

Code	Description
001	Breastfeeding equipment
002	Child care centres and kindergartens fees
003	Computer, smartphone or tablet
004	Consolidated e-Invoice
005	Construction materials (as specified under Fourth Schedule of the Lembaga Pembangunan Industri Pembinaan Malaysia Act 1994)
006	Disbursement
007	Donation
008	e-Commerce - e-Invoice to buyer / purchaser
009	e-Commerce - Self-billed e-Invoice to seller, logistics, etc.
010	Education fees
011	Goods on consignment (Consignor)
012	Goods on consignment (Consignee)
013	Gym membership
014	Insurance - Education and medical benefits
015	Insurance - Takaful or life insurance
016	Interest and financing expenses
017	Internet subscription
018	Land and building
019	Medical examination for learning disabilities and early intervention or rehabilitation treatments of learning disabilities
020	Medical examination or vaccination expenses
021	Medical expenses for serious diseases
022	Others
023	Petroleum operations (as defined in Petroleum (Income Tax) Act 1967)
024	Private retirement scheme or deferred annuity scheme
025	Motor vehicle

Code	Description
026	Subscription of books / journals / magazines / newspapers / other similar publications
027	Reimbursement
028	Rental of motor vehicle
029	EV charging facilities (Installation, rental, sale / purchase or subscription fees)
030	Repair and maintenance
031	Research and development
032	Foreign income
033	Self-billed - Betting and gaming
034	Self-billed - Importation of goods
035	Self-billed - Importation of services
036	Self-billed - Others
037	Self-billed - Monetary payment to agents, dealers or distributors
038	Sports equipment, rental / entry fees for sports facilities, registration in sports competition or sports training fees imposed by associations / sports clubs / companies registered with the Sports Commissioner or Companies Commission of Malaysia and carrying out sports activities as listed under the Sports Development Act 1997
039	Supporting equipment for disabled person
040	Voluntary contribution to approved provident fund
041	Dental examination or treatment
042	Fertility treatment
043	Treatment and home care nursing, daycare centres and residential care centers
044	Vouchers, gift cards, loyalty points, etc
045	Self-billed - Non-monetary payment to agents, dealers or distributors

Ohio Bwc Manual Classification Codes

JG Myers



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