

FINANCE COMPANY'S MONTHLY SCHEDULE
(Revised Jan 1982)

FINANCE COMPANIES ACT, Chapter 191 (Section 16(1))

Monthly Statement of Assets and Liabilities of
..... in respect of its business
in Singapore as at the close of business on

A - LIABILITIES

S\$'000

- 1 Paid-up capital _____
- 2 Reserves _____
- 3 Balance of profit and loss account _____
- 4 Deposits of non-bank customers

	Resident	Non-resident	Total
(a) Savings deposits			
(b) Fixed deposits			
(c) Other deposits			
Total			

- 5 Deposits of banks
- (a) in Singapore
 (of which payable within 7 days S\$'000) _____
- (b) outside Singapore _____

6 Amounts borrowed from

	In Singapore	Outside Singapore	Total
(a) Banks			
(of which payable within 7 days)			
(b) Finance companies			
(c) Other creditors			
Total			

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LIABILITIES (Cont'd)

SS'000

7 All other liabilities

a) provision for taxation	_____	
b) provision for bad and doubtful debts	_____	
c) provision for hiring charges	_____	
d) unearned interest on loans	_____	
e) interest in suspense	_____	
f) interest payable	_____	
g) provision for agents' commissions and hirers' rebates	_____	
h) other liabilities (of which outside Singapore SS'000	_____	_____

TOTAL LIABILITIES _____

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B – ASSETS

S\$'000

- 8 Cash _____
- 9 Reserve with MAS _____
- 10 S\$ negotiable certificates of deposit _____
- 11 Deposits with financial institutions _____

	In Singapore	Outside Singapore	Total
(a) Banks			
(of which payable within 7 days)			
(b) Finance companies			
(c) Merchant banks			
(d) Discount houses			
(of which overnight and up to 7 days)			
(e) Other			
Total			

- 12 Treasury bills of
 - (a) The Government of Singapore _____
 - (b) Other governments _____
- 13 Securities of
 - (a) Government and statutory authorities
of Singapore _____
 - (b) Other governments _____
- 14 Other securities (excluding equity investment)
 - (a) in Singapore _____
 - (b) outside Singapore _____

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ASSETS (cont'd)

SS'000

15 Equity investment (related companies SS'000)

(a) in Singapore
(unquoted shares SS'000)

(b) outside Singapore
(unquoted shares SS'000)

16 Bills discounted / purchased

(a) import bills

(b) export bills

(c) other bills

17 Loans & advances

Types	In Singapore	Outside Singapore	Total
(a) Hire-purchase finance			
(b) Lease finance			
(c) Factoring			
(d) Housing loans			
(e) Other loans & advances			
i) block discounting			
ii) warehouse & inventory financing			
iii) accounts receivable financing			
iv) others			
Sub-total (e)			
Total			

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ASSETS (cont'd)

SS'000

18. Fixed assets		
(of which outside Singapore S\$'000)		
(a) Finance company premises (land and buildings)	_____	
(b) Other immovable properties	_____	
(c) Other fixed assets (furniture, fixtures and fittings etc)	_____	_____
19 All other assets		
(of which outside Singapore S\$'000)		_____
	TOTAL ASSETS	=====

C-CONTINGENT LIABILITIES

20 Guarantees on account of customers	_____
21 Letters of credit opened	_____
22 Other contingent items	_____
	TOTAL CONTINGENT LIABILITIES
	=====

Official authorized to submit this return:

Name _____

Designation _____

Signature _____

Date _____

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I TEN LARGEST FIXED DEPOSITORS

Position	S\$'000	% of total deposits (item 4)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
Total		

**II FIXED DEPOSITS OF NON-BANK CUSTOMERS (ITEM 4b) CLASSIFIED BY
OUTSTANDING PERIOD TO MATURITY**

Maturity period	S\$'000
Up to 1 month	
Over 1 month to 3 months	
Over 3 to 6 months	
Over 6 to 12 months	
Over 1 year to 3 years	
Over 3 years	
Total	

(cont'd)

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**III DEPOSITS OF BANKS AND AMOUNTS BORROWED (ITEMS 5 AND 6)
CLASSIFIED BY OUTSTANDING PERIOD TO MATURITY**

Maturity period	S\$'000
Up to 1 month	
Over 1 month to 3 months	
Over 3 to 6 months	
Over 6 to 12 months	
Over 1 year to 3 years	
Over 3 years	
Total	

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I LOANS AND ADVANCES (ITEM 17) CLASSIFIED BY OUTSTANDING PERIOD TO ORIGINAL MATURITY

S\$'000

Items	Up to 1 month	Over 1 month to 3 months	Over 3 to 6 months	Over 6 to 12 months	Over 1 year to 3 years	Over 3 years	Total
a) ✓ Hire-purchase finance							
b) Lease finance							
c) Factoring							
d) Housing loans							
e) Other loans and advances							
i) block discounting							
ii) warehouse and inventory financing							
iii) accounts receivable financing							
iv) others							
Sub-total (e)							
Total							

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CLASSIFICATION OF LOANS AND ADVANCES

I HIRE-PURCHASE FINANCE

S\$'000

Types	Hire-purchase finance (Item 17a)
a) Motor vehicles	
b) Consumer durables	
c) Others	
Total	

II INDUSTRIAL CLASSIFICATION OF BILLS DISCOUNTED/PURCHASED AND OTHER LOANS AND ADVANCES

S\$'000

Industrial Classification	Bills discounted/ purchased (Item 16)	Other loans and advances (Item 17e (iv))	Total
1 Agriculture, mining and quarrying			
2 Manufacturing			
3 Building and construction			
a) Construction			
b) Building and building co-operative societies			
c) Building developers and real estate agents			
4 General commerce			
5 Transport, storage and communication			
6 Financial institutions			
7 Professional and private individual			
8 Others			
Total			

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INTEREST RATES

- I Has there been any change in interest rates since the last submission
- II If the answer to I is 'Yes', please complete the items below.

No/Yes*

Per cent per annum

Type of Deposit / Loan	As on the last day of		Changes during reporting month						**
	Preceding month	Reporting month	First Change		Second change		Rate		
			Date	Rate	Date	Rate			
A DEPOSITS (nominal rates) 1 Savings 2 Fixed a) 1 month b) 3 months c) 6 months d) 12 months									
B LOANS AND ADVANCES (effective rates) 1 Hire-purchase finance of new motor vehicles for 3 years 2 Housing loans for 15 years									

* Delete whichever is not applicable

** Attach another sheet if space is insufficient

FINANCE COMPANY'S MONTHLY STATEMENT OF ASSETS AND LIABILITIES

NOTES FOR COMPLETION

1 All finance companies in Singapore are required to submit to The Monetary Authority of Singapore (MAS) a statement showing the assets and liabilities of their main office and branches in Singapore at the close of business on the last business day of each month. This monthly return should be submitted in triplicate and should reach the Authority by the 10th of the following month.

Item 1: Paid-up capital

2 This item refers to the issued and paid-up capital of finance companies and covers different classes of shares including preference and deferred shares or stock.

Item 2: Reserves

3 Items to be included here are amounts set aside out of profits and other surpluses which are not designed to meet any liability, contingency, commitment or diminution in value of assets. It includes reserve fund maintained under Section 13 of the Finance Companies Act and capital reserves such as share premium and other reserves not normally regarded as available for distribution as dividend. Amounts set aside for specific commitments or contingencies such as provision for bad and doubtful debts and provision for taxation should be shown under Item 7.

Item 3: Balance of profit and loss account

4 This item covers the balance of profit and loss carried forward from the previous year as well as the net balance of profit and loss of the company's operations during the current year. Loss should be indicated by a minus sign.

Item 4: Deposits of non-bank customers (Also Appendix A)**Types of deposits:**

- 5.1 **Savings deposits** — This item covers deposits payable on demand and by notice which normally require the presentation of passbooks for the deposit or withdrawal of monies.
- 5.2 **Fixed deposits** — This item covers deposits of definite sums for fixed periods at fixed rates of interest. In Appendix A I show the amounts deposited by the ten largest fixed depositors and their percentage contribution to total deposits. In Appendix A II show the maturity breakdown of fixed deposits by outstanding period to maturity.
- 5.3 **Other deposits** — This item refers to deposits other than savings and fixed deposits such as continuous deposits, deposits at call, etc.

Classification of Residential Status**6.1 Residents in Singapore are defined as:**

- 6.1.1 Persons whose main centre of interest is in Singapore or whose main source of income is derived from Singapore or whose residence in Singapore exceeds one year.
- 6.1.2 Persons who have been granted permanent residency in Singapore.
- 6.1.3 Companies and other bodies whose permanent or registered address is in Singapore including branches or subsidiaries located within Singapore of overseas-registered companies or foreign institutions.
- 6.1.4 Singapore embassies, consulates and armed forces including their diplomatic and military representatives outside Singapore.
- 6.1.5 Agents or agencies located abroad acting on behalf of or for the account of Singapore residents.

6.2 Non-residents are defined as:

- 6.2.1
 - a) Persons whose permanent or registered address is outside Singapore including overseas residents using a bank in Singapore or a Singapore address as an accommodation address.
 - b) Tourists or travellers or persons exercising employment abroad or gaining their earnings from activities and investments abroad.
- 6.2.2 Members of diplomatic and consular staff, foreign official missions, agencies and armed forces of foreign countries stationed in Singapore.
- 6.2.3 Companies and other bodies whose permanent or registered address is outside Singapore including overseas branches or subsidiaries of Singapore-registered companies or institutions.
- 6.2.4 Overseas governments, public authorities including embassies, consulates, foreign official missions, agencies and armed forces of foreign countries stationed in Singapore.
- 6.2.5 Agents or agencies located in Singapore being non-permanent establishments acting on behalf of or for the account of overseas residents.

Item 5: Deposits of banks (Also Appendix A)

- 7.1 This item covers deposits of banks with your finance company. Show within brackets deposits of banks in Singapore which are of 7 days **original** maturity.
- 7.2 In Appendix A III, show maturity breakdown of deposits of banks by outstanding period to maturity.

(cont'd)

Item 6: Amounts borrowed from (Also Appendix A)

- 8.1 This item covers amounts held by way of loans from banks, finance companies and other creditors such as related companies, other companies, directors and other individuals. Show the amount borrowed from banks in Singapore which are of 7 days **original** maturity.
- 8.2 In Appendix A III, show maturity breakdown of amounts borrowed by outstanding period to maturity.

Item 7: All other liabilities

- 9.1 **Provision for taxation:** This item covers the outstanding amount set aside out of profits which are estimated to be payable in respect of income and other taxes.
- 9.2 **Provision for bad and doubtful debts:** This item covers accumulated amounts set aside out of profits or other surpluses to meet bad and doubtful debts.
- 9.3 **Provision for hiring charges:** This item refers to the hiring charges on hire-purchase agreements, which are unearned and not included in profit during the period.
- 9.4 **Unearned interest on loans** This item refers to interest on loans which are unearned and not included in profit during the period.
- 9.5 **Interest in suspense:** This item refers to interest charged to doubtful borrowers which are not included in revenue but are kept in suspense.
- 9.6 **Interest payable:** This item includes interest accrued and payable in respect of deposits and borrowings and any other interest payable or to be refunded.
- 9.7 **Provision for agents' commissions and hirers' rebates:** This item refers to amounts set aside to meet agents' commissions or hirers' rebates.
- 9.8 **Other liabilities:** This item covers all the remaining accounts representing liabilities of your finance company not classifiable elsewhere. Some of the items to be included here are:
- Provisions for directors fees
 - Provisions for audit fees
 - Provisions for professional fees
 - Unclaimed dividends
 - Dividends payable

Show within brackets the amount of other liabilities outside Singapore.

Item 8: Cash

- 10 This item refers to notes and coin issued by the Board of Commissioners of Currency Singapore and other governments.

Item 9: Reserve with The Monetary Authority of Singapore

11 This item refers to the reserve maintained with The Monetary Authority of Singapore as required under the Finance Companies' Act.

Item 10: S\$ negotiable certificates of deposit

12 This item refers to negotiable certificates of deposit issued in S\$ by banks in Singapore.

Item 11: Deposits with banks, finance companies, merchant banks, discount houses, and other financial institutions

13 This item refers to demand, fixed and other deposits with banks, finance companies, merchant banks, discount houses and other financial institutions. Show the amount of deposits with banks and discount houses which are of 7 days original maturity.

Item 12: Treasury Bills

14 This item refers to treasury bills issued by the Government of Singapore and other governments. Items should be reported at face value.

Item 13: Securities

15 This item refers to public securities, other than treasury bills, issued by various governments and statutory authorities.

Item 14: Other securities (excluding equity investment)

16 This item includes bonds and debentures other than those issued by governments and statutory authorities. Excluded are stocks and shares which are to be classified under Item 15. Give breakdown into other securities, 'in Singapore' and 'outside Singapore'. The basis of classification into 'in Singapore' and 'outside Singapore' is the country of incorporation of the company.

Item 15: Equity investment

17 This item includes investment in stocks and shares of related companies and other limited companies, whether quoted or unquoted. Give breakdown into equity investment 'in Singapore' and 'outside Singapore'. The basis of classification into 'in Singapore' and 'outside Singapore' is the country of incorporation of the company.

18 Show within brackets the following:

- Equity investment in related companies
- Investment in unquoted shares in Singapore
- Investment in unquoted shares outside Singapore

Item 16: Bills discounted or purchased (Also Appendix C)

19 This item includes bills which have become the property of your finance company by way of discount or purchase. Give breakdown into import bills, export bills and other bills.

20 In Appendix C (II) give breakdown of bills discounted or purchased by industry. For industrial classification please refer to the attached Appendix.

Item 17: Loans and advances (Also Appendices B and C)

21 This item refers to loans and advances to all customers classified by types and by residential status of borrower. The definition of residential status is the same as that for Item 4 'Deposits of non-bank customers'.

22 In Appendix B give maturity breakdown of all loans and advances by outstanding period to maturity. In Appendix C (I) give breakdown of hire-purchase finance by type of goods. In Appendix C (II) give breakdown of all loans and advances by industrial classification. For industrial classification, please refer to the attached Appendix.

Types of loans and advances

23.1 **Hire-purchase finance:** This item refers to hire-purchase finance in and outside Singapore. In Appendix C (I) give breakdown of hire purchase finance according to the following types of goods.

23.1.1 **Motor vehicles:** This item covers hire-purchase finance of motor cars, motor cycles, vans and pick-ups, for private and commercial use.

23.1.2 **Consumer durables:** This item covers hire-purchase finance of goods such as television sets, radios, washing machines, refrigerators and other durable household goods.

23.1.3 **Others:** This item covers other goods not classified above such as tractors, earth-moving equipment, accounting machines, typewriters, etc.

23.2 **Lease finance:** This item refers to finance of goods such as machinery, equipment, motor vehicles etc which are leased out under lease agreement. A lease is an agreement between the lessor and the lessee whereby the lessee compensates the lessor for permitting the lessee to retain possession and use of the goods.

23.3 **Factoring:** This item refers to the purchase of receivables by your finance company which assumes the credit risk and handles all details of debt collection.

23.4 **Housing loans:** This item refers to loans to house purchasers against mortgages on houses and land to be purchased.

23.5 **Block discounting:** This item refers to the purchase by your finance company of another company's (dealer's) hire-purchase or lease agreements.

- 23.6 **Warehouse and inventory financing:** This item refers to credit extended by your finance company against a pledge of goods. It may involve the establishment of letters of credit to cover the import of goods, settlement of drafts drawn under letters of credit and consequent assumption of control over goods upon their arrival and storage and/or control of goods, pending repayment of advances in a warehouse supervised and controlled by your finance company.
- 23.7 **Accounts receivable financing:** This item refers to a loan secured against a pledge of book debts by way of assignment. The client continues to collect his own debts and the factor has recourse to the client in the event of non-payment.
- 23.8 **Others:** This item refers to other loans and advances not classified elsewhere.

Item 18: Fixed assets

- 24 Items to be included here are immovable properties and office machinery and equipment owned by your finance company. Give breakdown as follows:
- 24.1 **Finance company premises (land and buildings):** This refers to your finance company's buildings or any other immovable property acquired for the purpose of conducting your business or for housing or providing amenities for your staff. Included are permanent fixtures and fittings such as central air-conditioning, wiring and all other articles that constitute part of the building.
- 24.2 **Other immovable properties:** This refers to immovable properties owned by your finance company for other than the purpose of conducting your finance company's business or for housing or providing amenities for your finance company's staff. Included are properties acquired through foreclosures or in settlement of debts.
- 24.3 **Other fixed assets:** This refers to furniture, fixtures and fittings such as unit air conditioners and carpets; vehicles, office equipment such as computers and computer peripheral equipment, etc.
- 25 Indicate the amount of fixed assets outside Singapore in the space provided against Item 18.

Item 19: All other assets

- 26 This item covers all other assets not classified elsewhere such as stamps in hand, stationery, sundry debtors, prepaid accounts, etc. Indicate the amount of all other assets outside Singapore in the space provided against Item 19.

Item 20: Guarantees on account of customers

- 27 This item represents guarantees issued by your finance company agreeing to be answerable for the debts or liabilities of your customers.

Item 21: Letters of credit opened

28 This item refers to letters of credit issued by your finance company on behalf of customers.

APPENDIX D

Interest Rates

This Appendix is for reporting changes in your finance company's interest rates. For loans please report the effective interest rates. If the Monthly Statement is in respect of your company's position on the last day of January 1982 e.g., changes in interest rates during January 1982 should be reported. The information supplied should include the date of the change and the interest rate.

INDUSTRIAL CLASSIFICATION

1 AGRICULTURE, MINING AND QUARRYING

Included are industries such as:

- 1.1 Rubber cultivation and rubber processing on estates and smallholdings
- 1.2 Cultivation of other agricultural crops and the processing of such crops on farms and plantations; production of live-stock and dairy products; and provision of agricultural services on a fee or contract basis
- 1.3 Fishing in sea and inland waters; operation of fish ponds, prawn ponds and oyster beds and provision of fishery services on a fee or contract basis.
- 1.4 Planting, replanting and conservation of forest; logging; operation of timber tracts; gathering of uncultivated materials such as gums, resins, saps, barks, etc
- 1.5 Extraction from the earth of stone, ceramic, clay, sand, gravel, etc
- 1.6 Mining of coal; metalliferous ores such as iron ore; non-metallic minerals such as asbestos and salt; and crude petroleum and natural gas production

2 MANUFACTURING

Included are manufacturing industries such as:

- 2.1 Rubber processing, grading and packing
- 2.2 Rubber products (e.g. rubber tyres and tubes, retreading and vulcanising of tyres, rubber flooring tiles)
- 2.3 Food, beverages and tobacco (including slaughtering, preparing and preserving of meat)
- 2.4 Textiles, clothing and leather industries
- 2.5 Footwear
- 2.6 Furniture and fixtures
- 2.7 Wood and cork products (including sawmilling)
- 2.8 Paper and paper products; printing and publishing

- 2.9 Chemicals and chemical products; petroleum, coal and plastic products (including petroleum refineries)
- 2.10 Non-metallic mineral products (e.g. pottery, china and earthenware articles, glass and glass products, insulation products, etc)
- 2.11 Basic metal industries
- 2.12 Metal products and machinery
- 2.13 Transport equipment (e.g. building and repairing of ships and boats; manufacture and assembly and repair of motor vehicles; and manufacture and repair of aircraft and aircraft equipment)
- 2.14 Other manufacturing industries (e.g. manufacture of jewellery and related articles, musical instruments, sporting and athletic goods, identification badges and plates, costume jewellery, etc)

3 BUILDING AND CONSTRUCTION

3.1 Construction

General and special trade contractors primarily engaged in contract construction. General contractors may be engaged in activities such as:

- Constructing, altering, repairing and demolishing buildings
- Constructing, altering and repairing highways, streets and bridges
- Constructing and repairing viaducts, culverts, sewers and water, gas and electricity mains
- Constructing and repairing railways, piers, airports and parking areas
- Constructing and repairing athletic fields, golf courses, swimming pools, tennis courts, etc
- Excavation and reclamation
- Piling and other site preparation

Special trade contractors are engaged in only part of the work in a construction project. They may engage in activities such as:

- Plumbing, heating and air-conditioning installation
- Brick-laying, stone-setting, tile setting, marble and stone work
- Carpentry, joinery, and other woodwork
- Floor laying, plastering, roofing and painting

3.2 Building and building co-operative societies

This item includes:

- Building societies
- Building co-operative societies
- Thrift and loan societies

3.3 Building developers and real estate agents

This item includes:

- Real estate developers
- Real estate agents and valuers
- Letting and operating self-owned real estate
- Rent collecting agents

4 GENERAL COMMERCE

This item refers to import, export and wholesale and retail trade.

4.1 Import, export and wholesale trade:

Included are businesses such as:

- Importers
- Exporters
- Wholesale merchants
- Industrial distributors
- Co-operative buying associations
- Sales branches and sales offices maintained by manufacturing or mining enterprises for the purpose of marketing their products
- Agency houses
- Merchandise and commodity brokers
- Commission agents and merchants
- Petroleum bulk stations
- Scrap metal, waste and junk dealers
- Ship chandlers

4.2 Retail trade

Included are businesses such as:

- Shops, department stores and supermarkets
- Stalls
- Mail order houses
- Petrol filling stations
- Motor vehicles dealers
- Hawkers and peddlers
- Consumer co-operatives
- Auction houses

5 TRANSPORT, STORAGE AND COMMUNICATION

Included are:

Railway transport

Passenger transport by road (e.g. bus and taxi services; private cars for hire, school bus services, chartered bus and van services, etc)

Freight transport by road (e.g. delivery, baggage transfer and furniture moving services)

Ocean and coastal water transport and supporting services (e.g. shipping lines, boat and sampan services, stevedoring and lighterage services, ship leasing, boatel services, etc)

Air transport carriers and supporting services (e.g. airlines, airport terminal services, etc)

Services allied to transport of passengers (e.g. tourist and travel agencies)

Services allied to transport of goods (e.g. forwarding, packing and crating agents, shipping and airline freight agents, rental and leasing of lorries and trucks, container services, etc)

Car parking services

Crane services

Storage and warehousing

Communication services (e.g. message delivery services, ticket tape service etc)

6 FINANCIAL INSTITUTIONS

This item covers the following financial institutions:

6.1 Finance companies

6.2 Insurance companies

Insurance companies, life and general.

Insurance agents and brokers

Import and export insurance

Re-insurance companies

6.3 Others

- Merchant banks
- Pawnbrokers
- Investment companies and investment trusts
- Holding companies
- Stock, share and bond brokers
- Foreign exchange brokers
- Leasing companies
- Factoring companies
- Money changers
- Money lenders

7 PROFESSIONAL AND PRIVATE INDIVIDUALS

This item covers loans and advances to professional and private individuals such as doctors, dentists and other related medical personnel; barristers, advocates and solicitors; consulting engineering, architects, accountants, auditors and book-keepers, etc.

8 OTHERS

Included are the following industries:

8.1 Hotel restaurants and boarding houses

- Hotels, rooming houses and other lodging places
- Restaurants/restaurants-cum-nightclubs
- Coffee shops and coffee houses
- Cafes, creameries and snack bars
- Canteens
- Bars

8.2 Religious and charitable institutions

Religious institutions operated primarily for holding of religious services or for promoting religious activities; charitable institutions operating on a non-profit basis. Included are the activities of institutions such as:

- Churches, temples, mosques including establishments operated by religious institutions (e.g. hospitals, schools, etc)
- Red Cross
- Y.M.C.A. and Y.W.C.A.
- Home for aged

8.3 Entertainment and recreation

Included are activities such as:

- Operation of dance halls, cabarets, nightclubs
- Operation of horse-racing and betting facilities
- Operation of athletic, sports and other recreation clubs
- Operation of bowling alleys, billiard rooms, swimming pools, amusement parks and halls
- Renting of pleasure boats and canoes
- Production and distribution of motion pictures
- Operation of cinemas and theatres

8.4 All others

Included are all other activities such as:

Business services (e.g. legal services; accounting, auditing, book-keeping and data processing services; engineering; architectural and technical services, market research and advertising services, etc)

Personal and household services (e.g. laundry and dry cleaning services, hairdressing and beauty saloons, photographic studios, undertaking, cremating and cemetery services, etc)

Business, professional and labour associations (e.g. medical associations, legal associations, labour unions and associations)

Social and related community services (e.g. political organisations, clan associations, etc)

Singapore government and Singapore statutory authorities