



Singapore Standard Classification of Individual Consumption According to Purpose 2022

**SINGAPORE STANDARD CLASSIFICATION OF INDIVIDUAL CONSUMPTION
ACCORDING TO PURPOSE 2022
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Preface

The Singapore Department of Statistics (DOS) develops national statistical standards and promotes their adoption and use in Singapore. The adoption and use of these standards in the collection, compilation and dissemination of statistics ensure consistency and comparability of data, facilitating meaningful analysis.

The Singapore Standard Classification of Individual Consumption According to Purpose (S-COICOP) is designed for use in the collection and compilation of data that require classifying the purpose of individual consumption expenditures, such as the Household Expenditure Survey (HES), Consumer Price Index (CPI) and National Accounts. The S-COICOP makes reference to and is consistent with the basic framework and principles of the United Nations COICOP (UN-COICOP), with modifications to cater to the local context. It is reviewed periodically to reflect developments in the household consumption.

The S-COICOP was first developed in 2007, followed by a second and third edition in 2012 and 2016 respectively. The S-COICOP 2022 is the fourth edition of the S-COICOP and supersedes the previous editions. Besides aligning to the revised UN-COICOP 2018, changes are also made in S-COICOP 2022 to provide greater clarity and better reflect the common consumption items in recent years.

The review of the S-COICOP was mainly undertaken by a DOS working group, with inputs incorporated where appropriate from other external stakeholders, namely Ministry of Education, Early Childhood Development Agency, Ministry of Health, Health Sciences Authority, Ministry of Transport and Land Transport Authority. I would like to thank all who have contributed to the review of the classification.

Wong Wee Kim
Chief Statistician
Singapore

March 2022

Our Vision

National Statistical Service of Quality, Integrity and Expertise

Our Mission

We Deliver Insightful Statistics and Trusted Statistical Services that Empower
Decision Making

Our Guiding Principles

Professionalism & Expertise	We adhere to professional ethics and develop statistical competency to produce quality statistics that comply with international concepts and best practices.
Relevance & Reliability	We produce statistics that users need and trust.
Accessibility	We facilitate ease of access to our statistics through user-friendly platforms.
Confidentiality	We protect the confidentiality of individual information collected by us.
Timeliness	We disseminate statistics at the earliest possible date while maintaining data quality.
Innovation	We constantly seek ways to improve our processes, leveraging on new technology, to deliver better products and services to users.
Collaboration	We engage users on data needs, data providers and respondents on supply of data, and undertake the role of national statistical coordination.
Effectiveness	We optimise resource utilisation, leveraging on administrative and alternative data sources to ease respondent burden.

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Correspondence Tables

(These can be found on the Statistics Singapore Website in MS Excel format and may be updated periodically.)

List of Abbreviations

CPI	: Consumer Price Index
ECDA	: Early Childhood Development Agency
HES	: Household Expenditure Survey
HSA	: Health Sciences Authority
ITE	: Institute of Technical Education
NEL Framework	: Nurturing Early Learners Framework
NPISH	: Non-profit institutions serving households
SFA	: Singapore Food Agency
S-COICOP	: Singapore Standard Classification of Individual Consumption According to Purpose
SNA	: System of National Accounts
UN-COICOP	: United Nations Classification of Individual Consumption According to Purpose
WSQ	: Workforce Skills Qualification

Part I: Introduction and Methodological Notes

1. Introduction

1.1 The Singapore Standard Classification of Individual Consumption According to Purpose (S-COICOP) is designed for use in the collection and compilation of data that require classifying the purpose of individual consumption expenditures, such as the Household Expenditure Survey (HES), Consumer Price Index (CPI), and Private and Government Consumption Expenditures in the National Accounts.

1.2 The S-COICOP adopts the basic framework of United Nations COICOP (UN-COICOP), with modifications to cater to the local context. The classification provides a common statistical framework grouping homogeneous goods and services to facilitate production of statistics on consumption expenditures and prices. S-COICOP is used to classify individual consumption expenditures incurred by three institutional sectors, namely households, non-profit institutions serving households (NPISHs) and general government, for the benefit of individual persons or households.

1.3 The S-COICOP was first developed in 2007, followed by a second and third edition in 2012 and 2016 respectively. This fourth edition of the S-COICOP incorporates the changes made to the revised UN-COICOP 2018¹. Changes were also made to provide greater clarity and better reflect the common consumption items in recent years.

¹ United Nations, DESA (2018): Classification of Individual Consumption According to Purpose (COICOP) 2018 (white cover publication), Statistical Papers, Series M No. 99, ST/ESA/STAT/SER.M/99. Available at https://unstats.un.org/unsd/class/revisions/coicop_revision.asp

2. Classification Structure and Coding System

2.1 S-COICOP 2022 has a hierarchical structure consisting of three levels. It progressively shows finer detail from the highest level (Division) to the lowest level (Class). This allows users the flexibility to collect, compile and provide data at various levels, based on their requirements and data availability. An example of the coding system is shown below:

Level	Classification	Title	Code
1	Division	Transport	07
2	Group	Purchase of vehicles	07.1
3	Class	Motor cars	07.1.1

2.2 Each of the categories is numerically and sequentially coded, and a period between the digits demarcates the different levels. The division level is denoted by a two-digit number. The group and class levels each consists of one digit.

2.3 At the group and class levels, where a given level of classification is not divided into more than one category, the digit '0' will be used for that level. For instance, the Group 'Accommodation services' is coded as 12.0 at the group level as the Division 12 'Accommodation services' contains only one group. Similarly, the code for the Class 'Other services' is 14.4.0 as it is the only class within the Group 14.4 'Other services'.

2.4 At the group and class levels, the digit '9' that appears in the last digit position denotes a residual code at the respective level of detail. The residual code typically comprises a range of the less common types of goods and services which are not significant enough to justify a separate code. They are grouped together as a separate category so that the classification structure is comprehensive in covering all relevant goods or services. The title or description of the residual code usually ends with the term 'n.e.c.', which stands for 'not elsewhere classified'. For instance, the Class 01.2.9 represents the residual code for 'Non-alcoholic beverages n.e.c.'.

2.5 S-COICOP 2022 contains 16 divisions (Divisions 01-16) at the highest level. Divisions 01 to 14 capture the expenditure by households, while Divisions 15 and 16 capture the individual consumption expenditure of NPISHs and general government respectively.

2.6 The 16 divisions are shown below:

Division	Title
01	Food and non-alcoholic beverages
02	Alcoholic beverages and tobacco
03	Clothing and footwear
04	Housing and utilities
05	Furnishings, household equipment and routine household maintenance
06	Health
07	Transport
08	Information and communication
09	Recreation, sport and culture
10	Education
11	Food and beverage serving services
12	Accommodation services
13	Insurance and financial services
14	Personal care, social services and miscellaneous goods and services
15	Individual consumption expenditure of non-profit institutions serving households (NPISHs)
16	Individual consumption expenditure of general government

3. Classification Principles

Overview

3.1 In line with the principles of UN-COICOP, S-COICOP categorises individual consumption expenditure according to the primary function or purpose. There are three broad types of individual consumption expenditure as defined in the System of National Accounts (SNA): consumption expenditure of households; consumption expenditure of NPISHs; and consumption expenditure of general government.

3.2 Household consumption expenditure comprises expenditure in the country as well as outside of the country. The treatment of the different types of expenditure on goods and services that are identified for household consumption is explained under the relevant sections below. The individual consumption expenditures of NPISHs and general government are expenditures incurred by these two institutional sectors on goods and services provided to households as social transfers in kind. Social transfers in kind consist of goods and services (such as housing, health and education) provided to households by government and NPISHs without charge or at prices that are not economically significant.

Types of products – goods and services

3.3 S-COICOP distinguishes between expenditures on goods and services at the group and class levels. For instance, under Division 09 ‘Recreation, sport and culture’, there is a clear distinction between ‘Cultural goods’ (09.5) and ‘Cultural services’ (09.6) at the group level. At the class level, while the purchase of piano is under Class 09.5.1 ‘Musical instruments’, the purchase of tickets to a music concert is under Class 09.6.1 ‘Services provided by cinemas, theatres and concert venues’.

3.4 However in some instances, expenditure on goods and services cannot be separately identified. For example, the food and drinks (goods) cannot be separately identified from the serving and cooking services at restaurants. Similarly under Division 06 ‘Health’, it is challenging to distinguish between the health care goods and services received during inpatient care services. In such cases, these expenditures are considered as services since the service component is typically the main purpose.

3.5 Expenditure on repairs would include the materials used for the repair if the materials are not separately invoiced. Otherwise, the expenditure on the materials is classified separately from the service.

3.6 Another exception is personal care and effects in Division 14, where the expenditure on repair and rental services is classified together with the expenditure on goods at the group and class levels. For example, the purchase and repair of hairdryers share the same code (Class 14.1.2 ‘Electric appliances for personal care’). Similarly for watches (Class 14.2.1 ‘Jewellery and watches’).

Bundled goods and services

3.7 Expenditures on a bundle of goods and services may be for two or more purposes. For instance, tour packages may include payments for transport, accommodation and food services. Where expenditures can be split into different categories, they are classified according to the main purpose of expenditure for each category. For expenditures that are not separately invoiced, and if it is challenging to ascertain the precise purpose of consumption, they are classified based on the predominant purpose of the bundled goods or services. This is similar to the classification of multi-purpose goods and services (see para 3.9).

3.8 For example, expenditure on package holidays is typically classified under Group 09.8 ‘Package holidays’ without separate breakdown to the various components (e.g. transport, accommodation and food services) as it is difficult to obtain the amount for each component. On the other hand, the expenditures on educational services can be classified according to their respective purpose or function as details for each component are usually available (e.g. school fees is classified in Division 10, hostel fees in Division 12 and school bus fares in Division 07).

Multi-purpose goods and services

3.9 While most expenditure on goods and services can be classified based on a main purpose, there are instances where a good or service may serve different purposes. For such cases, the general rule is to assign the expenditure to the division that represents the predominant purpose.

3.10 For example, while bicycles may be purchased for transport or recreation purposes, expenditure on bicycles is classified under Division 07 'Transport' in S-COICOP 2022.

3.11 Similarly, expenditures on education-related goods and services such as school uniforms, school shoes, school canteens and student hostels are classified under their respective divisions based on the predominant purpose and not under Division 10 'Education' in S-COICOP 2022, with the exception of educational books such as school textbooks and study guides. Unlike UN-COICOP 2018, expenditures on school textbooks and study guides are considered to be predominantly for education purpose and are thus under Division 10 'Education' together with education services.

Internet-enabled and other digital services

3.12 Internet services enable the purchase of digital products, such as streaming of movies and music, and subscription to online games. The prevalence of such services has increasingly removed the need to purchase a physical product. A digital good which is purchased and downloaded online serves the same purpose as its physical product counterpart and is hence classified together. In many cases, digital products and services may also be available for rental and such expenditure is classified together with the traditional forms of rental of the equivalent physical goods.

3.13 While a product can exist in either physical or digital form, the expenditures on the different forms are classified together if the predominant purpose is the same. For instance, Group 09.7 'Newspapers, books and stationery' includes books (excluding school textbooks and study guides) and newspapers in printed and digital forms as both are purchased for the same purpose.

3.14 Rental of a product, whether in physical or digital form, is considered as consumption of a service and not the purchase of a product. For example, rental of a video game software and purchase of video game software are classified in two separate classes. The former is classified under Class 09.4.3 'Repair and rental of games, toys and hobbies' while the latter is classified under Class 09.2.1 'Games, toys and hobbies'.

Software and application

3.15 The classification of the expenditure on software and applications will depend on whether the expenditure is associated with the provision of a service. Computer software packages such as operating systems, applications and programming languages installed physically on a computer are not associated with the provision of a service. Expenditures on

these and other similar software are classified under Group 08.2 'Software, excluding games' or 09.2 'Other recreational goods' for gaming software.

3.16 Expenditure on a service which is provided through the software or application is classified under the respective purpose of the service. For example, if a private rental car or taxi is booked using a mobile application, the expenditure will be classified under the Class 07.3.2 'Passenger transport by road' because the service rendered is for transport service. Similarly, if goods are purchased through a mobile application, the expenditure will be classified under the respective purpose of the goods purchased.

3.17 Firmware is a special type of software that is embedded in a hardware device or equipment and is an integral part required for the functioning of the good. For example, mobile phones, tablets, computers and printers contain firmware that may require updates to provide corrections or new functions. The expenditure on the firmware update, which is sometimes sold or priced separately, is classified together with the expenditure for the related good. For example, the expenditure incurred to update the firmware of a computer will be classified under Class 08.1.3 'Information processing equipment' together with the purchase of the computer.

Dwelling, housing and accommodation services

3.18 In S-COICOP, expenditure related to the principal, or secondary dwellings is classified under Division 04 'Housing and utilities'. The principal dwelling (or main residence) of a household refers to its place of usual residence. Other dwellings, owned or leased by the household, are considered secondary dwellings (or secondary residence).

3.19 Expenditure related to accommodation services outside the main or secondary residence, such as student hostels, hotels, motels and resorts, is classified under Division 12 'Accommodation services'. This division is primarily for expenditure incurred on short-term accommodation. It also includes residents' staycation expenditure on accommodation.

3.20 It is important to note that purchase of dwelling is considered an investment and not a consumption expenditure, and hence not covered in S-COICOP.

3.21 Division 04 'Housing and utilities' includes services related to the use of the dwelling such as services of plumbers, electricians and painters. In contrast, services such as those provided by migrant domestic workers, cleaners and babysitters that support the households rather than the dwelling, are included in Division 05 'Furnishing, household equipment and routine household maintenance'.

Ready-made food and take-away food services

3.22 Ready-made food refers to food that is pre-cooked and can be eaten as it is or after heating but does not require cooking, and is consumed as a meal. Such food includes sushi

and sashimi sold at supermarket. Ready-made food is classified in S-COICOP 2022 under Division 01, Class 01.1.9 'Ready-made food and other products n.e.c.'.

3.23 Division 11 'Food and beverage serving services' includes services that range from full to limited to self-service. Unlike expenditure on ready-made food which is in Division 01, Division 11 covers the expenditure on the serving and cooking service, as well as food and beverages for immediate consumption. As such, even if the food is purchased at a restaurant but consumed at home, it will be classified under Division 11. Expenditure on delivery, if separately invoiced for take-aways, is classified under Division 07 'Transport' (see paras 3.24 and 3.25). The distinguishing factor between Divisions 01 and 11 is whether it includes the preparation service.

Delivery fees

3.24 If delivery fee is separately invoiced, it is classified under Division 07 'Transport' (specifically Class 07.5.0) while the good being delivered is classified under its respective division based on the predominant purpose.

3.25 If the delivery fee is not separately invoiced, a general principle is to classify the bundled expenditure under the predominant purpose, following the principle of bundled goods and services (see paras 3.7 and 3.8). For instance, if the delivery and installation of a furniture are charged together (but the purchase of furniture is separately invoiced), the expenditure is classified under Class 05.1.2 'Repair, installation and rental of furniture, furnishings and loose carpets' as the installation fee is probably a larger percentage of the expenditure. If the purchase, delivery and installation are charged together and not separately invoiced, the expenditure is classified under purchase of furniture.

Tips, gifts and donations

3.26 Expenditure on voluntary tips is classified with the service to which the tipping relates. Tips here do not refer to the service charge imposed by service providers such as restaurants. Rather, they refer to the voluntary tipplings by consumers for purchased services. For example, tipping a hotel room service employee is classified with the expenditure for the accommodation service (Division 12). Tipping for food delivery drivers is classified together with the service of delivery under Division 07 'Transport' if the delivery fee is separately invoiced, else the entire expenditure is classified under the respective food and beverage serving service in Division 11).

3.27 Following UN-COICOP's principles, expenditures on gift and donations are considered as transfers and are not included in the expenditure of the household incurring the expenses.

4. Comparison with S-COICOP 2016

Changes at division level

4.1 S-COICOP 2022 has some changes at the division level. These include the renaming and restructuring of some divisions. In S-COICOP 2016, insurance and financial services were subsumed under the Division 13 'Miscellaneous goods and services'. However in S-COICOP 2022, such services are carved out to form a new Division 13 'Insurance and financial services'. The table below shows the changes at the division level between the previous and latest S-COICOP editions. The detailed main changes made in each division are available in the [Appendix](#).

S-COICOP 2016 Divisions		S-COICOP 2022 Divisions	
01	Food and non-alcoholic beverages	01	Food and non-alcoholic beverages
02	Alcoholic beverages and tobacco	02	Alcoholic beverages and tobacco
03	Clothing and footwear	03	Clothing and footwear
04	Housing and utilities	04	Housing and utilities
05	Furnishings, household equipment and routine household maintenance	05	Furnishings, household equipment and routine household maintenance
06	Health	06	Health
07	Transport	07	Transport
08	Communication	08	Information and communication
09	Recreation and culture	09	Recreation, sport and culture
10	Education	10	Education
11	Food serving services	11	Food and beverage serving services
12	Accommodation services	12	Accommodation services
13	Miscellaneous goods and services	13	Insurance and financial services
		14	Personal care, social services and miscellaneous goods and services
14	Individual consumption expenditure of non-profit institutions serving households (NPISHs)	15	Individual consumption expenditure of non-profit institutions serving households (NPISHs)
15	Individual consumption expenditure of general government	16	Individual consumption expenditure of general government

Renamed & Restructured

Renamed

New

Renamed & Restructured

4.2 A comparison on the number of codes at various levels between S-COICOP 2022 and 2016 is shown in the following table:

Level/Classification	Number of Categories	
	S-COICOP 2016	S-COICOP 2022
Level 1: Division	15	16
Level 2: Group	56	64
Level 3: Class	159	195

New groups and classes for services

4.3 New groups and classes have been created to systematically distinguish between expenditure on services from expenditure on goods where possible. These services include repair, rental and installation of goods. For example, Class 05.5.3 'Repair and rental of motorised and non-motorised tools and equipment' has been created to separate from Classes 05.5.1 'Motorised tools and equipment' and 05.5.2 'Non-motorised tools and miscellaneous accessories'. However, where the expenditure on the service is not separately identifiable from the good, it is generally classified together with the good itself.

4.4 New groups and classes have also been created to accommodate the growing trend of certain services. For instance, a new Group 01.3 'Services for processing primary goods for food and non-alcoholic beverages' has been included under Division 01 'Food and non-alcoholic beverages'.

Code title changes

4.5 Some titles of codes have been revised to provide more clarity and better define the scope. For example, Class 09.4.1 'Books' in the previous S-COICOP has been renamed to Class 09.7.1 'Books, excluding school textbooks and study guides'. This change is made to clearly show that the scope excludes school textbooks and study guides which are classified under Division 10 'Education'.

Classification of new goods and services

4.6 The classification of expenditure on new goods and services in S-COICOP 2022 has been reviewed to ensure that the modernisation of items are within the scope of S-COICOP. Some examples of goods considered include electric bikes (e-bikes), electric scooters and electric cars. Electric bikes and electric scooters are classified together under Class 07.1.3 'Bicycles'. Goods and services that have become more prevalent locally but not significant enough to create a new code are classified following the principles of classification.

Part II:

Classification Structure

of S-COICOP 2022

S-COICOP 2022	Title
01	FOOD AND NON-ALCOHOLIC BEVERAGES
01.1	FOOD
01.1.1	Rice and cereal products
01.1.2	Meat
01.1.3	Fish and other seafood
01.1.4	Milk, other dairy products and eggs
01.1.5	Oils and fats
01.1.6	Fruits and nuts
01.1.7	Vegetables
01.1.8	Sugar, confectionery and desserts
01.1.9	Ready-made food and other food products n.e.c.
01.2	NON-ALCOHOLIC BEVERAGES
01.2.1	Fruit and vegetable juices
01.2.2	Coffee and coffee substitutes
01.2.3	Tea, maté and other plant products for infusion
01.2.4	Cocoa and malt-based drinks
01.2.5	Water
01.2.6	Soft drinks
01.2.9	Non-alcoholic beverages n.e.c.
01.3	SERVICES FOR PROCESSING PRIMARY GOODS FOR FOOD AND NON-ALCOHOLIC BEVERAGES
01.3.0	Services for processing primary goods for food and non-alcoholic beverages
02	ALCOHOLIC BEVERAGES AND TOBACCO
02.1	ALCOHOLIC BEVERAGES
02.1.1	Spirits and liquors
02.1.2	Wine
02.1.3	Beer, including stout
02.1.9	Alcoholic beverages n.e.c.

S-COICOP 2022	Title
02.2	ALCOHOL PRODUCTION SERVICES
02.2.0	Alcohol production services
02.3	TOBACCO
02.3.0	Tobacco
03	CLOTHING AND FOOTWEAR
03.1	CLOTHING
03.1.1	Clothing materials
03.1.2	Garments
03.1.3	Other articles of clothing and clothing accessories
03.1.4	Cleaning, repair, tailoring and rental of clothing
03.2	FOOTWEAR
03.2.1	Shoes and other footwear
03.2.2	Cleaning, repair and rental of footwear
04	HOUSING AND UTILITIES
04.1	ACTUAL RENTALS FOR HOUSING
04.1.1	Actual rentals paid by tenants for main residence
04.1.2	Other actual rentals
04.2	IMPUTED RENTALS FOR HOUSING
04.2.1	Imputed rentals of owner-occupiers for main residence
04.2.2	Other imputed rentals
04.3	MAINTENANCE, REPAIR AND SECURITY OF THE DWELLING

S-COICOP 2022	Title
04.3.1	Security equipment and materials for the maintenance and repair of the dwelling
04.3.2	Services for the maintenance, repair and security of the dwelling
04.4	WATER SUPPLY AND MISCELLANEOUS SERVICES RELATING TO THE DWELLING
04.4.1	Water supply
04.4.2	Refuse collection
04.4.3	Sewage collection
04.4.9	Miscellaneous services relating to the dwelling n.e.c.
04.5	ELECTRICITY, GAS AND OTHER FUELS
04.5.1	Electricity
04.5.2	Gas
04.5.3	Liquid fuels
04.5.4	Solid fuels
04.5.5	Other energy for heating and cooling
05	FURNISHING, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE
05.1	FURNITURE, FURNISHINGS AND LOOSE CARPETS
05.1.1	Furniture, furnishings and loose carpets
05.1.2	Repair, installation and rental of furniture, furnishings and loose carpets
05.2	HOUSEHOLD TEXTILES
05.2.1	Household textiles
05.2.2	Repair, sewing services and rental of household textiles
05.3	HOUSEHOLD APPLIANCES
05.3.1	Major household appliances, whether electric or not
05.3.2	Small household appliances, whether electric or not
05.3.3	Repair, installation and rental of household appliances

S-COICOP 2022	Title
05.4	GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS
05.4.0	Glassware, tableware and household utensils
05.5	TOOLS AND EQUIPMENT FOR HOUSE AND GARDEN
05.5.1	Motorised tools and equipment
05.5.2	Non-motorised tools and miscellaneous accessories
05.5.3	Repair and rental of motorised and non-motorised tools and equipment
05.6	GOODS AND SERVICES FOR ROUTINE HOUSEHOLD MAINTENANCE
05.6.1	Non-durable household goods
05.6.2	Domestic services and household services
06	HEALTH
06.1	MEDICINES AND HEALTH PRODUCTS
06.1.1	Medicines and health supplements
06.1.2	Medical products
06.1.3	Assistive products
06.1.4	Maintenance, repair, and rental of medical and assistive products
06.2	OUTPATIENT CARE SERVICES
06.2.1	Outpatient medical services
06.2.2	Outpatient dental services
06.2.9	Outpatient care services n.e.c.
06.3	INPATIENT CARE SERVICES
06.3.1	Acute hospital services (inpatient curative and rehabilitative services)
06.3.2	Community hospital services (inpatient rehabilitative services)
06.3.3	Inpatient long-term care services

S-COICOP 2022	Title
06.4	OTHER HEALTH SERVICES
06.4.1	Diagnostic imaging services and medical laboratory services
06.4.2	Patient emergency transportation services and emergency rescue
07	TRANSPORT
07.1	PURCHASE OF VEHICLES
07.1.1	Motor cars
07.1.2	Motorcycles
07.1.3	Bicycles
07.2	OPERATION OF PERSONAL TRANSPORT EQUIPMENT
07.2.1	Parts and accessories for personal transport equipment
07.2.2	Fuels and lubricants for personal transport equipment
07.2.3	Maintenance and repair of personal transport equipment
07.2.4	Other services in respect of personal transport equipment
07.3	LAND TRANSPORT SERVICES
07.3.1	Passenger transport by railway
07.3.2	Passenger transport by road
07.3.3	Combined passenger transport by railway and road
07.3.9	Land transport services n.e.c.
07.4	OTHER TRANSPORT SERVICES
07.4.1	Passenger transport by air
07.4.2	Passenger transport by sea and inland waterway
07.4.3	Combined passenger transport, excluding combined passenger transport by railway and road
07.4.4	Other purchased transport services
07.5	TRANSPORT SERVICES OF GOODS
07.5.0	Postal, courier services and other transport of goods

S-COICOP 2022	Title
08	INFORMATION AND COMMUNICATION
08.1	INFORMATION AND COMMUNICATION EQUIPMENT
08.1.1	Fixed telephone equipment
08.1.2	Mobile telephone equipment
08.1.3	Information processing equipment
08.1.4	Equipment for the reception, recording and reproduction of sound and vision
08.1.5	Unrecorded recording media
08.1.9	Information and communication equipment and accessories n.e.c.
08.2	SOFTWARE, EXCLUDING GAMES
08.2.0	Software, excluding games
08.3	INFORMATION AND COMMUNICATION SERVICES
08.3.1	Fixed communication services
08.3.2	Mobile communication services
08.3.3	Internet access provision services and net storage services
08.3.4	Bundled telecommunication services
08.3.5	Repair and rental of information and communication equipment
08.3.9	Information and communication services n.e.c.
09	RECREATION, SPORT AND CULTURE
09.1	RECREATION DURABLES
09.1.1	Photographic and cinematographic equipment and optical instruments
09.1.2	Major durables for sport and recreation
09.2	OTHER RECREATIONAL GOODS
09.2.1	Games, toys and hobbies
09.2.2	Equipment for sport, camping and open-air recreation

S-COICOP 2022	Title
09.3	GARDEN PRODUCTS AND PETS
09.3.1	Garden products, plants and flowers
09.3.2	Pets and products for pets
09.4	RECREATIONAL SERVICES
09.4.1	Repair and rental of photographic and cinematographic equipment and optical instruments
09.4.2	Maintenance, repair and rental of major durables for sport and recreation
09.4.3	Repair and rental of games, toys and hobbies
09.4.4	Repair and rental of equipment for sport, camping and open-air recreation
09.4.5	Veterinary and other services for pets
09.4.6	Recreational and sporting services
09.4.7	Games of chance
09.5	CULTURAL GOODS
09.5.1	Musical instruments
09.5.2	Audio-visual media
09.6	CULTURAL SERVICES
09.6.1	Services provided by cinemas, theatres and concert venues
09.6.2	Services provided by museums, libraries, and cultural sites
09.6.3	Photographic services
09.6.9	Cultural services n.e.c.
09.7	NEWSPAPERS, BOOKS AND STATIONERY
09.7.1	Books, excluding school textbooks and study guides
09.7.2	Newspapers and periodicals
09.7.3	Miscellaneous printed matter
09.7.4	Stationery and drawing materials

S-COICOP 2022	Title
09.8	PACKAGE HOLIDAYS
09.8.1	Package holidays, excluding cruise if separately invoiced
09.8.2	Package holidays, cruise
10	EDUCATION
10.1	GENERAL, VOCATIONAL AND HIGHER EDUCATION
10.1.1	Early childhood educational development and pre-primary education
10.1.2	Primary education
10.1.3	Secondary education
10.1.4	Post-secondary (non-tertiary) education
10.1.5	Polytechnic education
10.1.6	Professional qualification and other diploma courses
10.1.7	University and other higher education
10.2	PRIVATE TUITION AND OTHER EDUCATIONAL COURSES
10.2.1	Private tuition
10.2.2	Other educational courses (e.g. IT, commerce-related courses and educational seminars)
10.3	SCHOOL TEXTBOOKS AND STUDY GUIDES
10.3.0	School textbooks and study guides
11	FOOD AND BEVERAGE SERVING SERVICES
11.1	RESTAURANTS, CAFES AND PUBS
11.1.0	Restaurants, cafes and pubs
11.2	FAST FOOD RESTAURANTS
11.2.0	Fast food restaurants

S-COICOP 2022	Title
11.3	HAWKER CENTRES, FOOD COURTS, COFFEE SHOPS, CANTEENS, KIOSKS, STREET VENDORS AND FOOD TRUCKS
11.3.1	Hawker centres
11.3.2	Food courts, coffee shops, canteens, kiosks, street vendors and food trucks
11.4	OTHER CATERING SERVICES, INCLUDING VENDING MACHINES
11.4.0	Other catering services, including vending machines
12	ACCOMMODATION SERVICES
12.0	ACCOMMODATION SERVICES
12.0.1	Hotels, motels, inns and similar accommodation services
12.0.2	Chalets, camping sites and similar accommodation services
12.0.3	Accommodation services of boarding schools, universities and other educational establishments
12.0.9	Other accommodation services
13	INSURANCE AND FINANCIAL SERVICES
13.1	INSURANCE
13.1.1	Life and accident insurance
13.1.2	Insurance connected with the dwelling
13.1.3	Insurance connected with health
13.1.4	Insurance connected with transport
13.1.9	Insurance n.e.c
13.2	FINANCIAL SERVICES
13.2.1	Financial intermediation services indirectly measured (FISIM)
13.2.9	Financial services n.e.c.

S-COICOP 2022	Title
14	PERSONAL CARE, SOCIAL SERVICES AND MISCELLANEOUS GOODS AND SERVICES
14.1	PERSONAL CARE
14.1.1	Hairdressing salons and personal grooming establishments
14.1.2	Electric appliances for personal care
14.1.3	Other appliances, articles and products for personal care
14.2	OTHER PERSONAL EFFECTS
14.2.1	Jewellery and watches
14.2.2	Devotional articles and articles for religious and ritual celebrations
14.2.9	Other personal effects n.e.c.
14.3	SOCIAL SERVICES
14.3.0	Social services
14.4	OTHER SERVICES
14.4.0	Other services
15	INDIVIDUAL CONSUMPTION EXPENDITURE OF NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS (NPISHs)
15.1	HOUSING
15.1.0	Housing
15.2	HEALTH
15.2.1	Medicines and health supplements
15.2.2	Medical products
15.2.3	Assistive products
15.2.4	Outpatient medical services

S-COICOP 2022	Title
15.2.5	Outpatient dental services
15.2.6	Other outpatient care services
15.2.7	Inpatient care services
15.2.8	Other health services
15.3	RECREATION AND CULTURE
15.3.1	Recreational and sporting services
15.3.2	Cultural services
15.4	EDUCATION
15.4.1	Early childhood educational development, pre-primary and primary education
15.4.2	Secondary education
15.4.3	Post-secondary (non-tertiary) education
15.4.4	Polytechnic education
15.4.5	Professional qualification and other diploma courses
15.4.6	University and other higher education
15.4.7	Other educational services
15.5	SOCIAL SERVICES
15.5.0	Social services
15.6	OTHER SERVICES
15.6.1	Religious services
15.6.2	Political parties, labour and professional organisations
15.6.3	Environmental protection
15.6.9	Other services n.e.c.
16	INDIVIDUAL CONSUMPTION EXPENDITURE OF GENERAL GOVERNMENT
16.1	HOUSING
16.1.0	Housing

S-COICOP 2022	Title
16.2	HEALTH
16.2.1	Medicines and health supplements
16.2.2	Medical products
16.2.3	Assistive products
16.2.4	Outpatient medical services
16.2.5	Outpatient dental services
16.2.6	Other outpatient care services
16.2.7	Inpatient care services
16.2.8	Public health services
16.3	RECREATION AND CULTURE
16.3.1	Recreational and sporting services
16.3.2	Cultural services
16.4	EDUCATION
16.4.1	Early childhood educational development, pre-primary and primary education
16.4.2	Secondary education
16.4.3	Post-secondary (non-tertiary) education
16.4.4	Polytechnic education
16.4.5	Professional qualification and other diploma courses
16.4.6	University and other higher education
16.4.7	Other educational services and subsidiary services to education
16.5	SOCIAL SERVICES
16.5.0	Social services

Appendix: Main Changes by Division

Division 01 Food and non-alcoholic beverages

1 Title changes have been made to some of the codes for better clarity. For instance, the title for previous Class 01.1.4 'Milk, cheese and eggs' is now 'Milk, other dairy products and eggs' for clarity but there is no change in its scope. As such, butter and other fats and oils derived from milk is still not covered in this class but remains in Class 01.1.5 'Oils and fats'. Class 01.1.6 'Fruits' has been changed to 'Fruits and nuts' to clearly show the inclusion of nuts under this class. Another example is Class 01.1.8 'Sugar, jam, honey, chocolate and confectionery' which has been renamed to 'Sugar, confectionery and desserts' to be more succinct. The title of Class 01.1.9 'Ready-made food and other food products n.e.c.' has been amended to clearly show the scope of this residual code and the classification of ready-made food in S-COICOP.

2 Separate classes have been created for fruit and vegetable juices, coffee, tea, cocoa, water and soft drinks which were previously grouped broadly.

3 A new Group 01.3 'Services for processing primary goods for food and non-alcoholic beverages' has been included in S-COICOP to align with UN-COICOP. This group covers services purchased for the processing of primary products provided by households to produce food and non-alcoholic beverages for own final consumption by households. It includes services such as grinding of cereals to produce flour, oil pressing or fruit/vegetable crushing, and pressing services to produce juices.

4 Nutritional supplements and fortified food products have been classified under Division 01 (specifically Class 01.1.9 'Ready-made food and other food products n.e.c.'), while medicines and health supplements have been classified under Division 06 (Class 06.1.1). In Singapore, the regulation of medicinal and other health-related products is under the purview of Health Sciences Authority (HSA), while that of food and supplements of food nature is under the purview of the Singapore Food Agency (SFA). HSA and SFA have developed the 'Classification Tree for Products in the Food-Health Product Interface'² to assist companies in differentiating these products that they import or sell. For the purpose of S-COICOP, this classification tree can be used as a guide when coding food and health products which are not easily distinguishable (e.g. Omega-3 capsules are classified under Division 06).

² General Classification of Health and Food Products
Available at <https://go.gov.sg/10bsbd>

Division 02 Alcoholic beverages and tobacco

5 Class 02.1.1 has been renamed from 'Spirits' to 'Spirits and liquors' for clarity.

6 A new Class 02.1.9 'Alcoholic beverages n.e.c.' has been created for completeness to capture any residual expenditure, such as for mixed alcohol-based drinks like shandy, radler and fruit beer.

7 Similar to the new Group 01.3 under Division 01 (see para 3), a new Group 02.2 'Alcohol production services' for own consumption has been included to align with UN-COICOP.

Division 03 Clothing and footwear

8 At the class level, tailoring has been included in the title of Class 03.1.4 to recognise the distinction between repair and tailoring of clothing. Repair of clothing includes darning, mending, repair and altering of garments. Alterations are less extensive changes to the garments that also change the way the garments fit and are usually focused on one particular fit area. In contrast, tailoring of clothing refers to creating garments where the main material is supplied by the customer.

9 If the tailor is supplying all the material, it will be considered as a made-to-measure garment and be classified along with ready-to-wear garments under Class 03.1.2 'Garments'. Made-to-measure refers to the service of providing custom-fitted clothing when the retailer supplies all the materials.

10 The title of Class 03.2.2 has been amended to include cleaning of footwear.

11 Crash helmets for motorcycles and bicycles have been moved from Division 03 to Division 07 as these are reassessed to be not primarily as clothing accessories but rather as accessories for personal transport equipment.

Division 04 Housing and utilities

12 The previous Group 04.1 'Actual and imputed rental for housing' in S-COICOP 2016 has been replaced by the two previous classes. In other words, previous Classes 04.1.1 'Actual rentals for housing' and 04.1.2 'Imputed rentals for housing' have been elevated to Groups 04.1 and 04.2 in S-COICOP 2022 respectively. Likewise, the breakdowns of the previous classes have also been elevated to the class levels in S-COICOP 2022.

13 Specifically, the title for S-COICOP 2022 Class 04.1.1 'Actual rentals paid by tenants for main residence' has been renamed from the previous breakdown 'Actual rentals paid by tenants' for clarity. If the tenants are staying in the secondary residence, the actual rentals paid will be under Class 04.1.2 'Other actual rentals'.³ Class 04.1.2 also includes actual rentals paid for self-storage units, such as expenditure incurred by the storage facility rented by a household to temporarily store its furniture and items in the event of house moving or relocation overseas, provided the rental is a standalone fee. If, however, the rental is part of a house moving or relocation package which cannot be itemised from the transport or removal charges, then the entire expenditure will be coded under Division 07 'Transport' (specifically Class 07.5.0).

14 All types of furnishing and household equipment as well as the services for their maintenance and repair were previously under Division 05. In S-COICOP 2022, those involving parts of the dwellings and normally cannot be removed when the occupants move out of the premises, have been shifted from the respective classes in Division 05 to those under Group 04.3 'Maintenance, repair and security of the dwelling' instead. These includes fitted carpets, linoleum and related goods, door fittings (hinges, handles and locks), power sockets and wiring flex. Surveillance and security equipment such as security alarms, fire extinguishers and smoke detectors have been also shifted from Division 05 to Group 04.3. It should be noted that only expenditures on materials and services for minor repairs are covered by Group 04.3. Expenditures on major maintenance and repair are not part of individual consumption expenditures of households (especially owner-occupiers) and thus out of scope of S-COICOP. These moves were necessary for better alignment since Division 04 covers expenditure on goods and services that relate to or enable the use of the dwelling, while Division 05 covers those that support households rather than the dwelling.

15 Other groups in S-COICOP 2022 that have been shifted up from the previous classes are Groups 04.4 'Water supply and miscellaneous services relating to the dwelling' and 04.5 'Electricity, gas and other fuels'.

Division 05 Furnishing, household equipment and routine household maintenance

16 Group 05.1 and Class 05.1.1 have been renamed to 'Furniture, furnishings and loose carpets'. Previous Classes 05.1.1 'Furniture and furnishing' and 05.1.2 'Carpets and other floor coverings' have been combined into one Class 05.1.1.

17 With fitted carpets and linoleum being moved to Division 04 (see para 14), previous Classes 05.1.1 'Furniture and furnishing' and 05.1.2 'Carpets and other floor coverings' have been combined into Class 05.1.1 'Furniture, furnishings and loose carpets'.

³ See para 3.18 for definitions of main and secondary residences

18 Amendment has been made to the code title for Class 05.1.2 'Repair, installation and rental of furniture, furnishings and loose carpets' to reflect the change in scope and the inclusion of installation and rental services for clarity. Similarly, installation and rental services has been included in the code title for Class 05.3.3.

19 For consistency across other classes in Division 05, S-COICOP 2022 has carved out new and separate classes for expenditure on goods and services respectively. For example, previous Class 05.2.0 comprised both the goods and services pertaining to household textiles. In S-COICOP 2022, separate Classes 05.2.1 'Household textiles' and 05.2.2 'Repair, sewing services and rental of household textiles' have been created. Similarly, Class 05.5.3 'Repair and rental of motorised and non-motorised tools and equipment' has been created to separate such services from their respective goods in Classes 05.5.1 and 05.5.2 (see paras 21 and 22).

20 Class 05.3.2 has been renamed from 'Small electric household appliances' to 'Small household appliances, whether electric or not' to include both electric and non-electric small household appliances.

21 Class 05.5.1 has been renamed to 'Motorised tools and equipment' to show that all tools and equipment in this class should be motorised, instead of referring them as major tools and equipment previously.

22 Class 05.5.2 has been renamed to 'Non-motorised tools and miscellaneous accessories' to show that all tools and equipment in this class should be non-motorised. Door fittings, power sockets and wiring flex have been moved to Class 04.3.1 (see para 14).

23 Another move to better align the expenditure on goods and services coverage of Division 05 to those that support households instead of dwelling, is that surveillance and security equipment (e.g. security alarms, fire extinguishers and smoke detectors) have also been shifted out from Division 05 to Division 04 (see para 14).

Division 06 Health

24 Changes have been made to the code titles in Division 06. For instance, Group 06.1 has been renamed to 'Medicines and Health Products'. The classes under this group have been also renamed to 'Medicines and health supplements', 'Medical products' and 'Assistive products' with the addition of a new class 06.1.4 'Maintenance, repair, and rental of medical and assistive products'. Information on the difference between medicines and health supplements (Class 06.1.1) and nutritional supplements (Division 01) has been given in para 4.

25 With the increasing use of Internet, Group 06.2 'Outpatient care services' also includes services where the medical consultation is provided via telephone or video conferencing. A new Class 06.2.9 'Outpatient care services n.e.c.' has been created to capture all the remaining types of outpatient care services, including Traditional Chinese Medicine and outpatient rehabilitation services (e.g. physiotherapy and occupational therapy) which were part of previous Class 06.2.3 'Paramedical services'.

26 S-COICOP 2022 Group 06.3 has been renamed to 'Inpatient care services' and the classes under this group have been renamed to Class 06.3.1 'Acute hospital services (inpatient curative and rehabilitative services)', Class 06.3.2 'Community hospital services (inpatient rehabilitative services)' and 06.3.3 'Inpatient long-term care services'. The previous S-COICOP 2016 Class 06.3.3 'Other hospital services (e.g. psychiatric hospital)' has been subsumed under S-COICOP 2022 Class 06.3.1. Following UN-COICOP, S-COICOP 2022 Group 06.3 will include all medical services needed to deliver inpatient care services during the overnight stay even if separately invoiced (e.g. laboratory tests, diagnostic imaging services).

27 A new Group 06.4 'Other health services' has been created. This group comprises Classes 06.4.1 'Diagnostic imaging services and medical laboratory services' (e.g. blood tests, X-ray) and 06.4.2 'Patient emergency transportation services and emergency rescue' (e.g. ambulance charges) that have been carved out from previous Groups 06.2 (e.g. part of previous Class 06.2.3 'Paramedical services') and 06.3 to form a separate group. Unlike inpatient care services, expenditure on diagnostic imaging services and medical laboratory services separately identifiable during an outpatient visit will be classified under the Group 06.4. Else, if the expenditure is not separately identifiable, it would be classified together with the respective code under Group 06.2 'Outpatient care services'.

Division 07 Transport

28 The key change in Division 07 is the creation of a new Group 07.5 'Transport services of goods' and a new Class 07.5.0 'Postal, courier services and other transport of goods', which were previously included under Division 08. This arose due to the observation that households are increasingly making use of postal services as delivery services of items rather than communication covered in Division 08 nowadays. It has also been recognised that the delivery service is usually charged separately from the purchased goods. For instance, when a take-away meal is purchased either directly from the food and beverage retailer through call-in or Apps, or via an online delivery third party, there is usually a separate delivery fee that is charged to the household. This is similarly the case when households purchase items (including groceries) on the Internet via online platforms or marketplaces.

29 Where the delivery fee is not separately invoiced, it will be classified under the expenditure of the good or service itself, with the exception of moving and storage services. For moving and storage services, the expenditure will be classified under Class 07.5.0 instead

of Division 04 'Housing and utilities' if the delivery/moving fee cannot be separated from the storage services when being invoiced (see para 13).

30 A new residual Class 07.3.9 'Land transport services n.e.c.' has been created. This residual class has been created to capture all other forms of land transport services such as trishaw rides.

31 Crash helmets for motorcycles and bicycles have been moved from Division 03 to Division 07 as these have been classified by their predominant purpose as accessories for personal transport equipment rather than clothing (see para 13). For similar reasons, children's car seats have been moved from previous Division 13 'Miscellaneous goods and services' to Division 07.

32 For clarity, purchases of electric cars, which are expected to become more prevalent, share the same class level as motor cars in Class 07.1.1. While motorised bicycles (i.e. with combustion engines) have been coded in Class 07.1.2, electric scooters and electric bikes (e-bikes) have been coded in Class 07.1.3. Class 07.2.2 'Fuels and lubricants for personal transport equipment' covers all types of fuel, including electricity if separately priced as fuel for transport equipment.

Division 08 Information and communication

33 Division 08 has been renamed to 'Information and communication' to better reflect its scope. The groups and classes have also been renamed to align with this title change. Previous Group 08.1 'Postal and courier/delivery services' has been moved to Division 07 (see para 28).

34 Previous Classes 09.1.1 'Equipment for the reception, recording and reproduction of sound and pictures', 09.1.3 'Information processing equipment' and part of 09.1.4 'Recording media' (namely 'Unrecorded recording media'), along with the expenditure on related repair and rental services of these goods have been moved to Division 08. It was recognised that these types of equipment are now mainly used for information and communication. In particular, non-game software which was previously under Class 09.1.3, have been carved out into a separate and new Group 08.2 and Class 08.2.0 'Software, excluding games'.

35 Separate classes have been created for fixed and mobile telephone equipment, fixed and mobile communication services, Internet access provision and net storage services, bundled telecommunication services, and repair and rental services. A residual code Class 08.3.9 'Information and communication services n.e.c.' has also been created for completeness.

Division 09 Recreation, sport and culture

36 Division 09 has been renamed 'Recreation, sport and culture' to better reflect its scope. With those goods and services recognised to be mainly used for information and communication being moved to Division 08 (see para 34), there was a need to recode, regroup and/or rename the remaining items in Division 09, along with the introduction of a few new group and class levels. Many of the breakdowns of the goods and services in the previous classes have been elevated to class levels (e.g. Class 09.2.1 'Games, toys and hobbies'). New classes have also been created to cater to the carved out repair and rental services of the relevant sport and recreational goods (e.g. Class 09.4.3 'Repair and rental of games, toys and hobbies'). Another example is Group 09.6 'Cultural services' (previously at the class level), with newly created classes for services provided by cinemas, theatres and concert venues (Class 09.6.1), museums, libraries and cultural sites (Class 09.6.2) and photographic services (Class 09.6.3).

37 Groups 09.1, 09.2 and 09.3 have been created for 'Recreation durables', 'Other recreational goods' and 'Garden products and pets' respectively. 'Recreational services' and 'Cultural services' have been split into Groups 09.4 and 09.6 respectively. Group 09.5 has also been created for 'Cultural goods'. For clarity, while piano is under Class 09.5.1 'Musical instruments', repair and maintenance of piano is under residual Class 09.6.9 'Cultural services n.e.c.'.

38 Class 09.7.1 has been renamed to 'Books, excluding school textbooks and study guides' to clearly show the scope of the class. The format for books can be printed, audio or digital. Similar to S-COICOP 2016, school textbooks and study guides have been classified under Division 10 as their predominant purpose is for education (see para 3.11).

39 Classes 09.8.1 and 09.8.2 have been created for 'Package holidays, excluding cruise if separately invoiced' and 'Package holidays, cruise' respectively, which replaced previous Class 09.5.0 'Package holidays'.

40 Expenditures for practising sports and attendance of sport events have been covered under Class 09.4.6 'Recreational and sporting services'.

Division 10 Education

41 Aside from education services (which can be in-person, virtual, e-learning and correspondence courses), Division 10 contains school textbooks and study guides (see para 3.11). All other education-related expenditures have been classified according to their predominant purpose. For instance, expenses for school uniforms and school shoes are classified under Division 03 'Clothing and footwear', school buses under Division 07

‘Transport’, school canteens under Division 11 ‘Food and beverage serving services’ and student hostels under Division 12 ‘Accommodation services’.

42 With the increasing prevalence of parents enrolling their children for pre-primary activities and education, previous Class 10.1.1 ‘Pre-primary and primary education’ has been split into two separate categories, namely Classes 10.1.1 ‘Early childhood educational development and pre-primary education’ and 10.1.2 ‘Primary education’. Examples under Class 10.1.1 are childcare services, playgroup, nursery and kindergarten classes with some form of structured educational programmes. Expenditure by households on solely child-minding services without any structured learning elements provided by childcare centres will be under Division 14 (specifically Class 14.3.0 ‘Social services’). In Singapore, the Ministry of Education’s Nurturing Early Learners (NEL) Framework (Revised 2012), and the Early Childhood Development Agency’s Early Childhood Development Centres (ECDC) Act and Regulations provide guidelines for designing and implementing, as well as ensuring quality and consistent curricula and standards across pre-schools.

43 Classes 10.1.6 and 10.1.7 have been renamed to ‘Professional qualification and other diploma courses’ (including ITE and WSQ diploma courses) and ‘University and other higher education’ (including postgraduate and WSQ graduate diploma/certificate courses) respectively. Previous classes for home based and centre based tuition are combined into Class 10.2.1 ‘Private tuition’. Group 10.3 and Class 10.3.0 are renamed to ‘School textbooks and study guides’ (including dictionaries and encyclopaedias).

Division 11 Food and beverage serving services

44 Division 11 has been renamed to ‘Food and beverage serving services’ to better reflect the scope of the division. Nearly all the groups and classes have been retained from S-COICOP 2016, reflecting the services available locally. Classes 11.3.1 and 11.3.2 have been created for ‘Hawker centres’ and ‘Food courts, coffee shops, canteens, kiosks, street vendors and food trucks’ respectively (essentially a split from the previously single class).

45 Take-away meals have been classified under Division 11. Delivery fee for take-away meals that is separately identifiable are classified under Division 07 (see paras 28 and 29).

Division 12 Accommodation services

46 Previous Groups 12.1 ‘Hotels, Boarding Houses and Other Accommodation Services’ and 12.2 ‘Student Hostels’ are combined into Group 12.0 ‘Accommodation services’. Separate classes have been created under this group to clearly show the scope of the division. Code title changes have been made for comprehensiveness. For instance, previous Class 12.2.0

‘Student hostels’ has been renamed to Class 12.0.3 ‘Accommodation services of boarding schools, universities and other educational establishments’.

Division 13 Insurance and financial services

47 In agreement with UN-COICOP 2018, previous Division 13 ‘Miscellaneous goods and services’ in S-COICOP 2016 was too heterogeneous, and the proportion of financial-related expenditures was trending up and relatively high to some others within and amongst other divisions. Hence the division has been split into two in S-COICOP 2022, namely Divisions 13 ‘Insurance and financial services’ and 14 ‘Personal care, social services and miscellaneous goods and services’.

48 The code title for Class 13.5.1 has been expanded to ‘Financial intermediation services indirectly measured (FISIM)’ for clarity.

Division 14 Personal care, social services and miscellaneous goods and services

49 Division 14 has been renamed to ‘Personal care, social services and miscellaneous goods and services’, following the creation of a separate division for insurance and financial services (see para 47).

50 Children’s car seats have been moved from previous Division 13 ‘Miscellaneous goods and services’ to Division 07 ‘Transport’ (see para 31). A new Class 14.2.2 ‘Devotional articles and articles for religious and ritual celebrations’ has been created.

51 Expenditure on repair and rental of goods under Division 14 has been classified together with the goods itself at both the group and class levels. For example, repair of watches has been classified together with the purchase of watches under Class 14.2.1 ‘Jewellery and watches’. The purchase and repair of hairdryers are also under the same Class 14.1.2 ‘Electric appliances for personal care’.

52 Class 16.5.0 ‘Social services’ covers services such as child-minding, non-medical retirement homes for elderly persons and disabled persons, and services to maintain persons in their private homes. If childcare centres provide some structured learning programmes, then the expenditure will be under Division 10 instead (see para 42).

53 Group 14.4 has been renamed to ‘Other services’ (e.g. religious services) for consistency with UN-COICOP.

Division 15 Individual consumption expenditure of non-profit institutions serving households (NPISHs); and

Division 16 Individual consumption of general government

54 The Groups under these divisions remain unchanged. However, the titles of Classes in the groups pertaining to health and education have been renamed to largely align with the corresponding titles of classes in the respective Divisions 06 'Health' and 10 'Education'. For instance, previous Class 14.4.1 'Pre-primary and primary education' has been renamed to Class 15.4.1 'Early childhood educational development, pre-primary and primary education', in line with the change reflected in Division 10.

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