

Statistical Capacity Building (StatCaB) Programme
Statistical, Economic and Social Research and Training Centre for
Islamic Countries (SESRIC)

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

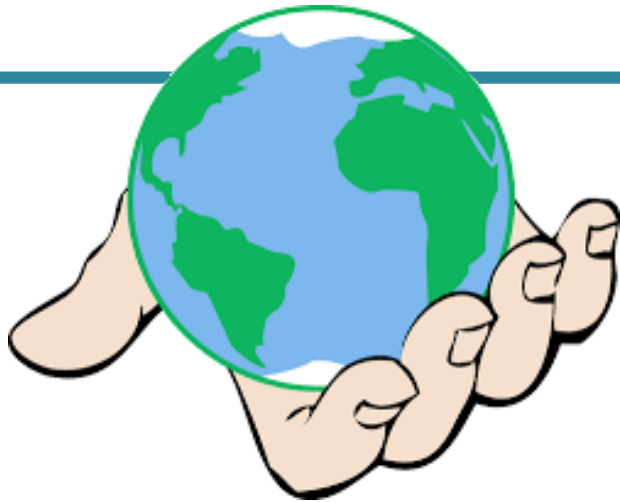


Jabatan Perangkaan
MALAYSIA



CONCEPT & DEFINITION

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)

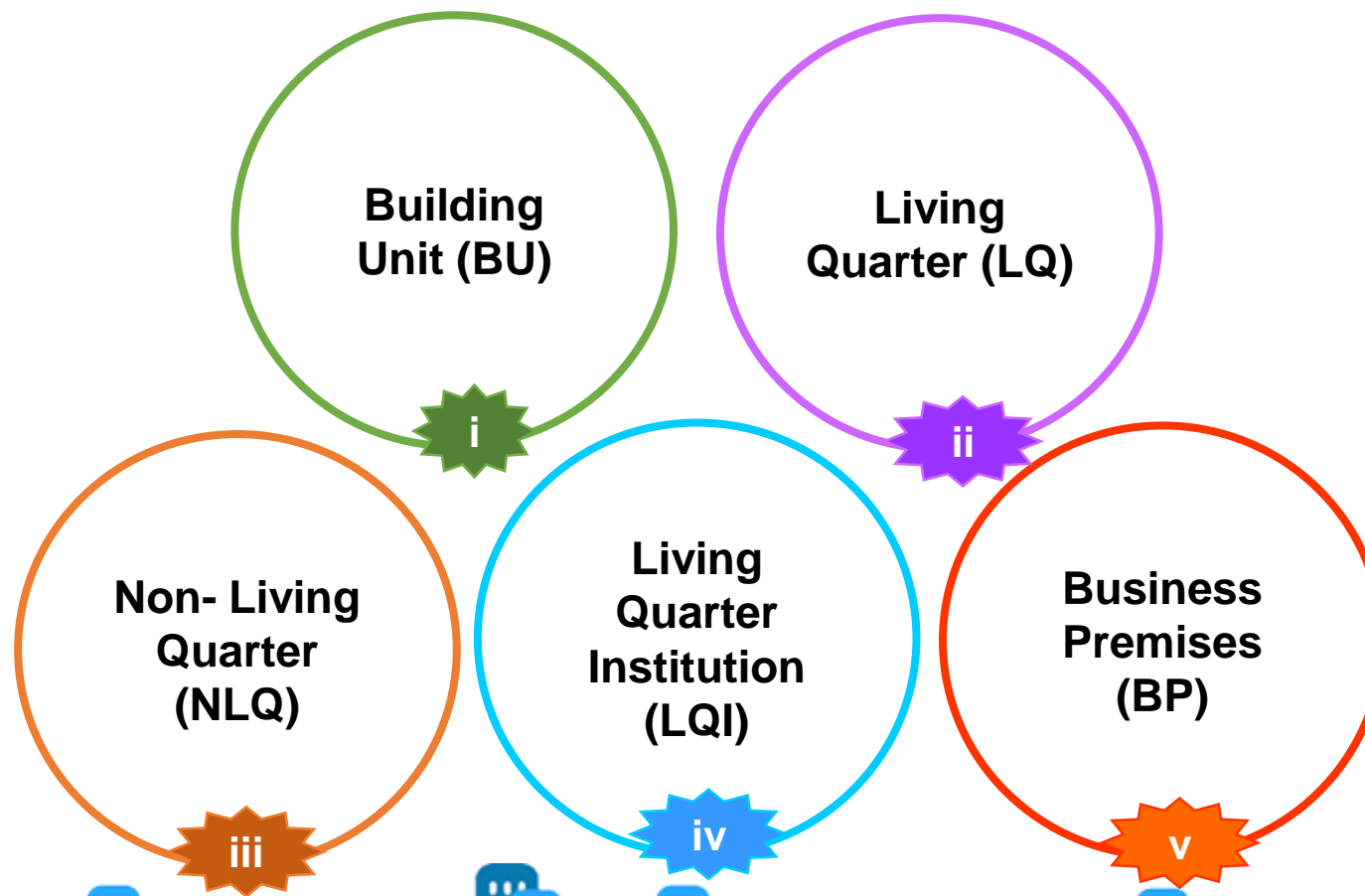
3

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:





U
SKALA 1:2,253

SELANGOR

TERHAD

One BU may
contain:-

One unit or
more LQs;

Any combination
from the above
four;

Industrial Building
and factories;

LQ Institution (nurse
dormitory, university
residential college and
etc.);

Non Living
Quarters (for
example industrial
building and
factories , shopping
complexes,
worship houses
and etc.), or

One BU can
contain one or
several LQs in it

A structural building
that is physically
isolated with its
exposed space
around it.



LIVING QUARTERS (LQs)

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.

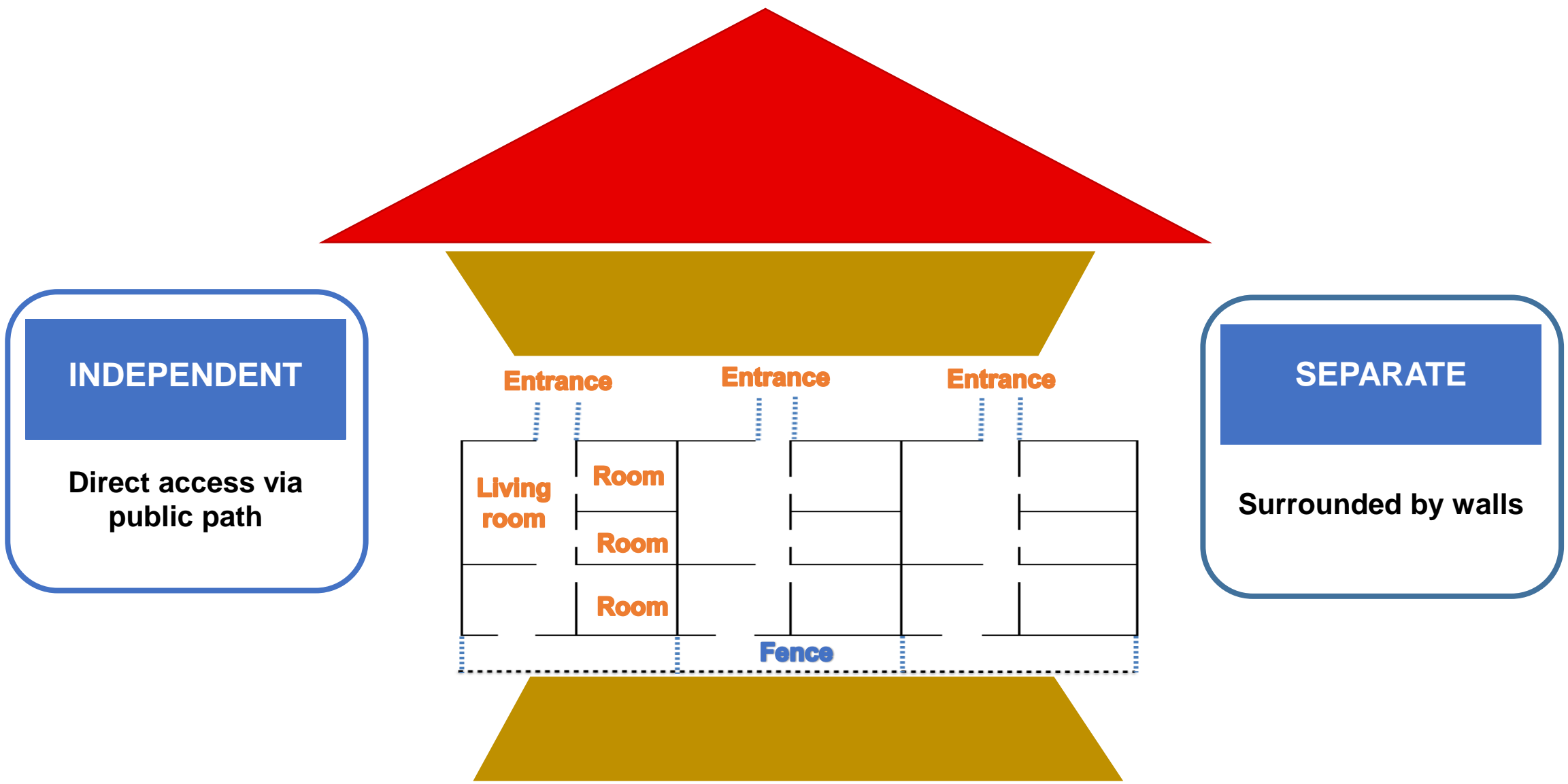
INDEPENDENT

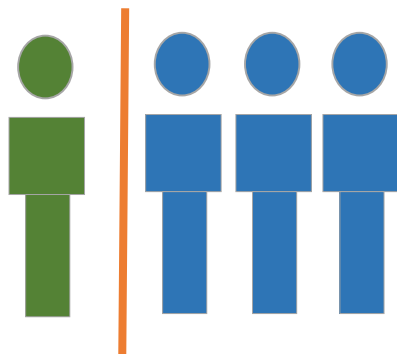
2

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).



LIVING QUARTERS (LQ)





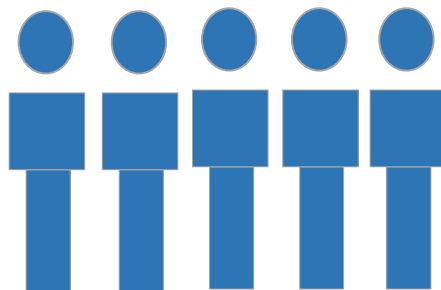
HOUSEHOLD

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.



INDIVIDUAL HOUSEHOLD

“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.”



MASSIVE HOUSEHOLD

Two or more people who share **a part or all** of the residential units and jointly provide food and other necessities for life.

HOUSEHOLD CHARACTERISTICS (HCs)

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.

HOUSEHOLD CHARACTERISTICS (HCs) cont.

- A person or many people living with the Head of Household (HH) and make the same allocation for eating and other necessities of life in the LQ.

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

GUEST

- 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 HH (owner) who share other necessities of life.

- However, if “the tenant” does not allocate food together it is considered as different HH.

TENANT

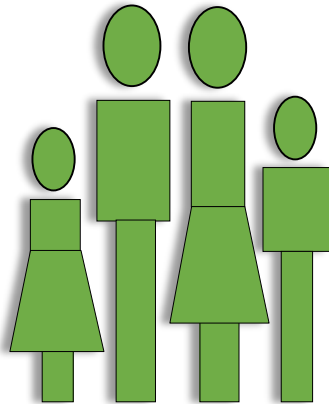


EXAMPLES OF HH IN LQs

1 HH:
4 members

LQ 001

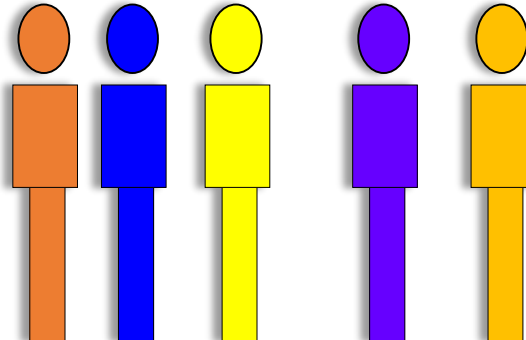
IR



5 HH:

LQ 002

IR IR IR IR IR



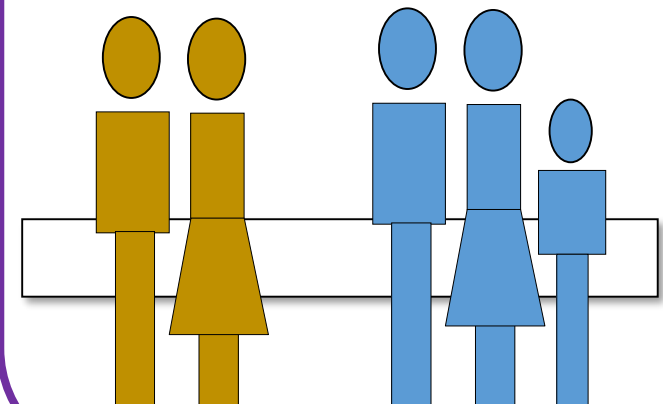
2 HH:

First HH= 2 members
Second HH= 3 members

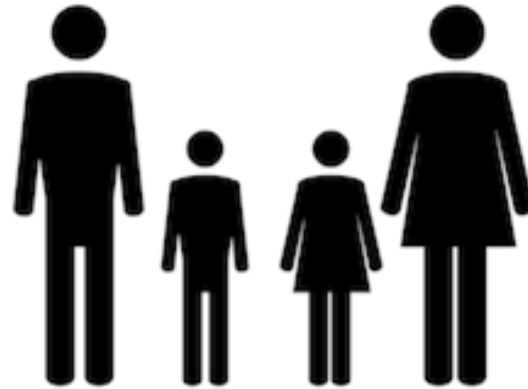
LQ 003

IR

IR



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.

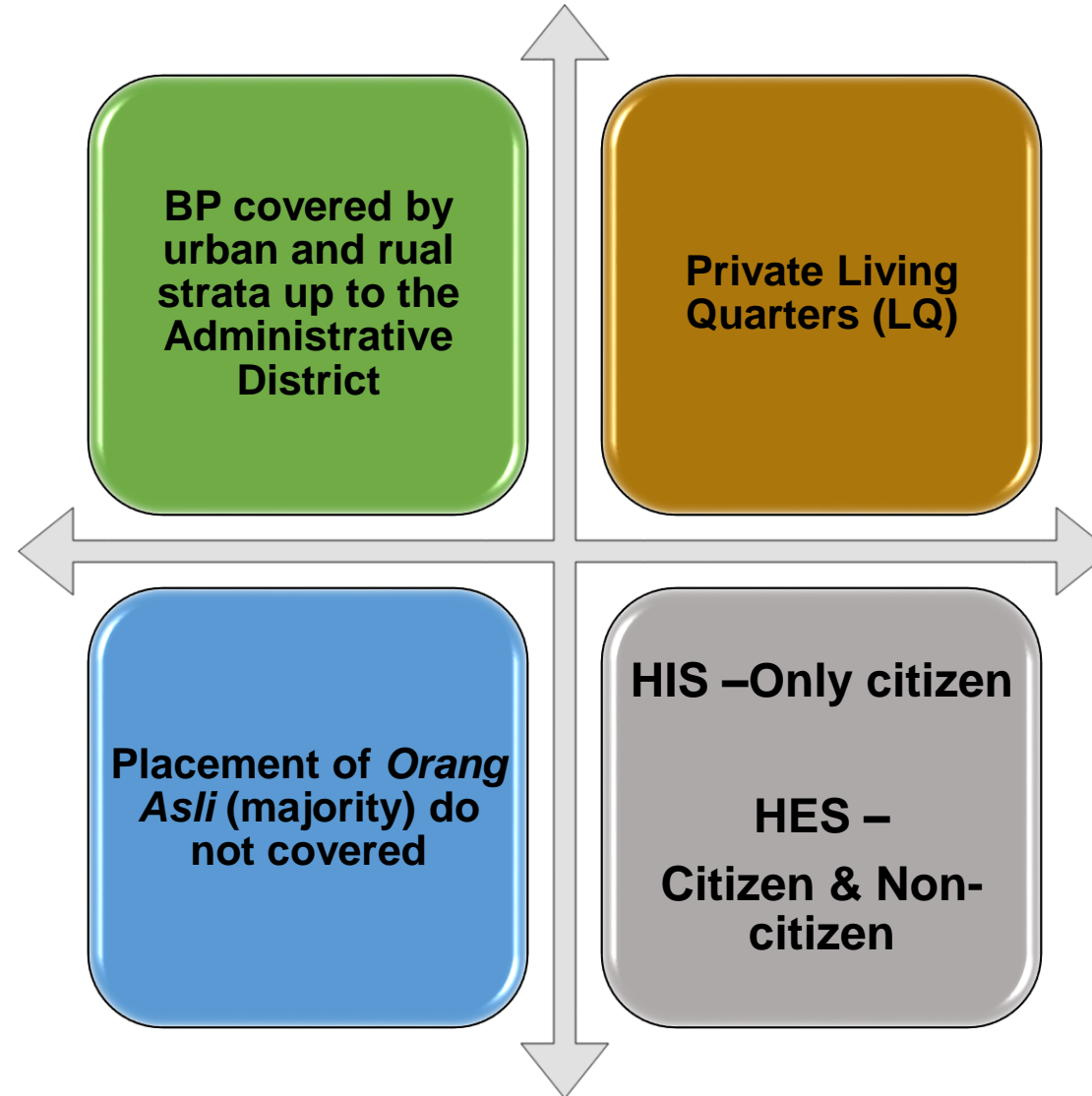


For those who are
not working and
living in selected
LQs should be
considered as
usual members in
the LQs.

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)



Scope and coverage



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.

CONCEPT & DEFINITION OF INCOME

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.

REFERENCE PERIOD (HIS 2019)

Round	Income	Monthly Expenditure (HIES)	Expenditure for past 11 months (HIES)	Expenditure (HIS)
01 (January 2019)	January 2018 - December 2018	1 - 31 January 2019	Feb. 2018 - Dec. 2018	December 2018
02 (February 2019)	February 2018 - January 2019	1 - 28 February 2019	Mar. 2018 - Jan. 2019	January 2019
03 (March 2019)	March 2018 - February 2019	1 - 31 March 2019	Apr. 2018 - Feb. 2019	February 2019
04 (April 2019)	April 2018 - March 2019	1 - 30 April 2019	May 2018 – Mar. 2019	March 2019
05 (May 2019)	May 2018 - April 2019	1 - 31 May 2019	Jun. 2018 – Apr. 2019	April 2019
06 (June 2019)	June 2018 - May 2019	1 - 30 June 2019	Jul. 2018 - May 2019	May 2019
07 (July 2019)	July 2018 - June 2019	1 - 31 July 2019	Aug. 2018 – Jun. 2019	June 2019
08 (August 2019)	August 2018 - July 2019	1 - 31 August 2019	Sept. 2018 – Jul. 2019	July 2019
09 (September 2019)	September 2018 – August 2019	1 - 30 September 2019	Oct. 2018 – Aug. 2019	August 2019
10 (October 2019)	October 2018 – September 2019	1 - 31 October 2019	Nov. 2018 – Sept. 2019	September 2019
11 (November 2019)	November 2018 - October 2019	1 - 30 November 2019	Dec. 2018 – Oct. 2019	October 2019
12 (December 2019)	November 2018 - December 2019	1 - 31 December 2019	Jan. 2018 – Nov. 2019	November 2019

DEFINITION OF HOUSEHOLD INCOME

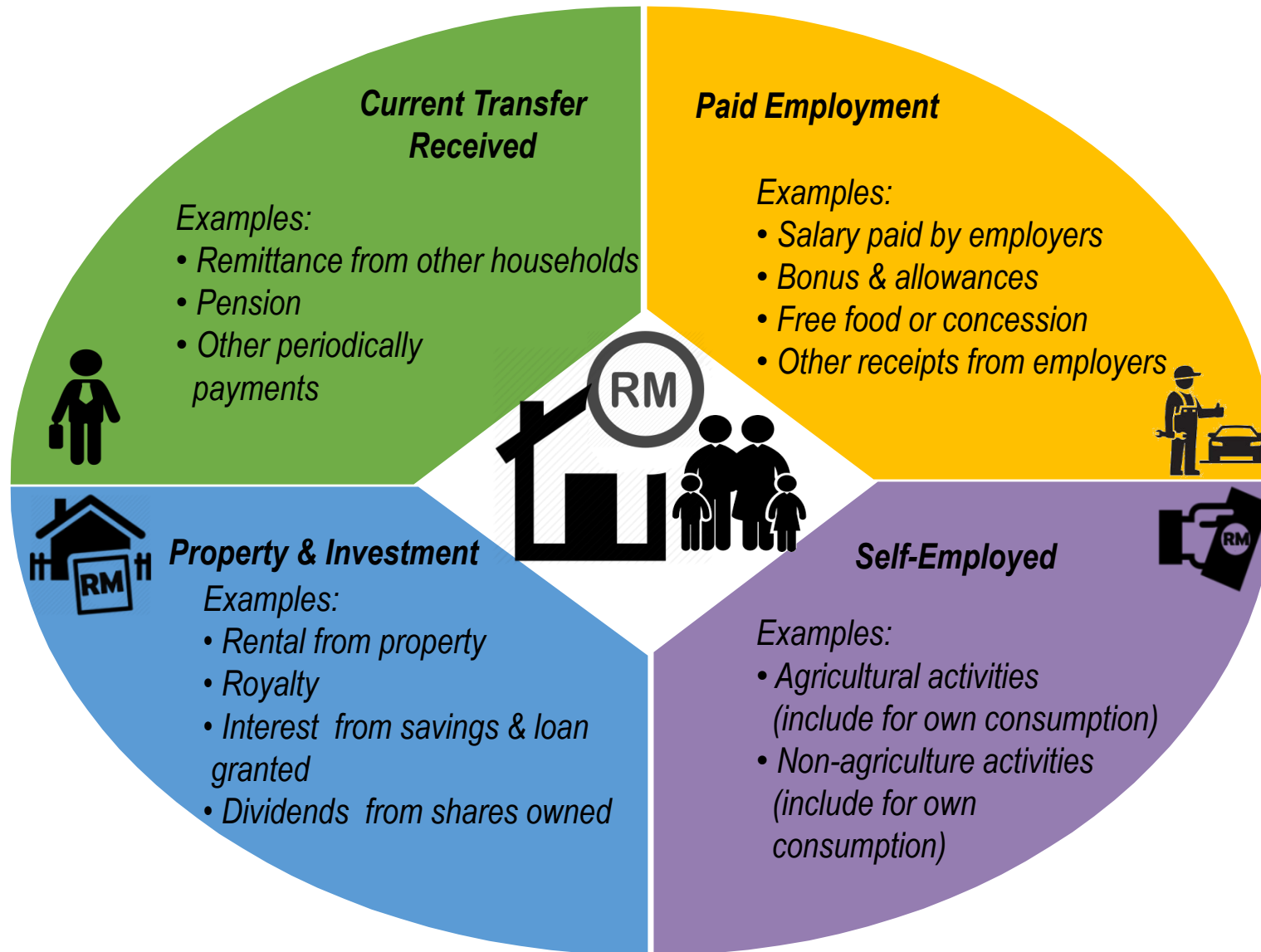
Household Income:

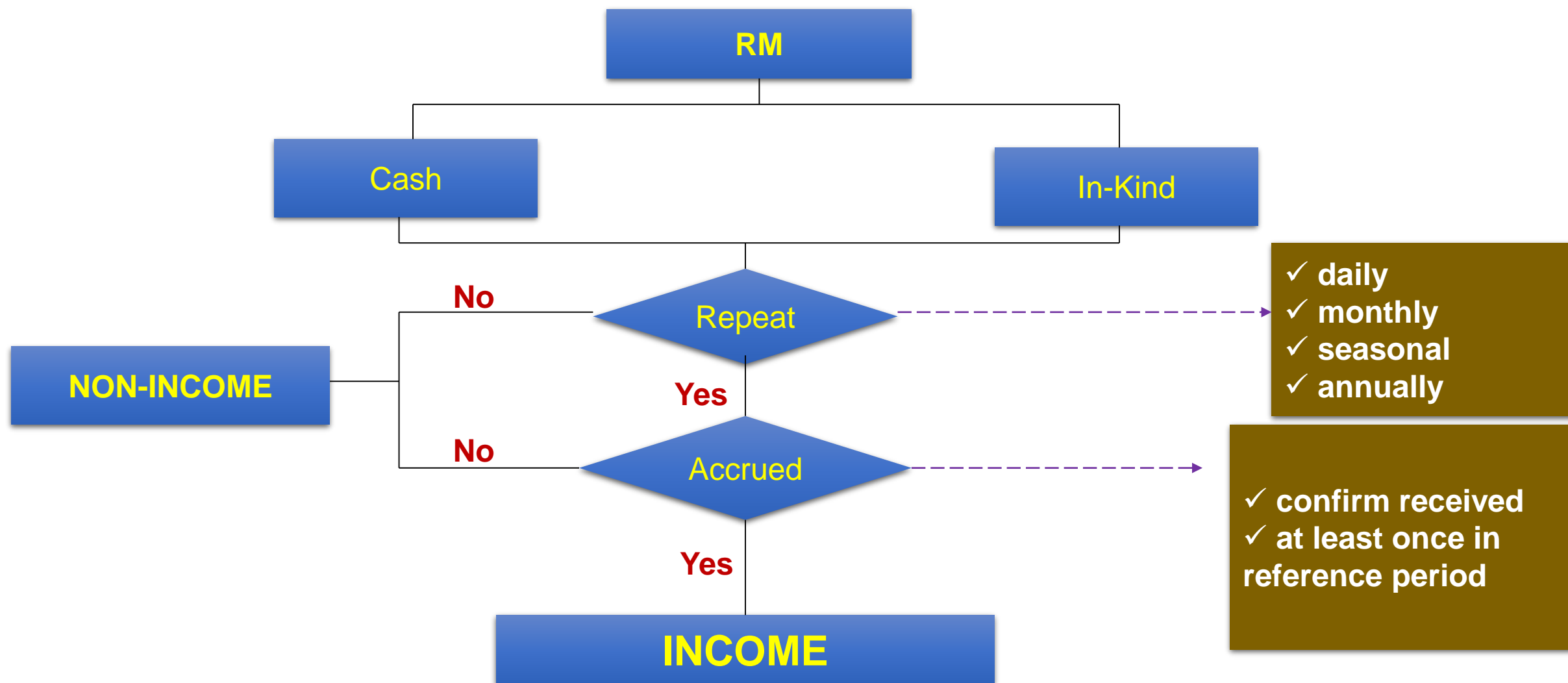
Total household income in the form of **CASH AND/OR IN-KIND** received **REPEATEDLY** and **ACCRUED** to household members in **a year or more frequent than that.**

Accrued is :

Earnings earned at least **ONCE** in the reference period (12 months ago).

SOURCES OF INCOME





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

Any acceptable **special acceptance** which is **not repeated** (does not occur every year /a period frequent than that)

Money withdrawn from the previous saving

Loan

Gratuiti and KWSP withdrawal

Acceptance loan payment

Stock bonus or free units of unit trusts

Sales of own property such as land, house, machine, vehicle and appliances

Money withdrawn from investment made in partnership

Accept “Durian Runtuh”

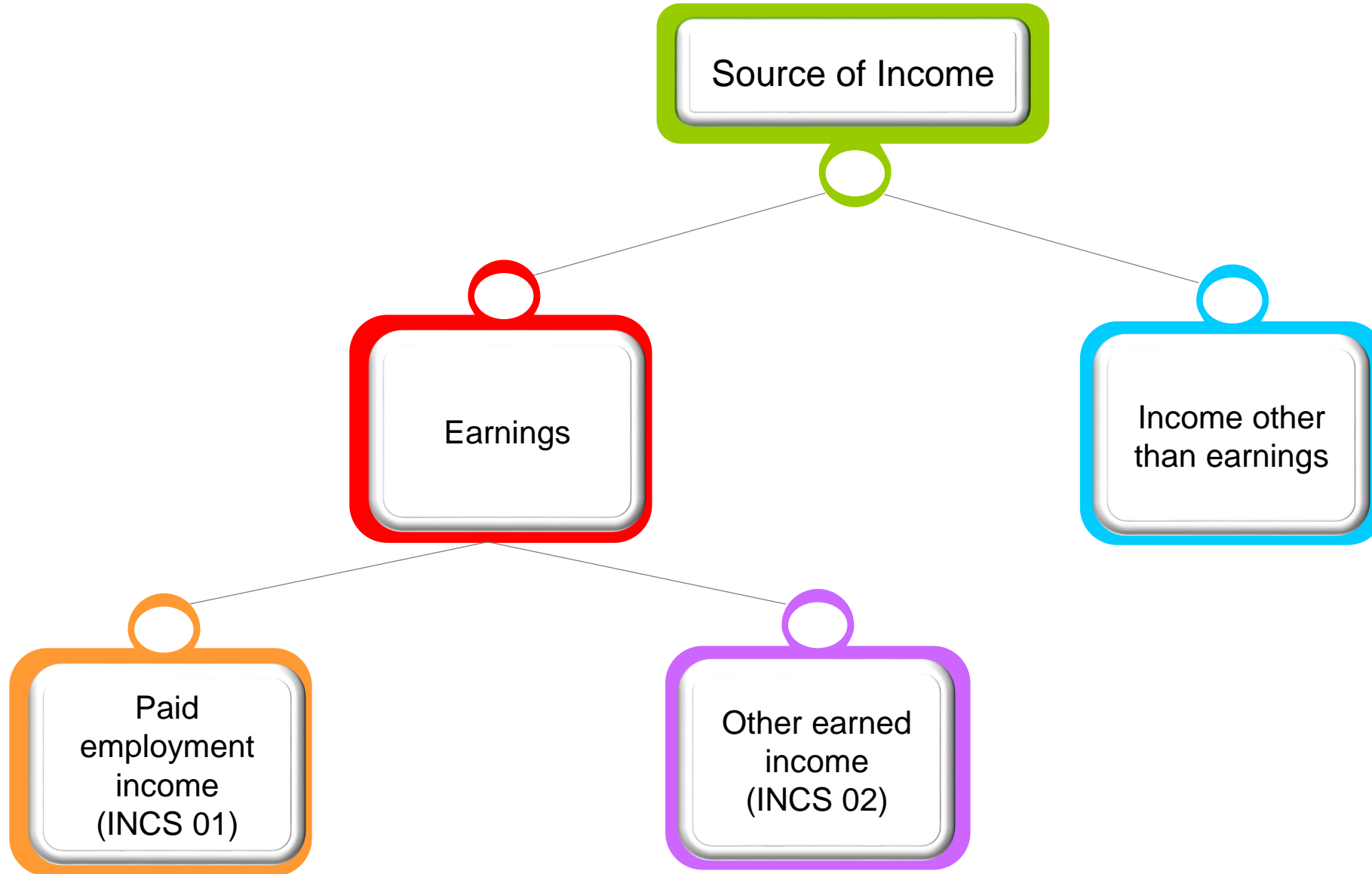
Injury compensation (lump sum payment)

Compensation under law

Property received at once

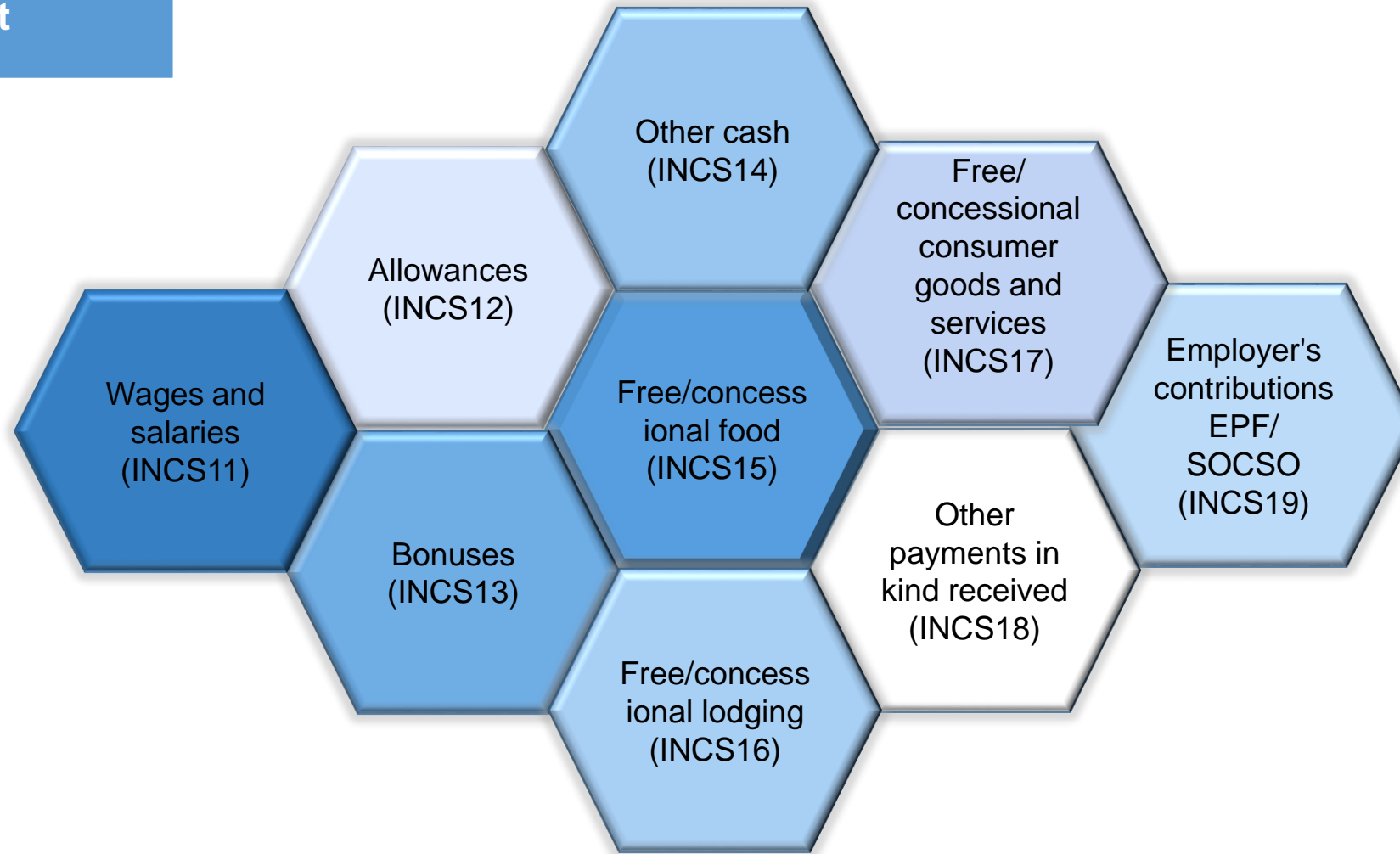
Profit from gambling and sale of shares

Payments received from insurance and other sources (maturity insurance policies, fires, flood)

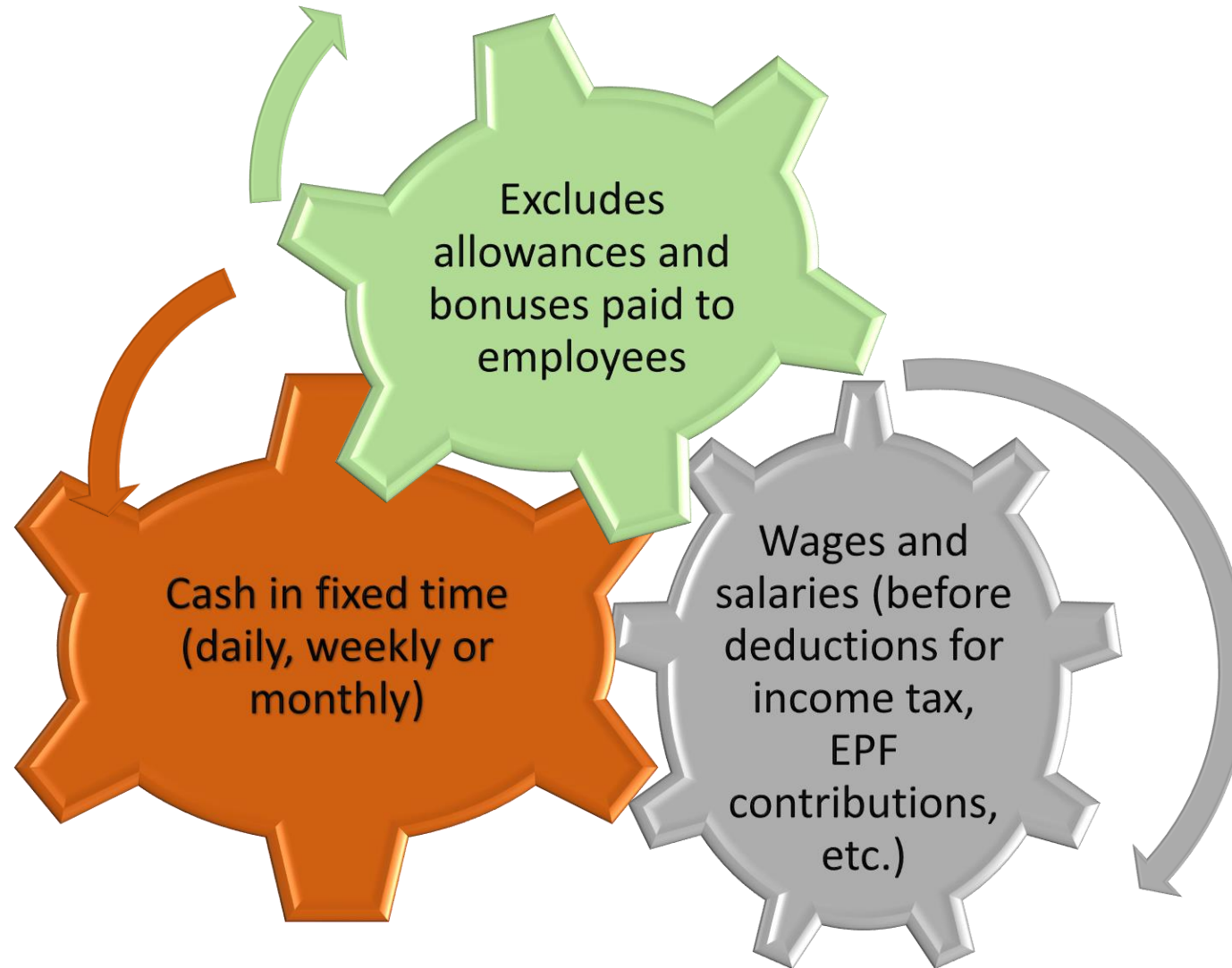


-A- PAID EMPLOYMENT INCOME (INCS 01)

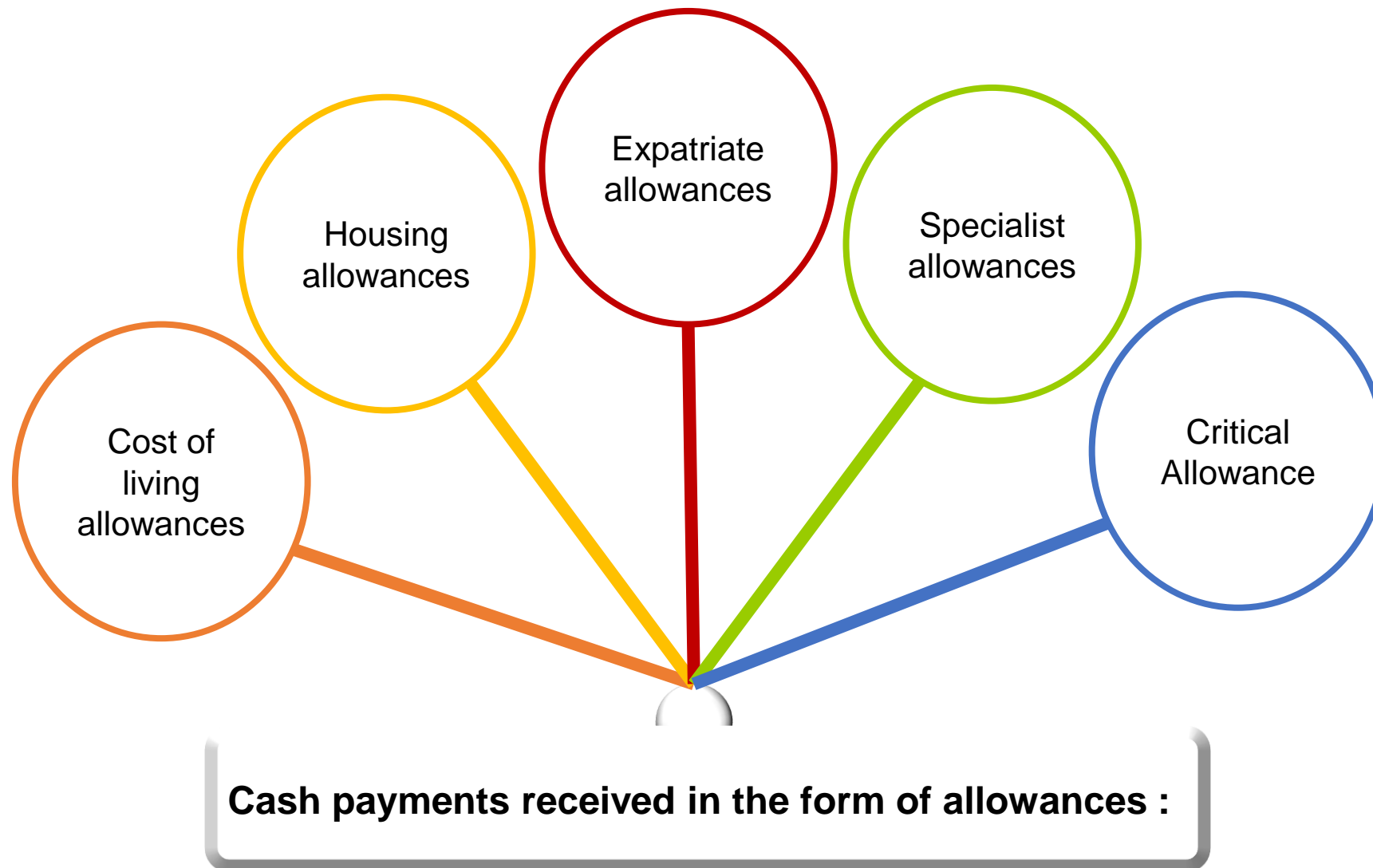
Paid Employment



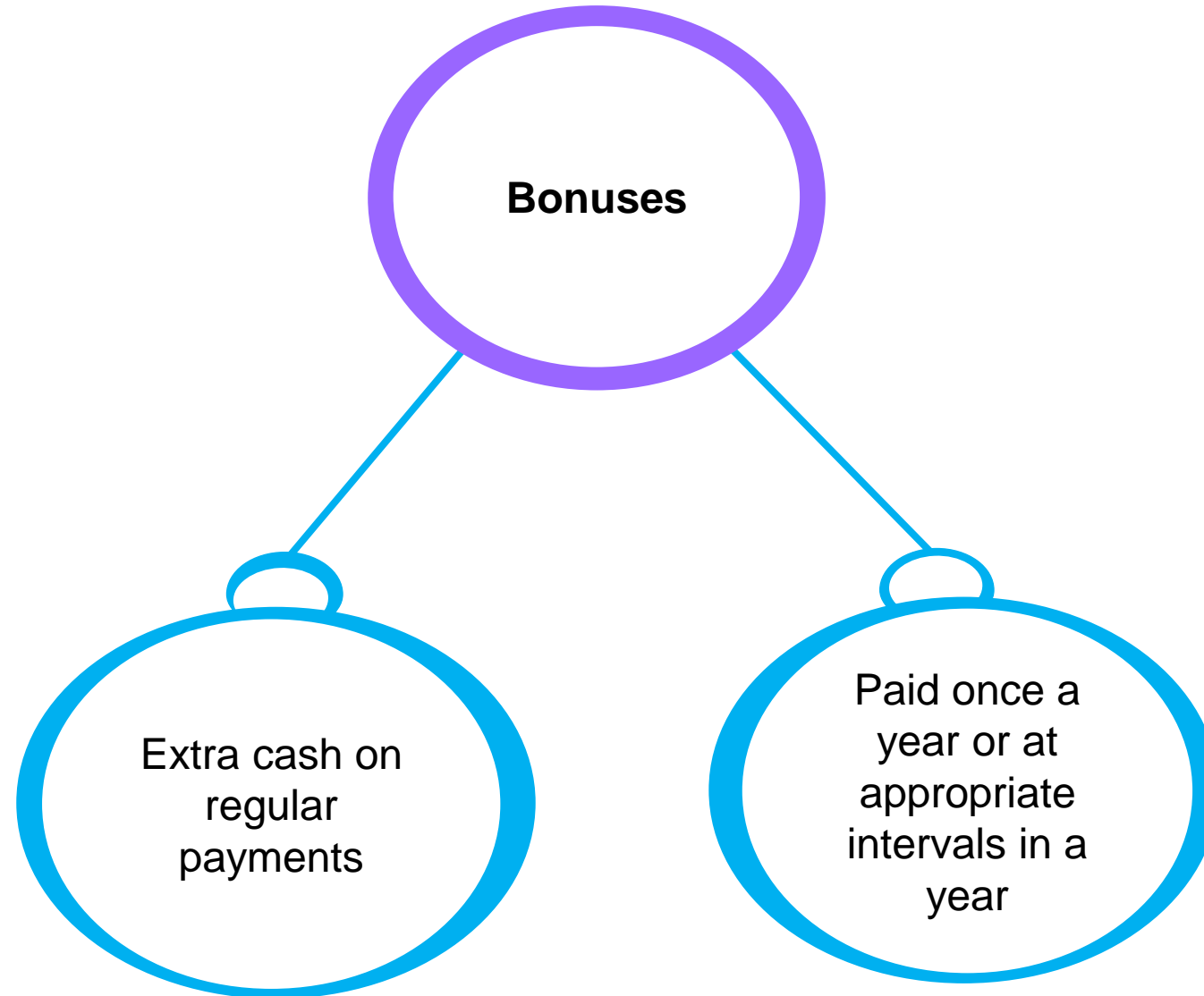
INCS 11



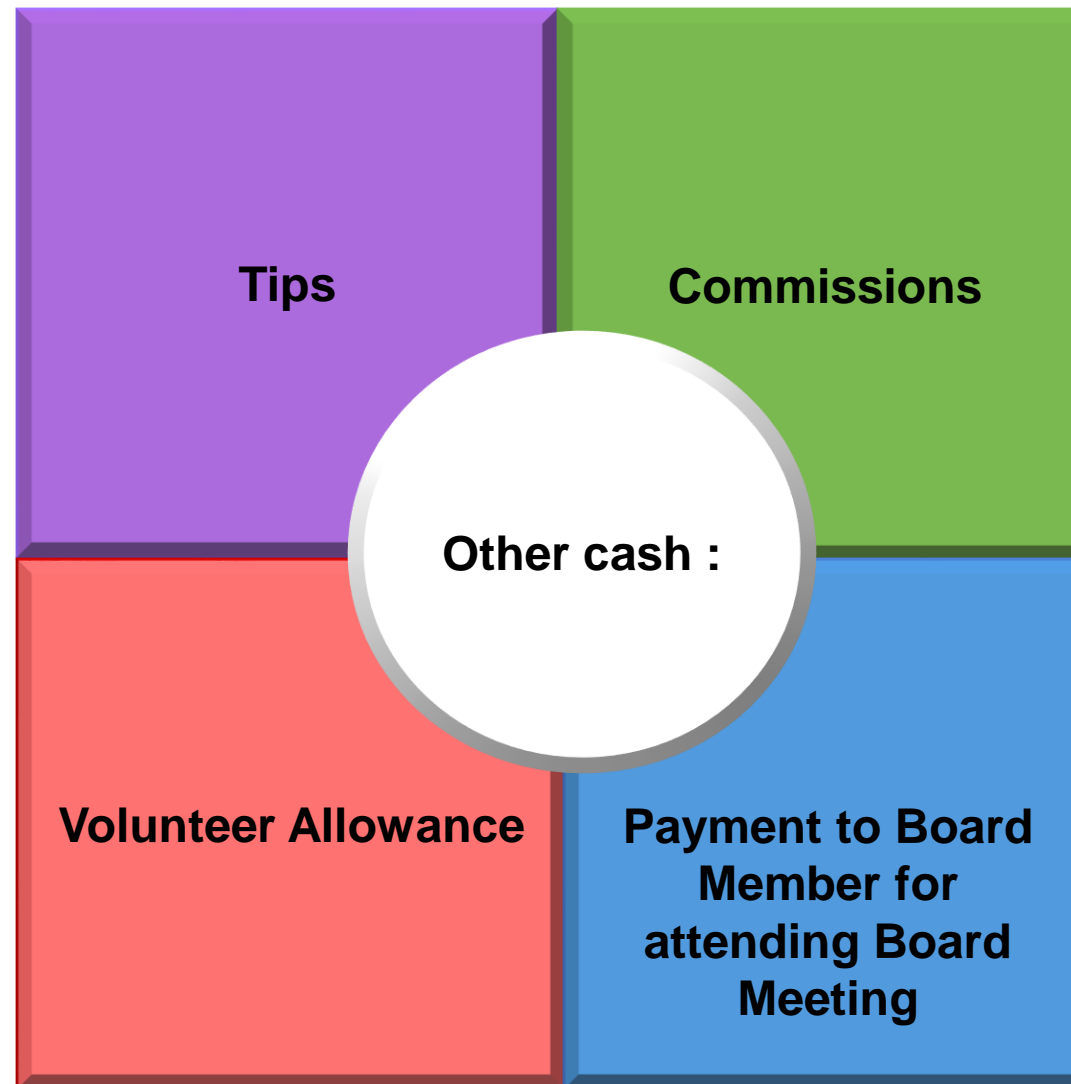
INCS 12



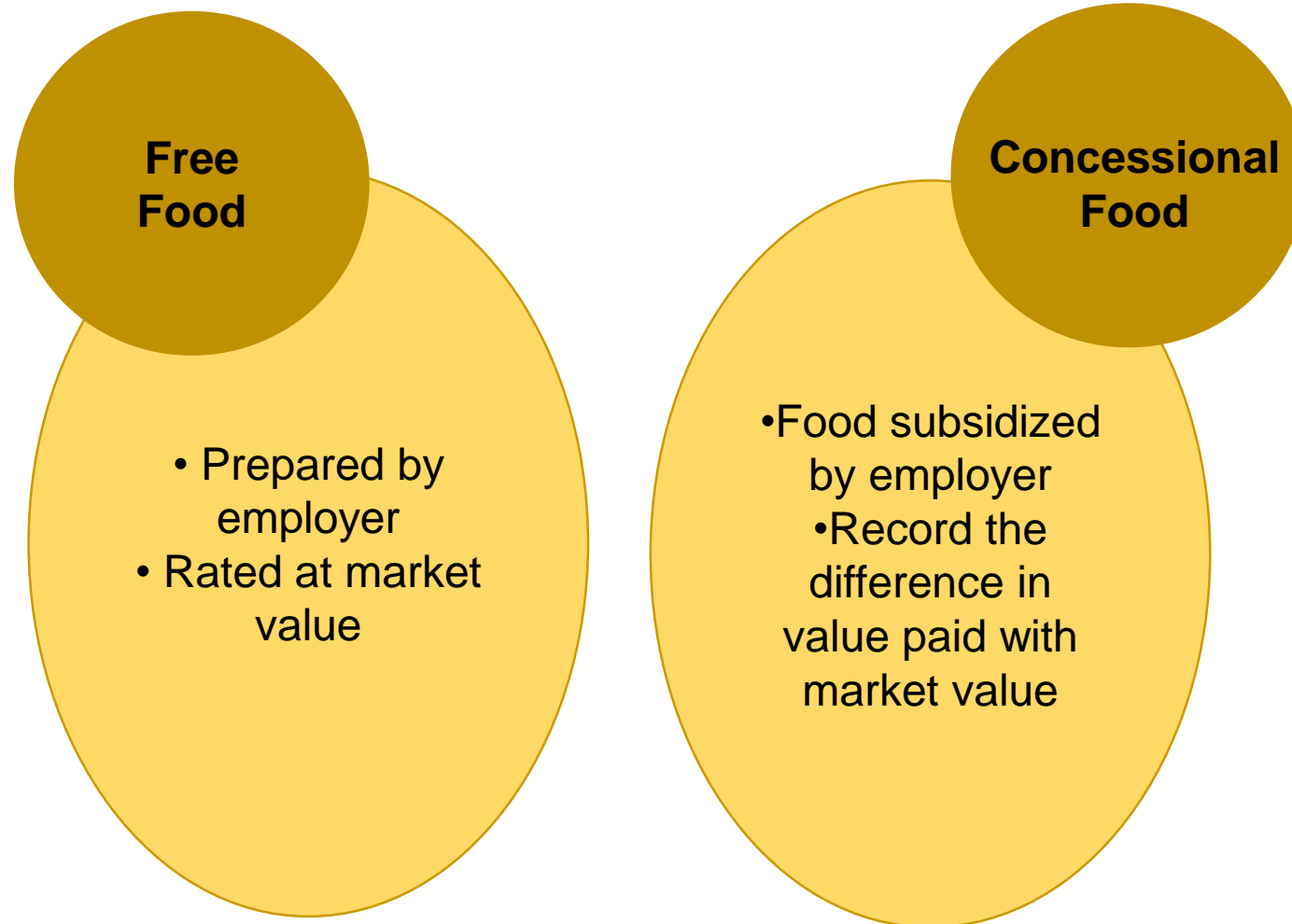
INCS 13



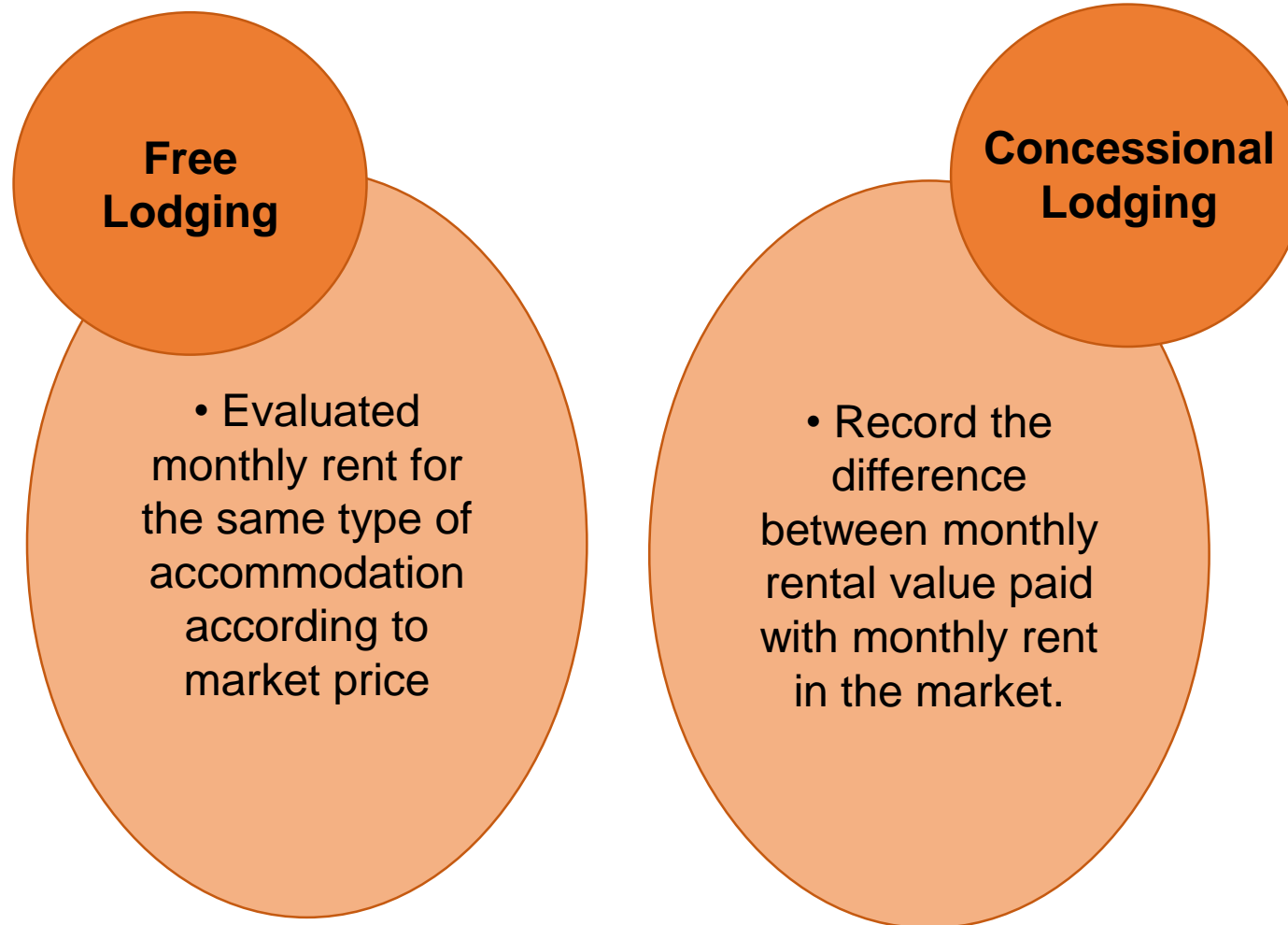
INCS 14



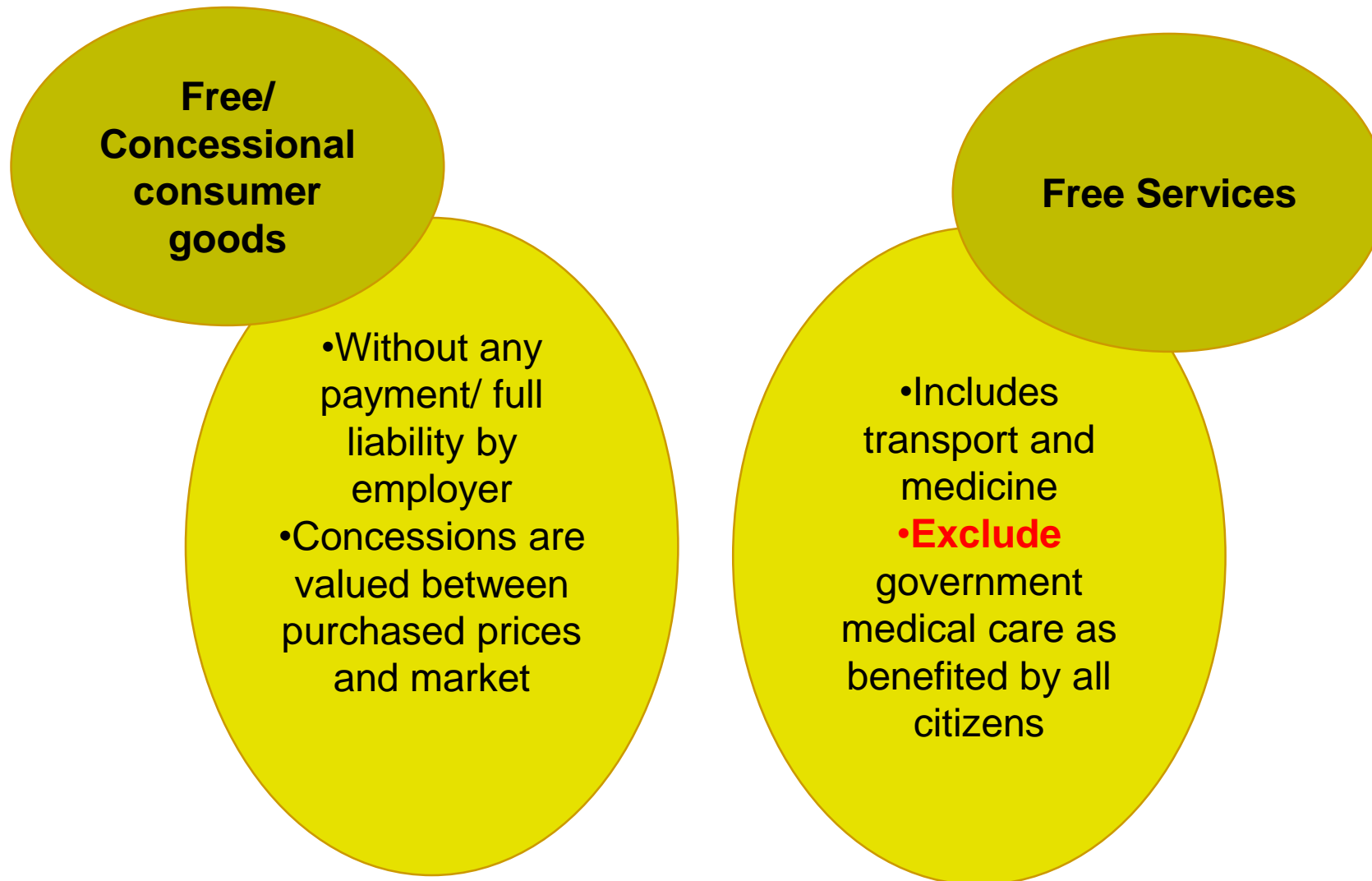
INCS 15



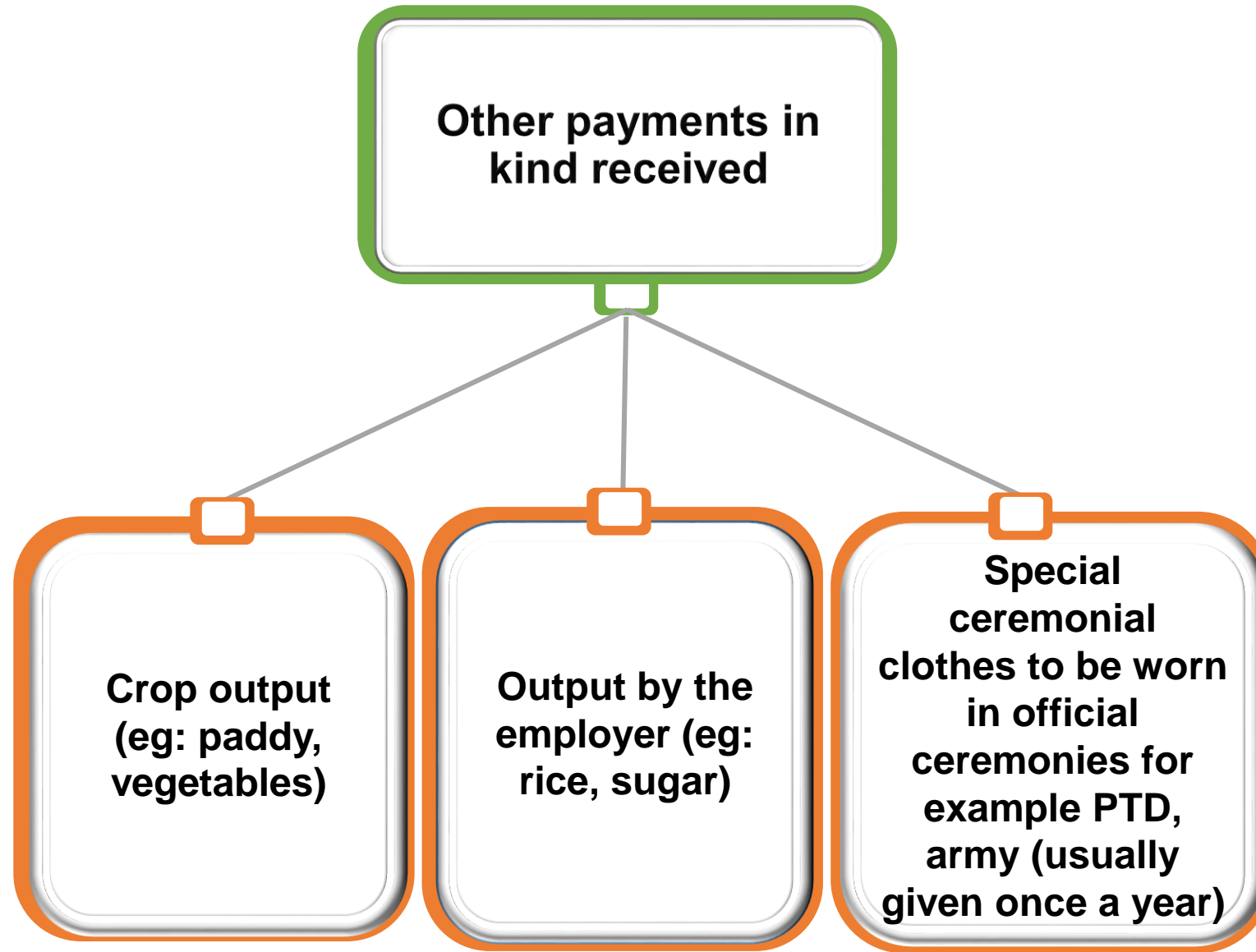
INCS 16



INCS 17



INCS 18

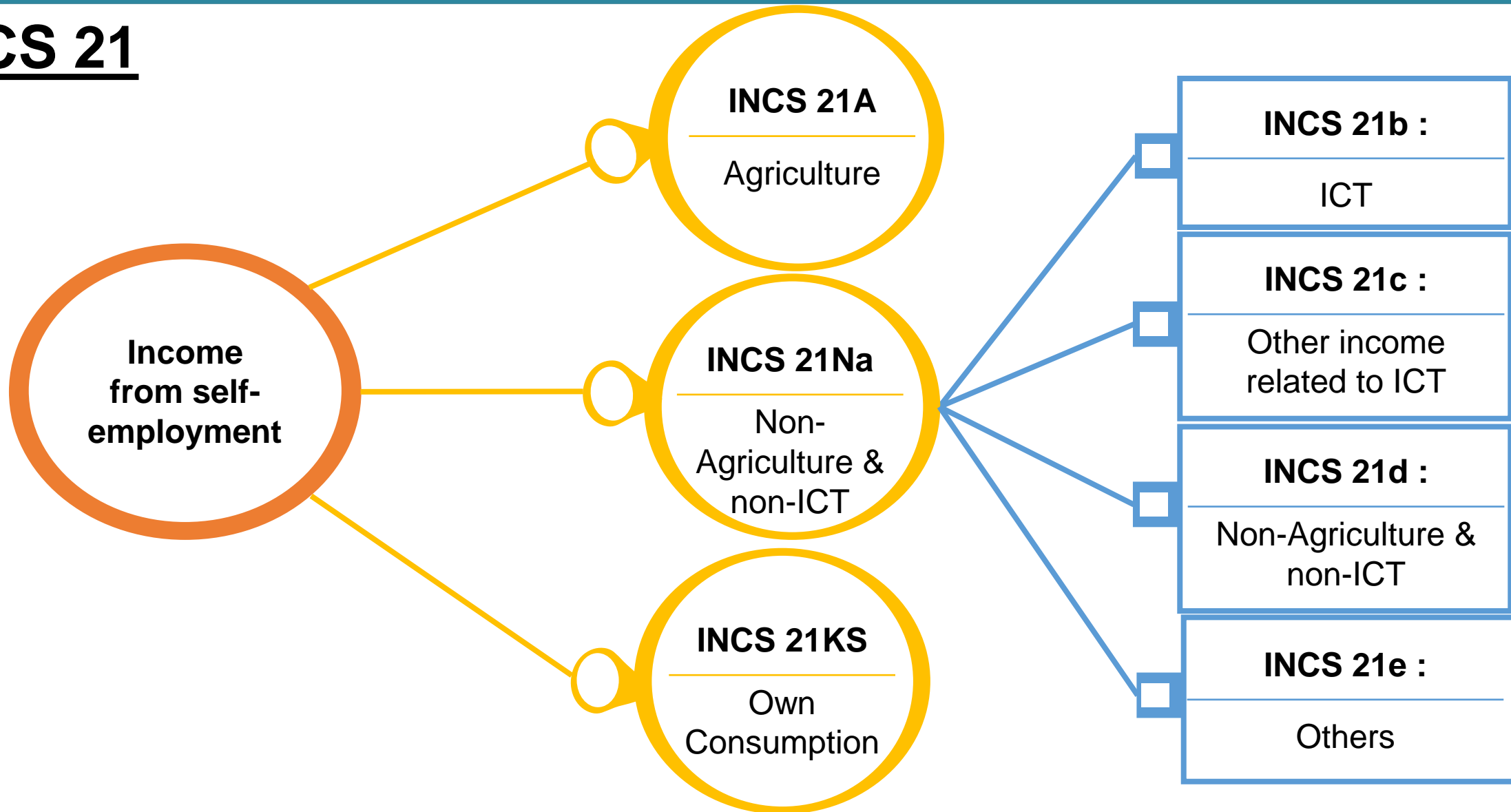


INCS 19

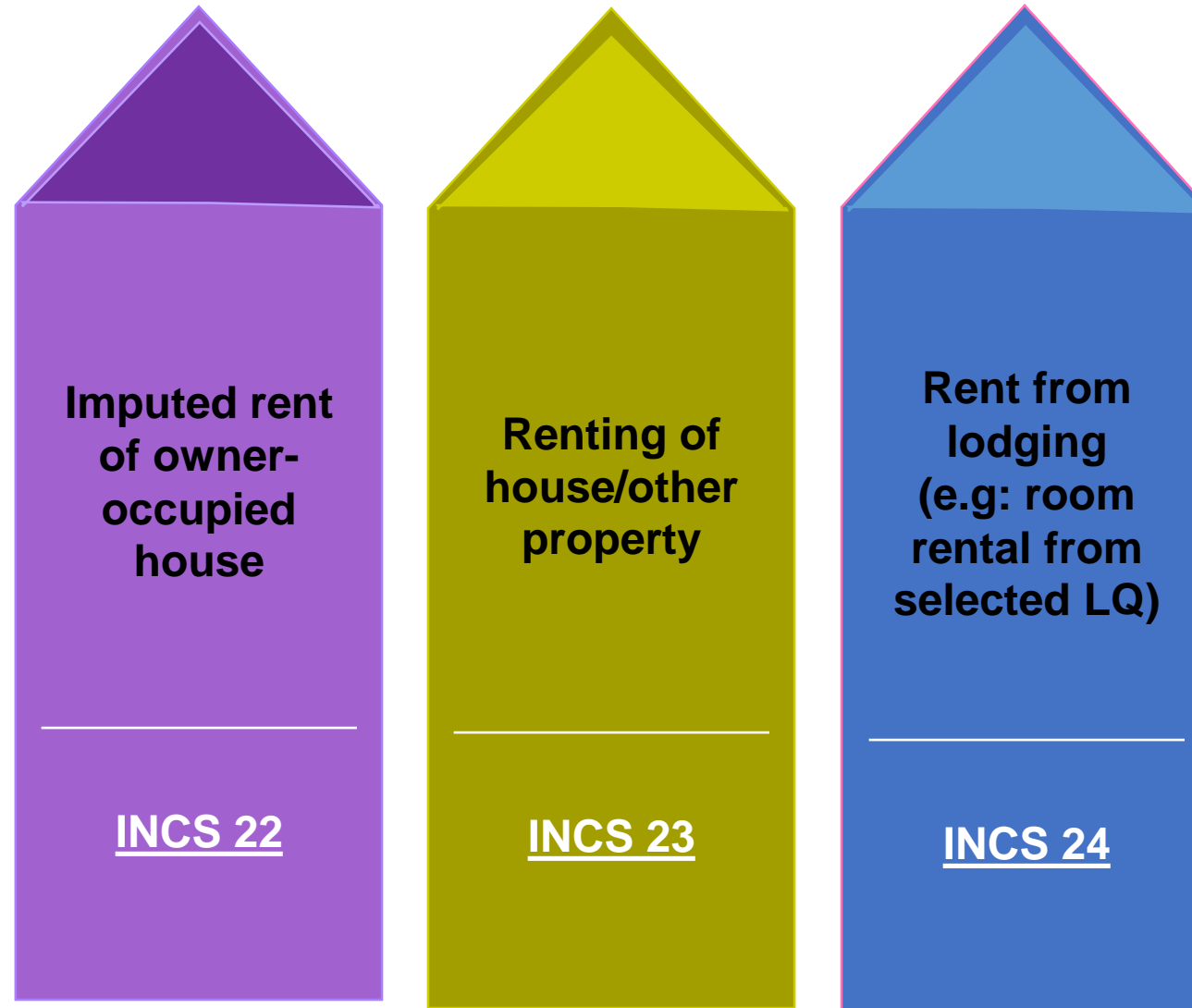
Employer's contributions e.g. EPF,
SOCSO, others.

-B- OTHER EARNED INCOME

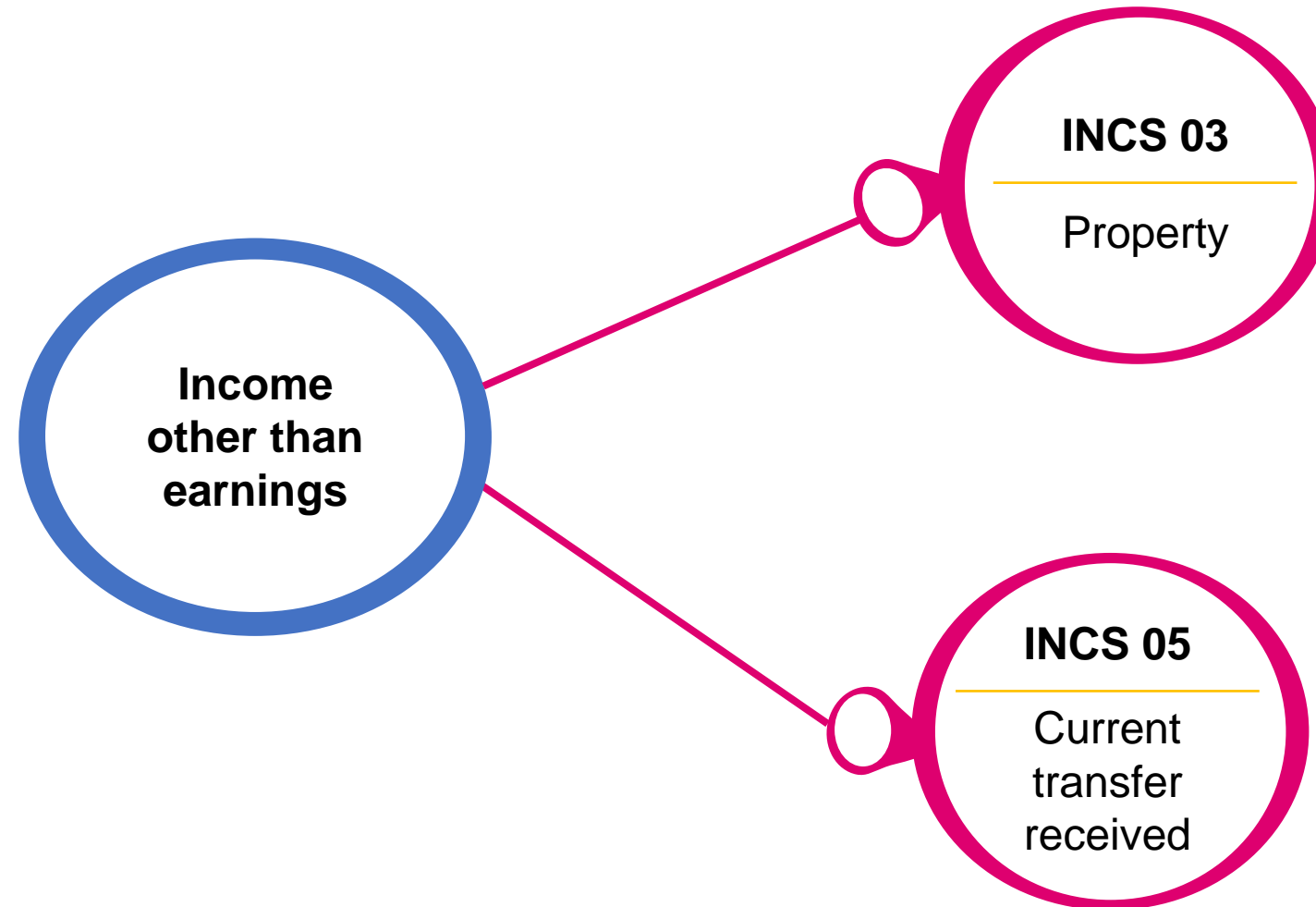
INCS 21



INCS 02 – OTHER EARNED INCOME



**-C- INCOME OTHER THAN EARNINGS
(INCS 03 & INCS 05)**



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

INCS 41

Remittances

Remittances from other households:
Local (INCS 41a) / Overseas (INCS 41b))

INCS 42

Alimony

Salary in the form of money received by the wife

INCS 43

Scholarships/ Bursaries/ Fellowships

Including:
Trainee teacher and trainee nurse allowance
Not Included:
The PTPTN loan introduced on November 1, 1997.

INCS 44

Pensions

Pension (received by government pensioner) and Derivative Pension (received by the deceased pensioner's heirs).

INCS 45

Other periodic payments received

Other periodic payments received such as inheritance paid, trust fund and allowances received by Royal relatives.

INCS 46

Gifts in cash or in-kind

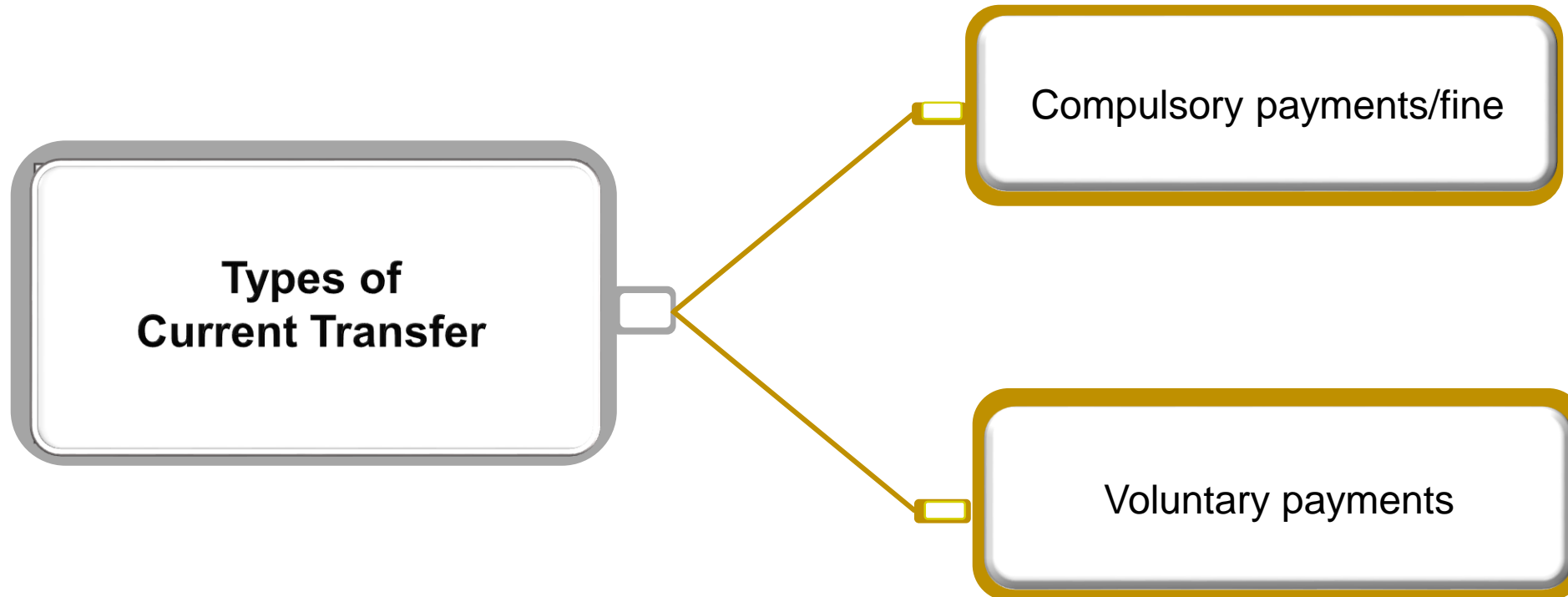
- Rated on price during the reference period
- **Including** the receipt of money for a beggar
- Money received by children from other households, 'ang pow', 'duit raya'
- Assistance for food, drinks and school necessities

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



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

1

- Contributions to charity or religious organizations

2

- Membership dues to trade unions, political parties, social clubs, etc.

3

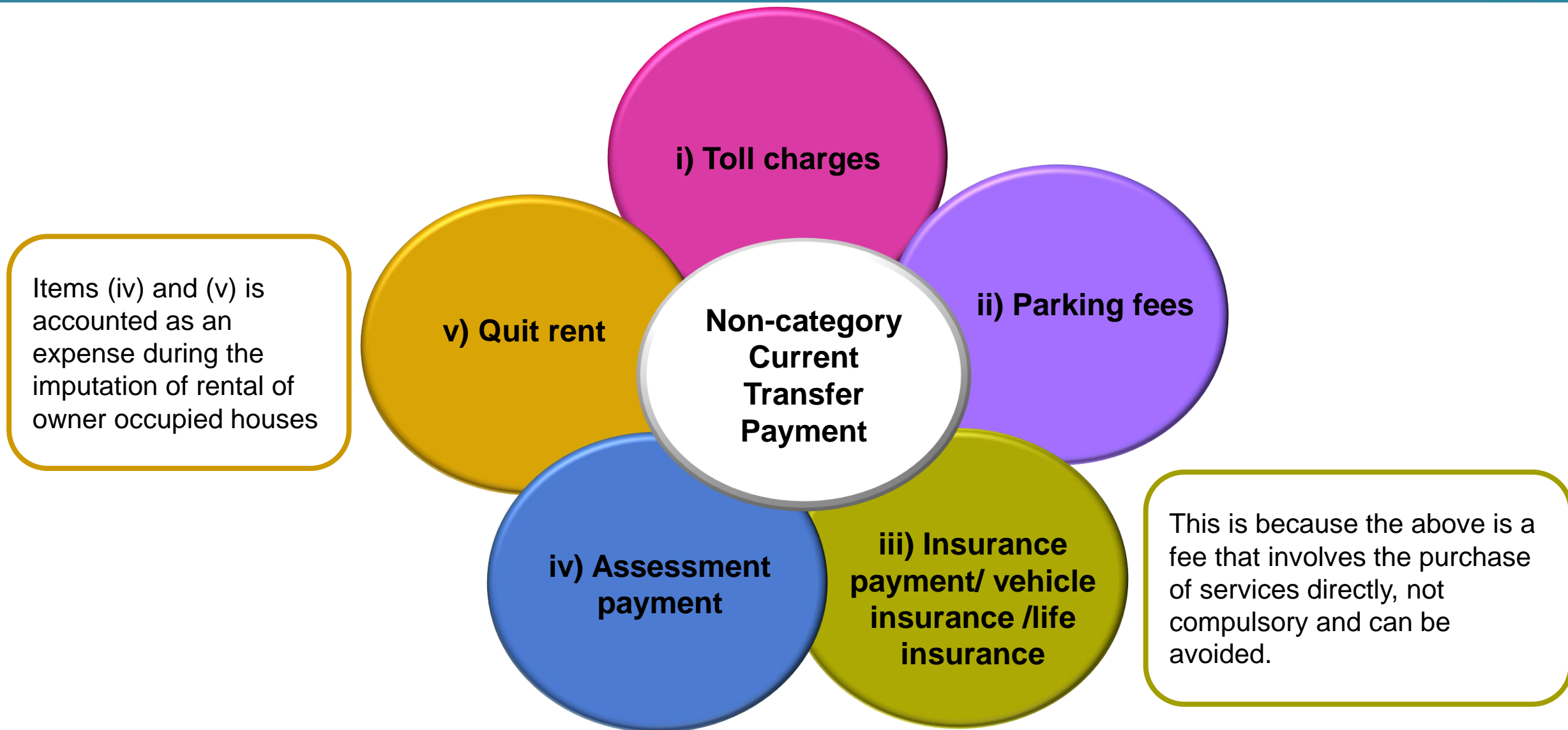
- Gifts in cash or in-kind

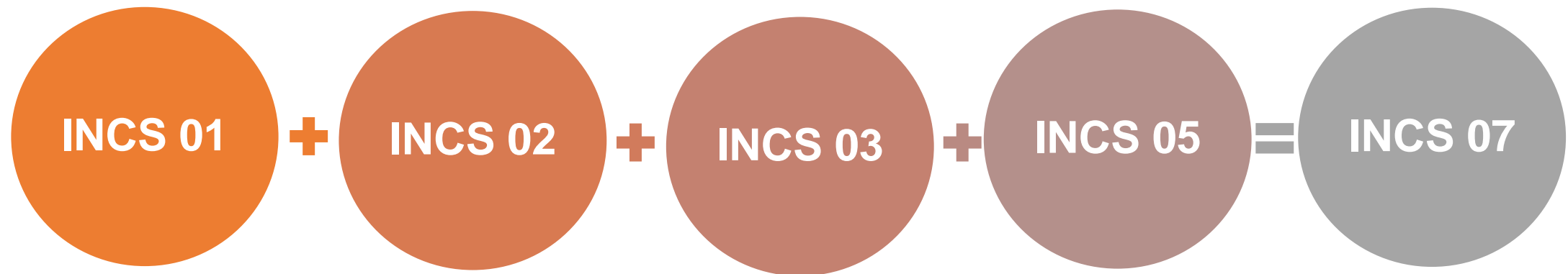
4

- Other transfers (eg: zakat fitrah)

5

- Remittances to other households in Malaysia and other country





EXPENDITURE

Survey instrument used...

HIES

Sulit selepas data diisi



HIES

Di bawah Akta Perangkaan, 1965 (Disemak 1989), kandungan soal selidik yang diterima adalah **SULIT** dan tidak boleh diedarkan kepada sesiapa atau mana-mana institusi di luar Jabatan ini.

*Under the provisions of the Statistics Act, 1965 (Revised 1989), the contents of the questionnaire received are **CONFIDENTIAL** and will not be divulged to any person or institution outside the Department.*

CONFIDENTIAL when filled with data

JABATAN PERANGKAAN MALAYSIA
DEPARTMENT OF STATISTICS,

SURVEI PENDAPATAN, PERBELANJAAN ISI RUMAH DAN KEMUDAHAN ASAS 2019
HOUSEHOLD INCOME, EXPENDITURE AND BASIC AMENITIES SURVEY 2019

PENGENALAN / INTRODUCTION

(a) Jabatan Perangkaan Malaysia melaksanakan Survei Pendapatan, Perbelanjaan Isi Rumah dan Kemudahan Asas bagi tahun 2019. Tujuan utama ialah untuk mengumpul maklumat bagi analisis perangkaan. The Department of Statistics, Malaysia is conducting the Household Income, Expenditure and Basic Amenities Survey for year 2019. The main objective is to collect information for statistical analysis.

(b) Maklumat yang dikumpul mengikut peruntukan di bawah Akta Perangkaan, 1965 (Disemak - 1989). Seksyen 5 di bawah Akta ini menghendaki mana-mana responden di Malaysia untuk memberikan maklumat sebenar atau anggaran terbaik kepada Jabatan. Mengikut Akta ini, kandungan soal selidik yang diterima adalah **SULIT** dan tidak boleh dihebahkan kepada sesiapa atau mana-mana institusi di luar Jabatan ini. Sementara itu, Seksyen 7 di bawah Akta yang sama memperuntukkan denda kepada responden yang gagal memberi kerjasama kepada penyiasatan yang dijalankan. The information is gathered under the provisions of the Statistics Act, 1965 (Revised - 1989). Section 5 of this Act requires respondent in Malaysia to provide actual information or best estimates to the Department. The Act stipulates that the contents of the individual returns are **CONFIDENTIAL** and will not be divulged to any person or institution outside this Department. Meanwhile, Section 7 under the same Act provides the penalty to the respondent that could not comply to the survey undertaken.

(c) Penyertaan anda adalah penting dalam memastikan maklumat yang dikumpul dalam soal selidik ini adalah tepat. Your participation is vital in ensuring that the information collected in this questionnaire is accurate.

HES-2

JABATAN PERANGKAAN
MALAYSIA. DEPARTMENT OF
STATISTICS, MALAYSIA

HES - 2

**SURVEI PENDAPATAN, PERBELANJAAN ISI RUMAH
DAN KEMUDAHAN ASAS**
HOUSEHOLD INCOME, EXPENDITURE AND BASIC AMENITIES SURVEY
2019

REKOD PERBELANJAAN HARIAN ISI RUMAH
HOUSEHOLD DAILY EXPENDITURE RECORD

PENGENALAN / INTRODUCTION

a) Jabatan Perangkaan Malaysia melaksanakan Penyiasatan Pendapatan, Perbelanjaan Isi Rumah dan Kemudahan Asas bagi tahun 2019. Tujuan utama ialah untuk mengumpul maklumat bagi analisis perangkaan. The Department of Statistics, Malaysia is conducting the Household Income, Expenditure and Basic Amenities Survey for year 2019. The main objective is to collect information for statistical analysis.

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d) Kerjasama tuan dalam menjamin kejayaan penyiasatan ini amat dihargai. Your co-operation in ensuring the success of this survey is very much appreciated.

DATO' SRI DR. MOHD UZIR MAHIDIN
KETUA PERANGKAWAN MALAYSIA
CHIEF STATISTICIAN, MALAYSIA

Sulit selepas data diisi
Confidential when filled with data

No. Batch/ Batch No.

Negeri/ State

Daerah Pentadbiran/ Administrative District

Daerah Banci/ Census District

No. B.P./ E.B. No.

Strata/ Stratum

No. T.K./ L.Q.No

No. Isi Rumah/ Household No.

Bulan/Month

Tahun/Year

- 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...

Round	Income	Monthly Expenditure (HIES)	Expenditure during the past 11 months (HIES)
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11 (Nov. 2019)	Nov. 2018 - Oct. 2019	1 - 30 Nov. 2019	Dec. 2018 - Oct. 2019
12 (Dec. 2019)	Dec. 2018 - Nov. 2019	1 - 31 Dec. 2019	Jan. 2019 - Nov. 2019

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).

CONSUMPTION EXPENDITURE



1

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.

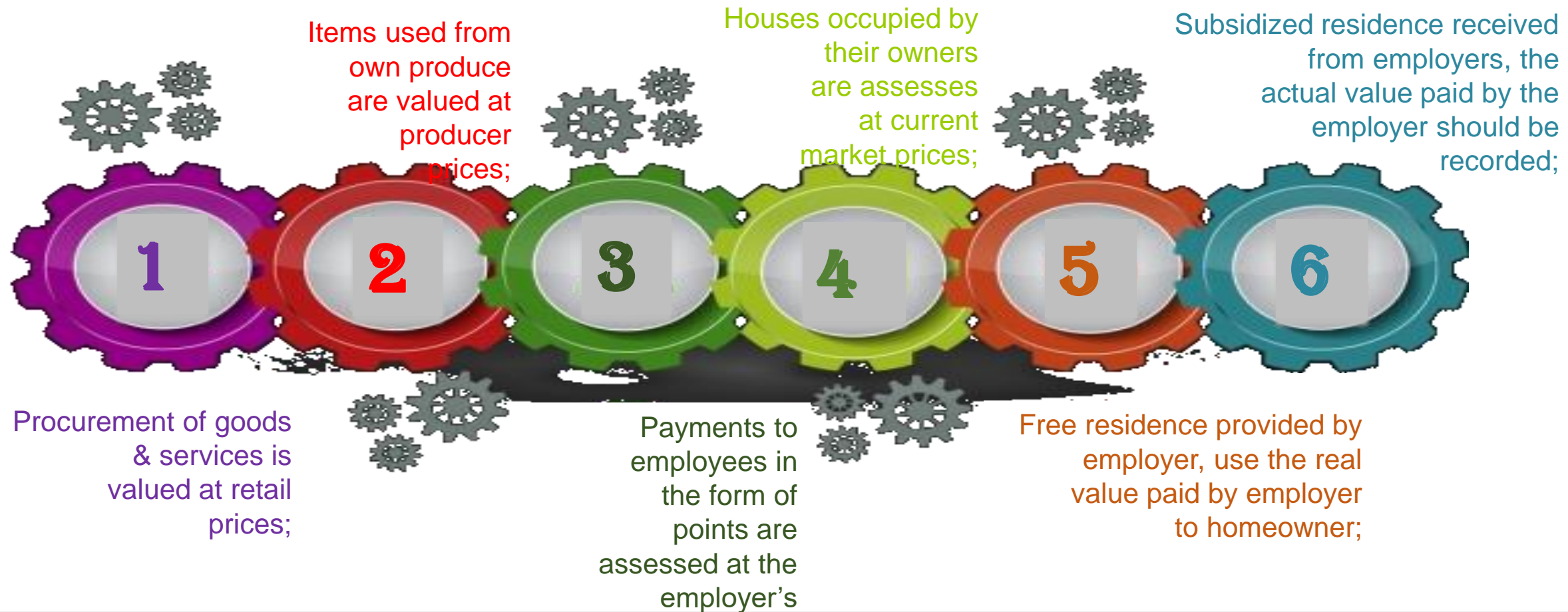
Expenses for food, accommodation, travel and entertainment while on duty either for business or government affairs, expenses on uniforms, tools & equipment for work and others which was paid by an employee relating to his employer's business and repaid by the employer; and

Purchase of assets such as residents, land and others

CLASS OF EXPENDITURE ITEM

1	2	3	4	5
Durable Goods (D)	Semi-Durable Goods (SD)	Non-Durable Goods (ND)	Services (S)	Others (O)
Goods that have a life expectancy of over 1 year and have relatively high value.	Goods that have a life expectancy of less than 1 year and have relatively no high value.	Goods that have a short lifespan and have relatively low prices.	Expenses paid by HH on all services.	Payment in the form of transfer.

WAYS TO SET THE GOODS AND SERVICES PRICES



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;

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

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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;

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



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



Purchase goods, take the
actual price if bought
and received in the
month of interview.

Additional item in HIES 2019

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

Bil	Kod Item	Keterangan
21	053612	Penapis udara/ <i>Air purifier</i>
22	056121	Pelembut termasuk pewangi kain/ <i>Softeners include fabrics softener</i>
23	056122	Cecair peluntur/ pemutih lain/ <i>Other bleach/ bleach liquid</i>
24	056123	Penyegar udara gel/ cecair/ <i>Gel/ Liquid air freshener</i>
25	056124	Pencuci lantai/dinding/cermin/mangkuk tandas/ <i>Floor/ wall/ mirror/ toilet bowl cleaner</i>
26	061140	Susu collagen/ <i>Collagen milk</i>
27	061141	Set jamu bersalin/ <i>Set of herbs for delivery</i>
28	061210	<i>Nebulizer</i>
29	062104	Hemodialisis/ <i>Hemodialysis</i>
30	063102	Bayaran wad hospital kerajaan/ <i>Government hospital ward payments</i>
31	063202	Bayaran wad hospital kerajaan yang dikorporatkan/ <i>Government corporate hospital ward payments</i>
32	072208	Blaze 100
33	073106	Tambang MRT/ <i>MRT fares</i>
34	073107	Tambang <i>Electric Train Service (ETS)/ Electric Train Service (ETS) fares</i>
35	073208	Bayaran bulanan untuk van/bas sekolah/ <i>Monthly payment for van/ school bus</i>
36	073209	Tambang pengangkutan e-hailing (contoh: grab, mycar dsb / <i>Transport fares e-hailing (e.g.: grab, mycar, etc.)</i>
37	082005	<i>Power bank</i>
38	082006	Wayar pengecas telefon bimbit/ <i>Mobile phone charger cord</i>
39	091110	iPod Shuffle/ pemain audio digital @ Pemain MP3, MP4/ <i>iPod Shuffle/ digital audio player @ MP3 Player, MP4</i>
40	092107	Segway

Bil	Kod Item	Keterangan
41	092108	<i>Hoverboard</i>
42	092109	<i>Drone Quadcopters</i>
43	093605	Susu – untuk sembahyang / <i>Milk- for prayer</i>
44	111136	Buah-buahan potong yang bercampur/ <i>Mixed fruits</i>
45	111137	Kentang goreng/nuget/sosej/ <i>French fries/ nugget/ sausage</i>
46	111138	<i>Steamboat</i>
47	111139	Makanan Jepun/Korea/Arab/ <i>Japanese/ Korea/ Arab food</i>
48	111140	Masakan yang berasaskan telur (contoh telur mata/ dadar/ bungkus)/ <i>Egg-based dishes (eg. egg/ omelette/wrap</i>
49	111141	Masakan barat- ikan (contoh: <i>fish & chips</i>)/ <i>Western food-fish including sets (e.g.: fish & chips)</i>
50	111142	Masakan barat- ayam (contoh: <i>Chicken grill</i>)/ <i>Western food-chicken including sets (e.g.: chicken grill)</i>
51	111143	Masakan barat- daging (contoh: <i>beef steak</i>)/ <i>Western food-beef including sets (e.g.: beef steak)</i>
52	121109	Perkhidmatan terapi bekam/ <i>Cupping therapy services</i>
53	123312	<i>Vape</i>
54	123313	Cecair <i>vape</i> , kapas dawai kental dan lain-lain untuk kegunaan <i>vape</i> / <i>Vape fluids, viscous cotton and others for vape use</i>
55	127012	Bayaran kepada NIOSH/ <i>payment to NIOSH</i>
56	127013	Bayaran Mengambil Gambar (contoh untuk pasport dsb)/ <i>Photographed payment (eg. For passport etc.)</i>
57	127014	Upah haji/badal haji/ <i>Cost of badal Hajj</i>
58	127015	Khairat Kematian/ <i>Funeral expenses</i>
59	127016	Perkhidmatan penghantaran makanan contoh <i>foodpanda</i> / <i>Food delivery service eg. foodpanda</i>

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