



# Singapore Standard Industrial Classification (SSIC)

Based on SSIC 2015 (Version 2018)

# Overview

- Introduction to SSIC
- Structure and Principles
- Concepts and Definitions
- Features
- Description of Sections
- Applying the Principles



# Introduction

## What is SSIC?

- A classification of economic activities undertaken by economic units
- Take reference from ISIC Rev.4 \*, developed by UN Statistics Division
- Adapted to local context
- Latest version: SSIC 2015 (Version 2018), released in January 2018

\* *International Standard Industrial Classification of All Economic Activities Revision 4*



# Introduction

## Main Uses of SSIC

- Statistical surveys
- Censuses of population
- Administrative databases



# Structure and Principles

## Structure of SSIC

**22** Sections (alpha letter)

**82** two-digit Divisions

**204** three-digit Groups

**386** four-digit Classes

**1,062** five-digit Items

# Structure and Principles

## Structure of SSIC – 22 Sections

A	Agriculture and Fishing
B	Mining and Quarrying
C	Manufacturing
D	Electricity, Gas, Steam and Air-Conditioning Supply
E	Water Supply; Sewerage, Waste Management and Remediation Activities
F	Construction
G	Wholesale and Retail Trade
H	Transportation and Storage
I	Accommodation and Food Service Activities
J	Information and Communications
K	Financial and Insurance Activities



# Structure and Principles

## Structure of SSIC – 22 Sections (Cont'd)

L	Real Estate Activities
M	Professional, Scientific and Technical Activities
N	Administrative and Support Service Activities
O	Public Administration and Defence
P	Education
Q	Health and Social Services
R	Arts, Entertainment and Recreation
S	Other Service Activities
T	Activities of Households as Employers of Domestic Personnel
U	Activities of Extra-Territorial Organisations and Bodies
V	Activities not Adequately Defined

# Structure and Principles

## Structure of SSC – An example:

Formation of five-digit code for 'Semiconductor Wafer Fabrication'

Classification	Title	Code
Section	Manufacturing	C
Division	Manufacture of Computer, Electronic and Optical Products	26
Group	Manufacture of Electronic Components and Boards	261
Class	Manufacture of Semiconductor Devices	2611
Item	Semiconductor Wafer Fabrication	26112



# Structure and Principles

## Significance of digit '0' and '9'

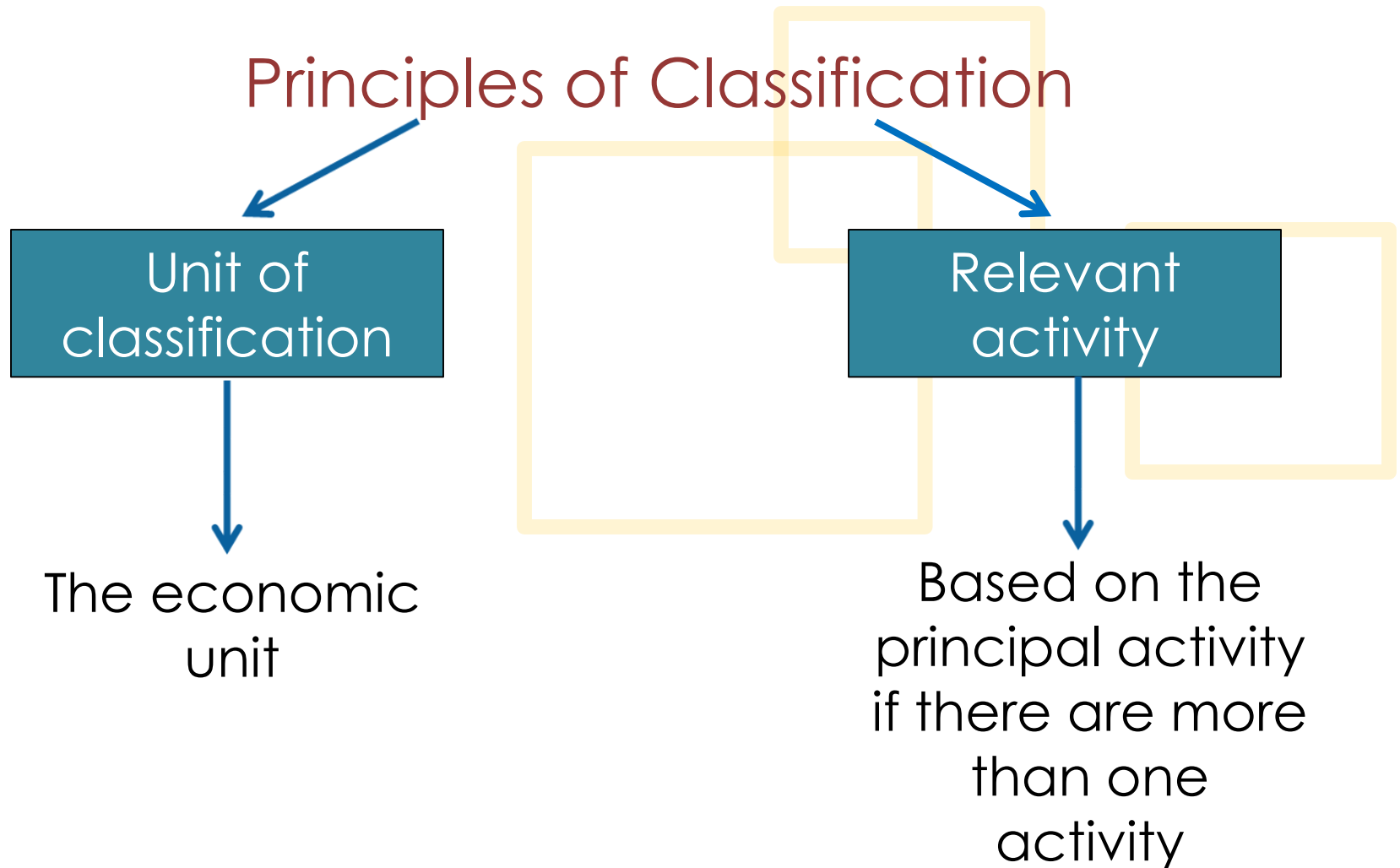
### Digit '0'

- Where a given level of classification is **not divided into categories at the next more detailed level** of classification  
=> '0' is used in code position of next more detailed level e.g. '510' (Air Transport)

### Digit '9'

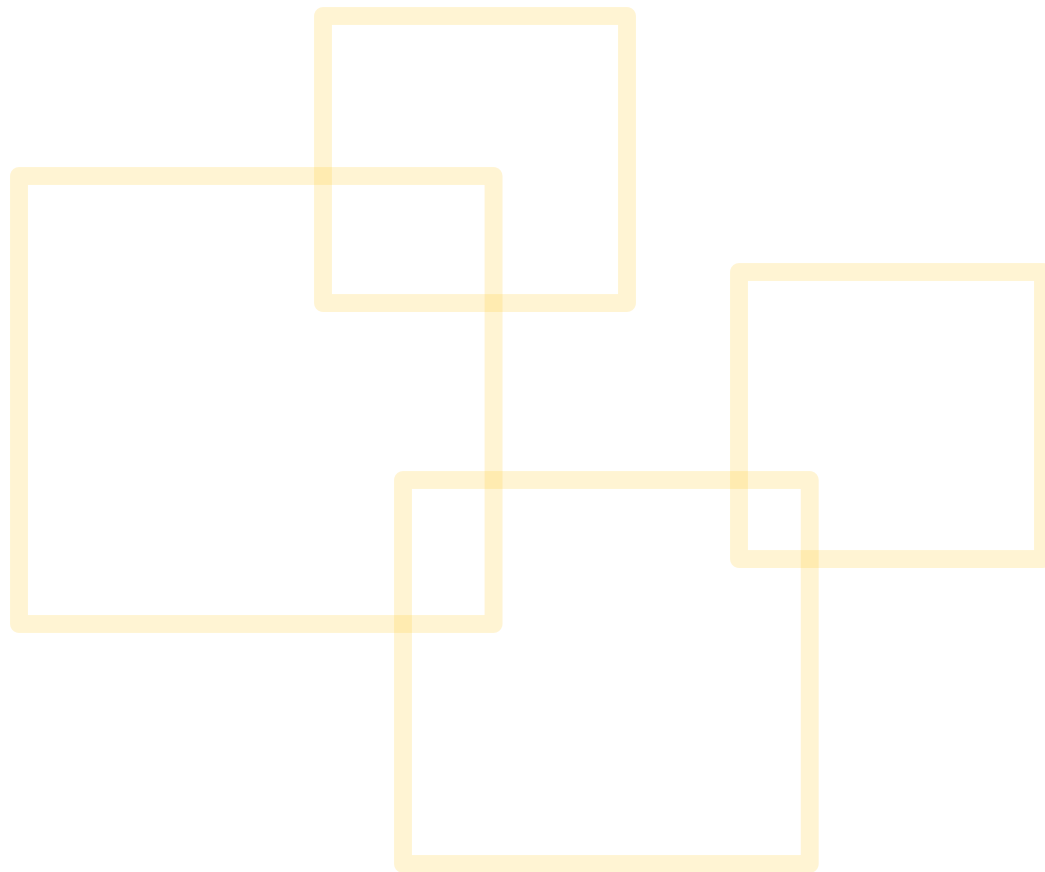
- Digit '9' **in the lower levels** (e.g. 3rd, 4th or 5th digit position) designates miscellaneous groups / classes / items **'not elsewhere classified' (n.e.c)**

# Structure and Principles



# Concepts and Definitions

Unit of Classification  
Defining 'Activities'



# Principles and Concepts

## Unit of Classification

### ➤ Economic unit

Does not take into account:

- × ownership
- × legal organisation
- × mode of operation
- × market or non-market activities
- × formal or informal sector

# Principles and Concepts

## Unit of Classification

- Two types of economic units:

Establishment

Enterprise

# Principles and Concepts

## Unit of Classification

### ➤ Establishment

- Defined as an unit which engages in one or predominantly one kind of economic activity at a single location
- Each branch or division within an enterprise is an establishment
- E.g. NTUC Fairprice (Toa Payoh Branch)



# Principles and Concepts

## Unit of Classification

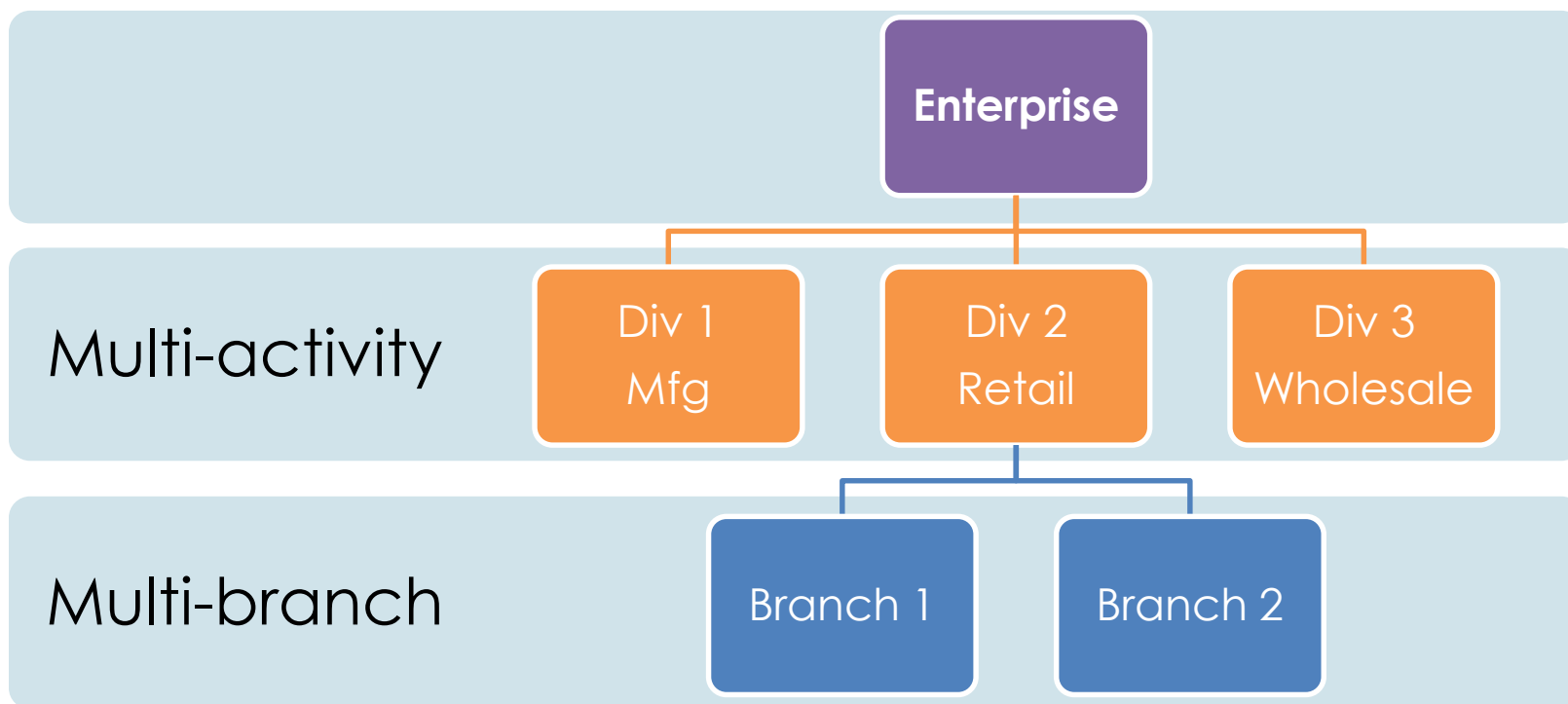
### ➤ Enterprise

- An institutional unit in its capacity as a producer of goods and services
- At the level where financial and balance sheet accounts are maintained
- E.g. Holding company of the supermarkets



# Principles and Concepts

## Illustration: Linking the 'Establishment' & 'Enterprise'



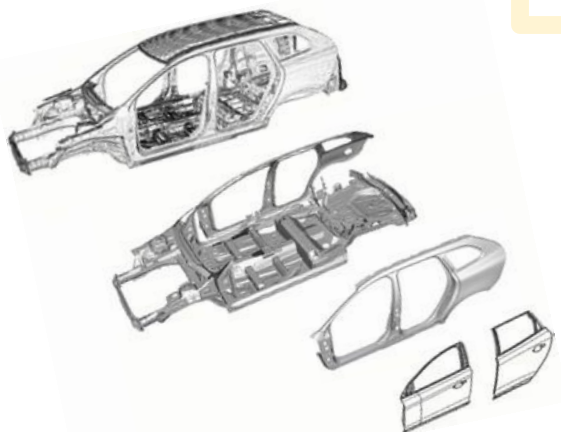
*3 divisions = 3 establishments;  
2 branches = 2 establishments*

# Principles and Concepts

## Defining 'Activities'

### ➤ Activity

- Defined as a process resulting in a homogeneous set of products (goods or services)
- May consist of one simple process (e.g. weaving), or a whole range of sub-processes (e.g. car manufacturing)



# Principles and Concepts

## Defining 'Activities'

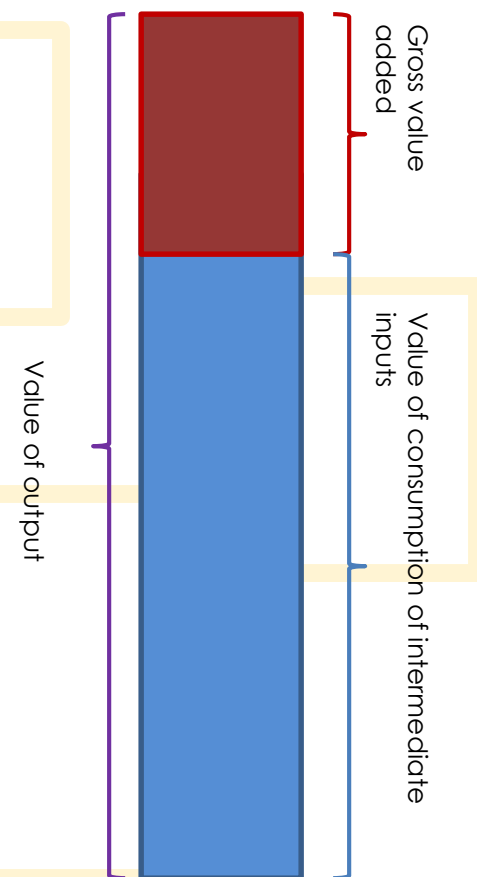
### ➤ Principal activity

- Activity that contributes the most to the economic unit in terms of:

- value added of goods sold or services rendered; or

Gross value added is the value of output less the value of consumption of intermediate inputs; a measure of the contribution to GDP

- Substitute criteria such as
  - gross output; or
  - Value of sales or shipments of groups of products
  - Wages and salaries
  - Employment



# Principles and Concepts

## Defining 'Activities'

### ➤ Secondary Activity

- In addition to the principal activity, that produces products/services for 3rd parties

### ➤ Ancillary Activity

- Supports the main productive activities of a unit by providing non-durable goods or services entirely or primarily for the use of that unit

*e.g. book-keeping, HR admin, sales promotion, purchasing*

# Features

Description of Classes

Alphabetical Index

Correspondence between SSIC 2015 (Version 2018) and SSIC 2015

# Features

## Description of Classes (four-digit write-up)

Description of Classes: Section E

SSIC 2015 (Version 2018)

### 3600 Water Collection, Treatment and Supply

This class includes the collection, purification and distribution of water to household, industrial and commercial users, including desalination of water.

**This class includes:**

- collection of rain water
- purification of water for water supply purposes
- treatment of water for industrial and other purposes
- desalting of sea or ground water to produce water as the principal product of interest
- distribution of water through mains

**This class excludes:**

- treatment of wastewater in order to prevent pollution, see 3700
- (long-distance) transport of water via pipelines, see 4930



# Features

## Alphabetical Index

Alphabetical Index

SSIC 2015 (Version 2018)

### A

10101	Abattoir	32906	Advertising poster, except lithographed, manufacturing
23999	Abrasive paper manufacturing	18129	Advertising poster, lithographed, manufacturing
74193	Accessories design service	73100	Advertising representatives (independent of media owners)
65124	Accident and health insurance service	73100	Advertising service
94120	Accountancy association	69100	Advocate
69201	Accounting advisory service	11041	Aerated water manufacturing
69201	Accounting consultancy service	49220	Aerial cableways
28171	Accounting machine, electronic or non-electronic, manufacturing	74201	Aerial photography service
69201	Accounting service	93120	Aerobics club/association
27202	Accumulator manufacturing	85410	Aerobics instruction
20294	Acetylene black manufacturing	52233	Aerodrome operation service
		46552	Aeronautical equipment wholesaling



# Features

## Structure of Classification

SSIC 2015 (Version 2018)	Industry	SSIC 2015
478	RETAIL SALE VIA STALLS AND MARKETS	
4780	<u>Retail Sale via Stalls and Markets of Uncooked Food and Other Commodities</u>	
47801	Stalls (including pushcarts) selling uncooked food	47801
47802	Stalls (including pushcarts) selling other commodities (other than uncooked food)	47802
479	RETAIL TRADE NOT IN STORES, STALLS OR MARKETS	
4791	<u>Retail Sale via Internet</u>	
47910	Retail sale via internet (with income mainly from online sales)	47910
4799	<u>Other Retail Sale Not in Stores, Stalls or Markets</u>	
47991	Retail sale via vending machines (with income mainly from vending machine sales)	47991
47992	Other retail sale not in stores, stalls or markets (e.g. sale via door-to-door canvassing, mail order houses, TV)	47992

# Features

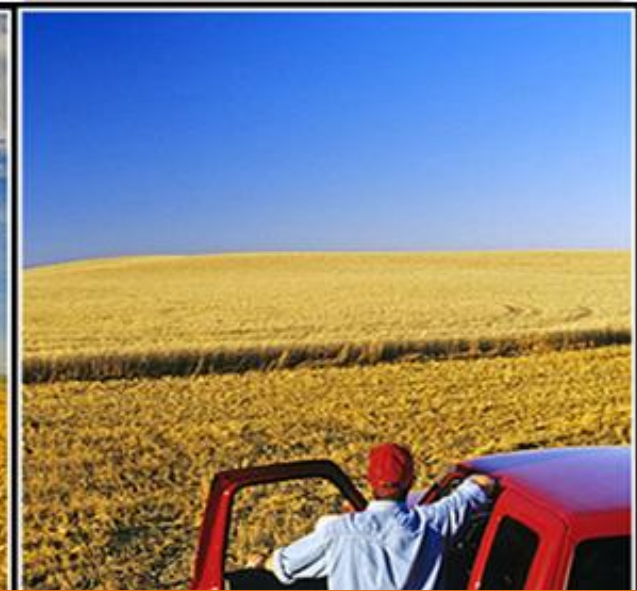
## Correspondence Between SSIC 2015 (Version 2018) and SSIC 2015 (in MS Excel)

SSIC 2015 (Version 2018) Description	SSIC 2015 (Version 2018)	SSIC 2015	SSIC 2015 part	SSIC 2015 Description
Stalls (including pushcarts) selling uncooked food	47801	47801		Stalls (including pushcarts) selling uncooked foodstuffs
Stalls (including pushcarts) selling other commodities (other than uncooked food)	47802	47802		Stalls (including pushcarts) selling other commodities (other than uncooked food)
Retail sale via internet (with income mainly from online sales)	47910	47910		Retail sale via internet
Retail sale via vending machines (with income mainly from vending machine sales)	47991	47991		Retail sale via vending machines
Other retail sale not in stores, stalls or markets (eg sale via door-to-door canvassing, mail order houses, TV)	47992	47992		Other retail sale not in stores, stalls or markets (eg sale via door-to-door canvassing, mail order houses, TV)



# Description of Sections





## Section A: Agriculture and Fishing



# Section A: Agriculture and Fishing

Agriculture



Animal  
Production



Forestry and  
Logging



Fishing and Fish  
Farms



Mixed Farming

Agricultural and Animal  
Husbandry Service

Services Incidental  
to Fishing



# Section A: Agriculture and Fishing

## Related Activities in Other Sections

Examples/ Remarks	Section
<p>E.g. Preserving meat, manufacturing dairy products, sawmilling</p> <p>Agricultural activities (i.e. Section A) exclude processing beyond that needed to prepare the products for primary markets.</p>	Section C: Manufacturing
E.g. Veterinary activities	Section M: Professional, Scientific and Technical Activities
E.g. Operation of recreational fishing farms	Section R: Arts Entertainment and Recreation
E.g. Training of pet animals (i.e. not breeding of animals which should be in Section A)	Section S: Other Service Activities



## Section B: Mining and Quarrying





# Section B: Mining and Quarrying

## Key activities

- Extraction of minerals occurring naturally
  - e.g. Coal, petroleum, natural gas
- Supporting activities
  - Exploration activities
  - Directional drilling



# Section B: Mining and Quarrying

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Manufacturing of refined petroleum, industrial gases  Processing of extracted materials are excluded from Section B.	Section C: Manufacturing
E.g. Surveying activities	Section M: Professional, Scientific and Technical Activities



## Section C: Manufacturing



# Section C: Manufacturing

## What is Manufacturing<sup>1</sup>?

Transformation of materials, substances, compounds into new products<sup>2</sup> (except for recycling of waste/metal/scrap)

### Also includes:

- Assembly of component parts
- Industrial services e.g. electroplating, repair of industrial machinery<sup>3</sup>, repair of ships, repair & servicing of aircraft, installation of machinery & equipment, printing and related services
- Substantial alteration, renovation or reconstruction of goods

1) Definition based on the International Standard Industrial Classification of All Economic Activities (ISIC), Rev.4

2) New product can be a final product for consumption or a semi-finished product to be used as an input by other manufacturers.

3) Excludes (i) repair of computers and personal and household goods, (ii) repair of motor vehicles



# Section C: Manufacturing

## Key activities

- Manufacture of various products

Food products and  
beverages

Tobacco  
products

Textiles, apparels,  
footwear etc

Wood and products  
of wood and cork

Pharmaceutical and  
biological products

Chemical and chemical  
products

Paper and paper products

Coke and  
refined  
petroleum

Rubber, plastic, non-  
metallic products

Basic metals and  
fabricated metal  
products

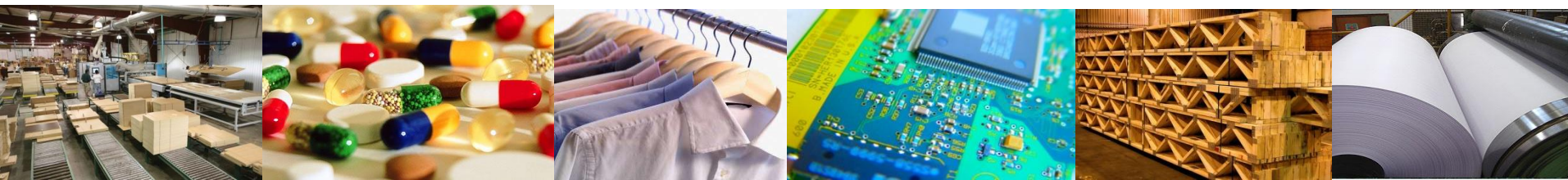
Furniture

Printing and  
reproduction of  
recorded  
media

Computer, electronic  
and optical products

Machinery  
and  
equipment

Other manufacturing  
(e.g. jewellery, musical  
instrument)



# Section C: Manufacturing

## Key Points to Note

### ➤ Activities that are classified in other Sections

Examples/ Remarks	Section
E.g. Extraction of natural gas such as methane, ethane	Section B: Mining and Quarrying
E.g. Production of gas for purpose of gas supply	Section D: Electricity, Gas, Steam and Air-conditioning Supply
E.g. Processing of waste into secondary raw materials, ship-breaking  Primary purpose of these activities are considered treatment or processing of waste and not classified in Section C	Section E Water Supply; Sewerage, Waste Management and Remediation Activities
E.g. Publishing of books and software, which are different from printing itself	Section J: Info and Communications
E.g. Repair of consumer goods like computer, televisions, mobile phones, bicycles and motor vehicles	Section S: Other Service Activities



## Section D: Electricity, Gas, Steam and Air-conditioning Supply



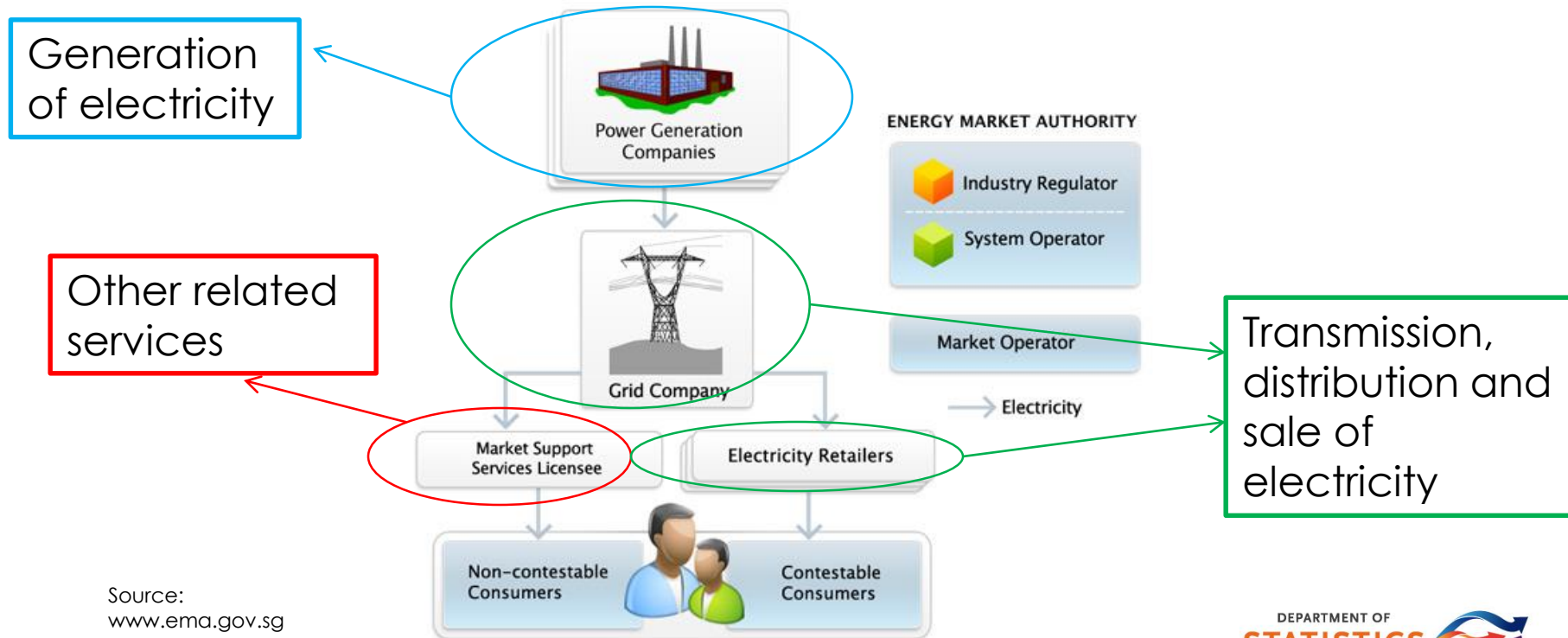


# Section D: Electricity, Gas, Steam and Air-conditioning Supply

## Key activities

- Electric power generation, transmission and distribution

ELECTRICITY INDUSTRY STRUCTURE



# Section D: Electricity, Gas, Steam and Air-conditioning Supply

## Key activities

- Manufacture of gas; distribution of gaseous fuels through mains; other related services
- Air-conditioning supply



# Section D: Electricity, Gas, Steam and Air-conditioning Supply

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Manufacture of industrial gas	Section C: Manufacturing
E.g. Produce electricity as by-product of waste incineration	Section E Water Supply; Sewerage, Waste Management and Remediation Activities
E.g. Retail sale of bottled gas	Section G: Wholesale and Retail Trade
E.g. Long-distance transportation of gases by pipelines	Section H: Transportation and Storage



## Section E: Water Supply; Sewerage, Waste Management and Remediation Activities

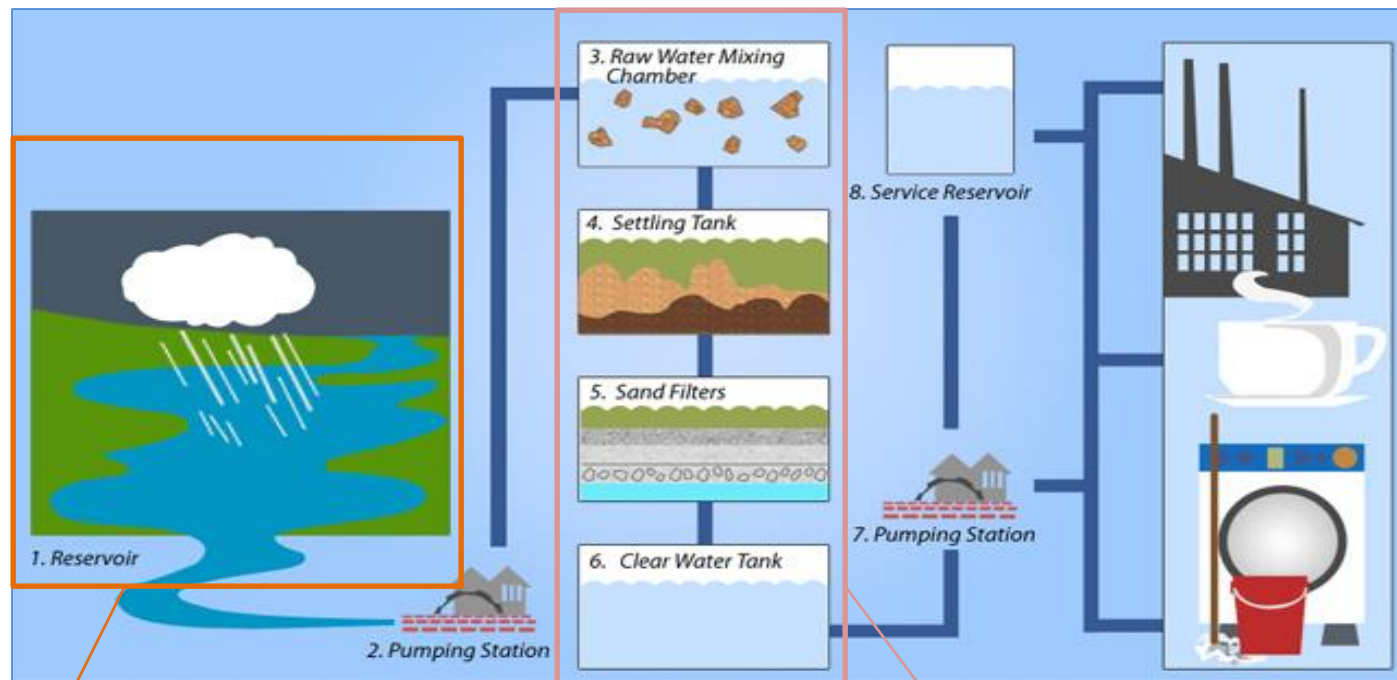




# Section E: Water Supply; Sewerage, Waste Management and Remediation Activities

## Key activities

- Activities of water supply, including collection and treatment



Source:  
[www.pub.gov.sg](http://www.pub.gov.sg)

Collection

Treatment



# Section E: Water Supply; Sewerage, Waste Management and Remediation Activities

## Key activities

- Operation of sewer systems and sewer treatment facilities
- Waste collection, treatment and disposal; remediation activities
- Materials recovery, i.e. recycling



## Section E: Water Supply; Sewerage, Waste Management and Remediation Activities

### Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Manufacture of new final product from secondary raw materials such as pulp from paper waste	Section C: Manufacturing
E.g. Dismantle computer to obtain and re-sell usable parts	Section G Wholesale and Retail Trade
E.g. Long-distance transportation of water via pipelines	Section H: Transportation and Storage



## Section F: Construction



# Section F: Construction

## Key activities

### Construction of Building

- General contractors
- Structural repair contractors

### Civil Engineering (mainly non-building construction)

- General contractors
- Construction of roads and railways, utilities project, etc

### Specialised Construction Activities

- Usually without responsibility for entire project
- Demolition and site preparation, electrical installation, etc
- Building completion and finishing



# Section F: Construction

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Architectural and engineering activities, interior design services	Section M: Professional, Scientific and Technical Activities
E.g. Renting of construction of equipment, general cleaning of buildings	Section N: Administrative and Support Service Activities





## Section G: Wholesale and Retail Trade



# Section G: Wholesale and Retail Trade



## Wholesale Trade

- Resale of goods to other wholesalers or institutions, retailers



## Retail Trade

- Resale of goods to the general public for personal and household consumption or utilisation



# Section G: Wholesale and Retail Trade



**Note:** Stalls selling cooked food for immediate consumption are classified in Section I 'Accommodation and Food Service Activities'

## Section G: Wholesale and Retail Trade

# E-commerce of physical goods



*For firms whose main income is from business to consumer (B2C) e-commerce, the appropriate SSIC code is SSIC 47910 – Retail sale via internet (with income mainly from online sales).*

*For firms running brick-and-mortar shops with some e-commerce sales (but main income still from shop sales), the appropriate SIC code should be under the respective retail trade category.*

For firms whose main income is business to business (B2B) e-commerce, the appropriate SSIC code for the firm is under the respective wholesale trade category.

# Section G: Wholesale and Retail Trade

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Stall-holders selling cooked food for immediate consumption	Section I: Accommodation and Food Service Activities
E.g. Dealing in commodity contracts, insurance agents  Not all commission agents are classified in Section G	Section K: Financial and Insurance Activities
E.g. Packaging activities	Section N: Administrative and Support Service Activities





## Section H: Transportation and Storage



# Section H: Transportation and Storage

## Key activities



### Land Transport

- Passenger, freight
- Include transport via pipelines



### Water Transport

- Passenger, freight



### Air Transport

- Passenger, freight



### Postal and Courier Activities

### Support Activities for Transportation

- Land, water, air
- Cargo handling, marine surveying, freight forwarding

### Warehousing and Storage

# Section H: Transportation and Storage

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Inspection and examination of fuel for marine vessels  This is different from marine surveying which includes inspection and examination of marine vessels	Section M: Professional, Scientific and Technical Activities
E.g. Ambulance transport of patients in whichever mode	Section Q: Health and Social Services
E.g. Operation of floating casinos	Section R: Arts, Entertainment and Recreation





# Section I: Accommodation and Food Service Activities



# Section I: Accommodation and Food Service Activities

## Accommodation

**Note:** Provision of long-term accommodation as primary residences is classified in Section L 'Real Estate Activities'.

### Short Term Accommodation

*Hostels and dormitories for students, workers and other individuals*

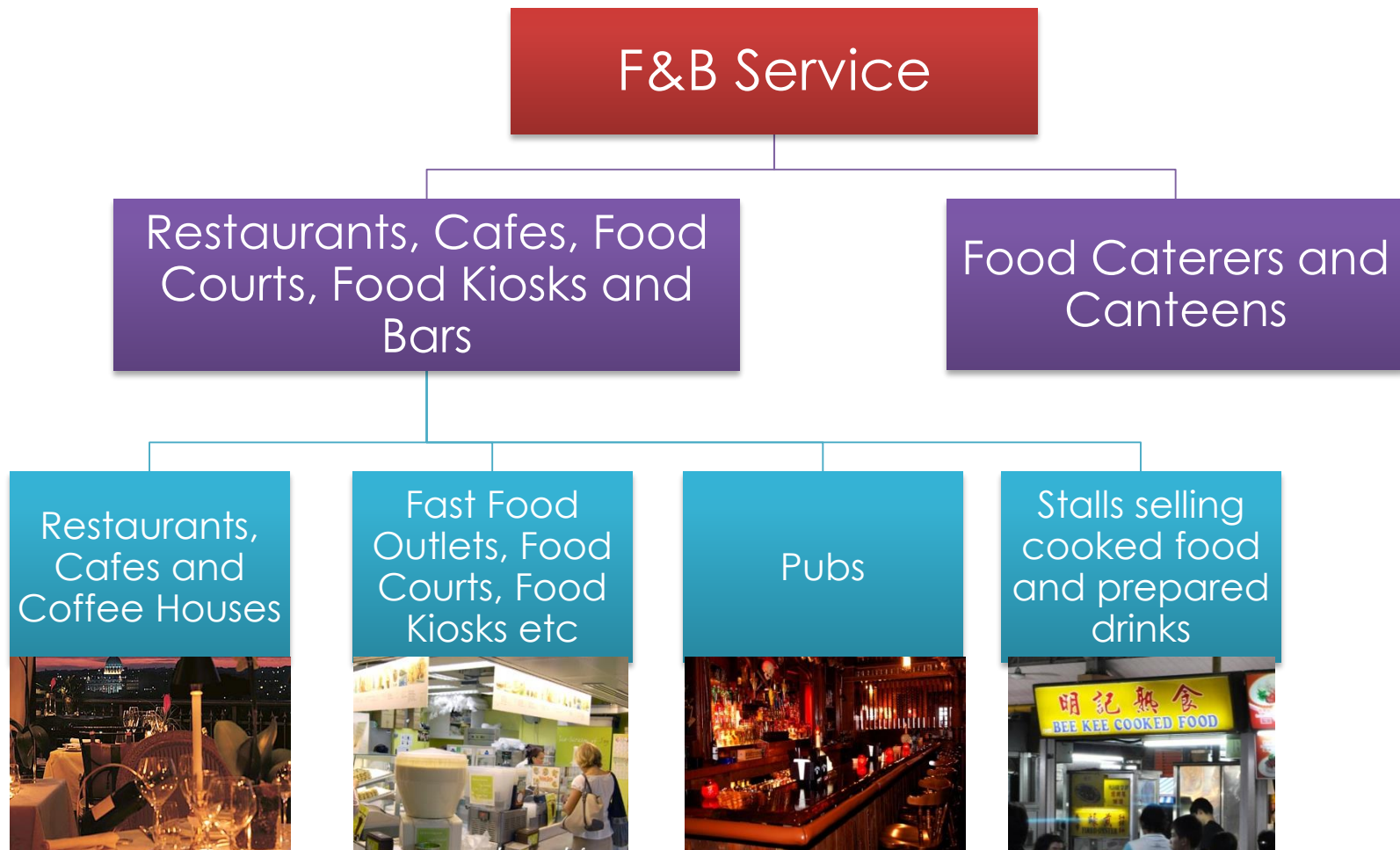
### Hotels

*Chalets and other short term accommodation e.g. backpackers' hostels, guesthouses etc*





# Section I: Accommodation and Food Service Activities



**Note:** Provision of food & beverages not intended for immediate consumption is classified in Section G 'Wholesale and Retail Trade'.

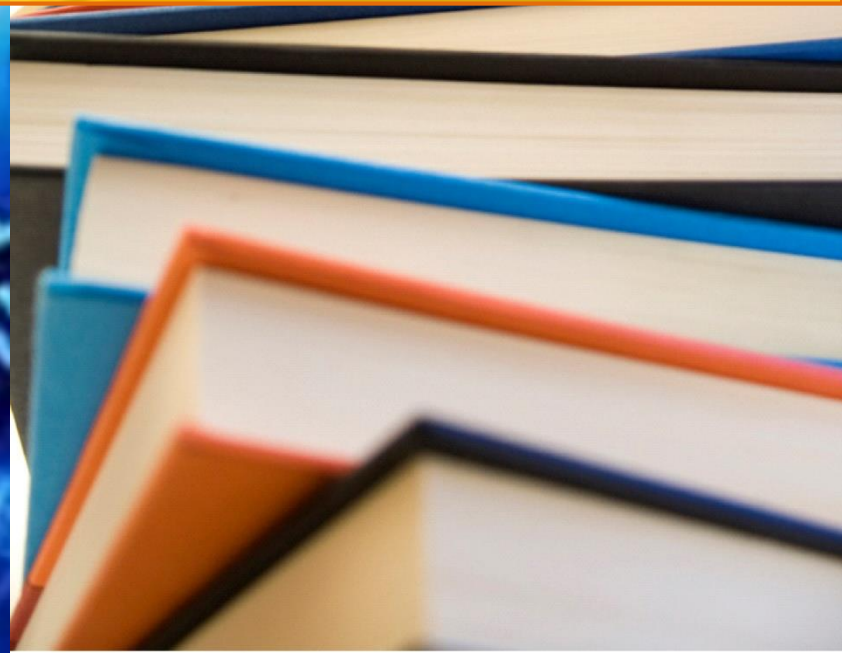
# Section I: Accommodation and Food Service Activities

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Retail sale of food and beverages <u>not intended for immediate consumption</u> at premises and hawker selling <u>uncooked</u> foodstuff	Section G: Wholesale and Retail Trade
E.g. Letting and operating of food courts with mainly rental income	Section L: Real Estate Activities
E.g. Karaoke lounges and pubs mainly providing entertainment	Section R: Arts, Entertainment and Recreation



## Section J: Information and Communications



# Section J: Information and Communications

## Key activities

### Publishing Activities



### Motion Picture , Video, Sound Recording & Music Publishing; TV and Radio Programming; Telecommunications



### IT and related Services



### Information Service Activities



**\*Note:** Reproduction of recorded media and printing activities are classified in Section C 'Manufacturing'.



# Section J: Information and Communications

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Reproduction of recorded media, printing of books and calendar	Section C: Manufacturing
E.g. Wholesale and retail of CDs, DVDs	Section G: Wholesale and Retail
E.g. Renting of CDs and DVDs, activities of call centres	Section N: Administrative and Support Service Activities
E.g. Libraries, activities of own account actor/actresses	Section R: Arts, Entertainment and Recreation





## Section K: Financial and Insurance Activities



# Section K: Financial and Insurance Activities

## Key activities

<b>Monetary Intermediation</b> ➤ Banks	<b>Activities of Holding Companies</b> ➤ Bank/Financial or other holding companies	<b>Provident and Pension Funding</b>
<b>Financial Trusts, Funds and Similar Entities</b> ➤ Collective portfolio investment funds ➤ Non-philanthropic trusts, funds	<b>Insurance and Reinsurance Underwriting:</b> ➤ Life and general insurance/reinsurance	
<b>Other Financial Service Activities (not conducted by monetary institutions)</b> e.g. Financial leasing, money-lending, money-changing services, etc		
<b>Activities Auxiliary to Financial Service and Insurance Activities</b> e.g. Fund management, stock, security and commodity contracts brokerage; Risk & damage evaluation		



# Section K: Financial and Insurance Activities

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Collective portfolio investment funds with mainly rental income, real estate appraisal/ valuation	Section L: Real Estate Activities
E.g. Activities of head offices  Holding companies does not undertake management activities and hence classified in Section K.	Section M: Professional, Scientific and Technical Activities
E.g. Bill collection without buying up the debt	Section N: Administrative and Support Service Activities
E.g. Philanthropic trusts and foundations	Section S: Other Service Activities

The image is a wide-angle photograph of a modern city skyline. In the foreground, there is a green lawn with some trees and a low wall. The middle ground is filled with various skyscrapers and buildings, including a prominent blue glass building and a white building with a grid-like facade. The background is a clear blue sky. A semi-transparent white banner with an orange border is overlaid across the middle of the image, containing the text "Section L: Real Estate Activities".

## Section L: Real Estate Activities



# Section L: Real Estate Activities

## Key activities

Real Estate Activities with Own or Leased Property	Real Estate Activities on a Fee or Contract Basis
<ul style="list-style-type: none"><li>• Buying, selling, renting and operating of real estate</li><li>• Collective portfolio investment funds with mainly rental income</li><li>• Letting and operation of food courts</li><li>• Operation of serviced apartments</li></ul>	<ul style="list-style-type: none"><li>• Real estate agencies</li><li>• Real estate management activities</li></ul> 

**\*Note:** Operation of hotels, operation of food court with income mainly from sale of F&B is classified in Section I 'Accommodation and Food Service Activities'.



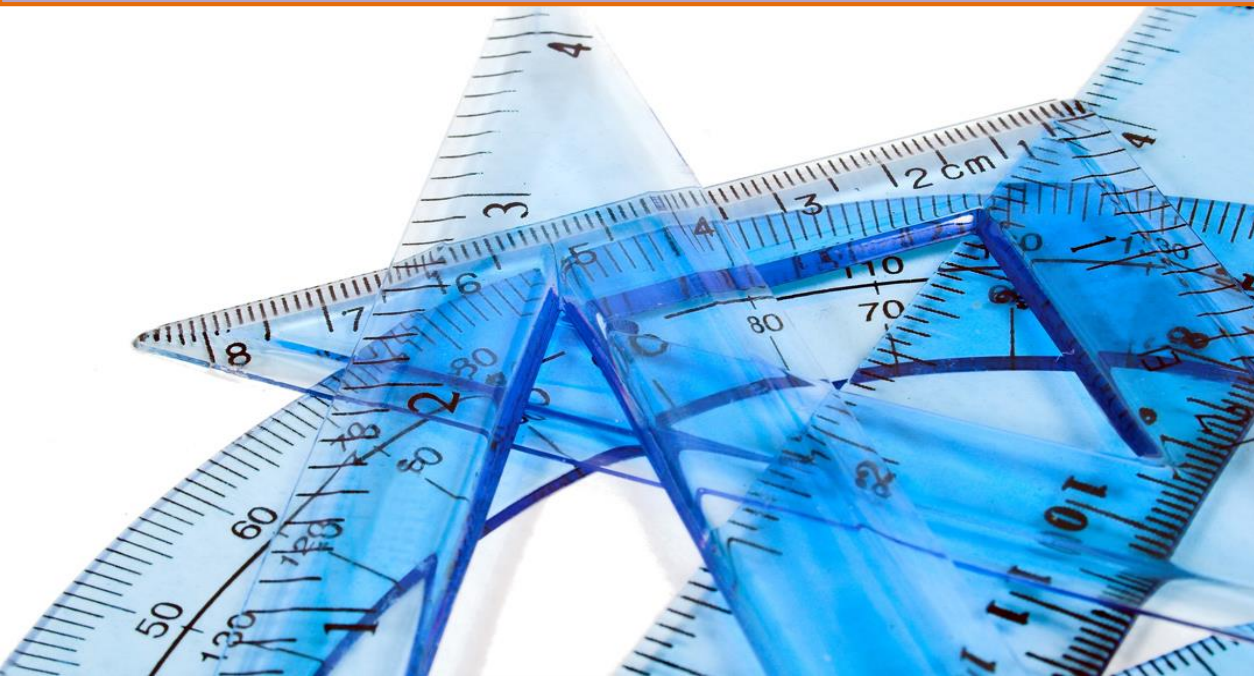
# Section L: Real Estate Activities

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Operation of hotels, operation of food court with mainly income from sale of F&B	Section I: Accommodation and Food Service Activities
E.g. Collective portfolio investment funds with mainly dividend income, investment holding companies holding real estate properties	Section K: Financial and Insurance Activities
E.g. Maintenance of swimming pools and spas  Considered as cleaning activities	Section N: Administrative and Support Service Activities



## Section M: Professional, Scientific and Technical Activities



# Section M: Professional, Scientific and Technical Activities

## Key activities

### Legal, Accounting and Management



- Mgmt Consultancy, Accountancy & Auditing Services

### Architecture and Engineering



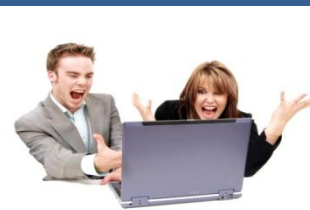
- Architectural services, engineering design & consultancy, technical testing

### Scientific R&D



- Natural science & engineering, social science, humanities

### Advertising and Market Research



- Advertising, Infocomm market research, public opinion polling

### Veterinary Activities and Others



- Interior design, fashion design, photography, translation, veterinary activities etc

# Section M: Professional, Scientific and Technical Activities

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Marine surveying, representative office of foreign shipping lines	Section H: Transportation and Storage
E.g. Investment holding company	Section K: Financial and Insurance Activities
E.g. Attorney-General 's Chambers (AGC)  AGC as a public prosecutor, falls under administration and operation of administrative and civil and criminal courts	Section O: Public Administration and Defence





## Section N: Administrative and Support Service Activities



# Section N: Administrative and Support Service Activities

## Key activities

Rental and  
leasing

Employment  
activities

Travel  
agencies, tour  
operators

Security and  
investigation

Cleaning and  
landscape  
maintenance

Office admin  
and biz  
support

Call centres

Event  
organisers



# Section N: Administrative and Support Service Activities

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Installation of burglar and fire alarm system, without monitoring	Section C: Construction
E.g. Packaging activities incidental to transport	Section H: Transportation and Storage
E.g. Producing, reproducing and distributing copyrighted works (i.e. publishing)	Section J: Information and Communications
E.g. Public order and safety activities such as administration and operation of auxiliary police force supported by public authorities	Section O: Public Administration and Defence

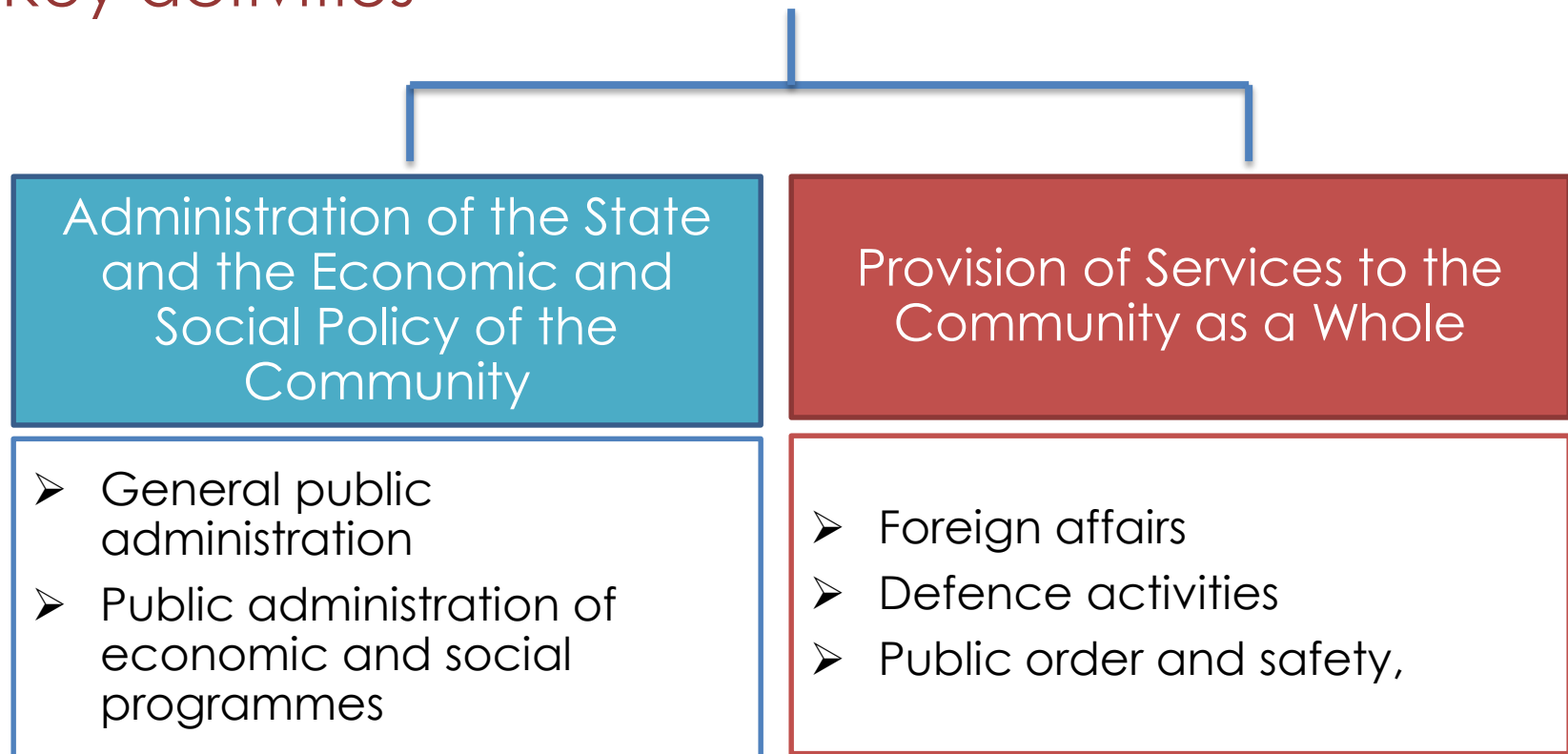
A man in a dark suit and a red tie with white polka dots is seated at a wooden desk. He is holding a pen in his right hand and looking at an open book. The desk is cluttered with various papers, a leather folder, and a pen holder. The background is slightly blurred, showing a window with vertical blinds.

## Section O: Public Administration and Defence



# Section O: Public Administration and Defence

## Key activities



### **\*Note:**

- a) *Not all government agencies/statutory boards etc are classified in this section;*
- b) *Being a government or related entity is not a requirement for entities to be classified in Section O.*

# Section O: Public Administration and Defence

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Operation of government owned or occupied building (HDB, Town Councils)	Section L: Real Estate Activities
E.g. Accountant-General's Department (AGD)	Section M: Professional, Scientific and Technical Activities
E.g. Schools under MOE	Section P: Education
E.g. Restructured hospitals	Section Q: Health and Social Services
E.g. Public libraries	Section R: Arts, Entertainment and Recreation

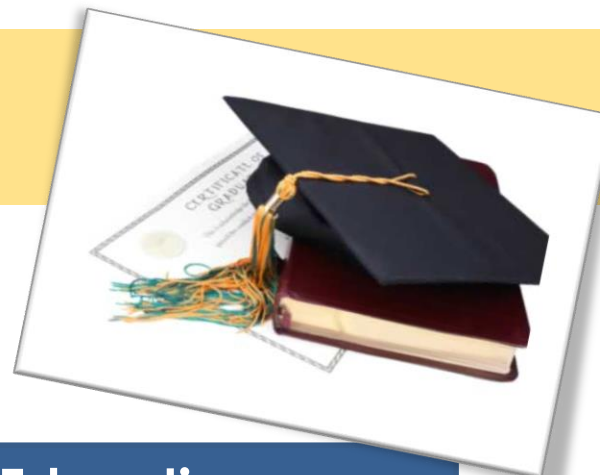


## Section P: Education



# Section P: Education

## Key activities



### Academic Education

- Various level of education (e.g. pre-primary to tertiary)

### Other Education

- Tutoring services
- Non-academic instruction (e.g. sports, cultural)
- Driving instruction

### Education Support Services (typically non-instructional)

- Student recruitment services
- Examination and accreditation agencies
- Tuition matching services







## Section Q: Health and Social Services



# Section Q: Health and Social Services

## Key activities

### Health Services

- Hospital activities
- Medical and dental practices
- Other health services (e.g. medical and X-ray labs)



### Social Services

- With accommodation (i.e. residential care services like home for the aged, orphanages etc)
- Without accommodation
  - For children, youth and families eg childcare, student care
  - Community activities
  - Charitable and other supporting activities aimed at humanitarian work



# Section Q: Health and Social Services

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Manufacture of pharmaceuticals , production of artificial teeth and dentures	Section C: Manufacturing
E.g. Retail pharmacy	Section G: Wholesale and Retail
E.g. Transfer of patients without lifesaving equipment or medical personnel	Section H: Transportation and Storage
E.g. Veterinary activities, laboratory testing and inspection of products	Section M: Professional, Scientific and Technical Activities



## Section R: Arts, Entertainment and Recreation





# Section R: Arts, Entertainment and Recreation

## Key activities



### **Creative, Arts & Entertainment**

e.g. Production of live presentations, theatre, concert halls

### **Cultural**

e.g. Museums, libraries

### **Gambling and Betting**

e.g. Betting centres, casinos

### **Sports, Amusement and Recreation**

e.g. Sports facilities, theme parks

# Section R: Arts, Entertainment and Recreation

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Pubs with main income from sale of food and beverages	Section I: Accommodation and Food Service Activities
E.g. Operation of cinemas (considered motion picture projection activities), provision of web hosting service for virtual gambling activities	Section J: Information and Communications
E.g. Ticketing agencies, renting of recreation and sports equipment	Section N: Administrative and Support Service Activities
E.g. Sports instruction of individual teachers or trainers	Section P: Education



## Section S: Other Service Activities



# Section S: Other Service Activities

## Key activities

### Activities of Membership Organisations

- Businesses, employers and professionals
- Trade unions
- Religious organisations

### Repair of Computer, Personal and Household Goods, Motor Vehicles

- Mobile phones
- Computers and peripheral equipment
- Consumer electronics, furniture
- Motor vehicles

### Other Personal Service Activities

- Washing and cleaning of textiles
- Hairdressing, beauty treatment
- Funeral and wedding related activities

**\*Note:** Only repair of consumer goods is classified in Section S. Repair of capital goods and machineries are classified in Section C “Manufacturing”.



# Section S: Other Service Activities

## Related Activities in Other Sections

Examples/ Remarks	Section
E.g. Repair of hand held power tools and recreational guns  In general, only repair of consumer goods is classified in Section S	Section C: Manufacturing
E.g. Sports club, professional artistic groups	Section R: Arts, Entertainment and Recreation



## Section T: Activities of Households as Employers of Domestic Personnel

# Section T: Activities of Households as Employers of Domestic Personnel

## Key activities

### Distinguishing characteristics

- Domestic personnel hired directly by household (i.e. an individual)
- Providing product or service consumed by employing household
- Common activities
  - Domestic helpers, babysitters and chauffeurs



### Exclusion

- Services provided by employee of independent service provider
- Employee assigned to serve particular household or households
- Employee compensated by service provider, not by the household

The background of the slide features a close-up, artistic photograph of water droplets of various sizes on a dark blue, textured surface. The droplets are in sharp focus, reflecting light and creating a sense of depth. The overall color palette is dominated by shades of blue, from deep navy to lighter, almost white highlights on the droplets.

## Section U: Activities of Extra-Territorial Organisations and Bodies



# Section U: Activities of Extra-Territorial Organisations and Bodies

## Key activities

### Distinguishing characteristics

➤ Foreign and international organisations not under Singapore's jurisdiction

- Foreign embassies and trade representative offices
- Foreign armed forces
- International organisations like the World Bank, IMF, OECD and EU



British High Commission  
Singapore



# Application of Principles

# Applying the Principles

## Key Areas:

1. Vertical integration
2. Outsourcing
3. Firms not yet in operation
4. Retail trade of self-produced goods
5. Goods & services through electronic means
6. Repair and maintenance

# Applying the Principles

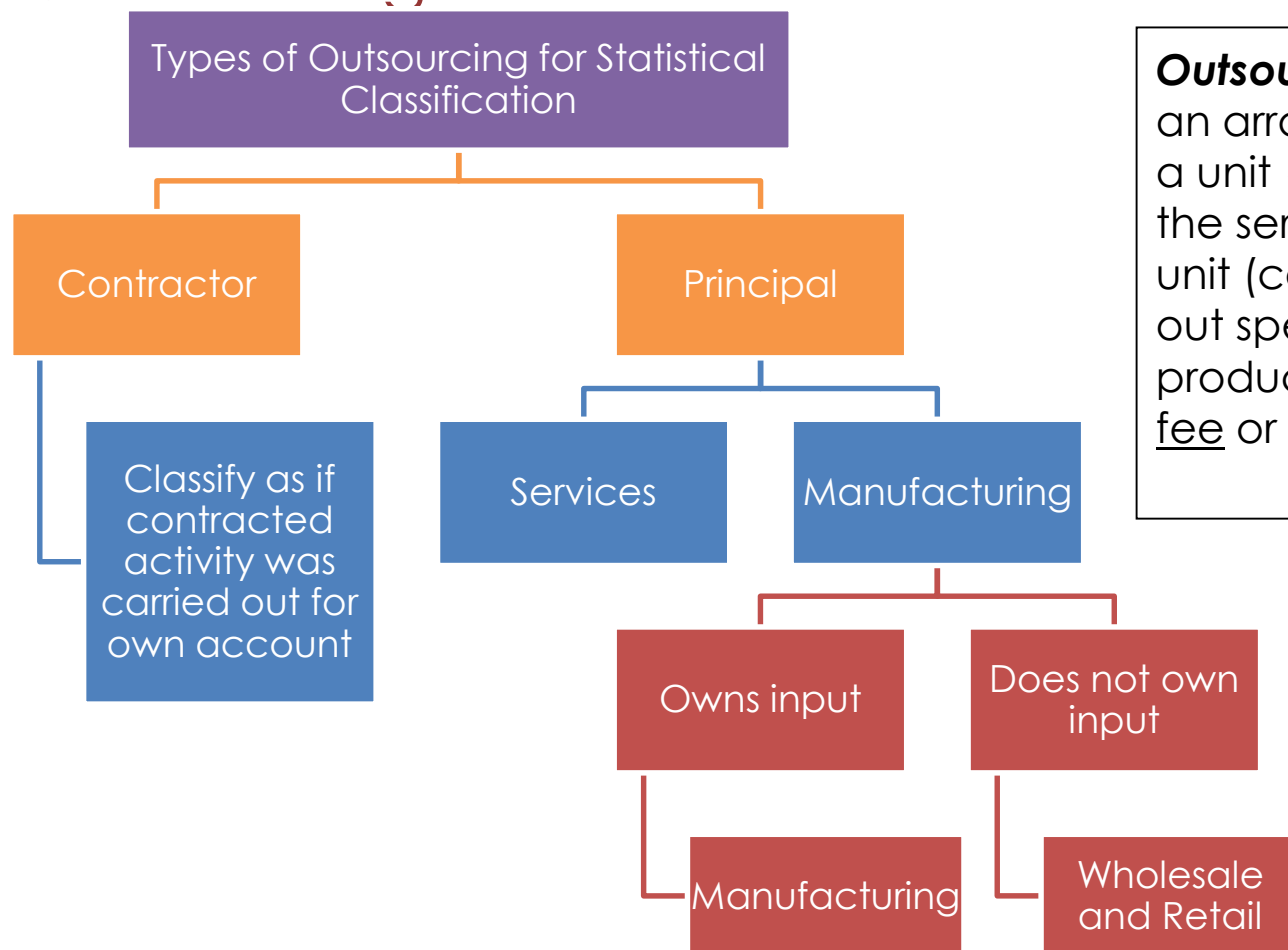
## 1. Treatment for Vertical Integration

- Activities of an economic unit extend over a number of stages during the production process
- Treated like any other form of multiple activities, i.e. unit to be classified based on principal activity
  - If data on individual activities are not available, to refer to comparable units to help determine principal activity
  - If principal activity still cannot be determined, the unit will be classified based on final activity



# Applying the Principles

## 2. Treatment for Outsourcing – Types of Outsourcing

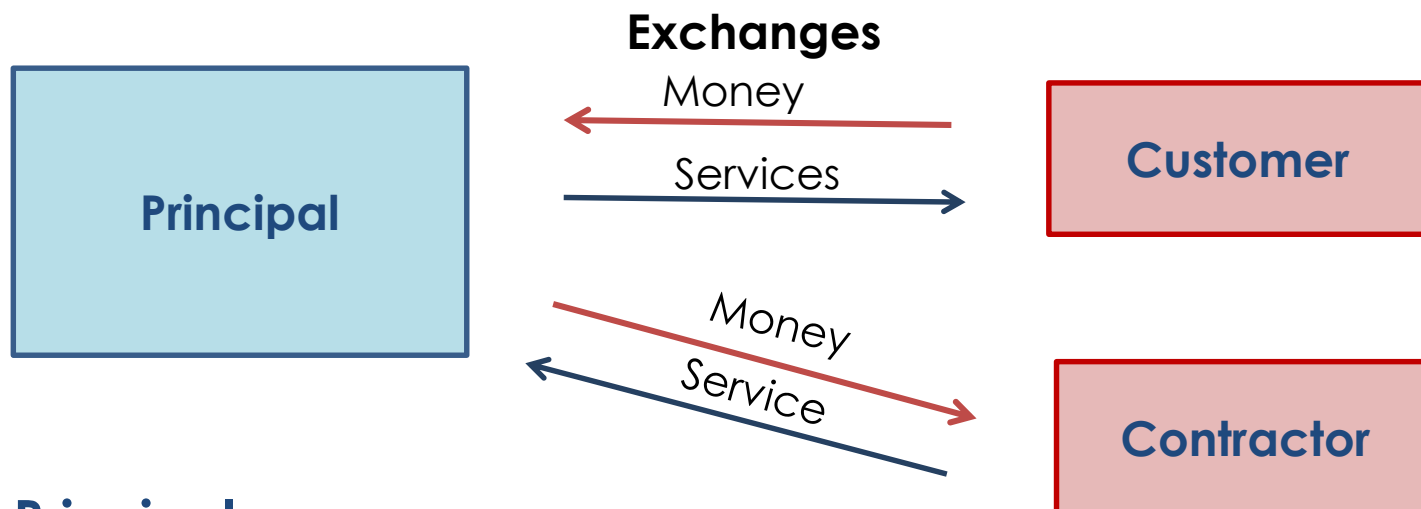


### ***Outsourcing is:***

an arrangement whereby a unit (principal) engages the services of another unit (contractor) to carry out specific tasks in the production process on a fee or contract basis

# Applying the Principles

## Treatment for Services



### ➤ **Principal**

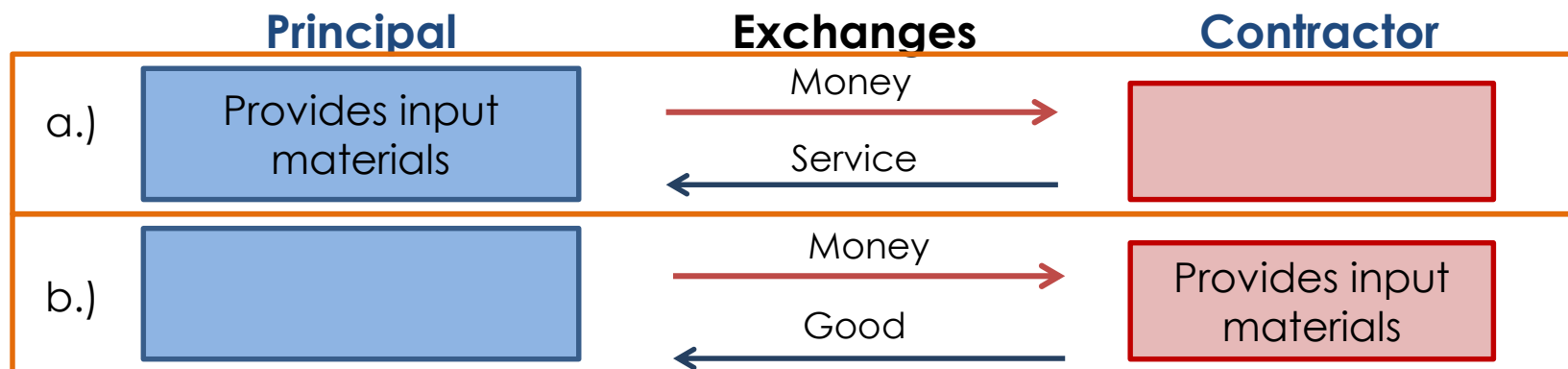
- Classify as if they produce the services completely by themselves

### ➤ **Contractor**

- Classify with units that produce for their own account

# Applying the Principles

## Treatment for Manufacturing



### ➤ Principal

- a. Classify as if they produce the goods and services completely by themselves (if it owns the input materials)
- b. Classify under 'Wholesale and Retail Section' based on type of trade (retail or wholesale) and type of goods (if it does not own the inputs)

### ➤ Contractor

- Classify with units that produce for their own account

# Applying the Principles

## 3. Treatment for Firms not yet in Operation

- Construction stage (e.g. for hotels, hospitals, theme parks)
  - Principal activity of the firms should be the intended activity even though it has not commenced operations
- For big firms with separate establishments to undertake preparatory work
  - Establishment to be classified under appropriate preparatory work



# Applying the Principles

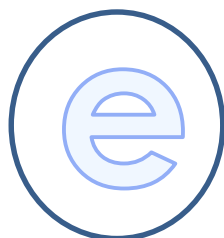
## 4. Treatment for Retail of Self-Produced Goods

- Retail sale of self-produced goods
  - Should not be considered as a separate activity
  - If an establishment produces its own goods and sells them via retail trade, it is to be classified as 'manufacturing' rather than retail
  
- Retail sale of self-produced goods vs retail sale of purchased goods
  - Classify based on principal activity

# Applying the Principles

## 5. Treatment for Provision of Goods & Services through Electronic Means

- Mode of operation is not considered in classification
  - Classify units which produce the same goods and services in the same category i.e. based on principal activity
- Exception
  - Retail Sale via the Internet (Section G, 4791)



# Applying the Principles

## 6. Treatment for Repair and Maintenance Activities

- Repair of capital goods
  - Classify with units which manufacture the same goods, i.e. in Section C 'Manufacturing'
- Repair of consumer goods is classified in Section S 'Other Services Activities'
  - 951 'Repair of computers and communications equipment'
  - 952 'Repair of personal and household goods'
  - 953 'Repair and maintenance (including inspection) of vehicles'