

Table 3 : Industries with Special Schedules

No.	Industry	Industry Definition and Content
01	Frozen and Refrigerated Meat Manufacturing Industry	Professions engaged in frozen and refrigerated meat manufacturing. (No. 0812 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
02	Frozen Prepared Food Manufacturing Industry	Professions engaged in manufacturing frozen ready-made meals and dishes such as the manufacture of frozen prepared meat, fish and vegetable dishes, frozen pizza, frozen dumplings, frozen boxed lunches, etc. (No. 0897 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Not including: * Preparation of meals for immediate onsite consumption (i.e. restaurants) should be classified in the appropriate category in 56 "Food and Beverage Industry." * Catering contracting services on modes of transportation should be classified in 5690 sub-class "Other Food and Beverage Industries."
03	Unclassified Other Food Manufacturing Industries	Limited to the manufacture of instant lunch boxes (defined as, meals or dishes packaged as a box after preparation or delivered directly in a large container without smaller packaging to be consumed by a group or individual within a certain time. Scope: lunch box food, sandwiches, sushi, rice balls, but not including meals prepared onsite and consumed immediately). (No. 0899 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
04	Spinning Industry	Professions engaged in processes such as fiber opening, degreasing, combing, drawing, worsted or false twist processing, etc. to spin yarn (thread). Manufacturing such as paper yarn and covered (coated) elastic fiber spinning are classified in this category. (No. 111 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
05	Artificial Fiber Textured Yarn Industry	Professions engaged in false twisting processing or coil processing of artificial fibers. (No. 1114 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
06	Weaving Industry	Weaving Industry Professions engaged in manufacturing fabric with a variety of yarn

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		<p>(thread) materials. (No. 112 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Textile Manufacturing Industry</p> <p>Professions engaged in manufacturing textiles such as blankets, sheets, tablecloths, towels, carpets, ropes, labels, badges, etc. (No. 115 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Plastic Products Manufacturing Industry</p> <p>Professions engaged in manufacturing plastic products utilizing methods such as molding, extrusion, etc. (No. 220 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
07	Non-woven Textiles	Professions engaged in manufacturing fabric from natural fiber and artificial fiber utilizing methods such as gluing, needle punching, water rolling, hot melting, spin bonding, melt-blowing, etc. (No. 113 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
08	Printing and Dyeing Finishing Industry	Professions engaged in bleaching, dyeing, finishing, and coating fiber, yarn, fabric, garments, ribbon, zippers, rope netting, etc. (No. 114 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
09	Textile Gloves Manufacturing Industry	Professions engaged in manufacturing textile gloves with cotton, wool, and silk as raw materials. (No. 1232 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
10	Leather and Fur Finishing and Footwear Manufacturing Industry	Professions engaged in manufacturing leather and fur finishing and footwear products. (No. 1301, 1302 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
11	Recreational Supplies Manufacturing Industry	<p>Footwear Manufacturing Industry</p> <p>Professions engaged in manufacturing footwear from a variety of materials such as leather shoes, rubber shoes, plastic shoes, textile shoes, etc. (No. 1302 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics,</p>

No.	Industry	Industry Definition and Content
		<p>Executive Yuan)</p> <p>Luggage and Bag Manufacturing Industry Professions engaged in manufacturing luggage, bags, and similar products from leather, synthetic leather, and other materials (such as plastic leather cloth, textiles, vulcanized fiber). (No. 1303 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Finished Textile Product Manufacturing Industry Professions engaged in manufacturing finished textile products from various textile materials such as blankets, sheets, tablecloths, towels, bath towels, bedding, pillows, sleeping bags, curtains, bedspreads, carpets, tapestries, cushions. The manufacture of tents, sails, awnings, life jackets, and parachutes is classified in this category. (No. 1151 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Recreational Supplies Manufacturing Industry Professions engaged in manufacturing recreational supplies such as the manufacture of sporting goods, toys, musical instruments, stationary, etc. (No. 331 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Zipper and Button Manufacturing Industry Professions engaged in zippers and buttons. (No. 3392 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
12	Plywood and Composite Wood Material Manufacturing Industry	Professions engaged in manufacturing plywood and composite wood material such as the manufacture of veneer, plywood, particle board, fiberboard, densified wood, etc. Secondary processing industries such as plywood surface treatment are classified in this category. (No. 1402 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
13	Pulp and Paper Manufacturing Industry	Professions engaged in manufacturing pulp from wood, bamboo, grass, bagasse, waste cloth, wastepaper, cotton scraps, and other plant fibers and using pulp as the raw material to manufacture paper and cardboard. (No. 151 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)

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14	Printing Industry	Professions engaged in printing newspapers, books, magazines, etc. and its ancillary activities including services such as platemaking, binding, etc. (No. 161 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
15	Acid/Base Industry	Professions engaged in generating basic chemical materials through methods of physical or chemical reactions including combustion, decomposition, fractional distillation, evaporation, extraction, etc. (No. 181 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
16	Organic Fertilizer Manufacturing Industry	Limited to the organic fertilizer manufacturing industry within the fertilizer manufacturing industry. (No. 1830 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
17	Synthetic Resin and Adhesives Manufacturing Industry	<p>Synthetic Resin and Plastic Manufacturing Industry Professions engaged in manufacturing synthetic resin and plastic. (No. 1841 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Adhesives Manufacturing Industry Professions engaged in manufacturing adhesives. (No. 1990 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
18	Artificial Fiber Manufacturing Industry	Professions engaged in chemically manufacturing artificial or recycled cotton-like fiber or filamentous fiber. Such as the manufacture of acetate fibers, polyester fibers, rayon fibers, nitrocellulose fibers, cuprammonium fibers, nylon fibers, casein fibers, polypropylene fibers, polypropylene (acrylic) fibers, carbon fibers and polyurethane (PU) fibers, etc. (No. 1850 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
19	Dye, Paint, and Pigment Manufacturing Industry	Professions engaged in manufacturing paint, dye, and pigment. Manufacture of enamel and ink is classified in this category. (No. 1920 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
20	Rubber Product Manufacturing Industry	Professions engaged in manufacturing rubber products. (No. 21 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget,

No.	Industry	Industry Definition and Content
		Accounting and Statistics, Executive Yuan)
21	Plastic Product Manufacturing Industry	Professions engaged in manufacturing plastic products through molding, extrusion, etc. (No. 2201, 2202, 2203, 2204, 2209 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
22	Composite Materials Industry	Professions engaged in manufacturing fiber reinforced plastics using fiberglass or carbon fiber as reinforcement fibers combined with thermosetting resin molding. (No. 2201, 2204, 2209 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
23	Adhesive Tape Industry	Professions utilizing basic materials of film, paper, cloth, metal film, etc. coated with self-adhering adhesive. (No. 3399 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
24	Glass and Glass Products Manufacturing Industry	Professions engaged in manufacturing glass, glass fiber, and glass products. Manufacture of scientific or industrial glassware and glass clinker is classified in this category. (No. 231 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
25	Refractory Materials Industry	Professions engaged in manufacturing refractory materials such as the manufacture of refractory clay, firebrick, crucibles, etc. Manufacture of refractory materials containing magnesite, dolomite, and chromite is classified in this category. (No. 2321 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
26	Ceramics Industry (Clay Building Materials and Bathroom Fixtures)	<p>Clay Building Materials Manufacturing Industry Professions engaged in manufacturing clay building materials. (No. 2322 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Ceramic Bathroom Fixture Manufacturing Industry Professions engaged in manufacturing ceramic bathroom fixtures such as the manufacture of ceramic toilets, bathtubs, sinks, etc. (No. 2323 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
27	Brick Kiln Industry	Within No. 2322 according to the Standard Industrial Classification of the Republic of China issued by the

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		Directorate-General of Budget, Accounting and Statistics, Executive Yuan, professions engaged in manufacturing blocks or tiles. Blocks refer to red bricks and similar products (excluding tiles, floor tiles, red steel brick, glazed tile, brick face, color brick, glass tiles and mosaic tiles) and tiles exclude thick tiles, mizuochi tiles, color tiles, glazed tiles, and cornice tiles.
28	Ready-mixed Concrete Industry	Professions engaged in supplying and transporting cement, concrete aggregates, and admixtures (gas transmission agent, fly ash, slag, etc.) mixed fully with water to construction sites for pouring. (No. 2332 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
29	Cement Product Manufacturing Industry	Professions engaged in manufacturing cement and concrete products such as the manufacture of cement bricks, cement tile, concrete brick, concrete pipe, pre-stressed concrete foundation piles, etc. (No. 2333 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
30	Stone Products Manufacturing Industry	<p>Stone Products Manufacturing Industry Professions engaged cutting, forming, and decorating stone products such as the manufacture of monuments, stone building materials, flooring slate, stone furniture, etc. (No. 2340 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Artificial Stone Manufacturing Industry Within No. 2209 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, professions limited to processing or manufacturing artificial and recycled stone.</p>
31	Basic Metal Manufacturing Industry	Professions engaged in smelting metals and alloys to manufacture ingots, blanks, or other basic metalworking products, or the manufacture of plates, bars, rods, pipes, thick/thin wire, etc. through processing such as rolling, extrusion, drawing etc. (No. 24 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
32	Hand Tools	Professions engaged in manufacturing metal hand tools and fitted interchangeable tools for hand tools or machine tools such as the manufacture of knives, saws, screwdrivers, vises, wrenches, rakes, hoes, drill, punching press punches, milling cutters. Manufacture of locks and keys is classified in this category. (No.

No.	Industry	Industry Definition and Content
		2511 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
33	Mold Industry	Professions engaged in manufacturing metal molds such as the manufacture of casting mold, die casting mold, stamping mold, forging mold, etc. (No. 2512 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
34	Metal Forging Industry	Professions engaged in manufacturing metal forged products through forging such as the forging of iron and steel forged products, aluminum forging products, copper forging products, magnesium alloy forging products, etc. (No. 2541 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
35	Metal Surface Treatment and Heat Treatment Industry	<p>Metal Heat Treatment Industry Professions engaged in surface treatment of metal and metal products with metallurgical principles such as carburizing, nitriding, chemical vapor deposition, or physical vapor deposition, etc., or improves metal structure or physical properties through methods such as hardening, annealing, tempering, etc., combined with control of temperature, atmosphere, time, etc. (No. 2543 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Metal Surface Treatment Industry Professions engaged in metal and metal product surface polishing, electroplating, plating, coating, enameling, painting, dyeing, embossing, bluing, glazing, and other chemical processing. Surface electroplating of plastic products is classified in this category. (No. 2544 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
36	Metal Product Manufacturing Industry Screw Industry	Professions engaged in manufacturing threaded/unthreaded fastener products such as the manufacture of pins, nails, rivets, nuts, bolts, screws, spirals, spiral rings, gaskets (washers), etc. (No. 2591 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
37	Electronic Components Manufacturing Industry	Professions engaged in manufacturing semiconductors and other electronic components. (No. 26 according to the Standard

No.	Industry	Industry Definition and Content
		Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
38	Computer, Electronics Product and Optical Product Manufacturing Industry	Professions engaged in manufacturing computers and peripheral equipment, communication equipment, audio-visual electronic products, data storage media, measurement equipment, navigation equipment, control equipment, watches and clocks, radiation equipment, electronic medical equipment, optical instruments and equipment, etc. (No. 27 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
39	Wire and Cable Industry	Professions engaged in manufacturing wire and cable (including fiber optic cable). (No. 2831 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
40	Lighting Equipment Manufacturing Industry	Professions engaged in manufacturing light bulbs, tubes, lighting equipment, etc. (No. 284 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
41	Mechanical Equipment Manufacturing Industry	Professions engaged in manufacturing prime mover, agricultural, industrial, office, and other special-purpose mechanical equipment including mechanical equipment required by the operating process (such as moving equipment, weighing machines, and packaging machines). (No. 29 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, but excluding sub-class 2936)
42	Vehicle Manufacturing and Repair Industry (automobiles, motorcycles, bicycles, yachts, ships)	Professions engaged in manufacturing automobiles and dedicated automotive parts and components. Professions engaged in manufacturing ships, motorcycles, bicycles, and other means of transport and their dedicated parts and components. ((No. 30, 31 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, but including sub-class 319)
43	Furniture Industry	Non-metallic Furniture Manufacturing Industry Professions engaged in manufacturing non-metallic furniture and fixtures. Surface coating of furniture is classified in this category. (No. 321 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget,

No.	Industry	Industry Definition and Content
		Accounting and Statistics, Executive Yuan) Metal Furniture Manufacturing Industry Professions engaged primarily in manufacturing metal furniture and fixtures such as the manufacture of metal cabinets, metal tables, etc. Surface coating of furniture is classified in this category. (No. 322 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
44	Recycling Industry	Professions utilizing recyclable waste as materials in recycled products and possessing one of the following qualifications (please attach relevant documents): industrial waste recycling license, those passing published recycling screening, public and private waste disposal clean-up agencies, recyclable waste processing industry, industrial waste clearance and disposal organizations

Class	Industry Segment	Definition and Content
A	Metal Surface Treatment and Heat Treatment Industry	Metal Heat Treatment Industry Professions engaged in surface treatment of metal and metal products with metallurgical principles such as carburizing, nitriding, chemical vapor deposition, or physical vapor deposition, etc., or improves metal structure or physical properties through methods such as hardening, annealing, tempering, etc., combined with control of temperature, atmosphere, time, etc. (No. 2543 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan) Metal Surface Treatment Industry Professions engaged in metal and metal product surface polishing, electroplating, plating, coating, enameling, painting, dyeing, embossing, bluing, glazing, and other chemical processing. Surface electroplating of plastic products is classified in this category. (No. 2544 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Rubber Product Manufacturing Industry	Professions engaged in manufacturing rubber products. (No. 21 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Printing and Dyeing Finishing Industry	Professions engaged in bleaching fibers, yarns, fabrics, garments, webbing, zippers, rope nets, dyeing, printing, finishing and

		coating, etc. Does not include the subsidiary bleaching and dyeing factories of the textiles industry. (No. 114 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Synthetic Resin, Adhesives, and Plastic Materials Manufacturing	<p>Synthetic Resin and Plastic Manufacturing Industry Professions engaged in manufacturing synthetic resin and plastic such as the manufacture of polyethylene, polypropylene, polystyrene, polyvinyl chloride, polyvinyl acetate, phenol resin, epoxy resin, alkyd resin, polyester resin, silicon resin, ion exchange resin, etc. (No. 1841 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Adhesives Manufacturing Industry Professions engaged in manufacturing adhesives. (No. 1990 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p>
	Basic Industrial Metal Casting Industry	<p>Iron and Steel Casting Industry Professions engaged in pouring molten metal composed of pig iron, scrap metal, and metal alloy into specific molds to produce iron and steel components such as the casting of steel semi-finished products, cast pipe, steel castings, iron castings, etc. (No. 2412 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Aluminum Casting Industry Professions engaged in pouring molten metal composed of raw aluminum or recycled aluminum and metal alloy into specific molds to produce aluminum components. (No. 2422 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Copper Casting Industry Professions engaged in pouring molten metal composed of copper or copper alloys into specific molds to produce copper components. (No. 2432 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)</p> <p>Other Basic Metal Casting Industries Professions engaged in pouring molten metal (excluding steel, aluminum, and copper) into specific molds to produce metal components. (No. 2491 according to the Standard Industrial</p>

		Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Metal Forging Industry	Professions engaged in manufacturing metal forged products through forging such as the forging of iron and steel forged products, aluminum forging products, copper forging products, magnesium alloy forging products, etc. (No. 2541 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
B	Plastic Products Manufacturing Industry	Professions engaged in manufacturing plastic products utilizing methods such as molding, extrusion, etc. (No. 22 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Glass and Glass Products Manufacturing Industry	Professions engaged in manufacturing glass, glass fiber, and glass products. Manufacture of scientific or industrial glassware and glass clinker is classified in this category. (No. 231 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Weaving Industry	Professions engaged in manufacturing fabric with a variety of yarn (thread) materials. (No. 112 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
	Paint, Dye, and Pigment Manufacturing Industry	Professions engaged in manufacturing paint, dye, and pigment. Manufacture of enamel and ink is classified in this category. (No. 1920 according to the Standard Industrial Classification of the Republic of China issued by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan)
Other	Non-class A or Class B	