	Cement works
34994	Carbon paper manufacturing	29299	Cement-making machine
15541	Carbonated mineral water manufacturing		manufacturing and repairing
		93330	Cemetery service
93109	Carburettor repairing	65113	Central Provident Fund Board
22113	Card, greeting, manufacturing	85325	Centre for senior citizens
22113	Card, printed, manufacturing	26922	Ceramic tile manufacturing
21094	Card, unprinted, manufacturing	50213	Cereal wholesaling
21022	Cardboard box manufacturing	21091	Ceremonial paper products
21022	Cardboard container manufacturing		manufacturing
		51493	Ceremonial products retailing
21021	Cardboard, corrugated, manufacturing	50914	Ceremonial products
			wholesaling
21010	Cardboard, non-corrugated, manufacturing	51442	Chain retailing
		50424	Chain wholesaling
63395	Cargo salvaging	71301	Chair rental
63522	Cargo surveying service	55122	Chalet rental
63201	Carpark management and operation service	91110	Chamber of Commerce
		51442	Changkol retailing
63201	Carparking service	26922	Channel, clay, manufacturing
45402	Carpentry, construction	51492	Charcoal retailing
93319	Carpet cleaning	50919	Charcoal wholesaling
17220	Carpet manufacturing	60212	Chartered bus service
51432	Carpet retailing	95002	Chauffeur (private household)
50332	Carpet wholesaling	15209	Cheese manufacturing
21022	Carton box manufacturing	50432	Chemical fertilizer wholesaling
20299	Carving, wood	63109	Chemical storage service, except
20231	Case, wooden, manufacturing (except coffin)		class cargo
29400	Cash register manufacturing and repairing	24394	Chemical, food, manufacturing
		24391	Chemicals, electronics,
			manufacturing
		24392	Chemicals, oilfield,
34999	Casket lining manufacturing		manufacturing
93330	Casket shop providing undertaking service	24392	Chemicals, waste treatment,
			manufacturing
20291	Casket shop, making and selling coffins	24392	Chemicals, water treatment,
			manufacturing
51452	Cassette tape retailing	15440	Chendol manufacturing
50342	Cassette tape wholesaling	16009	Cheroot manufacturing
22200	Cassette tape, recorded, reproduction	15439	Chewing gum manufacturing
		16009	Chewing tobacco manufacturing
27301	Casting, iron and steel, manufacturing	01221	Chicken hatchery
		15499	Chicken soup manufacturing
24398	Catalyst (chemical) manufacturing	92313	Chi-gong school

85321	Child care service for pre-school children	74224	Civil engineering service, environmental
85322	Child care service for school-going children	74221	Civil engineering service, general building
85322	Children drop-off service	74223	Civil engineering service, industrial plant
80999	Children physical training centre (tumble-tots)	74225	Civil engineering service, infrastructure
80101	Children playgroup	74222	Civil engineering service, process plant
18101	Children's clothing manufacturing (not to individual order)	45405	Cladding/curtain walling works
85321	Children's creche	66909	Claim adjustment service, insurance
51423	Children's knitted wear retailing	28939	Clamp manufacturing
51423	Children's wearing apparel retailing	91991	Clan association
50313	Children's wearing apparel wholesaling	63321	Classification society
15491	Chilli sauce manufacturing	26922	Clay channel manufacturing
26919	Chinaware, except plumbing fixtures and fittings, manufacturing	50425	Clay construction material wholesaling
50362	Chinese herb wholesaling	26922	Clay drain and sewer pipe manufacturing
15510	Chinese liquor distilling	11102	Clay extraction
51413	Chinese medicine shop	26922	Clay pipe manufacturing
16009	Chinese tobacco manufacturing	26922	Clay roofing, wall and floor tile manufacturing
51206	Chinese tobacco retailing	26929	Clay sewer liner plate manufacturing
50218	Chinese tobacco wholesaling	45219	Clean room construction
85123	Chiropody	24341	Cleaning compound manufacturing
28932	Chisel manufacturing	74939	Cleaning service, telephone
24313	Chloride manufacturing	74939	Cleaning service, window
15432	Chocolate and chocolate products manufacturing	85122	Clinic (non-Western)
15431	Chocolate powder manufacturing	85121	Clinic (Western)
28921	Chromium plating of metal and formed products	32304	Clock parts manufacturing
15541	Chrysanthemum water manufacturing	93203	Clock repairing
91911	Church	51456	Clock retailing
16009	Cigar manufacturing	50323	Clock wholesaling
51206	Cigar retailing	32302	Clock, electro-mechanical, manufacturing
50218	Cigar wholesaling	32301	Clock, fully electronic, manufacturing
34999	Cigarette holder manufacturing	32303	Clock, mechanical, manufacturing
16001	Cigarette manufacturing	19204	Clogs, wooden, manufacturing
51206	Cigarette retailing	20292	Clothes peg, wooden, manufacturing
50218	Cigarette wholesaling	20292	Clothes rack, wooden, manufacturing
92121	Cinema	51422	Clothing, ready-made, adult, retailing
30202	Circuit breaker manufacturing and repairing	50312	Clothing, ready-made, adult, wholesaling
50517	Circuit breaker wholesaling	92312	Club, athletic
92199	Circus	92312	Club, badminton
85329	Citizens' consultative committee	92312	Club, boating
63403	Civil Aviation Authority of Singapore	92311	Club, country
75222	Civil defence co-ordinating committee	92312	Club, football
45229	Civil engineering construction		

92311	Club, golf	74922	Commercial and Industrial Security Corporation
92391	Club, recreation		
92312	Club, sports	74300	Commercial art studio
92312	Club, yachting	92199	Commercial artist (own account)
91993	Club/society, students'	65991	Commercial bank (representative office)
33103	Clutch, motor vehicle, manufacturing	50592	Commercial cooking equipment wholesaling
11900	Coal mining		
23100	Coal tar, roofing and paving material, manufacturing	74999	Commercial diver
		80202	Commercial education service
61101	Coastal water transport (shipping line)	50592	Commercial food service equipment wholesaling
93202	Cobbling	74949	Commercial photography
55223	Cocktail lounge	22113	Commercial printing
15431	Cocoa powder manufacturing	70223	Commercial real estate management
50223	Cocoa wholesaling		
01193	Coconut growing	80202	Commercial school
01193	Coconut oil, crude, extracting on estate	50100	Commission agent
		65944	Commodity futures broker
15141	Coconut oil, crude, manufacturing	45226	Communication line construction
15142	Coconut oil, refined, manufacturing	85331	Community centre/club
		85329	Community Chest
50224	Coconut wholesaling	85331	Community development council
15499	Coconut, desiccated, manufacturing		
		85329	Community foundation
55223	Coffee house	51452	Compact disc retailing
51209	Coffee powder retailing	50342	Compact disc wholesaling
15452	Coffee roasting	22200	Compact disc, recorded, reproduction
15452	Coffee seed processing		
55221	Coffee shop	92199	Composer and song writer (own account)
55240	Coffee stall		
50223	Coffee wholesaling	66103	Composite insurance underwriting
15453	Coffee, bag, manufacturing		
15453	Coffee, liquid, manufacturing	66203	Composite reinsurance underwriting
15453	Coffee, powder, manufacturing		
20291	Coffin manufacturing	29129	Compressor, air and gas, manufacturing and repairing
93312	Coin laundry		
19129	Coin purse, leather or leather substitutes, manufacturing	50525	Computer accessories wholesaling
51461	Coin retailing	71221	Computer and peripheral equipment rental
17230	Coir manufacturing		
17220	Coir mat manufacturing		
23100	Coke manufacturing, not in steel works or gas plants	29273	Computer burn-in system manufacturing and repairing
23100	Coke oven product manufacturing	51474	Computer card retailing
		51474	Computer consumable retailing
23200	Coke petroleum, produced in refineries	51474	Computer diskette retailing
		50525	Computer diskette wholesaling
29222	Cold heading machine manufacturing and repairing	34991	Computer diskette, blank, manufacturing
63102	Cold storage service	72901	Computer facilities management service
24342	Cologne manufacturing		
22129	Colour separation service, printing	22114	Computer form, continuous, printing
93330	Columbarium	72401	Computer hardware maintenance and repairing
45244	Column, concrete-filled, production	72401	Computer hardware maintenance service

51473	Computer hardware retailing	50214	Confectionery wholesaling
50523	Computer hardware wholesaling	15433	Confectionery, sugar, manufacturing
31411	Computer manufacturing	30305	Connector manufacturing
31416	Computer monitor manufacturing	45402	Construction carpentry
64229	Computer network operation	80204	Construction industry personnel training
72401	Computer peripheral equipment maintenance and repairing	71210	Construction machinery and equipment rental
31416	Computer peripheral equipment manufacturing	50513	Construction machinery and equipment wholesaling
50523	Computer peripheral equipment wholesaling	29233	Construction machinery and parts manufacturing and repairing
31415	Computer printer manufacturing	50425	Construction material, clay, cement and concrete, wholesaling
51474	Computer printer ribbon retailing	74224	Construction project management service, environmental
74404	Computer software publishing	74221	Construction project management service, general building
51473	Computer software retailing	74223	Construction project management service, industrial plant
50524	Computer software wholesaling	74225	Construction project management service, infrastructure
72902	Computer systems integration service	74222	Construction project management service, process plant
72301	Computer time-sharing service	45109	Construction-related landscaping works
80203	Computer training school	74141	Consultancy service, business
31411	Computer, electronic, except computer peripheral equipment manufacturing	74144	Consultancy service, executive placement
74982	Concert agency	72110	Consultancy service, hardware
92142	Concert hall	66909	Consultancy service, insurance
74982	Concert organiser	74951	Consultancy service, interior decorating
45244	Concrete block production	01412	Consultancy service, landscape (gardening)
26949	Concrete brick manufacturing	74141	Consultancy service, management
50425	Concrete construction material wholesaling	74226	Consultancy service, mining
26949	Concrete drain tile manufacturing	74226	Consultancy service, petroleum exploration
26950	Concrete grave-stone manufacturing	72120	Consultancy service, software
29233	Concrete mixer manufacturing	74229	Consultancy service, technical
50513	Concrete mixer wholesaling	74224	Consultant engineering service, environmental
45219	Concrete repair work	74221	Consultant engineering service, general building
26949	Concrete roofing tile manufacturing	74223	Consultant engineering service, industrial plant
45244	Concrete slab production	74225	Consultant engineering service, infrastructure
45244	Concrete structural pre-cast component production		
26949	Concrete tile manufacturing		
26941	Concrete, ready-mixed, manufacturing		
45244	Concrete-filled column production		
45249	Concreting works, including barbending and formworks		
15201	Condensed milk manufacturing		
30305	Conductor connector manufacturing		
30900	Conduit and fitting, electrical, manufacturing		
15412	Confectionery manufacturing		
51203	Confectionery retailing		
80204	Confectionery training centre		

74229	Consultant engineering service, non-construction related	80912	Corporate training centre
74222	Consultant engineering service, process plant	80202	Correspondence school
63393	Container port operation	28119	Corrugated metal sheet manufacturing
71119	Container rental service	21021	Corrugated paper and paperboard, manufacturing
63523	Container service (excluding rental of containers)	51411	Cosmetics and toiletries retailing
28959	Container, aluminium, manufacturing	24343	Cosmetics manufacturing
21022	Container, cardboard, manufacturing	50324	Cosmetics wholesaling
26100	Container, glass, manufacturing	34998	Costume jewellery manufacturing
28959	Container, metal, except tin, manufacturing	51455	Costume jewellery retailing
25214	Container, plastic, manufacturing	50322	Costume jewellery wholesaling
31196	Contract Manufacturers (PCBA and electronics sub-systems)	71304	Costume rental
85194	Contract research organisation (medical)	92311	Country club
85191	Convalescent home with health care	28994	Coupling pipe manufacturing (not in rolling mill)
74982	Convention organising service	64120	Courier service
33201	Conversion of ships into off-shore structures	05109	Crab catching
29149	Conveying equipment and parts manufacturing and repairing	29141	Crane manufacturing and repairing
29149	Conveyor manufacturing and repairing	63524	Crane service
45303	Conveyor system installation	50511	Crane, industrial, wholesaling
55240	Cooked food retailing (hawker and stall-holder)	20231	Crate, wooden, manufacturing
50219	Cooked food wholesaling	63521	Crating service
29301	Cooker, electrical, manufacturing	55222	Creamery
50592	Cooking equipment, commercial, wholesaling	65922	Credit association
28996	Cooking utensil, metal, manufacturing	65923	Credit card service
26919	Cooking ware, china, pottery and earthen, manufacturing	66400	Credit insurance
24399	Cooling system specialty chemicals manufacturing	74996	Credit rating agency
01499	Coop cleaning service	93330	Cremating service
20239	Cooperage manufacturing	93330	Crematoria
22129	Copper and steel plate engraving, for printing purposes	93330	Crematorium
31194	Copper clad laminate, for printed circuit industry, manufacturing	92312	Crickets Club
01193	Copra production on estate	51434	Crockery retailing
50224	Copra wholesaling	50334	Crockery wholesaling
15542	Cordial and syrup manufacturing	26919	Crockery, china and earthen, manufacturing
20299	Cork mat manufacturing	26100	Crockery, glass, manufacturing
20299	Cork, bottle, manufacturing	25211	Crockery, plastic, manufacturing
15329	Corn oil production	01233	Crocodile farm
15319	Cornflour manufacturing	28912	Crown cork manufacturing
		10001	Crude petroleum mining
		10001	Crude petroleum production
		50411	Crude petroleum wholesaling
		61203	Cruise service, harbour
		61103	Cruise service, sight-seeing
		51449	Crushed stone retailing
		50425	Crushed stone wholesaling
		15439	Crystallised fruit manufacturing
		92291	Cultural village
		21093	Cup, paper, manufacturing
		51461	Curio retailing
		29301	Curler, electric, manufacturing
		93206	Curler, electric, repairing
		51435	Curler, electric, retailing
		65112	Currency board
		15493	Curry powder manufacturing

17211	Curtain manufacturing	05102	Deep sea fishing
51432	Curtain retailing	45104	Demolition work
45405	Curtain walling/cladding works	85199	Dental Board
50332	Curtain wholesaling	24203	Dental cement manufacturing
51431	Cushion retailing	24203	Dental enamel and cement manufacturing
50331	Cushion wholesaling		Dental equipment, electrical/electronic, manufacturing and repairing
17219	Cushion, except foam rubber, manufacturing	32111	Dental equipment, non-electrical/non-electronic, manufacturing and repairing
18105	Custom tailoring		Dental laboratory
63109	Customs Bonded Warehouse	32112	Dental service
50291	Cut flower and plant wholesaling		Deodorant manufacturing
51462	Cut flower retailing	32114	Department store
26950	Cut stone products manufacturing	85124	Department store cum supermarket
51434	Cutlery retailing	24344	Derivatives and intermediates, produced from basic building blocks, manufacturing
50334	Cutlery wholesaling	51101	Derrick manufacturing and repairing
28931	Cutlery, except silver and silver-plated, manufacturing	51102	Desalination of water
25211	Cutlery, plastic, manufacturing	24102	Desiccated coconut manufacturing
34919	Cutlery, silver or silverplated, manufacturing	29232	Detective agency
29291	Cutting tool manufacturing		Detention centre
64224	Cyber 'cafe'	41000	Detergent manufacturing
28120	Cylinder, metal, manufacturing	15499	Development company (real estate)
		74921	Development of e-commerce applications
		75234	Dextrose manufacturing
		24341	Diamond retailing
		70101	Diamond wholesaling
		72201	Dictating machine manufacturing
50213	Dairy products wholesaling		Die manufacturing
45224	Dam construction	15322	Die-casting
92144	Dance band	51454	Die-casting mould retailing
92192	Dance hall		Die-casting mould wholesaling
80991	Dancing school and studio	50321	Diesel engine, except aircraft, vehicle and cycle, manufacturing and repairing
64229	Data communication service	31304	Digital Versatile/Video Disc (DVD) retailing
29400	Data processing equipment and accessories, except electronic, manufacturing and repairing	29223	Dinghy, rubber, manufacturing
72401	Data processing equipment maintenance and repairing	28915	Dinnerware, plastic, manufacturing
31411	Data processing equipment, electronic, manufacturing	51499	Diode manufacturing
72302	Data processing service (data entry)	50919	Direct mailing service
72909	Database development and storage service	29110	Disc and ball bearing manufacturing
74405	Database service (information providing)	51452	Discotheque
93391	Dating service	25199	Disinfectant manufacturing
34994	Dating stamp manufacturing	25211	Disk drive manufacturing
85326	Day care centre for disabled	31111	Disk media manufacturing
85322	Day care centre for school-going children	74961	
80105	Deaf and Dumb School	29131	
65943	Dealer in gold bullion	92192	
65941	Dealer in securities	24322	
74994	Debt collection service	31413	
		31412	

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34991	Diskette, computer, blank, manufacturing	25219	Drinking straw, plastic, manufacturing
51474	Diskette, computer, retailing	95002	Driver (private household)
25212	Disposable utensil, plastic, manufacturing	80993	Driving instructor (own account)
25212	Disposable utensil, styrofoam, manufacturing	80993	Driving school
80913	Distance learning infrastructure provider	85325	Drop-in centre for elderly
75231	District Court	75234	Drug abuse information and treatment centre
74999	Diver, commercial	24201	Drug grinding, for human use
34930	Diving and underwater equipment manufacturing	24202	Drug grinding, for veterinary use
74999	Diving service	24203	Drug manufacturing, for human use
45227	Dock construction	24204	Drug manufacturing, for veterinary use
01231	Dog breeding	75234	Drug rehabilitation centre
19129	Dog collar, leather or leather substitutes, manufacturing	51412	Drug store
15330	Dog food manufacturing	50361	Drug wholesaling
92394	Dog grooming	28959	Drum, metal, except tin, manufacturing
51449	Do-It-Yourself materials retailing	28959	Drum, steel, manufacturing
60231	Domestic freight transport service (road)	20231	Drum, wooden, manufacturing
60231	Domestic lorry transport and delivery service	15419	Dry bakery products manufacturing
95001	Domestic service (private household)	30403	Dry cell battery manufacturing
28111	Door frame, aluminium, manufacturing	93311	Dry cleaning service
28111	Door frame, metal, manufacturing	24311	Dry ice manufacturing
28939	Door lock manufacturing and repairing	51105	Dry market
28949	Door mat, wire, manufacturing	01224	Duck farm
34105	Door screen and shade manufacturing	31499	Duplicating machine, electronic, manufacturing
64213	Downlink (satellite) service	29400	Duplicating machine, non-electronic, manufacturing and repairing
92199	Dragon dance troupe	74963	Duplicating service
26922	Drain pipe, clay, manufacturing	28952	Dustbin, metal, manufacturing
26949	Drain tile, concrete, manufacturing	24399	Dye manufacturing
29121	Drainage pump manufacturing	93319	Dyeing service
45224	Drainage works	24393	Dyestuff manufacturing
80999	Drama School		
17211	Drapery manufacturing	26919	Earthenware, except plumbing fixtures and fittings, manufacturing
18101	Dress manufacturing (not to individual order)		
18105	Dressmaking (to individual order)	45102	Earthmoving works
80994	Dressmaking and embroidery school	55221	Eating House
15201	Dried and powdered cream manufacturing	55240	Eating stall
29239	Drilling and boring machine, except oilfield and gasfield, manufacturing and repairing	75191	Economic Development Board
55240	Drink stall	28932	Edge tool manufacturing
		80202	Education service, commercial
		80201	Education service, technical
		80201	Education service, vocational
		01223	Egg production
		51202	Egg retailing

E

51602	Egg retailing (hawker and stall-holder)	30900	Electrical insulator, except porcelain and glass, manufacturing
15499	Egg salting and preserving		
50212	Egg wholesaling	30500	Electrical lamp and tube manufacturing
26100	Electric bulb blank, glass, manufacturing	51433	Electrical lamp retailing
30500	Electric bulb manufacturing	30500	Electrical lamp socket and receptacle manufacturing
51433	Electric bulb retailing	30500	Electrical lighting fitting manufacturing
29301	Electric curler manufacturing	32123	Electrical measuring device manufacturing and repairing
93206	Electric curler repairing	32111	Electrical medical instrument manufacturing and repairing
51435	Electric curler retailing	93206	Electrical repair shop
29301	Electric fan manufacturing	32121	Electrical scientific instrument manufacturing and repairing
93206	Electric fan repairing	26919	Electrical supplies, porcelain, manufacturing
51435	Electric fan retailing	32111	Electrical surgical equipment manufacturing and repairing
50335	Electric fan wholesaling	32123	Electrical timing device manufacturing and repairing
29301	Electric food mixer manufacturing	30209	Electrical transmission and distribution equipment, except transformer and switchgear, manufacturing and repairing
30102	Electric generator manufacturing	29225	Electrical welding apparatus manufacturing and repairing
29301	Electric iron manufacturing	45302	Electrical wiring and installation
93206	Electric iron repairing	45302	Electrical works
51435	Electric iron retailing	45302	Electrical works on stand-by generators, uninterrupted power supply systems, etc
50335	Electric iron wholesaling		
30500	Electric lighting fixture manufacturing	40100	Electricity producing and distributing
51433	Electric lighting fixture retailing	31191	Electron tube manufacturing
32123	Electric meter manufacturing and repairing	31904	Electronic burglar alarm manufacturing
30101	Electric motor manufacturing and repairing	31192	Electronic capacitor and condenser manufacturing
29301	Electric shaver manufacturing	28941	Electronic component wire manufacturing
51435	Electric shower retailing	50516	Electronic components wholesaling
50517	Electrical and wiring accessories wholesaling	32123	Electronic controlling device manufacturing and repairing
30900	Electrical conduit and fitting manufacturing	31411	Electronic data processing equipment and accessories, except computer peripheral equipment, manufacturing
30202	Electrical control panel manufacturing and repairing	32111	Electronic dental equipment manufacturing and repairing
32123	Electrical controlling device manufacturing and repairing	31198	Electronic display device, except light-emitting diode, manufacturing
29301	Electrical cooker manufacturing	32121	Electronic engineering instrument manufacturing and repairing
32111	Electrical dental equipment manufacturing and repairing		
32121	Electrical engineering instrument manufacturing and repairing		
29301	Electrical household appliance manufacturing		
93206	Electrical household appliance repairing		
51435	Electrical household appliance retailing		
50335	Electrical household appliance wholesaling		
30900	Electrical industrial machine and apparatus, except welding equipment, motor and generator, manufacturing and repairing		

31904	Electronic fire alarm manufacturing	74224	Engineering consultancy service, environmental
34941	Electronic game manufacturing	74221	Engineering consultancy service, general building
50343	Electronic game wholesaling		
32123	Electronic measuring device manufacturing and repairing	74223	Engineering consultancy service, industrial plant
32111	Electronic medical instrument manufacturing and repairing	74225	Engineering consultancy service, infrastructure
31499	Electronic office machinery and equipment manufacturing	74229	Engineering consultancy service, non-construction related
32121	Electronic scientific instrument manufacturing and repairing	74222	Engineering consultancy service, process plant
31904	Electronic sensors manufacturing	32121	Engineering instrument, electrical/electronic, manufacturing and repairing
32111	Electronic surgical equipment manufacturing and repairing	32122	Engineering instrument, non-electrical/non-electronic, manufacturing and repairing
32123	Electronic timing device manufacturing and repairing		
24391	Electronics chemicals manufacturing	22129	Engraving and etching steel, copper, wood or rubber plate
74242	Electronics-related industrial design	34919	Engraving of gold and silverware
34911	Electroplating of jewellery (gold and silver)	34911	Engraving of jewellery
28921	Electroplating of metal products, except jewellery	92199	Entertainer (own account)
45223	Elevated highway construction	22113	Envelope, printed, manufacturing
45303	Elevator installation		
29142	Elevator manufacturing and repairing	21094	Envelope, unprinted, manufacturing
17219	Embroidery, hand	74224	Environmental engineering service
17219	Embroidery, machine	90009	Environmental health service
91110	Employers' association	34994	Eraser manufacturing
74912	Employment agency	45303	Escalator installation
24203	Enamel and cement, dental, manufacturing	29142	Escalator manufacturing and repairing
28996	Enamelled household utensil manufacturing	50514	Escalator wholesaling
28991	Enamelled iron bathroom fitting manufacturing	24342	Essential oil manufacturing
28991	Enamelled iron bathroom fixture manufacturing	50439	Essential oil wholesaling
28991	Enamelled iron plumbers' ware manufacturing	34919	Etching on precious metal
28991	Enamelled iron sanitary ware manufacturing	15201	Evaporated milk manufacturing
26922	Enamelled tile manufacturing	74982	Event organiser
30303	Enamelled wire manufacturing	45102	Excavation works
28921	Enamelling of metal products	29233	Excavator manufacturing and repairing
29110	Engine, diesel, except aircraft, vehicle and cycle, manufacturing and repairing	65962	Exchange for commodity futures contracts
33103	Engine, motor vehicle, manufacturing	63511	Excursion agency
29110	Engine, steam and gas, manufacturing and repairing	80912	Executive education centre
29292	Engineering and metal works	80912	Executive healthcare management centre
74224	Engineering cleaning service	74144	Executive placement consultancy service
		74981	Exhibition fair organising service
		74981	Exhibition organiser
		74983	Exhibition stand contractor
		74983	Exhibition stand designing service
		93330	Exhumation service

24399	Explosives manufacturing	74941	Film processing, except for motion picture
32119	Extension shoe, orthopaedic, manufacturing	92115	Film processing, motion picture
74932	Exterminating service	92111	Film production
		71303	Film renting
		92111	Film studio
		21099	Filter paper manufacturing
		65150	Finance company, general
		65949	Financial futures broker
		66104	Financial guarantee insurance
		65910	Financial leasing company
		45304	Fire alarm installation
		31904	Fire alarm, electronic, manufacturing
		26921	Fire brick manufacturing
		75235	Fire Brigade
		74229	Fire engineering service
		29199	Fire extinguisher manufacturing and repairing
		25199	Fire hose, rubber, manufacturing
		45304	Fire protection system installation
		63403	Fire service, airport
		26929	Fire-clay block manufacturing
		51495	Fire-fighting equipment retailing
		50594	Fire-fighting equipment wholesaling
		75235	Fire-fighting service
		51492	Firewood retailing
		15121	Fish canning
		15495	Fish cracker manufacturing
		05202	Fish farm, fresh water
		05201	Fish farm, marine
		05203	Fish farm, tropical fish
		15330	Fish meal feed manufacturing
		17230	Fish net manufacturing
		51602	Fish retailing (hawker and stall-holder)
		15122	Fish smoking and curing
		05301	Fishery experimentation
		05301	Fishery research service
		34930	Fishing bait, artificial, manufacturing
		05101	Fishing in kelongs
		34930	Fishing tackle manufacturing
		05103	Fishing, coastal
		05102	Fishing, ocean
		28994	Fitting, pipe, manufacturing (not in rolling mill)
		64211	Fixed-line service (telephone)
		17219	Flag manufacturing
		24394	Flavouring extract manufacturing
		45402	Floor laying, parquet
		45401	Floor tile setting
		26922	Floor tile, clay, manufacturing
		24344	Floor wax manufacturing
		29301	Floor waxer and polisher manufacturing

F

17102	Fabric bleaching		
17102	Fabric dyeing		
17301	Fabric knitting		
17101	Fabric manufacturing		
50423	Fabricated metal wholesaling		
24343	Face powder manufacturing		
65921	Factoring company		
85324	Family service centre		
29301	Fan, electric, manufacturing		
93206	Fan, electric, repairing		
51435	Fan, electric, retailing		
50335	Fan, electric, wholesaling		
22114	Fan-fold form, continuous, printing		
71299	Farm machinery rental		
29210	Farm tractor manufacturing and repairing		
01199	Farming, mixed, agricultural		
74953	Fashion designing service		
55212	Fast food restaurant		
28993	Fastener, metal, manufacturing		
15114	Fat, cooking, compound, manufacturing		
15330	Feed milling		
50911	Feed, animal, wholesaling		
20229	Fence, wooden, manufacturing		
51449	Fencing wire retailing		
28949	Fencing, wire, manufacturing		
27102	Ferrous metal alloy manufacturing		
61202	Ferry service		
24321	Fertilizer, chemical, manufacturing		
50432	Fertilizer, chemical, wholesaling		
01491	Fertilizer, natural, fresh, gathering		
24321	Fertilizer, synthetic, manufacturing		
17230	Fibre rope manufacturing		
21022	Fibreboard box manufacturing		
21010	Fibreboard manufacturing		
33203	Fibreglass boat building		
33203	Fibreglass boat repairing		
26992	Fibreglass manufacturing		
26992	Fibreglass products manufacturing		
28932	File, metal, manufacturing		
25217	File, plastic, manufacturing		
74941	Film developing, print process		
92112	Film distribution agency		

93206	Floor waxer and polisher repairing	99030	Foreign armed force base
51435	Floor waxer and polisher retailing	65991	Foreign bank (representative office)
50335	Floor waxer and polisher wholesaling	99010	Foreign embassy
25194	Flooring, rubber, manufacturing	65942	Foreign exchange broker
31413	Floppy drive manufacturing	99010	Foreign government trade representative
26919	Florist's articles, porcelain, china and earthen, manufacturing	66903	Foreign insurance company (representative office)
80999	Flower arrangement school	63391	Foreign shipping line (representative office)
01159	Flower growing, nursery, except orchid	80104	Foreign system school
26919	Flower pot and plate, earthen, manufacturing	02000	Forest conservation service
50291	Flower wholesaling	02000	Forest planting and replanting
51463	Flower, artificial, retailing	02000	Forestry
51462	Flower, cut, retailing	29222	Forging press manufacturing
32113	Fluid administration set manufacturing	28911	Forging, iron and steel
80999	Flying school	28911	Forging, non-ferrous
34106	Foam rubber mattress manufacturing	93395	Fortune telling
25191	Foam rubber products, except mattress, manufacturing	63521	Forwarding service
27209	Foil, aluminium, manufacturing	45241	Foundation works
25217	Folder, plastic, manufacturing	27301	Foundry, iron and steel
45309	Folding door installation	27302	Foundry, non-ferrous metal
24394	Food additive manufacturing	24342	Fragrance manufacturing
50213	Food beverage wholesaling	33902	Frame, bicycle, manufacturing
55225	Food caterer	51439	Frame, mirror and picture, retailing
24394	Food chemicals manufacturing	20299	Frame, mirror and picture, wooden, manufacturing
24394	Food colouring manufacturing	33102	Frame, motor vehicle, manufacturing
55240	Food court stall	20221	Frame, window, wooden, manufacturing
01129	Food crop growing, under cover	29191	Freezer, except household, manufacturing and repairing
29301	Food mixer, electric, manufacturing	29301	Freezer, household, manufacturing
29241	Food products machinery manufacturing and repairing	51435	Freezer, household, retailing
93394	Foot reflexology	50335	Freezer, household, wholesaling
92312	Football club	63402	Freight agent (airline)
34930	Football manufacturing	63392	Freight agent (shipping)
93202	Footwear repairing	63402	Freight airline agent
51424	Footwear retailing	63392	Freight shipping agent
51603	Footwear retailing (hawker and stall-holder)	60231	Freight transport by road
50314	Footwear wholesaling	61101	Freight transport service (shipping line)
19203	Footwear, leather or imitation leather, manufacturing	60231	Freight transport service, domestic (road)
19209	Footwear, not separable by material, manufacturing	60231	Freight transport service, international (road)
19202	Footwear, plastic, manufacturing	05202	Fresh water fish farm
19201	Footwear, rubber, manufacturing	55240	Fried banana selling (hawker and stall-holder)
75210	Foreign affairs	01234	Frog farm
63401	Foreign airline (representative office)	15494	Frozen dinner manufacturing
		15322	Fructose manufacturing
		15132	Fruit and fruit juice preserving and canning
		01140	Fruit growing

15131	Fruit jam manufacturing		
15131	Fruit jelly manufacturing		
15132	Fruit pickling		
01112	Fruit vegetable growing (non-hydroponics)		
01132	Fruit vegetable, hydroponics	28921	Galvanising of metal products
50219	Fruit, canned, wholesaling	90001	Garbage collecting service
50211	Fruit, fresh and preserved, wholesaling	90001	Garbage disposal service
51201	Fruit, fresh, retailing	90001	Garbage removal service
51602	Fruit, fresh, retailing (hawker and stall-holder)	01412	Garden installation and maintenance
28996	Frying pan, metal, manufacturing	28932	Garden tool manufacturing
65131	Full bank (Asian Currency Unit)	95002	Gardener (private household)
65121	Full bank (domestic banking unit)	51442	Gardening tool retailing
74932	Fumigating service	50312	Garment wholesaling
65952	Fund management service, except property fund management	18101	Garment, outer, manufacturing
93330	Funeral parlour	18109	Garter manufacturing
24322	Fungicide manufacturing	74226	Gas and oil well exploration
18209	Fur bleaching, blending, currying, dressing, dyeing, tanning	29309	Gas burner manufacturing
18209	Fur products, except wearing apparel, manufacturing	29129	Gas compressor manufacturing and repairing
18209	Fur rug manufacturing	29309	Gas lamp manufacturing
51432	Furnishings retailing	29309	Gas lighting fixture manufacturing
50332	Furnishings wholesaling	45225	Gas main construction
34103	Furniture and fixtures, metal, manufacturing	40201	Gas manufacturing and distributing
34101	Furniture and fixtures, wood, manufacturing	29110	Gas turbine manufacturing and repairing
60232	Furniture moving service	10001	Gas, natural, production
24344	Furniture polish manufacturing	29232	Gasfield machinery and equipment manufacturing and repairing
71301	Furniture rental	45225	Gasline construction
93207	Furniture repairing	51315	Gasoline filling station
93207	Furniture restoring	23200	Gasoline manufacturing
51431	Furniture retailing	33103	Gear box, motor vehicle, manufacturing
93207	Furniture upholstery repairing	29132	Gear, except motor vehicle, manufacturing
50331	Furniture wholesaling	29132	Gear, machinery, manufacturing
34104	Furniture, bamboo, manufacturing	24399	Gelatin and gelatin derivatives manufacturing
34102	Furniture, cane and rattan, manufacturing	51454	Gem stone retailing
32119	Furniture, medical, surgical and dental, manufacturing	50321	Gem stone wholesaling
34103	Furniture, metal, manufacturing	74221	General building engineering services
50331	Furniture, office, wholesaling	45211	General contractor (building construction)
34104	Furniture, plastic, manufacturing	45221	General contractor (non-building construction)
51431	Furniture, rattan, retailing	45229	General engineering construction
26950	Furniture, stone or marble, manufacturing	65150	General finance company
34101	Furniture, wood, manufacturing	50424	General hardware wholesaling
34103	Furniture, wrought iron, manufacturing	50920	General importer and exporter
		74241	General industrial design
		66102	General insurance underwriting

G

85121	General medical service (Western)	15319	Grain mill products manufacturing
51109	General merchandise store	15314	Grain milling, other than rice and wheat
51106	General provision shop	50213	Grain wholesaling
66202	General reinsurance underwriting	22200	Gramophone record reproduction
63101	General storage and warehousing	50342	Gramophone record wholesaling
63101	General warehousing	26950	Granite cutting, shaping and dressing (not at quarry)
50920	General wholesale trade	11101	Granite quarrying
40100	Generation of electric power	74952	Graphic design service
30102	Generator, electric, manufacturing and repairing	26999	Graphite and carbon refractory manufacturing
93395	Geomancy/Feng-shui	26999	Graphite products manufacturing
15114	Ghee manufacturing	01412	Grass cutting service
50351	Gift and novelty wholesaling	01412	Grass planting
51461	Gift shop	28111	Grating, metal, manufacturing
15144	Gingelly cake manufacturing	11102	Gravel quarrying
15144	Gingelly oil manufacturing	26950	Grave-stone, concrete, manufacturing
91992	Girl Guide Association	22113	Greeting card manufacturing
26100	Glass cutting	51461	Greeting card shop
26100	Glass engraving	28111	Grille, metal, manufacturing
26100	Glass fibre manufacturing	51106	Grocery shop
26100	Glass manufacturing	15144	Groundnut oil manufacturing
26100	Glass products, except grinding of optical glass, manufacturing	45101	Grouting and guniting, soil
50913	Glass wholesaling	28949	Guard, wire, manufacturing
45404	Glass works	15429	Gula malacca manufacturing
26100	Glassware manufacturing	25119	Gum benjamin processing
51434	Glassware, household, retailing	25119	Gum damar processing
50334	Glassware, household, wholesaling	25119	Gum siak processing
51499	Glassware, laboratory, retailing	17230	Gunny sack and bag manufacturing
50919	Glassware, laboratory, wholesaling	25119	Gutta percha processing
45404	Glazing works	92319	Gymnasium
18109	Glove, except rubber and plastic, manufacturing	34930	Gymnasium equipment manufacturing
25199	Glove, rubber, manufacturing	26994	Gypsum board manufacturing
15322	Glucose manufacturing	26994	Gypsum partition manufacturing
15322	Glucose syrup manufacturing		
24396	Glue, animal, vegetable and synthetic, except dental, manufacturing		
24319	Glycerine, synthetic, manufacturing		
24341	Glycerine, vegetable and animal oil and fat, manufacturing		
01213	Goat rearing	18109	Haberdashery manufacturing
63101	Godown and warehouse operation	34995	Hair curler, except rubber, manufacturing
65943	Gold bullion dealer	24343	Hair dressing preparation manufacturing
27209	Gold ingot manufacturing	29301	Hair dryer manufacturing
28921	Gold plating, except for jewellery	93206	Hair dryer repairing
34911	Goldsmith	51435	Hair dryer retailing
92311	Golf club	50335	Hair dryer wholesaling
34930	Golf equipment manufacturing	18109	Hair net manufacturing
25112	Grading and packing of rubber	51411	Haircare products retailing

H

50324	Haircare products wholesaling	50362	Herb, Chinese, wholesaling
93322	Hairdressing shop, ladies'	24322	Herbicide manufacturing
93321	Hairdressing shop, men's	19110	Hide, curing, tanning and finishing
93322	Hairdressing shop, unisex		
28932	Hammer manufacturing	31199	High-frequency microwave component manufacturing
17219	Hand embroidery		
34994	Hand stamp manufacturing	31199	High-frequency microwave subassemblies manufacturing
28932	Hand tool manufacturing		
51425	Handbag retailing	45223	Highway, elevated, construction
50315	Handbag wholesaling	91914	Hindu temple
19122	Handbag, all materials, including plastic, manufacturing	28939	Hinge manufacturing
		29141	Hoisting and lifting machinery manufacturing and repairing
19122	Handbag, leather or leather substitutes, manufacturing	71210	Hoisting machinery rental
51461	Handicraft retailing	85310	Home for the blind
50351	Handicraft wholesaling	85310	Home for the deaf and dumb
18109	Handkerchief manufacturing	85310	Home for the elderly
33902	Handlebar, bicycle, manufacturing	85196	Home healthcare service
		15499	Honey bottling
51471	Handphone retailing	28939	Hook manufacturing
50521	Handphone wholesaling	92393	Horse training
28932	Handsaw manufacturing	92392	Horse-racing
45227	Harbour construction	01412	Horticultural service
61203	Harbour cruise service	25219	Hose, plastic, manufacturing
20219	Hardboard manufacturing	25199	Hose, rubber, except medical, manufacturing
72110	Hardware consultancy service		
28939	Hardware manufacturing and repairing	85110	Hospital
		55121	Hostel
51442	Hardware retailing	28929	Hot stamping service
50424	Hardware wholesaling	29301	Hot water heater manufacturing
51473	Hardware, computer, retailing	93206	Hot water heater repairing
50523	Hardware, computer, wholesaling	51435	Hot water heater retailing
		50335	Hot water heater wholesaling
18106	Hat manufacturing	55110	Hotel
21099	Hat, paper novelty, manufacturing	80204	Hotel industry personnel training
01221	Hatchery, poultry	50592	Hotel kitchen equipment wholesaling
90009	Hawker control		
55240	Hawker selling cooked and prepared food and drinks	74143	Hotel management service
		45104	House demolishing
51602	Hawker selling uncooked foodstuffs	45403	House painting
		45219	House repair and maintenance
93394	Health centre	93206	Household air-conditioner repairing
51204	Health food retailing		
50216	Health food wholesaling	50335	Household air-conditioner wholesaling
51451	Health related equipment retailing	29301	Household appliance, electrical, manufacturing
50599	Health related equipment wholesaling	93206	Household appliance, electrical, repairing
66905	Healthcare management organisation	51435	Household appliance, electrical, retailing
28924	Heat treatment of metal products	50335	Household appliance, electrical, wholesaling
29199	Heating apparatus, except electric, manufacturing and repairing	51439	Household appliance, non-electrical, retailing
		50339	Household appliance, non-electrical, wholesaling
01412	Hedge trimming	71301	Household equipment rental
28999	Heel cap, metal, manufacturing		
51413	Herb (medicine) retailing		
50362	Herb wholesaling		

93206	Household equipment, electrical, repairing	19203	Imitation leather footwear manufacturing
29301	Household freezer manufacturing	17290	Imitation leather, not wholly of plastic, manufacturing
51435	Household freezer retailing	66400	Import and export insurance
50335	Household freezer wholesaling	24399	Incense manufacturing
51434	Household glassware retailing	45219	Incinerator construction
50334	Household glassware wholesaling	24393	Indian ink manufacturing
93206	Household refrigerator repairing	24312	Industrial acid manufacturing
71301	Household utensil rental	50514	Industrial air-conditioning equipment wholesaling
28996	Household utensil, enamelled, manufacturing	25193	Industrial and mechanical rubber goods manufacturing
28996	Household utensil, metal, manufacturing	29149	Industrial automated system manufacturing and repairing
25211	Household ware, plastic, manufacturing	50431	Industrial chemicals, basic, except fertilizer, wholesaling
70210	Housing agency	29199	Industrial cooking oven manufacturing and repairing
70101	Housing and Development Board, except service/conservancy, area offices and branches, car parking, sand and granite quarries and brickworks	50511	Industrial crane wholesaling
91991	Huay Kuan	65921	Industrial credit company
73200	Humanities research and development service	74242	Industrial design, electronics-related
26930	Hydrated lime manufacturing	74241	Industrial design, general
26930	Hydraulic cement manufacturing	74243	Industrial design, transport-related
29121	Hydraulic pump manufacturing	24311	Industrial gas manufacturing, except gas manufactured for distribution by gasworks
29110	Hydraulic turbine manufacturing and repairing	50916	Industrial ice wholesaling
24311	Hydrogen manufacturing	71291	Industrial machinery and equipment rental
24313	Hydrogen peroxide manufacturing	50511	Industrial machinery and equipment wholesaling
24311	Hydrogen sulphide manufacturing	29299	Industrial paint mixers and chemical mixing equipment manufacturing and repairing
		74223	Industrial plant engineering service
		32130	Industrial process control equipment manufacturing
		70223	Industrial real estate management
		74229	Industrial technical consultancy service
55240	Ice cream peddling/hawking	15145	Inedible oil and fat manufacturing
15209	Ice cream powder manufacturing	51423	Infant wear retailing
29299	Ice crusher manufacturing and repairing	15499	Infants' food, not with milk base, manufacturing
51209	Ice retailing	15209	Infants' food, with milk base, manufacturing
55240	Ice water selling (hawker and stall-holder)	18109	Infants' napkin manufacturing
15496	Ice, except dry ice, manufacturing	50313	Infants' wear wholesaling
15411	Ice-cream cone manufacturing	74405	Information providing service
15202	Ice-cream manufacturing	80203	Information technology education and training institution
50215	Ice-cream wholesaling		
23200	Illuminating oil manufacturing		

I

74911	Information technology manpower contracting service	27101	Iron billet manufacturing (in rolling mill)
74225	Infrastructure engineering services	27301	Iron casting manufacturing
27209	Ingot, gold and other precious metal, manufacturing	28911	Iron forging
27109	Ingot, steel, manufacturing	27301	Iron foundry
27201	Ingot, tin, manufacturing	11900	Iron ore mining
24393	Ink manufacturing	27101	Iron plate manufacturing (in rolling mill)
55121	Inn	27101	Iron rod manufacturing (in rolling mill)
24322	Insecticide manufacturing	27101	Iron seamless tube manufacturing (in rolling mill)
74230	Inspection of pipes for oil rigs	27109	Iron smelting
93103	Inspection service, automotive	29301	Iron, electric, manufacturing
51439	Installation of television antennae	93206	Iron, electric, repairing
15451	Instant beverage manufacturing	51435	Iron, electric, retailing
30302	Insulated electric power wire and cable manufacturing	50335	Iron, electric, wholesaling
30301	Insulated telecommunication wire and cable manufacturing	28119	Ironwork, ornamental, manufacturing
25199	Insulation goods, rubber, manufacturing	74131	IT market research
50429	Insulation products wholesaling		J
30900	Insulator, electrical, except porcelain and glass, manufacturing	15131	Jam, fruit, manufacturing
26100	Insulator, glass, manufacturing	51419	Jamu shop
26919	Insulator, porcelain, manufacturing	74939	Janitorial service
66909	Insurance adjustment service	26100	Jar, glass, manufacturing
66901	Insurance agent	15131	Jelly, fruit, manufacturing
66902	Insurance broker	25119	Jelutong processing
66909	Insurance claim adjustment service	34999	Jewellery box or case, except leather and precious metal, manufacturing
66903	Insurance company, foreign (representative office)	19129	Jewellery box or case, leather or leather substitutes, manufacturing
66909	Insurance consultancy service	34911	Jewellery goldplating
66400	Insurance, credit	34911	Jewellery manufacturing
66400	Insurance, import and export	93204	Jewellery repairing
31113	Integrated circuit testing and assembly	51454	Jewellery retailing
74951	Interior decorating consultancy service	34998	Jewellery, costume, manufacturing
74951	Interior designing service	51455	Jewellery, costume, retailing
60231	International freight transport service (road)	50322	Jewellery, costume, wholesaling
60231	International lorry transport and delivery service	50321	Jewellery, except costume, wholesaling
99020	International organisation	29223	Jig and fixture manufacturing
64221	Internet service provider	85327	Job counselling service
65954	Investment advisory service	45402	Joinery and other woodworks (construction)
65954	Investment advisory service	21091	Joss paper manufacturing
65932	Investment holding company (other than that of bank/financial institution)	51493	Joss paper retailing
24313	Iodine manufacturing	50914	Joss paper wholesaling
27101	Iron bar manufacturing (in rolling mill)	24399	Joss sticks manufacturing
		51493	Joss sticks retailing
		50914	Joss sticks wholesaling
		92199	Journalist (free-lance)
		75231	Judiciary and related service
		80103	Junior college

50491 Junk collecting
 50491 Junk dealer
 50491 Junk yard
 70101 Jurong Town Corporation,
 except branch offices and port
 operation
 17230 Jute cordage manufacturing
 17101 Jute yarn manufacturing

K

55240 Kachang selling (hawker and
 stall-holder)
 17290 Kapok padding manufacturing
 17290 Kapok upholstery filling
 manufacturing
 92192 Karaoke lounge
 15494 Kaya manufacturing
 28959 Keg, metal, except tin,
 manufacturing
 20239 Keg, wooden, manufacturing
 05101 Kelong operation
 29309 Kerosene lamp manufacturing
 29309 Kerosene lighting fixture
 manufacturing
 23200 Kerosene manufacturing
 28996 Kettle, metal, manufacturing
 19129 Key case, leather or leather
 substitutes, manufacturing
 93399 Key duplicating
 28939 Key manufacturing
 80101 Kindergarten
 28931 Kitchen tool, non-electric,
 manufacturing
 50334 Kitchen utensil wholesaling
 50334 Kitchenware wholesaling
 28996 Kitchenware, enamelled,
 manufacturing
 28996 Kitchenware, metal,
 manufacturing
 25211 Kitchenware, plastic,
 manufacturing
 26919 Kitchenware, porcelain, china,
 manufacturing
 20292 Kitchenware, wooden,
 manufacturing
 28931 Knife, except silver and silver
 plated, manufacturing
 28939 Knife, pocket, manufacturing
 34919 Knife, silver or silver plated,
 manufacturing
 17303 Knitted brief and singlet
 manufacturing (knitting mill)
 17301 Knitted fabric and lace
 manufacturing
 17309 Knitted products dyeing

51422 Knitted wear, adult, retailing
 51423 Knitted wear, children's,
 retailing
 17303 Knitting mill (brief and singlet
 manufacturing)
 17301 Knitting mill (fabric
 manufacturing)
 17301 Knitting mill (lace
 manufacturing)
 17302 Knitting mill (socks
 manufacturing)
 17302 Knitting mill (stockings
 manufacturing)
 17303 Knitting mill (sweater
 manufacturing)
 34999 Knitting needle manufacturing
 15440 Kuayteow manufacturing

L

21094 Label, paper, not printed or
 embossed, manufacturing
 22113 Label, paper, printed,
 manufacturing
 26100 Laboratory glassware
 manufacturing
 51499 Laboratory glassware retailing
 50919 Laboratory glassware
 wholesaling
 74913 Labour contracting service
 91200 Labour union
 50325 Lace wholesaling
 24332 Lacquer manufacturing
 15209 Lactose (milk sugar)
 manufacturing
 28999 Ladder, aluminium,
 manufacturing
 28999 Ladder, metal, manufacturing
 20299 Ladder, wooden, manufacturing
 93322 Ladies' hairdressing shop
 25213 Laminated sheet, plastic,
 manufacturing
 30500 Lamp and tube, electrical,
 manufacturing
 51433 Lamp and tube, electrical,
 retailing
 28999 Lamp parts, metal,
 manufacturing
 34999 Lamp shade, except metal or
 glass, manufacturing
 26100 Lamp shade, glass,
 manufacturing
 28999 Lamp shade, metal,
 manufacturing
 30500 Lamp socket and receptacle,
 electrical, manufacturing
 50333 Lamp wholesaling

28999	Lamp, acetylene, manufacturing	80992	Language school
30500	Lamp, bicycle, manufacturing	15114	Lard manufacturing
29309	Lamp, gas, manufacturing	51452	Laser disc retailing
29309	Lamp, kerosene, manufacturing	50342	Laser disc wholesaling
30500	Lamp, motor vehicle, manufacturing	29192	Laser equipment manufacturing
70101	Land development company	25111	Latex processing
70101	Land investment company	29221	Lathe manufacturing and repairing
45103	Land reclamation works	29224	Lathe, wood-turning, manufacturing and repairing
74212	Land surveying (private service)	29250	Laundry and dry cleaning machine manufacturing and repairing
01412	Landscape consultancy service (gardening)	24399	Laundry blue manufacturing
01412	Landscape planning and advisory service (gardening)	93311	Laundry service
45109	Landscaping, construction- related	15329	Laundry starch manufacturing
		93312	Laundry, coin
		75231	Law Court
		01412	Lawn planting
		74110	Lawyer
		01223	Layer farm
		30401	Lead acid storage battery manufacturing
		28921	Lead coating
		24313	Lead oxide manufacturing
		28913	Leadframe manufacturing
		01111	Leafy vegetable growing (non- hydroponics)
		01131	Leafy vegetable, hydroponics
		65910	Leasing company, financial
		72301	Leasing of computer time
		19121	Leather bag manufacturing
		19121	Leather briefcase manufacturing
		19203	Leather footwear manufacturing
		93202	Leather goods repairing
		19122	Leather handbag manufacturing
		19129	Leather products, except bags and briefcases, handbags and footwear, manufacturing
		19110	Leather tanning and finishing
		50912	Leather wholesaling
		29250	Leather working machinery manufacturing and repairing
		74110	Legal service
		32209	Lens, optical, manufacturing and grinding
		32201	Lens, photographic, manufacturing
		70103	Letting and operating self- owned real estate
		92210	Library
		66101	Life insurance underwriting
		66201	Life reinsurance underwriting
		50514	Lift and escalator wholesaling
		45303	Lift installation
		29142	Lift manufacturing and repairing

29141	Lifting and hoisting machinery manufacturing and repairing	02000	Logging
71210	Lifting machinery rental	50421	Logs wholesaling
60102	Light rail system	33102	Lorry body manufacturing
31111	Light-emitting diode manufacturing	71119	Lorry rental service, without operator
33203	Lighter building and repairing	60231	Lorry transport and delivery service, domestic
63394	Lighterage service	60231	Lorry transport and delivery service, international
63399	Lighthouse service	33101	Lorry, motor, manufacturing and assembling
50333	Lighting and lighting accessories wholesaling	93109	Lorry, motor, repairing
30500	Lighting equipment and parts, electrical, manufacturing	51311	Lorry, motor, retailing
30500	Lighting fitting, electrical, manufacturing	50611	Lorry, motor, wholesaling
30500	Lighting fixture, electric, manufacturing	24343	Lotion, body, manufacturing
51433	Lighting fixture, electrical, retailing	92392	Lottery agency
28999	Lighting fixture, gas, manufacturing	31303	Loudspeaker manufacturing
28999	Lighting fixture, kerosene, manufacturing	24203	Lozenges, cough, manufacturing
45302	Lighting system installation	51494	LP gas retailing
26994	Lightweight pre-cast partition manufacturing	50419	LP gas wholesaling
26930	Lime kiln operation	50412	Lubricant wholesaling
26930	Lime, hydrated, manufacturing	23200	Lubricating grease and oil manufacturing
11101	Limestone quarrying	51425	Luggage retailing
51422	Lingerie retailing	50315	Luggage wholesaling
50312	Lingerie wholesaling	19121	Luggage, leather or leather substitutes, manufacturing
34999	Lining, casket, manufacturing	50422	Lumber dealing
17290	Linoleum manufacturing	55222	Lunch counter
51439	Linoleum retailing		
15144	Linseed cake and meal manufacturing		
15144	Linseed oil manufacturing	15440	Macaroni and macaroni products manufacturing
92199	Lion dance troupe	17219	Machine embroidery
24311	Liquefied industrial gas manufacturing	25216	Machine part, plastic, manufacturing
24341	Liquid detergent manufacturing	29291	Machine tool accessories manufacturing and repairing
24341	Liquid soap manufacturing	29223	Machine tool, die and jig manufacturing and repairing
51205	Liquor retailing	29221	Machine tool, metal-cutting, manufacturing and repairing
50217	Liquor wholesaling	29222	Machine tool, metal-forming, manufacturing and repairing
22129	Lithographic printing	29400	Machine, accounting and duplicating, non-electronic, manufacturing and repairing
15114	Livestock and livestock products canning	29299	Machine, brick-making, manufacturing and repairing
15111	Livestock slaughtering	29299	Machine, cement-making, manufacturing and repairing
50212	Livestock wholesaling	31499	Machine, duplicating, electronic, manufacturing
05103	Lobster fishing, coastal		
05102	Lobster fishing, ocean		
61101	Local shipping line		
28939	Lock set manufacturing		
50424	Lock wholesaling		
93399	Locksmith		
33300	Locomotive manufacturing and repairing		
55121	Lodging house		

M

29250	Machine, laundry and dry cleaning, manufacturing and repairing	29149	Machinery and equipment, material handling, manufacturing and repairing
29221	Machine, milling, manufacturing and repairing	29239	Machinery and equipment, mining, except oilfield and gasfield, manufacturing and repairing
29400	Machine, office, non-electronic, manufacturing and repairing		
29250	Machine, sewing, manufacturing and repairing	31499	Machinery and equipment, office, electronic, manufacturing and repairing
29221	Machine, shaping, manufacturing and repairing	29400	Machinery and equipment, office, non-electronic, manufacturing and repairing
29199	Machine, weighing, manufacturing and repairing	71222	Machinery and equipment, office, rental
29210	Machinery and equipment, agricultural, manufacturing and repairing	51472	Machinery and equipment, office, retailing
71299	Machinery and equipment, agricultural, rental	50522	Machinery and equipment, office, wholesaling
50512	Machinery and equipment, agricultural, wholesaling	29299	Machinery and equipment, oil refining, manufacturing and repairing
29191	Machinery and equipment, air-conditioning, manufacturing and repairing	29232	Machinery and equipment, oilfield, manufacturing and repairing
29241	Machinery and equipment, bakery, manufacturing and repairing	30900	Machinery and equipment, printing trade, manufacturing and repairing
31411	Machinery and equipment, computing and data processing, electronic, manufacturing	29191	Machinery and equipment, refrigerating, except household, manufacturing and repairing
29400	Machinery and equipment, computing and data processing, non-electronic, manufacturing and repairing	29239	Machinery and equipment, sandblasting, manufacturing and repairing
29233	Machinery and equipment, construction, manufacturing and repairing	29250	Machinery and equipment, textile, manufacturing and repairing
71210	Machinery and equipment, construction, rental	29191	Machinery and equipment, ventilating, manufacturing and repairing
50513	Machinery and equipment, construction, wholesaling	29224	Machinery and equipment, woodworking, manufacturing and repairing
29149	Machinery and equipment, conveying, manufacturing and repairing	22112	Magazine printing
29241	Machinery and equipment, food products, manufacturing and repairing	51483	Magazine retailing
		50374	Magazine wholesaling
29232	Machinery and equipment, gasfield, manufacturing and repairing	34991	Magnetic tape, blank, manufacturing
		22200	Magnetic tape, recorded, reproduction
71291	Machinery and equipment, industrial, rental	74300	Mail advertising service
50511	Machinery and equipment, industrial, wholesaling	51601	Mail order agency
29250	Machinery and equipment, leather working, manufacturing and repairing	70223	Maintenance of building and office
29141	Machinery and equipment, lifting and hoisting, manufacturing and repairing	72402	Maintenance of office equipment
		70224	Maintenance of swimming pool and fountain

15319	Maize, flour and meal production	29149	Material handling machinery manufacturing and repairing
15530	Malt liquor manufacturing	85121	Maternity clinic
74141	Management consultancy service	51431	Mattress retailing
80912	Management development training	50331	Mattress wholesaling
70229	Management of holiday resort and hotel	34106	Mattress, foam rubber, manufacturing
74142	Management service for health organisation	85325	Mattress, manufacturing
74141	Management service, business	32123	Meal service for elderly
74144	Management service, personnel		Measuring and controlling device, electrical/electronic, manufacturing and repairing
63397	Management service, ship	32124	Measuring and controlling device, non-electrical/non-electronic, manufacturing and repairing
24350	Man-made fibre, except glass, manufacturing		Meat broth and soup manufacturing
91110	Manufacturers' association	15499	Meat extract manufacturing
74971	Manufacturer's sales representative office	15499	Meat retailing
26950	Marble cutting and polishing	51202	Meat retailing (hawker and stall-holder)
26950	Marble table top manufacturing	51602	Meat soup powder manufacturing
26950	Marble tile manufacturing		Meat wholesaling
45401	Marble tile setting	15499	Mechanical engineering works
15143	Margarine manufacturing		Mechanical rubber parts manufacturing
45227	Marine construction	50212	Medical and hospital instrument wholesaling
33204	Marine engine manufacturing and repairing	29292	Medical Association
51329	Marine engine retailing	25193	Medical evacuation/travel medicine service
50622	Marine engine wholesaling	50591	Medical instrument, electrical/electronic, manufacturing and repairing
50622	Marine equipment and accessories wholesaling	91120	Medical instrument, non-electrical/non-electronic, manufacturing and repairing
05201	Marine fish farm	85195	Medical laboratory
66102	Marine insurance underwriting		Medical research organisation (not in hospital)
50622	Marine navigational equipment wholesaling	32111	Medical respirator manufacturing and repairing
63395	Marine salvaging		Medical service (non-Western)
63322	Marine surveying service other than classification society	32112	Medical service, general (Western)
61201	Marine towing service		Medical service, specialised (Western)
63393	Maritime and Port Authority of Singapore	85192	Medical sundries, rubber, manufacturing
01112	Market gardening, fruit vegetable	73109	Medical test kit manufacturing
01111	Market gardening, leafy vegetable	32111	Medical training institute
74139	Market research service (except IT market research)	85122	Medical, surgical and dental furniture manufacturing
93391	Marriage bureau	85121	Medicated adhesive plaster manufacturing
92313	Martial arts institution	85123	Medicated sweet manufacturing
45242	Masonry works	32113	
60102	Mass rapid transit system		
93393	Massage parlour	32113	
93393	Masseur (own account)	80303	
17220	Mat, coir, manufacturing	32119	
25219	Mat, plastic, manufacturing		
25194	Mat, rubber, manufacturing	24203	
20299	Mat, wood, manufacturing		
21022	Match box manufacturing	15433	
34992	Match manufacturing		

51412	Medicinal preparations (western) retailing	28999	Metal lamp parts manufacturing
		28999	Metal lamp shade manufacturing
24203	Medicinal products manufacturing, for human use	11900	Metal ore mining
51412	Medicine, patent, retailing	28952	Metal pail manufacturing
50361	Medicine, western, wholesaling	28113	Metal pipe manufacturing
15440	Mee manufacturing	28997	Metal precision component manufacturing
55240	Mee, cooked selling (hawker and stall-holder)	22115	Metal printing
		28921	Metal product electroplating, plating, enamelling and polishing, except jewellery
93399	Meeting service		Metal safe and vault manufacturing
20299	Mengkuang products manufacturing	28999	Metal scrap dealing
93321	Men's hairdressing shop		Metal section manufacturing
65142	Merchant bank (Asian Currency Unit)	50491	Metal sheet manufacturing
		28119	Metal tank manufacturing
65141	Merchant bank (domestic banking unit)	27101	Metal trunk manufacturing
		28120	Metal tube manufacturing
65991	Merchant bank (representative office)	28999	Metal vessel, for storage, manufacturing
		28113	Metal waste and scrap recycling
50100	Merchant, commission	28120	Metal welding
27102	Metal alloy, ferrous, manufacturing		Metal window sash manufacturing
		35001	Metal window shutter manufacturing
27202	Metal alloy, non-ferrous, manufacturing	29292	Metal works (construction)
		28111	Metal, fabricated, wholesaling
34996	Metal badge manufacturing		Metal/iron works
50423	Metal bar wholesaling	45249	Metal-cutting machine tool manufacturing and repairing
28959	Metal barrel, except tin, manufacturing	50423	Metal-forming machine tool manufacturing and repairing
		29292	Meter, electric, manufacturing and repairing
28959	Metal box, except tin, manufacturing	29221	Methyl alcohol manufacturing
		50423	Microfiche service
28952	Metal bucket manufacturing	29292	Microfilming service
50423	Metal builders' ware, except general hardware, wholesaling	29221	Micro-image recording service
		29222	Microphone manufacturing
28912	Metal cap manufacturing		Micropiling and underpinning works
28914	Metal coin, except tin, manufacturing	32123	Microwave component manufacturing
		24313	Microwave oven manufacturing
28959	Metal container, except tin, manufacturing	74992	Microwave subassemblies manufacturing
		74992	Midwifery service
28996	Metal cooking utensil manufacturing	74992	Military electronic products, except communications equipment and apparatus, manufacturing
		74992	Milk bottling
28120	Metal cylinder manufacturing	31303	Milk products manufacturing
28959	Metal drum, except tin, manufacturing	45241	Milk retailing
			Millinery
28952	Metal dustbin manufacturing	31199	Milling machine manufacturing and repairing
34911	Metal engraving (jewellery)		
28111	Metal fabricated window and door manufacturing	29301	
		31199	
28996	Metal frying pan manufacturing		
34103	Metal furniture and fixtures manufacturing	85199	
		31903	
28111	Metal grille and grating manufacturing		
28999	Metal heel cap manufacturing		
28996	Metal household utensil manufacturing	15201	
		15201	
28959	Metal keg, except tin, manufacturing	51209	
		18106	
28996	Metal kettle manufacturing	29221	
28999	Metal ladder manufacturing		

50412	Mineral fuel wholesaling	60219	Motor car rental service, with driver
74226	Mineral prospecting		
15541	Mineral water, carbonated, manufacturing	71111	Motor car rental service, without driver
51104	Mini-mart	93109	Motor car repairing
74226	Mining consultancy service	51311	Motor car retailing
51499	Mirror frame retailing	50611	Motor car wholesaling
51499	Mirror retailing	65929	Motor financing
26100	Mirror, framed and unframed, manufacturing	33101	Motor lorry manufacturing and assembling
01300	Mixed farming, agricultural and livestock	93109	Motor lorry repairing
64212	Mobile cellular service	51311	Motor lorry retailing
92192	Mobile disco	50611	Motor lorry wholesaling
64212	Mobile paging service	23200	Motor spirit manufacturing
74998	Modelling agency	30900	Motor starter manufacturing and repairing
74998	Modelling school	33101	Motor van manufacturing and assembling
65111	Monetary authority		
65111	Monetary Authority of Singapore	93109	Motor van repairing
65992	Money changing	51311	Motor van retailing
65925	Moneylending	50611	Motor van wholesaling
31416	Monitor, computer, manufacturing	51313	Motor vehicle battery retailing
26950	Monument, stone, manufacturing (to order)	33102	Motor vehicle body manufacturing
34999	Mop, fabric, manufacturing	33102	Motor vehicle frame manufacturing
45401	Mosaic setting	33101	Motor vehicle manufacturing and assembling
26922	Mosaic tile, glazed or unglazed, manufacturing	93109	Motor vehicle paint spraying
91912	Mosque	33103	Motor vehicle parts and accessories manufacturing
24399	Mosquito coil manufacturing	51314	Motor vehicle parts and accessories, except tyre and battery, retailing
74932	Mosquito eradication service		
51432	Mosquito net retailing	93109	Motor vehicle repairing
55110	Motel	51311	Motor vehicle retailing
24399	Moth ball manufacturing	50491	Motor vehicle scrap dealing
24399	Moth repellent manufacturing	63901	Motor vehicle towing service
92112	Motion picture distribution	93101	Motor vehicle tyre repair service
71309	Motion picture equipment renting	93102	Motor vehicle washing and polishing
92115	Motion picture film processing	50611	Motor vehicle wholesaling
92114	Motion picture post-production service	30101	Motor, electric, manufacturing and repairing
92111	Motion picture production		
92111	Motion picture publishing	71119	Motor-cycle and scooter rental service
71303	Motion picture renting	50612	Motor-cycle and scooter wholesaling
33203	Motor boat building and repairing	33901	Motor-cycle manufacturing and assembling
51329	Motor boat retailing	33901	Motor-cycle parts and accessories manufacturing
33101	Motor bus manufacturing and assembling	93109	Motor-cycle repairing
93109	Motor bus repairing	51312	Motor-cycle retailing
51311	Motor bus retailing	29223	Mould, metal, manufacturing
50611	Motor bus wholesaling	20222	Moulded wooden products manufacturing
66102	Motor car insurance underwriting	60232	Moving service
33101	Motor car manufacturing and assembling	72209	Multimedia works developer

72402	Office machine maintenance	85310	Orphanage
71222	Office machinery and equipment rental service	32119	Orthopaedic appliance manufacturing and repairing
70223	Office maintenance	32119	Orthopaedic extension shoe manufacturing
65133	Offshore bank (Asian Currency Unit)	18101	Outer garment manufacturing
65123	Offshore bank (domestic banking unit)	85121	Outpatient clinic
74226	Offshore petroleum exploration service	29199	Oven, industrial, manufacturing and repairing
74226	Oil and gas well exploration	24311	Oxygen, compressed and liquefied, manufacturing
15144	Oil milling, edible oil, except coconut oil and margarine		
15145	Oil milling, inedible oil		
01199	Oil palm estate		
23200	Oil refinery, petroleum		
29299	Oil refining machinery and equipment manufacturing and repairing	74995	Packaging
29231	Oil rig, floating, manufacturing and repairing	29295	Packaging machinery manufacturing and repairing
29199	Oil seal manufacturing	50372	Packaging material wholesaling
35002	Oil sludge recycling	63521	Packing and crating service
24392	Oilfield chemicals manufacturing	20231	Packing case, wooden, manufacturing
29232	Oilfield machinery and equipment manufacturing and repairing	17290	Padding, kapok, manufacturing
91993	Old boys' association	28939	Padlock manufacturing
92143	Opera	51471	Pager retailing
74972	Operational headquarters	50521	Pager wholesaling
50391	Ophthalmic goods wholesaling	28952	Pail, metal, manufacturing
32209	Ophthalmic lens grinding	20239	Pail, wooden, manufacturing
31413	Optic drive manufacturing	34999	Paint brush manufacturing
50391	Optical equipment wholesaling	24331	Paint manufacturing
51481	Optical goods retailing	24314	Paint remover manufacturing
32209	Optical lens manufacturing and grinding	51441	Paint retailing
85123	Optometry	93109	Paint spraying, motor vehicle
92144	Orchestra	50426	Paint wholesaling
01151	Orchid growing	45403	Painting (construction)
51462	Orchid retailing	50225	Palm oil wholesaling
50291	Orchid wholesaling	15141	Palm oil, crude, manufacturing
		15142	Palm oil, refined, manufacturing
		93395	Palmistry
		50371	Paper and paper products wholesaling
		21022	Paper and paperboard box manufacturing
29260	Ordnance and accessories manufacturing	21010	Paper and paperboard, coated, glazed and laminated, manufacturing
93209	Organ tuning and repairing	21021	Paper and paperboard, corrugated, manufacturing
90002	Organic waste treatment service	21010	Paper and paperboard, non-corrugated, manufacturing
93399	Orientation programme for expatriates	21022	Paper bag manufacturing
25219	Ornament, plastic, manufacturing	28949	Paper clip, wire, manufacturing
26919	Ornament, porcelain, china, manufacturing	21093	Paper cup and plate manufacturing
05203	Ornamental fish breeding	21094	Paper label, not printed or embossed, manufacturing
28119	Ornamental metal work, for building, manufacturing	21010	Paper mill
01152	Ornamental plant growing		

P

21092	Paper napkin manufacturing	24322	Pesticide manufacturing
21099	Paper pattern manufacturing	51465	Pet animal retailing
51489	Paper products, except stationery, retailing	50293	Pet bird and animal wholesaling
21092	Paper tissue manufacturing	51465	Pet bird retailing
21092	Paper towel manufacturing	92394	Pet care service
21093	Paper utensil manufacturing	15330	Pet food manufacturing
26999	Paper, abrasive, manufacturing	51465	Pet food retailing
21099	Paper, artificial flower, manufacturing	51465	Pet, bird and animal, retailing
21010	Paper, asbestos, manufacturing	24101	Petrochemical manufacturing
23100	Paper, asphalted and tar saturated, manufacturing	50433	Petrochemical products wholesaling
34994	Paper, carbon, manufacturing	51315	Petrol service station (petrol kiosk)
21099	Paper, filter, manufacturing	50439	Petroleum additive wholesaling
21099	Paper, gummed, manufacturing	63109	Petroleum and chemical storage, except class cargo
34994	Paper, stencil, manufacturing	74226	Petroleum exploration consultancy service
21092	Paper, toilet, manufacturing	74226	Petroleum mining and prospecting service
21099	Paper, wall, manufacturing	23200	Petroleum product, refined, manufacturing
50491	Paper, waste, wholesaling	23200	Petroleum refining
21010	Paper, wrapping, manufacturing	51315	Petroleum retailing
21099	Papier mache manufacturing	63109	Petroleum storage service, except class cargo
23200	Paraffin wax manufacturing	10001	Petroleum, crude, production
91993	Parent-teacher association	50411	Petroleum, crude, wholesaling
01412	Park maintenance	74226	Petroleum, mining and prospecting services
45402	Parquet flooring	34912	Pewter ware manufacturing
20221	Parquet manufacturing	24203	Pharmaceutical products manufacturing, for human use
20221	Parquetry, wooden, manufacturing	50361	Pharmaceutical products wholesaling
15201	Pasteurised milk manufacturing	73109	Pharmaceutical research laboratory service
15433	Pastille manufacturing	51412	Pharmacy and drug store
28998	Pasting of metal sheeting	24321	Phosphate, fertilizer, manufacturing
19110	Patent leather manufacturing	24313	Phosphorus manufacturing
51412	Patent medicine retailing	21094	Photo album except PVC, manufacturing
50362	Patent medicine, non-western, wholesaling	74949	Photo studio
50361	Patent medicine, western, wholesaling	31491	Photocopying equipment manufacturing and repairing
65926	Pawnbroking	74963	Photo-copying service
51483	Pen and pencil retailing	22129	Photo-engraving
34994	Pen, including ballpoint pen, manufacturing	22129	Photo-engraving plate manufacturing
34994	Pencil manufacturing	32201	Photographic equipment and parts, including lens, manufacturing
93399	Pen-pal service	50391	Photographic equipment wholesaling
85331	People's Association	24399	Photographic film, sensitized, manufacturing
15493	Pepper grinding	32201	Photographic goods manufacturing
15313	Pepper seed processing		
50222	Pepper wholesaling		
33909	Perambulator manufacturing		
51321	Perambulator retailing		
24342	Perfume manufacturing		
22112	Periodical and journal printing		
74403	Periodical and journal publishing		
74144	Personnel management service		
74919	Personnel selection service		
74932	Pest control service (non-agricultural)		
01419	Pest control, agriculture		

51482	Photographic goods retailing	25211	Plastic household and kitchenware manufacturing
24399	Photographic paper, sensitized, manufacturing	25211	Plastic kitchenware manufacturing
74949	Photographic service	25213	Plastic laminated sheet manufacturing
74949	Photography, commercial	25216	Plastic machine part manufacturing
85123	Physiotherapy	25219	Plastic mat manufacturing
93209	Piano repairing and tuning	24103	Plastic material, thermoplastic, manufacturing
51439	Picture frame retailing	24103	Plastic material, thermosetting, manufacturing
20299	Picture frame, wooden, manufacturing	51499	Plastic mould retailing
51439	Picture framing	50919	Plastic mould wholesaling
45227	Pier construction	25219	Plastic novelty manufacturing
31197	Piezo-electric device manufacturing	25219	Plastic ornament manufacturing
01211	Pig farm	25216	Plastic precision engineering part manufacturing
45241	Piling works	29294	Plastic processing machinery manufacturing and repairing
17211	Pillow case manufacturing	25220	Plastic product service
15132	Pineapple and pineapple juice canning	50433	Plastic resin wholesaling
34999	Pipe cleaner manufacturing	25215	Plastic rod and tube manufacturing
28994	Pipe coupling manufacturing (not in rolling mill)	25213	Plastic sheet manufacturing
51449	Pipe fitting and fixture retailing	34930	Plastic sports goods manufacturing
50429	Pipe fitting and fixture wholesaling	25211	Plastic tableware manufacturing
28994	Pipe fitting manufacturing (not in rolling mill)	25211	Plastic toilet ware manufacturing
28994	Pipe fitting manufacturing (not in rolling mill)	25219	Plastic wall panelling manufacturing
45225	Pipe line construction	27101	Plate, iron or steel, manufacturing (in rolling mill)
26922	Pipe, clay, manufacturing	21093	Plate, paper, manufacturing
28113	Pipe, metal, manufacturing	27209	Plate, zinc, manufacturing
50423	Pipe, steel, wholesaling	22129	Plate-making service, printing
34999	Pipe, tobacco, manufacturing	29299	Plating equipment manufacturing and repairing
28999	Piston ring manufacturing	28921	Plating of metal and formed products
20109	Planing mill, wood	22113	Playing card manufacturing
26930	Plaster and plaster products manufacturing	33203	Pleasure boat building and repairing
45401	Plastering, plain or ornamental	71309	Pleasure boat rental
25217	Plastic album manufacturing	28991	Plumbers' ware, brass or enamelled iron, manufacturing
25213	Plastic bag manufacturing	45301	Plumbing installation
25214	Plastic bottle manufacturing	45301	Plumbing works for water tanks
25218	Plastic cable tie manufacturing	20211	Plywood sheet manufacturing
25214	Plastic container manufacturing	50422	Plywood wholesaling
25211	Plastic crockery manufacturing	28939	Pocket knife manufacturing
25211	Plastic cutlery manufacturing	75232	Police
25211	Plastic dinnerware manufacturing	24344	Polish manufacturing
25212	Plastic disposable utensil manufacturing	28922	Polishing of metal and formed products
25219	Plastic drinking straw, manufacturing	91920	Political organisation
25217	Plastic file manufacturing	24103	Polyester resin manufacturing
19202	Plastic footwear manufacturing		
34104	Plastic furniture manufacturing		
19122	Plastic handbag manufacturing		
25217	Plastic holder manufacturing		
25219	Plastic hose manufacturing		

24103	Polyethylene manufacturing	20221	Prefabricated wooden building structure manufacturing
25213	Polypropylene bag manufacturing	80104	Preparatory school (foreign)
24103	Polystyrene manufacturing	20102	Preserving of wood
80301	Polytechnic	29222	Press break manufacturing and repairing
25213	Polythene bag manufacturing		Press service
15319	Popcorn manufacturing	74991	Pressure measurement and control (industrial) instrument manufacturing
26919	Porcelain electrical supplies manufacturing	32130	Pre-University centre
26919	Porcelain insulator manufacturing	80103	Primary battery manufacturing
26919	Porcelain ornament manufacturing	30403	Primary school
26919	Porcelain table and kitchenware manufacturing	80102	Printed card and stationery manufacturing
51602	Pork retailing (hawker and stall-holder)	22113	Printed circuit board, with electronic device (excluding contract manufacturers), manufacturing
63393	Port operation service	31195	Printed circuit board, without electronic device, manufacturing
64110	Postal service		Printed Circuit Board Assembly (PCBA) contract manufacturer
74409	Poster publishing	31194	Printer ribbon, computer, retailing
51489	Poster retailing		Printer, computer, manufacturing
50379	Poster wholesaling	31196	Printing and publishing of books
24321	Potash compound fertiliser manufacturing	51474	Printing and publishing of directories
24341	Potash soap manufacturing		Printing and publishing of newspapers
24313	Potassium nitrate manufacturing	31415	Printing and publishing of sheet music
15495	Potato chip manufacturing		Printing broker
26919	Pottery manufacturing	22112	Printing of continuous and fan-fold forms
15115	Poultry and poultry products canning	22112	Printing of continuous computer forms
15499	Poultry extract manufacturing	22111	Printing of periodicals, books and magazines
01222	Poultry farm, broiler		Printing plate-making service
01224	Poultry farm, duck	22112	Printing trade machinery and equipment manufacturing and repairing
01223	Poultry farm, layer		Prison
51202	Poultry retailing	74999	Private detective agency
51602	Poultry retailing (hawker and stall-holder)	22114	Private practitioner (Western)
15112	Poultry slaughtering		Private security service
50212	Poultry wholesaling	22114	Private tutor (own account)
15201	Powdered milk manufacturing	22112	Probe card manufacturing
30302	Power cable and wire, electrical, manufacturing	22129	Process plant engineering service
45226	Power line construction	30900	Processing of Natural Gas
29199	Power saw machinery manufacturing and repairing		Professional association
15495	Prawn cracker manufacturing	75233	Professional development training
05204	Prawn farm	74921	Professional instrument wholesaling
15122	Prawn preserving	85121	
27209	Precious metal ingot manufacturing	74922	
27209	Precious metal refining	80999	
51454	Precious stone retailing	29271	
50591	Precision equipment wholesaling	74222	
50591	Precision instrument wholesaling	40202	
29291	Precision measuring tool manufacturing	91120	
		80912	
		50591	

65953	Property fund management (including REITs)	33103	Radiator cap-shell, motor vehicle, manufacturing
93399	Prostitution	28131	Radiator, except electric, manufacturing
74922	Protective service		
65113	Provident fund board	31306	Radio and television combination equipment manufacturing
51106	Provision shop		
51106	Provisions supplier, retail		
50920	Provisions supplier, wholesale	64232	Radio broadcasting
55230	Pub	31301	Radio manufacturing
60211	Public bus service	64212	Radio paging service
74145	Public relations service	92132	Radio programmes production
74300	Publicity service	51436	Radio retailing
74401	Publishing company, no printing in premises	63513	Radio taxi service
74401	Publishing of books & brochures	50336	Radio wholesaling
74401	Publishing of books & brochures	85193	Radiology service
74405	Publishing of directory and database	33300	Railroad equipment manufacturing and repairing
74403	Publishing of journals, periodicals and magazines	60101	Railroad service
92111	Publishing of motion pictures and video tapes	18109	Raincoat manufacturing
74404	Publishing of multimedia works	74932	Rat trapping and destroying service
74402	Publishing of newspapers	34102	Rattan furniture manufacturing
74409	Publishing of posters	51431	Rattan furniture retailing
74409	Publishing of records and other recorded audio media	20294	Rattan processing
74404	Publishing of software	20299	Rattan ware, except furniture, manufacturing
92313	Pugilistic arts institution	50915	Rattan wholesaling
21010	Pulp mill	16009	Raw leaf tobacco packing
15319	Pulse preparation and manufacturing	16009	Raw leaf tobacco processing
29121	Pump, drainage, manufacturing	17101	Rayon spinning
29121	Pump, hydraulic, manufacturing	17101	Rayon thread or yarn manufacturing
92143	Puppet show	28939	Razor blade manufacturing
19129	Purse, leather or leather substitutes, manufacturing	28939	Razor, non-electric, manufacturing
24339	Putty manufacturing	26941	Ready-mixed, concrete manufacturing
50912	PVC material wholesaling	70210	Real estate agency
18101	Pyjamas manufacturing (not to individual order)	70210	Real estate appraisal service
		70101	Real estate developer
		70210	Real estate rental service
		70210	Real estate valuation service
		31191	Receiving tube manufacturing
		45103	Reclamation works, land
		51452	Record album retailing
		50342	Record album wholesaling
		22200	Recorded cassette tape reproduction
74212	Quantity surveying service		
31197	Quartz crystal filter manufacturing	22200	Recorded compact disc reproduction
31197	Quartz crystal manufacturing	22200	Recorded magnetic tape reproduction
		22200	Recorded non-customised software reproduction
		92149	Recording (gramophone studio)
		92391	Recreation club
92393	Race horse training	31111	Rectifier manufacturing
92392	Race track operation	35001	Recycling of metal waste and scrap

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35002	Recycling of oil sludge	22200	Reproduction of phonograph record
35009	Recycling of other non-metal waste	22200	Reproduction of recorded cassette tape
85329	Red Cross Society	22200	Reproduction of recorded compact disc
92132	Rediffusion (broadcasting studio)	22200	Reproduction of recorded magnetic tape
23200	Refined petroleum product manufacturing	22200	Reproduction of recorded non-customised software
23200	Refinery, petroleum	73200	Research and development service, humanities
27209	Refining of precious metal	73200	Research and development service, social sciences
75234	Reform school	73103	Research and experimental development on chemicals
55222	Refreshment stand	73102	Research and experimental development on electronics
29191	Refrigerating machinery, except household, manufacturing and repairing	73104	Research and experimental development on engineering
29191	Refrigerator, except household, manufacturing and repairing	73105	Research and experimental development on IT
29301	Refrigerator, household, manufacturing	73101	Research and experimental development on life science
93206	Refrigerator, household, repairing	73109	Research laboratory
90001	Refuse disposal service	73109	Research service, biomedical
90001	Refuse treatment and disposal plant	74139	Research service, business (except IT market research)
74972	Regional office	74139	Research service, market (except IT market research)
75199	Regulatory service	73109	Research service, pharmaceutical
85327	Rehabilitation service, vocational	85332	Residential association
66203	Reinsurance underwriting, composite	85310	Residential institution, social welfare
66202	Reinsurance underwriting, general	70222	Residential real estate management, except town council
66201	Reinsurance underwriting, life	85332	Residents' committee
80999	Religious seminary	24103	Resin, synthetic, thermoplastic, manufacturing
93399	Relocation and orientation programme for expatriates	24103	Resin, synthetic, thermosetting, manufacturing
24314	Remover, paint, manufacturing	31193	Resistor manufacturing
24314	Remover, varnish, manufacturing	55211	Restaurant
45212	Renovation contractor	55212	Restaurant, fast food
74994	Rent collection service	65132	Restricted bank (Asian Currency Unit)
60219	Rent-a-car service, with driver	65122	Restricted bank (domestic banking unit)
71111	Rent-a-car service, without driver	51106	Retail provisions supplier
93319	Rental of laundered towel	51609	Retail sale via door-to-door canvassing
93319	Rental of table cover	51609	Retail sale via mail order
45500	Renting of construction or demolition equipment with operator	51609	Retail sale via vending machine
92199	Reporter (free-lance)	25122	Retreading of tyre
74971	Representative office (business)	15311	Rice flour manufacturing
65991	Representative office (foreign bank)	15311	Rice milling
66903	Representative office (foreign insurance company)	92399	Riding school
63391	Representative office (foreign shipping line)		
22200	Reproduction of gramophone record		

28993	Rivet manufacturing	28923	Rustproofing of metal and formed products
45222	Road construction		
29149	Robot manufacturing and repairing		
27209	Rod, aluminium, manufacturing		
27101	Rod, iron or steel, manufacturing (in rolling mill)		
55240	Rojak selling (hawker and stall-holder)	28999	Safe lock manufacturing
15319	Rolled oats manufacturing	28999	Safe, metal, manufacturing
27101	Rolling mill	19129	Safety belt, leather or leather substitutes, manufacturing
26994	Roof slab, secondary, manufacturing	51495	Safety equipment retailing
26991	Roofing slate, asbestos, manufacturing	50594	Safety equipment wholesaling
50425	Roofing tile wholesaling	15321	Sago processing
26922	Roofing tile, clay, manufacturing	33203	Sail boat building and repairing
26949	Roofing tile, concrete, manufacturing	51329	Sail boat retailing
45243	Roofing works, including repairing	17219	Sail manufacturing
01113	Root crop growing	15499	Salad dressing manufacturing
17230	Rope, fibre, manufacturing	24343	Salt, bath, manufacturing
28949	Rope, wire, manufacturing	15499	Salt, edible, refining
33203	Rowboat building and repairing	15495	Salted nut manufacturing
25192	Rubber auto parts manufacturing	15114	Salting of meat and meat products
25199	Rubber band manufacturing	63395	Salvaging cargo from vessel
25199	Rubber bathing cap manufacturing	63395	Salvaging distressed vessel
50221	Rubber broker	85329	Salvation Army
25199	Rubber dinghy manufacturing	61201	Sampan service
25194	Rubber flooring manufacturing	15510	Samsu distilling
19201	Rubber footwear manufacturing	85200	Sanatorium, animal
25199	Rubber glove manufacturing	11102	Sand quarrying
25193	Rubber goods, industrial and mechanical, manufacturing	19204	Sandals, wooden, manufacturing
25112	Rubber grading and packing	29239	Sandblasting equipment manufacturing and repairing
01192	Rubber growing	45292	Sandblasting works (construction)
25199	Rubber hose, except medical, manufacturing	45301	Sanitary installation
25199	Rubber insulation products manufacturing	28991	Sanitary pipe fitting, brass, manufacturing
25194	Rubber mat manufacturing	21092	Sanitary towel manufacturing
25199	Rubber nipple manufacturing	28991	Sanitary ware, enamelled iron, manufacturing
25111	Rubber processing	64213	Satellite uplink and downlink service
25194	Rubber rug manufacturing	50213	Sauce wholesaling
25199	Rubber sheet manufacturing	15491	Sauce, chilli, manufacturing
01192	Rubber smoking on estate	15491	Sauce, soya bean, manufacturing
34999	Rubber stamp manufacturing	15491	Sauce, tomato, manufacturing
50221	Rubber wholesaling	15113	Sausage manufacturing
24103	Rubber, synthetic, manufacturing	28932	Saw, hand, manufacturing
17220	Rug, except fur, manufacturing	20101	Sawmilling
18209	Rug, fur, manufacturing	50422	Sawn timber wholesaling
25194	Rug, rubber, manufacturing	45291	Scaffolding works (construction)
24399	Rust remover manufacturing	60213	School bus service
		80105	School for the educationally sub-normal
		80105	School for the handicapped

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50591	Scientific equipment wholesaling	29273	Semi-conductor manufacturing equipment manufacturing and repairing
26100	Scientific glassware manufacturing	31112	Semiconductor wafer fabrication
32121	Scientific instrument, electrical/electronic, manufacturing and repairing	24399	Sensitized photographic paper manufacturing
32122	Scientific instrument, non-electrical/non-electronic, manufacturing and repairing	31904	Sensors, electronic, manufacturing
33901	Scooter manufacturing and assembling	29193	Separation/Mixing equipment manufacturing
33901	Scooter parts and accessories manufacturing	95001	Servant, domestic (private household)
71119	Scooter rental service	70102	Service apartment
51312	Scooter retailing	50593	Service establishment equipment wholesaling
50612	Scooter wholesaling	51315	Service station, petrol
24341	Scouring powder manufacturing	15144	Sesame oil manufacturing
50491	Scrap dealer	90001	Sewage disposal service
50491	Scrap metal yard	90001	Sewage treatment and disposal plant
50221	Scrap rubber dealing	26929	Sewer liner plate, clay, manufacturing
35001	Scrap, metal, recycling	26922	Sewer pipe, clay, manufacturing
35009	Scrap, non-metal (except oil sludge), recycling	45225	Sewer pipeline construction
34105	Screen and shade, door, manufacturing	45301	Sewerage installation
34105	Screen and shade, window, manufacturing	45219	Sewerage treatment plant construction
51439	Screen, window and door, retailing	51457	Sewing accessories retailing
28993	Screw manufacturing	50325	Sewing accessories wholesaling
17219	Scroll making	29250	Sewing machine manufacturing and repairing
92199	Sculptor, art (own account)	51439	Sewing machine retailing
63521	Sea-air freight agency service	34999	Sewing needle manufacturing
15121	Seafood canning	45306	Shade, window, installation
51202	Seafood retailing	51432	Shade, window, retailing
50212	Seafood wholesaling	50332	Shade, window, wholesaling
24396	Sealant manufacturing	24343	Shampoo manufacturing
27101	Seamless tube, iron or steel, manufacturing (in rolling mill)	29221	Shaping machine manufacturing and repairing
26994	Secondary roof slab manufacturing	65941	Share broker
80102	Secondary school	29301	Shaver, electric, manufacturing
51500	Second-hand goods retailing	51435	Shaver, electric, retailing
74962	Secretarial service	24343	Shaving cream manufacturing
65941	Securities broker	28998	Shearing of metal sheeting
65941	Securities underwriter	27209	Sheet, aluminium, manufacturing
45304	Security alarm system installation	26991	Sheet, asbestos, manufacturing
51495	Security equipment retailing	28119	Sheet, corrugated metal manufacturing
50594	Security equipment wholesaling	26100	Sheet, glass, manufacturing
74922	Security service, private	27101	Sheet, metal, manufacturing
74919	Selection service, personnel	27209	Sheet, non-ferrous metal, manufacturing
31119	Semiconductor circuit network manufacturing	25213	Sheet, plastic, manufacturing
29274	Semiconductor foundry equipment manufacturing	25199	Sheet, rubber, manufacturing
		27209	Sheet, zinc, manufacturing
		24332	Shellac manufacturing
		85310	Sheltered housing
		33205	Ship breaking

50932	Ship bunkering	85194	Site management organisation (medical)
50931	Ship chandling		
63396	Ship chartering, with operator	19110	Skin, except fur skin, tanning and finishing
71120	Ship chartering, without operator	45244	Slab, concrete production
63399	Ship cleaning, except hold cleaning	15111	Slaughtering of livestock
		15112	Slaughtering of poultry
63396	Ship leasing, with operator	93394	Slimming service
71120	Ship leasing, without operator	19203	Slipper, leather or imitation leather, manufacturing
63397	Ship management service		
33204	Ship parts manufacturing	19209	Slipper, other than leather, imitation leather, plastic and rubber, manufacturing
33202	Ship repairing		
63399	Ship tank cleaning		
63310	Shipbroking service	19202	Slipper, plastic, manufacturing
33201	Shipbuilding	19201	Slipper, rubber, manufacturing
63392	Shipping agent, freight	28998	Slitting of metal sheeting
61102	Shipping line (branch of foreign company)	31901	Smart card manufacturing
		31902	Smart card reader manufacturing
63391	Shipping line, foreign (representative office)	27209	Smelting of non-ferrous metal, except tin
61101	Shipping line, local		
33201	Shipyards	15114	Smoked meat manufacturing
18102	Shirt manufacturing	55222	Snack bar
51422	Shirt retailing	92319	Snooker room operation
33103	Shock-absorber, motor vehicle, manufacturing	24341	Soap manufacturing
		91992	Social club, except sports
93399	Shoe cleaning service	93392	Social escort service
19209	Shoe heel, wooden, manufacturing	73200	Social sciences research and development service
24344	Shoe polish manufacturing	85310	Social welfare residential institution
93202	Shoe repairing		
51424	Shoe retailing	91999	Society for prevention of cruelty to animals
93399	Shoe shine service		
50314	Shoe wholesaling	17302	Socks manufacturing
19201	Shoe, rubber, manufacturing	24313	Sodium carbonate manufacturing
45292	Shotblasting works (construction)	24312	Sodium hydroxide, caustic, manufacturing
28932	Shovel manufacturing		
92199	Showman (own account)	24313	Sodium nitrate manufacturing
05204	Shrimp farm	15541	Soft drink manufacturing
28111	Shutter, window, metal, manufacturing	51205	Soft drink retailing
		55240	Soft drink stall
61103	Sightseeing cruise service	50217	Soft drink wholesaling
63511	Sightseeing service	72120	Software consultancy service
34997	Sign display manufacturing	72209	Software development service
74300	Sign painting, advertisement	72209	Software maintenance service
45308	Signcraft installation	74404	Software publisher
24103	Silicone manufacturing	74404	Software publishing
22115	Silk-screen printing	51473	Software, computer, retailing
34919	Silver engraving	50524	Software, computer, wholesaling
30500	Silver reflectors manufacturing		
34919	Silversmith	45101	Soil grouting and guniting
75221	Singapore Armed Forces	45101	Soil investigation
75191	Singapore Tourism Board	45101	Soil treatment and stabilisation
92199	Singer (own account)	45307	Solar control film installation
26911	Sink, vitreous china and earthenware, manufacturing	51439	Solar film retailing
		50339	Solar film wholesaling
		74110	Solicitor

45219	Solid and liquid waste disposal works construction	28949	Staple, wire, manufacturing
24314	Solvent manufacturing	15329	Starch, laundry, manufacturing
18106	Songkok manufacturing	51483	Stationery retailing
92199	Songwriter (own account)	50373	Stationery wholesaling
31304	Sound reproducing and recording equipment manufacturing	21094	Stationery, unprinted, manufacturing
71302	Sound reproducing and recording equipment renting	29110	Steam and gas engine manufacturing and repairing
51436	Sound reproducing and recording equipment retailing	29110	Steam turbine manufacturing and repairing
50336	Sound reproducing equipment wholesaling	27101	Steel bar manufacturing (in rolling mill)
15499	Soup manufacturing	27101	Steel billet manufacturing (in rolling mill)
15499	Soup powder, meat, manufacturing	27301	Steel casting manufacturing
51461	Souvenir retailing	28959	Steel drum manufacturing
50351	Souvenir wholesaling	28911	Steel forging
55240	Soya bean milk hawkers/stall-holder	27301	Steel foundry
15541	Soya bean milk manufacturing	27109	Steel ingot manufacturing
50217	Soya bean milk wholesaling	50423	Steel pipe wholesaling
15491	Soya bean sauce manufacturing	27101	Steel plate manufacturing (in rolling mill)
15541	Spa water manufacturing	27101	Steel rod manufacturing (in rolling mill)
15440	Spaghetti manufacturing	27101	Steel rod manufacturing (in rolling mill)
85123	Specialised medical service (Western)	28114	Steel seamless tube manufacturing (in rolling mill)
80204	Specialised trade school	45249	Steel structural component manufacturing
24399	Specialty chemicals, cooling system, manufacturing	34994	Steel works (construction)
32202	Spectacle frame manufacturing	74962	Stencil paper manufacturing
51481	Spectacle retailing	63394	Stenographic service
32202	Spectacle, except lens, manufacturing	65941	Stevedoring service
15493	Spice extract manufacturing	65961	Stock and share broker
15493	Spice grinding	17302	Stock exchange
15493	Spice manufacturing	26950	Stockings manufacturing
50222	Spice wholesaling	26950	Stone cutting, shaping and dressing (not at quarry)
15510	Spirits, distilling, rectifying and blending	26950	Stone furniture manufacturing
34930	Sporting goods manufacturing	26950	Stone monument manufacturing (to order)
92312	Sports club	26950	Stone products manufacturing
51451	Sports equipment retailing	11101	Stone quarrying
51451	Sports goods retailing	45242	Stone setting and cement works
50341	Sports goods wholesaling	63101	Storage and warehousing, general
34930	Sports goods, all materials, manufacturing	63103	Storage for class cargo
28995	Spring, coiled or not coiled, manufacturing	63109	Storage for petroleum and chemicals, except class cargo
45304	Sprinkler system installation	31417	Storage subsystem manufacturing
24341	Stain remover manufacturing	15530	Stout manufacturing
55240	Stall-holder selling cooked and prepared food and drinks	29309	Stove, cooking, except electric, manufacturing and repairing
51602	Stall-holder selling uncooked foodstuffs	45222	Street repairing
51461	Stamp (for collectors) retailing	50425	Structural clay and concrete products wholesaling
34994	Stamp, dating, manufacturing	45244	Structural concrete pre-cast component production
34999	Stamp, rubber, manufacturing		

28119	Structural metal section (eg. for bridge, tank, building) manufacturing	25199	Synthetic rubber products, except rubber footwear and toys, manufacturing
45213	Structural repair contractor	32113	Syringe manufacturing
45249	Structural steel and mild steel works (construction)	15542	Syrup manufacturing
85322	Student care centre		
91993	Students' club/society		
91993	Students' union		
74300	Studio, commercial art		
92111	Studio, film		
74949	Studio, photographic	17212	Table cloth and napkin manufacturing
25212	Styrofoam disposable utensil manufacturing	26950	Table top, marble, manufacturing
15421	Sugar cane processing (sugar refinery)	26100	Tableware, glass, manufacturing
15433	Sugar confectionery manufacturing	25211	Tableware, plastic, manufacturing
15421	Sugar factory and refinery	26919	Tableware, porcelain, china, manufacturing
50213	Sugar wholesaling	18105	Tailoring
19121	Suitcase, leather or leather substitutes, manufacturing	80994	Tailoring and embroidery school
51109	Sundry goods retailing	24343	Talcum powder manufacturing
51603	Sundry goods retailing (hawker and stall-holder)	63399	Tank cleaning, ship
50920	Sundry goods wholesaling	28120	Tank, metal, manufacturing
51109	Sundry shop	33201	Tanker building
32202	Sunglass, except lens, manufacturing	33202	Tanker repairing
51103	Supermarket	91913	Taoist temple
24341	Surface active agent manufacturing	29122	Tap, cock and valve manufacturing
25220	Surface treatment for plastic products	31414	Tape drive manufacturing
32111	Surgical equipment, electrical/electronic, manufacturing and repairing	34999	Tape fastener manufacturing
32112	Surgical equipment, non-electrical/non-electronic, manufacturing and repairing	15321	Tapioca processing
24203	Surgical medical dressing manufacturing	23100	Tar and asphalt mixtures for paving, manufacturing
32122	Surveying instrument manufacturing and repairing	93399	Tattoo service
17303	Sweater manufacturing (knitting mill)	74121	Tax planning service
15433	Sweet, including medicated sweet, manufacturing	74121	Taxation advisory service
70224	Swimming pool cleaning and maintenance	63513	Taxi booking service
92319	Swimming pool operation	60214	Taxi service
30202	Switchboard apparatus manufacturing and repairing	34999	Taxidermy
30202	Switchgear manufacturing and repairing	15454	Tea leaves processing
24103	Synthetic resin and plastic material manufacturing	51209	Tea retailing
		50223	Tea wholesaling
		15454	Tea, bag, manufacturing
		80302	Teachers' training college
		80201	Technical and vocational institute
		80201	Technical education service
		74230	Technical inspection service
		74230	Technical testing service
		64290	Telecommunication Authority of Singapore
		30301	Telecommunication cable and wire manufacturing
		50515	Telecommunication equipment wholesaling
		31201	Telecommunications apparatus manufacturing

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51471	Telecommunications apparatus retailing	17101	Thread manufacturing
50521	Telecommunications apparatus wholesaling	65922	Thrift and loan society
74965	Telephone answering service	22119	Ticket printing
74939	Telephone cleaning service	63512	Ticketing agency
64231	Television broadcasting	45401	Tile setting
31305	Television camera manufacturing and repairing	50425	Tile wholesaling
31302	Television chassis manufacturing	26922	Tile, building, hollow, manufacturing
34941	Television game manufacturing	26922	Tile, ceramic, manufacturing
92114	Television post-production service	26949	Tile, clay, manufacturing
92131	Television programmes distribution	26922	Tile, concrete, manufacturing
92131	Television programmes production	26922	Tile, enamelled, manufacturing
71302	Television set renting	26950	Tile, marble, manufacturing
93205	Television set repairing	25219	Tile, vinyl, manufacturing
51436	Television set retailing	74229	Timber grading service
50336	Television set wholesaling	50422	Timber wholesaling
31302	Television set, colour, manufacturing	32123	Timing device, electrical/electronic, manufacturing and repairing
31302	Television set, monochrome, manufacturing	28951	Tin can manufacturing
31191	Television tube manufacturing	27201	Tin ingot manufacturing
32130	Temperature measurement and control (industrial) instrument manufacturing	11900	Tin ore mining
91913	Temple, Buddhist/Taoist	27201	Tin smelting
91914	Temple, Hindu	28951	Tinplate-can manufacturing
92319	Tennis court operation	28959	Tinsmithing
34930	Tennis equipment manufacturing	01153	Tissue culture plantlet growing
80301	Tertiary education	21092	Tissue, paper, manufacturing
10002	Test drilling and testhole boring in connection with petroleum and gas extraction	29301	Toaster manufacturing
32113	Test kit, medical, manufacturing	93206	Toaster repairing
74230	Testing of gem stone	51435	Toaster retailing
17102	Textile bleaching	01191	Tobacco growing
17102	Textile dyeing	34999	Tobacco pipe manufacturing
29250	Textile machinery manufacturing and repairing	29243	Tobacco processing machinery manufacturing and repairing
17101	Textile manufacturing	51206	Tobacco products retailing
51421	Textile retailing	50218	Tobacco wholesaling
50311	Textile wholesaling	01193	Toddy tapping
92142	Theatre (stage show)	15433	Toffee manufacturing
92399	Theatre booking agency	26911	Toilet fixtures and fittings, china, vitreous china, earthenware and porcelain, manufacturing
92141	Theatrical producer, except motion picture	21092	Toilet paper manufacturing
80999	Theological School	24341	Toilet soap manufacturing
32124	Thermometer manufacturing	25211	Toilet ware, plastic, manufacturing
32124	Thermostat manufacturing	24343	Toiletries manufacturing
63103	Third party logistics for class cargo	51411	Toiletries retailing
64222	Third party telecommunications operator	50324	Toiletries wholesaling
		15491	Tomato sauce manufacturing
		26950	Tombstone finishing and lettering
		34999	Tooth brush manufacturing
		24343	Tooth powder manufacturing
		24343	Toothpaste manufacturing
		18106	Topee manufacturing
		92392	Toto/4-digit agency
		63511	Tourist guide (free lance)
		63511	Tourist service

21092	Towel, paper, manufacturing	19121	Trunk, leather or leather substitutes, manufacturing
63901	Towing service		
70221	Town council	28999	Trunk, metal, manufacturing
75199	Town planning service	65934	Trust and foundation
51453	Toy and game retailing	26100	Tube, glass, manufacturing
50343	Toy wholesaling	28113	Tube, metal, manufacturing
34942	Toy, electro-mechanical, manufacturing	25215	Tube, plastic, manufacturing
		61201	Tugboat service
34943	Toy, mechanical, manufacturing	80202	Tuition centre
34944	Toy, non-mechanical, manufacturing	45223	Tunnel construction
		29110	Turbine, gas, hydraulic and steam, manufacturing and repairing
29199	Tractor, except farm, manufacturing and repairing		
29210	Tractor, farm, manufacturing and repairing	93393	Turkish bath
		24314	Turpentine manufacturing
91110	Trade association	05209	Turtle Farm
75191	Trade Development Board	80999	Tutor, private (own account)
80204	Trade school, specialised	17230	Twine manufacturing
91200	Trade Union	22122	Typesetting
33102	Trailer manufacturing and repairing	72402	Typewriter maintenance and repairing
92393	Training of pets and animals	51472	Typewriter retailing
30201	Transformer manufacturing and repairing	29400	Typewriter, non-electronic, manufacturing and repairing
31111	Transistor manufacturing	74962	Typing service
74964	Translation service	51313	Tyre and battery retailing
33103	Transmission wheel, motor vehicle, manufacturing	25121	Tyre and tube manufacturing
		93101	Tyre repairing
60300	Transport via pipelines	25122	Tyre retreading
74243	Transport-related industrial design	25122	Tyre vulcanising
63511	Travel service		
19121	Travelling bag, leather or leather substitutes, manufacturing		
01412	Tree felling and pruning		
33902	Tricycle manufacturing and assembling	34993	Umbrella manufacturing
		51459	Umbrella retailing
33902	Tricycle parts and accessories manufacturing	50329	Umbrella wholesaling
		51602	Uncooked foodstuffs retailing (hawker and stall-holder)
93201	Tricycle repairing		
51321	Tricycle retailing	18104	Undergarment, except brassiere, manufacturing
50621	Tricycle wholesaling		
33902	Trishaw manufacturing and assembling	93330	Undertaking service
		28949	Uninsulated cable manufacturing
33902	Trishaw parts and accessories manufacturing		
60215	Trishaw service	28941	Uninsulated wire manufacturing
05203	Tropical fish breeding	65952	Unit trust
51464	Tropical fish retailing	80301	University
50292	Tropical fish wholesaling	93319	Upholstery cleaning
18101	Trousers manufacturing (not to individual order)	20109	Upholstery filling, excelsior, manufacturing
18105	Trousers manufacturing (to individual order)	17290	Upholstery filling, except excelsior, manufacturing
33101	Truck manufacturing and assembly	17290	Upholstery filling, kapok, manufacturing
71119	Truck rental service, without operator	93207	Upholstery repairing
		64213	Uplink (satellite) service

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70101	Urban Redevelopment Authority, except service/conservancy and car parking	93103	Vehicle inspection service
51311	Used car retailing	50613	Vehicle parts and accessories wholesaling
		93109	Vehicle, motor, repairing
		50611	Vehicle, motor, wholesaling
		71299	Vending machine, rental only
		20211	Veneer sheet manufacturing
		29191	Ventilating machinery manufacturing and repairing
		45301	Ventilating system installation
		65951	Venture capital company
24203	Vaccine manufacturing, for human use	15440	Vermicelli manufacturing
24204	Vaccine manufacturing, for veterinary use	28120	Vessel for storage, metal, manufacturing
29301	Vacuum cleaner manufacturing	85200	Veterinary service
93206	Vacuum cleaner repairing	45223	Viaduct construction
51435	Vacuum cleaner retailing	51452	Video Compact Disc (VCD) retailing
93103	Valuation service, car	92112	Video distribution
70210	Valuation service, real estate	93205	Video equipment repairing
63104	Value added logistics provider	51436	Video equipment retailing
64222	Value added network operator	92113	Video filming and recording service
29122	Valve manufacturing		Video library
33101	Van, motor, manufacturing and assembling	71303	Video post-production service
93109	Van, motor, repairing	92114	Video production
51311	Van, motor, retailing	92111	Video recorder wholesaling
50611	Van, motor, wholesaling	50336	Video reproducing and recording equipment manufacturing
		31305	Video tape publishing
24332	Varnish manufacturing		Vigilante Corps
26919	Vase, china, pottery and earthen, manufacturing	92111	Vinyl tile manufacturing
		75232	Viscosity measurement and control (industrial) manufacturing
26100	Vase, glass, manufacturing	25219	Vitamin manufacturing, for human use
28999	Vault, metal, manufacturing	32130	Vitamin manufacturing, for veterinary use
74932	Vector control service		Vocational education service
15133	Vegetable and vegetable juice canning and preserving	24203	Vocational institute
01119	Vegetable growing (non-hydroponics)	24204	Vocational rehabilitation service
01112	Vegetable growing, fruit vegetable (non-hydroponics)	80201	Voice coil magnet manufacturing
01111	Vegetable growing, leafy vegetable (non-hydroponics)	80201	Vulcanized fibre box manufacturing
01129	Vegetable grown under cover (non-hydroponics)	85327	Vulcanizing of tyre
15144	Vegetable oil, edible, manufacturing	28999	
15145	Vegetable oil, inedible, manufacturing	21022	
15133	Vegetable pickling	25122	
51602	Vegetable retailing (hawker and stall-holder)		
15499	Vegetable soup manufacturing		
50219	Vegetable, canned, wholesaling		
50211	Vegetable, fresh and preserved, wholesaling	15411	Wafer manufacturing
51201	Vegetable, fresh, retailing	31112	Wafer, semiconductor, fabrication
28939	Vehicle hardware, including lock, manufacturing	20299	Walking stick manufacturing

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Wafer manufacturing
 Wafer, semiconductor, fabrication
 Walking stick manufacturing

25219	Wall panelling, plastic, manufacturing	71304	Wedding gown rental
21099	Wall paper manufacturing	29199	Weighing machine manufacturing and repairing
45403	Wall papering	74999	Weighing machine operation
45401	Wall tile setting	29225	Welding machine and equipment, electric, manufacturing and repairing
26922	Wall tile, clay, manufacturing		Welding machine and equipment, non-electric, manufacturing and repairing
50332	Wallpaper wholesaling	29299	Welding shop
63101	Warehousing, general		Well drilling (petroleum)
95001	Washerwoman (own account)		Western medicine wholesaling
29301	Washing machine manufacturing	29292	Wharf construction
93206	Washing machine repairing	10002	Wheat milling
51435	Washing machine retailing	50361	Wheelbarrow manufacturing
50335	Washing machine wholesaling	45227	White spirit manufacturing
24341	Washing powder manufacturing	15312	White-glazed tile manufacturing
50491	Waste paper wholesaling	33909	Wholesale provisions supplier
50491	Waste rag wholesaling	23200	Wig manufacturing
24392	Waste treatment chemicals manufacturing	26922	Window blind manufacturing
51456	Watch and clock retailing	50920	Window blind retailing
32304	Watch parts manufacturing	34995	Window blind wholesaling
93203	Watch repairing	34105	Window cleaning service
50323	Watch wholesaling	51432	Window frame, aluminium, manufacturing
32302	Watch, electro-mechanical, manufacturing	50332	Window frame, wooden, manufacturing
32301	Watch, fully electronic, manufacturing	74939	Window glass manufacturing
32303	Watch, mechanical, manufacturing	28111	Window glass wholesaling
26911	Water closet manufacturing	20221	Window sash, metal, manufacturing (not in rolling mill)
41000	Water collecting, purifying and distributing	26100	Window screen and shade manufacturing
45225	Water pipeline construction	50913	Window shade installation
90002	Water pollution treatment service	28111	Window shade repairing
24399	Water proofing compounds manufacturing	34105	Window shade retailing
45225	Water supply line construction	45306	Window shade wholesaling
61101	Water transport (shipping line)	93207	Window shutter, metal, manufacturing
24392	Water treatment chemicals manufacturing	51432	Windshield wiper, motor vehicle, manufacturing
45229	Water well drilling	50332	Wine manufacturing
29293	Water/Waste water treatment equipment manufacturing	28111	Wine retailing
24344	Wax manufacturing	33103	Wine wholesaling
92143	Wayang	15520	Wire and cable assemblies and harnesses manufacturing
51603	Wearing apparel retailing (hawker and stall-holder)	51205	Wire and cable products, except insulated wire and cable, manufacturing
51422	Wearing apparel, adults', retailing	50217	Wire, barbed, manufacturing
50312	Wearing apparel, adults', wholesaling	30304	Wire, electronic component, manufacturing
51423	Wearing apparel, children's, retailing	28949	Wire, enamelled, manufacturing
50313	Wearing apparel, children's, wholesaling	28949	Wire, telecommunication, manufacturing
18201	Wearing apparel, fur, manufacturing	28941	Wire, uninsulated, manufacturing
64223	Web hosting service	30303	
		30301	

31203	Wireless communications equipment manufacturing		
20299	Wood carving	32111	X-ray apparatus manufacturing and repairing
20102	Wood preservation		
51449	Wood retailing	32112	X-ray film developing tank manufacturing
28993	Wood screw, ferrous, manufacturing	24399	X-ray film manufacturing
19209	Wood shoe heel manufacturing	32111	X-ray intensifying screen manufacturing
50422	Wood wholesaling	32111	X-ray tube manufacturing
20239	Wooden barrel manufacturing	34920	Xylophone manufacturing
20239	Wooden basket manufacturing		
20231	Wooden box manufacturing (except coffin)		
20229	Wooden bridge manufacturing		
20239	Wooden bucket manufacturing		
34101	Wooden cabinet manufacturing		
20231	Wooden case manufacturing		
19204	Wooden clogs and sandals manufacturing	33203	Yacht building and repairing
20292	Wooden clothes peg manufacturing	92312	Yachting club
20292	Wooden clothes rack manufacturing	17101	Yarn and fabric manufacturing
		15209	Yoghurt manufacturing
		85323	Youth outreach service

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20231	Wooden crate manufacturing		
20231	Wooden drum manufacturing		
20229	Wooden fence manufacturing		
20299	Wooden frame, mirror and picture, manufacturing	28921	Zinc coating
20221	Wooden frame, window, manufacturing	27209	Zinc plate manufacturing
34101	Wooden furniture and fixtures manufacturing	28919	Zinc sheet manufacturing
20239	Wooden keg manufacturing	24313	Zinc sulphide manufacturing
20292	Wooden kitchen ware manufacturing	34999	Zipper, slide fastener, manufacturing
20299	Wooden ladder manufacturing	92230	Zoological park
20239	Wooden pail manufacturing		
20222	Wooden products, moulded, manufacturing		
29224	Wood-turning lathe manufacturing and repairing		
45402	Wood-work construction		
29224	Woodworking machinery manufacturing and repairing		
21010	Wrapping paper manufacturing		
51489	Wrapping paper retailing		
34999	Wreath manufacturing		
51462	Wreath retailing		
45104	Wrecking of buildings or other structures		
92199	Writer (own account)		
34103	Wrought iron furniture manufacturing		

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