Accounting and auditing services (excluding online marketplaces)

Activities of auction houses

Activities of business and employers' membership organisations

Activities of head and regional head offices; Centralised administrative offices and subsidiary management offices

Activities of households as employers of domestic workers

Activities of households as employers of other domestic personnel (e.g. housekeepers)

Activities of other membership organisations n.e.c.

Activities of political organisations

Activities of professional membership organisations (e.g. medical associations, law societies, accountancy bodies)

Activities of religious organisations n.e.c.

Activities of sports clubs/associations and related activities

Activities of trade unions

Advertising activities

Aerial cableways (including cable car services)

Agents for artistes, athletes, models and other performers

Agricultural and animal husbandry service activities except veterinary activities

Agrotechnology consultancy services

Aircraft chartering with operator

Airline agencies (freight)

Airlines (passenger)

Airport operation services

Airport terminal services (e.g. ground service activities)

Amusement theme parks

Architectural services

Armed forces

Art and graphic design services

Assembly and testing of semiconductors

Associations for hobbies, recreational, cultural and extra-curricular activities (e.g. scouts/girl guides association, book clubs and photo, music, art and craft clubs)

Astrology, palmistry and other fortune telling services

Bank/Financial holding companies (including insurance holding company)

Beauty and other personal care services n.e.c. (excluding online marketplaces)

Bird breeding

Bookbinding (e.g. book packaging)

Book-keeping services (excluding online marketplaces)

Botanical and zoological gardens and nature reserves activities

Branches of foreign airlines (freight)

Branches of foreign airlines (passenger)

Branches of foreign shipping lines

Brick laying, stone setting and cement works

Bridge, tunnel, viaduct and expressway construction

Broiler farms (chickens reared for meat)

Buddhist/Taoist temples

Building and repair of pleasure crafts, lighters and boats

Building and repairing of ships, tankers and other ocean-going vessels (including conversion of ships into off-shore structures)

Building completion and finishing n.e.c.

Building construction n.e.c.

Business representative offices

Cafes

Call centres

Captive insurance

Captive managers

Car washing and related services

Care services for pets and animals

Cargo surveying services

Carpark management and operation services

Cattle farms (including dairy cattle)

Central bank

Chalets

Chartered bus services (including school buses)

Child care services for pre-school children (including infant care services)

Child/Student care services for school-going children (e.g. before and after-school care centres, student care centres)

Chinese medicine shops

Churches

Civil defence

Classification societies

Cleaning of swimming pools, spas and fountains

Clinics and other general medical services (Non-Western)

Clinics and other general medical services (Western)

Coastal fishing except fishing in kelongs

Collection, purification and distribution of water (including desalination of water)

Commercial printing (e.g. printing of brochures, cards, envelopes, labels and stationery)

Commercial schools offering general secondary and post-secondary non-tertiary education programmes

Commercial schools offering higher education programmes

Commodity (excluding gold) and futures brokers and dealers

Communications and power line construction

Community development councils and grassroots organisations

Computer facilities management activities

Construction of other civil engineering projects n.e.c. (e.g. playground systems)

Container depot services

Convention/Conference organisers

Corporate finance advisory services

Courier activities other than national post activities

Crane services for all industries except construction

Credit card services

Credit rating agencies

Crocodile farms

Crude petroleum and natural gas production

Curtain walling/cladding works

Cutting, shaping and finishing of stone (including tomb-stones and furniture of stone or marble)

Dam and drainage construction

Data analytics, processing and related activities n.e.c.

Data centres

Debt collection services

Defence activities n.e.c.

**Dental services** 

Department stores

Detective and investigation activities

Development of software and applications (except games and cybersecurity)

Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials (including samsu and Chinese liquors)

Dog breeding

Dramatic arts, music and other arts production-related activities n.e.c. (e.g. stage, lighting and sound services)

**Duck farms** 

Duplicating and photo-copying services

Educational support services n.e.c. (excluding online marketplaces)

Electrical works

Electronics-related industrial design services

Electroplating and plating of metals and formed products

Employment agencies (excluding domestic worker employment placement agencies and online marketplaces)

Engineering design and consultancy activities n.e.c.

Engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities

Environmental engineering design and consultancy services (except clean energy)

Ethnic associations (including clan associations, huay kuans)

Excavation and earthmoving works

Executive, legislative and other general public administration (e.g. Istana, parliament, tax authority)

**Exhibition organisers** 

**Exhibition stand contractors** 

Factoring companies

Fashion (including accessories) design services

Fast food outlets

Finance companies (with deposit taking functions)

Financial leasing companies

Fishing in kelongs

Fishing n.e.c.

Food caterers

Food courts, coffee shops and canteens (with mainly food and beverage income)

Food fish farms

Foreign affairs

Foreign armed forces

Foreign embassies and trade representative offices

Foreign exchange brokers and dealers

Forestry, logging and related service activities

Foundation works (including micropiling, conventional piling and underpinning)

Freight transport arrangement

Freight transport by road

Friendship, match-making and dating services

Frog farms

Full banks

Fund management activities n.e.c.

Funeral and related activities (including embalming, cremating and cemetery services, upkeep of cemeteries)

General building engineering design and consultancy services

General cleaning services (including cleaning of public areas, offices and factories) except household cleaning and online marketplaces

General contractors (building construction including major upgrading works)

General contractors (non-building construction)

General insurance (except marine and import, export & credit insurance)

General reinsurance

General warehousing

Glass and glazing works (including mirror and shower screen installation)

Goat farms (including goat's milk production)

Gold bullion brokers and dealers

Grading and packing of rubber

Growing of crops combined with animal production (mixed farming)

Growing of food crops (non-hydroponics) n.e.c.

Growing of fruits

Growing of leafy and fruit vegetables

Growing of leafy and fruit vegetables (hydroponics)

Growing of mushrooms

Growing of nursery products n.e.c.

Growing of orchids

Growing of ornamental plants

Growing of other crops

Growing of root crops

Hairdressing salons/shops (including barber shops)

Heat treatment for metals

Hindu/Sikh temples

Home healthcare services

Horse-racing and other betting activities

Hostels and dormitories for students, workers and other individuals

Hosting services by non-data centres

Hotels

Human resource consultancy services

Import, export and credit insurance

Industrial design activities n.e.c.

Information technology consultancy (except cybersecurity)

Infrastructure engineering design and consultancy services

Installation and erection of building equipment (e.g. lifts, escalators, travellators)

Installation of awning and window shades

Installation of building automated systems for remote monitoring

Installation of fire protection and security alarm systems

Installation of industrial machinery and equipment, mechanical engineering works

Installation of plumbing, heating (non-electric) and air-conditioning systems

Installation of thermal and sound insulation (including solar control films)

Insurance agencies and agents (including financial planning services)

Insurance brokers

Interior design services

International and foreign system schools

International cruise services

Internet access providers, include ISPs

Iron and steel and non-ferrous forgings

Iron and steel foundries

Iron and steel rolling mills

IT manpower contracting services

Job training and vocational rehabilitation services

Joinery and other woodworks (e.g. laminated or parquet flooring)

Judiciary and related services

Junior colleges and centralised pre-university institutes (post-secondary non-tertiary) including combined secondary schools and post-secondary non-tertiary schools

Land reclamation works

Landscape design and landscape architecture

Laundry and dry cleaning services except self-operated laundries

Layer farms (chickens reared for eggs)

Legal activities (excluding online marketplaces)

Letting of self-owned or leased real estate property except food courts, coffee shops and canteens (e.g. office/exhibition space, shopping mall, self-storage facilities)

Libraries and archives activities

Life insurance

Life reinsurance

Lighterage services

Management consultancy services

Management consultancy services for healthcare organisations

Management consultancy services for hotels

Management consultancy services n.e.c.

Manpower contracting services (excluding IT manpower)

Manufacture and assembly of aircraft and spacecraft (including aircraft engines and other parts)

Manufacture and assembly of bicycles, tricycles, trishaws and invalid carriages (including parts and accessories)

Manufacture and assembly of motor vehicles

Manufacture and assembly of motorcycles and scooters (including engines and other parts and accessories)

Manufacture and processing of spices (including curry powder and spice extracts)

Manufacture and repair of agricultural and forestry machinery

Manufacture and repair of construction machinery and parts

Manufacture and repair of electric generators

Manufacture and repair of electric lamps and lighting equipment (including silver reflectors, fittings and parts)

Manufacture and repair of electric motors

Manufacture and repair of electric motors, generators, transformers and electricity distribution and control apparatus n.e.c. (e.g. busbar trunking)

Manufacture and repair of engineering and scientific instruments

Manufacture and repair of engines and turbines except aircraft, vehicle, cycle and marine engines

Manufacture and repair of gears, gearing and driving elements

Manufacture and repair of heating boilers, radiators and correctors (including parts)

Manufacture and repair of irradiation and electromedical equipment and instruments

Manufacture and repair of lifting and handling equipment n.e.c. (including conveying systems and industrial automated systems)

Manufacture and repair of lifting and hoisting machinery except electrical

Manufacture and repair of lifts and escalators

Manufacture and repair of machinery and machine-tools - metal cutting types (e.g. lathes, milling machines, shaping machines)

Manufacture and repair of machinery and machine-tools - metal forming types (e.g. forging press, cold heading machines, press breaks)

Manufacture and repair of machinery for beverage production

Manufacture and repair of machinery for food products processing

Manufacture and repair of machinery for mining, quarrying and construction n.e.c.

Manufacture and repair of machinery for textile, apparel and leather production

Manufacture and repair of machinery for tobacco processing

Manufacture and repair of marine engine

Manufacture and repair of measuring devices (e.g. meters)

Manufacture and repair of metal-forming machinery and machine tools n.e.c. (including metalworking machinery)

Manufacture and repair of oil rigs

Manufacture and repair of other general purpose machinery and equipment except electrical and electronic n.e.c.

Manufacture and repair of other oilfield and gasfield machinery and equipment (e.g. derricks, tool joints)

Manufacture and repair of other special purpose machinery n.e.c. (including plating equipment, industrial paint mixers and chemical mixing equipment)

Manufacture and repair of packaging machinery

Manufacture and repair of plastic processing machinery

Manufacture and repair of process control equipment and related products

Manufacture and repair of pumps (e.g. hydraulic pumps, drainage pumps)

Manufacture and repair of pumps, compressors, taps and valves n.e.c.

Manufacture and repair of railway and tramway locomotives and rolling stock (including specialised parts except engines, electric motors and signalling equipment)

Manufacture and repair of refrigerating, air-conditioning and ventilating machinery and equipment except household refrigerators

Manufacture and repair of semiconductor assembly and testing equipment (including computer burn-in system)

Manufacture and repair of semiconductor foundry equipment

Manufacture and repair of separation/mixing equipment (e.g. filters, separators, mixers)

Manufacture and repair of steam generators n.e.c. (except central heating hot water boilers)

Manufacture and repair of switchgear and switchboard apparatus (including switches, circuit breakers and electrical control panels)

Manufacture and repair of tanks, reservoirs and containers of metal (e.g. metal cylinders, storage vessels and containers for compressed or liquefied gas)

Manufacture and repair of taps, cocks and valves

Manufacture and repair of transformers

Manufacture and repair of water/waste water treatment equipment

Manufacture and repair of weapons and ammunition (e.g. ordnance and accessories)

Manufacture and repair of welding and soldering equipment (including arc welding electrodes)

Manufacture and repair of woodworking machinery

Manufacture of additives for mineral oil (e.g. lubricant and fuel additives)

Manufacture of adhesives and sealants

Manufacture of articles of concrete, cement and plaster n.e.c. (except precast concrete components)

Manufacture of asbestos products except asbestos paper

Manufacture of asphalt premix

Manufacture of attap and attap products

Manufacture of bakery products n.e.c.

Manufacture of basic chemicals except fertilisers and nitrogen

Manufacture of basic chemicals n.e.c.

Manufacture of basic industrial acids and alkalis

Manufacture of basic iron and steel n.e.c. (including smelting)

Manufacture of basic precious and non-ferrous metals n.e.c.

Manufacture of bearings (including disc and ball bearings)

Manufacture of biscuits (including wafers and cones)

Manufacture of blank magnetic tapes, diskettes, Blu-ray technology discs, CDs, DVDs and VCDs

Manufacture of bolts, nuts, rivets, fasteners and screw machine products

Manufacture of bonding tools

Manufacture of brassieres and other undergarments

Manufacture of bread, cakes and confectionery (excluding frozen bakery products)

Manufacture of bricks

Manufacture of briefs, singlets and other knitted or crocheted wear (e.g. pullovers, cardigans)

Manufacture of capacitors

Manufacture of cards, envelopes and stationery, unprinted

Manufacture of carpets and rugs

Manufacture of catalysts and catalyst regeneration

Manufacture of cement, lime and plaster

Manufacture of chips, crackers and other titbits (excluding biscuits and confectionery)

Manufacture of chocolate and chocolate products

Manufacture of cigarettes

Manufacture of clay products n.e.c.

Manufacture of cocoa and chocolate powder from beans

Manufacture of coffee powder

Manufacture of coke oven products

Manufacture of communications equipment n.e.c.

Manufacture of computers and data processing equipment except computer peripheral equipment

Manufacture of computers and peripheral equipment n.e.c.

Manufacture of condensed and evaporated milk (including pasteurising and bottling of fluid milk)

Manufacture of consumer electronics

Manufacture of containers and boxes of paper and paperboard

Manufacture of cooked-food preparations (e.g. frozen dinners)

Manufacture of cordage, rope, twine and netting

Manufacture of cordials, syrups and composite concentrates for beverages

Manufacture of corrugated paper and paperboard

Manufacture of cosmetics and toiletries

Manufacture of costume jewellery and related articles

Manufacture of curtains, pillow cases, bed sheets and bed spreads

Manufacture of dairy products n.e.c. (e.g. butter, cheese, ice-cream mixes and powder, yoghurt)

Manufacture of derivatives and intermediates produced from basic building blocks (e.g. acetyls, acrylics, oxochemicals, styrene, phenolic, ethylene oxide derivatives and polymers)

Manufacture of dies, moulds, tools, jigs and fixtures

Manufacture of discrete devices (e.g. diodes, light-emitting diodes, transistors and rectifiers)

Manufacture of disk drives (including CD-ROM drives, DVD-ROM drives, optical drives, flash drives, tape drives, solid state drives, storage subsystems)

Manufacture of disk media

Manufacture of domestic appliances n.e.c. (e.g. non-electric cooking ranges, grates, stoves)

Manufacture of edible vegetable and animal oils and fats

Manufacture of electric power cables and wires

Manufacture of electrical household appliances (e.g. refrigerators, hot plates, toasters, food mixers, cookers, hair dryers, fans, shavers)

Manufacture of electrical machinery, apparatus, appliances and supplies (including sound or visual signalling apparatus, electrical insulators except porcelain or glass)

Manufacture of electro-mechanical watches and clocks (e.g. watches and clocks with moving parts and battery)

Manufacture of electronic connectors

Manufacture of electronic display devices except light emitting diodes

Manufacture of electronic security systems (including electronic sensors, burglar and fire alarm systems)

Manufacture of enamelled wires (used for winding of motors, transformers etc)

Manufacture of epoxy moulding compounds and phenolic moulding compounds

Manufacture of ferrous metal alloys

Manufacture of fertilisers and nitrogen compounds

Manufacture of fibreglass and fibreglass products

Manufacture of foam rubber products (excluding foam rubber mattresses)

Manufacture of food chemicals and additives (e.g. flavours, preservatives and colourings)

Manufacture of footwear

Manufacture of fully electronic watches and clocks

Manufacture of fur apparel and articles of fur (e.g. fur rugs, mats and cushions)

Manufacture of furniture and fixtures of wood (including upholstery)

Manufacture of furniture and fixtures primarily of metal

Manufacture of furniture n.e.c.

Manufacture of furniture of other materials except primarily of stone, ceramic or concrete

Manufacture of furniture of rattan and cane

Manufacture of games and toys

Manufacture of gas; distribution of gaseous fuels through mains

Manufacture of general hardware (including blacksmith shops) n.e.c. (e.g. locks and keys, hinges, clamps, hooks)

Manufacture of glass and glass products (including yarn of glass fibres)

Manufacture of grain mill products n.e.c.

Manufacture of hand and edge tools

Manufacture of handbags

Manufacture of household and kitchen wooden ware except wooden footwear

Manufacture of ice except dry ice

Manufacture of ice-cream

Manufacture of implantables and artificial limbs (e.g. heart valves, stents, orthopaedic implants)

Manufacture of industrial and mechanical rubber goods

Manufacture of industrial gases and dry ice

Manufacture of inedible vegetable and animal oils and fats

Manufacture of inks, dyestuffs, pigments and carbon black

Manufacture of instant beverages

Manufacture of jams (including fruit jelly)

Manufacture of jewellery and related articles n.e.c. (except costume jewellery)

Manufacture of jewellery except costume jewellery

Manufacture of joss paper and other related ceremonial paper products (including effigies and other funeral paper goods and Chinese lanterns)

Manufacture of kitchen and household utensils (e.g. steel shelf, showcase counters, kitchen trolleys display racks, sink bowls and other customised kitchen equipment)

Manufacture of knitted and crocheted apparel n.e.c.

Manufacture of knitted and crocheted fabrics and laces

Manufacture of laminboard, particle board and other panels and boards n.e.c.

Manufacture of leadframe

Manufacture of luggage, bags, brief cases and the like

Manufacture of macaroni, noodles, vermicelli and other related products

Manufacture of machine tool accessories (e.g. small cutting tools, precision measuring tools and other attachments such as tool holders)

Manufacture of made-up textile articles except apparel n.e.c. (e.g. scrolls, flags and sails, banners, canvas products, cushions, pillows)

Manufacture of malt liquors and malt (e.g. beer and stout)

Manufacture of man-made fibres except glass

Manufacture of mattresses including those of foam rubber

Manufacture of mechanical watches and clocks

Manufacture of medical and dental tools, instruments and supplies n.e.c.

Manufacture of medical disposables and surgical supplies (e.g. test kits, syringes, tubes, fluid administration sets)

Manufacture of medical research and clinical diagnostic instruments and supplies (e.g. reagents)

Manufacture of metal cans, containers and related products n.e.c. (e.g. barrels, steel drums, kegs)

Manufacture of metal caps (e.g. crown corks)

Manufacture of metal doors, window and door frames, grilles and gratings

Manufacture of metal pipes and tubes

Manufacture of metal precision components

Manufacture of metal strips and slabs (e.g. awnings)

Manufacture of metal wire and cable products n.e.c.

Manufacture of motor vehicle bodies (coachwork), trailers and semi-trailers

Manufacture of musical instruments

Manufacture of networking products (e.g. routers, switches)

Manufacture of non-chocolate confectionery (e.g. sweets, toffees, crystallised fruits, chewing gums)

Manufacture of non-dairy creamer

Manufacture of non-ferrous metal alloys

Manufacture of non-structural pre-cast components (e.g. lightweight partitions, secondary roof slabs)

Manufacture of office machinery and equipment (except computers and peripheral equipment)

Manufacture of ophthalmic goods (e.g. spectacles, contact lenses and parts)

Manufacture of optical instruments and photographic equipment n.e.c.

Manufacture of other articles of paper and paperboard n.e.c. (e.g. papier mache, wallpaper)

Manufacture of other chemical products n.e.c. (e.g. gelatin and derivatives, laundry blue, explosives, processed salts, industrial starch, incense and joss sticks, camphor products)

Manufacture of other electronic and electric wires and cables n.e.c.

Manufacture of other electronic components and boards n.e.c.

Manufacture of other fabricated metal products n.e.c. (including voice coil magnets)

Manufacture of other food products n.e.c. (except food chemicals and additives)

Manufacture of other insulation products (e.g. ceramic IC packages, refractory materials, rock wool products, insulation services)

Manufacture of other made-up house furnishings (e.g. napkins, table cloths)

Manufacture of other non-metallic mineral products n.e.c. (e.g. graphite products)

Manufacture of other porcelain and ceramic products n.e.c.

Manufacture of other products of wood and articles of cork, straw and plaiting materials n.e.c.

Manufacture of other rubber products n.e.c. (except rubber footwear and toys)

Manufacture of other textiles n.e.c. (e.g. upholstery filling)

Manufacture of other tinplate and zinc articles (e.g. pails, buckets, dustbins)

Manufacture of other transport equipment n.e.c. (e.g. carts, wagons)

Manufacture of outer garments

Manufacture of paints

Manufacture of paints, varnishes and similar coatings and mastics n.e.c.

Manufacture of paper cups, plates and utensils

Manufacture of parts and accessories for motor vehicles (e.g. engine parts, brakes, clutches, axles, gear boxes)

Manufacture of parts and accessories for watches and clocks

Manufacture of perfumes and fragrances

Manufacture of pesticides and other agro-chemical products (including insecticides, herbicides and disinfectants)

Manufacture of petrochemical primary products (e.g. olefins, aromatics, basic building blocks)

Manufacture of pewter ware

Manufacture of pharmaceutical intermediates and fine chemicals for human use

Manufacture of pharmaceutical products and preparations for human use (e.g. tableted products)

Manufacture of pharmaceutical products for veterinary use

Manufacture of photographic equipment and parts (including lenses)

Manufacture of piezo-electric devices (e.g. quartz crystals, quartz crystal filters, delay lines)

Manufacture of pipe fittings

Manufacture of plastic bottles, boxes and containers (except for household use)

Manufacture of plastic cable ties

Manufacture of plastic pipes and tubes

Manufacture of plastic precision engineering parts

Manufacture of plastic products n.e.c. (except plastic footwear and toys)

Manufacture of plastic sheet, film and articles thereof (e.g. polythene and polypropylene bags)

Manufacture of plastic tableware, household and kitchen ware (excluding disposable utensils)

Manufacture of plumbing fixtures and fittings of vitreous china, china and earthenware (e.g. sinks, closets, bowls)

Manufacture of plumbing, heating and related products (including parts) except electric

Manufacture of plywood and veneer

Manufacture of prepared animal feeds (including additives for animal feed)

Manufacture of primary batteries

Manufacture of printed circuit boards with electronic parts

Manufacture of printed circuit boards without electronic parts

Manufacture of printers

Manufacture of probe cards

Manufacture of pulp, paper and paperboard

Manufacture of PVC files, holders and albums

Manufacture of ready-mix concrete

Manufacture of refined petroleum products n.e.c.

Manufacture of rubber automotive parts

Manufacture of rubber floorings

Manufacture of saddlery, harness and articles of leather n.e.c. (e.g. coin purses, key cases)

Manufacture of sanitary towels, toilet paper, paper towels, disposable diapers and related paper products

Manufacture of sanitary ware of enamelled iron and metal and plumbers' ware of brass

Manufacture of sauces including soya bean sauce (e.g. tomato sauce, chilli sauce)

Manufacture of sausage

Manufacture of secondary batteries

Manufacture of semiconductor devices n.e.c.

Manufacture of signs and advertising displays (including neon-lighting)

Manufacture of smart cards and related products (e.g. smart card readers)

Manufacture of soap, detergents, washing and other cleaning preparations

Manufacture of socks, stockings and other hosiery

Manufacture of soft drinks, production of mineral waters (including carbonated waters, soya bean milk, barley water, chrysanthemum water)

Manufacture of solvents

Manufacture of soya bean products except soya bean sauce and soya bean milk

Manufacture of sporting and athletic goods (including gym, diving and underwater equipment)

Manufacture of springs

Manufacture of starches and starch products

Manufacture of steel structural component

Manufacture of structural metal products n.e.c. (e.g. metal sections, corrugated sheets)

Manufacture of styrofoam and plastic disposable utensils

Manufacture of sugar and sugar products

Manufacture of table, kitchen and other cutlery

Manufacture of tea (including processing of tea leaves)

Manufacture of telecommunications apparatus (e.g. PBX equipment, telephones except cellular)

Manufacture of telecommunications cables and wires

Manufacture of tiles, pipes and channels (including clay roofing, wall and floor tiles, and earthen and glazed pipes)

Manufacture of tinplate cans

Manufacture of tobacco products n.e.c. (e.g. cigars, loose tobacco)

Manufacture of tyres and tubes

Manufacture of uninsulated wire (e.g. electronic component wire, bonding wire)

Manufacture of varnishes and lacquers (including enamels)

Manufacture of vegetable and animal oils and fats n.e.c.

Manufacture of water treatment, waste treatment and oilfield chemicals

Manufacture of waxes and polishes and deodorising preparations

Manufacture of wearing apparel except fur apparel n.e.c. (e.g. songkoks, caps, gloves and mittens, garters, handkerchiefs, raincoats, shawls and hair nets)

Manufacture of window and door screens and shades

Manufacture of wines

Manufacture of wire and cable assemblies and harnesses

Manufacture of wireless communications equipment (e.g. cellular phones)

Manufacture of wooden containers

Manufacture of wooden window, door and other millwork, except prefabricated wooden building structures

Marine construction (e.g. harbours, piers, docks, wharves)

Marine surveying services other than classification societies

Market research and public opinion polling

Mass rapid transit systems (including light rail)

Massage parlours and foot reflexology

Medical diagnostic imaging centres (e.g. X-ray services)

Medical laboratories (e.g. blood analysis laboratories)

Merchant banks

Metal product services n.e.c.

Metal stampings except metal caps

Mini-marts, convenience stores and provision shops

Mobile cellular and other wireless telecommunications network operation

Money-changing services

Money-lending

Mosques

Motor vehicle towing services

Movie distribution

Movie production

Movie projection activities (including cinemas)

Movie, video, television and other programme post-production activities (including remastering)

Movie, video, television and other programme production activities n.e.c.

Moving services

Museums

Mutual benefits organisations

National post activities (e.g. postal services)

News agency activities

Night clubs, discotheques, dance clubs and karaoke lounges

Non-ferrous metal foundries

Nurseries and kindergartens

Nursing and personal care facilities (including nursing homes and hospices)

Ocean fishing except fishing in kelongs

Online marketplaces for goods (including food)

Online marketplaces for travel services

Operating of serviced apartments

Operation of fish hatcheries and fish farms n.e.c. (including turtle, prawn, crab, mussel farms)

Operation of sewer systems (including sewer treatment facilities)

Operation of sports facilities n.e.c. (e.g. bowling alleys, tennis centres, billiard halls, football stadium)

Operators and charterers of barges, tugboats and bumboats (freight)

Orchestras, musical bands, choirs and dance groups

Ornamental fish farms

Other activities auxiliary to insurance and pension funding n.e.c. (e.g. activities of actuaries)

Other amusement and recreation activities n.e.c. (including recreation parks/beaches and recreational fishing)

Other animal production n.e.c.

Other business support service activities (e.g. administration of loyalty programmes)

Other canning and preserving of fruits and fruit juices

Other canning and preserving of vegetables and vegetable juices (including pickles)

Other construction installation n.e.c.

Other credit agencies n.e.c. (e.g. motor finance)

Other extra-territorial organisations and bodies

Other financial service activities, except insurance and pension funding activities n.e.c.

Other health services n.e.c. (excluding online marketplaces)

Other hospitals n.e.c. (e.g. psychiatric hospital)

Other information technology and computer service activities (e.g. disaster recovery services)

Other manufacturing industries n.e.c.

Other mining and quarrying

Other monetary intermediation

Other personal service activities n.e.c. (excluding online marketplaces)

Other places of detention, correction and rehabilitation

Other publishing activities (excluding online marketplaces)

Other residential care services n.e.c.

Other sight-seeing cruise services (e.g. harbour and river cruises)

Other social services without accommodation n.e.c.

Other specialised construction and related activities n.e.c. (excluding online marketplaces)

Other specialised office support activities n.e.c.

Other telecommunications activities n.e.c. (e.g. provision of VoIP (Voice over Internet Protocol services))

Packaging activities

Painting and decorating

Passenger ferry services

Pawnbrokerage

Performing arts venue operation

Pest control services not in connection with agriculture

Pharmacies and drug stores (Western)

Photographic activities

Pig farms

Plastic product services

**Police** 

Polishing of metals and formed products

Polytechnics

Port operators

Poultry breeding/hatcheries

Preparing, canning and preserving of livestock and livestock products (including lard and other edible animal fats)

Preparing, canning and preserving of poultry and poultry products

Preservation of historical sites, buildings, artefacts and paintings, cultural villages and other related activities n.e.c.

Preservation of wood

Pressing and roll-forming of metal and powder metallurgy n.e.c.

Printing n.e.c.

Printing of continuous and fan-fold forms

Printing of newspapers

Printing of periodicals, books and magazines

Prisons

Private security activities

Process and industrial plant engineering design and consultancy services

Processing and preserving of meat and meat products n.e.c.

Processing and preserving of seafood

Processing of coffee seeds

Processing of natural gas

Processing of natural gums n.e.c. (e.g. gum damar, jelutong)

Processing of rubber (including processing of rubber latex)

Production of advertisements, corporate videos and event videos

Production of dramas, variety shows and documentaries (including production of television programme)

Production of live stage presentations

Production of pre-cast components

Production of Prefabricated Prefinished Volumetric Construction (PPVC) modules

Property fund management (including REIT management and direct property fund management)

Provident funding

Provision of milling services

Public administration of economic and social programmes

Public bus services (scheduled services)

Public order and safety activities n.e.c.

Public relations, marketing and brand consultancy services

Publishing of books, brochures, musical books and other publications

Publishing of directories and mailing lists (including financial databases)

Publishing of journals, periodicals and magazines

Publishing of news

Publishing of software/applications (non-games)

Pubs

Quantity surveying services

Quarrying of sand and clay

Radio programme production and broadcasting

Railroad services

Rattan processing

Real estate activities on a fee or commission basis n.e.c. (excluding online marketplaces)

Real estate agencies and valuation services

Real estate developers

Recreation clubs (including country clubs)

Recycling of metal waste and scrap

Recycling of non-metal waste n.e.c. (e.g. marine clay and oil sludge)

Refrigerated warehousing and storage

Renovation contractors

Rental and leasing of freight land transport vehicle (e.g. lorries and trucks) with driver

Renting and leasing of furniture, utensils and electronic equipment for household use

Renting and leasing of land transport equipment (except cars) without driver n.e.c. (excluding online marketplaces)

Renting and leasing of other personal and household goods n.e.c. (excluding online marketplaces)

Renting and leasing of private cars without driver (excluding online marketplaces)

Renting and leasing of professional radio and television sets and sound reproducing and recording equipment

Renting of air transport equipment without operator (e.g. airplanes without operator)

Renting of attire (e.g. costumes)

Renting of computers and peripheral equipment

Renting of construction and civil engineering machinery and equipment

Renting of industrial machinery and equipment

Renting of office machinery and equipment

Renting of other machinery, equipment and tangible goods n.e.c. (excluding online marketplaces)

Renting of VCDs and DVDs

Renting of water transport equipment without operator (e.g. commercial boats and ships without operator)

Repair and maintenance of computer hardware, data processing equipment and computer peripherals

Repair and maintenance of motor vehicles (including installation of parts & accessories)

Repair and maintenance of office machinery and equipment

Repair and restoration of cabinets, furniture, upholstery, window shades and other fixtures

Repair and servicing of aircraft and spacecraft (including aircraft engines and other parts)

Repair of audio and video equipment (e.g. television sets, speakers and DVD players)

Repair of bicycles and tricycles

Repair of domestic electrical/electronic appliances except audio and video equipment (e.g. refrigerators, washing machines and room air-conditioners)

Repair of footwear and leather goods

Repair of jewellery

Repair of other personal and household goods n.e.c. (excluding online marketplaces)

Repair of watches and clocks

Representative offices of foreign airlines

Representative offices of foreign banks

Representative offices of foreign insurers and professional reinsurers

Representative offices of foreign shipping lines

Reproduction of recorded media (including reproduction of phonograph records, recorded magnetic tapes, compact discs and non-customised software)

Research and experimental development on biotechnology (excluding medical science)

Research and experimental development on chemicals (excluding medical science)

Research and experimental development on electronics (excluding medical science)

Research and experimental development on engineering

Research and experimental development on medical science

Research and experimental development on natural sciences n.e.c.

Research and experimental development on social sciences and humanities

Residential (other than town councils), commercial and industrial real estate management

Restaurants

Retail sale in other non-specialised stores n.e.c.

Retail sale of antiques and works of art

Retail sale of aquarium fishes (including food and accessories)

Retail sale of artificial flowers and plants

Retail sale of audio and video equipment (e.g. radio and television sets, sound reproducing and recording equipment)

Retail sale of automotive fuel (e.g. petrol kiosks, CNG refilling stations)

Retail sale of bags, luggage and travel accessories

Retail sale of beverages

Retail sale of books, newspapers and stationery (including newsvendors)

Retail sale of cameras and other photographic goods

Retail sale of children and infants' clothing (including products and accessories for infants)

Retail sale of clothing for adults

Retail sale of clothing, footwear and leather articles n.e.c.

Retail sale of computer and office equipment consumables (e.g. printer cartridges)

Retail sale of computer hardware (including handheld computers) and peripheral equipment, and computer software (except games and cybersecurity hardware and software)

Retail sale of confectionery and bakery products (not manufactured on site)

Retail sale of cosmetics and toiletries (including skin care products)

Retail sale of costume jewellery

Retail sale of crockery, cutlery and kitchen utensils

Retail sale of cut flowers (including wreaths)

Retail sale of electrical household appliances, furniture, lighting equipment and other household articles n.e.c.

Retail sale of food n.e.c.

Retail sale of footwear

Retail sale of fruits and vegetables

Retail sale of furnishings (e.g. curtains, carpets, pillow cases)

Retail sale of furniture (including mattresses, cushions)

Retail sale of games and toys

Retail sale of handicrafts and fancy goods, flowers, plants and pet animals n.e.c.

Retail sale of handphones and peripheral equipment

Retail sale of hardware (e.g. chains, changkols, axes)

Retail sale of hardware, paint and glass n.e.c. (e.g. wood, glass, sanitary ware, Do-It-Yourself materials)

Retail sale of health supplements

Retail sale of household electrical appliances and equipment (e.g. vacuum cleaners, washing machines, refrigerators)

Retail sale of jewellery made from precious metals and stones

Retail sale of joss paper and other ceremonial products

Retail sale of lighting and lighting accessories

Retail sale of liquefied petroleum gas (LPG)

Retail sale of meat, poultry, eggs and seafood

Retail sale of motor vehicles except motorcycles and scooters

Retail sale of motorcycles and scooters

Retail sale of musical instruments and scores

Retail sale of paints

Retail sale of personal effects n.e.c.

Retail sale of pet birds and animals (including food and accessories)

Retail sale of pharmaceutical and medical goods n.e.c.

Retail sale of second-hand goods in stores

Retail sale of security and safety equipment

Retail sale of sewing and clothing accessories (e.g. button, thread, lace, zip, belt, tie)

Retail sale of spare parts and accessories for motor vehicles

Retail sale of specific commodities n.e.c.

Retail sale of spectacles and other optical goods

Retail sale of sports apparel and equipment (including bicycles, boats and healthcare equipment)

Retail sale of textiles

Retail sale of tobacco products

Retail sale of tyres and batteries

Retail sale of watches and clocks

Retreading and vulcanising of tyres

Rice milling

Road and railway construction

Roofing works (including timber carcassing)

Rustproofing of metals and formed products

Salvaging of distressed vessels and cargos

Sandblasting/Shotblasting works (except ships)

Satellite telecommunications network operation

Sawmilling

Sawmilling and planing of wood n.e.c.

Scaffolding works

Schools for special needs

Secondary schools including combined primary and secondary schools

Securities and commodities exchange

Security dealings and commodity contracts brokerage activities n.e.c.

Self-operated laundries

Semiconductor wafer fabrication

Service activities incidental to oil and gas extraction (excluding surveying and engineering design and consultancy services supporting mining, oil and gas extraction and offshore exploration activities)

Service activities related to printing n.e.c. (including plate-making)

Ship brokering services

Ship bunkering

Ship chandlers

Ship management services

Shipping agencies (freight)

Shipping companies, including chartering of ships and boats with crew (freight)

Signcraft installation

Silk screen printing (including metal printing)

Site preparation n.e.c.

Slaughtering of livestock and poultry

Slitting, shearing and pasting of metal sheeting

Social escort services

Social services for children and youths (e.g. youth outreach services, adoption services)

Social services for persons with disabilities (e.g. day activity centres for people with disabilities)

Social services for the elderly (e.g. befriender services, meal services, drop-in centres)

Social services without accommodation for children, youth and families n.e.c.

Soil investigation, treatment and stabilisation (including grouting and guniting)

Specialised medical services (including day surgical centres)

Specialised storage n.e.c. (e.g. wine warehousing, document storage and warehousing)

Spinning, weaving and finishing of textiles

Stalls (including pushcarts) selling other commodities (other than uncooked food)

Stalls (including pushcarts) selling uncooked food

Stalls selling cooked food and prepared drinks (including stalls at food courts and mobile food hawkers)

Stenographic and secretarial services

Stock, share and bond brokers and dealers

Stone quarrying

Storage for dangerous goods

Street-hail and ride-hail service providers

Structural repair contractors

Student recruitment agencies

Student/Alumni bodies and related associations (e.g. parent-teacher associations, old boys' associations)

Supermarkets and hypermarkets

Supporting services to air transport n.e.c.

Supporting services to land transport n.e.c.

Supporting services to water transport n.e.c.

Tailoring and dressmaking (to individual order)

Tanning and dressing of leather; dressing and dyeing of fur

Teachers' training institute

Technical and vocational secondary and post-secondary non-tertiary education

Technical testing and analysis services (including certification of products and services)

Telecommunications resellers/third party telecommunications providers (including value-added network operators)

Television programming and broadcasting (including cable, satellite, terrestrial television, internet and mobile)

Thrift and loan societies and credit associations

Tile setting and plastering

Tin smelting

Town councils

Traditional/Long-only asset/Portfolio management

Training courses for music, dancing, art, speech and drama

Training courses for wholesale trade, logistics and transport

Training courses n.e.c.

Training of pets and animals

Translation services

Transmission, distribution and sale of electricity

Transport via pipelines

Transport-related industrial design services

Travel agencies and tour operators (mainly inbound)

Treatment and disposal of waste (including remediation activities)

Trustee, fiduciary and custody services firms (including nominee companies, trustees and REIT trustees)

Trusts, funds and similar financial entities (e.g. collective portfolio investment funds (excluding those with rental income))

Vehicle inspection and valuation services

Venture capital activities

Veterinary activities

Water and gas pipe-line and sewer construction

Wheat milling

Wholesale banks

Wholesale of a general line (wide range) of groceries (e.g. cereals, sugar, edible oils, sauces and dairy products)

Wholesale of adults' clothing

Wholesale of agricultural machinery, equipment and supplies

Wholesale of agricultural raw materials and live animals n.e.c. (excluding tropical produce)

Wholesale of aircraft equipment and supplies (including aeronautical equipment)

Wholesale of antiques and works of art

Wholesale of aquarium fishes (including food and accessories)

Wholesale of artificial flowers and plants

Wholesale of audio and video equipment except electrical and electronic components (e.g. radio and television sets, sound reproducing and recording equipment)

Wholesale of bags, luggage and travel accessories

Wholesale of basic industrial chemicals (except fertilisers)

Wholesale of books and magazines

Wholesale of chemical fertilisers

Wholesale of chemicals and chemical products n.e.c.

Wholesale of children and infants' clothing (including products and accessories for infants)

Wholesale of coconut

Wholesale of coffee, cocoa and tea

Wholesale of commercial food service equipment (e.g. hotel kitchen equipment)

Wholesale of computer accessories (e.g. memory cards, computer cables)

Wholesale of computer hardware and peripheral equipment (except cybersecurity related hardware and peripheral equipment)

Wholesale of computer software (except games and cybersecurity software)

Wholesale of confectionery and bakery products

Wholesale of construction equipment (e.g. concrete mixer)

Wholesale of construction materials, hardware, plumbing and heating equipment and supplies n.e.c. (e.g. cement, sand)

Wholesale of cosmetics and toiletries

Wholesale of costume jewellery

Wholesale of crockery, cutlery and kitchen utensils

Wholesale of cut flowers and plants

Wholesale of electrical and wiring accessories

Wholesale of electronic components

Wholesale of food, beverages and tobacco n.e.c. (including dried or canned)

Wholesale of footwear

Wholesale of fruits and vegetables (including fresh and frozen)

Wholesale of fuels and related products

Wholesale of furnishings (including curtains, carpets, wallpaper)

Wholesale of furniture (including mattresses, cushions)

Wholesale of furniture, home furnishings and other household equipment n.e.c.

Wholesale of general hardware (e.g. locks, hinges)

Wholesale of glass

Wholesale of handicrafts and fancy goods n.e.c.

Wholesale of handphones, handphone peripheral equipment and other telecommunications equipment

Wholesale of health supplements

Wholesale of household electrical appliances and equipment (including household airconditioners)

Wholesale of ice-cream

Wholesale of industrial machinery and equipment (e.g. industrial crane)

Wholesale of industrial, construction and related machinery and equipment n.e.c.

Wholesale of jewellery made from precious metals and stones

Wholesale of lifts, escalators and industrial and office air-conditioning equipment

Wholesale of lighting and lighting accessories

Wholesale of liquor, soft drinks and beverages

Wholesale of livestock, meat, poultry, eggs and seafood (including fresh and frozen)

Wholesale of logs, sawn timber, plywood and related products

Wholesale of marine equipment and accessories (including marine navigational equipment and radar)

Wholesale of medical, professional, scientific and precision equipment

Wholesale of medicinal and pharmaceutical products (Western)

Wholesale of medicine and herbs (other than Western)

Wholesale of metals and metal ores (e.g. steel pipes) except general hardware

Wholesale of motor vehicles except motorcycles and scooters

Wholesale of motorcycles and scooters

Wholesale of music and video recordings (e.g. DVDs, Blu-ray discs)

Wholesale of office machines and equipment (including accessories)

Wholesale of optical equipment and supplies (excluding binoculars)

Wholesale of other household goods n.e.c.

Wholesale of other intermediate products, waste and scrap n.e.c.

Wholesale of other machinery and equipment n.e.c.

Wholesale of packaging materials

Wholesale of paints (including varnishes and supplies)

Wholesale of palm oil

Wholesale of paper and paper products

Wholesale of paper, paper and cellophane products and stationery n.e.c.

Wholesale of parts and accessories for vehicles

Wholesale of pepper and other spices

Wholesale of personal effects n.e.c.

Wholesale of pet birds and animals (including food and accessories)

Wholesale of petrochemical products

Wholesale of rubber (including rubber brokers)

Wholesale of scrap, junk and waste dealers

Wholesale of security and safety equipment

Wholesale of service establishment equipment and supplies (e.g. beauty salon equipment)

Wholesale of sewing and clothing accessories (e.g. button, thread, lace, zip, belt, tie)

Wholesale of sporting and other recreational goods n.e.c.

Wholesale of sporting goods and equipment (including bicycles and healthcare equipment)

Wholesale of stationery

Wholesale of structural clay and concrete products (e.g. mosaic tiles, bricks)

Wholesale of telecommunications equipment (excluding handphones)

Wholesale of textiles and leathers

Wholesale of tobacco products

Wholesale of toys and games

Wholesale of transport equipment except motor vehicles and motorcycles n.e.c.

Wholesale of tropical produce n.e.c.

Wholesale of watches and clocks

Wholesale on a fee or commission basis (excluding online marketplaces)

Wholesale trade of a variety of goods without a dominant product

Wired telecommunications network operation (including fixed-line, fibre optics,

local/international PSTN and leased circuits)

Wrecking and demolition works