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
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
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 SSIC – An example:
Formation of five-digit code for ‘Semiconductor Wafer Fabrication’

<table>
<thead>
<tr>
<th>Classification</th>
<th>Title</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section</td>
<td>Manufacturing</td>
<td>C</td>
</tr>
<tr>
<td>Division</td>
<td>Manufacture of Computer, Electronic and Optical Products</td>
<td>26</td>
</tr>
<tr>
<td>Group</td>
<td>Manufacture of Electronic Components and Boards</td>
<td>261</td>
</tr>
<tr>
<td>Class</td>
<td>Manufacture of Semiconductor Devices</td>
<td>2611</td>
</tr>
<tr>
<td>Item</td>
<td>Semiconductor Wafer Fabrication</td>
<td>26112</td>
</tr>
</tbody>
</table>
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**

**Principles of Classification**

**Unit of classification**
- The economic unit

**Relevant activity**
- Based on the principal activity if there are more than one activity
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)
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
Illustration: Linking the ‘Establishment’ & ‘Enterprise’

Principles and Concepts

3 divisions = 3 establishments;
2 branches = 2 establishments
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)
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
    – Substitute criteria such as
      • gross output; or
      • Value of sales or shipments of groups of products
      • Wages and salaries
      • Employment

Gross value added is the value of output less the value of consumption of intermediate inputs; a measure of the contribution to GDP.
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
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
<table>
<thead>
<tr>
<th>Alphabetical Index</th>
<th>SSIC 2015 (Version 2018)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
</tr>
<tr>
<td>10101</td>
<td>Abattoir</td>
</tr>
<tr>
<td>23999</td>
<td>Abrasive paper manufacturing</td>
</tr>
<tr>
<td>74193</td>
<td>Accessories design service</td>
</tr>
<tr>
<td>65124</td>
<td>Accident and health insurance service</td>
</tr>
<tr>
<td>94120</td>
<td>Accountancy association</td>
</tr>
<tr>
<td>69201</td>
<td>Accounting advisory service</td>
</tr>
<tr>
<td>69201</td>
<td>Accounting consultancy service</td>
</tr>
<tr>
<td>28171</td>
<td>Accounting machine, electronic or non-electronic, manufacturing</td>
</tr>
<tr>
<td>69201</td>
<td>Accounting service</td>
</tr>
<tr>
<td>27202</td>
<td>Accumulator manufacturing</td>
</tr>
<tr>
<td>20294</td>
<td>Acetylene black manufacturing</td>
</tr>
<tr>
<td>32906</td>
<td>Advertising poster, except lithographed, manufacturing</td>
</tr>
<tr>
<td>18129</td>
<td>Advertising poster, lithographed, manufacturing</td>
</tr>
<tr>
<td>73100</td>
<td>Advertising representatives (independent of media owners)</td>
</tr>
<tr>
<td>73100</td>
<td>Advertising service</td>
</tr>
<tr>
<td>69100</td>
<td>Advocate</td>
</tr>
<tr>
<td>11041</td>
<td>Aerated water manufacturing</td>
</tr>
<tr>
<td>49220</td>
<td>Aerial cableways</td>
</tr>
<tr>
<td>74201</td>
<td>Aerial photography service</td>
</tr>
<tr>
<td>93120</td>
<td>Aerobics club/association</td>
</tr>
<tr>
<td>85410</td>
<td>Aerobics instruction</td>
</tr>
<tr>
<td>52233</td>
<td>Aerodrome operation service</td>
</tr>
<tr>
<td>46552</td>
<td>Aeronautical equipment wholesaling</td>
</tr>
</tbody>
</table>
## Features

### Structure of Classification

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

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Stalls (including pushcarts) selling uncooked food</td>
<td>47801</td>
<td>47801</td>
<td>Stalls (including pushcarts) selling uncooked foodstuffs</td>
</tr>
<tr>
<td>Stalls (including pushcarts) selling other commodities (other than uncooked food)</td>
<td>47802</td>
<td>47802</td>
<td>Stalls (including pushcarts) selling other commodities (other than uncooked food)</td>
</tr>
<tr>
<td>Retail sale via internet (with income mainly from online sales)</td>
<td>47910</td>
<td>47910</td>
<td>Retail sale via internet</td>
</tr>
<tr>
<td>Retail sale via vending machines (with income mainly from vending machine sales)</td>
<td>47991</td>
<td>47991</td>
<td>Retail sale via vending machines</td>
</tr>
<tr>
<td>Other retail sale not in stores, stalls or markets (eg sale via door-to-door canvassing, mail order houses, TV)</td>
<td>47992</td>
<td>47992</td>
<td>Other retail sale not in stores, stalls or markets (eg sale via door-to-door canvassing, mail order houses, TV)</td>
</tr>
</tbody>
</table>
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

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

<table>
<thead>
<tr>
<th>Examples/ Remarks</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>E.g. Manufacturing of refined petroleum, industrial gases</td>
<td>Section C: Manufacturing</td>
</tr>
<tr>
<td>Processing of extracted materials are excluded from Section B.</td>
<td></td>
</tr>
<tr>
<td>E.g. Surveying activities</td>
<td>Section M: Professional, Scientific and Technical Activities</td>
</tr>
</tbody>
</table>
Section C: Manufacturing
Assembly of component parts

Industrial services e.g. electroplating, repair of industrial machinery, repair of ships, repair & servicing of aircraft, installation of machinery & equipment, printing and related services

Substantial alteration, renovation or reconstruction of goods

**What is Manufacturing?**

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

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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

<table>
<thead>
<tr>
<th>Food products and beverages</th>
<th>Tobacco products</th>
<th>Textiles, apparels, footwear etc</th>
<th>Wood and products of wood and cork</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pharmaceutical and biological products</td>
<td>Chemical and chemical products</td>
<td>Paper and paper products</td>
<td></td>
</tr>
<tr>
<td>Coke and refined petroleum</td>
<td>Rubber, plastic, non-metallic products</td>
<td>Basic metals and fabricated metal products</td>
<td>Furniture</td>
</tr>
<tr>
<td>Printing and reproduction of recorded media</td>
<td>Computer, electronic and optical products</td>
<td>Machinery and equipment</td>
<td>Other manufacturing (e.g. jewellery, musical instrument)</td>
</tr>
</tbody>
</table>
### Key Points to Note

- **Activities that are classified in other Sections**

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

- Electric power generation, transmission and distribution

Generation of electricity

- Other related services

Transmission, distribution and sale of electricity

Source: www.ema.gov.sg
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

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

- Operation of sewer systems and sewer treatment facilities
- Waste collection, treatment and disposal; remediation activities
- Materials recovery, i.e. recycling
### Related Activities in Other Sections

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

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

Retail Trade

Stores

Stalls/ Market

Non-stores/stalls/market

Note: Stalls selling cooked food for immediate consumption are classified in Section I ‘Accommodation and Food Service Activities’
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 SSIC 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.
### Related Activities in Other Sections

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

**Support Activities for Transportation**
- Land, water, air
- Cargo handling, marine surveying, freight forwarding

**Warehousing and Storage**

**Postal and Courier Activities**
### Section H: Transportation and Storage

#### Related Activities in Other Sections

<table>
<thead>
<tr>
<th>Examples/ Remarks</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>E.g. Inspection and examination of fuel for marine vessels</td>
<td>Section M: Professional, Scientific and Technical Activities</td>
</tr>
<tr>
<td>This is different from marine surveying which includes inspection and examination of marine vessels</td>
<td></td>
</tr>
<tr>
<td>E.g. Ambulance transport of patients in whichever mode</td>
<td>Section Q: Health and Social Services</td>
</tr>
<tr>
<td>E.g. Operation of floating casinos</td>
<td>Section R: Arts, Entertainment and Recreation</td>
</tr>
</tbody>
</table>
Section I: Accommodation and Food Service Activities
Section I: Accommodation and Food Service Activities

Accommodation

Short Term Accommodation

Hotels

Hostels and dormitories for students, workers and other individuals

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

Note: Provision of long-term accommodation as primary residences is classified in Section L ‘Real Estate Activities’.
Section I: Accommodation and Food Service Activities

F&B Service

Restaurants, Cafes, Food Courts, Food Kiosks and Bars

Food Caterers and Canteens

Restaurants, Cafes and Coffee Houses

Fast Food Outlets, Food Courts, Food Kiosks etc

Pubs

Stalls selling cooked food and prepared drinks

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**

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

<table>
<thead>
<tr>
<th>Examples/ Remarks</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>E.g. Reproduction of recorded media, printing of books and calendar</td>
<td>Section C: Manufacturing</td>
</tr>
<tr>
<td>E.g. Wholesale and retail of CDs, DVDs</td>
<td>Section G: Wholesale and Retail</td>
</tr>
<tr>
<td>E.g. Renting of CDs and DVDs, activities of call centres</td>
<td>Section N: Administrative and Support Service Activities</td>
</tr>
<tr>
<td>E.g. Libraries, activities of own account actor/actresses</td>
<td>Section R: Arts, Entertainment and Recreation</td>
</tr>
</tbody>
</table>
Section K: Financial and Insurance Activities
### Section K: Financial and Insurance Activities

#### Key activities

<table>
<thead>
<tr>
<th>Monetary Intermediation</th>
<th>Activities of Holding Companies</th>
<th>Provident and Pension Funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>Banks</td>
<td>Bank/Financial or other holding companies</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Financial Trusts, Funds and Similar Entities</th>
<th>Insurance and Reinsurance Underwriting:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collective portfolio investment funds</td>
<td>Life and general insurance/reinsurance</td>
</tr>
<tr>
<td>Non-philanthropic trusts, funds</td>
<td></td>
</tr>
</tbody>
</table>

#### Other Financial Service Activities (not conducted by monetary institutions)

- e.g. Financial leasing, money-lending, money-changing services, etc

#### Activities Auxiliary to Financial Service and Insurance Activities

- e.g. Fund management, stock, security and commodity contracts brokerage;
- Risk & damage evaluation
## Section K: Financial and Insurance Activities

### Related Activities in Other Sections

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

#### Key activities

<table>
<thead>
<tr>
<th>Real Estate Activities with Own or Leased Property</th>
<th>Real Estate Activities on a Fee or Contract Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Buying, selling, renting and operating of real estate</td>
<td>• Real estate agencies</td>
</tr>
<tr>
<td>• Collective portfolio investment funds with mainly rental income</td>
<td>• Real estate management activities</td>
</tr>
<tr>
<td>• Letting and operation of food courts</td>
<td></td>
</tr>
<tr>
<td>• Operation of serviced apartments</td>
<td></td>
</tr>
</tbody>
</table>

*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

<table>
<thead>
<tr>
<th>Examples/ Remarks</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>E.g. Operation of hotels, operation of food court with mainly income from sale of F&amp;B</td>
<td>Section I: Accommodation and Food Service Activities</td>
</tr>
<tr>
<td>E.g. Collective portfolio investment funds with mainly dividend income, investment holding companies holding real estate properties</td>
<td>Section K: Financial and Insurance Activities</td>
</tr>
<tr>
<td>E.g. Maintenance of swimming pools and spas</td>
<td>Section N: Administrative and Support Service Activities</td>
</tr>
<tr>
<td>Considered as cleaning activities</td>
<td></td>
</tr>
</tbody>
</table>
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
### Related Activities in Other Sections

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

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

Key activities

Administration of the State and the Economic and Social Policy of the Community

- General public administration
- Public administration of economic and social programmes

Provision of Services to the Community as a Whole

- Foreign affairs
- Defence activities
- Public order and safety,

*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

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

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

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

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

---
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
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
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
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, 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
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

<table>
<thead>
<tr>
<th>Principal</th>
<th>Exchanges</th>
<th>Contractor</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provides input materials</td>
<td>Money</td>
<td>Provides input materials</td>
</tr>
<tr>
<td></td>
<td>Service</td>
<td></td>
</tr>
<tr>
<td>b.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Money</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Good</td>
<td></td>
</tr>
</tbody>
</table>

#### 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
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
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’