REBATE SCHEDULE

YUKON BUSINESS INCENTIVE POLICY FOR GOODS AND SERVICES

YUKON BUSINESS INCENTIVE POLICY FOR CONSTRUCTION

Remember: PRODUCTS MUST BE MANUFACTURED IN THE YUKON AND MUST BE LISTED IN THE REBATE SCHEDULE BEFORE THEY ARE ELIGIBLE FOR REBATE.

NOTE: This schedule is effective March 1, 2003. For contracts awarded before this date, please call the Business Incentive Office, 667-3505 for applicable schedule and rates.

The Business Incentive Policy Rebate Schedule identifies rebates provided to suppliers of Yukon manufactured products that are:

(Under Policy 2.5) Goods & Services	(Under Policy 2.4) Construction
 purchased directly by the Yukon government- 	 incorporated, by contractors, into eligible Yukon
- competitive tenders only -	government construction projects of any size -

This schedule presents rebates on the basis of the following:

- * Rebates are based on the industry of manufacture (as designated by the North American Industry Classification Code or NAICS) and the proportion of industry costs due to wages (wage share);
- Industry categories:
 - Category 1: Zero rebate because the product does not compete with imports (i.e. ready-mix concrete, because of the nature of the product, must be produced locally or not at all)
 - Category 2: Rebate equal to the wage share, but capped at 20%; applies to all industries which are represented in the Yukon by local firms
 - Category 3: Rebate equal to the wage share times 1.5 but capped at 30%; applies to all industries without any local representation, and the designation normally to last 3 years from commencement of local production (i.e. start-up of local firm)

Purchased Goods & Services	Incorporated Into Construction
Rebate = bid price of product to be sold to the Government	Rebate = rebate rate x sale price to contractor minus GST.
X rebate rate	
	The products sold to contractors must have been
Manufacturers/Suppliers, when bidding, must indicate that	incorporated into an eligible Government of the Yukon
the goods will be manufactured in the Yukon	construction project.
Durante Comitana vill in diseate on the Duran	
Procurement Services will indicate on the Purchase Contract what the rebate amount will be	Applications for rebates for Yukon manufactured materials are available at the Business Incentive Office.
Contract what the repate amount will be	are available at the business incentive Office.
Manufacturer certifies on the invoice that the goods were	
manufactured in the Yukon	

ADDITIONAL INFORMATION ON THE REBATE INCENTIVES FOR GOODS AND SERVICES PURCHASED BY THE GOVERNMENT:

RESPONSIBILITIES:

Supplier	When bidding on Yukon government tenders for the purchase of products, identify on the tender form, those products that will be locally produced or manufactured. The rebate available for that product under the Business Incentive Policy will be equal to its bid price to the Yukon government multiplied by the Incentive Rebate Rate (rebate = <u>bid price</u> x rebate rate).
Department	The Purchasing Department in conjunction with the Business Incentive Office reviews the tender to validate the applicability of rebate rates to those products. Award is based on bid price submitted. Value of rebate (excluding freight charges) is calculated and becomes part of the Purchase Order.
Supplier	When invoicing the government for such products, the supplier identifies the value of the products and the applicable rebates as separate items on the invoice (as noted below).
Contracting Authority	Once the invoice is received, the contracting authority pays for all items <u>except</u> the rebate. It then forwards a copy of the invoice and associated cheque requisition to the Business Incentive Office, which processes and pays the rebate.

When suppliers submit tenders for the purchase of their Yukon-manufactured products by the Yukon government, the Business Incentive Policy for Goods and Services applies. Goods rebates will be paid in addition to the bid price. This gives Yukon manufacturers a competitive edge over imported products.

Here is an example of how to take the rebate into account when calculating your bid price:

- Calculate your price in the normal way. Then you may reduce your bid to reflect the impact of the Business Incentive Program rebate. Remember that the rebate is based on value of the product and does NOT include freight, installation or other associated costs. To determine how much your bid can be reduced, make the following calculation:
- Divide your cost to manufacture by the rebate rate plus 100, then multiply by 100 to obtain your BID price

- i.e.
<u>Actual price of product</u> X 100 = bid price divided by (18 plus 100)

example –
 Product A is valued at \$340.00. The rebate rate is 18%.
 \$340 divided by 118 X 100 = \$288.14 (bid price)
 \$288.14 plus 18% = \$340.00

- Submit your bid, indicating only the bid price (i.e. \$288.14 do not show the calculations) and indicate on the tender
 that the product will be manufactured in the Yukon.
- If you are low qualified bidder and are awarded the contract, a Purchase Contract will be issued to you for the product. The amount of the rebate will be calculated and shown on the purchase contract.
- When you deliver the goods, submit your invoice to the requesting department identified on the Purchase Order. Show the bid price and the rebate value separately, with the total price also indicated.

- SAMPLE INVOICE -

Purchase Order #

 Item A
 \$288.14

 BIP rebate
 51.86

 Total Due
 \$340.00

"I certify that the items listed were manufactured in the Yukon, and that documentation for this claim will be provided on demand." (Signature of Manufacturer)

Business Incentive Program Rebate Schedule				
NAICS#	Description	Category	Rebate for Goods & Services	Rebate for Construction Materials
1111	Crop Production			
	Other Grain Farming	2	8%	N/A
1112	Vegetable & Melon Farming		2.13	
	Potato Farming	2	8%	N/A
	Other Vegetable Farming	2	8%	N/A
1114	Greenhouse, Nursery & Floriculture Production			
	Mushroom Production	3	30%	N/A
	Other Food Crops Grown Under Cover	1	0%	0%
	Nursery and Tree Production	1	0%	0%
	Floriculture Production	1	0%	0%
1119	Other Crop Farming	•	2.3	
_	Hay Farming	2	8%	N/A
	All other Misc. Crop Production	2	8%	N/A
1123	Poultry & Egg Production	_		
	Chicken Egg Production	2	7%	N/A
	Chicken Production - Broiler and Other Meat-Types	2	7%	N/A
1133	Logging		. 70	,
	Logging	2	20%	20%
	Logging - Includes Fuelwood, Woodchips	 1	0%	0%
2123	Non-Metallic Mineral Mining & Quarrying		0.0	370
	Sand and Gravel Mining and Quarrying	1	0%	0%
	Peat Extraction	3	30%	30%
3111	Animal Food Manufacturing			22,7
	Dog and Cat Food Manufacturing	3	14%	N/A
	Other Animal Food Manufacturing	3	14%	N/A
3112	Grain & Oilseed Milling		, ,	,
	Flour Milling	3	14%	N/A
3113	Sugar & Confectionery Product Manufacturing		, ,	,
	Sugar Manufacturing	2	12%	N/A
	Confectionery Manufacturing from Purchased Chocolate	2	20%	N/A
	Non-Chocolate Confectionery Manufacturing	2	20%	N/A
3114	Fruit & Vegetable Preserving & Specialty Food Mftg	_		,
	Frozen Food Manufacturing	2	13%	N/A
3115	Dairy Product Manufacturing	_	1.070	,
	Fluid Milk Manufacturing	3	17%	N/A
	Butter, Cheese, and Dry and Condensed Dairy Products Mar	3	17%	N/A
	Ice Cream and Frozen Dessert Manufacturing	3	17%	N/A
3116	Meat Product Manufacturing		11 70	1 4/7 1
	Animal (except Poultry) Slaughtering	2	10%	N/A
	Poultry Processing	3	27%	N/A
3117	Seafood Product Preparation & Packaging			
	Seafood Product Preparation and Packaging	2	17%	N/A
3118	Bakeries & Tortilla Manufacturing			
311810	Bread and Bakery Product Manufacturing	2	20%	N/A

Business Incentive Program				
	Rebate Schedule			
NAICS#	Description	Category	Rebate for Goods & Services	Rebate for Construction Materials
	Cookie and Cracker Manufacturing	2	20%	N/A
311822	Flour Mixes and Dough Manufacturing from Purchased Flour	3	24%	N/A
311823	Dry Pasta and Tortilla Manufacturing	2	19%	N/A
3119	Other Food Manufacturing			
311930	Flavoring Syrup and Concentrate Manufacturing	2	19%	N/A
3121	Beverage Manufacturing			
312110	Soft Drink and Ice Manufacturing	2	18%	N/A
3131	Fibre, Yarn and Thread Mills			
313110	Fibre, Yarn and Thread Mills	3	30%	N/A
3132	Fabric Mills			
313210	Broad-Woven Fabric Mills	3	30%	N/A
313220	Narrow Fabric Mills	3	30%	N/A
313230	Non-Woven Fabric Mills	3	30%	N/A
313240	Knit Fabric Mills	3	30%	N/A
3133	Textile & Fabric Finishing & Fabric Coating		•	
	Textile and Fabric Finishing	3	30%	N/A
	Fabric Coating	3	30%	N/A
	Textile Furnishings Mills			
	Carpet and Rug Mills	3	23%	23%
	Curtain and Linen Mills	2	20%	N/A
3149	Other Textile Product Mills		2070	1 4/7 (
	Textile Bag and Canvas Mills	2	20%	N/A
	All Other Textile Product Mills	2	20%	N/A
3151	Clothing Knitting Mills		2070	14/74
	Hosiery and Sock Mills	3	30%	N/A
315110 3152	Cut & Sew Clothing Manufacturing	<u> </u>	30 /6	IN/A
	Men's and Boys' Cut and Sew Clothing Manufacturing		20%	N/A
	Women's and Girls' Cut and Sew Clothing Manufacturing	2 2	20%	N/A N/A
	Other Cut and Sew Clothing Manufacturing		20%	N/A N/A
		2 2		
_	All Other Cut and Sew Clothing Manufacturing		20%	N/A
3159	Clothing Accessories & Other Clothing Manufacturing		200/	NI/A
	Clothing Accessories and Other Clothing Manufacturing	3	30%	N/A
3161	Leather & Hide Tanning & Finishing		100/	L 1/0
	Leather and Hide Tanning and Finishing	2	19%	N/A
3162	Footwear Manufacturing			1
	Footwear Manufacturing	2	20%	N/A
3169	Other Leather & Allied Product Manufacturing		•	
	Other Leather and Allied Product Mftr - Includes Luggage, Pu	2	20%	N/A
316990	Other Leather and Allied Product Manufacturing	3	30%	N/A
3211	Sawmills & Wood Preservation			
	Sawmills	2	18%	18%
	Shingle and Shake Mills	3	27%	27%
	Wood Preservation	3	27%	27%
341114	VVOOU FIESEIVAUOII	ა	2170	2170

	Business Incentive Program Rebate Schedule				
			Rebate for	Rebate for	
NAICS#	Description	Category	Goods &	Construction	
			Services	Materials	
3212	Veneer, Plywood & Engineered Wood Product Manufactu	ring			
321211	Hardwood Veneer and Plywood Mills	3	30%	30%	
321212	Softwood Veneer and Plywood Mills	3	30%	30%	
321215	Structural Wood Product Manufacturing	2	20%	20%	
321216	Particle Board and Fibreboard Mills	3	29%	29%	
321217	Waferboard Mills	3	29%	29%	
3219	Other Wood Product Manufacturing				
321911	Wood Window and Door Manufacturing	2	20%	20%	
321919	Other Millwork	2	20%	20%	
321920	Wood Container and Pallet Manufacturing	3	30%	30%	
	Manufactured (Mobile) Home Manufacturing	2	20%	20%	
	Prefabricated Wood Building Manufacturing	2	20%	30%	
	Prefabricated Wood Building Mftg - Includes Wood Frame Wa	2	20%	20%	
	Misc. Wood Products - Includes Wooden Signs, Kilometer Po	2	20%	20%	
	All Other Miscellaneous Wood Product Manufacturing	3	30%	30%	
3221	Pulp, Paper & Paperboard Mills				
	Paper (except Newsprint) Mills	3	29%	29%	
	Paperboard Mills	3	30%	N/A	
3222	Converted Paper Product Manufacturing				
	Corrugated & Solid Fibre Box Manufacturing	3	30%	N/A	
	Folding Paperboard Box Manufacturing	3	30%	N/A	
	Other Paperboard Container Manufacturing	3	30%	N/A	
	Paper Bag and Coated and Treated Paper Manufacturing	3	30%	N/A	
	Stationery Product Manufacturing	3	30%	N/A	
	All Other Converted Paper Product Manufacturing	3	23%	23%	
3231	Printing & Related Support Activities		2070	2070	
	Manifold Business Forms Printing	2	20%	N/A	
	Other Printing	2	20%	N/A	
	Support Activities for Printing	2	20%	N/A	
3241	Petroleum & Coal Products Manufacturing		2070	13/73	
	Asphalt Paving, Roofing and Saturated Materials Manufactur	1	0%	0%	
	Asphalt Shingle and Coating Material Manufacturing	3	17%	17%	
3251	Basic Chemical Manufacturing	<u> </u>	17 70	17 70	
	Industrial Gas Manufacturing	2	15%	N/A	
	All Other Basic Inorganic Chemical Manufacturing	3	20%	N/A	
3252	Resin, Synthetic Rubber, Artificial & Synthetic Fibres & F			IN/A	
	Artificial and Synthetic Fibres and Filaments Manufacturing	3	17%	N/A	
323220	Artificial and Synthetic Fibres and Filaments Mandiacturing		17 /0	IN/A	
3253	Pesticide, Fertilizer & Other Agricultural Chemical Mftg				
	Chemical Fertilizer (except Potash) Manufacturing	3		N/A	
	Mixed Fertilizer Manufacturing	3	14%	14%	
				14%	
	Pesticide and Other Agricultural Chemical Manufacturing	3	14%	14%	
3255	Paint, Coating & Adhesive Manufacturing	2	260/	260/	
325510	Paint and Coating Manufacturing	3	26%	26%	

Business Incentive Program				
	Rebate Schedule			
			Rebate for	Rebate for
NAICS#	Description	Category	Goods &	Construction
		,	Services	Materials
325520	Adhesive Manufacturing	3	30%	30%
3256	Soap, Cleaning Compound & Toilet Preparation Mftg			
325610	Soap and Cleaning Compound Manufacturing	2	19%	19%
3259	Other Chemical Product Manufacturing			
325910	Printing Ink Manufacturing	3	26%	N/A
	Explosives Manufacturing	3	26%	26%
	All Other Misc. Chemical Product Manufacturing	3	26%	26%
3261	Plastic Product Manufacturing			
	Unsupported Plastic Bag Manufacturing	3	30%	30%
	Unsupported Plastic Film and Sheet Manufacturing	3	30%	30%
	Unsupported Plastic Profile Shape Manufacturing	3	30%	30%
	Plastic Pipe and Pipe Fitting Manufacturing	3	30%	30%
	Polystyrene Foam Product Manufacturing	2	20%	20%
	Plastic Plumbing Fixture Manufacturing -	2	20%	20%
	Motor Vehicle Plastic Parts Manufacturing	3	30%	30%
	All Other Plastic Product Manufacturing -	2	20%	20%
320190	- Includes Vinyl Windows, Septic Tanks, Camper Bodies, S		2070	2070
3261082	All Other Plastic Product Manufacturing	3	30%	30%
3262	Rubber Product Manufacturing	3	30 /6	30 /6
	Tire Manufacturing	2	20%	20%
	Other Rubber Product Manufacturing	2	20%	20%
320290 3271			20%	20%
	Clay Product & Refractory Manufacturing Pottery, Ceramics & Plumbing Fixture Manufacturing		30%	30%
	Clay Building Material & Refractory Manufacturing	3	30%	30%
327120 3272		3	30%	30%
	Glass & Glass Product Manufacturing	<u> </u>	200/	200/
321214	Glass Manufacturing	3	30%	30%
207045	- Includes Flat Glass made in Glass Making Plants		200/	200/
	Glass Product Manufacturing from Purchased Glass	3	30%	30%
327215a	Glass Product Mftr from Purchased Glass	2	20%	20%
2072	- Includes Hermetically Sealed Glass			
3273	Cement & Concrete Product Manufacturing		20/	00/
	Ready-Mix Concrete Manufacturing	1	0%	0%
327330	Concrete Pipe, Brick and Block Manufacturing	2	20%	20%
	- Includes Patio Blocks, Concrete Boat Ties & Concrete High			
327390	Other Concrete Product Manufacturing	2	20%	20%
3274	Lime & Gypsum Product Manufacturing			
	Lime Manufacturing	3	29%	N/A
327420	Gypsum Product Manufacturing	3	29%	29%
3279	Other Non-Metallic Mineral Product Manufacturing			
327910	Abrasive Product Manufacturing	3	30%	N/A
	- Includes abrasive grinding wheels, sandpaper, etc.			
327990	All Other Non-Metallic Mineral Product Manufacturing	2	20%	20%
	- Includes Cutting and Shaping Stone, Acoustical Tiles mftg,			

	Business Incentive Progr	am		
	Rebate Schedule			
			Rebate for	Rebate for
NAICS#	Description	Category	Goods &	Construction
			Services	Materials
327990	All Other Non-Metallic Mineral Product Mftr	3	30%	N/A
	- Includes Perlite & Vermiculite			
3311	Iron & Steel Mills & Ferro-Alloy Manufacturing			
331110	Iron and Steel Mills and Ferro-Alloy Manufacturing	3	27%	27%
3312	Steel Product Manufacturing from Purchased Steel			
331210	Iron and Steel Pipes and Tubes Mftr from Purchased Steel	3	21%	21%
331222	Steel Wire Drawing	3	30%	30%
3313	Alumina & Aluminum Production & Processing			
331317	Aluminum Rolling, Drawing, Extruding and Alloying	3	17%	17%
3314	Non-Ferrous Metal (except Aluminum) Production & Production	essing		
	Copper Rolling, Drawing, Extruding & Alloying	3	17%	17%
	Non-Ferrous Metal Rolling, Drawing, Extruding & Alloying	3	17%	17%
001100	- except Copper and Aluminum		, ,	, .
3315	Foundries			
	Iron Foundries	3	30%	30%
3322	Cutlery & Hand Tool Manufacturing		00,0	
	Cutlery and Hand Tool Manufacturing	3	30%	30%
3323	Architectural & Structural Metals Manufacturing		0070	3070
	Prefabricated Metal Building and Component Manufacturing	3	30%	30%
	Other Plate Work and Fabricated Structural Product Mftg	2	20%	20%
002010	- Includes Fabr. Steel Structural Shapes, Open Web Steel Jo			
332321	Metal Window & Door Manufacturing	2	20%	20%
	Other Ornamental and Architectural Metal Products Mftg	2	20%	20%
332323	- Includes Sheet Metal Ducts, Metal Eavestrough, Metal Gat	_		2076
3324	Boiler, Tank & Shipping Container Manufacturing	es, Metal IXe	illings, etc.	
	Power Boiler and Heat Exchanger Manufacturing	3	30%	30%
332410	- Includes Power Boilers and Parts, Industrial Heat Exchange	_	30 /6	30 /6
222420	Metal Tank (Heavy Gauge) Manufacturing		200/	20%
	` , , ,	2	20%	
332431	Metal Can Manufacturing		16%	N/A
222420	- Includes Metal Cans, Containers and Pails for Food, Beer,		4.00/	NI/A
332439	Other Metal Container Manufacturing	2	16%	N/A
2225	- Includes Garbage Cans, Shipping Drums, Stamped Metal 1	i oolboxes, e	etc.	l
3325	Hardware Manufacturing		000/	L N1/A
332510	Hardware Manufacturing	3	30%	N/A
	- Includes Hinges, Motor Vehicle Hardware, Furniture Hardw	are, etc. Mit	g	
3326	Spring & Wire Product Manufacturing	T -	1	1
332619	Other Fabricated Wire Product Manufacturing	3	30%	N/A
222	- Includes Nails, Paper Clips & Fasteners, Upholstery spring		e and Cable,	etc.
3327	Machine Shops, Turned Product, & Screw, Nut & Bolt Mft	-		1
332720	Turned Product and Screw, Nut and Bolt Mftg	2	20%	20%
	- Includes Anchor Bolts Only			
	Turned Product and Screw, Nut and Bolt Manufacturing	3	30%	30%
3329	Other Fabricated metal Product Manufacturing			
332910	Metal Valve Manufacturing	3	30%	30%
	- Includes Plumbing & Heating Valves, Plumbing Fixture Fitti	ngs and Trin	n, Tire Valve	s, etc.

Business Incentive Program						
	Rebate Schedule					
			Rebate for	Rebate for		
NAICS#	Description	Category	Goods &	Construction		
			Services	Materials		
332999	All Other Miscellaneous Fabricated Metal Product Mftg	2	20%	20%		
	- Includes Sprinkler Systems, Metal Ladders, Steel Wool, etc).				
3331	Agricultural, Construction & Mining Machinery Mftg					
333120	Construction Machinery Manufacturing	2	20%	N/A		
	- Includes Excavating Buckets, Bulldozers, Chippers, Cranes					
333130	Mining and Oil and Gas Field Machinery Manufacturing	2	20%	N/A		
	- Includes Oil Derricks, Oil and Gas Field Drilling Equipment,	Water Well	Drilling Mach	nines, etc.		
3332	Industrial Machinery Manufacturing					
	All Other Industrial Machinery Manufacturing	3	30%	N/A		
3334	Ventilation, Heating, Air-Conditioning & Commercial Refr	ig Equip M	ftg			
	Industrial and Commercial Fan, Blower & Air Purification Equ	3	30%	30%		
	Heating Equipment and Commercial Refrigeration Equipment	3	30%	30%		
333416a	Heating Equip and Commercial Refrigeration Equip	2	20%	20%		
	- Includes Heating Equipment					
3335	Metalworking Machinery Manufacturing					
333511	Industrial Mould Manufacturing	3	30%	N/A		
333519	Other Metalworking Machinery Manufacturing	3	30%	N/A		
3339	Other General-Purpose Machinery Manufacturing					
333910	Pump and Compressor Manufacturing	3	30%	N/A		
333920	Material Handling Equipment Manufacturing	3	30%	N/A		
333920a	Material Handling Equipment Mftg	2	20%	N/A		
	- Includes Construction & Mining Machinery					
3342	Communications Equipment Manufacturing					
334210	Telephone Apparatus Manufacturing	3	27%	N/A		
334220	Radio & TV Broadcasting & Wireless Communications Equip	3	27%	N/A		
334290	Other Communications Equipment Manufacturing	3	30%	N/A		
3343	Audio & Video Equipment Manufacturing					
334310	Audio and Video Equipment Manufacturing	3	21%	N/A		
3344	Semiconductor & Other Electronic Component Mftg					
334410	Semiconductor and Other Electronic Component Manufactur	3	30%	N/A		
3345	Navigational, Measuring, Medical & Control Instruments I	Mftg				
334512	Measuring, Medical and Controlling Devices Manufacturing	2	20%	20%		
3346	Manufacturing & Reproducing Magnetic & Optical Media					
334600	Manufacturing and Reproducing Magnetic and Optical Media	2	20%	N/A		
3351	Electric Light Equipment Manufacturing					
335120	Lighting Fixture Manufacturing	3	30%	30%		
3352	Household Appliance Manufacturing					
335210	Small Electrical Appliance Manufacturing	3	27%	N/A		
	Major Appliance Manufacturing	3	27%	N/A		
3353	Electrical Equipment Manufacturing					
	Motor & Generator Manufacturing	3	30%	30%		
335315	Switchgear, Switchboard and Relay and Industrial Control Ap	3	30%	30%		
3359	Other Electrical Equipment & Component Manufacturing					
	Communication and Energy Wire and Cable Manufacturing	3	24%	24%		
335930	Wiring Device Manufacturing	3	30%	30%		
	All Other Electrical Equipment & Component Manufacturing	3	30%	30%		

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NAICS#	Description	Category	Rebate for Goods & Services	Rebate for Construction Materials		
3362	Motor Vehicle Body & Trailer Manufacturing					
336211	Motor Vehicle Body Manufacturing	3	30%	N/A		
	Truck Trailer Manufacturing - Commercial Trailers	2	20%	N/A		
336215	Motor Home, Travel Trailer & Camper Manufacturing	2	20%	N/A		
	- Includes non-Commercial Trailers					
3364	Aerospace Product and Parts Manufacturing					
	Aerospace Product and Parts Manufacturing	3	30%	N/A		
	Ship & Boat Building					
	Boat Building	2	20%	N/A		
	Household & Institutional Furniture & Kitchen Cabinet Mf					
	Wood Kitchen Cabinet and Counter Top Manufacturing	2	20%	20%		
	Upholstered Household Furniture Manufacturing	2	20%	N/A		
	Other Wood Household Furniture Manufacturing	2	20%	N/A		
	Household Furniture (Except Wood & Upholstered) Manufac		30%	N/A		
	Institutional Furniture Manufacturing	2	20%	N/A		
	Office Furniture (including Fixtures) Manufacturing					
	Wood Office Furniture Manufacturing	2	20%	N/A		
	Office Furniture (Except Wood) Manufacturing	2	20%	N/A		
	Office Furniture (Except Wood) Manufacturing - Metal Furnitu		30%	N/A		
	Showcase, Partition, Shelving and Locker Manufacturing	2	20%	20%		
3379	Other Furniture-Related Product Manufacturing	-	I	1		
	Other Furniture-Related Product Manufacturing	2	20%	N/A		
	Mattress Manufacturing	3	30%	N/A		
	Blind & Shade Manufacturing	2	20%	N/A		
	Medical Equipment & Supplies Manufacturing			1 21/2		
	Medical Equipment & Supplies Manufacturing	2	20%	N/A		
	Other Miscellaneous Manufacturing		000/	N1/A		
	Sporting and Athletic Goods Manufacturing	3	30%	N/A		
	Doll, Toy and Game Manufacturing	3	30%	N/A		
	Sign Manufacturing	2	20%	N/A		
	All Other Miscellaneous Manufacturing	3	30%	N/A		
	All Other Miscellaneous Mftg - Incl Recordings		20%	N/A		
	Newspaper, Periodical, Book & Database Publishers Newspaper Publishers	2	20%	N/A		
	Periodical Publishers	2	20%	N/A N/A		
	Book Publishers	2	20%	N/A N/A		
	Database & Directory Publishers	2	20%	N/A N/A		
51114 0	Sound Recording Industries		20 /0	111/74		
	Record Production	2	14%	N/A		
	Music Publishers	2	14%	N/A		
312230	เพนงเบ เ นมแงเเตเง		1 + /0	111/7		