Statistics Course on Methodologies and Best International Practices for Conducting Household Expenditure Survey

~ Concept and Definition ~

8-10 APRIL 2019 | BANDAR SERI BEGAWAN, BRUNEI DARUSSALAM
A geographical contiguous areas of land created with identifiable boundaries for example:

1. Administrative borders (eg. Mukim borders atau Administrative District)

2. Natural borders (eg. river)

3. Man-made borders (eg. road, railway and etc.)

4. Created borders (straight) which connects a place on the map.
One EB has 80 – 120 LQs with a population of around 500-600 people and each EB contains:

- Building Unit (BU)
- Living Quarter (LQ)
- Non-Living Quarter (NLQ)
- Living Quarter Institution (LQI)
- Business Premises (BP)
One BU may contain:-

- One unit or more LQs;
- LQ Institution (nurse domitory, university residential college and etc.);
- Non Living Quarters (for example industrial building and factories, shopping complexes, worship houses and etc.), or
- A structural building that is physically isolated with its exposed space around it.

Any combination from the above four;
Living quarters are defined as **independent** and **separate** structures, which are usually used as place of abode.

**SEPARATE**

1. A structure is considered separate if it is surrounded by walls, fence, etc. and is covered by roof.

**INDEPENDENT**

2. A structure is said to be independent if it has direct access via public path, communal passageway or space (that is, occupants can come in or go out of their living quarters without passing through others’ premises).
INDEPENDENT
Direct access via public path

SEPARATE
Surrounded by walls
<table>
<thead>
<tr>
<th>HOUSEHOLD</th>
<th>A household is defined as a person or group of related or unrelated persons who usually live together and make common provisions for food and other living essentials.</th>
</tr>
</thead>
<tbody>
<tr>
<td>INDIVIDUAL HOUSEHOLD</td>
<td>“A person who live alone” in part or all of separate residence or a tenant who occupies a separate room or a room within a part of residence but he does not join other members in the residence to conduct a “massive household.”</td>
</tr>
<tr>
<td>MASSIVE HOUSEHOLD</td>
<td>Two or more people who share a part or all of the residential units and jointly provide food and other necessities for life.</td>
</tr>
</tbody>
</table>
1. The group pays provisions for food from part of the collected income and makes the same preparation for other basic necessities.

2. An IR can contain multiple members or maybe a member only.

3. People in a LQ may be siblings or non-sibling or a combination of both, and

4. Usually, a HH occupies a LQ. However, sometimes there is more than one HH occupied a LQ.
• A person or many people living with the Head of Household (HHH) and make the same allocation for eating and other necessities of live in the LQ.

• Usually “a guest” stay in a separate room. In this case, the guest is considered as HH members with the HHH either having family relationship or vice versa.

• We can also meet those who usually live together in selected LQs but eat somewhere else.

• A person or many people renting a part of LQ for example a room from the HHH (owner) who share other necessities of live.

• However, if “the tenant” does not allocate food together it is considered as different HH.
EXAMPLES OF HH IN LQS

1 HH: 4 members
LQ 001

1 HH: 4 members
LQ 002

5 HH:
LQ 002

2 HH: First HH= 2 members
Second HH= 3 members
LQ 003
Those who consider selected LQs as a usual place of residence (the place where people usually live, eat and share household expenses).

For working people, the usual place of residence is a walking distance of his workplace. Not applicable to fisherman, hunters, lorries, sellers and etc. (the workplace is out of normal walking distance range from place of residence)

People who are considered as USUAL MEMBERS in selected LQ.
Students/graduates living in the hostel are considered as usual members of the selected LQs.

For those who are not working and living in selected LQs should be considered as usual members in the LQs.
Temporary visitors and those temporarily staying to look for another place of residence

Family members returning to and stay in selected LQ for a day or more as long as usual LQ is another LQ

Household members who are in the lodge (LQ is used as a lodge)
BP covered by urban and rural strata up to the Administrative District

Private Living Quarters (LQ)

Placement of Orang Asli (majority) do not covered

HIS – Only citizen

HES – Citizen & Non-citizen
The survey covers both urban and rural areas, including the remote area of the states in Malaysia except for settlement of Orang Asli in Peninsular Malaysia.

Does not include those who are living in residential institutions such as hostels, hotels, hospitals, old folks homes, prisons and welfare homes.
Method of data collection:

• Data collection was carried out using the personal interview approach.
• Officers and staffs of the DOSM who were involved in this survey were given special training as interviewers.
• They visited selected households (HH) to collect information on demography, income and basic amenities using a set of questionnaires.

• Quality checks are made by experienced officers from DOSM State office to detect and correct any error or omission during the survey.
• The review process were also implemented for selected households to ensure that the data collected are of good quality.
<table>
<thead>
<tr>
<th>Round</th>
<th>Income</th>
<th>Monthly Expenditure (HIES)</th>
<th>Expenditure for past 11 months (HIES)</th>
<th>Expenditure (HIS)</th>
</tr>
</thead>
</table>
Household Income: Total household income in the form of **CASH AND/OR IN-KIND** received **REPEATEDLY** and **ACCRUED** to household members in a **year or more frequent than that**.

Accrued is: Earnings earned at least **ONCE** in the reference period (12 months ago).
SOURCES OF INCOME

Current Transfer Received
Examples:
• Remittance from other households
• Pension
• Other periodically payments

Paid Employment
Examples:
• Salary paid by employers
• Bonus & allowances
• Free food or concession
• Other receipts from employers

Property & Investment
Examples:
• Rental from property
• Royalty
• Interest from savings & loan granted
• Dividends from shares owned

Self-Employed
Examples:
• Agricultural activities (include for own consumption)
• Non-agriculture activities (include for own consumption)
### INCOME CATEGORIES

#### Income received in cash
- Wages and salaries (before deductions for income tax, EPF contributions, etc.)
- Bonuses, tips, earnings from overtime work
- Allowances (e.g.: cost of living allowances, specialist allowances, housing allowances, etc.)
- Income from property income e.g.: dividends, royalties
- Income from self-employment
- Scholarships/Bursaries/Fellowships
- Alimony, pensions
- Other periodic payments received e.g. trust fund, payment received from Welfare Department

#### Income received in-kind
- Income from self-employment in the form of goods exchange
- The value of his own output used
- Wages received in the form of crops
- Free gift value in in-kind form
- Concession/ free value received from employer
- Estimated rental of own residence
<table>
<thead>
<tr>
<th>NON-INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Any acceptable special acceptance which is not repeated</strong> (does not</td>
</tr>
<tr>
<td>occur every year /a period frequent than that)</td>
</tr>
<tr>
<td>Money withdrawn from the previous saving</td>
</tr>
<tr>
<td>Loan</td>
</tr>
<tr>
<td>Gratuiti and KWSP withdrawal</td>
</tr>
<tr>
<td>Acceptance loan payment</td>
</tr>
<tr>
<td>Stock bonus or free units of unit trusts</td>
</tr>
<tr>
<td>Sales of own property such as land, house, machine, vehicle and appliances</td>
</tr>
<tr>
<td>Money withdrawn from investment made in partnership</td>
</tr>
<tr>
<td>Accept “Durian Runtuh”</td>
</tr>
<tr>
<td>Injury compensation (lump sum payment)</td>
</tr>
<tr>
<td>Compensation under law</td>
</tr>
<tr>
<td>Property received at once</td>
</tr>
<tr>
<td>Profit from gambling and sale of shares</td>
</tr>
<tr>
<td>Payments received from insurance and other sources (maturity insurance</td>
</tr>
<tr>
<td>policies, fires, flood)</td>
</tr>
</tbody>
</table>
-A- PAID EMPLOYMENT INCOME (INCS 01)
ALLOWANCES

(INKS12)

Employer's contributions
EPF/ SOCSO
(INKS19)

Other payments in kind received
(INKS18)

Free/concessional lodging
(INKS16)

Free/concessional food
(INKS15)

Other cash
(INKS14)

Wages and salaries
(INKS11)

Bonuses
(INKS13)

Free/concessional consumer goods and services
(INKS17)

Other payments in kind received
(INKS18)

Employer's contributions
EPF/ SOCSO
(INKS19)

Wages and salaries
(INKS11)

Bonuses
(INKS13)

Free/concessional food
(INKS15)

Other cash
(INKS14)

Free/concessional lodging
(INKS16)

Free/concessional consumer goods and services
(INKS17)

Other payments in kind received
(INKS18)

Employer's contributions
EPF/ SOCSO
(INKS19)
INCS 11 - PAID EMPLOYMENT INCOME

Cash in fixed time (daily, weekly or monthly)

Excludes allowances and bonuses paid to employees

Wages and salaries (before deductions for income tax, EPF contributions, etc.)
Cash payments received in the form of allowances:

- Cost of living allowances
- Housing allowances
- Expatriate allowances
- Specialist allowances
- Critical Allowance
INCS 01 – PAID EMPLOYMENT INCOME

INCS 13

Bonuses

- Extra cash on regular payments
- Paid once a year or at appropriate intervals in a year
INCS 01 – PAID EMPLOYMENT INCOME

INCS 14

Tips
Commissions
Other cash:
Volunteer Allowance
Payment to Board Member for attending Board Meeting
INCS 01 – PAID EMPLOYMENT INCOME

INCS 15

Free Food

• Prepared by employer
• Rated at market value

Concessional Food

• Food subsidized by employer
• Record the difference in value paid with market value
INCS 16

Free Lodging

- Evaluated monthly rent for the same type of accommodation according to market price

Concessional Lodging

- Record the difference between monthly rental value paid with monthly rent in the market.
INCS 17

**Free/Concessional consumer goods**

- Without any payment/full liability by employer
- Concessions are valued between purchased prices and market

**Free Services**

- Includes transport and medicine
- **Exclude**
  - government medical care as benefited by all citizens
INCS 01 – PAID EMPLOYMENT INCOME

INCS 18

Other payments in kind received

Crop output (eg: paddy, vegetables)

Output by the employer (eg: rice, sugar)

Special ceremonial clothes to be worn in official ceremonies for example PTD, army (usually given once a year)
Employer’s contributions e.g. EPF, SOCSO, others.
INCS 02 – OTHER EARNED INCOME

INCS 21

Income from self-employment

INCS 21A
Agriculture

INCS 21Na
Non-Agriculture & non-ICT

INCS 21KS
Own Consumption

INCS 21b :
ICT

INCS 21c :
Other income related to ICT

INCS 21d :
Non-Agriculture & non-ICT

INCS 21e :
Others
INCS 02 – OTHER EARNED INCOME

- Imputed rent of owner-occupied house
  - INCS 22

- Renting of house/other property
  - INCS 23

- Rent from lodging (e.g: room rental from selected LQ)
  - INCS 24
-C- INCOME OTHER THAN EARNINGS (INCS 03 & INCS 05)
INCOME OTHER THAN EARNINGS

- INCS 03
  Property

- INCS 05
  Current transfer received

Income other than earnings
INCS 03: PROPERTY INCOME

INCS 31
Royalties
Copyrights, patents and similar rights

INCS 32a & 32b
Rent
• 32a (Agricultural land)
• 32b (Non-agricultural land)
• Whether received in cash or property

INCS 33
Interest
Fixed profits received as from deposits in banks, bond holdings and loans (creditor)

INCS 34
Dividends
Value depends on the profit/performance of the financial institution such as deposits at Tabung Haji, Trust Shares and EPF
## INCS 05: CURRENT TRANSFER RECEIVED

<table>
<thead>
<tr>
<th>INCS 41</th>
<th>INCS 42</th>
<th>INCS 43</th>
<th>INCS 44</th>
<th>INCS 45</th>
<th>INCS 46</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Remittances</strong></td>
<td><strong>Alimony</strong></td>
<td><strong>Scholarships/ Bursaries/ Fellowships</strong></td>
<td><strong>Pensions</strong></td>
<td><strong>Other periodic payments received</strong></td>
<td><strong>Gifts in cash or in-kind</strong></td>
</tr>
<tr>
<td>Remittances from other households: Local (INCS 41a) / Overseas (INCS 41b))</td>
<td>Salary in the form of money received by the wife</td>
<td>Including: Trainee teacher and trainess nurse allowance Not Included: The PTPTN loan introduced on November 1, 1997.</td>
<td>Pension (received by government pensioner) and Derivative Pension (received by the deceased pensioner’s heirs).</td>
<td>Other periodic payments received such as inheritance paid, trust fund and allowances received by Royal relatives.</td>
<td>• Rated on price during the reference period • <strong>Including</strong> the receipt of money for a beggar • Money received by children from other households, ‘ang pow’, ‘duit raya’ • Assistance for food, drinks and school necessities</td>
</tr>
</tbody>
</table>

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According to SNS 1993, there are three criteria for determining whether a payment is considered a current transfer payment or not:

i) Required and inevitable;

ii) Fees that do not involved direct service and held for revenue collection purposes to increase Government revenues: and

iii) Repeatedly
CURRENT TRANSFER PAYMENT

Types of Current Transfer

- Compulsory payments/fine
- Voluntary payments
**COMPULSORY PAYMENTS/FINE**

- Income tax
- Other taxes (e.g.: road tax, airport tax, etc.)
- Compulsory fees and fines (e.g.: fees for passport, motor vehicle registration, driving license, etc.)
- Contribution to EPF/Social Security Schemes (employee's and employer's contributions)
- Compensations paid for injuries, legal damages, etc.
- Alimony or inheritance paid
- Payment for education loan
VOLUNTARY PAYMENTS

1. Contributions to charity or religious organizations
2. Membership dues to trade unions, political parties, social clubs, etc.
3. Gifts in cash or in-kind
4. Other transfers (e.g., zakat fitrah)
5. Remittances to other households in Malaysia and other country
Items (iv) and (v) is accounted as an expense during the imputation of rental of owner occupied houses.

This is because the above is a fee that involves the purchase of services directly, not compulsory and can be avoided.
CURRENT INCOME

INCS 01 + INCS 02 + INCS 03 + INCS 05 = INCS 07
EXPENDITURE
SURVEY INSTRUMENT

Survey instrument used...

- Face-to-face interview
- Record on daily expenditure for a month (Expenditure Diaries)
- Expenditure record for a year:
  - Durable
  - Semi durable
  - Selected services
- At least 4 visits in a week
Household expenditure data were collected over two reference periods.

The first reference period of one month referred to the daily expenditure incurred by the HH from the first until the last day of the month.

The second reference period as for infrequent expenditure items such as consumer durables and selected items, and covered the past 11 month.

“For example, if the month of survey is January 2019, then the reference period of HH for one month is calculated from 1st January 2019 until 31st January 2019, while the second reference period is from 1st February 2018 until 31st December 2018.”
**REFERENCE PERIOD (cont’d.)**

Second reference period according to rounds...

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<th>Monthly Expenditure (HIES)</th>
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CONCEPT & DEFINITION

Important concept in HES:

**HOUSEHOLD**
A person or group of people whether related or unrelated who usually live together in a living quarters and make provisions (expenses) for food and other necessities of life together.

**HOUSEHOLD EXPENDITURE**
The definition of household expenditure used in this survey is based on the concepts and guidelines by United Nations as published in A System of National Accounts, 2008. This expenditure can be divided into two types, namely consumption expenditure and non-consumption expenditure.

**CONSUMPTION EXPENDITURE**
All expenditure either in cash or credit by HH members on goods and services for personal use.

**NON-CONSUMPTION EXPENDITURE**
Payments made by payers for services that cannot be identified and aimed to increase government revenue;

Payments that have no direct relation to the acquisition of services received (e.g. membership fees, gifts, gifts to charity donations/religious bodies).
All expenditure either in cash or credit by HH members on goods and services for personal use. This type of expenditure also includes taxes paid for goods and services.

2. All goods, services and facilities received in kind, whether free or concession is considered as expenditure. For example, free or concession food and lodging.

3. The value from food and lodging is calculated as the expenditure to the respective HH.

4. Goods for own consumption. For instance, vegetables taken from own farm or goods from own shop consumed by HH were imputed at retail prices. The imputed prices were regarded as expenditure for the HH.

5. Net rental value of owner-occupied house was also included as expenditure. This rental value has to be imputed referring to the present market value of similar type of house in the same area.
NON-CONSUMPTION EXPENDITURE

1. Payments made by payers for services that cannot be identified and aimed to increase government revenue.

2. Payments that have no direct relation to the acquisition of services received (e.g., membership fees, gifts, gifts to charity donations/religious bodies).

3. Also includes savings, amounts invested or loaned, and repayments of loans including housing loans, gambling losses, cash grants, and donations.
CONCEPT & DEFINITION (cont’d.)

The details that are **NOT INCLUDED** in the HH expenditure

- Free services given to the public such as recreational and cultural services at the children's playground and free public parking.

- Expenses for food, accommodation, travel and entertainment while on duty either for business or government affairs, expenses on uniforms, tools & equipment for work and others which was paid by an employee relating to his employer's business and repaid by the employer; and

- Purchase of assets such as residents, land and others
### Class of Expenditure Item

<table>
<thead>
<tr>
<th></th>
<th>Class Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Durable Goods (D)</td>
</tr>
<tr>
<td>2</td>
<td>Semi-Durable Goods (SD)</td>
</tr>
<tr>
<td>3</td>
<td>Non-Durable Goods (ND)</td>
</tr>
<tr>
<td>4</td>
<td>Services (S)</td>
</tr>
<tr>
<td>5</td>
<td>Others (O)</td>
</tr>
</tbody>
</table>

**Durable Goods (D)**
- Goods that have a life expectancy of over 1 year and have relatively high value.

**Semi-Durable Goods (SD)**
- Goods that have a life expectancy of less than 1 year and have relatively no high value.

**Non-Durable Goods (ND)**
- Goods that have a short lifespan and have relatively low prices.

**Services (S)**
- Expenses paid by HH on all services.

**Others (O)**
- Payment in the form of transfer.
Procurement of goods & services is valued at retail prices; Items used from own produce are valued at producer prices; Houses occupied by their owners are assessed at current market prices; Payments to employees in the form of points are assessed at the employer’s cost; Free residence provided by employer, use the real value paid by employer to homeowner; Subsidized residence received from employers, the actual value paid by the employer should be recorded;
WAYS TO SET THE GOODS AND SERVICES PRICES

Items used for personal and business use, divide those values according to their respective uses;

Use items taken from your own store, estimate by retail price;

Farm crops or livestock for business, if used, evaluate by price during sale;

Utility bills for last month's use, received in the reference period, should be recorded;

Purchase (payment has been settled, item have not yet received) need to be recorded as expenses;

Exchange goods, take the net price (the price of the new item minus the price of the old item)
WAYS TO SET THE GOODS AND SERVICES PRICES

13. Payment by salary deduction by employer or bank such as insurance, housing loan and others;

14. Purchase goods, take the actual price if bought and received in the month of interview.
<table>
<thead>
<tr>
<th>Bil</th>
<th>Kod Item</th>
<th>Keterangan</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>011407</td>
<td>Roti sandwich/ <em>Sandwich bread</em></td>
</tr>
<tr>
<td>2</td>
<td>011408</td>
<td>Roti Sosej/ <em>Sausage bread</em></td>
</tr>
<tr>
<td>3</td>
<td>011409</td>
<td>Roti tuna/ <em>Tuna bread</em></td>
</tr>
<tr>
<td>4</td>
<td>013166</td>
<td>Salmon</td>
</tr>
<tr>
<td>5</td>
<td>013167</td>
<td>Toman</td>
</tr>
<tr>
<td>6</td>
<td>013209</td>
<td>Telur ikan/ <em>Fish eggs</em></td>
</tr>
<tr>
<td>7</td>
<td>014104</td>
<td>Susu rendah lemak/ <em>Low fat milk</em></td>
</tr>
<tr>
<td>8</td>
<td>015206</td>
<td>Minyak masak yang dicampur dalam paket 1 kg atau 1 liter/ <em>Cooking mix oil in 1 kg pack or 1 liter bottle</em></td>
</tr>
<tr>
<td>9</td>
<td>019212</td>
<td>Sos pasta (contoh: carbonara, tradisional, mushroom, dsb.)/ <em>Pasta sauce (e.g. carbonara, traditional, mushrooms)</em></td>
</tr>
<tr>
<td>10</td>
<td>019213</td>
<td>Makanan ringan seperti twisties, mamee dsb/ <em>Snacks such as twisties, mamee etc.</em></td>
</tr>
<tr>
<td>11</td>
<td>031405</td>
<td>Dobi layan diri/ <em>Self-service laundry</em></td>
</tr>
<tr>
<td>12</td>
<td>041111</td>
<td>Rumah berkelompok/ <em>Cluster house</em></td>
</tr>
<tr>
<td>13</td>
<td>041112</td>
<td>Pangasapuri khidmat/ <em>Service apartment</em></td>
</tr>
<tr>
<td>14</td>
<td>041113</td>
<td>Small Office, Home Office (SOHO)/Small Office Reliable Office (SOFO)/Small Office Versatile Office (SOVO)</td>
</tr>
<tr>
<td>15</td>
<td>041114</td>
<td>Rumah kampung air/ <em>Water village house</em></td>
</tr>
<tr>
<td>16</td>
<td>042111</td>
<td>Rumah berkelompok/ <em>Cluster house</em></td>
</tr>
<tr>
<td>17</td>
<td>042112</td>
<td>Pangasapuri khidmat/ <em>Service apartment</em></td>
</tr>
<tr>
<td>18</td>
<td>042113</td>
<td>Small Office, Home Office/Small Office Reliable Office/Small Office Versatile Office</td>
</tr>
<tr>
<td>19</td>
<td>042114</td>
<td>Rumah kampung air/ <em>Water village house</em></td>
</tr>
<tr>
<td>20</td>
<td>053611</td>
<td>Coffee maker</td>
</tr>
</tbody>
</table>

*Additional item in HIES 2019*
<table>
<thead>
<tr>
<th>Bil</th>
<th>Kod Item</th>
<th>Keterangan</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>053612</td>
<td>Penapis udara/ Air purifier</td>
</tr>
<tr>
<td>22</td>
<td>056121</td>
<td>Pelembut termasuk pewangi kain/ Softeners include fabrics softener</td>
</tr>
<tr>
<td>23</td>
<td>056122</td>
<td>Cceair peluntur/ pemutih lain/ Other bleach/ bleach liquid</td>
</tr>
<tr>
<td>24</td>
<td>056123</td>
<td>Penyegar udara gel/ ceair/ Gel/ Liquid air freshener</td>
</tr>
<tr>
<td>25</td>
<td>056124</td>
<td>Pencuci lantai/dinding/cecar/mangkuk tandas/ Floor/ wall/ mirror/ toilet bowl cleaner</td>
</tr>
<tr>
<td>26</td>
<td>061140</td>
<td>Susu collagen/ Collagen milk</td>
</tr>
<tr>
<td>27</td>
<td>061141</td>
<td>Set jamu bersalin/ Set of herbs for delivery</td>
</tr>
<tr>
<td>28</td>
<td>061210</td>
<td>Nebulizer</td>
</tr>
<tr>
<td>29</td>
<td>062104</td>
<td>Hemodialisis/ Hemodialysis</td>
</tr>
<tr>
<td>30</td>
<td>063102</td>
<td>Bayaran wad hospital kerajaan/ Government hospital ward payments</td>
</tr>
<tr>
<td>31</td>
<td>063202</td>
<td>Bayaran wad hospital kerajaan yang dikoporatkan/ Government corporate hospital ward payments</td>
</tr>
<tr>
<td>32</td>
<td>072208</td>
<td>Blaze 100</td>
</tr>
<tr>
<td>33</td>
<td>073106</td>
<td>Tambang MRT/ MRT fares</td>
</tr>
<tr>
<td>34</td>
<td>073107</td>
<td>Tambang Electric Train Service (ETS)/ Electric Train Service (ETS) fares</td>
</tr>
<tr>
<td>35</td>
<td>073208</td>
<td>Bayaran bulanan untuk van/bas sekolah/ Monthly payment for van/ school bus</td>
</tr>
<tr>
<td>36</td>
<td>073209</td>
<td>Tambang pengangkutan e-hailing (contoh: grab, mycar dsb / Transport fares e-hailing (e.g.: grab, mycar, etc.)</td>
</tr>
<tr>
<td>37</td>
<td>082005</td>
<td>Power bank</td>
</tr>
<tr>
<td>38</td>
<td>082006</td>
<td>Wayar pengecas telefon bimbit/ Mobile phone charger cord</td>
</tr>
<tr>
<td>39</td>
<td>091110</td>
<td>iPod Shuffle/ pemain audio digital @ Pemain MP3, MP4/ iPod Shuffle/ digital audio player @ MP3 Player, MP4</td>
</tr>
<tr>
<td>40</td>
<td>092107</td>
<td>Segway</td>
</tr>
<tr>
<td>Bil</td>
<td>Kod Item</td>
<td>Keterangan</td>
</tr>
<tr>
<td>-----</td>
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</tr>
<tr>
<td>41</td>
<td>092108</td>
<td>Hoverboard</td>
</tr>
<tr>
<td>42</td>
<td>092109</td>
<td>Drone Quadcopters</td>
</tr>
<tr>
<td>43</td>
<td>093605</td>
<td>Susu – untuksembahyang / Milk- for prayer</td>
</tr>
<tr>
<td>44</td>
<td>111136</td>
<td>Buah-buahan potong yang bercampur/ Mixed fruits</td>
</tr>
<tr>
<td>45</td>
<td>111137</td>
<td>Kentang goreng/nugget/sosej/ French fries/ nugget/ sausage</td>
</tr>
<tr>
<td>46</td>
<td>111138</td>
<td>Steamboat</td>
</tr>
<tr>
<td>47</td>
<td>111139</td>
<td>Makanan Jepun/Korea/Arab/ Japanese/ Korea/ Arab food</td>
</tr>
<tr>
<td>48</td>
<td>111140</td>
<td>Masakan yang berasaskan telur (contoh telur mata/ dadar/ bungkus)/ Egg-based dishes (eg. egg/ omelette/wrap</td>
</tr>
<tr>
<td>49</td>
<td>111141</td>
<td>Masakan barat- ikan (contoh: fish &amp; chips)/ Western food-fish including sets (e.g.: fish &amp; chips)</td>
</tr>
<tr>
<td>50</td>
<td>111142</td>
<td>Masakan barat- ayam (contoh: Chicken grill)/ Western food-chicken including sets (e.g.: chicken grill)</td>
</tr>
<tr>
<td>51</td>
<td>111143</td>
<td>Masakan barat- daging (contoh: beef steak)/ Western food-beef including sets (e.g.: beef steak)</td>
</tr>
<tr>
<td>52</td>
<td>121109</td>
<td>Perkhidmatan terapi bekam/ Cupping therapy services</td>
</tr>
<tr>
<td>53</td>
<td>123312</td>
<td>Vape</td>
</tr>
<tr>
<td>54</td>
<td>123313</td>
<td>Cecair vape, kapas dawai kental dan lain-lain untuk kegunaan vape/ Vape fluids, viscous cotton and others for vape use</td>
</tr>
<tr>
<td>55</td>
<td>127012</td>
<td>Bayaran kepada NIOSH/ payment to NIOSH</td>
</tr>
<tr>
<td>56</td>
<td>127013</td>
<td>Bayaran Mengambil Gambar (contoh untuk pasport dsb)/ Photographed payment (eg. For passport etc.)</td>
</tr>
<tr>
<td>57</td>
<td>127014</td>
<td>Upah haji/badal haji/ Cost of badal Hajj</td>
</tr>
<tr>
<td>58</td>
<td>127015</td>
<td>Khairat Kematian/ Funeral expenses</td>
</tr>
<tr>
<td>59</td>
<td>127016</td>
<td>Perkhidmatan penghantaran makanan contoh foodpanda/ Food delivery service eg. foodpanda</td>
</tr>
</tbody>
</table>
SOURCE OF PURCHASE (BLOCK 3, 4a, 4b AND 4c)

• 01 Pasar Basah/ Wet Market
• 02 Pasar Borong/ Wholesale market
• 03 Pasar Tani/Pasar Tamu/ Farm Market/ Guest Market
• 04 Pasar Malam/ Night Market
• 05 Kedai Runcit di dalam Pasar Basah/Pasar Borong/ Retail Stores in Wet Market and Wholesale Market
• 06 Kedai Runcit/ Retail Stores
• 07 Kedai Runcit/Akhbar di Pusat Beli Belah/ Retail/ Press Stores at Shopping Centre
• 08 Pasar Mini (Mini Market)
• 09 Pasar Raya (Supermarket)
• 10 Departmental Store
• 11 Kedai Convenience (Convenient Store)
• 12 Pasar Raya Besar (Hypermarket)
• 13 Kedai Khusus/ Special Store
• 14 Restoran/Kedai Makan/ Restaurant/ Food Stall
• 15 Restoran Bercawangan/Food Court
• 16 Gerai Kecil/Karavan/Foodtruck/Kiosk
• 17 Restoran Berhawa Dingin/Restoran 24 Jam/ 24-Hour Restaurant/ Air-Conditioning Restaurant
• 18 Stesen Petrol/ Petrol Station
• 19 Farmasi/ Pharmacy
• 20 Pembelian atas talian/Pembelian melalui tempahan/ On-line Purchasing/ On-line Booking
• 21 Lain-lain/ Others
Thank you